



NEW BRITAIN BOROUGH

2024 BUDGET

December 13, 2023

BOROUGH COUNCIL – 2023

OFFICERS

President – Peter LaMontagne

Vice President – Thomas Price

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Steve Ascher

Loren Frasco

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MAYOR

James Donovan

EXECUTIVE OFFICIALS AND STAFF - 2023

BOARD APPOINTED OFFICIALS

John Wolff, Borough Manager & Secretary

Michael Peters, Esq., Borough Solicitor

Karen MacNair, P.E., Borough Engineer

BOROUGH MANAGER APPOINTED STAFF

Andrea Dewhurst, Assistant Borough Manager and

Open Records Officer & Notary Public

Dave Bernhauser, Finance Director

Mike Italia, Building, Code & Zoning Administrator

Barry Isett & Associates

Caitlin Mest, Building and Code Administrator

Barry Isett & Associates

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NEW BRITAIN BOROUGH

2024 Budget

BUDGET PROCESS

New Britain Borough's fiscal year coincides with the calendar year, beginning January 1 and ending December 31, as required by § 1301 of the -4- Borough code.

The annual Borough budget is developed and analyzed throughout the fiscal year. In many cases, three fiscal-year budgets are being worked on in one fiscal year: closing out the previous year's budget, analyzing and working through the current year's budget, and developing the next year's budget. At the same time, Borough Council and staff continue to monitor the rolling budget and make additions or deletions as warranted.

The process begins with a comparison of the current budget to actual revenues and expenditures. We are able to learn from any discrepancies and incorporate that knowledge into the proposed budget. We also evaluate current operations and staffing to see if adjustments are needed.

Starting in August, staff begin providing input and identifying needs for the coming fiscal year. We then develop estimated costs for those needs using the past 3 years' budget as a starting point. Additional Capital budget requests are also reviewed.

Police protection for New Britain Borough is provided by the Central Bucks Regional Police Department, which serves Doylestown, New Britain, and Chalfont Boroughs. The Department was formed in 2014 by Doylestown and New Britain Boroughs, with Chalfont Borough joining in 2016. The percentage share contributions from each municipality are reviewed annually and are based on road miles, three-year average call volume, three-year year average crimes and population. Each municipality appoints elected officials to serve on the Police Commission which is responsible for preparing and submitting the police department budget to each municipality annually by September 1. The Boroughs will either accept or reject the budget at that time. If rejected, the Commission must make adjustments and resubmit a budget to the Boroughs by November 1.

The foregoing information in hand, a first draft of the budget is assembled. Once the first draft is ready, and revenue and expenditure numbers solidified, the Borough Manager makes decisions on what to recommend to the Borough Council. The analysis takes into account the priority of budget requests, impact to the community, and potential tax implications. After the analysis is complete, the Borough Manager finalizes the proposed budget and transmits it to Borough Council. The first budget work session is held in October and is the Council's first review of the entire budget and capital requests for all departments.

A second budget review is held at the Council’s regular November meeting. Through this process, the Council will work with the Manager and Finance Director to understand the proposed budget and ensure it meets the needs of the community. The Council may amend the proposed budget as it deems necessary. When Borough Council is comfortable with the budget, it will provide notice to the public, including through advertisement in the local paper, that the proposed budget is ready for public inspection.

After the Council provides notice of the proposed budget and the required time for public inspection has passed, it may make final amendments to the budget, if desired, and then adopt the budget no later than December 31. In conjunction with adoption of the budget, Borough Council will establish millage rates and fees for the coming year.

2024 Budget Calendar

Preparation of Staff Requests	August 2023
Manager Capital Budget Review	September 2023
Central Bucks Regional PD Budget Due	September 5, 2023
First Budget Meeting (Special Council meeting)	October 25, 2023
Budget Changes/Amendments	October 26 – November 7
Central Bucks Regional PD Amended Budget Due	November 1, 2023
Second Budget Meeting (at Council’s Regular Meeting)	November 8, 2023
Proposed Budget Authorized for Advertisement	November 8, 2023
Final Budget Meeting (at Council’s Regular Meeting)	December 13, 2023
Adoption of 2024 Budget and Tax Ordinance	December 13, 2023

EXECUTIVE SUMMARY

New Britain Borough’s 2024 Budget calls for an eight mill increase **overall** in the property tax levy. This increase is one of the highest increases this Borough has ever had to make but will provide several services New Britain Borough needs to provide. With the support of our council and residents this tax levy will strengthen our police force in a changing time. Our police department has been understaffed for a while and our Police Commission has agreed to hire 2 new additional police officers to help this department. Please see the attached letter from Chief Knot.

This year Council has reinstated the Park and Recreation tax category. In 2014, this category was removed, and the associated costs were assigned to the General Fund. This put a strain on the General Fund, which covers the cost for most of the Borough’s operations.

Fire Protection & EMS Borough tax rates will remain the same as in 2023.

The average homeowner will pay \$161.41 in additional Borough Real Estate taxes in 2024.

Average Residential Assessment

Dollar Cost of 1 mill of Borough Tax

\$19,000.00

\$19.00

2024 Total Borough Property Tax for the Average Homeowner:

General Fund Tax 35.000 mills (59.5%)

=

\$665.00 per year

Park & Recreation 1.000 mills (New)

=

\$ 19.00 per year

Fire Protection 1.250 mills (9.3%)

=

\$ 23.75 per year

Ambulance & Rescue 0.50 mills (2.7%)

=

\$ 9.50 per year

Debt Service Fund 4.800 mills (20.3%)

=

\$ 91.20 per year

\$19.00 per mill x 42.550 total mills of tax

=

\$808.45 per year

The New Britain Borough Real Estate Tax continues to be the lower portion of a Borough homeowner’s overall Real Estate Tax bill at 42.550 compared to the School District’s 131.60 mills.

TAX MILLAGE	FUND	2024 REVENUES	2024 APPROPRIATIONS	ENDING BALANCE
35.000	General Fund	\$2,127,413.84	\$2,119,713.08	\$7,700.76
1.000	Park & Recreation Fund	\$43,788.68	\$35,050.00	\$8,738.68
1.250	Fire Protection Fund	\$60,394.50	\$62,900.00	-\$2,505.50
0.500	Ambulance Fund	\$30,357.80	\$28,000.00	\$2,357.80
4.800	Debt Service Fund	\$829,214.89	\$823,700.50	\$5,514.39
General Fund	Liquid Fuels Fund	\$109,913.89	\$109,148.00	\$765.89

GENERAL FUND BUDGET

The **General Fund** is the Borough's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in other funds. The General Fund includes appropriations for administration and finance, planning and zoning, code enforcement, public works, community development, employee benefits and insurance and police services.

Primary revenue sources for the General Fund are Real Property Taxes, Act 511 taxes (Earned Income, Local Services and Real Estate Transfer taxes), Licenses & Permit fees. Other sources of revenue in the General Fund include cable TV franchise fees, rental revenue, and interfund transfers.

The 2024 General Fund Budget maintains all fees, and fines at current levels with the exception of adding Public Works Service and a third employee to the Borough's administration. The new Public Works Service will provide a service for the Borough and its residents by maintaining the Borough's infrastructure in a manner the Borough has never had in the past. This will include proactive service and maintenance of the Borough's roads, signs, stormwater, etc. The Borough's administration office currently has only 2 people handling all the daily operations of the Borough. With current staffing, there is simply no way to keep up with required paperwork and constitutes requests. An additional administrative employee will allow for better constituent services and stronger support for and closer coordination with Borough businesses and organizations from the Borough office.

Police services will continue to be provided by the Central Bucks Regional Police Department, which serves Doylestown, New Britain, and Chalfont Boroughs. The largest expenditure in the General Fund is the Borough's contribution to the Regional Police Department, representing 56.2% of all General Fund expenditures, net of interfund transfers. This year the Central Bucks Regional Police Department will be hiring 2 new officers. With our growing communities and ever-changing times, our police department is stretched thin and busier than ever. Again, please see the attached letter from Chief Knot.

PARK AND RECREATION FUND

The **Park & Recreation Fund** was reinstated this year to relieve some of the pressures on the General Fund for expenses that are properly carried by a Park & Recreation Fund. This will create funding for our park projects and help with park maintenance without taking needed monies from the General Fund.

OTHER FUNDS

Fire Protection Fund

The Borough will levy a 1.250 mill real estate tax dedicated to fire protection services provided by Doylestown Fire Company #1 and Chalfont Fire Company, which will not increase for 2024. For 2024, it is estimated that \$62,900.00 in real estate taxes and interest will be collected and disbursed to the Fire Company's. These receipts are disbursed quarterly to the Fire Companies.

Ambulance Squad Fund

The Borough levies a 0.50 mill real estate tax dedicated to ambulance and rescue squad services provided by Central Bucks EMS and New Britain/Chalfont EMS, which will not increase in 2024. For 2024, it is estimated that \$28,000.00 in real estate taxes and interest will be collected and disbursed to the Ambulance Squads. These receipts are disbursed quarterly to the Ambulance Squads.

Debt Service Fund

The **Debt Service Fund** accounts for debt obligations on outstanding notes. The Borough currently has \$2.1 million in outstanding bonds and notes. Principal payments are approximately \$140,000 each year through 2030.

The current tax levy of 4.8 mills for 2024, generating \$168,000, sufficient to fund the debt service and all debt obligations (2020 Note and 2021 Note).

Respectfully Submitted,



John Wolff
Borough Manager



CENTRAL BUCKS REGIONAL POLICE DEPARTMENT

Karl Knott, Chief of Police



Authorization Request to Hire Two Additional Police Officers FY2024

The Central Bucks Regional Police Department (CBRPD) has requested authorization from the Police Commission (representatives of the Boroughs of Chalfont, Doylestown and New Britain) to hire two new full-time Police Officers. The addition of these Officers will avoid re-prioritizing services which would result in a reduction of police response. This recommendation was the result of an internal staff study conducted in 2020 followed by an independent study conducted by SafeCity Solutions (Dickenson, P., 2022) in 2022. Both studies supported the need to increase sworn personnel, by five additional Police Officers, in order for CBRPD to operate effectively for its communities. The independent study noted CBRPD is above the State and County average in calls for service; and, as compared to the U.S. and State regions, CBRPD is below average for officers per 1,000 residents.

Supporting this request further, the labor attorney for Central Bucks Regional Police Department's Police Benvolent Association recommends the "Central Bucks Regional Police Department be increased to meet the level recommended by SafeCity Solutions. This increase is not only an investment in the safety and well-being of the police officers, but also for that of the public in which they serve."

The need for increasing the force to 28 Police Officers (hiring of two additional Police Officers) has been a direct result of the following components:

Increase in mental health incidents by 64% and a 17% increase in Part I (more serious) crimes requiring multiple-officer response for several hours per incident. The Part I crimes are largely due to increased activity from Philadelphia.

New Construction has increased exponentially in the past few years and is bringing additional residential developments with over 600 new households to the jurisdiction. This is in addition to new retail space which also increases incidents and traffic issues.

The additional Officers will allow the Department to address the increasing demand for time-consuming police response, pro-active enforcements, crime prevention, Officer wellness, and increased crime clearance rates.

Dickenson, P. 2022. Central Bucks Regional Police Department Staffing Report. SafeCity Solutions, LLC

<u>1/24/24</u>	<u>10/30/23</u>
Karl E. Knott	Date
Chief of Police	

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**New Britain Borough
Budget 2024**

	20	21	22	Projected 2023	Budget 2023	Budget 2024
Ordinary Income/Expense						
Income						
A - Taxes						
301.10 - Current Year Property Taxes	801,520.27	877,673.59	927,267.56	980,000.00	987,295.75	1,207,173.84
301.30 - Delinquent Property Taxes	7,040.82	17,050.51	16,321.75	16,000.00	7,000.00	7,000.00
310.10 - Real Estate Transfer Tax	90,870.47	202,269.14	111,782.46	135,000.00	90,000.00	90,000.00
310.20 - Earned Income Taxes	422,439.19	445,900.46	509,600.51	525,000.00	455,000.00	525,000.00
310.50 - Local Services Tax	54,165.08	52,357.91	79,705.84	58,000.00	60,000.00	60,000.00
321.80 - Cable TV Franchise Fee	55,085.47	56,264.82	56,057.31	55,000.00	56,000.00	56,000.00
Total A - Taxes	1,431,121.30	1,651,516.43	1,700,735.43	1,769,000.00	1,655,295.75	1,945,173.84
B - Boro Services						
320.01 - Contractor Registration	2,300.00	600.00	450.00	450.00	500.00	500.00
320.02 - Deed Registration	240.00	460.00	350.00	290.00	500.00	500.00
320.03 - Temporary Sign Registration	100.00	250.00	150.00	0.00	500.00	500.00
320.04 - Residential Rental Registration	3,675.00	6,640.00	105.00	70.00	6,600.00	6,600.00
330.00 - Police Fines and Reports	6,770.98	11,528.85	6,046.82	8,000.00	8,000.00	8,000.00
331.14 - Parking Violations and Fines	0.00	0.00	0.00	0.00	500.00	500.00
342.00 - Burkart Hall Rental Income	4,200.00	780.00	240.00	240.00	1,000.00	1,000.00
361.10 - Charges for Services	360.00	0.00	0.00	0.00	0.00	0.00
361.30 - Development Application Fees	6,977.55	9,382.50	3,200.00	3,200.00	7,000.00	7,000.00
361.33 - Stormwater Management Fees	0.00	0.00	0.00	0.00	1,000.00	1,000.00
361.34 - ZHB Application Fee	1,000.00	2,000.00	5,000.00	5,000.00	1,000.00	1,000.00
361.40 - Escrow Administration Fees	1,684.95	845.78	0.00	0.00	2,000.00	2,000.00
361.50 - Fire Inspection Fees	7,932.00	11,112.50	7,439.50	5,976.50	10,000.00	10,000.00
362.39 - Electrical Permits	0.00	0.00	2,397.90	1,138.90	0.00	0.00
362.40 - Building Permits	32,497.15	25,094.13	160,699.10	40,000.00	25,000.00	40,000.00
362.41 - Zoning Permit Fee	0.00	0.00	18,062.50	17,758.00	5,000.00	5,000.00
362.42 - UCC State Fee Income	0.00	18.00	184.50	184.50	250.00	250.00

**New Britain Borough
Budget 2024**

	20	21	22	Projected 2023	Budget 2023	Budget 2024
362.43 · Road and Concrete Permits	0.00	0.00	230.00	230.00	0.00	0.00
Total B · Boro Services	67,737.63	68,711.76	204,555.32	82,537.90	68,850.00	83,850.00
C · Other Revenues						
341.00 · Interest Income	1,691.73	1,891.70	0.00	0.00	1,500.00	1,500.00
354.00 · State Fire Relief	0.00	19,180.88	22,508.41	22,508.41	19,000.00	19,000.00
354.07 · DVHT Wellness Grant	0.00	250.00	0.00	0.00	0.00	0.00
354.08 · DVIT Risk Control Grant	0.00	250.00	1,100.00	0.00	0.00	0.00
354.15 · State Recycling Grant	0.00	5,962.00	0.00	0.00	6,000.00	6,000.00
355.01 · PA Utility Realty Tax	1,428.66	1,568.26	1,579.69	1,425.00	1,425.00	1,425.00
355.06 · Pension State Aid	9,530.67	0.00	9,836.92	9,200.00	9,200.00	9,200.00
355.08 · PA Alcoholic Beverage Tax	200.00	200.00	0.00	200.00	200.00	200.00
367.01 · Newsletter Income	5,550.00	0.00	0.00	500.00	500.00	500.00
367.02 · Car Cruise Festival	0.00	1,400.00	3,481.00	1,000.00	1,000.00	0.00
387.00 · contributions	88.95	1,392.64	0.00	0.00	0.00	0.00
387.03 · Farmers Market Income	0.00	3,185.00	1,300.00	700.00	700.00	0.00
387.04 · Community Garden Income	0.00	280.00	1,174.93	1,204.93	1,000.00	0.00
389.00 · Miscellaneous Revenue	12,107.56	0.00	6,683.31	6,225.50	7,500.00	7,500.00
Total C · Other Revenues	30,597.57	35,560.48	47,664.26	42,963.84	48,025.00	45,325.00
D · Transfers & Balances						
392.04 · Transfer from Groner	0.00	0.00	-753.00	0.00	0.00	0.00
392.05 · Transfer from Recreation Fund	0.00	487.08	0.00	0.00	0.00	15,000.00
392.06 · Transfer from Debit Service	0.00	0.00	0.00	0.00	0.00	38,065.00
392.30 · Transfer from Capitol Find	0.00	7,404.50	0.00	0.00	0.00	0.00
395.00 · Refund of Prior Yr Expenditures	0.00	7,217.74	0.00	0.00	0.00	0.00
Total D · Transfers & Balances	0.00	15,109.32	-753.00	0.00	0.00	53,065.00
Total Income	1,529,456.50	1,770,897.99	1,952,202.01	1,894,501.74	1,772,170.75	2,127,413.84

**New Britain Borough
Budget 2024**

	20	21	22	Projected 2023	Budget 2023	Budget 2024
Expense						
G · Administration						
400.00 · Conferences and Trainings	2,906.00	2,496.23	540.00	266.00	3,000.00	3,000.00
401.12 · Boro Employee Salaries	149,949.12	139,735.87	161,680.80	177,000.00	177,000.00	228,439.36
401.20 · General Supplies & Expenses	13,331.47	9,548.25	4,804.34	10,000.00	10,000.00	10,000.00
401.30 · Gen. Govt.; Dues & Misc.	0.00	310.00	629.00	200.00	1,000.00	1,000.00
401.46 · Gen. Govt; Dinner Meetings	0.00	0.00	59.32	100.00	500.00	500.00
402.31 · Audit & Payroll Services	7,015.75	7,358.38	9,232.72	9,000.00	7,500.00	7,500.00
403.10 · Tax Collector, Salary	2,999.88	2,999.88	2,999.88	3,000.00	3,000.00	3,000.00
403.20 · Tax Coll. Supplies & Svs.	312.66	315.79	1,075.22	1,075.22	375.00	375.00
404.31 · General Legal Services	42,813.59	42,342.22	34,085.58	30,000.00	30,000.00	30,000.00
406.00 · Other General Government Admin.	0.00	433.08	100.00	100.00	500.00	500.00
406.28 · Newsletter Expenses	3,739.29	2,415.76	45.60	1,500.00	1,000.00	1,000.00
406.34 · Legal Advertising Expense	6,372.05	2,721.03	7,678.01	8,500.00	3,000.00	3,000.00
406.43 · Payroll Tax Expense	11,819.60	10,658.19	12,356.06	12,000.00	12,000.00	16,000.00
407.20 · Office equip supplies/services	1,280.70	11.63	1,683.68	1,683.68	0.00	1,000.00
407.31 · IT Services	2,543.23	5,855.79	15,617.80	5,500.00	5,000.00	5,000.00
408.31 · Engineering Services Fee	37,969.06	39,167.12	41,632.00	30,000.00	30,000.00	40,000.00
414.13 · Professional Services	8,527.73	12,627.38	0.00	1,500.00	1,500.00	1,500.00
472.10 · Interest Expense	1,123.57	0.00	0.00	0.00	0.00	100.00
Total G · Administration	292,703.70	278,996.60	294,220.01	291,424.90	285,375.00	351,914.36
H · Utilities						
409.31 · Bldgs & Grounds; Profes. Srvcs.	2,190.00	816.00	3,080.00	1,540.00	3,000.00	3,000.00
409.32 · Bldgs & Grounds; Comm. Utility	5,204.61	4,555.44	4,315.76	3,431.11	5,000.00	5,000.00
409.33 · Bldgs & Grounds; Heating Oil	1,824.70	1,814.04	1,938.14	1,938.14	2,000.00	2,000.00
409.36 · Bldgs & Grounds; Public Utility	3,563.90	4,165.30	3,429.48	3,500.00	3,500.00	3,500.00
409.37 · Bldgs & Grounds; Administration	15,317.30	8,013.45	18,933.40	12,295.46	8,000.00	8,000.00
409.38 · Bldgs & Grounds; Burkart Hall	0.00	0.00	4,611.68	3,561.38	5,000.00	5,000.00
409.45 · Bldgs & Grounds; Contracted Srv	7,550.00	15,265.78	2,473.89	15,000.00	15,000.00	15,000.00

**New Britain Borough
Budget 2024**

	20	21	22	Projected 2023	Budget 2023	Budget 2024
Total H · Utilities	35,650.51	34,630.01	38,782.35	41,266.09	41,500.00	41,500.00
I · Public Safety Exp						
410.31 · Central Bucks Regional Police	953,328.00	923,680.62	978,488.96	1,014,183.00	1,014,183.00	1,091,198.00
411.04 · Fire Workmens Comp	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
411.18 · Fire Volunteer Stipend	0.00	0.00	3,500.00	3,000.00	3,500.00	3,500.00
411.30 · Public Safety Fire Hydrants	0.00	0.00	2,141.25	817.60	5,000.00	5,000.00
413.00 · State Fire Aid	0.00	19,180.88	22,508.40	22,058.00	19,000.00	19,000.00
413.27 · Contracted Services-MIS	0.00	0.00	10,469.45	7,394.45	11,000.00	11,000.00
413.28 · Zoning Adminstration Services	0.00	1,023.75	1,833.06	1,833.06	3,000.00	3,000.00
413.29 · UCC State Fee	0.00	189.00	130.50	130.50	250.00	250.00
413.30 · Building and Code Inspect. Serv	36,037.75	17,650.20	124,133.25	76,913.40	25,000.00	40,000.00
413.31 · Fire Inspection Services	9,650.00	11,735.00	4,701.00	10,000.00	10,000.00	10,000.00
413.32 · Planning Consultant Services	39,683.02	15,324.85	2,536.25	10,000.00	10,000.00	10,000.00
414.40 · Zoning Hearing Expense	0.00	3,802.35	7,889.00	6,006.00	2,000.00	2,000.00
415.00 · Emergency Management	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
Total I · Public Safety Exp	1,039,898.77	993,786.65	1,159,531.12	1,158,536.01	1,109,133.00	1,201,148.00
J · Public Works						
430.01 - PW aggreement with Chalfont Boro	0.00	0.00	0.00	0.00	0.00	100,000.00
426.20 · Recycling Services	2,718.28	1,960.00	1,960.00	1,960.00	2,000.00	2,000.00
430.00 · Roads Supplies and Services	2,949.97	686.43	3,496.73	3,026.05	3,000.00	3,000.00
430.12 · Roads; Roadmaster Expenses	7,492.60	30,129.24	23,458.75	25,000.00	30,000.00	30,000.00
431.00 · Roads; Street Sweeping/Cleaning	2,254.74	3,231.25	0.00	3,500.00	3,500.00	0.00
432.00 · Roads; Snow Removal & Salting	10,419.86	50,442.30	17,075.22	35,000.00	35,000.00	35,000.00
433.00 · Traffic Signal Repair & Maint	6,704.39	3,253.32	1,790.76	1,790.76	3,000.00	3,000.00
433.70 · Street Lights Capital	0.00	616.95	0.00	5,000.00	15,000.00	15,000.00
434.36 · Street Lighting Electricity	19,446.47	19,186.18	19,125.35	20,000.00	20,000.00	20,000.00
436.00 · Roads; Storm Sewer & Drains	0.00	500.00	2,626.00	2,626.00	1,000.00	1,000.00
Total J · Public Works	51,986.31	110,005.67	69,532.81	97,902.81	112,500.00	209,000.00
K · Parks						

**New Britain Borough
Budget 2024**

	20	21	22	Projected 2023	Budget 2023	Budget 2024
447.00 · DART Bus Contribution	0.00	5,000.00	5,000.00	5,000.00	0.00	0.00
453.01 · Historic Preservation	100.00	0.00	0.00	500.00	500.00	0.00
453.02 · Car Cruise Festival Expenditure	0.00	1,202.00	1,588.12	1,000.00	1,000.00	0.00
454.01 · Orchard Park Maint.& Improv.	0.00	6,521.90	13,522.91	14,000.00	6,500.00	0.00
457.00 · Fourth of July Parade	0.00	1,200.00	1,200.00	1,200.00	1,200.00	0.00
457.02 · Farmers Market Expenses	0.00	2,844.40	5,364.44	2,500.00	2,500.00	0.00
457.03 · Community Garden Expenses	0.00	280.00	436.00	436.00	1,000.00	0.00
457.04 · Bird Town/Pop Up Park	0.00	0.00	1,968.39	750.00	2,600.00	0.00
458.00 · Butler Ave Island Maintenance	0.00	1,750.00	6,718.34	6,178.34	0.00	0.00
458.01 · Shade Tree	0.00	0.00	300.00	300.00	500.00	0.00
470.00 · Burkart Hall Groner Loan	0.00	0.00	1,724.91	4,807.00	4,807.00	4,807.00
472.00 · Burkhart Hall Groner Interest	0.00	940.44	271.61	750.43	750.43	750.43
Total K · Parks	100.00	19,738.74	38,094.72	37,421.77	21,357.43	5,557.43
L · Insurance & Benefits						
483.10 · Police Pension MMO	58,574.00	92,794.00	95,780.05	98,595.00	97,611.00	99,617.00
483.30 · Non-Uniformed Pension MMO	9,530.67	0.00	6,473.07	9,200.00	1,452.00	9,402.00
486.20 · Bonds, Liability, Property Ins	11,363.95	10,844.50	12,837.00	12,000.00	12,000.00	12,000.00
486.30 · PSAB UC Quarter Fees	0.00	1,500.00	1,144.23	15,000.00	1,500.00	1,500.00
486.70 · Health Insurance	35,898.14	44,026.65	52,287.89	58,000.00	93,000.00	148,559.29
489.00 · PCORF-ACA requirement	0.00	13.30	13.95	13.95	15.00	15.00
Total L · Insurance & Benefits	115,366.76	149,178.45	168,536.19	192,808.95	205,578.00	271,093.29
M · Transfers & Other Exp						
492.04 · Transfer to Groner Fund	2,500.00	2,500.00	2,500.00	2,500.00	0.00	2,500.00
492.05 · TRANSFER to RECREATION FUND	3,971.49	0.00	0.00	0.00	0.00	5,000.00
492.03 · Transfer to Public Safety				20,000.00	0.00	30,000.00
492.10 · Refund, Property Tax Revenue	1,270.33	0.00	0.00	0.00	0.00	0.00
492.12 · Transfer to Sanitation	0.00	0.00	0.00	25,250.40	0.00	1,000.00
492.30 · Transfer to Capital Fund	73,162.00	0.00	0.00	12,345.00	0.00	0.00
493.00 · Miscellaneous Expenditures	0.00	3,834.00	0.00	1,000.00	0.00	1,000.00

New Britain Borough
Budget 2024

	20	21	22	Projected 2023	Budget 2023	Budget 2024
Total M · Transfers & Other Exp	79,607.33	7,259.89	2,500.00	61,095.40	0.00	39,500.00
Total Expense	1,615,313.38	1,593,596.01	1,771,197.20	1,880,455.93	1,775,443.43	2,119,713.08
Net Ordinary Income	-85,856.88	177,301.98	181,004.81	14,045.81	-3,272.68	7,700.76
Net Income	-85,856.88	177,301.98	181,004.81	14,045.81	-3,272.68	7,700.76
Police Percentage of the Budget	62.6%	63.8%	60.7%	59.2%	62.6%	56.2%

**Parks RecTax Fund
Budget 2024**

	2024 Budget
Income	
301.10 · Real Estate Taxes Current year	34,490.68
301.35 · RE - Prior Year	0.00
301.40 ·RE- Liened	0.00
341.10 · Interest Income	150.00
393.01 General Fund Transfer	1,000.00
367.02 · Car Cruise Festival	2,000.00
367.02 · Car Cruise Bal Fwd	2,500.00
387.04 · Community Garden Income	1,000.00
387.05 Parks Rec Income	1,000.00
387.05 Parks Bal FWD	1,648.00
FWD Balance forward	0.00
Total Income	43,788.68
Expense	
410.200 · Bank Fees	250.00
430.02 PW Grounds Maintance- GF Reimb	15,000.00
447.00 · DART Bus Contribution	5,000.00
457.05 · EAC	2,600.00
457.06· Events	4,700.00
457.07 · Parks	7,500.00
Total Expense	35,050.00
Net Income	8,738.68

**Debt Service Tax Fund
Budget 2024**

	<u>Jan - Dec 22</u>	<u>Jan - Dec 23</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Income				
301.10 · Special Debt Service Tax - Curr	102,738.81	126,000.00	126,821.00	164,714.89
301.35 · Debt Service Tax - Prior Year	1,001.53	0.00	1,000.00	1,000.00
301.40 · Debt Service Tax - Liened	0.00	0.00	0.00	0.00
341.10 · Interest Income	4,489.38	71.44	500.00	500.00
TAN Loan Proceedes				650,000.00
393.01 General Fund Transfer	0.00	0.00	0.00	0.00
FWD Balance forward	0.00	0.00	0.00	13,000.00
Total Income	<u>108,229.72</u>	<u>126,071.44</u>	<u>128,321.00</u>	<u>829,214.89</u>
Expense				
410.200 · Bank Fees	0.00	0.00	0.00	0.00
410.300 · Lease Expense	10,193.00	0.00	0.00	0.00
410.700 · CBRPD Bldg Reno & Lease	20,000.00	8,834.00	20,000.00	20,000.00
471.10 · Debt Principal Expense	20,000.00	67,000.00	67,000.00	69,000.00
472.10 · Debt Interest Expense	40,227.24	34,445.16	41,107.50	39,135.50
TAN Loan Proceedes Repayment	0.00	0.00	0.00	650,000.00
492.01 GF Transfer	0.00	0.00	0.00	38,065.00
475.11 Liquid Fuels transfer 2024	0.00	0.00	0.00	7,500.00
Total Expense	<u>90,420.24</u>	<u>110,279.16</u>	<u>128,107.50</u>	<u>823,700.50</u>
Net Income	<u><u>17,809.48</u></u>	<u><u>15,792.28</u></u>	<u><u>213.50</u></u>	<u><u>5,514.39</u></u>

NB Sanitation Fund
Budget 2024

	2022	2023	2023 Budget	2024 Budget
Income				
341.00- Interest Income	0.00	0.00	1,500.00	0.00
354.00- Act 101 Recycling Grant	8,335.00	0.00	0.00	0.00
358.00- Recycling Revenue	0.00	15,317.40	0.00	0.00
360.10- Waste Fees-Current	186,537.77	240,000.00	214,628.40	273,096.00
360.20- Waste Fees-Prior	0.00	0.00	0.00	0.00
370.00- Transfer from General	0.00	25,250.00	0.00	1,000.00
Fund Balance Fwd	0.00	4,091.63	0.00	22,795.03
Total Income	194,872.77	284,659.03	216,128.40	296,891.03
Expense				
426.00- Recycling Services	0.00	0.00	0.00	0.00
427.00- BC Hazard Waste	0.00	0.00	500.00	500.00
427.10- Contract Waste Collect	190,780.80	261,864.00	281,844.00	273,096.00
427.20- Contract Services-Misc	0.00	0.00	0.00	0.00
Total Expense	190,780.80	261,864.00	282,344.00	273,596.00
Net Income	4,091.97	22,795.03	-66,215.60	23,295.03
Per month WM	\$ 23,487.00	\$ 21,822.00		\$ 22,758.00
Units	680	600		600
Price per Unit/ month		\$ 36.47		\$ 37.93



**Capital Fund
Budget 2024**

	Jan - Dec 21	Jan - Dec 21	Jan - Dec 23	2023Budget	2024 Budget
Income					
341.00 Interest	434.78	434.78	750.00	150.00	500.00
355.09 Multimodal Walk Grant	0.00	0.00	304,258.00	0.00	0.00
355.10 ARPA Grant	155,381.45	155,381.45		0.00	0.00
357.10 Bucks County Grant	2,500.00	2,500.00	56,684.26		
Fund Balance Forward	0.00	0.00	1,623.49	0.00	359,073.25
Total Income	158,316.23	158,316.23	363,315.75	150.00	359,573.25
Expense					
451.79 Engineering			0.00	25,000.00	5,000.00
493.74 - Admin Bldg Capital	7,404.50	7,404.50	0.00	0.00	5,000.00
493.74 - Burkhart Hall Capital	0.00	0.00	0.00		25,000.00
Total Expense	40,975.00	40,975.00	4,242.50	25,000.00	35,000.00
Net Income	117,341.23	117,341.23	359,073.25	-24,850.00	324,573.25

**New Britain Borough-Groner
Budget 2024**

	Jan - Dec 21	Year 2022	Year 2023	2023Budget	2024Budget
Income					
341.00 · Interest Income	1,885.19	1,286.85	1,286.85	1,000.00	1,000.00
342.00 · Groner Rental Income	20,098.20	20,098.20	20,098.20	20,070.00	20,070.00
342.01 · Miller Rental Income	12,388.20	14,277.70	14,277.70	12,168.00	12,168.00
354.00 · DCNR Acquisition Grant	0.00	0.00	0.00	0.00	0.00
367.00 · Tenant Sewer Payment	423.20	0.00	0.00	500.00	500.00
387.00 · Contributions	0.00	0.00	0.00	0.00	0.00
389.00 · Groner Residual	0.00	0.00	0.00	0.00	0.00
389.01 · Miscellaneous Income	0.00	0.00	0.00	0.00	0.00
392.01 · Transfer from Gen Fund	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
392.05 · Revenue from Recreation Fund	0.00	0.00	0.00	0.00	0.00
Total Income	37,294.79	38,162.75	38,162.75	36,238.00	36,238.00
Expense					
402.31 · Investment Plan Fees	2,982.50	2,150.00	2,150.00	2,150.00	2,150.00
404.31 · Legal	0.00	0.00	0.00	0.00	0.00
408.31 · Preserve Mapping	0.00	0.00	0.00	0.00	0.00
409.36 · Water & Sewer	1,008.00	574.80	1,300.00	1,300.00	1,300.00
409.37 · Groner House Maintenance	4,734.19	5,500.00	6,000.00	6,500.00	6,500.00
409.43 · Real Estate Taxes	3,272.62	3,380.43	3,500.00	3,700.00	3,700.00
409.49 · Miller House Maintenance	3,034.08	12,500.00	6,000.00	7,500.00	7,500.00
454.01 · Nature Preserve Maintenance	7,068.35	12,000.00	22,000.00	10,000.00	10,000.00
454.71 · Land Acquisition	2,497.50	0.00	0.00	0.00	0.00
486.00 · Insurance	0.00	0.00	0.00	1,500.00	1,500.00
492.01 · Transfer to Gen Fund	0.00	0.00	0.00	0.00	0.00
493.00 · Miscellaneous	0.00	286.49	286.49	0.00	0.00
66900 · Reconciliation Discrepancies	0.00	0.00	0.00		
Total Expense	24,597.24	36,391.72	41,236.49	32,650.00	32,650.00
Net Income	12,697.55	1,771.03	-3,073.74	3,588.00	3,588.00

NOTICE

TO THE RESIDENTS OF THE BOROUGH OF NEW BRITAIN:

PRELIMINARY BUDGET

NOTICE is hereby given that the Borough Council of the Borough of New Britain, Bucks County, Commonwealth of Pennsylvania has approved the Borough's preliminary budget for 2024. A copy of the budget is available for inspection, and may be examined or obtained on the Borough's website at <https://www.newbritainboro.com/>, or, during regular business hours, at the Borough's administrative offices, 45 Keeley Avenue, New Britain, PA 18901. Borough Council intends to consider the final budget at its meeting on Wednesday, December 13, 2023, 7:30 PM, to be held at Burkart Hall, 56 Keeley Avenue, New Britain, PA 18901.

TAX ORDINANCE

NOTICE is hereby given that the Borough Council of the Borough of New Britain, Bucks County, Commonwealth of Pennsylvania will consider for adoption the 2024 tax ordinance at its public meeting held on Wednesday, December 13, 2023, 7:30 PM, to be held at Burkart Hall, 56 Keeley Avenue, New Britain, PA 18901. Pursuant to the requirements of the Pennsylvania Borough Code, the following is a summary of the ordinance under consideration:

**ORDINANCE OF THE BOROUGH OF NEW BRITAIN,
BUCKS COUNTY, PENNSYLVANIA, FIXING THE TAX
RATE FOR FISCAL YEAR 2024; REPEALING PRIOR
INCONSISTENT ORDINANCES OR PARTS OF
ORDINANCES; CONTAINING A SEVERABILITY
CLAUSE; AND SETTING AN EFFECTIVE DATE.**

The ordinance levies taxes on all real property within the Borough of New Britain for the fiscal year 2024 in the total amount of 42.55 mills on each dollar of assessed real estate valuation for County purposes (\$4.255 on each \$100 of assessed valuation for County purposes), as follows (all assessed values refer to assessed valuation for County purposes):

- for general Borough purposes—35.000 mills on assessed value (\$3.50 on each \$100 of assessed value)
- for park and recreation purposes—1.000 mill on assessed value (\$0.10 on each \$100 of assessed value)
- for fire protection purposes—1.250 mills on assessed value (\$0.125 on each \$100 of assessed value)
- for the support of ambulance and rescue squad purposes—0.500 mills on assessed value (\$0.05 on each \$100 of assessed value)
- for debt service on borrowing—4.800 mills on assessed value (\$0.48 on each \$100 of assessed value)

The ordinance repeals prior inconsistent ordinances or parts of ordinances, contains a severability clause, and sets an effective date. The ordinance specifically provides that the millage set for general Borough purposes is subject to review and approval of the Court of Common Pleas of Bucks County, as the proposed millage is 5 mills above the maximum permitted without court approval. A copy of the ordinance under consideration may be examined or obtained on the Borough's website at <https://www.newbritainboro.com/>, or, during regular business hours, at Borough Hall, 45 Keeley Avenue, New Britain, PA 18901.

BOROUGH OF NEW BRITAIN
BUCKS COUNTY, PENNSYLVANIA
ORDINANCE No. 424

AN ORDINANCE FOR THE BOROUGH OF NEW BRITAIN, BUCKS COUNTY, PENNSYLVANIA, FIXING THE TAX RATE FOR FISCAL YEAR 2024; REPEALING PRIOR INCONSISTENT ORDINANCES OR PARTS OF ORDINANCES; CONTAINING A SEVERABILITY CLAUSE; AND SETTING AN EFFECTIVE DATE.

WHEREAS, the Borough Council of the Borough of New Britain is empowered by the Borough Code, 8 Pa.C.S. § 101, *et seq.*, and other applicable Pennsylvania law to establish and impose certain taxes on real estate in the Borough.

WHEREAS, the Borough Council of the Borough of New Britain has determined it to be in the best interest of the Borough to establish and impose the tax rates set forth hereinbelow.

WHEREAS, given the Borough's current financial position and forecast, the lack of a reassessment on property values in the Borough, the age of the Borough's housing stock, and the relatively low turnover in property ownership in the Borough, the tax rates contemplated hereinbelow include 35 mills for general Borough purposes, which requires petition to the Court of Common Pleas upon resolution of Borough Council, which resolution Borough Council adopts contemporaneously herewith.

BE IT ENACTED AND ORDAINED, and it is hereby enacted by the Council of the Borough of New Britain as follows:

SECTION 1.

That a tax be and the same is hereby levied for the year 2024 upon all real estate in the Borough of New Britain subject to taxation for Borough purposes as follows (all references to "assessed valuation" refer to assessed valuation for county purposes):

- A. The tax rate for general Borough purposes is hereby fixed at 35.000 mills on each dollar of assessed valuation (\$3.50 on each \$100 of assessed valuation).
- B. The tax rate for park and recreation purposes is hereby fixed at 1.000 mill on each dollar of assessed valuation (\$0.10 on each \$100 of assessed value)
- C. The tax rate for fire protection services is hereby fixed at 1.250 mills on each dollar of assessed valuation (\$0.125 on each \$100 of assessed valuation).

D. The tax rate for support of ambulance and rescue squad purposes is hereby fixed at 0.500 mills on each dollar of assessed valuation (\$0.05 on each \$100 of assessed valuation).

E. The tax rate for debt service on the borrowing for the Central Bucks Regional Police Headquarters is hereby fixed at 4.800 mills on each dollar of assessed valuation (\$0.48 on each \$100 of assessed valuation).

SECTION 2.

The Borough Council of the Borough of New Britain recognizes that by setting a rate of 35 mills for general Borough purposes, the Borough must petition the Court of Common Pleas of Bucks County for an order setting the rate at 5 mills above the otherwise permitted maximum millage of 30 mills. Borough Council of the Borough of New Britain hereby authorizes the Borough Solicitor and Borough Manager to make such petition to the Court of Common Pleas, which authorization is further set forth by resolution being adopted contemporaneously with this ordinance.

SECTION 3.

All Ordinances or parts of Ordinances inconsistent herewith are, to the extent of such inconsistency, hereby repealed.

SECTION 4.

The terms, conditions and provisions of this ordinance are hereby declared to be severable, and, should any portion, part or provision of this ordinance be found by a court of competent jurisdiction to be invalid, non-enforceable or unconstitutional, Borough Council hereby declares its intent that the ordinance shall have been enacted without regard to the invalid, non-enforceable, or unconstitutional portion, part or provision of this ordinance.

SECTION 5.

This ordinance shall become effective at the earliest time permitted under Pennsylvania law.

ENACTED AND ORDAINED this 13TH day of December 2023.

ATTES:


John Wolf

Borough Manager/Secretary


Peter LaMontagne
Council President

APPROVED this 13TH day of December 2023.

A handwritten signature in black ink, appearing to read "James Donovan", written over a horizontal line.

James Donovan, Mayor