



Proposed 2024 Budget Presentation II

as presented November 21, 2023

Whitpain Township

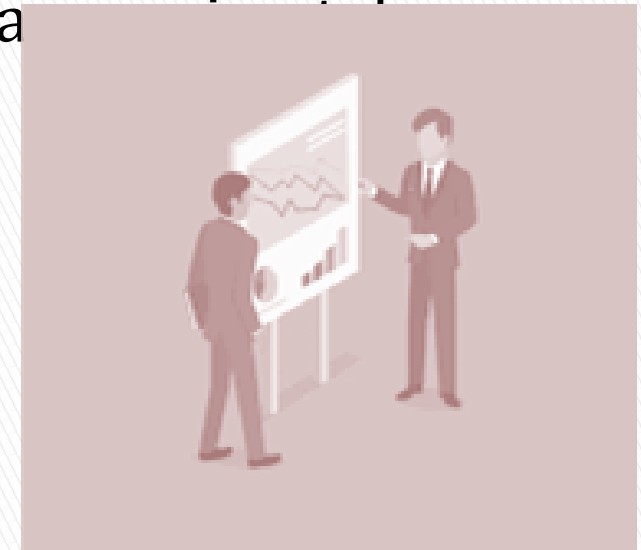
AGENDA

➤ **Summary:**

- Balanced Budget
- No tax increase 2024
- Re-Cap of 11/8 Budget presentation
- Fire Tax
- Fire Capital
- Fire Hydrant
- Manor House
- Traffic Improvements
- Highway Aid
- Fee In Lieu of Stormwater Management
- Reserve for Stormwater Outfall
- Community Center
- Summary & Questions

November 8th Presentation Summary

- 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 a **\$8.5M**





Fire Tax, Fire Capital, & Fire Hydrant Funds

as presented November 21, 2023

Whitpain Township

Tax Rates

► Millage

➤ General Fund	2.09
➤ Fire Tax	0.40
➤ Fire Hydrant	0.05
➤ <u>Debt Service</u>	<u>0.66</u>

3.20 mills

→ General Fund	→ 1.58
→ Capital	→ 0.31
→ Open Space	→ 0.20

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**)
- Portion of average Township tax bill related to Fire & Fire Hydrant tax = \$102 (\$8.50 per month)
- Comparison
 - Total millage rate is the 5th lowest in Montgomery County
 - No business privilege or mercantile tax

CSFC Background

- Centre Square Fire Company – 63 operational and corporate members (30 active firefighters)
 - Supplemented by 4 FT and 11 PT Career Staff for 50 hours a week
 - Emergency Medical Staff – 17 EMT's
 - Fire Police – 11 members
 - Ladies Auxiliary – 14 members



Fire Fund

	Projected 2023	2024	2025	2026	2027	2028
Beginning Cash	612,272	593,152	491,060	426,691	239,239	38,223
Revenues	1,068,816	1,112,500	1,168,830	1,071,323	1,083,982	1,096,810
Expenses	(1,019,932)	(1,146,588)	(1,165,195)	(1,190,771)	(1,216,994)	(1,243,884)
Transfer to Fire Capital	-	-	-	-	-	-
Transfer to Debt Service*	68,004	68,004	68,004	68,004	68,004	68,004
Ending Cash	593,152	491,060	426,691	239,239	38,223	(176,856)

*Annual transfer from Fire Fund to Debt Service until 2031

Fire Fund Expenses

	2023 Projected	2024 Requested
Salaries & Benefits	417,735	502,153*
Firemen's Relief Fund	205,516	200,000
Equipment, Supplies, & Other Expenses	120,250	129,500
Fire Prevention & Education	6,196	4,000
Fire Co. Operating Expenses	270,235	310,935
SUBTOTAL	1,019,932	1,146,588
TRANSFER TO DEBT SERVICE	68,004	68,004
TOTAL EXPENSES AND TRANSFERS	1,087,936	1,214,592

*Includes the addition of a 4th Career Firefighter

CSFC Expenses

Expenses	2024
Administration	15,000
Apparatus Maintenance	70,000
Computer Expense	6,000
Salaries (Office manager)	15,635
Uniforms	5,500
EMS Expenses	5,000
Equipment (NEW)	10,000
Equipment Maintenance	5,000
Fire Police	1,500

Expenses (Cont.)	2024
Fire Prevention/Public awareness/Recruitment	10,000
Firefighter Incentives	30,000
Fuel (Vehicle)	10,000
Insurance	22,000
Misc. Expense	5,000
Office Supplies	3,000
Radio maintenance - Base Station	2,000
Building/Grounds	35,000
Subscriptions	-
Telephone	14,300
Utilities	18,000
Map Book/VBI	8,000
Contingency Operating Reserve	20,000
Total	\$310,935

Fire Capital Fund 5-Year Plan

	2024	2025	2026	2027	2028
BEGINNING CASH	292,963	71,963	(124,037)	(230,037)	(336,037)
REVENUES	4,500	1,054,000	4,000	4,000	4,000
EXPENSES	(225,500)	(1,140,000)	-	-	(90,000)
TRANSFER TO DEBT SERVICE	-	(110,000)	(110,000)	(110,000)	(110,000)
TRANSFERS IN	-	-	-	-	-
ENDING CASH	71,963	(124,037)	(230,037)	(336,037)	(532,037)

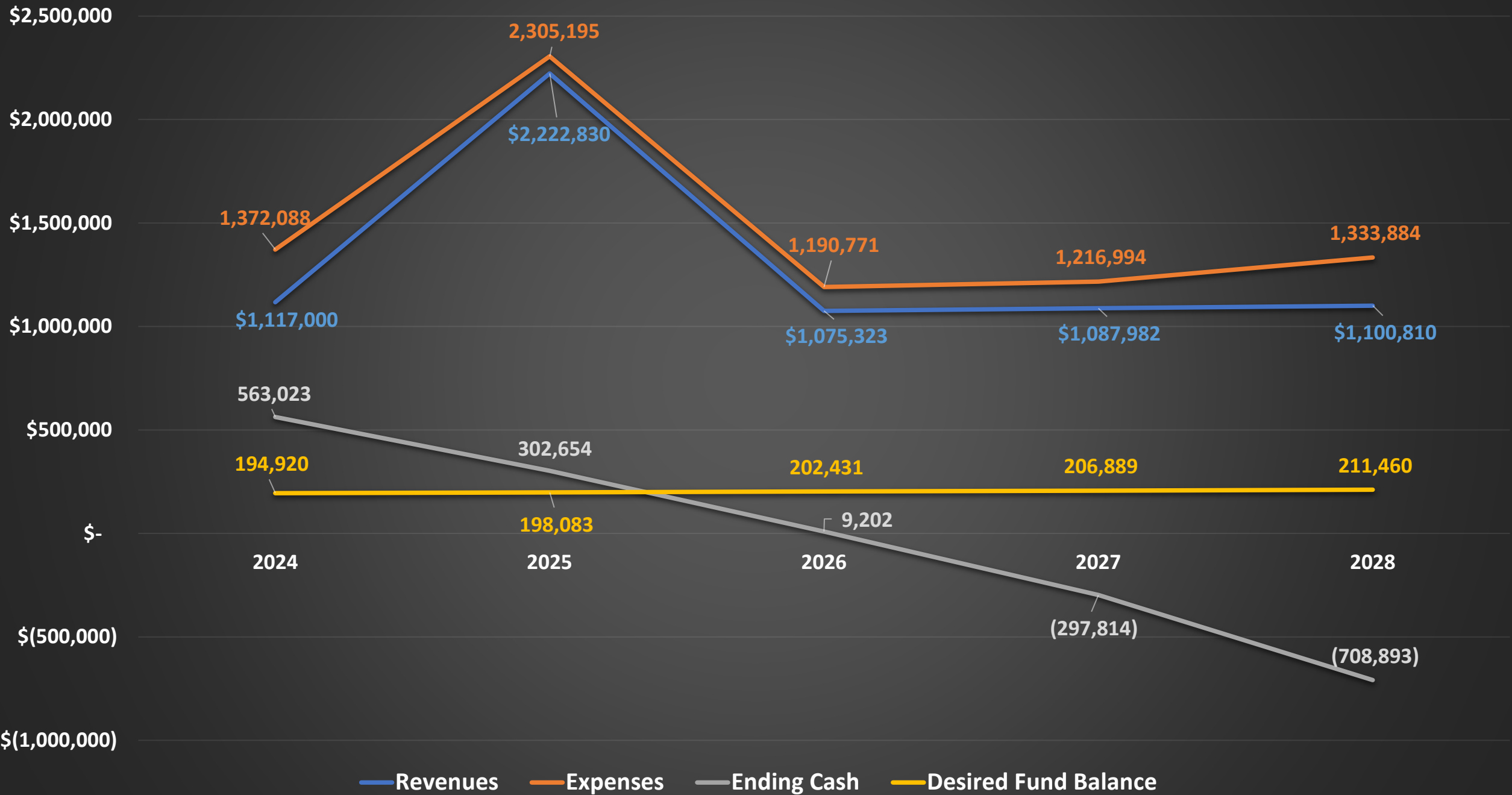
CSFC Expenses

Expenses	2023	2024	2025
Operating	1,019,932	1,146,588	1,165,195
Capital	-	84,000	-
Transfer to Debt Service	68,004	68,004	68,004
Transfer to Fire Capital	-	-	-
Total	1,087,936	1,298,592	1,233,199



- \$ 4K - Dumpster pad
- \$20K - Driveway repairs
- \$10K - Hose tower
- \$25K - Career staff area renovation
- \$25K - Floor cleaner

Fire Tax & Fire Capital Fund Balance



Fire Hydrant Fund 5-Year Plan

	2023 Projected	2024	2025	2026	2027	2028
BEGINNING CASH	432,617	475,217	268,217	257,972	245,329	229,625
REVENUES	108,100	108,500	108,530	109,570	110,121	111,182
EXPENSES	(65,500)	(315,500)	(118,775)	(122,214)	(125,824)	(129,616)
ENDING CASH	475,217	268,217	257,972	245,329	229,625	211,192

Hydrant rental fee – Ambler/North Wales Water - \$24K
 Hydrant rental fee – PA American Water - \$41.5K
 Other expenses – Watermain extension - \$250K





Manor House Fund

as presented November 21, 2023

Whitpain Township

Manor House Projection – 5 Year Summary

	2023 Projected	2024	2025	2026	2027	2028
REVENUES	378,000	375,000	374,380	374,868	375,365	375,872
EXPENSES	(77,298)	(89,636)	(92,070)	(94,132)	(96,248)	(98,419)
TRANSFERS TO OPEN SPACE	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
BEGINNING CASH	453,465	554,168	639,532	721,841	802,577	881,694
ENDING CASH	554,168	639,532	721,841	802,577	881,694	959,148



Traffic Improvement

as presented November 21, 2023

Whitpain Township

Traffic Improvement Fund

- Revenues are primarily from developer impact fees
- Traffic impact fees must be used for providing additional capacity to accommodate traffic from the new development
- State grants are the other major source of revenue for the traffic improvement fund



Traffic Improvement

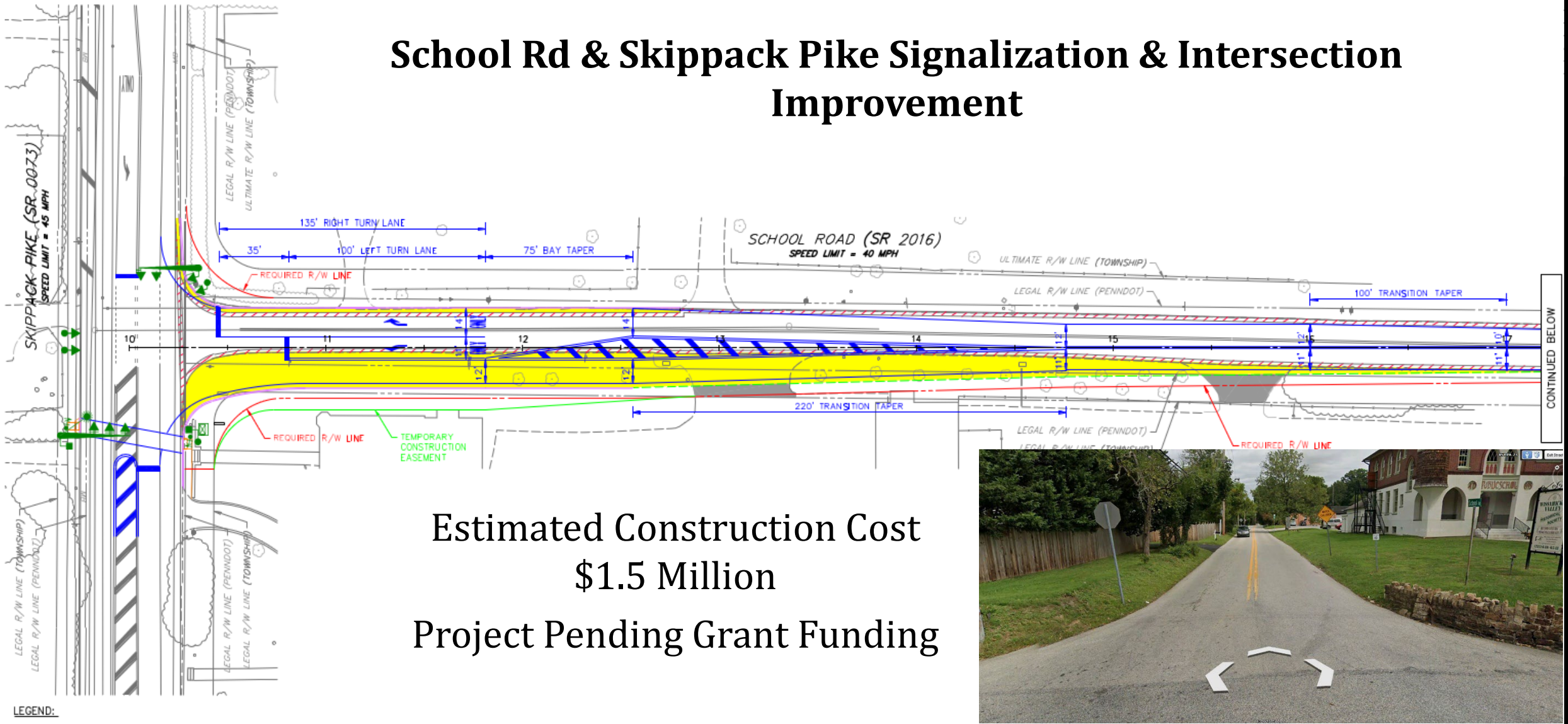
	2022 Actual	2023 Projected	2024 Request
Beginning Balance	566,467	650,119	683,119
Interest Earnings	3,894	8,000	8,000
Contributions & Grants	117,655	250,000	750,000
Planning & Design	37,897	175,000	50,000
Intersection Improvements	-	50,000	750,000
Total Revenues	121,549	258,000	758,000
Total Expenses	(37,897)	(225,000)	(800,000)
Ending Balance	650,119	683,119	641,119

Traffic Improvement Projects

	Proj. 2023	2024	2025	2026	2027	2028	Project Total	Other Funding
Skippack Pk & Union Mtg. Rd/School Rd.	200,000	750,000	750,000	-	-	-	1,500,000	1,200,000
Miscellaneous Intersection Improvements	5,000	50,000	50,000	50,000	50,000	50,000	250,000	-
Roundabout – Walton/Stenton	-	-	-	-	2,500,000	-	2,500,000	2,250,000
Roundabout – Mermaid/Arch	-	-	-	-	-	2,500,000	2,500,000	2,250,000
TOTALS	205,000	800,000	800,000	50,000	2,550,000	2,550,000	6,750,000	5,700,000

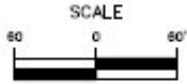
Traffic Improvements

School Rd & Skippack Pike Signalization & Intersection Improvement



Traffic Improvement – Walton & Stenton Roundabout

LEGEND





Highway Aid Fund

as presented November 21, 2023

Whitpain Township

Highway Aid (Liquid Fuels Fund)

- **Liquid Fuels Fund payments to individual townships are distributed based on the following formula:**
 - 50% on mileage (67.96), and
 - 50% on population using the latest decennial census figures (20,384)



5-Year Projection Highway Aid Fund

	Proj. 2023	2024	2025	2026	2027	2028
Revenues	591,356	581,330	591,857	603,614	615,606	627,838
Total Expenses	(775,000)	(575,000)	(575,000)	(575,000)	(575,000)	(575,000)
(Paving Expenses)	700,000	500,000	500,000	500,000	500,000	500,000
Beginning Cash	242,455	58,811	65,141	81,998	110,611	151,217
Ending Cash	58,811	65,141	81,998	110,611	151,217	204,055



Fee in Lieu of Stormwater Fund

as presented November 21, 2023

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Fee in Lieu of Stormwater Fund

- Fee paid by residents who propose to expand an existing residential property and are unable to provide a storm water management system on their property
- Money is used for regional storm water management systems



Fee in Lieu of Stormwater Fund

	Projected 2023	2024	2025	2026	2027	2028
Beginning Balance	142,111	141,211	92,711	87,211	81,711	76,211
Interest Earnings	1,600	1,500	1,500	1,500	1,500	1,500
Contributions	5,000	5,000	5,000	5,000	5,000	5,000
Consultant Services	2,500	5,000	2,000	2,000	2,000	2,000
Construction Services	5,000	50,000	10,000	10,000	10,000	10,000
Ending Balance	141,211	92,711	87,211	81,711	76,211	70,711



Stormwater Outfall Fund

as presented November 21, 2023

Whitpain Township

Stormwater Outfall Fund

- Funds are used primarily for construction or major repairs to stormwater systems
- The main source of revenue for this fund is impact fees collected from developers



	2022 Actual	2023 Projected	2024 Request
Beginning Balance	50,002	56,507	56,257
Interest Earnings	343	750	750
Contributions	8,662	2,500	2,500
Consultant Services	2,500	500	5,500
Construction Services	-	1,000	10,000
Storm Sewer Materials	-	2,000	15,000
Ending Balance	56,507	56,257	29,007

Stormwater Outfall Fund - 5 Year Projection

	Proj. 2023	2024	2025	2026	2027	2028
REVENUES	3,250	3,250	3,265	3,280	3,296	3,312
EXPENSES	(3,500)	(30,500)	(16,000)	(13,000)	(8,000)	(5,000)
BEGINNING CASH	56,507	56,257	29,007	16,272	6,552	1,848
ENDING CASH	56,257	29,007	16,272	6,552	1,848	160





Community Center Fund

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Community Center – 5 Year Summary

	2022 Actual	2023 Budget	2023 Projected	2024 Request	2025	2026	2027
INTEREST EARNINGS	4,192	-	400,000	300,000	200,000	10,000	-
STATE GRANTS	-	-	-	-	-	-	-
CONTRIBUTIONS	10,000,000	-	-	-	-	-	-
TOTAL REVENUES	10,004,192	-	400,000	300,000	200,000	10,000	-
PLANNING & ENGINEERING	-	-	200,000	300,000	200,000	-	-
CONSTRUCTION	-	-	-	2,000,000	6,200,000	2,000,000	-
TOTAL EXPENSES	-	-	200,000	2,300,000	6,400,000	2,000,000	-
CHANGE	10,004,192	-	200,000	(2,000,000)	(6,200,000)	(1,990,000)	-
BEGINNING BALANCE	-	10,004,192	10,004,192	10,204,192	8,204,192	2,004,192	14,192
ENDING BALANCE	10,004,192	10,004,192	10,204,192	8,204,192	2,004,192	14,192	14,192

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



THANK YOU!

Upcoming Meetings

- Board of Supervisors Regular Meetings
 - December 5th 6:00 PM
 - December 19th 6:00 PM





Comments & Questions

Whitpain Township