



# Proposed 2024 Budget

*as presented November 8, 2023*

## Whitpain Township



# Agenda

2024 Budget

- **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
- 11<sup>th</sup> 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



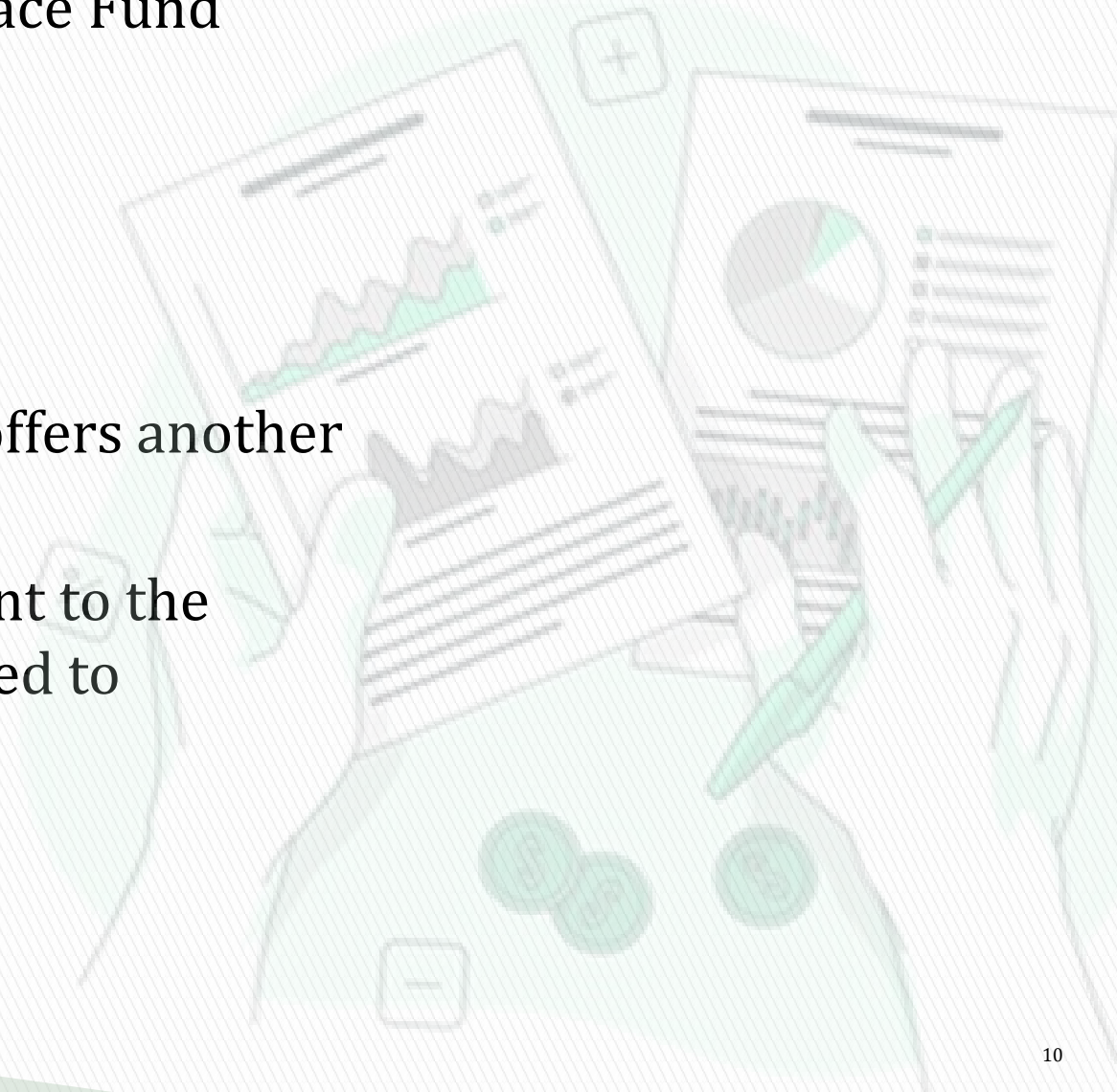


# Prioritizing Competing Goals



# 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

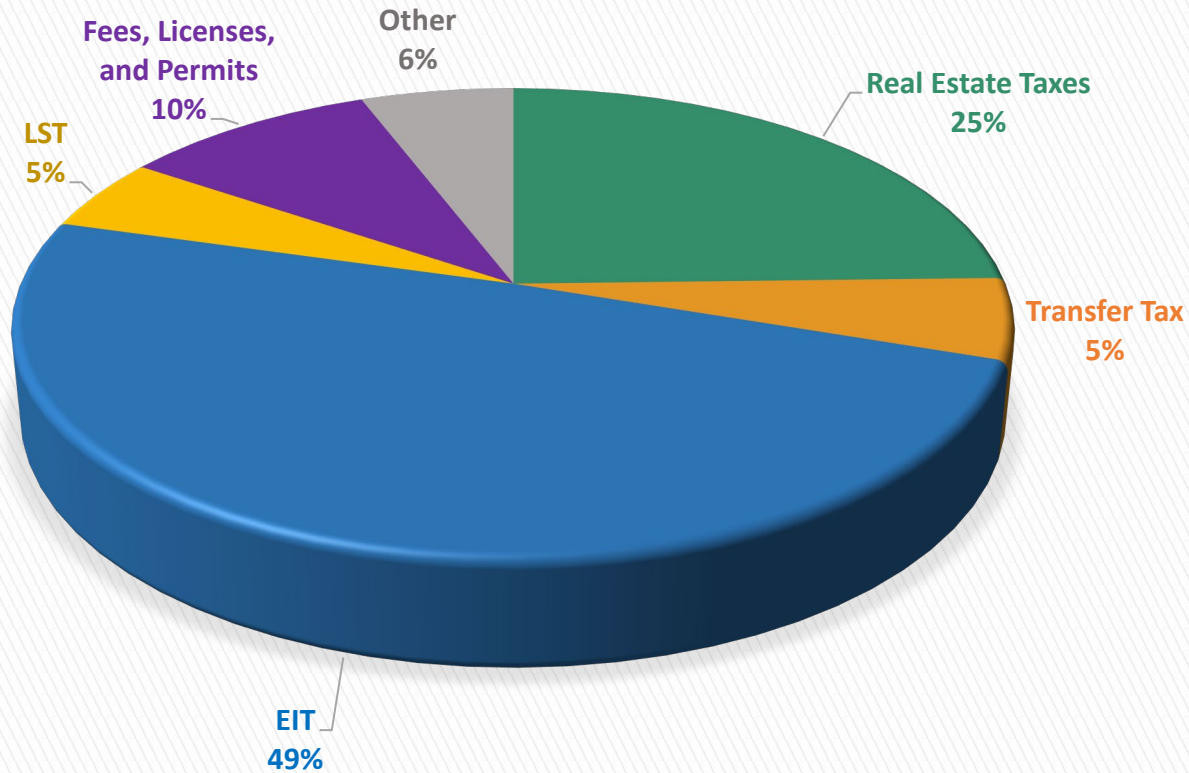
*as presented November 8, 2023*

Whitpain Township

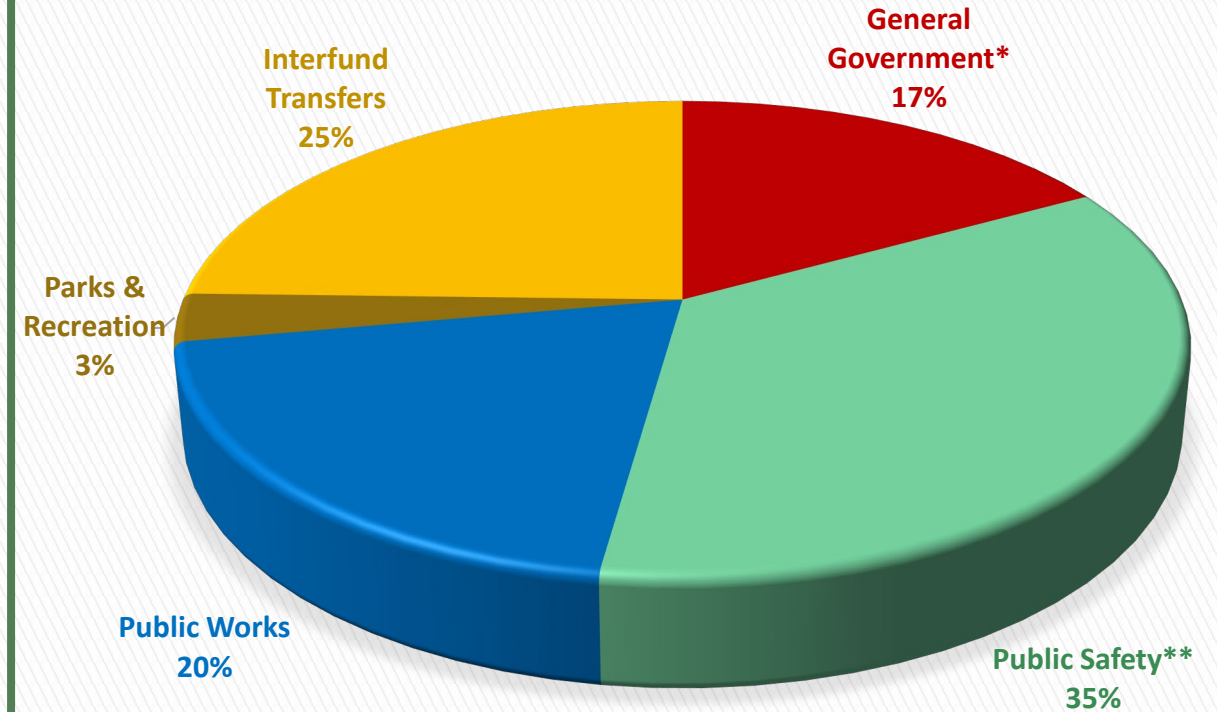


# General Fund Facts

## 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	<b><u>\$17,914,500</u></b>

## ➤ **Budgeted Expenditures:**

### Major Appropriations/Expenditures

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

## ➤ **Transfers Out**

Capital Reserve	\$2,470,000	
Open Space	\$3,900,000	<b><u>\$ 6,370,000</u></b>

**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
<b>General Fund Total Appropriations</b>	<b><u>18,330,900</u></b>	<b><u>19,539,003</u></b>



# General Fund Summary

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

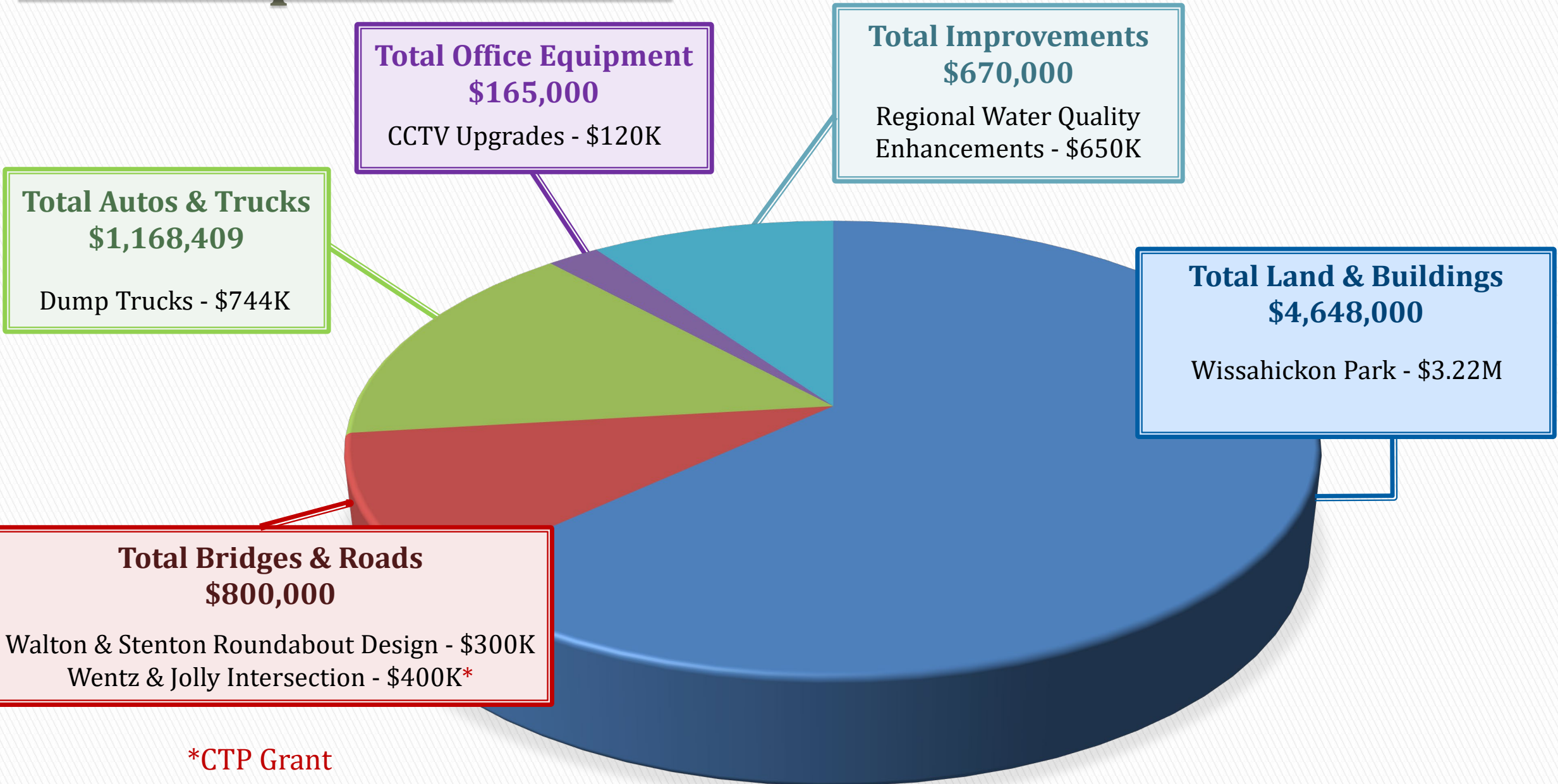


# Capital Reserve Summary 2024-2028

	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:**

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



# 2024 Capital Reserve Items

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

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

\* Multi-Year Project

# 2024 Capital Reserve Items

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

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





# 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



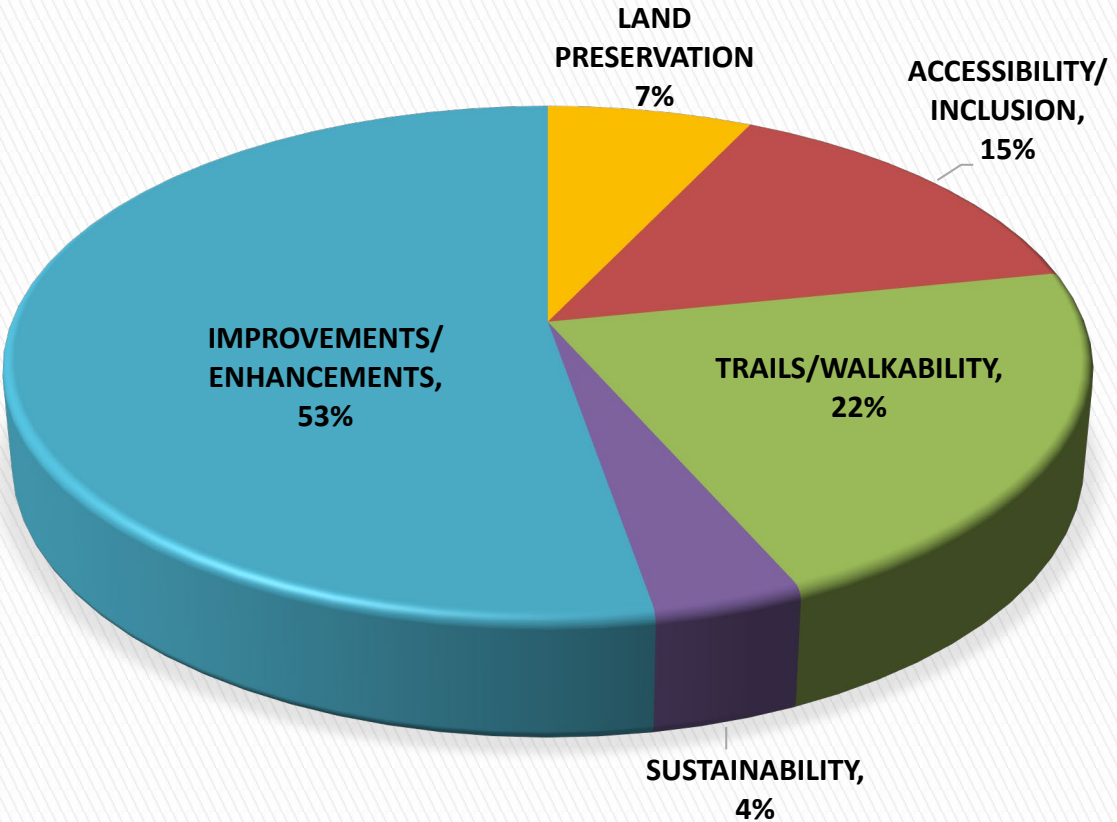
# Open Space Highlights



	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	-
<b><u>Total</u></b>	<b><u>7,546,420</u></b>	<b><u>14,799,420</u></b>	<b><u>5,537,450</u></b>

# 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	295,000	4%	849,000	6%
Improvements/ Enhancements	3,978,920	53%	8,138,920	55%
Accessibility/ Inclusion	1,107,500	15%	1,367,500	9%
Land Preservation	537,000	7%	2,711,000	18%
<b>Total</b>	<b><u>7,546,420</u></b>		<b><u>14,799,420</u></b>	





# Open Space Summary



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





# Debt Service Fund

*as presented November 8, 2023*

# Whitpain Township

# Debt Service Fund – 5 Year Projection

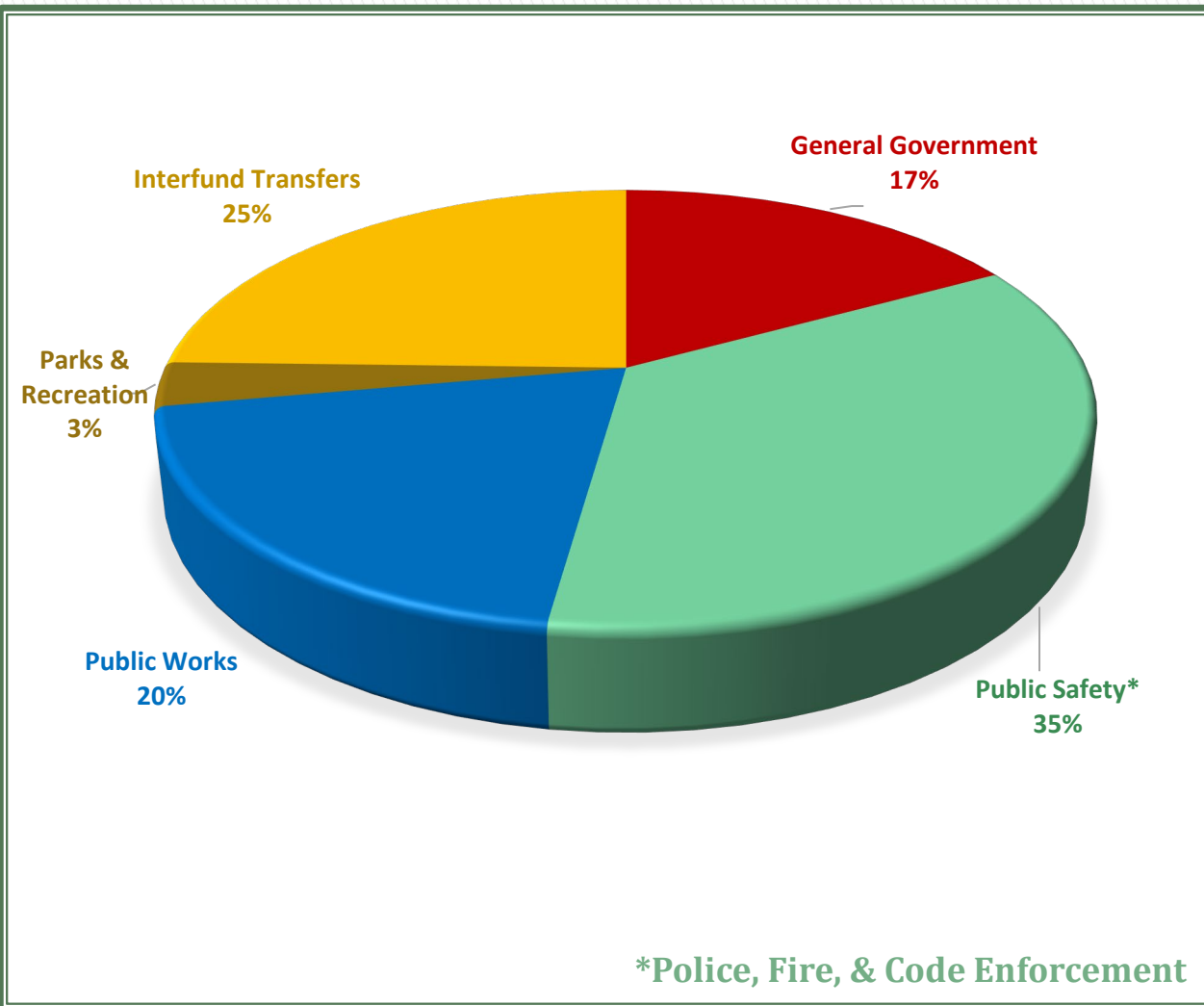
	Proj. 2023	2024	2025	2026	2027	2028
<b>REVENUES</b>	1,361,000	1,370,000	1,376,890	1,383,817	1,390,780	1,397,780
<b>EXPENSES</b>	(1,385,538)	(1,385,808)	(1,386,741)	(1,384,564)	(1,394,985)	(1,399,266)
<b>TRANSFERS IN</b>	148,073	665,479	667,860	670,560	685,472	688,142
<b>BEGINNING CASH</b>	421,175	544,710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



# Budget Facts

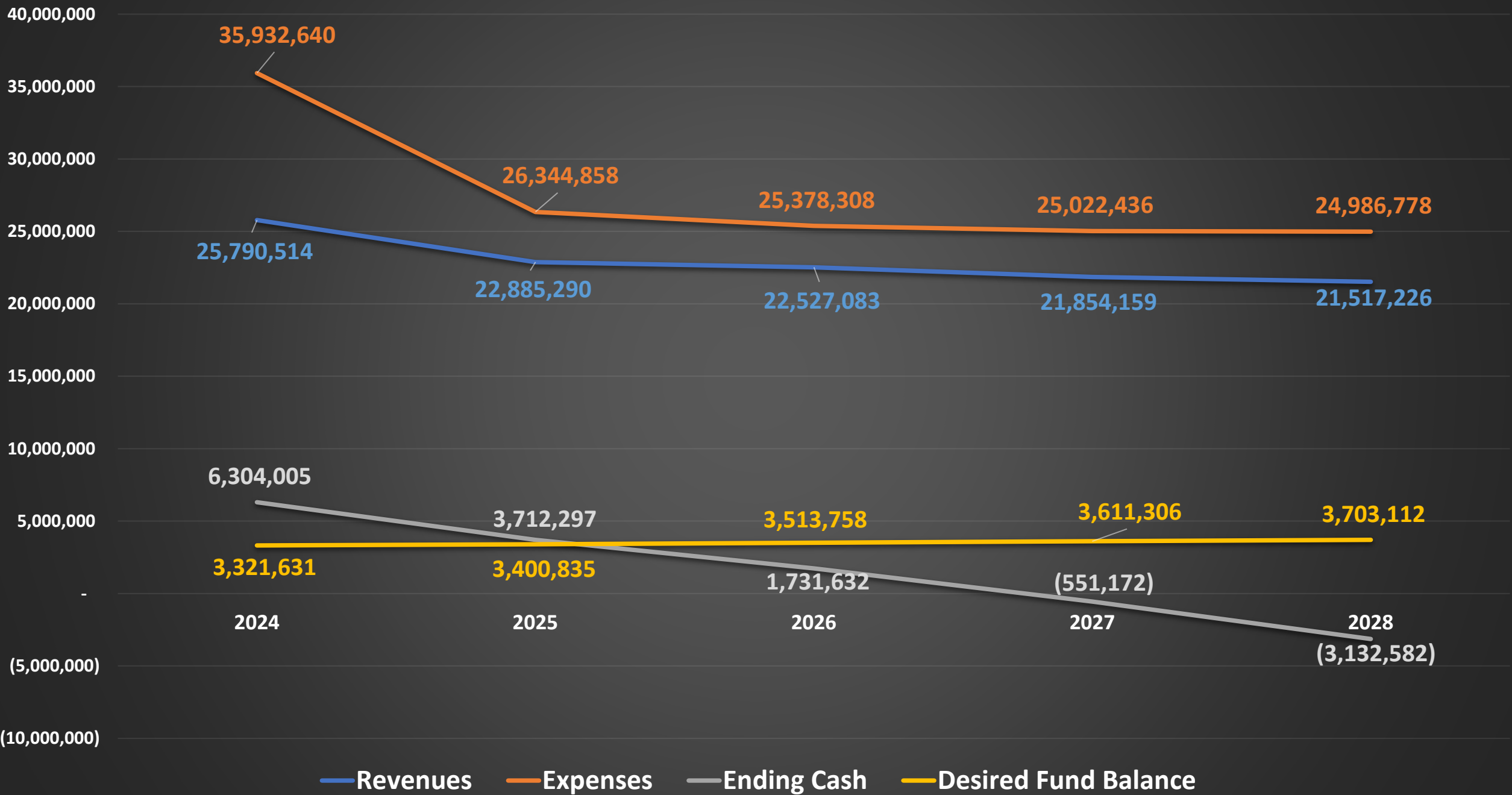
- 5-Year budgeting utilized for all funds
- No real estate tax increase since 2010
- Budget proposal based on input from boards, commissions, and partner organizations

## 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</u> mills		

### 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</u> mills

## ► 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 5<sup>th</sup> lowest in Montgomery County
  - No business privilege or mercantile tax



# Total Local Tax Bill

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

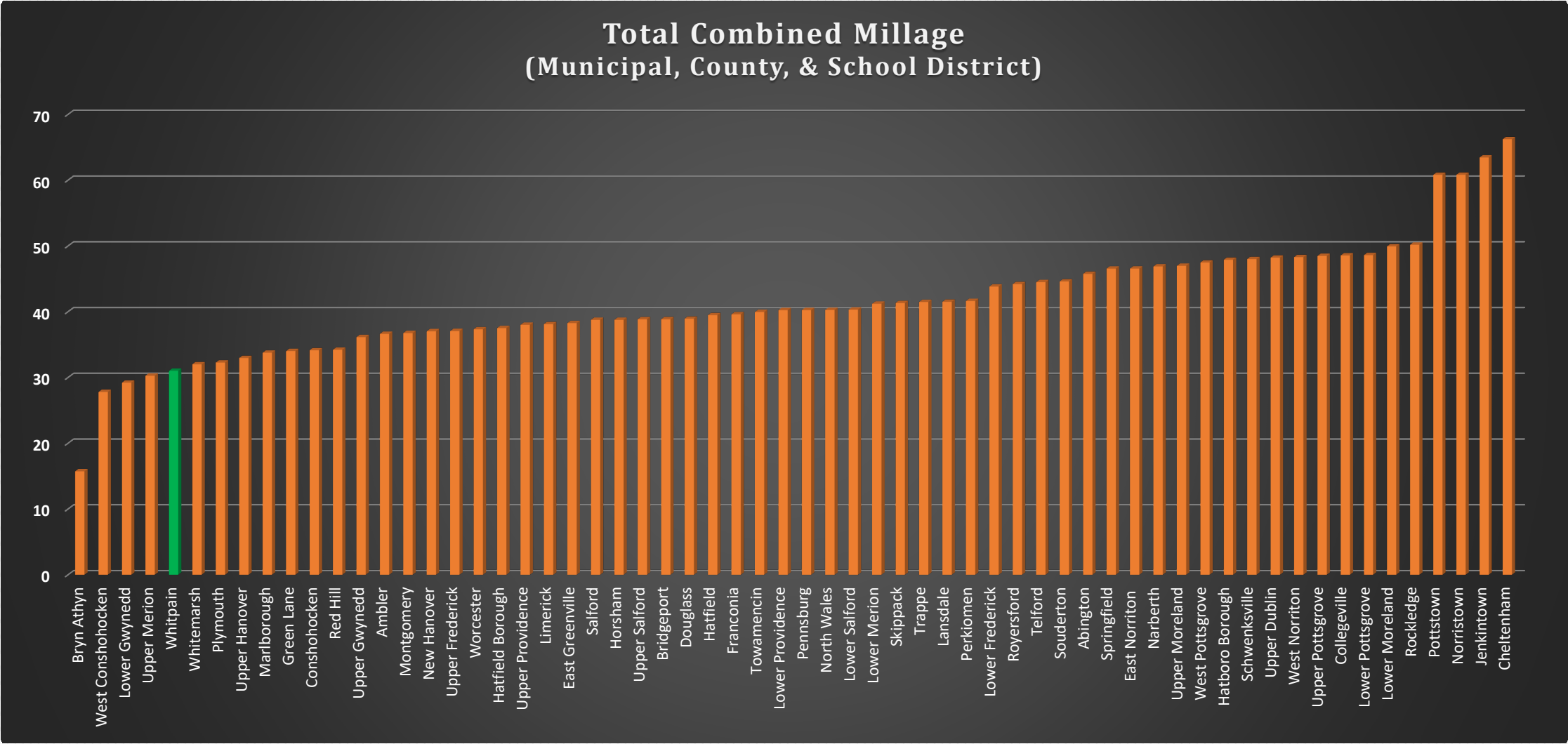


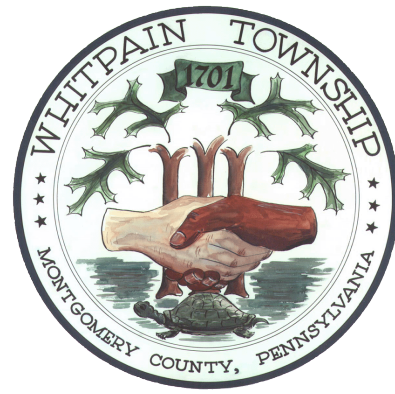
	Wissahickon School District	Montgomery County	Whitpain Township
Current Year:	23.19/74.7% \$5,264	4.63/14.91% \$1,050	3.2/10.31% \$726
2011:	17.47/74.75% \$3,966	2.7/11.55% \$613	3.2/13.69% \$726





# Millage Comparison by Municipality





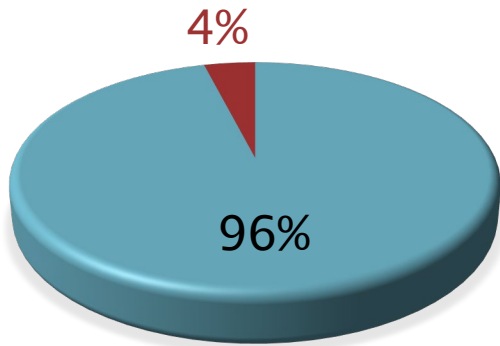
# Sewer & Sewer Capital Funds

*as presented November 8, 2023*

# Whitpain Township

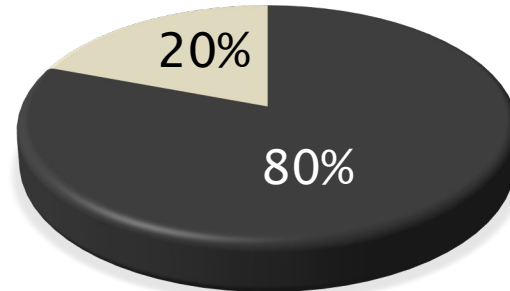
# 2024 Sewer Fund

# of Customers



■ Residential ■ Non-Residential

Revenue Sources



■ Residential ■ Non-Residential

## ► 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





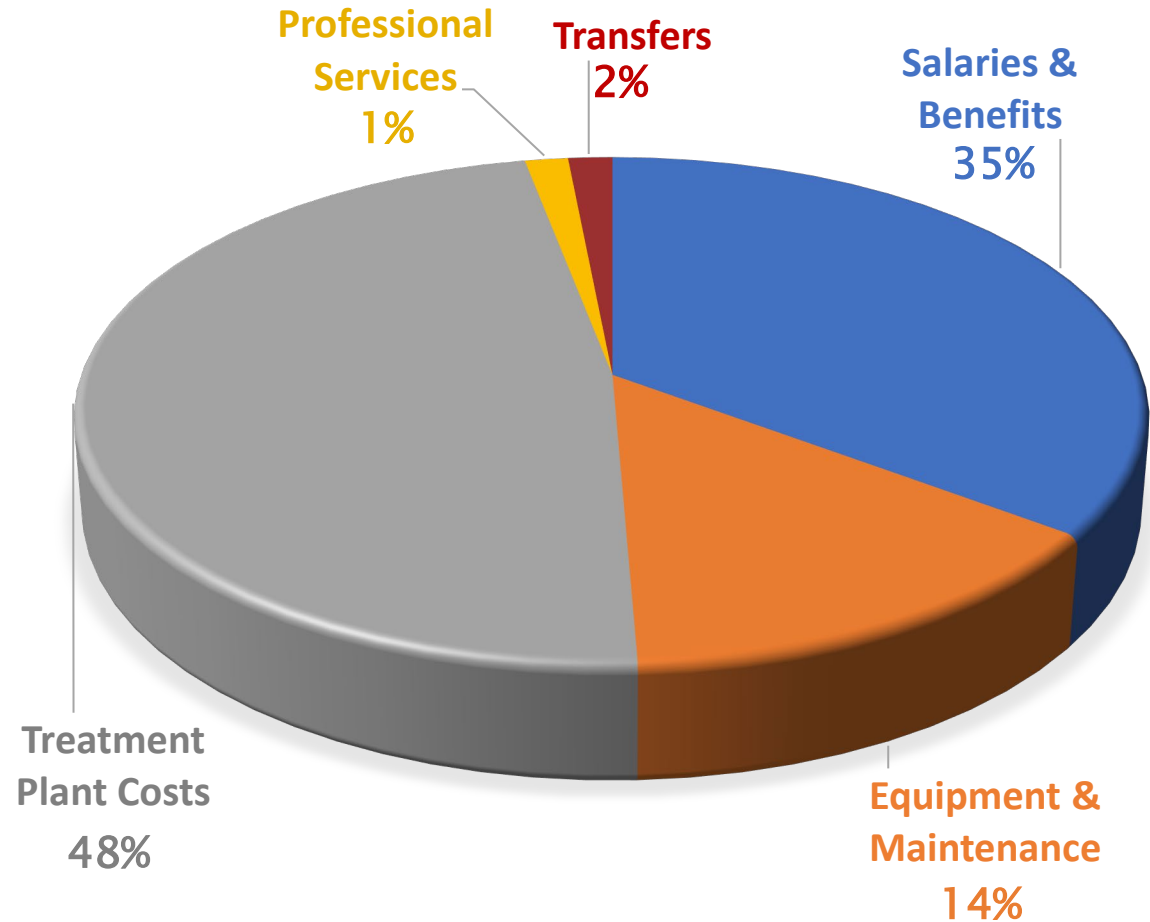
# Sewer Fund Background

- 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
<b>Total</b>	<b>3,955,832</b>

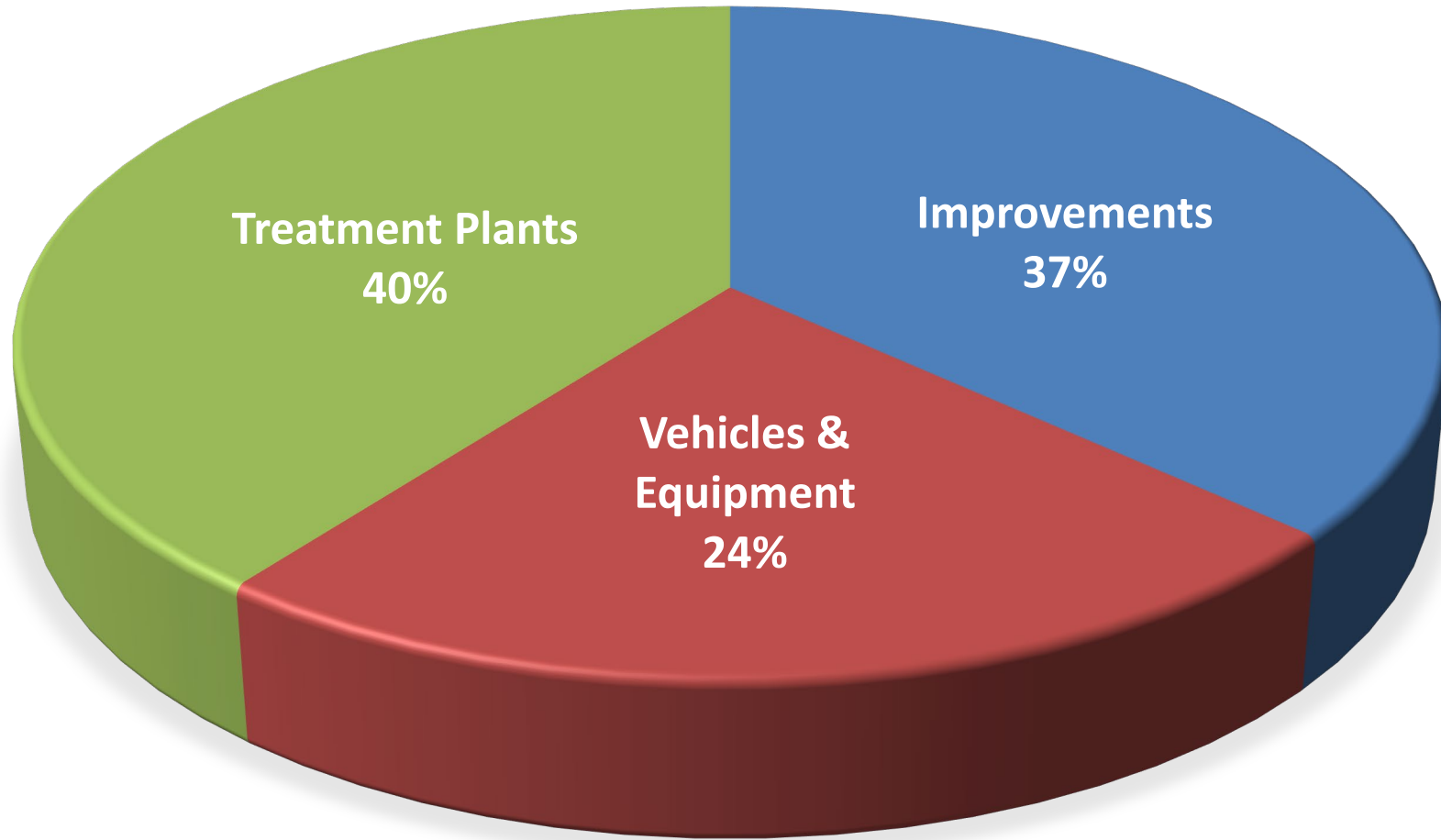


# 5-Year Sewer Operating Budget Projection

	Projected 2023	2024	2025	2026	2027	2028
<b>REVENUES</b>	3,885,500	3,893,500	3,932,170	3,971,943	4,012,139	4,052,760
<b>EXPENSES</b>	(3,698,974)	(3,895,357)	(3,963,577)	(4,058,578)	(4,155,814)	(4,255,345)
<b>TRANSFERS OUT</b>	(60,069)	(60,475)	(635,856)	(1,160,556)	(742,468)	(723,138)
<b>BEGINNING CASH</b>	1,357,228	1,483,685	1,421,353	754,090	(493,100)	(1,379,244)
<b>ENDING CASH</b> (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
<b>Improvements</b>		
	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
<b>Total</b>		<b>625,000</b>

2024 Budget



# 2024 Sewer Capital Expenses (continued)

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





# 5-Year Sewer Capital Expenses

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

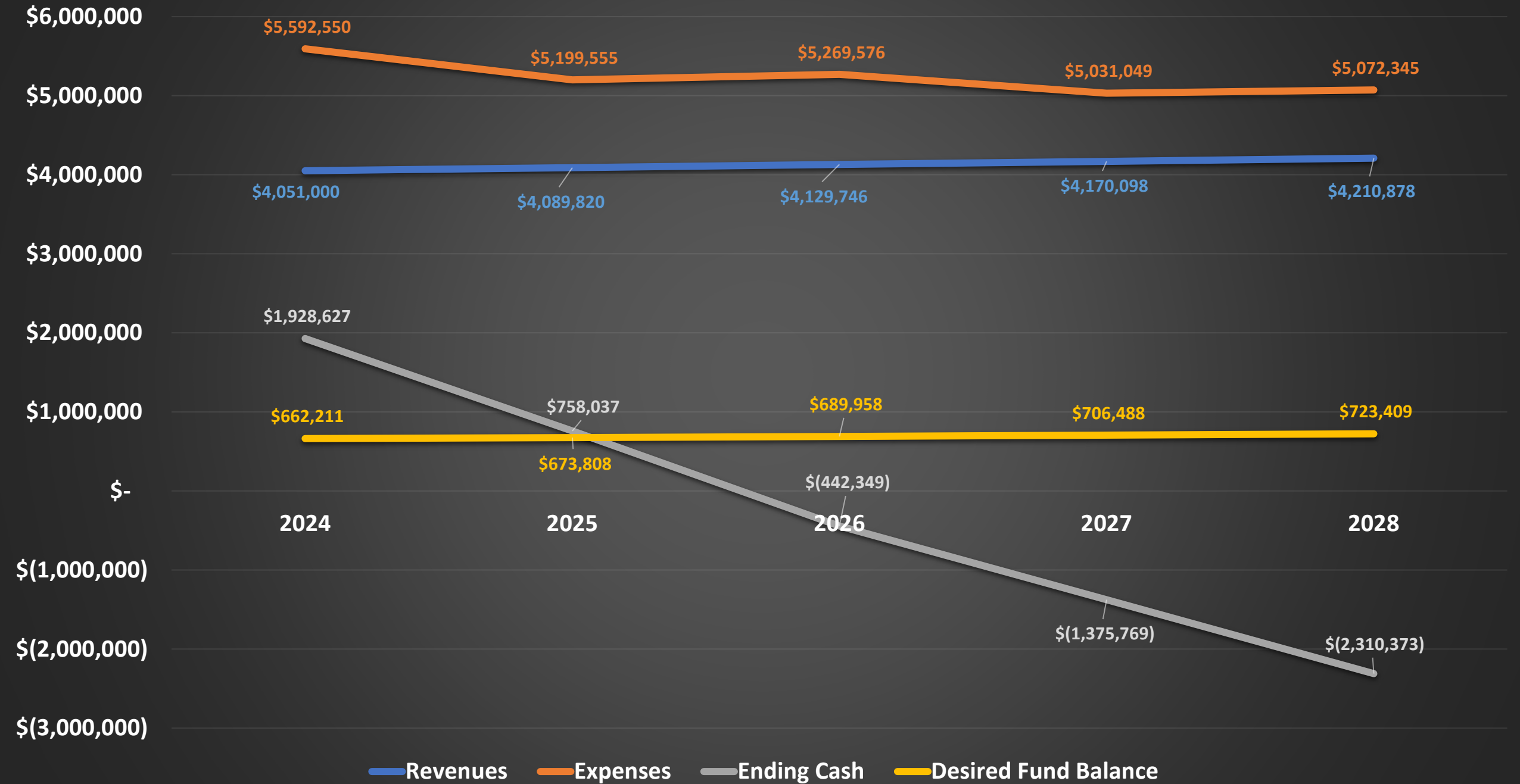
# 5-Year Summary – Sewer Capital Budget

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

2024 Budget



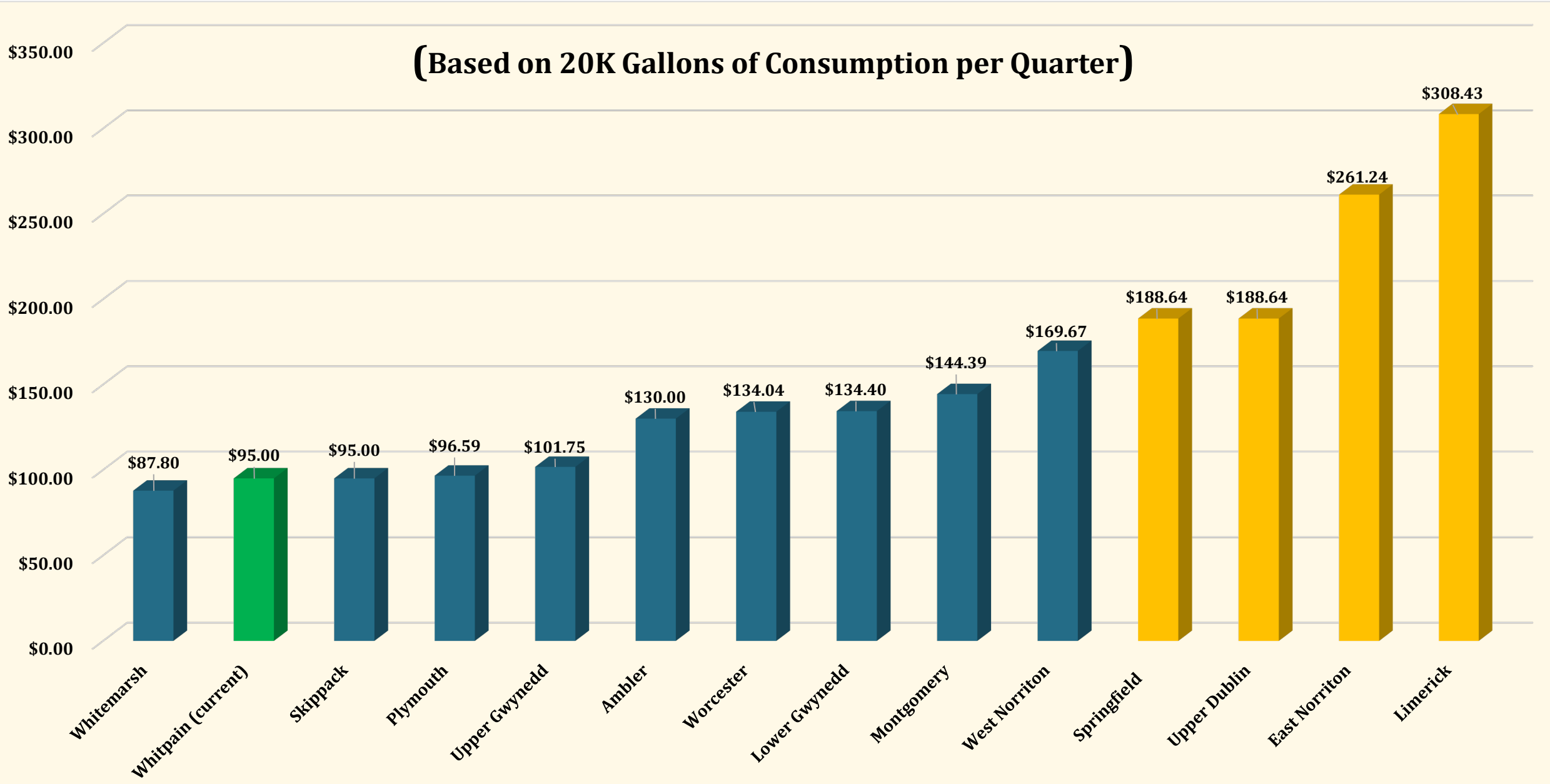
## Sewer Operating & Capital Funds As Presented





# 2023 Sewer Rate Comparison at Current Rate

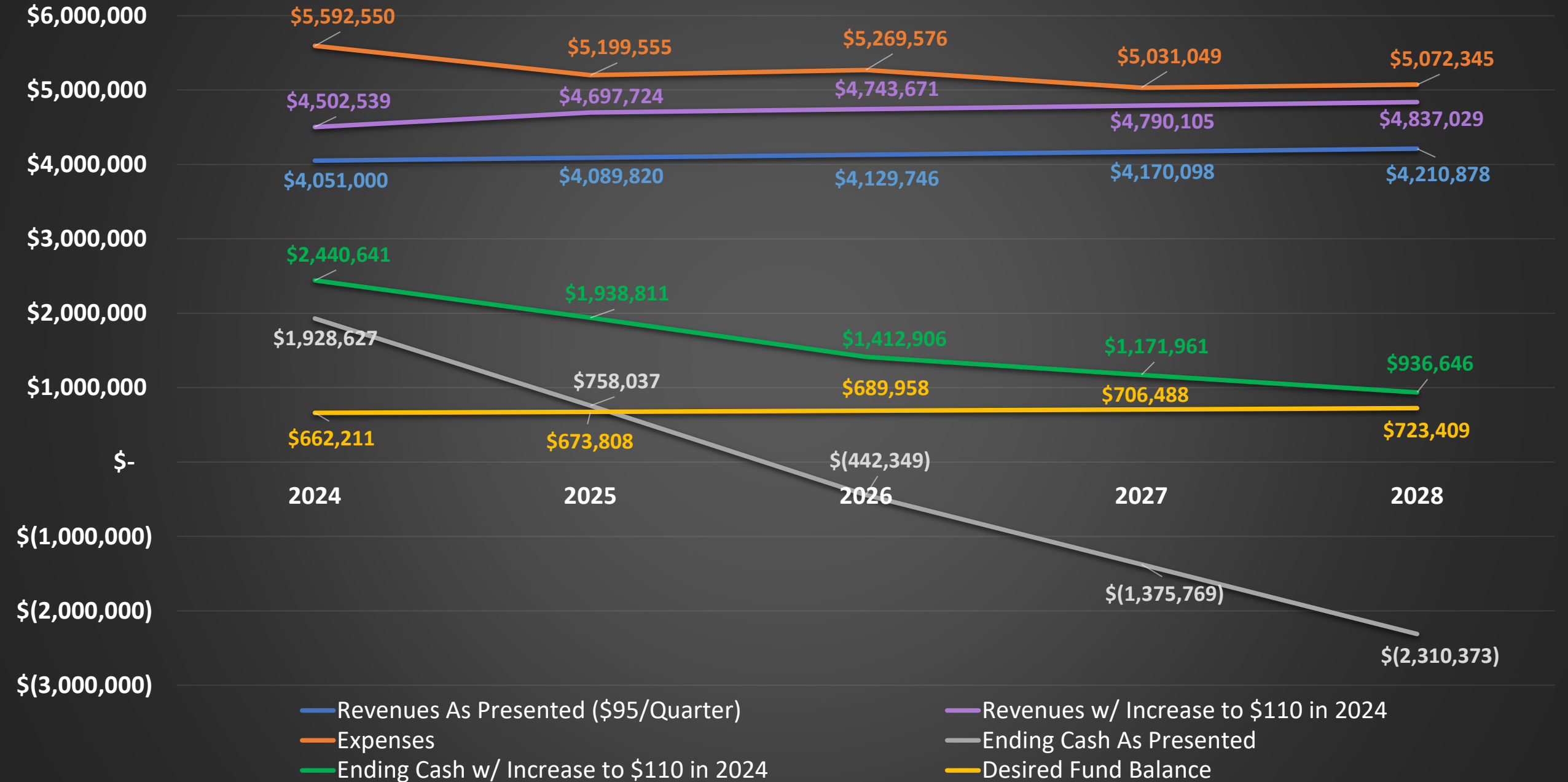
(Based on 20K Gallons of Consumption per Quarter)



# Sewer Rate Adjustment Needed

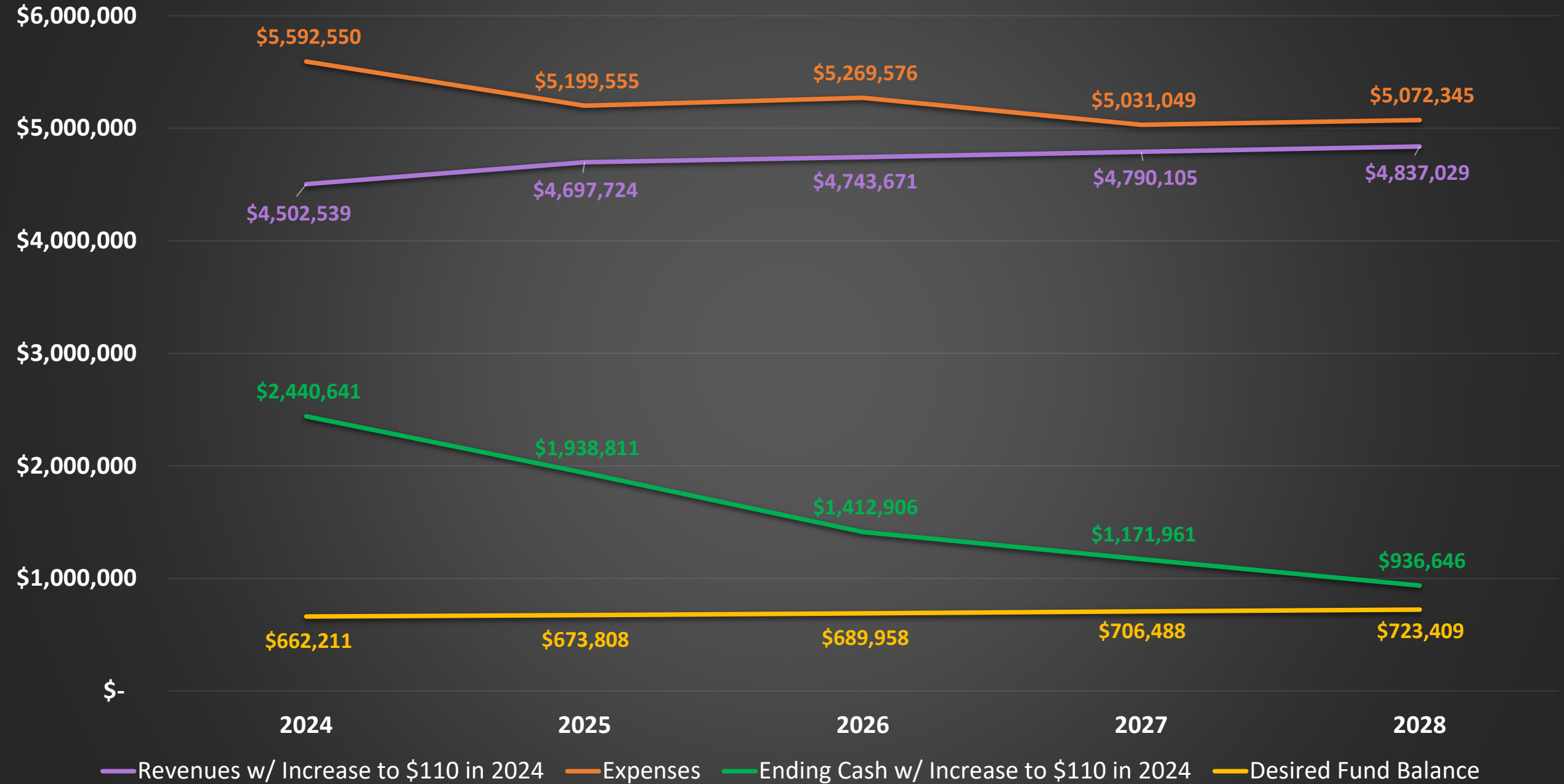
- The 2023 budget indicated that an adjustment in the quarterly sewer rate would be needed in 2024
- This increase is driven primarily by costs in the sewer capital budget
- Capital expenses passed to the Township from the ENPWJSA and from Ambler are approximately \$350,000 higher in 2024
- Additionally, 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



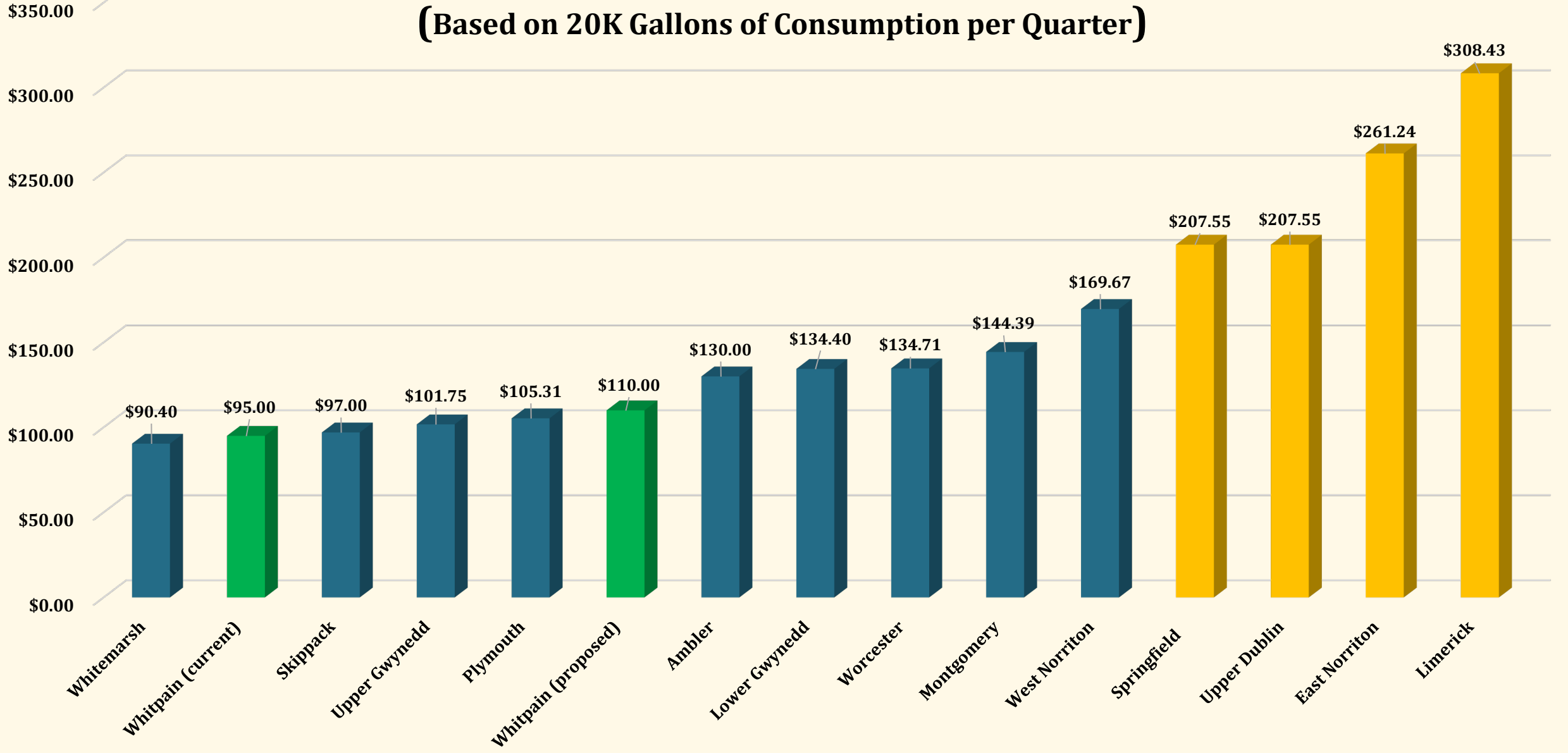


# COMBINED SEWER OPERATING & SEWER CAPITAL FUNDS WITH INCREASE OF QUARTERLY RATE TO \$110 BEGINNING IN 2024



# 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 21<sup>st</sup> at 6:00 PM
- Board of Supervisors Regular Meetings
  - November 21<sup>st</sup> 6:00 PM
  - December 5<sup>th</sup> 6:00 PM
  - December 19<sup>th</sup> 6:00 PM





# Comments & Questions

Whitpain Township