



Proposed 2024 Budget

as presented November 8, 2023

Whitpain Township



- **Summary:**
 - Balanced Budget
 - No tax increase 2024
 - Sewer Rate Adjustment Recommended
- Background
- General Fund
- Capital Reserve
- Open Space
- Debt Service
- Sewer Operating
- Sewer Capital
- Summary & Questions

2023 Accomplishments

- Solar Lighting - \$124,992 grant
- "Bike More, Drive Less" partnership with GVF
- EAC – Whitpain's first battery recycling event
- Community Center
 - Donation invested
 - Committee formed
 - Professional consultant selected
 - Public meetings held

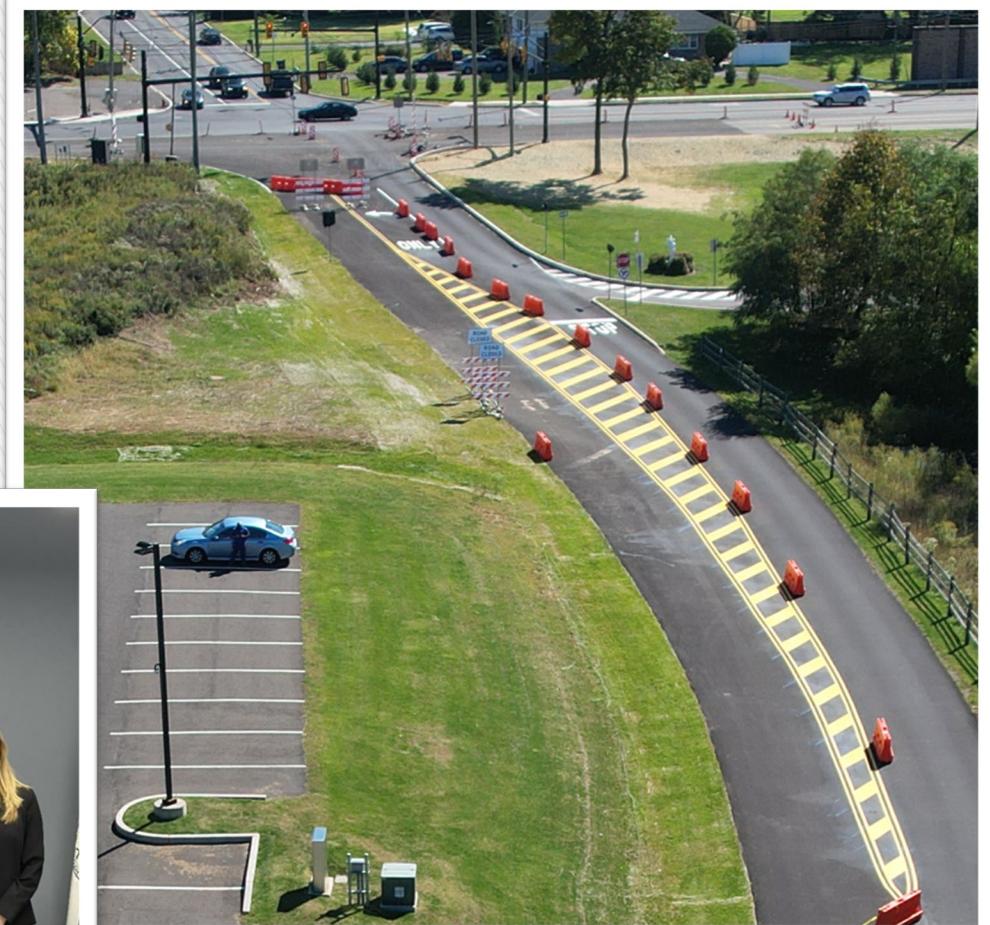
Bike Lane on Anvil Ln.



Solar Lighting Installation

2023 Accomplishments (continued)

- Succession plan implemented in Parks & Recreation
- Centre Square Park exit drive expanded
- Ambler Alley Storm Sewer Project receives \$220,416 in 2023 Community Project Funding
- Deer Management Pilot Program to Begin
- 11th consecutive GFOA Award
- Groundbreaking for Boys & Girls Club



Expanded Driveway CSP

2023 Accomplishments (continued)

- Preservation of 10 additional acres on Wissahickon Trails Camp Woods Preserve (portion of Dawesfield Property) expanding it to 48 acres
- Groundbreaking on public works garage addition
- Comprehensive Plan community updates on Sept 13, 14
- Township recognized by GVF (Greater Valley Forge Transportation Management Association) with a Diamond Level Transportation Demand Management (TDM) award.

Camp Woods Preserve Ceremony



GVF TDM Award



2023 Accomplishments (continued)

- Police Department Receives *Crisis Intervention Specialist Program Commitment Award* from Montco EMS
- Police Department commendations awarded in March for resolving a dangerous call and for lifesaving efforts



Montgomery County Emergency Service presents
Crisis Intervention Award

2023 Accomplishments (continued)

➤ Grants

*New 2023 Grant

Parks

- \$1.43M – LWCF – Wissahickon Park
- \$196K – MontCo 2040 PECO Line Trail
- \$1M – RACP – Wissahickon Park
- \$1M – RACP – Mermaid Summer Camp

Police

- \$62K – US Department of Justice – Body Worn Cameras

Public Works

- \$183K – MontCo 2040 – Core Connector Phase III to Wentz Run Park
- \$124K – DCED – Wentz Run Parking Lot Solar Lights

Engineering

- \$643K – Green Light Go – Union Mtg. Rd. Signal Upgrades
- \$822K – CMAQ – Skippack Pike Traffic Signals
- \$650K – DCED Multimodal – Walton & Stenton Roundabout Design
- \$1.80M – DVRPC – Pulaski Road Bridge
- \$361K – Montco Transportation Program – Jolly and Wentz Intersection*
- \$220K – 2023 Community Funding Project - Ambler Alley Storm Sewer Project*
- \$128K – Green Light Go – Jolly and Wentz Updated Traffic Signal Equipment*



Overcoming Staffing Challenges

- An aging workforce, combined with a challenging market for employers, had created staffing issues/shortages throughout Township operations.
 - In last years budget, understaffing due to retirements and personnel movement was reported; however, over the last 12 months, staffing levels have returned to normal in the Parks and Rec. Department and in the Finance Department.
 - The Police Department is fully staffed, and interviews are occurring in anticipation of hiring a new officer after a retirement.
 - The Public Works Department is attempting to fill two open positions
 - Offering family medical coverage to new employees, for the first time since 2010, makes the Township wage and benefit plan more competitive in the marketplace.
 - Two new positions in 2024
 - Public Works – Park Maintenance
 - Firefighter

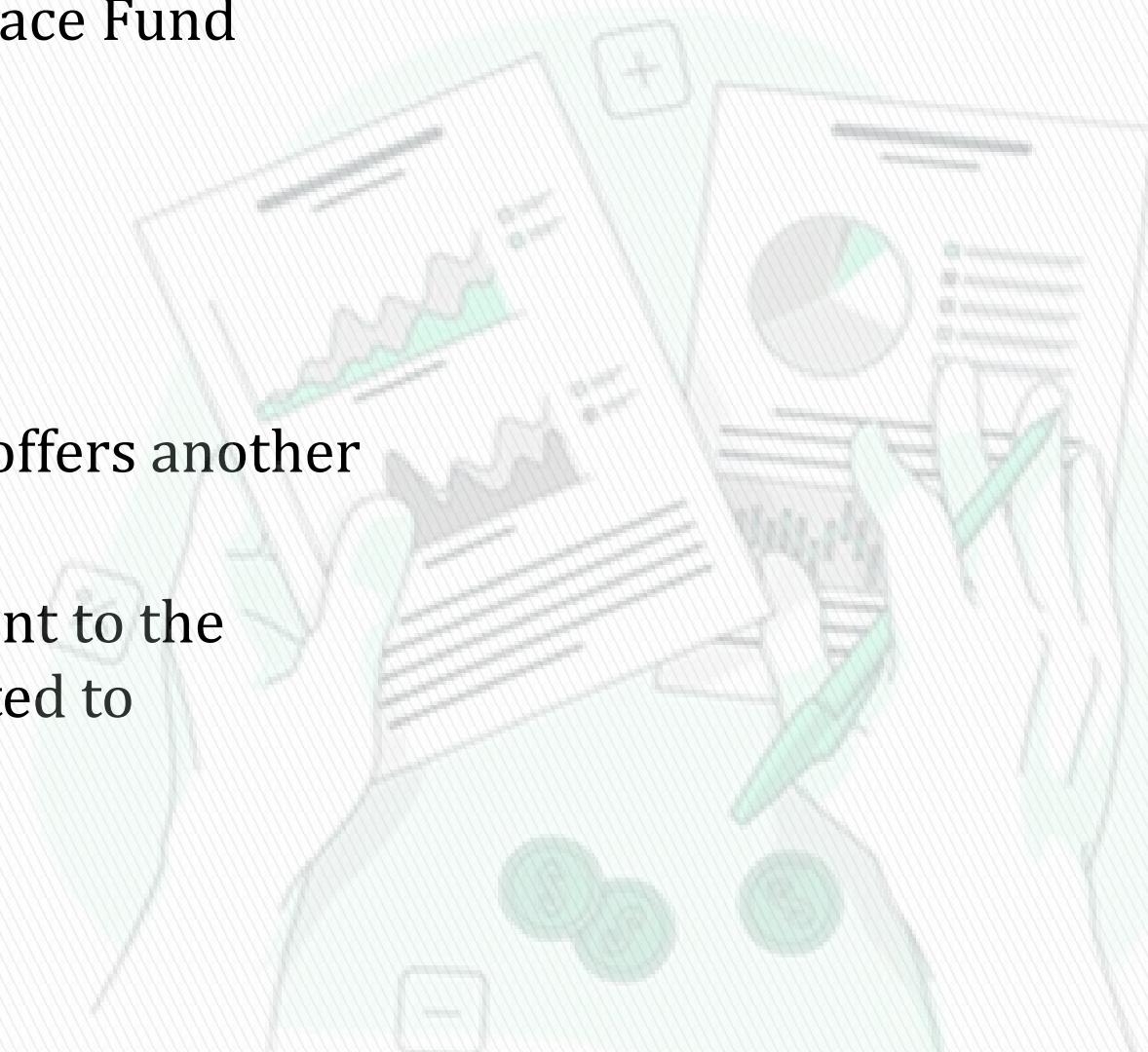


Prioritizing Competing Goals



Financial Picture

- General Fund, Capital Reserve, and Open Space Fund adequately funded for 2024
- Post Covid Financial Impact:
 - Rising costs (equipment & vehicle costs up 24%)
 - Impacts on EIT with end of remote work
- Revenue from Public/Private Partnerships offers another potential revenue source
- Revenue from the voter-approved adjustment to the Earned Income Tax (.06% increase) estimated to generate \$700K/year after first year



Major Projects

➤ Major Projects in 2024

- Mermaid - inclusive playground, dam removal planning, summer camp, and various preliminary improvements and utilities (total projects in 5-year plan = \$7.6M; other revenue sources = \$4M)
- Public Works Garage Construction – \$2.5M
- Regional Water Quality Enhancements - \$650K in 2024
- Skippack Pike Traffic Signal Improvements - \$900K
- Wissahickon Park - \$3.3M over 2-years (\$2.3M from grant funding)





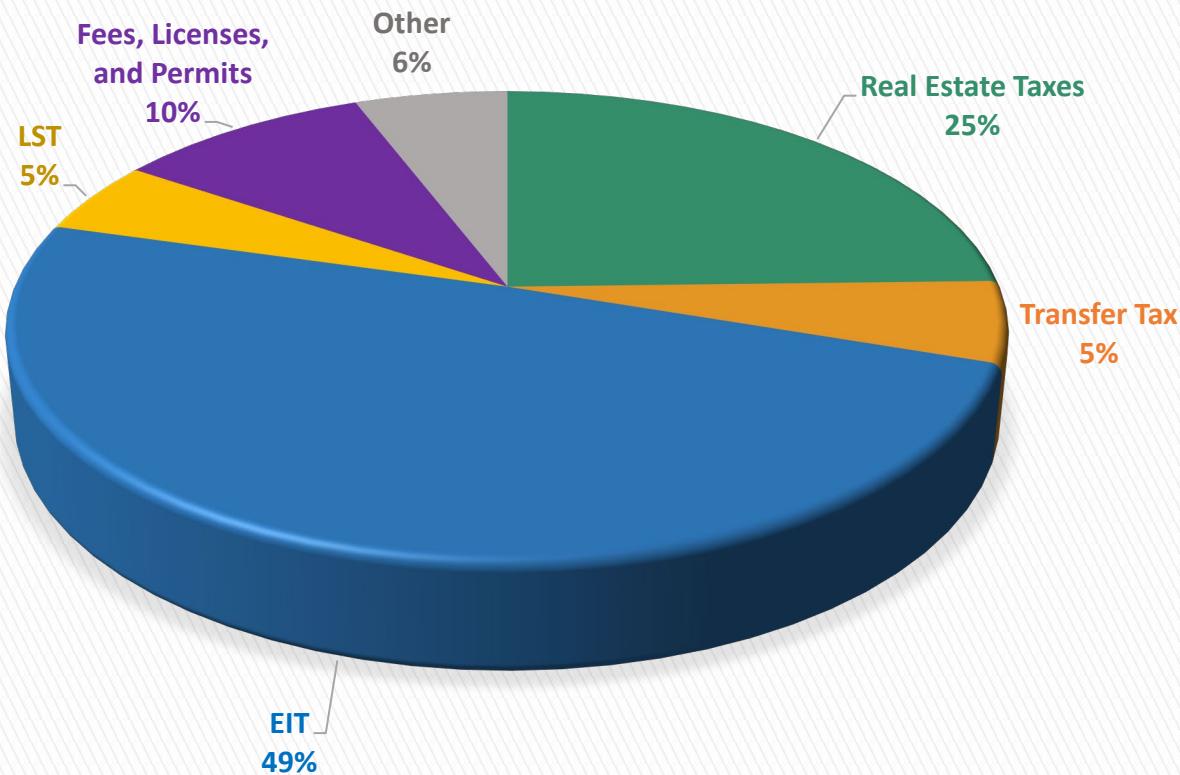
Proposed 2024 General Fund Budget

as presented November 8, 2023

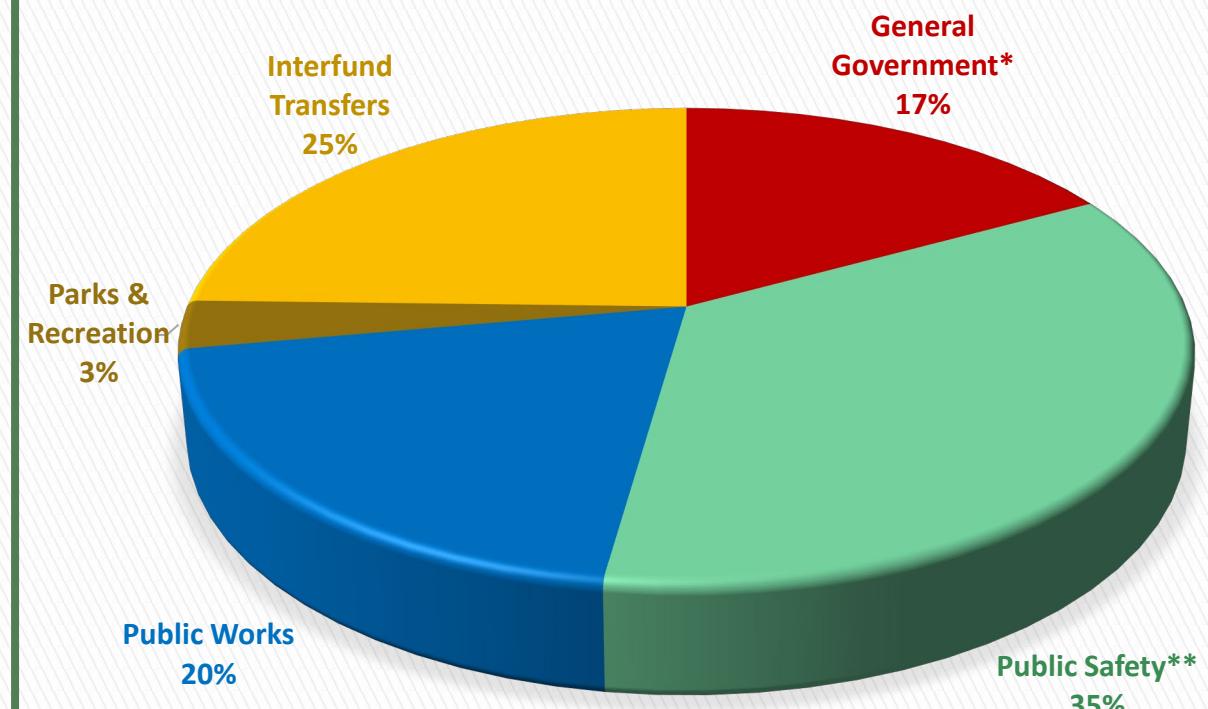
Whitpain Township

General Fund Facts

Where Does General Fund Revenue Come From?



How is General Fund Revenue Fund Spent?



*Includes: Admin; Engineering; Finance; IT; BOS; Consultants; Solicitor

**Includes: Police; Fire Marshal; Code Enforcement & Zoning

2024 General Fund Overview

➤ Projected Revenue

Major Revenue Sources

Earned Income Tax	\$ 8,825,000	(GF only; add'l revenue in OS Budget)
Real Estate Tax	\$ 4,355,000	
Local Services Tax (EMS)	\$ 900,000	
Deed Transfer Tax	\$ 1,000,000	
Other	\$ 2,834,500	\$17,914,500

➤ Budgeted Expenditures:

Major Appropriations/Expenditures

Public Safety	\$ 9,126,193	
Public Works & Facilities	\$ 5,159,162	
Administration	\$ 4,408,986	
Parks & Recreation	\$ 844,662	\$19,539,003

➤ Transfers Out

Capital Reserve	\$2,470,000	
Open Space	\$3,900,000	\$ 6,370,000
Total Expenses	\$25,909,003	



2023-2024 Expenditures Comparison

General Fund Appropriations	2023 Approved Budget	2024 Proposed Budget
Supervisors	230,223	270,733
Administration	1,912,331	2,112,255
Finance	419,034	404,169
Tax Collector	161,278	162,038
Legal	350,000	275,000
Computer & Info. Systems	442,719	528,095
Planning & Engineering	571,388	656,696
Police	7,197,901	8,171,914
Fire Marshal	245,198	352,981
Code Enforcement	511,493	509,821
Zoning Hearing Board	82,731	91,476
Public Works	5,362,271	5,159,163
Parks & Recreation	834,333	844,662
Miscellaneous	10,000	-
Transfer to Capital Reserve & Open Space	1,500,000	6,370,000
General Fund Total Appropriations	<u>18,330,900</u>	<u>19,539,003</u>



General Fund Summary

<u>GENERAL FUND</u>	Proj. 2023	2024	2025	2026	2027	2028
BEGINNING BALANCE	23,363,628	13,053,572	5,095,069	1,796,122	(844,899)	(4,043,727)
REVENUES	17,198,154	17,914,500	18,211,965	18,525,144	18,844,146	19,169,085
EXPENDITURES	(17,284,442)	(19,539,003)	(20,004,912)	(20,669,165)	(21,242,975)	(21,783,009)
TRANSFERS OUT	(10,223,768)	(6,370,000)	(1,470,000)	(537,000)	(760,000)	(776,000)
ENDING BALANCE	13,053,572	5,059,069	1,796,122	(884,899)	(4,043,727)	(7,433,651)

Proposed 2024 Capital Reserve Budget

as presented November 8, 2023

Whitpain Township



Capital Reserve Fund

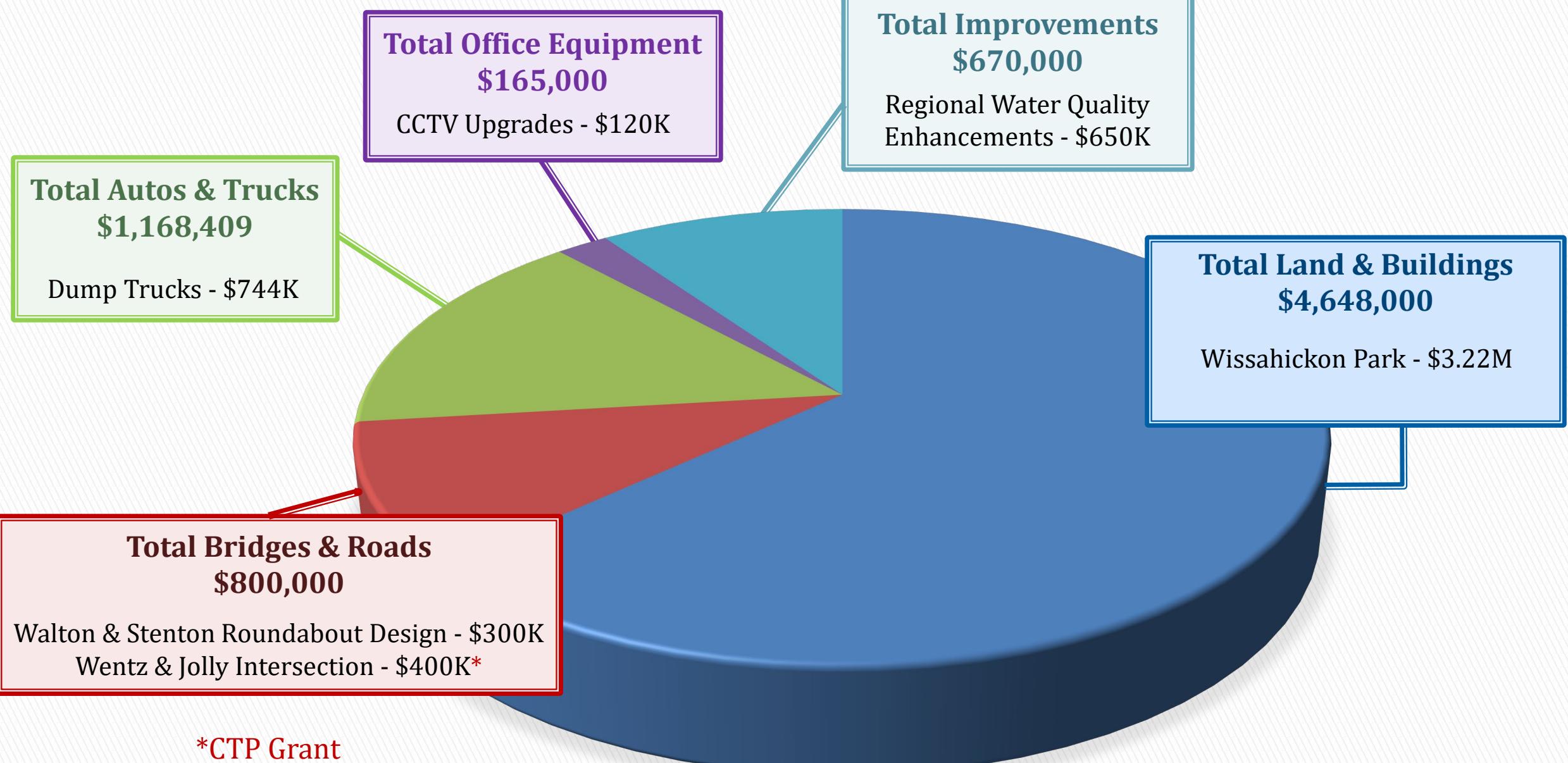
Beginning Balance 2024	\$ 1,614,883
Revenues & other funding sources	\$ 3,376,314
<u>Transfers from General Fund</u>	<u>\$ 2,470,000</u>
Available	\$ 7,461,197
 <u>Budgeted Expenditures</u>	 <u>\$ 7,451,409</u>
Ending Balance	\$ 9,788

Capital Reserve Summary 2024-2028

	2024	2025	2026	2027	2028	2024-2028	Other Rev. Sources	Cap. Rsrv. Funding
Land & Buildings	4,648,000	62,500	12,500	48,000	135,000	5,006,000	2,400,000	2,606,000
Bridges & Road Construction	800,000	1,337,391	-	-	-	2,137,391	3,799,816	404,375
Autos, Trucks & Equipment	1,168,409	775,814	546,579	637,976	523,003	3,651,781	-	3,651,781
Office Equipment	165,000	50,000	-	-	35,000	260,000	-	260,000
Improvements	670,000	250,000	250,000	250,000	250,000	1,670,000	100,000	1,570,000
Grand Total	7,451,401	2,475,705	809,079	935,976	943,003	12,725,172	6,299,816	8,492,156



2024 Capital Reserve



2024 Capital Reserve Items

Total Capital Items for 2024 - \$ 7,451,409 – Summary follows:

Land & Buildings	Budget 2024
Public Works Garages – Upgrades & Additions	500,000
Wissahickon Park Construction	3,225,000
Building & Facility Improvements – Main Complex, Olson House, Public Works, Police, & Manor House	923,000
Total Land & Buildings	4,648,000



2024 Capital Reserve Items

Total Capital Items for 2024 - \$ 7,451,409 - Summary follows:

Bridges & Road Construction	Budget 2024	Total Other Rev. Source	Total Project 2024-2028
Union Meeting & Township Line Traffic Signal Upgrades*	100,000	643,200	804,000
Walton Road & Stenton Avenue Roundabout Design*	300,000	600,000	600,000
Wentz & Jolly Roads Intersection Improvements (CTP grant)*	400,000	361,496	572,991
Total Bridges & Road Construction	800,000	1,604,696	1,976,991

* Multi-Year Project

2024 Capital Reserve Items

Total Capital Items for 2024 - \$7,451,409 – Summary follows:

Autos, Trucks, & Equipment	Budget 2024
Dump Trucks (x3)	743,724
Maintenance Vehicles (x2)	202,267
Pickup Trucks (x4)	179,418
Fleet Cars/SUVs (x1)	43,000
Total Autos, Trucks, & Equipment	1,168,409



2024 Capital Reserve Items

Total Capital Items for 2024 - \$ 7,451,409 – Summary follows:

Improvements	Budget 2024
Regional Water Quality Enhancements	650,000
Green Energy Consultant	20,000
Total	670,000



2023-2028 Capital Reserve Summary

CAPITAL RESERVE FUND	Projected 2023	2024	2025	2026	2027	2028
BEGINNING BALANCE	5,978,653	1,614,883	9,788	3,693	568	3,546
REVENUES & OTHER FUNDING SOURCES	2,378,754	3,376,314	1,399,610	668,954	278,954	163,953
TRANSFERS IN	-	2,470,000	1,070,000	137,000	660,000	776,000
EXPENDITURES	(6,742,524)	(7,451,409)	(2,475,705)	(809,079)	(935,976)	(943,003)
ENDING BALANCE	1,614,883	9,788	3,693	568	3,546	496



Proposed 2024 Open Space Budget

as presented November 8, 2023

Whitpain Township

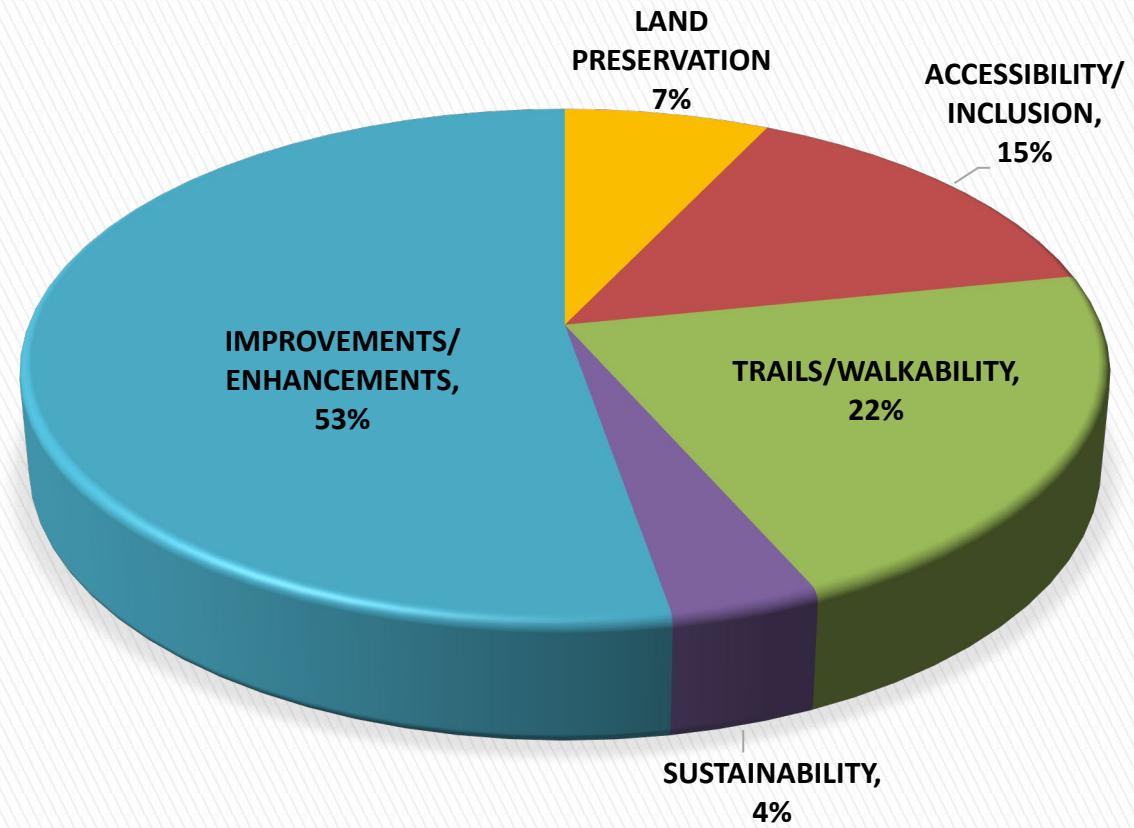
Open Space Highlights



	2024 Proposed	Total 2024-2028	Other Revenue Sources
Mermaid Lake	4,028,500	7,688,500	4,025,000
Stony Creek Sports Park	112,500	312,500	81,250
Master Trails Plan	1,498,000	1,533,000	473,700
Wentz Run Park	919,920	1,274,920	783,750
Narcissa Road Trail	-	50,000	25,000
West Ambler	57,500	182,500	3,750
Prophecy Creek Park	50,000	150,000	70,000
Erbs Mill Park	73,000	73,000	-
Shade Tree Commission	270,000	824,000	75,000
Land Preservation	537,000	2,711,000	-
Total	<u>7,546,420</u>	<u>14,799,420</u>	<u>5,537,450</u>

Open Space Project Categories

	2024 Total \$	2024 % of Total	2024-2028 Total \$	2024-2028 % of Total
Trails/Walkability	1,628,000	22%	1,733,000	12%
Sustainability Improvements/ Enhancements	295,000	4%	849,000	6%
Accessibility/ Inclusion	3,978,920	53%	8,138,920	55%
Land Preservation	1,107,500	15%	1,367,500	9%
Total	<u>7,546,420</u>		<u>14,799,420</u>	



Open Space Summary



	2023 Projected	2024 Requested
BEGINNING CASH	611,392	367,487
REVENUES	627,500	3,129,700
EXPENSES	(1,071,405)	(7,556,420)
TRANSFERS IN	200,000	4,100,000
ENDING CASH	367,487	40,767



Debt Service Fund

as presented November 8, 2023

Whitpain Township

Debt Service Fund – 5 Year Projection

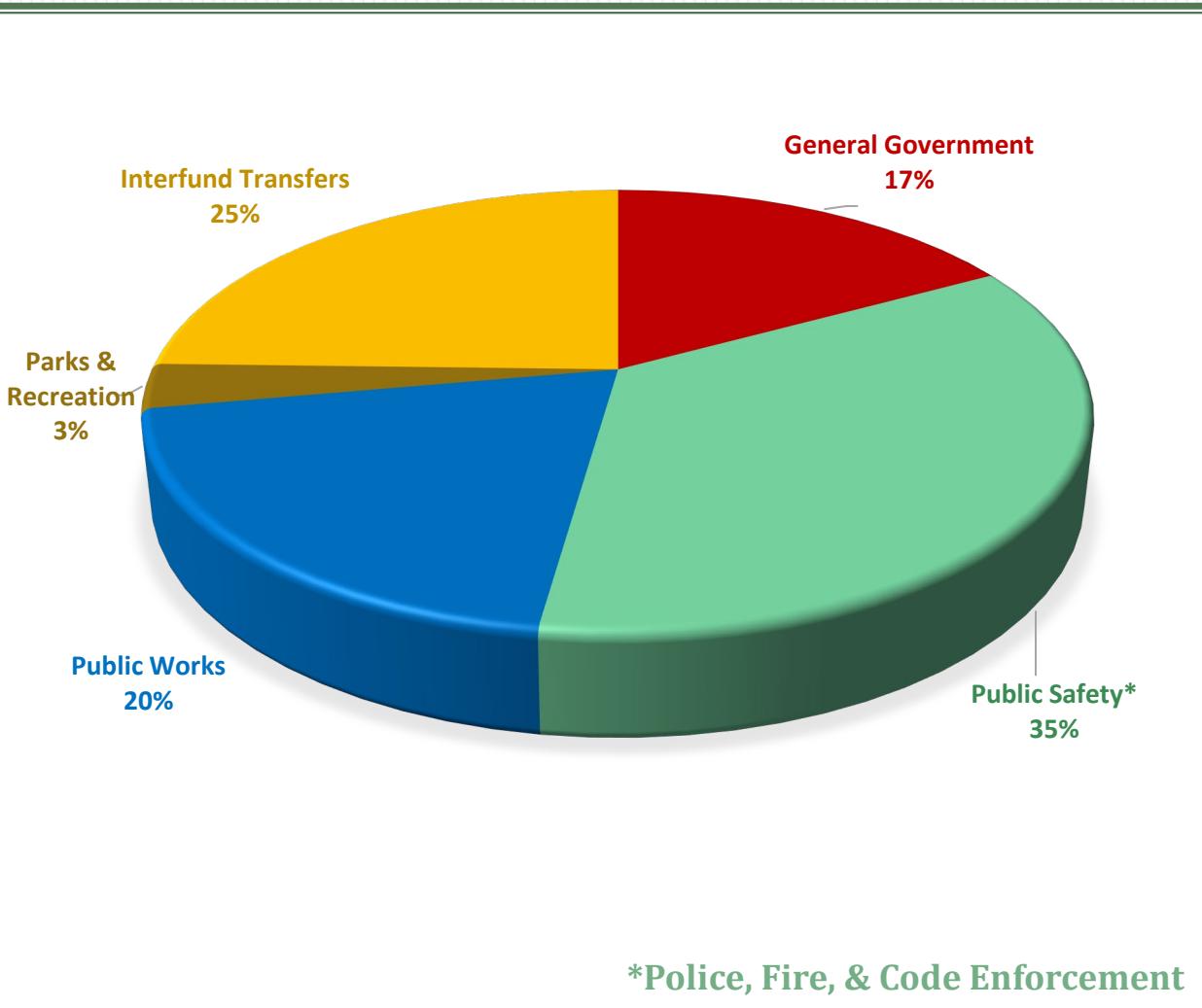
	Proj. 2023	2024	2025	2026	2027	2028
REVENUES	1,361,000	1,370,000	1,376,890	1,383,817	1,390,780	1,397,780
EXPENSES	(1,385,538)	(1,385,808)	(1,386,741)	(1,384,564)	(1,394,985)	(1,399,266)
TRANSFERS IN	148,073	665,479	667,860	670,560	685,472	688,142
BEGINNING CASH	421,175	544,710	1,194,381	1,852,390	2,522,203	3,203,470
ENDING CASH	544,710	1,194,381	1,852,390	2,522,203	3,203,470	3,342,126



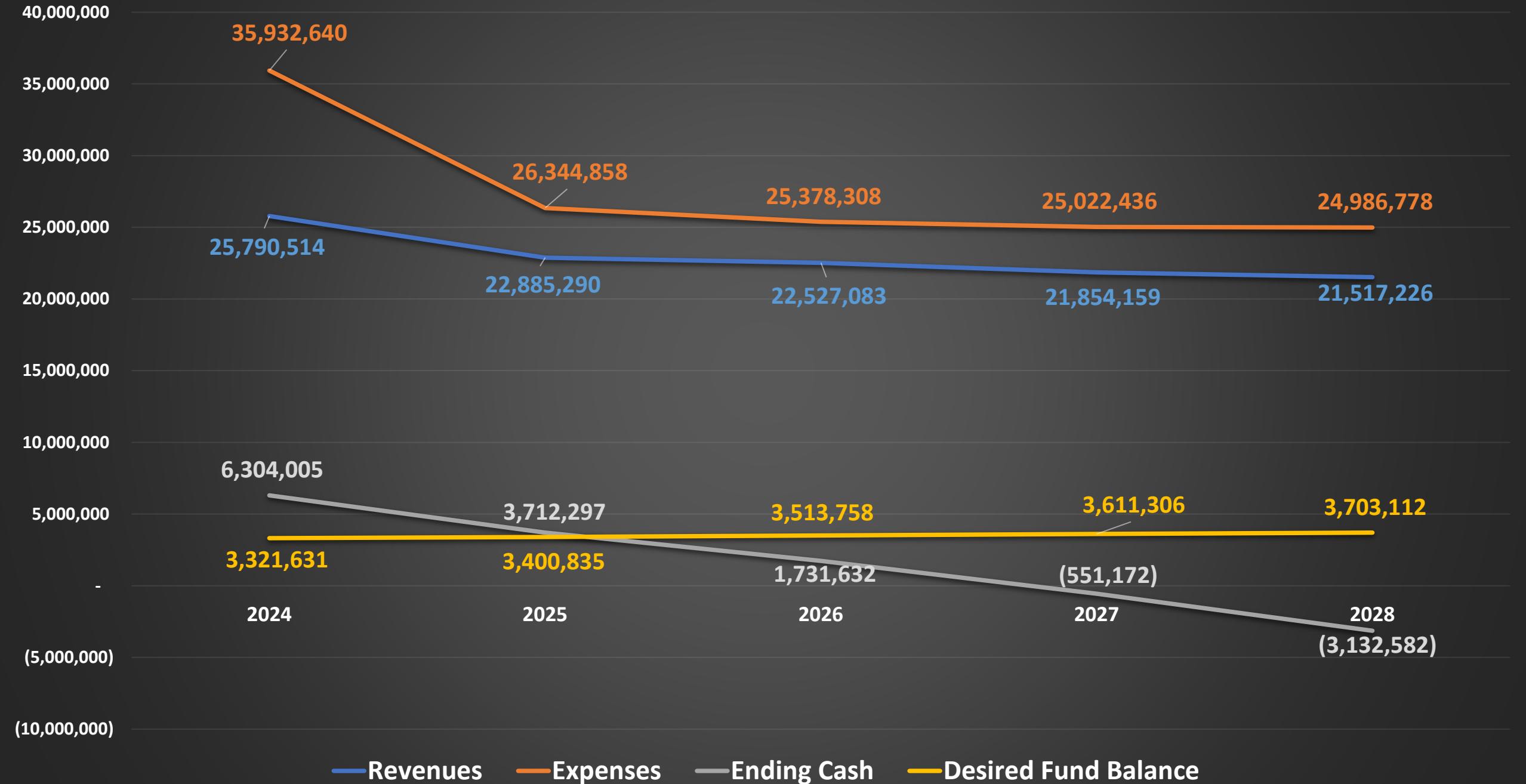
Budget Facts

- 5-Year budgeting utilized for all funds
- No real estate tax increase since 2010
- Budget proposal based on input from boards, commissions, and partner organizations

Total Expenses Across All Funds (excluding sewer)



General Fund, Debt Service, Open Space, Capital Reserve



Tax Rates

▶ Millage

➤ General Fund	2.09	→ General Fund	→ 1.58
➤ Fire Tax	0.40	→ Capital	→ 0.31
➤ Fire Hydrant	0.05	→ Open Space	→ 0.20
➤ <u>Debt Service</u>	<u>0.66</u>		
<u>3.20 mills</u>			

Potential Millage Reallocation:

➤ General Fund	2.54
➤ Fire Tax	0.40
➤ Fire Hydrant	0.05
➤ <u>Debt Service</u>	<u>0.21</u>
<u>3.20 mills</u>	

▶ Impact

- Average residential assessment ~ \$227,000
- Average Township tax bill = \$726 (***\$60.50 per month***)
- No tax increase proposed in 2024
- Comparison
 - Total millage rate is the 5th lowest in Montgomery County
 - No business privilege or mercantile tax



Total Local Tax Bill

(Amounts based on average residential assessment of \$227,000)



Current Year:

**Wissahickon
School District**
23.19/74.7%
\$5,264

**Montgomery
County**
4.63/14.91%
\$1,050

**Whitpain
Township**
3.2/10.31%
\$726

2011:

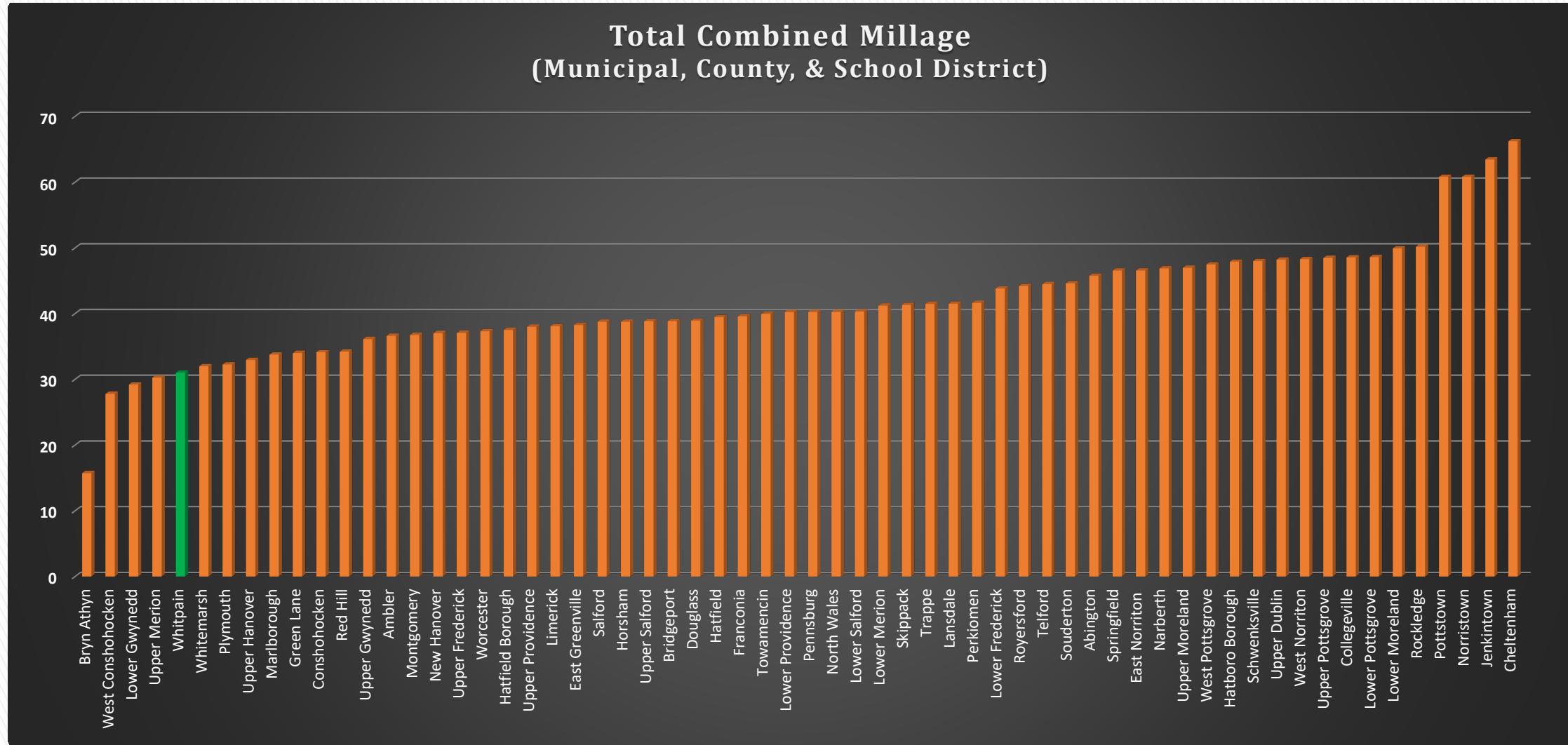
17.47/74.75%
\$3,966

2.7/11.55%
\$613

3.2/13.69%
\$726



Millage Comparison by Municipality





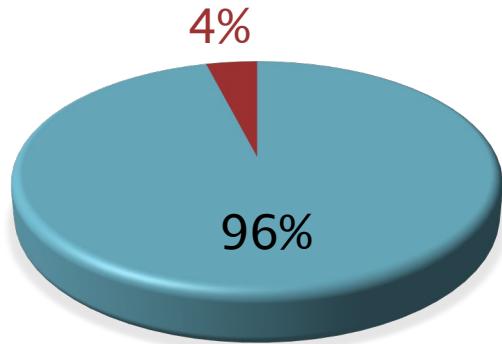
Sewer & Sewer Capital Funds

as presented November 8, 2023

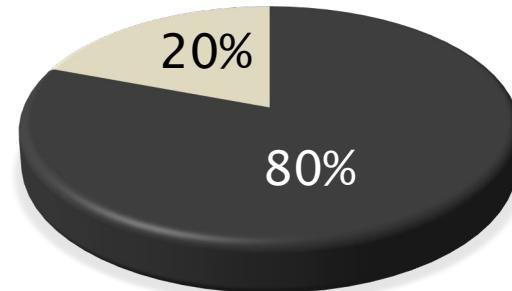
Whitpain Township

2024 Sewer Fund

of Customers



Revenue Sources



► **Customers**

- Residential = 5,987
- Commercial = 261

► **Daily Flow**

- ENPWJSA = 2.0 Million Gallons / Day
- Ambler = 500,000 Gallons / Day
- Total Approximately 2.5 Million Gallons / Day

2024 Budget



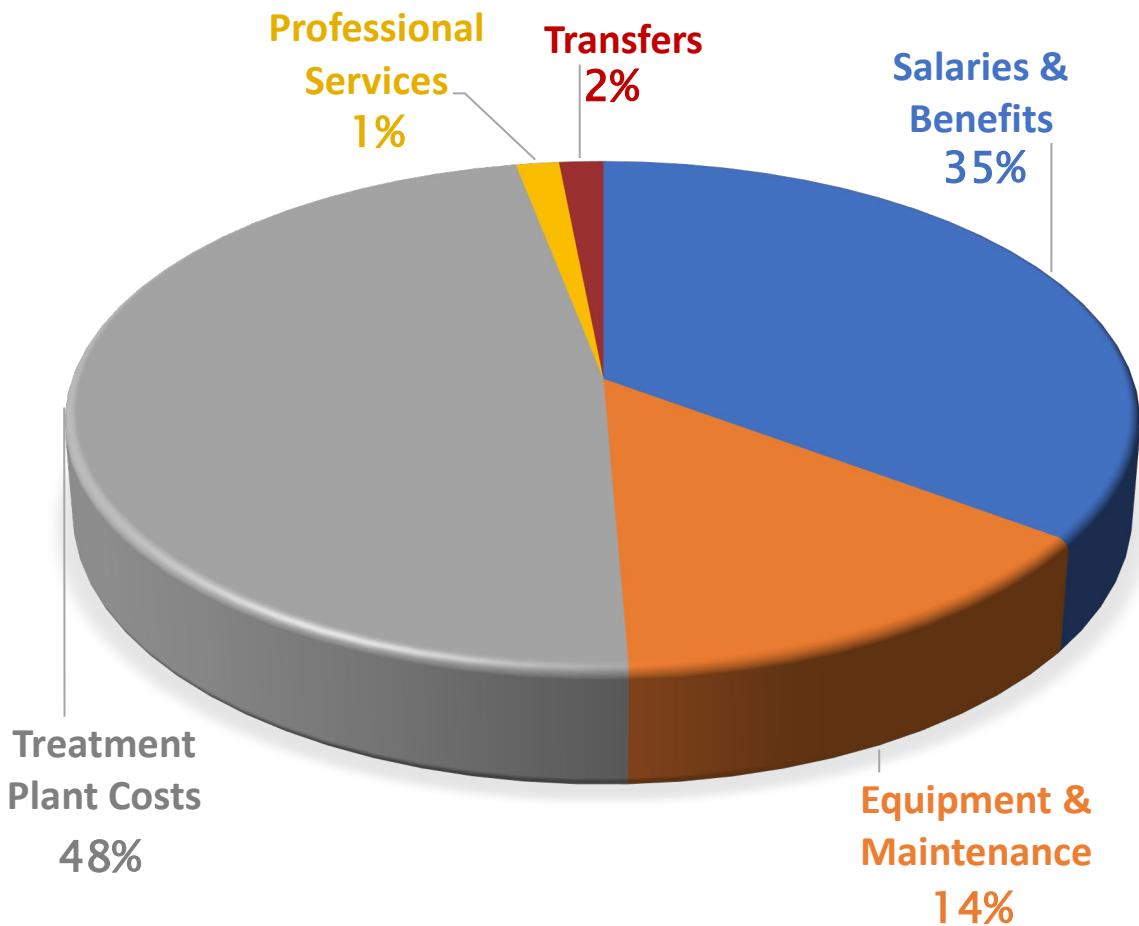
Sewer Fund Background

- Residents and businesses connected to the sanitary sewer system have their wastewater treated at one of 5 facilities, all of which are located outside of the Township
- The two largest treatment facilities used by the Township are the East Norriton Plymouth Whitpain Joint Sewer Authority (ENPWJSA) and Ambler Borough
- Even though the Township doesn't operate a treatment facility, it is still responsible for the collection system



Expenditures

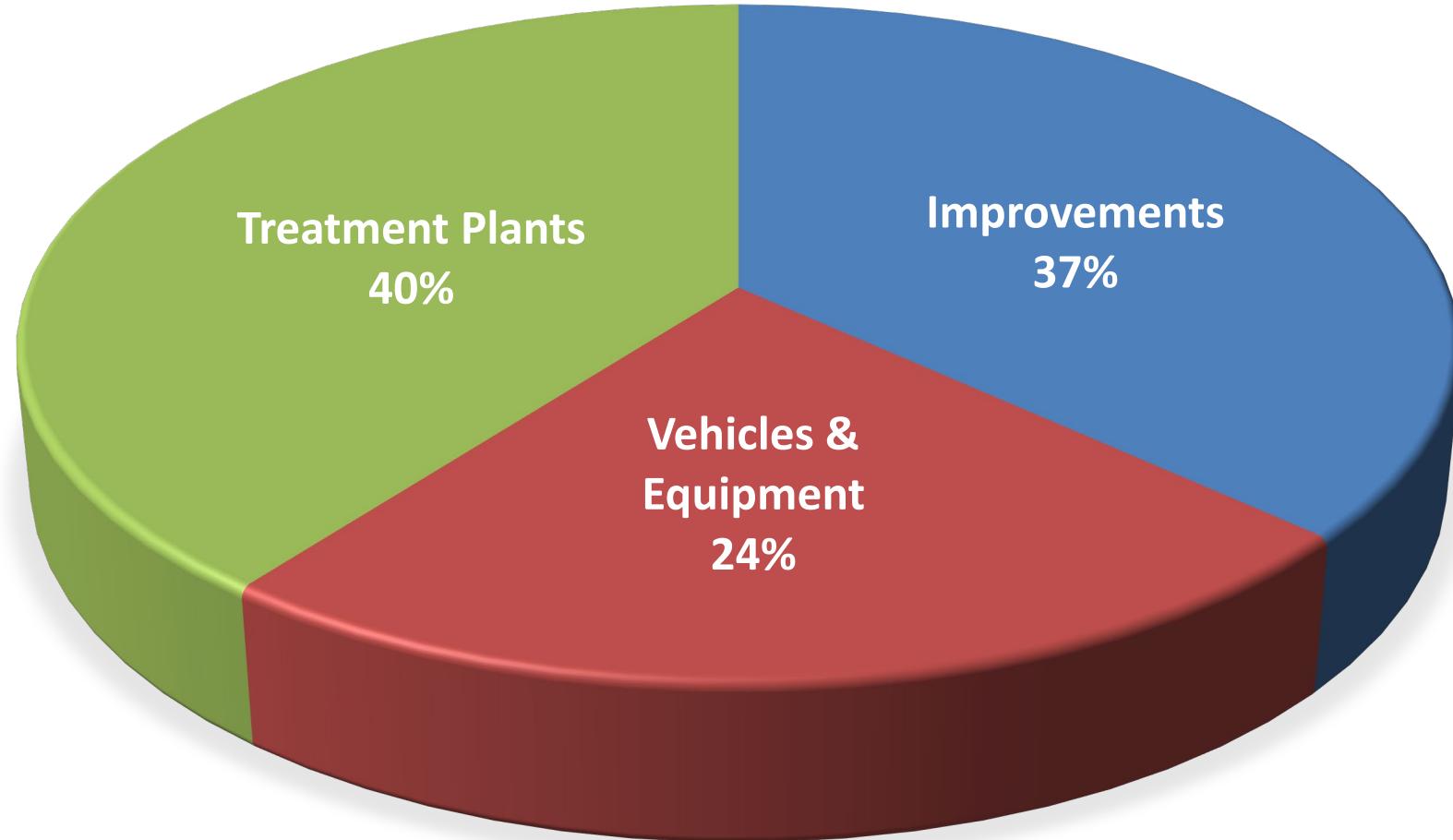
Salaries & Benefits	1,390,553
Equipment & Maintenance	561,374
Treatment Plant Costs	1,884,430
Professional Services	59,000
Transfers	60,475
Total	3,955,832



5-Year Sewer Operating Budget Projection

	Projected 2023	2024	2025	2026	2027	2028
REVENUES	3,885,500	3,893,500	3,932,170	3,971,943	4,012,139	4,052,760
EXPENSES	(3,698,974)	(3,895,357)	(3,963,577)	(4,058,578)	(4,155,814)	(4,255,345)
TRANSFERS OUT	(60,069)	(60,475)	(635,856)	(1,160,556)	(742,468)	(723,138)
BEGINNING CASH	1,357,228	1,483,685	1,421,353	754,090	(493,100)	(1,379,244)
ENDING CASH (Based on current rates)	1,483,685	1,421,353	754,090	(493,100)	(1,379,244)	(2,304,967)

2024 Sewer Capital Expenses



2024 Sewer Capital Expenses

Category	Description	2024 Budget
Improvements		
	Sewer Main Replacement/Rehabilitation	295,000
	Window & Door Replacement for Sewer Garage	30,000
	Township Line Rd Shed	90,000
	Backup Pump – Mermaid P.S.	35,000
	Devonshires Pump Station Generator	175,000
Total		625,000



2024 Sewer Capital Expenses (continued)

Category	Description	2024 Budget
Vehicles & Equipment		
	Replace S-05 2015 F-350 Service Body Truck	75,193
	Replace S-06 E-450 Truck	325,000
	Total Vehicles & Equipment	400,193
Treatment Plant		
	ENPWJSA	342,000
	Ambler	<u>330,000</u>
	Total Treatment Plant	672,000
	<u>Total Sewer Capital Items</u>	<u>1,697,193</u>



5-Year Sewer Capital Expenses

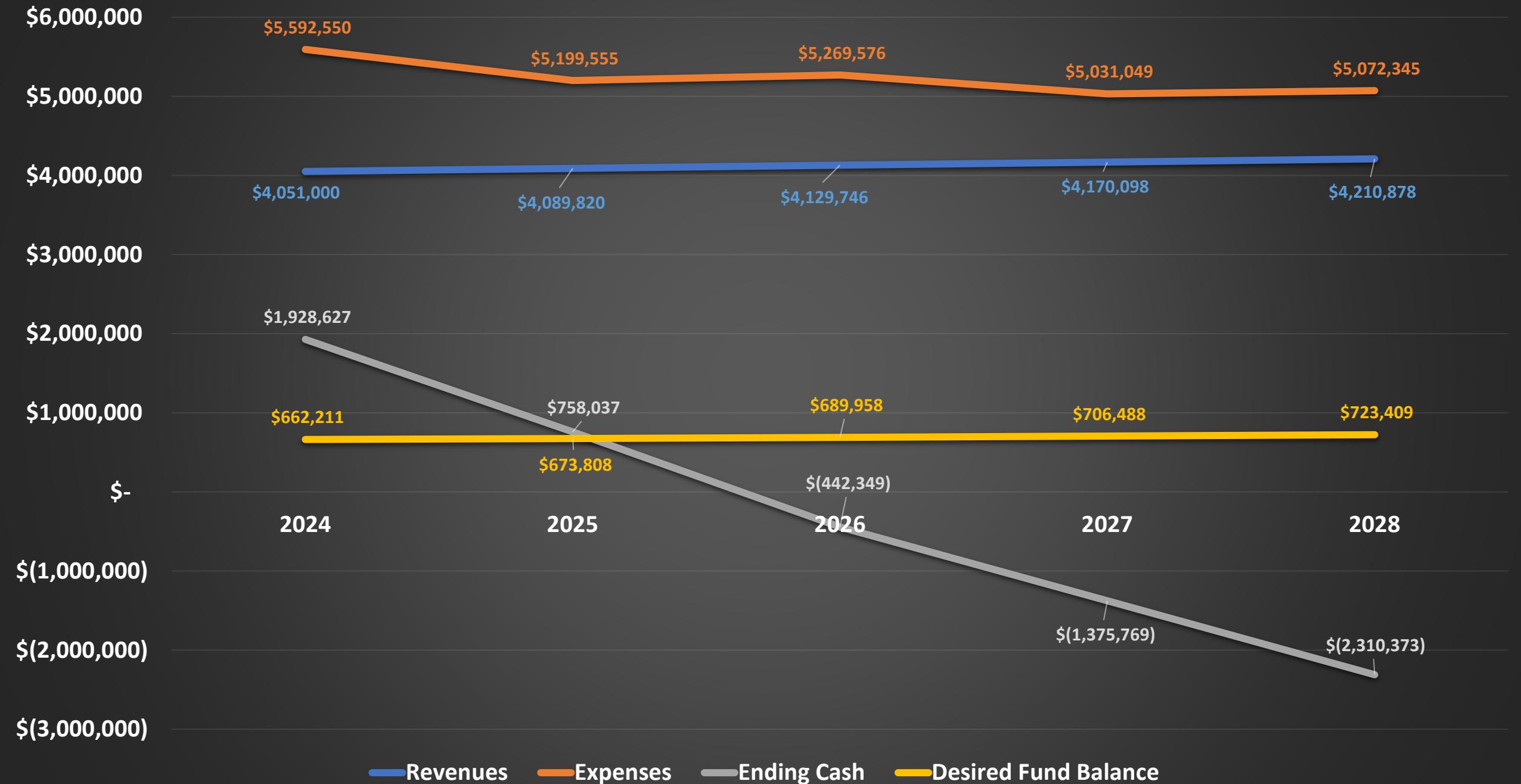
	2024	2025	2026	2027	2028	2024-2028
Improvements	625,000	530,000	490,000	280,000	275,000	2,200,000
Vehicles & Equipment	400,193	163,978	178,998	53,235	-	796,404
Treatment Plant	672,000	542,000	542,000	542,000	542,000	2,840,000
Grand Total	1,697,193	1,235,978	1,210,998	875,235	817,000	5,836,404

5-Year Summary – Sewer Capital Budget

	2024	2025	2026	2027	2028
REVENUES	157,500	157,650	157,803	157,959	158,118
EXPENSES	(1,697,193)	(1,235,978)	(1,210,998)	(875,235)	(817,000)
BEGINNING CASH	2,046,968	507,275	3,947	50,752	3,476
TRANSFERS IN	-	575,000	1,100,000	670,000	650,000
ENDING CASH	507,275	3,947	50,752	3,476	(5,406)

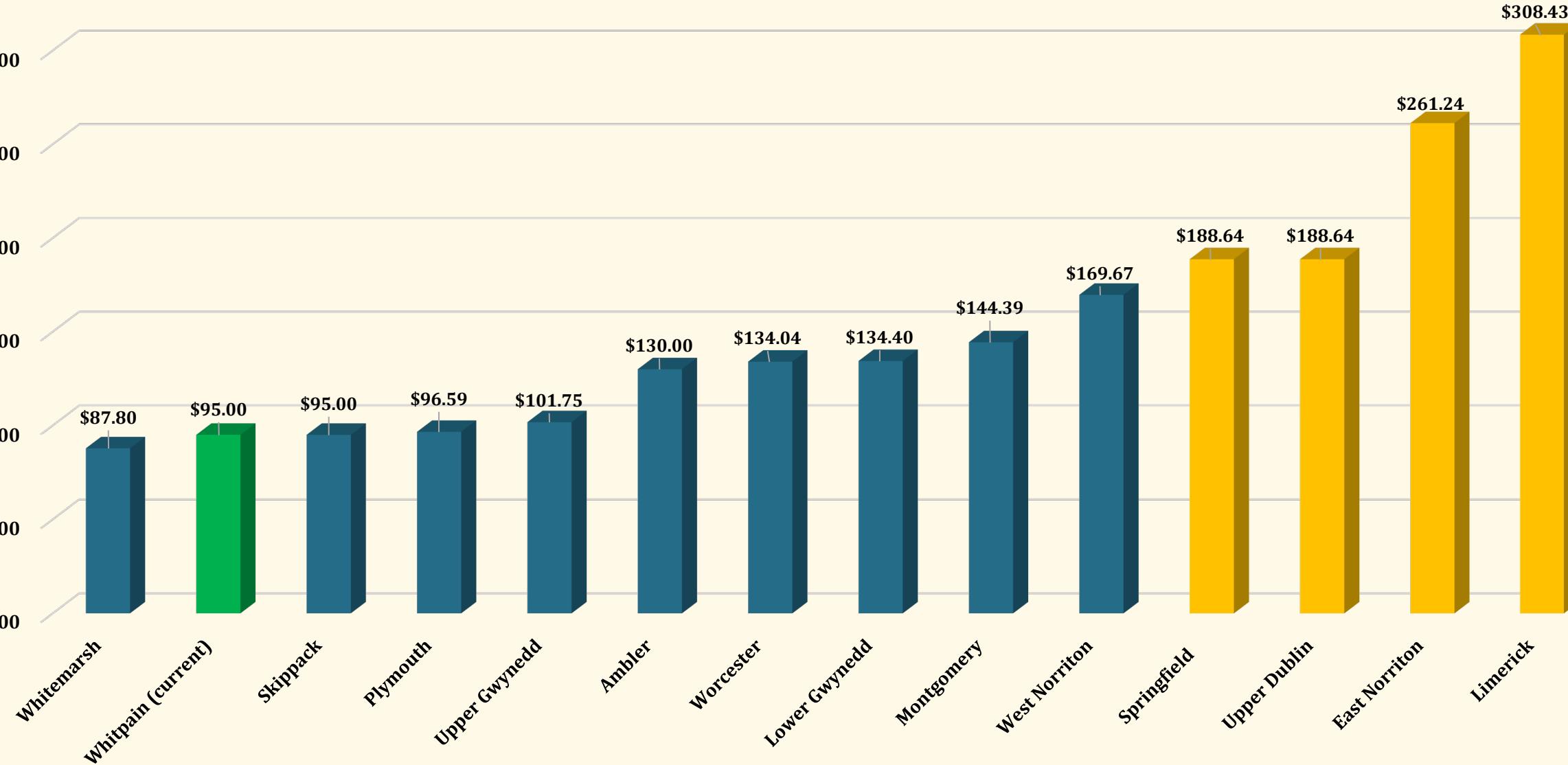


Sewer Operating & Capital Funds As Presented



2023 Sewer Rate Comparison at Current Rate

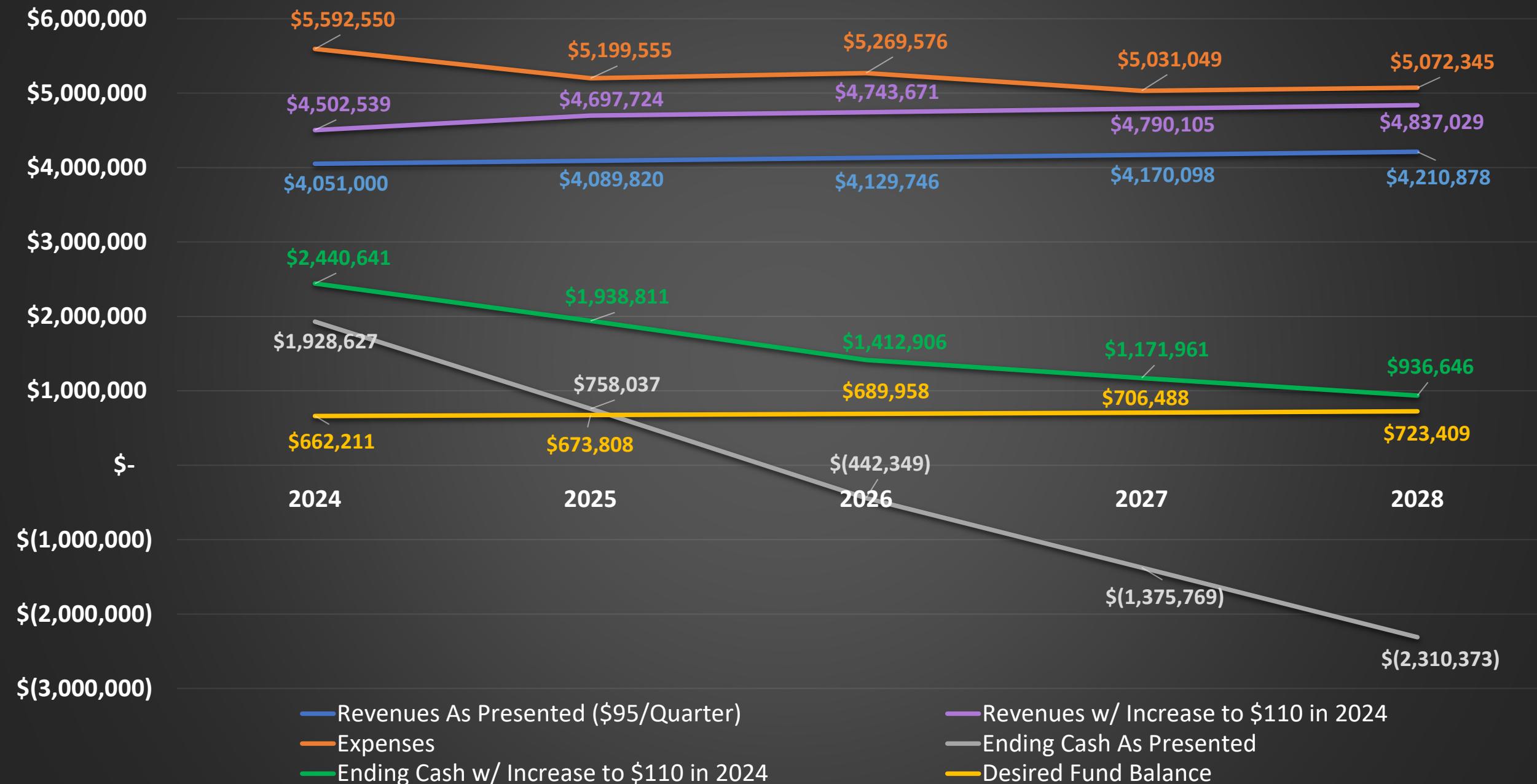
(Based on 20K Gallons of Consumption per Quarter)



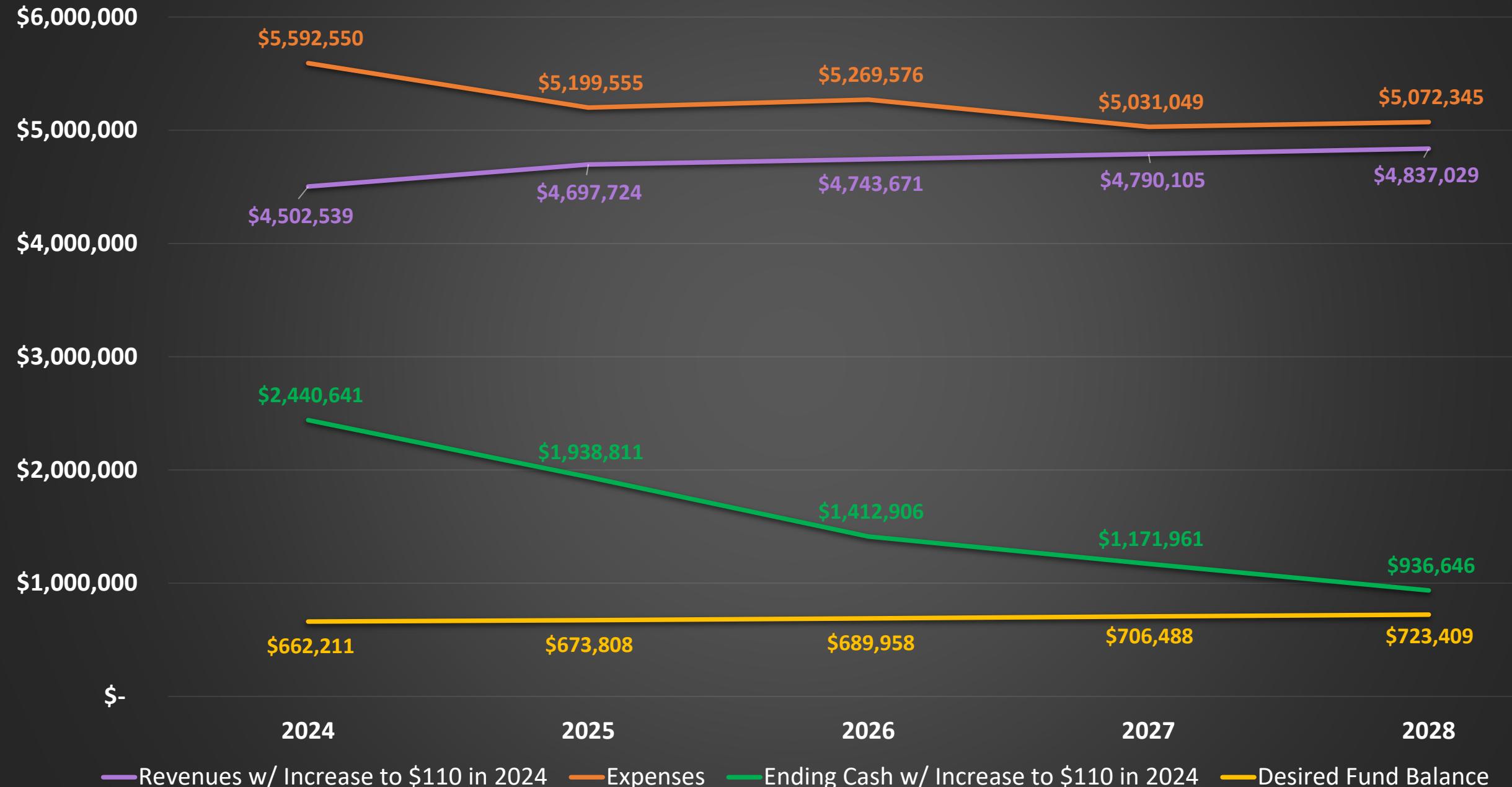
Sewer Rate Adjustment Needed

- The 2023 budget indicated that an adjustment in the quarterly sewer rate would be needed in 2024
- This increase is driven primarily by costs in the sewer capital budget
- Capital expenses passed to the Township from the ENPWJSA and from Ambler are approximately \$350,000 higher in 2024
- Additionally, capital expenses have increased for vehicles and equipment and the Township is spending \$268,193 more in this category
- The Township's infrastructure continues to age, and major equipment is approaching, or has already exceeded, its useful life
- A \$5.00/month increase to residential sewer rates, with corresponding increase to non-residential rates, should be considered to meet adequate fund balance requirements.

COMBINED SEWER OPERATING & SEWER CAPITAL FUNDS WITH INCREASE OF QUARTERLY
RATE TO \$110 BEGINNING IN 2024

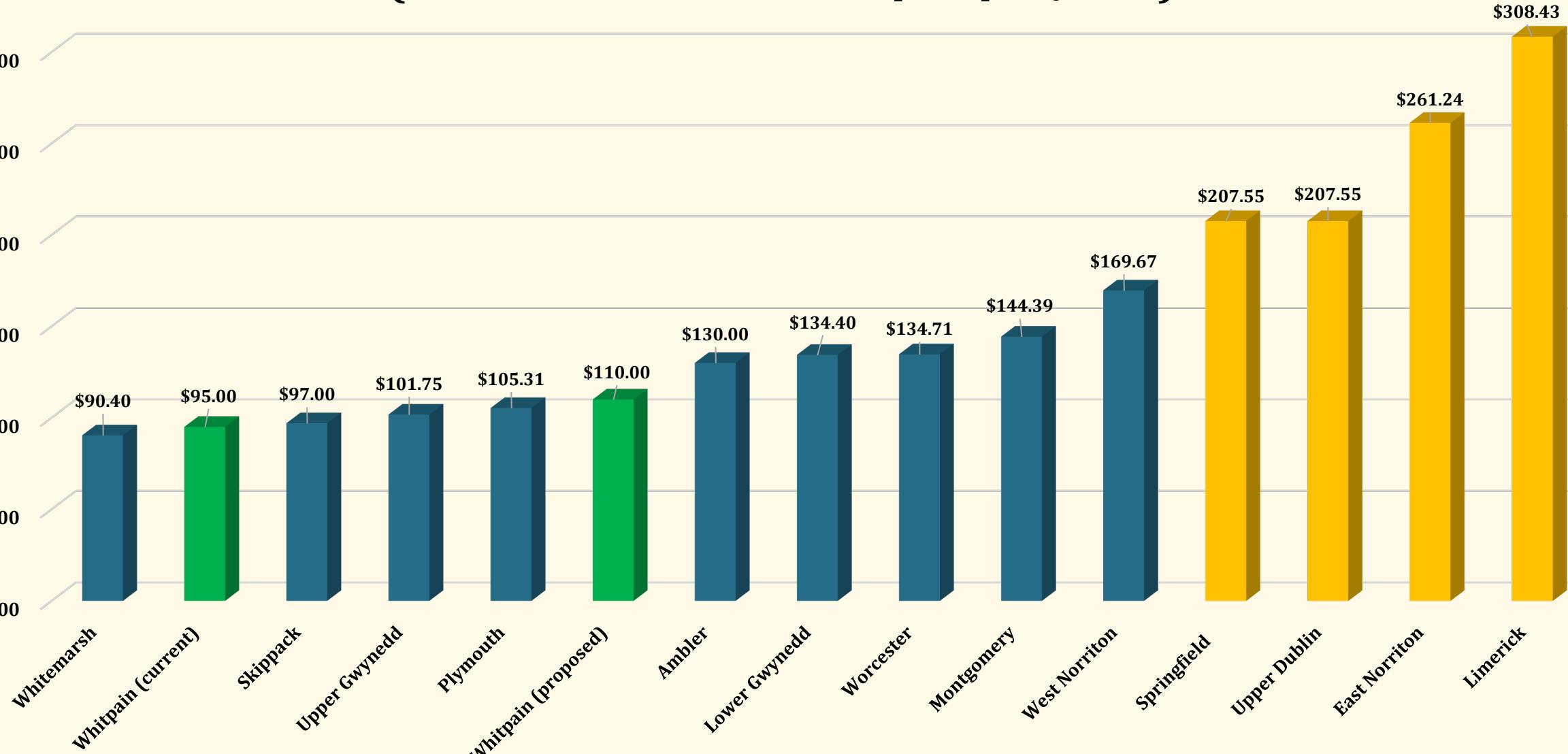


COMBINED SEWER OPERATING & SEWER CAPITAL FUNDS WITH INCREASE OF QUARTERLY
RATE TO \$110 BEGINNING IN 2024



2023 Sewer Rate Comparison with Adjustment

(Based on 20K Gallons of Consumption per Quarter)



Conclusion

- No tax increase proposed for 2024
 - 2024 expenses and revenues need to be monitored to refine future year projections
- Adjustment to the EIT rate has created a dedicated funding stream for open space
- Adjustment to quarterly sewer bills required to maintain desired fund balance
- Township continues managing numerous grants totaling approximately \$8.5M
- Fire and other funds to be presented on November 21st



Upcoming Meetings

- Budget Work Sessions
 - November 21st at 6:00 PM
- Board of Supervisors Regular Meetings
 - November 21st 6:00 PM
 - December 5th 6:00 PM
 - December 19th 6:00 PM





Comments & Questions

Whitpain Township