



# Proposed 2017 Budget

*as presented October 18, 2016*

Whitpain Township

# Mission



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



# 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 commitment to ensuring public safety and enhancing the quality of life of all of our fellow citizens.

# Values

- ✓ **Integrity** - We follow moral and ethical principles as we conduct our work. We are consistent in our deeds, methods, and expectations.
- ✓ **Stewardship** - We value our natural, financial, and human resources and are diligent in protecting, preserving, and enhancing Whitpain Township.
- ✓ **Responsiveness** - We respond quickly but thoughtfully to individuals, situations, and events.
- ✓ **Respect** - We treat everyone with respect. Our actions and words will demonstrate consideration and appreciation of others.
- ✓ **Partnership** - We establish transparent, long-term relationships that are based on clarity, trust, shared goals, and open communication with organizations that are committed to improving Whitpain Township.

# Agenda

- ▶ **Summary:**
  - **Balanced Budget**
  - **No tax increase**
- ▶ Background
- ▶ General Fund
  - Revenue
  - Expenditures
- ▶ Capital Reserve
- ▶ Summary & Questions



# Agenda



# Major Accomplishments/Initiatives 2016

- ☑ Comprehensive Plan – Whippain 2035: 4 Villages within a Community completed
- ☑ Work Underway @ Centre Square Fire Company
- ☑ Continued Sustainability Efforts
- ☑ Steuer Woods & Dog Park Opening
- ☑ Traffic Task Force Established
- ☑ Continued Fiscal Recognition
- ☑ Website Redesign Initiated
- ☑ Community Recognition
- ☑ Preservation of Historic Buildings



# Centre Square Fire Company Station

- Work is underway on the new station with a 2017 opening planned
- Whitpain assisted with funding by allocating \$2.15 M from the Capital Reserve budget toward the \$4.0 M project
- CSFC will fund the remainder with reserves and fundraising



# Continued Progress on Sustainability

Retrofit of Village Circle  
Detention Basin Completed



Shade Tree Commission  
continues to expand programs



Received Gold Level  
sustainability certification  
from GVFTMA

# Steuer Woods Dedication & Dog Park Opening

- Longtime Shade Tree Commission Chair, Joe Steuer, was remembered with the dedication of Steuer Woods which serves as a living memorial and testament to Joe's dedication to the environment.
- After years of planning and countless staff and volunteer hours, the Township opened a new membership dog park this fall.



# Community Recognition



Boehm's Church



TASA



The Foley Hillsley Group



Henkels & McCoy



St. Helena Church



St. Dunstan's Church

# Preservation of 1895 School House

- Work is ongoing to completely restore the building's stucco
- New storm drains and sewers installed
- Work also continues on replacing the parking lot
- Electric service upgraded
- New front steps and railings make the historic structure compliant with modern code requirements
- Existing doors were replaced with more energy efficient doors which provide increased security



# Strategic Planning Summary

- Traffic congestion mitigation with emphasis on Rt. 202 Widening Project
- Sewer System and infrastructure assessment and development of long-range plan
- Performing our essential functions, including:
  - Public Safety
  - Environmental Compliance
  - Community Planning & Development
  - Communication
  - Infrastructure Maintenance
- Developing long-term financial plan
- Enhancing *quality of life* improvements in West Ambler, sparked by the construction of the Wissahickon Valley Boys & Girls Club and implementation of the Revitalization Plan.



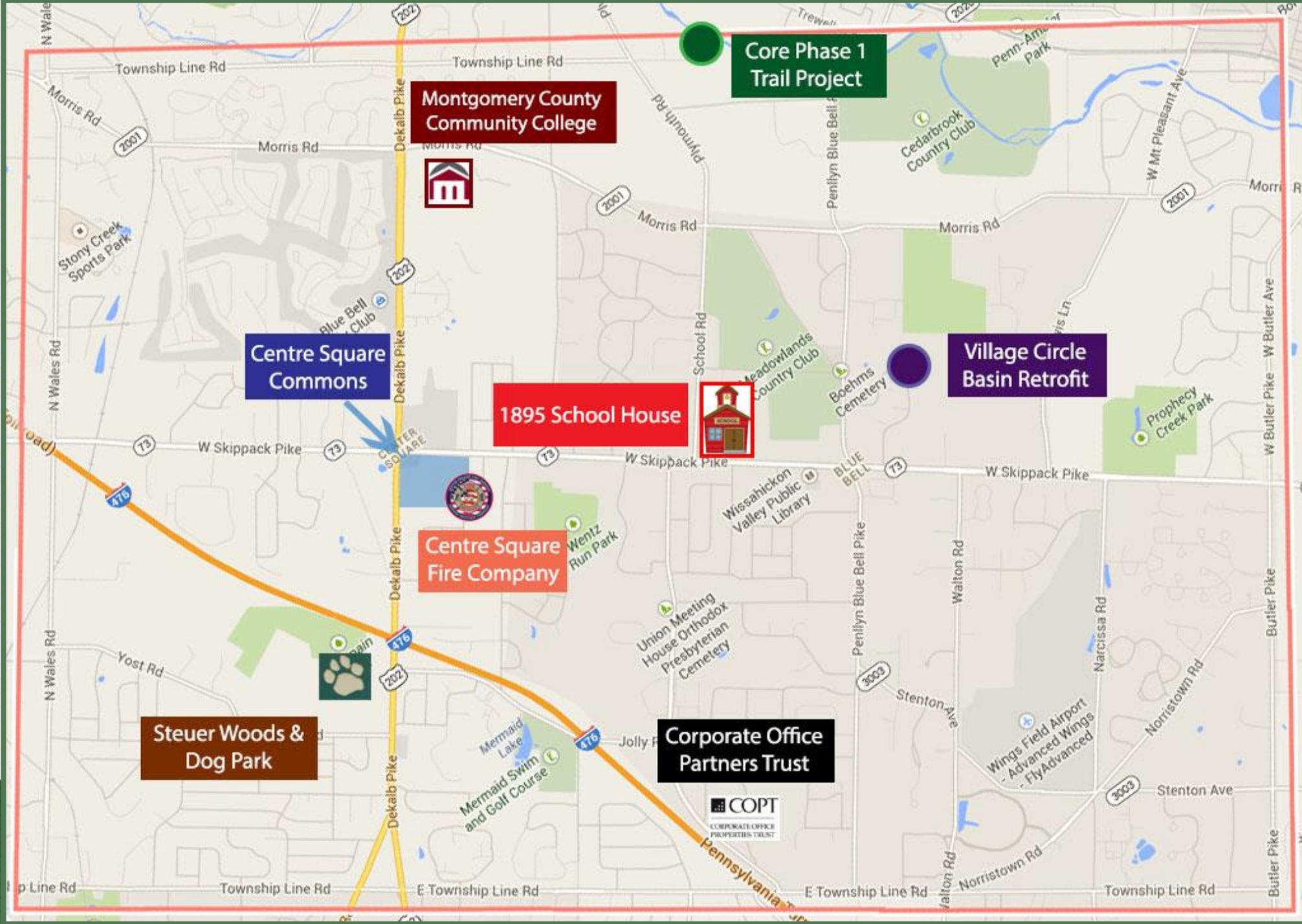
# Committee Structure

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



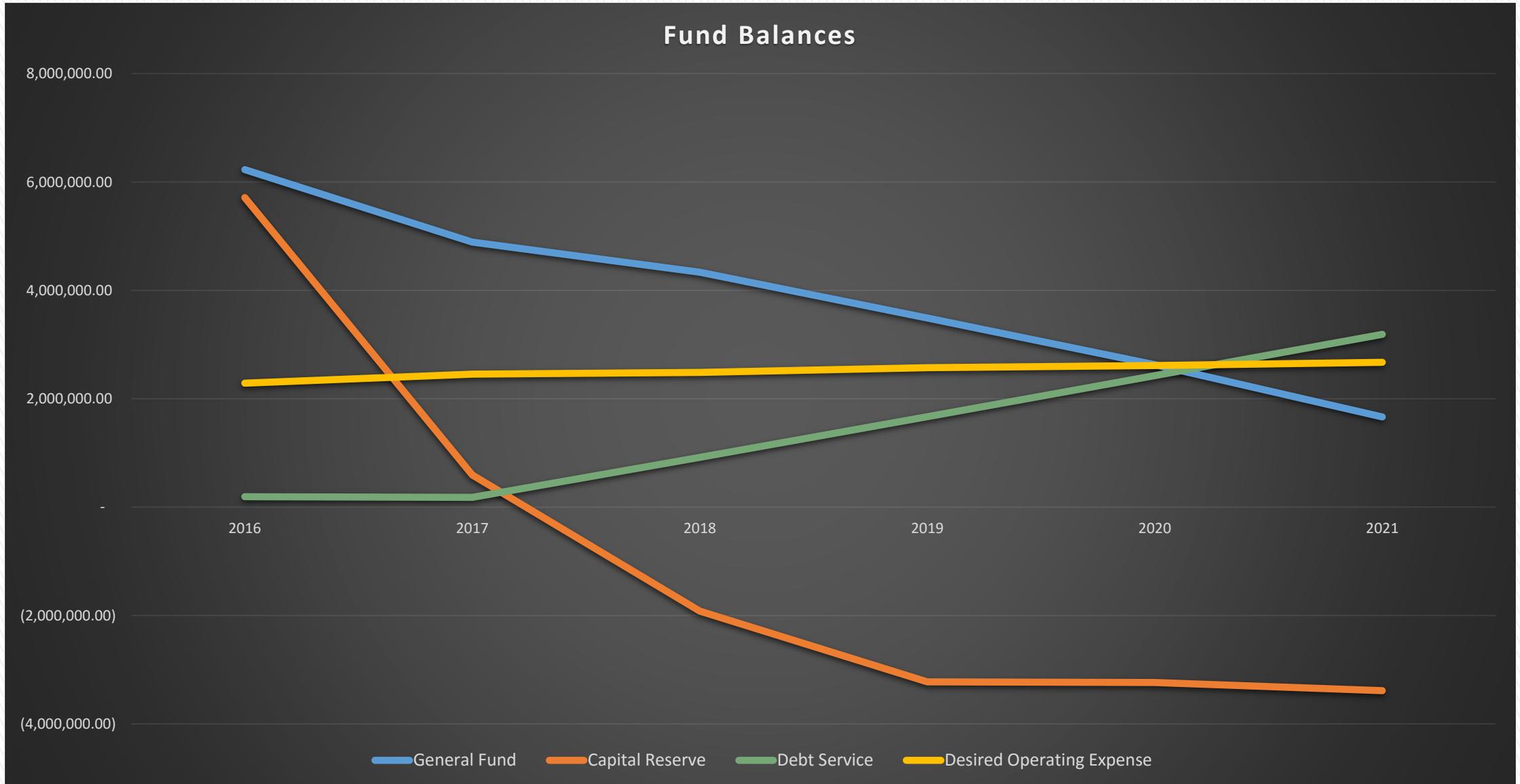
## ▶ **Special Committees**

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



# Major Projects Throughout Whitpain

# General, Capital Reserve, & Debt Service Fund



# 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 tax increase proposed
- Comparison
  - Total millage rate is the 5<sup>th</sup> lowest in Montgomery County
  - No business privilege or mercantile tax

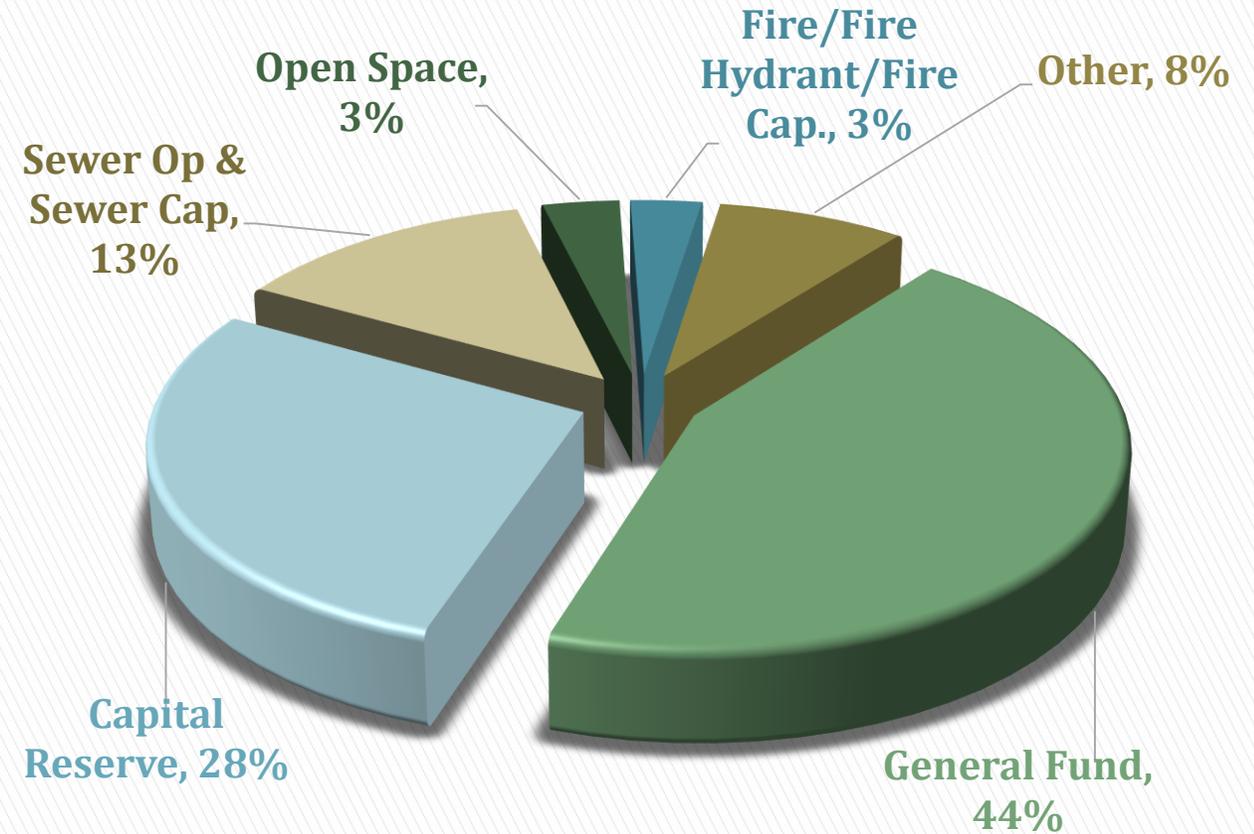


# Budget Facts

- ▶ 5 year budget projections for all funds
- ▶ Whitpain has the 5<sup>th</sup> lowest combined tax rate in the county
- ▶ Whitpain maintains low rates without a Business Priv./Mercantile Tax
- ▶ Total budget across all funds = \$32.4 M



## Total All Expenses Across All Funds



# Total Local Tax Bill



## Wissahickon School District

18.79/73.8%  
\$4,247

## Montgomery

County  
3.459/13.6%  
\$782

## Whitpain

3.2/12.6%  
\$723

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



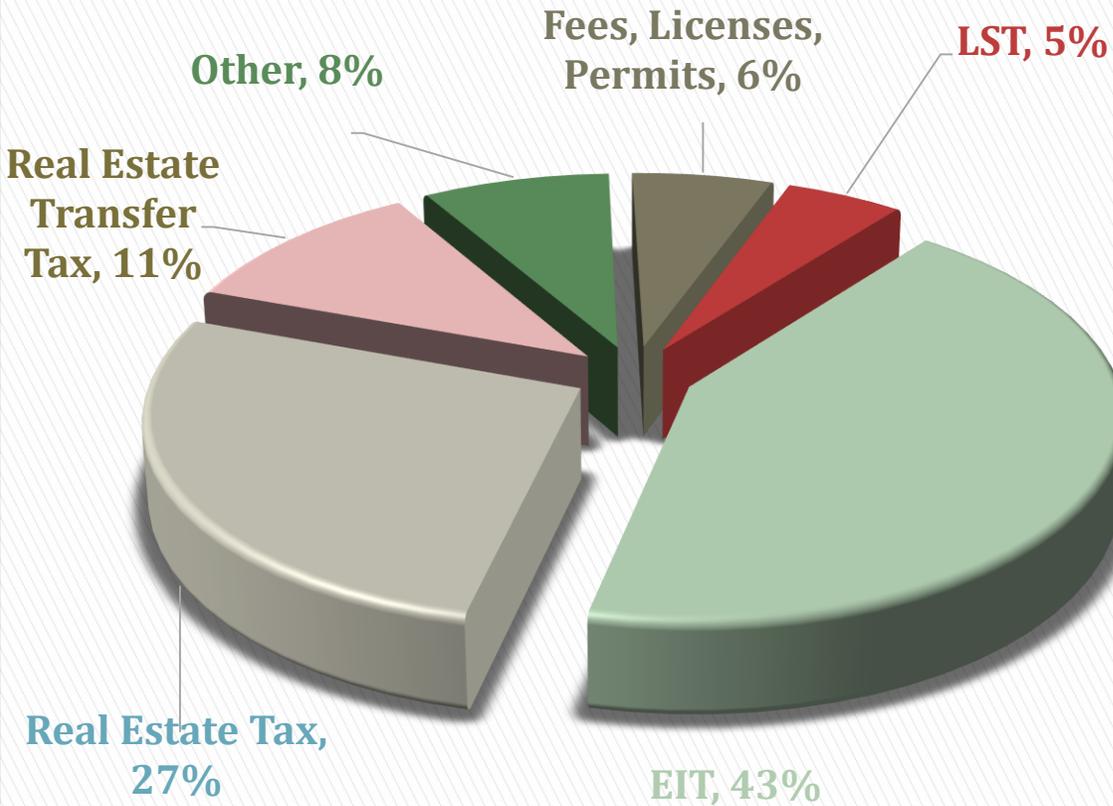
# Proposed 2017 General Fund Budget

*as presented October 18, 2016*

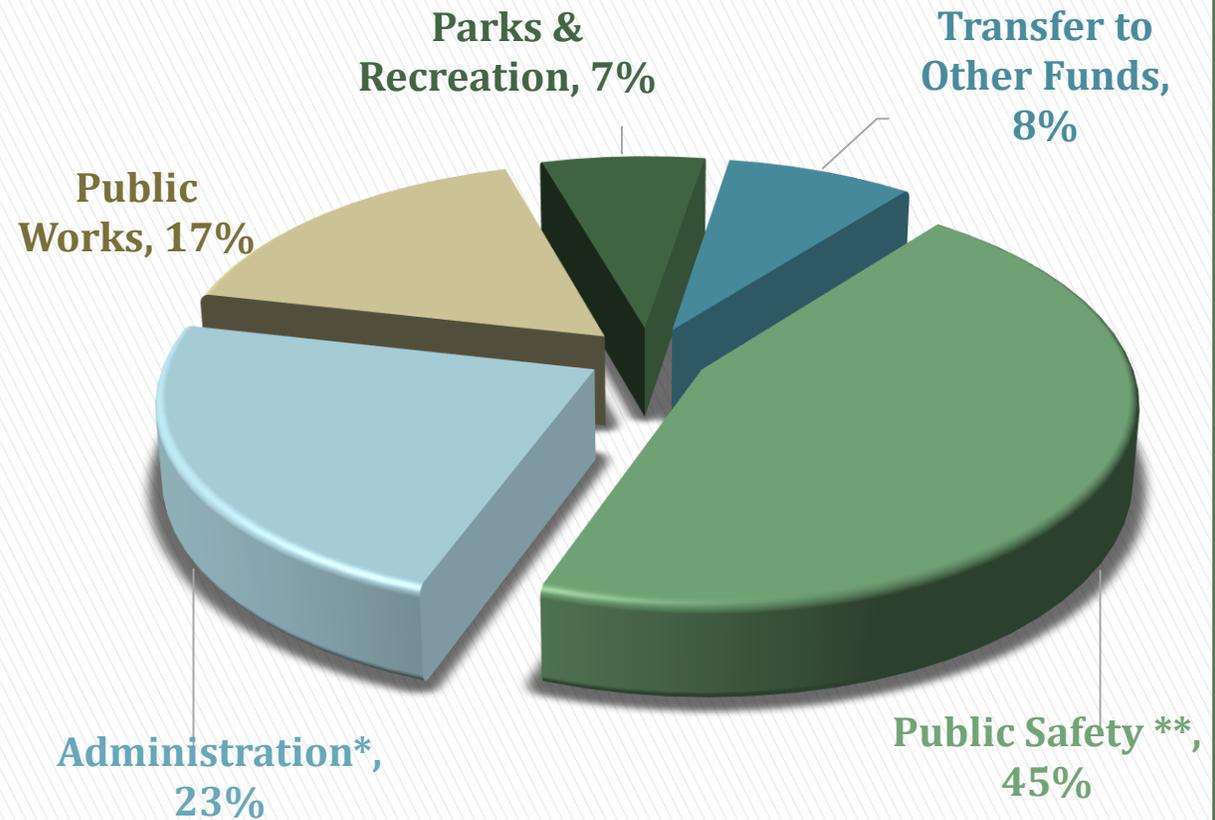
Whitpain Township

# 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

# 2017 General Fund Overview

## ➤ **Projected Revenue**

### Major Revenue Sources

Earned Income Tax	\$ 6,450,000	
Real Estate Tax	\$ 3,985,000	
Local Services Tax (EMS)	\$ 760,000	
Deed Transfer Tax	\$ 900,000	
Other	\$ 2,243,201	<b>\$14,338,201</b>

## ➤ **Budgeted Expenditures:**

### Major Appropriations/Expenditures

Police	\$ 6,132,120	
Public Works & Facilities	\$ 3,401,223	
Administration	\$ 1,598,791	
Parks & Recreation	\$ 691,684	
Misc. & Other Departments	\$ 2,603,533	<b>\$14,427,351</b>
Transfer to Capital Reserve	\$ 1,250,000	<b>\$15,677,351</b>



# Major Recommendations for 2017

- One time transfer to the Open Space Fund suggested from unanticipated real estate transfer tax revenue (COPT Property)
- Annual Transfers from Fire Tax Fund to Capital Reserve to replenish monies allocated for CSFC's new station
- Funding of a walkability study to address a key area for improvement heard during our Comprehensive Plan Town Hall Meetings
- Investing in professional services to help secure more revenue through grants



# 2016-2017 Expenditures Comparison

<b>General Fund Appropriations</b>	<b>2016 Approved Budget</b>	<b>2017 Proposed Budget</b>
Supervisors	105,508	109,764
Administration	1,334,205	1,598,791
Finance	357,255	361,528
Tax Collector	123,901	124,299
Legal	450,000	530,000
Computer & Info. Systems	163,727	157,279
Planning & Engineering	442,229	430,764
Police	6,018,125	6,132,120
Fire Marshal	219,069	218,291
Code Enforcement	525,052	575,363
Zoning Hearing Board	77,779	79,489
Public Works	3,250,395	3,407,978
Park & Recreation	670,819	691,684
Transfer to Capital Reserve & Open Space*	500,000	1,250,000
Miscellaneous	1,040	10,000
<b>General Fund Total Appropriations</b>	<b><u>13,739,104</u></b>	<b><u>14,427,351</u></b>

\*Actual 2016  
Transfer =  
\$1,500,000

# General Fund Summary

<b>GENERAL FUND</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>BEGINNING BALANCE</b>	6,019,044	6,230,801	4,891,651	4,335,224	3,489,019	2,629,038
<b>REVENUES</b>	15,174,672	14,338,201	14,560,915	14,787,789	15,018,903	15,254,343
<b>EXPENDITURES</b>	(13,462,915)	(14,427,351)	(14,617,342)	(15,133,994)	(15,378,885)	(15,720,025)
<b>SURPLUS (DEFICIT)</b>	1,711,757	(89,150)	(56,427)	(346,205)	(359,981)	(465,683)
<b>TRANSFER TO CAPITAL RESERVE</b>	(1,500,000)	(1,250,000)	(500,000)	(500,000)	(500,000)	(500,000)
<b>POST TRANSFER BALANCE</b>	6,230,801	4,891,651	4,335,224	3,489,019	2,629,038	1,663,355
<b>DESIRED OPERATING RESERVE (17% = 2 months)</b>	2,288,695	2,452,650	2,392,108	2,572,779	2,614,410	2,672,404

# Capital Reserve Fund

Beginning Balance 2017	\$ 5,713,792
Revenues & other funding sources	\$ 3,395,000
<u>Transfer from General &amp; Fire Tax Funds</u>	<u>\$ 594,500</u>
Available	\$ 9,703,292
<u>Budgeted Expenditures</u> ( <u>Priority 1 &amp; 2 only</u> )	<u>\$ 9,110,588</u>
Ending Balance	\$ 592,704

# Capital Reserve Summary 2017-2021

	2017	2018	2019	2020	2021	2017-2021	Other Rev. Sources	Cap. Rsrv. Funding
<b>Land &amp; Buildings</b>	2,175,000	349,000	1,000,000	50,000	-	3,574,000	-	3,574,000
<b>Bridges &amp; Road Construction</b>	4,955,000	2,040,000	500,000	-	-	7,495,000	3,480,000	4,015,000
<b>Autos, Trucks &amp; Equipment</b>	456,800	385,232	479,718	258,671	472,313	2,052,734	-	2,052,734
<b>Office Equipment</b>	198,788	148,788	46,788	23,788	-	418,152	-	418,152
<b>Improvements</b>	1,325,000	800,000	300,000	300,000	300,000	3,025,000	900,000	2,125,000
<b>Grand Total</b>	9,110,588	3,723,020	2,326,506	632,459	772,313	16,564,886	4,380,000	12,184,886

Priority 1 & 2 Projects Only

# 2017 Capital Reserve Items

**Total Capital Items for 2017 - \$9,110,588 - Summary follows:**

<b>Land &amp; Buildings</b>	<b>Budget 2017</b>	<b>Total Project 2017-2021</b>
Admin. Bldg. Renovation Expansion (Phase 1)*	250,000	500,000
Police Building Renovations*	300,000	300,000
Municipal Buildings & Infrastructure*	1,500,000	2,600,000
Administration Parking Lot Paving	125,000	125,000
<u>Total Land &amp; Buildings</u>	2,175,000	3,525,000

# 2017 Capital Reserve Items (con't)

**Total Capital Items for 2017 - \$9,110,588 - Summary follows:**

<b>Bridges &amp; Road Construction</b>	<b>Budget 2017</b>	<b>Total Project 2017-2021</b>	<b>Other Rev. Source</b>
<b>West Ambler Flood Control &amp; Revitalization*</b>	400,000	400,000	300,000
<b>Yost Road Bridge*</b>	515,000	1,125,000	
<b>Greystone Road</b>	490,000	490,000	
<b>Walton Road</b>	100,000	1,000,000	800,000
<b>Granary and Stenton Ave</b>	50,000	50,000	
<b>Skippack Pike &amp; Union Meeting/School Road</b>	3,400,000	3,400,000	2,380,000
<b><u>Total Bridges &amp; Road Construction</u></b>	<b><u>4,955,000</u></b>	<b><u>6,465,000</u></b>	<b><u>3,480,000</u></b>

\* Multi-Year Project

# 2017 Capital Reserve Items (con't)

**Total Capital Items for 2017 - \$9,110,588 - Summary follows:**

<b>Office Equipment</b>	<b>Budget</b>
Government Access Server	5,000
Records Management System	70,000
Server Replacement	10,000
County Radios Lease to Purchase	23,788
Police Body Cameras	75,000
<b><u>Total Office Equipment</u></b>	<b><u>183,788</u></b>

# 2017 Capital Reserve Items (con't)

**Total Capital Items for 2017 - \$9,110,588 - Summary follows:**

<b>Improvements</b>	<b>Budget 2017</b>	<b>Total Project 2017-2021</b>	<b>Other Rev. Source</b>
Regional Water Quality Enhancements*	225,000	1,025,000	
West Ambler Sidewalks*	1,000,000	1,500,000	900,000
Township Wide Walkability Improvements*	100,000	500,000	
<b><u>Total Improvements</u></b>	<b><u>1,325,000</u></b>	<b><u>3,025,000</u></b>	<b><u>900,000</u></b>

\* Multi-Year Project

# 2017 Capital Reserve Summary

CAPITAL RESERVE FUND	2016	2017	2018	2019	2020	2021
<b>BEGINNING BALANCE</b>	7,317,843	5,713,792	592,704	(1,919,816)	(3,225,822)	(3,237,781)
<b>REVENUES &amp; OTHER FUNDING SOURCES</b>	53,000	3,395,000	646,000	426,000	26,000	26,000
<b>TRANSFER TO CAPITAL RESERVE</b>	1,500,000	594,500	594,500	594,500	594,500	594,500
<b>EXPENDITURES</b>	(3,157,051)	(9,110,588)	3,753,020	(2,326,506)	632,459	(772,313)
<b>ENDING BALANCE</b>	5,713,792	592,704	(1,919,816)	(3,225,822)	(3,237,781)	(3,389,594)

This does not include Priority 3 projects

# Conclusion

- ▶ No tax increase anticipated for the next few years.
- ▶ Board of Supervisors, staff members, and committee members continually evaluate the budget and Township operations and rely heavily on Boards & Commissions and volunteers who play a significant role to contain costs and improve efficiency.
- ▶ Residents pay the 5<sup>th</sup> lowest combined millage rates in Montgomery County and the tax climate for businesses remains favorable.
- ▶ Work continues on a number of important projects throughout the Township, including Centre Square Fire Company, historical buildings, completion of key trail projects, traffic congestion mitigation, and walkability enhancements.
- ▶ Budget proposal recommends a one-time transfer of unanticipated real estate transfer revenue to fund important open space projects.

# Upcoming Meetings

## ▶ Budget Work Sessions

- ▶ October 25<sup>th</sup> at 8:30 AM
- ▶ November 3<sup>rd</sup> at 8:30 AM
- ▶ November 9<sup>th</sup> at 8:30 AM

## ▶ Board of Supervisors Regular Meetings

- ▶ November 1<sup>st</sup> 8:00 PM
- ▶ November 15<sup>th</sup> 8:00 PM
- ▶ December 6<sup>th</sup> 8:00PM





# Comments & Questions

Whitpain Township