



Proposed 2016 Budget

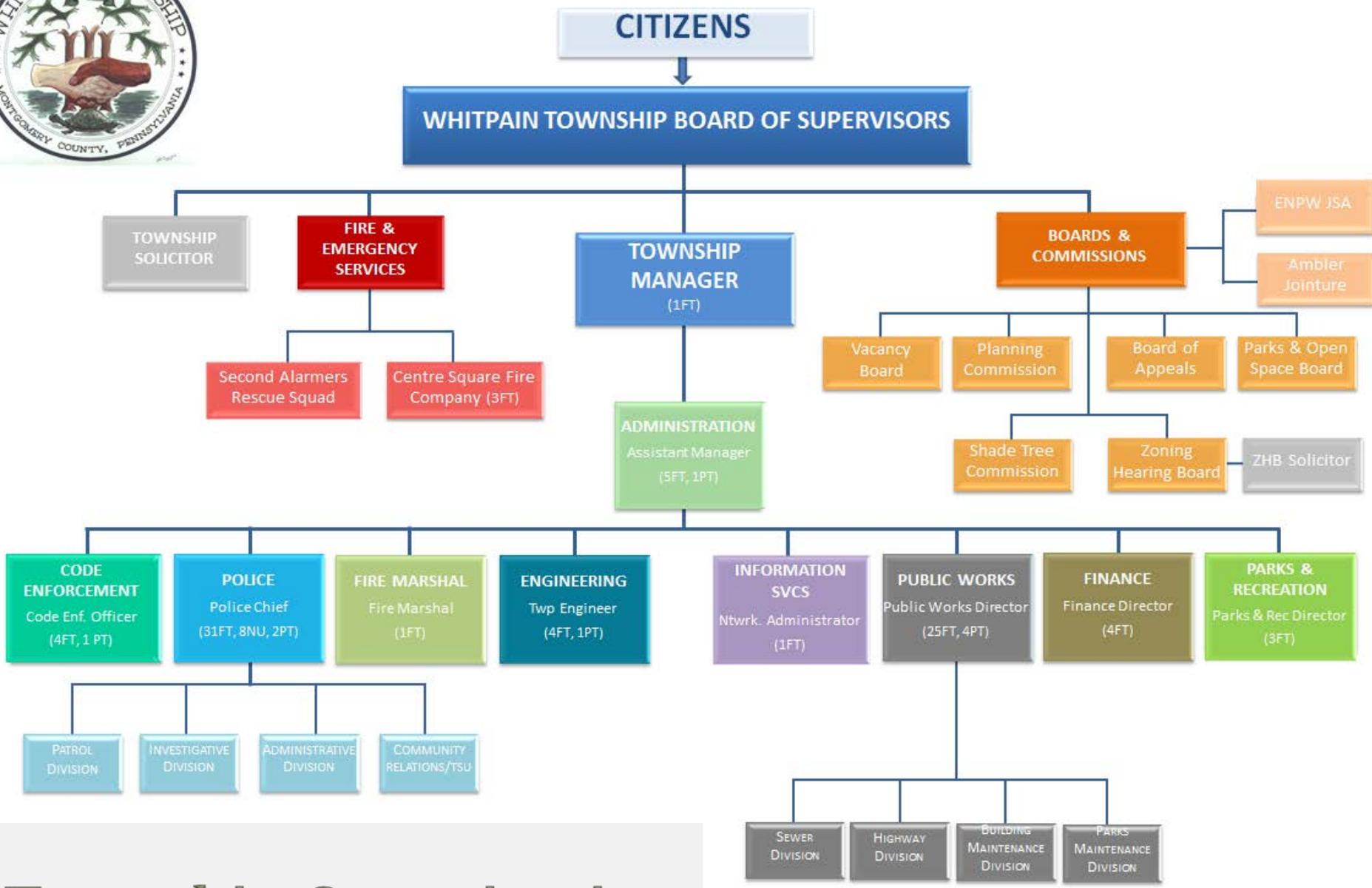
as presented October 20, 2015

Whitpain Township

Agenda

- ▶ **Summary:**
 - **Balanced Budget without a deficit**
 - **No tax increase in 2016**
 - **No tax increases anticipated for next 4 years**
- ▶ Budget & Process
- ▶ Background
- ▶ General Fund
 - Revenue
 - Expenditures
- ▶ Capital Reserve
- ▶ Summary & Questions





Township Organization

Employee Count - 89 Full Time: 9 Part Time

Budget Process

- ▶ Preparation of the Annual Budget/Five Year Plan is a year-long process. The budget is prepared by the staff based on direction received from the Board of Supervisors and input from Boards and Commissions.
- ▶ Public Budget Work Sessions are held each fall; this year there will be 4 sessions, all of which are open to the public:
 - ▶ October 20th (8:00 p.m.), October 27th (8:30 a.m.), November 5th (8:30 a.m.), and November 12th (8:30 a.m.)
 - ▶ Additionally, comments will be received at the Board of Supervisor's meetings on Nov 17th & Dec 1st
 - ▶ The Second Class Township Code requires Township of the Second Class to adopt a budget no later than December 31st.

Major Accomplishments/Initiatives 2015

- Comprehensive Plan – Whitpain 2035: 4 Villages within a Community nearing completion
- Succession Planning Payoff
- Continued Sustainability Efforts
- Centre Square Park Grand Opening
- Shade Tree Initiatives
- Communications Accomplishments
- Continued Fiscal Recognition

Major Challenges & Undertakings 2015

- Traffic Congestion
- Winter Storms
- Transitioned 2 out of 7 Department Heads
- Ongoing Open Space Preservation Efforts
- Stringent Stormwater Regulations & Unfunded Mandates
- North Wales & Skippack Pike Intersection Improvements
- Major Land Development Proposals
 - Centre Square Commons
 - COPT
 - Montgomery County Community College

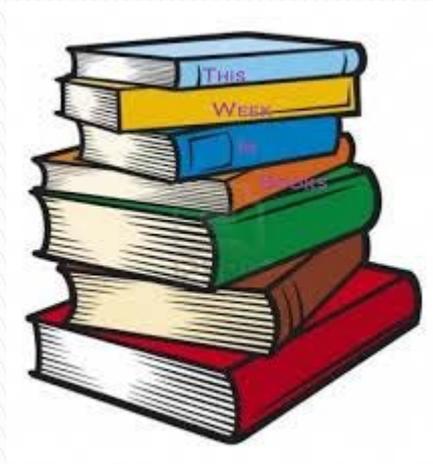
Committee Structure

- ▶ Finance Committee
- ▶ Pension Committee
- ▶ Emergency Services Committee
- ▶ Operations Committee
- ▶ Personnel Committee



- ▶ **Special Committees**

- ▶ West Ambler Revitalization
- ▶ Wings Field
- ▶ Land Development
- ▶ Boys & Girls Club
- ▶ Manor House
- ▶ Comprehensive Plan Committee



Partnerships

□ Whitpain relies on partnerships throughout our community to save money, improve efficiency, and foster a collaborative decision making process.



- Ambler/Whitpain Football
- Boy Scouts & Girl Scouts
- Centre Square Fire Company
- Daniel Dowling Post #769
- Horseways
- Montgomery County Comm. College
- North Penn Boys and Girls Club
- Robert Fair Catering
- Rotary Club of Blue Bell

- Second Alarmers Rescue Squad
- Walsh Construction Company
- Whitpain Recreation Association
- Wissahickon Lacrosse Club
- Wissahickon School District
- Whitpain Valley Historical Society
- Wissahickon Valley Public Library
- Wissahickon Valley Watershed Assoc.
- Woman's Club of Whitpain

Comprehensive Plan

Whitpain 2035: 4 Villages within a Community



Mission
The mission of Whitpain Township Government is to efficiently, responsibly, and creatively provide the essential services that build values, enhance the quality of life, and protect the health, safety, and rights for all who live in, work in, and enjoy Whitpain.

Values
Whitpain Township Government seeks excellence in accomplishing every facet of our mission in pursuit of excellence, we value most of all:
Integrity Respect Responsiveness
Stewardship Partnership

Vision
Whitpain Township is a community that embraces the future while cherishing our heritage. We will continue to be recognized for our diversity, fiscal responsibility, and leadership in resource conservation. We shall never waver in our collective commitment to ensuring public safety and enhancing the quality of life of all of our fellow citizens.

Getting there with a New Comprehensive Plan

Learn

- Introduction: Comprehensive Planning to 2035
- Community Quality: Living Learning Factors
- Village Focus: Village Area #1
- Town Hall Venue: BCCCL 7
- Village: February 2015
- Planning Commission

Live

- Introduction: Sustainable Communities
- Community Quality: Environmental Factors
- Village Focus: Village Area #2
- Town Hall Venue: Home House
- Village: April 2015
- Single Team Committee

Work

- Introduction: Whitpain's Business Community
- Community Quality: Economic Factors
- Village Focus: Village Area #3
- Town Hall Venue: Justice 7
- Village: June 2015
- Director of Commerce

Enjoy

- Introduction: Whitpain's Recreational Community
- Community Quality: Recreational Factors
- Village Focus: Village Area #4
- Town Hall Venue: Home House
- Village: October 2015
- Park & OS Board

2015-2016: BCCCL 7 on Oct. 2015 (Sept. 7) from committee. Later planned 2015-2016/2016: 4 Town Hall type sessions at off-site BCC meetings. 2nd plan 2016-2017: Complete the plan. Public hearings, Refinement, Approval.

4 Comprehensive Plan Townhall Meetings were held during 2015

February 4th at Montgomery County Community College

February 25th at The Manor House at Prophecy Creek

March 11th at Arborcrest

March 25th at Centre Square Fire Company

2015 Major Accomplishments

▶ Succession Planning

- ▶ Ken Lawson appointed Chief of Police
 - ▶ Sgt. Armstrong promoted to Admin. Lt.
 - ▶ Officer Bleuit promoted to Sgt.

▶ Chris Bauman appointed Finance Director

- ▶ Kellen Jarrett promoted to Asst. Finance Director



Sustainability

- ▶ Whitpain was one of only seven municipalities to win GVFTMA's Sustainability Award which was given to organizations including Fortune 500 companies, colleges and universities, and health care institutions that represent over 220,000 employees.
- ▶ Awarded PennDOT's Green-Light Go Grant to upgrade to energy efficient traffic signals at the 6-Points Intersection.
- ▶ Continued conversion to LED lighting fixtures in Township parks.
- ▶ Progressing in the retrofit of the Village Circle Detention Basin.



2015 Major Accomplishments

- ▶ Grand Opening celebrated on September 12th



2015 Major Accomplishments

- ▶ Shade Tree Accomplishments
 - ▶ Recognized as a “Tree City USA” for the 20th consecutive year
 - ▶ Identified and removed hazardous trees located in the rights-of-way along several roadways



2015 Major Accomplishments

▶ Communications Accomplishments

- ▶ The Wire was voted best electronic newsletter by PSATS (Pennsylvania State Association of Township Supervisors)
- ▶ The Township passed the 1,000 followers threshold on Twitter (organizations w/ 1,000 followers are in the 96th percentile).



2015 Major Accomplishments

- ▶ Continued Financial Recognition
 - ▶ Received Certificate for Achievement in Financial Reporting from GFOA for 3 consecutive years
 - ▶ Reaffirmed AAA Bond rating



2016 Proposed Initiatives

- ▶ Proposed restructuring of the Traffic Safety Unit and creation of a Traffic Task Force
 - ▶ Sgt. Penecale will head the Traffic Safety Unit, which consists of two officers
 - ▶ Creation of a Traffic Task Force to include representatives from Police, Engineering, Public Works, and Administration
 - ▶ Quantifiable measures will analyze the Task Force's impact on traffic, speeding, accidents, and safety

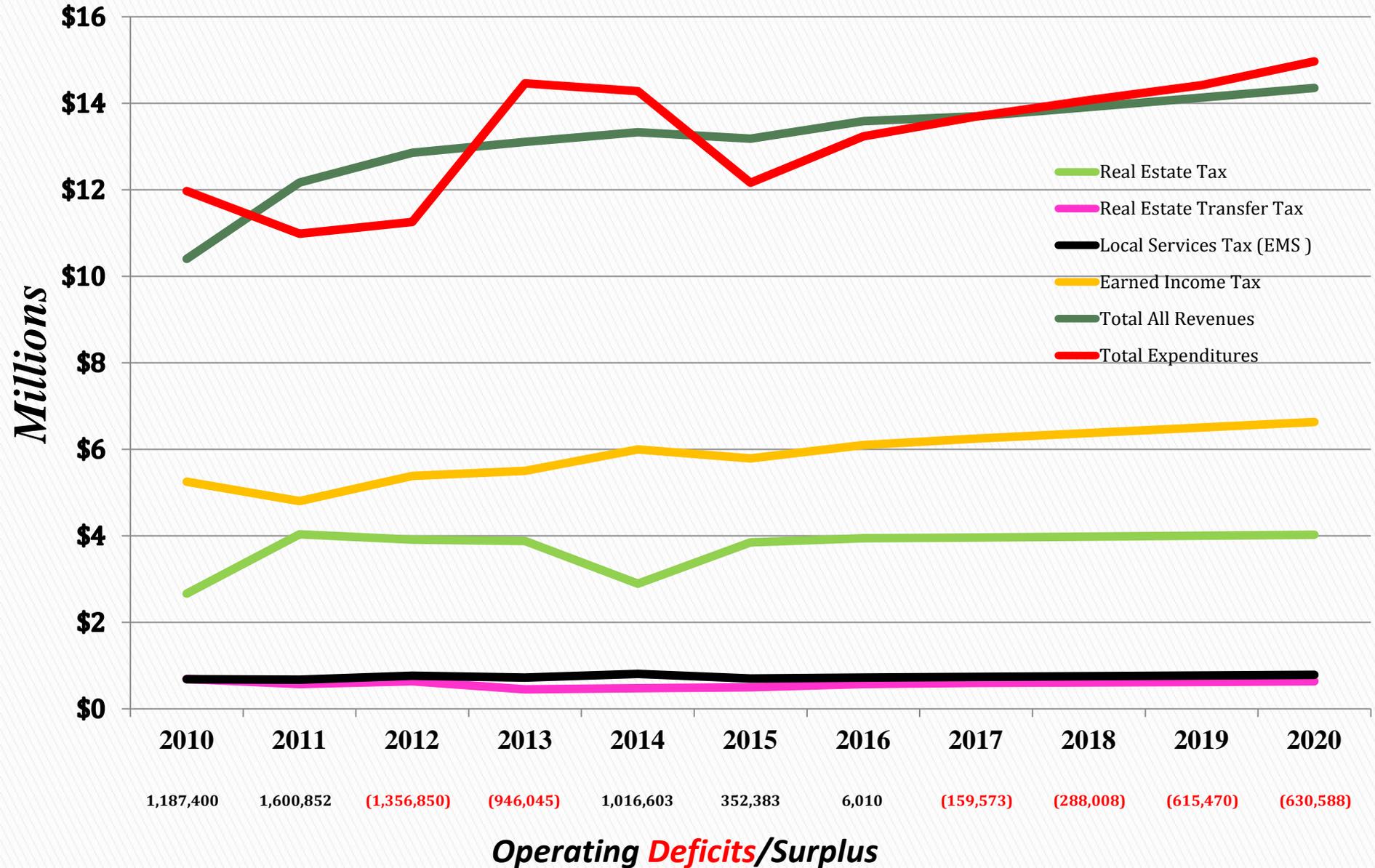


2016 Proposed Initiatives

- ▶ Revamping and restructuring of the Township website
- ▶ Preservation/Maintenance of Township Owned Historic Buildings
- ▶ West Ambler Revitalization & Action Plan
- ▶ Implementation of police records management system
- ▶ Various regional water quality enhancements
- ▶ Centre Square Fire Company Firehouse



Revenue & Expenditure Trends



Tax Rates

▶ Millage

- ▶ General Fund 2.02
 - ▶ Fire Tax 0.40
 - ▶ Fire Hydrant 0.05
 - ▶ Debt Service 0.73
- 3.20 mills



▶ Impact

- ▶ Average residential assessment ~ \$226,000
- ▶ Average Township tax bill = \$723 (***\$60.25 per month***)
- ▶ No anticipated tax increase from 2016 to 2019; however, fund balances dip below desired levels by 2019.
- ▶ Comparison
 - ▶ Total millage rate is the 5th lowest in Montgomery County
 - ▶ No business privilege or mercantile tax

Total Local Tax Bill



Wissahickon School District

18.261/74.2%
\$4,127

Whitpain

3.2/13%
\$723

Montgomery County

3.152/12.8%
\$712

(Amounts based on average residential assessment of \$226,000)



Proposed 2016 General Fund Budget

as presented October 20, 2015

Whitpain Township

2016 General Fund Overview

➤ **Projected Revenue**

Major Revenue Sources

Earned Income Tax	\$6.25 M	
Real Estate Tax	\$3.96 M	
Local Services Tax (<i>EMS</i>)	\$0.74 M	
Deed Transfer Tax	\$0.60 M	\$13,697,369

➤ **Budgeted Expenditures:**

Major Appropriations/Expenditures

Police	\$6.01 M (44%)	
Public Works & Facilities	\$3.22 M (24%)	
Administration	\$1.33 M (9%)	
Parks & Recreation	\$0.67 M (5%)	
Misc. & Other Departments	\$2.46 M (18%)	\$13,691,359
Transfer to Capital Reserve	\$0.50 M	\$14,191,361

Cost Containment Measures (Personnel)

- ▶ **Salary & Benefits**
 - *Defined Contribution vs. Defined Benefit Pension plan for new employees*
 - 4% cap on health benefits
 - *Family health benefits no longer covered for new employees*
- ▶ **Staffing**
 - Internship programs with Montgomery County Community College, Wissahickon School District, Villanova and other universities
 - Training and assignment of tasks to increase efficiency and minimize business disruption
- ▶ **Equipment & Facilities**
 - Energy efficient lights, HVAC, and insulation
- ▶ **Operations**
 - Evaluation of contracted vs. in-house services for major tasks

2015-2016 Expenditures Comparison

General Fund Appropriations	2015 Approved Budget	2016 Proposed Budget
Supervisors	101,611	105,508
Administration	1,183,688	1,329,185
Finance	425,063	357,255
Tax Collector	121,918	123,901
Law	245,000	450,000
Computer & Info. Systems	152,076	163,727
Planning & Engineering	424,107	440,706
Police	5,888,629	6,009,968
Fire Marshal	213,680	217,546
Code Enforcement	476,102	525,052
Zoning Hearing Board	78,198	77,779
Public Works	3,153,804	3,218,874
Park & Recreation	662,646	670,820
Transfer to Capital Reserve	500,000	500,000
Miscellaneous	1,020	1,040
General Fund Total Appropriations	\$13,627,542	\$14,191,361

General Fund Summary

<u>GENERAL FUND</u>	2015	2016	2017	2018	2019	2020
BEGINNING BALANCE	4,708,036	4,560,419	4,066,429	3,406,856	2,618,848	1,503,378
REVENUES	13,586,923	13,697,369	13,911,654	14,129,930	14,352,277	14,578,774
EXPENDITURES	(13,234,540)	(13,691,359)	(14,071,227)	(14,417,938)	(14,967,747)	(15,209,362)
SURPLUS (DEFICIT)	352,383	6,010	(159,573)	(288,008)	(615,470)	(630,588)
TRANSFER TO CAPITAL RESERVE	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
POST TRANSFER BALANCE	4,560,419	4,066,429	3,406,856	2,618,848	1,503,378	372,790
DESIRED OPERATING RESERVE (17% = two months)	2,249,872	2,327,531	2,392,108	2,451,049	2,544,516	2,585,591

Capital Reserve Fund

Beginning Balance 2016	\$ 7,113,911
Revenues & other funding sources	\$ 1,312,300
<u>Transfer from GF</u>	<u>\$ 500,000</u>
Available	\$ 8,926,211
<u>Budgeted Expenditures (Priority 1 & 2 only)</u>	<u>\$ 7,304,068</u>
Ending Balance	\$ 1,622,143

Budgeted Expenditures 2015/2016

	<u>2015</u>	<u>2016</u>	<i>(Priority 1 & 2)</i>
▶ Land & Buildings	362,296	3,190,000	
▶ Bridges & Road Construction	130,000	2,129,000	
▶ Autos, Trucks & Equipment	349,922	430,280	
▶ Office, IT/Communication Equip.	41,500	114,788	
▶ <u>Improvements</u>	<u>100,000</u>	<u>1,440,000</u>	
▶ TOTALS	<u>983,718</u>	<u>7,304,068</u>	



Capital Reserve Summary 2016-2020

Priority 1 & 2 Projects Only

	2016	2017	2018	2019	2020	2016-2020	Other Rev. Sources	Cap. Rsrv. Funding
Land & Buildings	3,190,000	300,000	349,000	1,050,000	50,000	4,939,000	-	4,939,000
Bridges & Road Construction	2,129,000	1,360,000	1,530,000	-	-	5,019,000	2,130,000	2,889,000
Autos, Trucks & Equipment	430,280	271,940	200,608	264,168	109,507	1,276,503	-	1,276,503
Office Equipment	114,788	98,788	128,788	23,788	23,788	389,940	-	389,940
Improvements	1,440,000	500,000	-	-	-	1,940,000	900,000	1,040,000
<u>Grand Total</u>	<u>7,304,068</u>	<u>2,530,728</u>	<u>2,208,396</u>	<u>1,337,956</u>	<u>183,295</u>	<u>13,564,443</u>	<u>3,030,000</u>	<u>10,534,443</u>

2016 Capital Reserve Items

Total Capital Items for 2016 - \$7,304,068 - Summary follows:

Land & Buildings	Budget 2016	Total Project 2016-2020
Admin. Bldg. Renovation Expansion (Phase 1)*	250,000	750,000
Police Building Renovations	400,000	400,000
Municipal Buildings & Infrastructure	2,540,000	3,740,000
Administration Roof Replacement	49,000	49,000
<u>Total Land & Buildings</u>	<u>3,190,000</u>	<u>4,939,000</u>

* Multi-Year Project

2016 Capital Reserve Items (con't)

Total Capital Items for 2016 - \$7,304,068 - Summary follows:

Bridges & Road Construction	Budget 2016	Total Project 2016-2020	Other Rev. Source
West Ambler Flood Control & Revitalization*	250,000	600,000	450,000
Yost Road Bridge*	515,000	1,125,000	800,000
LED Traffic Signal Upgrades	15,000	15,000	
Greystone Road	490,000	490,000	
Twp Line Rd (N) - 202 to Swedesford Rd*	759,000	759,000	
Walton Road	100,000	1,000,000	800,000
<u>Total Bridges & Road Construction</u>	<u>2,129,000</u>	<u>3,989,000</u>	<u>2,050,000</u>

* Multi-Year Project

2016 Capital Reserve Items (con't)

Autos, Trucks & Equip.	Budget
Replace C-9 – Ford Explorer (2002)	27,000
Replace C-22 – Ford Escape (2010)	24,000
Replace T-15 Ford F-250	30,000
Replace T-18 Ford F-450 CrewCab	71,280
Replace T-08 Ford F-450	55,000
Replace T-23 Ford F-350 (2008)	38,000
Replace T-10 GMC Topkick Dump (1998)	185,000
<u>Total Autos, Trucks, & Equip.</u>	<u>430,280</u>

2016 Capital Reserve Items (con't)

Office Equipment	Budget
Records Management System	50,000
SQL Server Replacement	16,000
Website Upgrade	25,000
County Radios Lease to Purchase	23,788
<u>Total Office Equipment</u>	<u>114,788</u>

2016 Capital Reserve Items (con't)

Improvements	Budget 2016	Total Project 2016-2020	Other Rev. Source
Township Comprehensive Plan*	15,000	15,000	
Regional Water Quality Enhancements*	425,000	425,000	
West Ambler Sidewalks*	1,000,000	1,500,000	900,000
<u>Total Improvements</u>	<u>1,440,000</u>	<u>1,940,000</u>	<u>900,000</u>

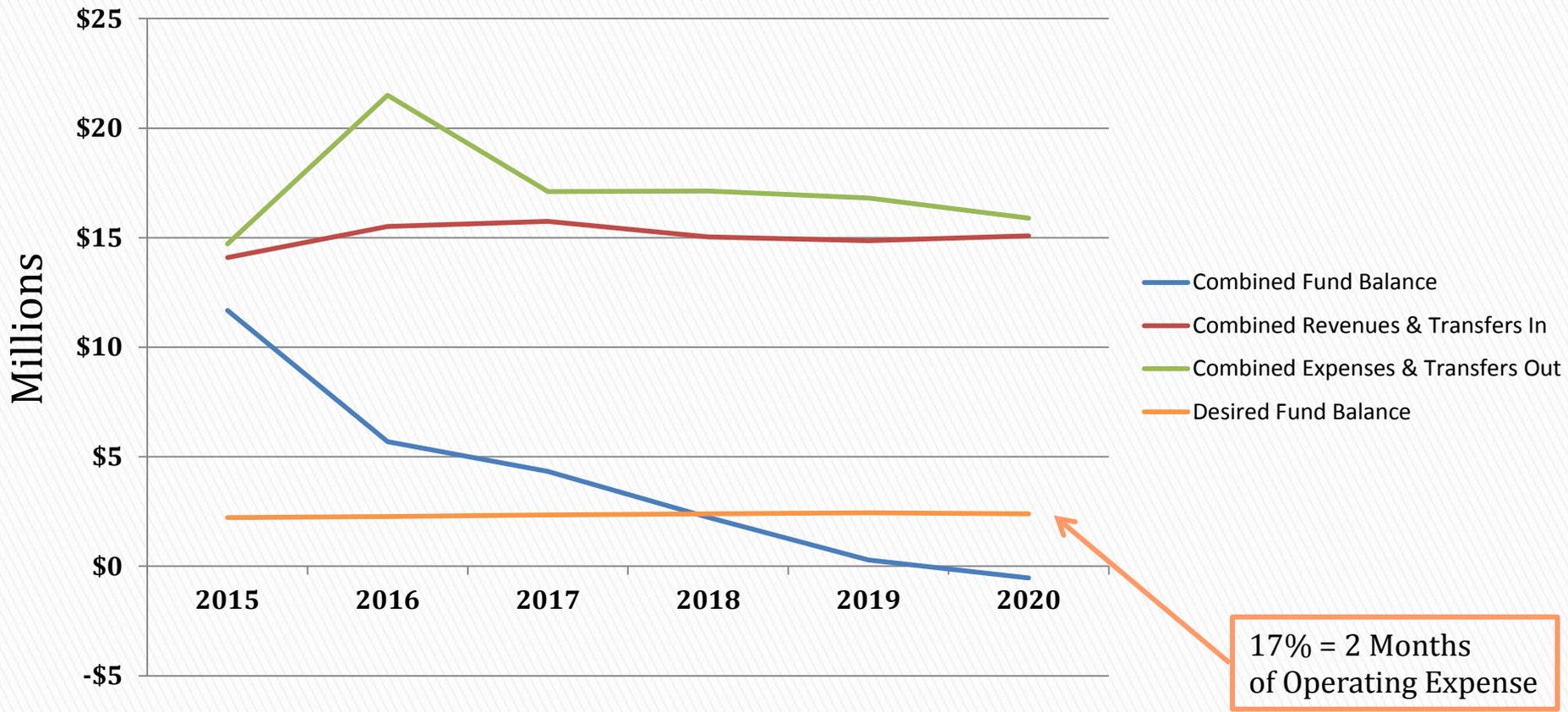
* Multi-Year Projects

Capital Reserve Fund Summary

CAPITAL RESERVE FUND	2015	2016	2017	2018	2019	2020
BEGINNING BALANCE	7,588,327	7,113,911	1,622,143	917,915	(386,481)	(1,220,437)
REVENUES & OTHER FUNDING SOURCES	9,302	1,312,300	1,326,500	404,000	4,000	4,000
TRANSFER TO CAPITAL RESERVE	500,000	500,000	500,000	500,000	500,000	500,000
EXPENDITURES	(983,718)	(7,304,068)	(2,530,728)	(2,208,396)	(1,337,956)	(183,295)
ENDING BALANCE	7,113,911	1,622,143	917,915	(386,481)	(1,220,437)	(899,732)

This does not include Priority 3 projects totaling approximately \$2M.

General Fund & Capital Reserve Revenue & Expense Totals



17% = 2 Months
of Operating Expense

Conclusion

- ▶ No tax increase anticipated for the next four years.
- ▶ Board of Supervisors, staff members, and committee members continually evaluate the budget and Township operations to contain costs and improve efficiency.
- ▶ Residents pay the 5th lowest combined millage rates in Montgomery County and the tax climate for businesses remains favorable.
- ▶ Services provided by Boards and Commissions and volunteers play a significant role in containing costs.
- ▶ Public Private Partnerships have provided an opportunity to undertake projects that would not have otherwise been possible and generate revenues for future projects.

Upcoming Meetings

▶ Budget Work Sessions

- ▶ October 27th at 8:30 AM
- ▶ November 5th at 8:30 AM
- ▶ November 12th at 8:30 AM

▶ Board of Supervisors Regular Meetings

- ▶ November 17th 8:00 PM
- ▶ December 1st 8:00PM





Comments & Questions

Whitpain Township