

# Proposed 2021 Budget Presentation

## Bristol Township



Council President - Craig Bowen  
Council Vice-President – Cynthia Murphy  
Councilman –Patrick Antonello  
Councilman – Raymond Blalock  
Councilman - Joe Glasson  
Councilman - John Monahan  
Councilwoman – Maryann Wagner  
Township Manager –Randee J. Elton  
Finance Director - Francis X. Phillips

December 17, 2020

# 2021 Budget Schedule

- 2021 budget request forms distributed to department heads on August 31<sup>st</sup>. Dept. heads submit expenditure estimates back by September 18<sup>th</sup>
- 2021 Budget Distributed to Council and public on November 15<sup>th</sup>
- 2021 Budget Public Hearings:  
November 16<sup>th</sup> (first reading)  
December 17<sup>th</sup> (presentation)
- Adoption of proposed 2021 budget:  
December 17<sup>th</sup>

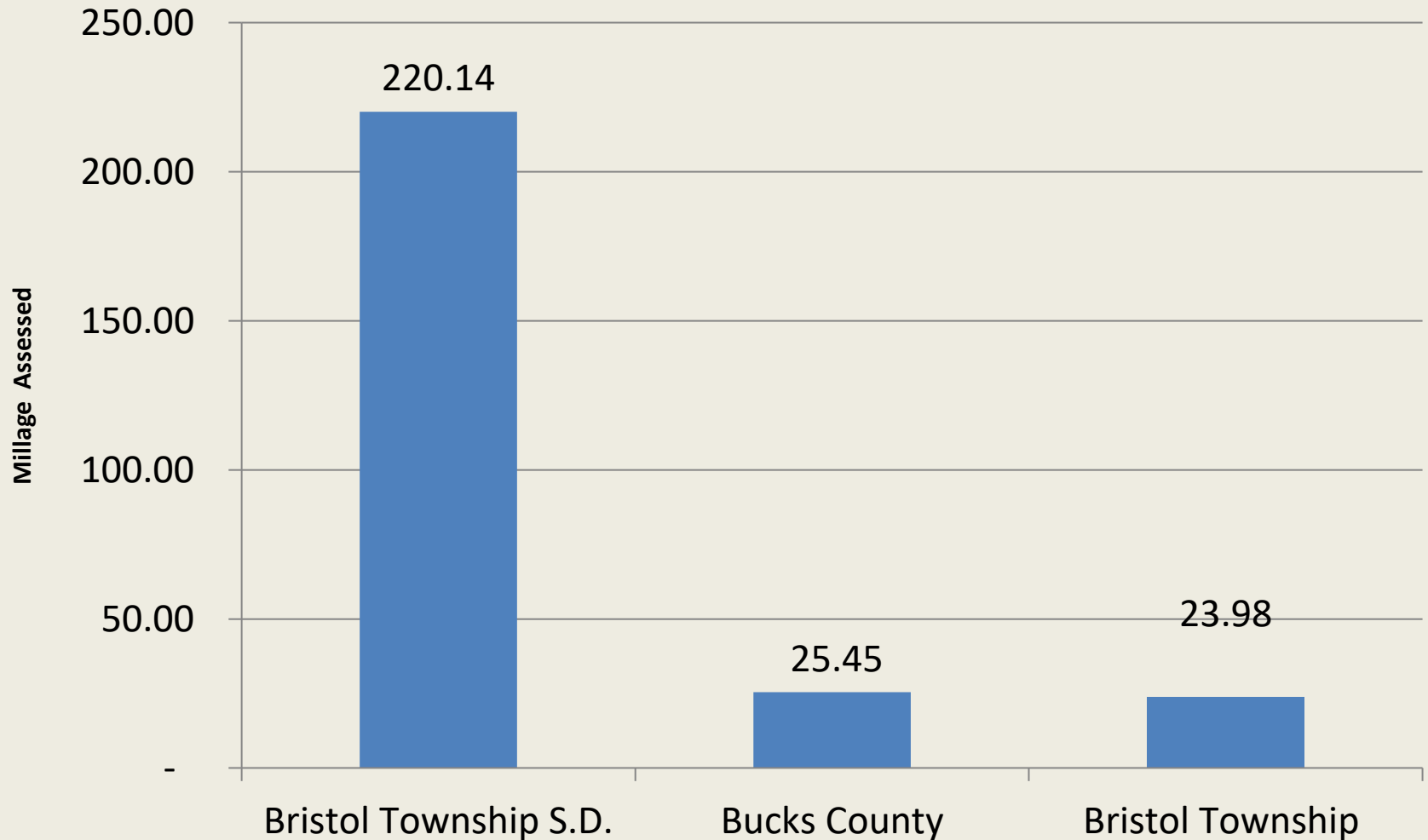


# Budget Highlights

- **No fund balance being proposed as revenue** in the balanced General Fund operating budget for the eighth consecutive year = **BALANCED BUDGET**.
- **NO REAL ESTATE TAX INCREASE** (Real estate tax decrease in 2012, 2015 and no increase in 2013, 2014 and 2016 through 2021).
- Proposed budget reflects a 15.5% decrease (all funds) over the 2020 adopted budget.
- **Continued investment in infrastructure:** Blight removal, construction of a new senior/community center, park upgrades, Croydon wastewater treatment plant upgrades; commencement of road drainage and regional sewer connection projects and continuation of milling & paving and curb ramp replacement programs.



# BRISTOL TOWNSHIP MILLAGE DISTRIBUTION (2021)



# Real Estate Tax Millage History

## (2010 – 2021)

Year	Township Millage	Amount Increase/Decrease	% Increase/Decrease
2010	23.9875	0	0.00%
2011	23.9875	0	0.00%
2012	23.9875	0	0.00%
2013	23.9875	0	0.00%
2014	23.9875	0	0.00%
2015	23.9875	-0.0075	-0.03%
2016	23.9800	0	0.00%
2017	23.9800	0	0.00%
2018	23.9800	0	0.00%
2019	23.9800	0	0.00%
2020	23.9800	0	0.00%
2021	23.9800	0	0.00%

# 2021 Average Tax Dollar



■ Bristol Township School District \$0.82

■ Bucks County \$0.09

■ Bristol Township \$0.09

# 2010 - 2021 Real Estate Tax & Refuse Fee for the Average Homeowner

Year	Real Estate Tax	Refuse Fee	Total	+/-	%	Year	Real Estate Tax	Refuse Fee	Total	+/-	%
2010	\$429.00	\$337.00	\$766.00	\$54.00	4.07%	2016	\$429.69	\$317.00	\$745.69	\$0.00	0.00%
2011	\$429.00	\$337.00	\$766.00	\$0.00	7.05%	2017	\$428.69	\$317.00	\$745.69	\$0.00	0.00%
2012	\$429.00	\$337.00	\$766.00	\$0.00	0.00%	2018	\$428.69	\$317.00	\$745.69	\$0.00	0.00%
2013	\$429.00	\$337.00	\$766.00	\$0.00	0.00%	2019	\$428.69	\$317.00	\$745.69	\$0.00	0.00%
2014	\$429.00	\$337.00	\$746.00	\$-20.00	-2.68%	2020	\$428.69	\$317.00	\$745.69	\$0.00	0.00%
2015	\$429.00	\$317.00	\$745.69	\$-0.31	-0.04%	2021	\$428.69	\$317.00	<b>\$745.69</b>	\$0.00	0.00%

The average homeowner will pay \$20.31 less for real estate taxes and the trash fee in 2020 than they did in 2010!  
**Tax rates have remained stable for ten years with operational surpluses in general fund every year!**

**NOTE: The 2012 Budget was reopened in January 2012 and a .3 Mill increase was eliminated!**

# Adopted 2020 Budget Compared to Proposed 2021 Budget

<u>FUND</u>	<u>2020 Adopted</u>	<u>2021 Proposed</u>	<u>AMOUNT CHANGE</u>	<u>%</u>
General Fund	\$ 22,172,700.00	\$ 22,253,600.00	\$ 80,900.00	0.4%
Education Service Agency	\$ 227,300.00	\$ 240,000.00	\$ 12,700.00	5.6%
Streetlights	\$ 570,600.00	\$ 566,300.00	\$ (4,300.00)	-0.8%
Fire	\$ 1,122,300.00	\$ 1,138,300.00	\$ 16,000.00	1.4%
Rescue	\$ 231,900.00	\$ 230,100.00	\$ (1,800.00)	-0.8%
Recreation	\$ 524,400.00	\$ 545,500.00	\$ 21,100.00	4.0%
Grants	\$ 2,308,500.00	\$ 1,395,400.00	\$ (913,100.00)	-39.6%
Capital Projects	\$ 9,743,500.00	\$ 5,618,900.00	\$ (4,124,600.00)	-42.3%
Debt	\$ 9,075,300.00	\$ 3,133,200.00	\$ (5,942,100.00)	-65.5%
Refuse	\$ 5,514,500.00	\$ 5,538,000.00	\$ 23,500.00	0.4%
Liquid Fuels	\$ 2,605,000.00	\$ 2,005,000.00	\$ (600,000.00)	-23.0%
Community Development	\$ 808,600.00	\$ 1,906,200.00	\$ 1,097,600.00	136%
Sewer	<u>\$ 13,285,400.00</u>	<u>\$ 13,023,200.00</u>	<u>\$ (262,200.00)</u>	<u>-2.0%</u>
<b>Total Budgets</b>	<b><u>\$ 68,190,000.00</u></b>	<b><u>\$ 57,593,700.00</u></b>	<b><u>\$ (10,596,300.00)</u></b>	<b><u>-15.5%</u></b>



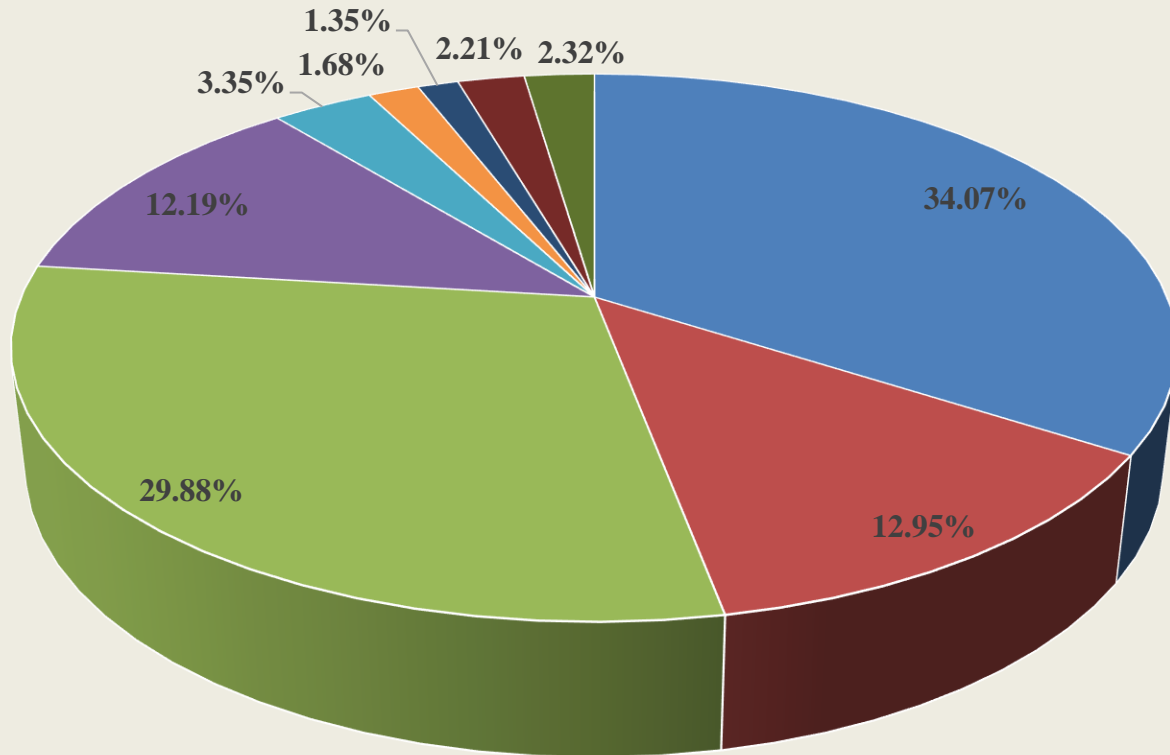
# Major General Fund Components

<u>Department</u>	<u>2020 Adopted</u>	<u>2021 Proposed</u>	<u>Amount Change</u>	<u>% Change</u>
COUNCIL	\$ 30,800.00	\$ 30,800.00	\$ 0.00	0.0%
TOWNSHIP MANAGER	\$ 415,000.00	\$ 440,700.00	\$ 25,700.00	6.2%
FINANCE	\$ 607,700.00	\$ 575,300.00	\$ (32,400.00)	-5.3%
TAX COLLECTOR	\$ 87,700.00	\$ 93,700.00	\$ 6,000.00	6.8%
LEGAL	\$ 240,000.00	\$ 240,000.00	\$ 0.00	0.0%
GENERAL BUILDING REPAIR AND MAINTENANCE	\$ 355,000.00	\$ 406,500.00	\$ 51,500.00	14.5%
POLICE	\$ 15,468,200.00	\$ 15,407,000.00	\$ (61,200.00)	-0.4%
FIRE MARSHAL & EMERGENCY MANAGEMENT	\$ 709,700.00	\$ 707,200.00	\$ (2,500.00)	-0.4%
BUILDING AND PLANNING	\$ 815,400.00	\$ 814,000.00	\$ (1,400.00)	-0.2%
ZONING HEARING BOARD	\$ 34,000.00	\$ 33,000.00	\$ (1,000.00)	-3.0%
PUBLIC WORKS-ADMINISTRATION	\$ 181,600.00	\$ 210,100.00	\$ 28,500.00	15.7%
PUBLIC WORKS-HIGHWAY	\$ 1,075,200.00	\$ 1,054,200.00	\$ (21,000.00)	-2.0%
PUBLIC WORKS-TRAFFIC SAFETY	\$ 245,300.00	\$ 259,100.00	\$ 13,800.00	5.6%
PUBLIC WORKS- MECHANICAL MAINTENANCE	\$ 307,900.00	\$ 306,300.00	\$ (1,600.00)	-0.5%
INFORMATION TECHNOLOGY	\$ 391,000.00	\$ 408,100.00	\$ 17,100.00	4.4%
MISCELLANEOUS	\$ 492,500.00	\$ 621,300.00	\$ 128,800.00	26.2%
INSURANCE	\$ 400,000.00	\$ 394,000.00	\$ (6,000.00)	-1.5%
EMPLOYEE BENEFITS	\$ 200,800.00	\$ 131,000.00	\$ (69,800.00)	-34.8%
TRANSFERS OUT	<u>\$ 114,900.00</u>	<u>\$ 121,300.00</u>	<u>\$ 6,400.00</u>	<u>5.6%</u>
<b>Total Budgets</b>	<b><u>\$ 22,172,700.00</u></b>	<b><u>\$ 22,253,600.00</u></b>	<b><u>\$ 80,900.00</u></b>	<b><u>0.4%</u></b>

# General Fund Revenues 2021

<b>General Fund Revenue Source</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>	<b>% of Total</b>	<b>Surplus/Deficit from Previous Year</b>
<b>Total Revenue</b>	\$ 22,172,700.00	\$ 22,253,600.00	100.00%	\$ 80,900.00
<b>Real Property Taxes</b>	\$ 7,640,000.00	\$ 7,581,000.00	34.46%	\$ (59,000.00)
<b>Local Enabling Taxes</b>	\$ 2,633,000.00	\$ 2,882,000.00	11.87%	\$ 249,000.00
<b>Earned Income Taxes</b>	\$ 6,600,000.00	\$ 6,650,000.00	29.77%	\$ 50,000.00
<b>Business License &amp; Permits</b>	\$ 2,842,200.00	\$ 2,712,400.00	12.82%	\$ (129,800.00)
<b>State Shared Revenue</b>	\$ 732,400.00	\$ 746,400.00	3.30%	\$ 14,000.00
<b>Miscellaneous</b>	\$ 460,600.00	\$ 373,600.00	2.08%	\$ (87,000.00)
<b>Charges for Services</b>	\$ 270,500.00	\$ 300,000.00	1.22%	\$ 29,500.00
<b>Fines &amp; Forfeits</b>	\$ 484,000.00	\$ 492,200.00	2.18%	\$ 8,200.00
<b>Interfund Transfer</b>	\$ 510,000.00	\$ 516,000.00	2.30%	\$ 6,000.00

# General Fund Revenue 2021



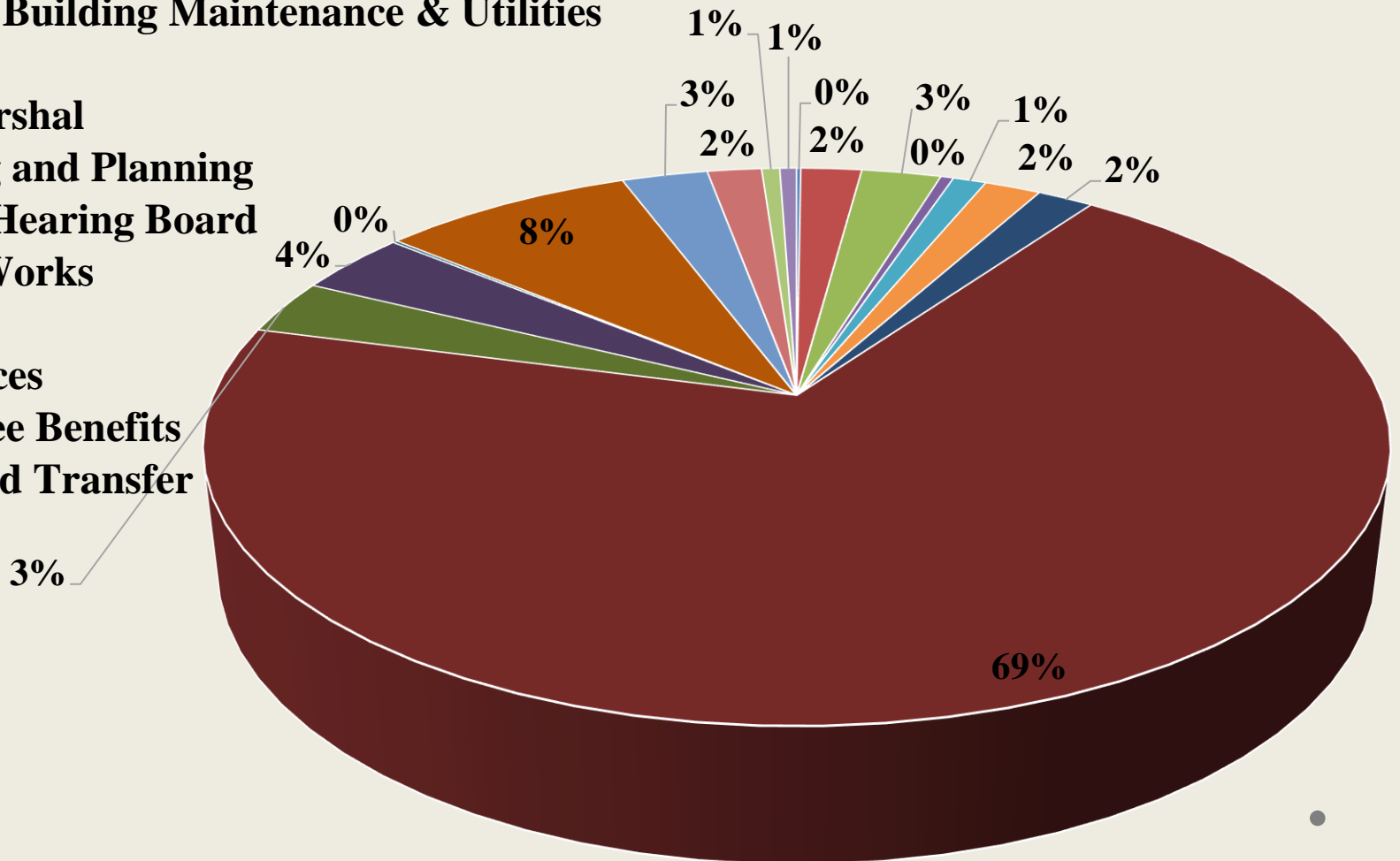
- Real Property Taxes
- Local Enabling Taxes
- Earned Income Taxes
- Business License & Permit
- State Shared Revenue
- Miscellaneous
- Charges for Services
- Fines and Forfeits
- Interfund Transfer

# General Fund Expenditures 2021

<b>General Fund Expenditures</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>	<b>% Total</b>	<b>Surplus/Deficit from Previous Year</b>
<b>Total Expenditures</b>	\$ 22,172,700.00	\$ 22,253,600.00	100.00%	\$ 80,900.00
<b>Council</b>	\$ 30,800.00	\$ 30,800.00	0.14%	\$ 0.00
<b>Township Manager</b>	\$ 415,000.00	\$ 440,700.00	1.98%	\$ 25,700.00
<b>Finance</b>	\$ 607,700.00	\$ 575,300.00	2.58%	\$ (32,400.00)
<b>Tax Collector</b>	\$ 87,700.00	\$ 93,700.00	0.42%	\$ 6,000.00
<b>Legal</b>	\$ 240,000.00	\$ 240,000.00	1.08%	\$ 0.00
<b>IT</b>	\$ 391,000.00	\$ 408,100.00	1.83%	\$ 17,100.00
<b>General Building Maintenance &amp; Utilities</b>	\$ 355,000.00	\$ 406,500.00	1.82%	\$ 51,500.00
<b>Police</b>	\$ 15,468,200.00	\$ 15,407,000.00	69.23%	\$ (61,200.00)
<b>Fire Marshal &amp; Emergency Management</b>	\$ 709,700.00	\$ 707,200.00	3.20%	\$ (2,500.00)
<b>Building &amp; Planning</b>	\$ 815,400.00	\$ 814,000.00	3.66%	\$ (1,400.00)
<b>Zoning Hearing Board</b>	\$ 34,000.00	\$ 33,000.00	.15%	\$ (1,000.00)
<b>Public Works</b>	\$ 1,810,000.00	\$ 1,829,700.00	8.22%	\$ 19,700.00
<b>Misc.</b>	\$ 492,500.00	\$ 621,300.00	2.79%	\$ 128,800.00
<b>Insurances</b>	\$ 400,000.00	\$ 394,000.00	1.77%	\$ (6,000.00)
<b>Employee Benefits</b>	\$ 200,800.00	\$ 131,000.00	0.59%	\$ (69,800.00)
<b>Interfund Transfer</b>	\$ 114,900.00	\$ 121,300.00	0.54%	\$ 6,400.00

# General Fund Expenditures 2021

- Council
- Township Manager
- Finance
- Tax Collector
- Legal
- IT
- General Building Maintenance & Utilities
- Police
- Fire Marshal
- Building and Planning
- Zoning Hearing Board
- Public Works
- Misc.
- Insurances
- Employee Benefits
- Interfund Transfer



# Capital Fund Highlights

- **Six New Vehicles for Township Departments:** Four new vehicles to replace worn out patrol and unmarked police cars. One vehicle each for Building and Planning and Community Development to replace aging vehicles.
- **Proposed New Senior/ Community Center-** \$2,900,000.00
- **Glasson Grants:** Provides funding to volunteer fire companies and rescue squads - \$175,000
- **Public Works Garage and Park Renovations-** \$240,000.00. \$125,000.00 will be appropriated for upgrades to four Township parks. \$115,000.00 will be allocated for improvements to the Township public works garage on River Road.



# Capital Fund Highlights

## Grant Funding 2021

- **STATE GRANTS:**
  - Automated Red Light Enforcement(ARLE)
    - Funding from PennDOT for Oxford Valley & Millcreek Road Intersection upgrade \$199,315
  - Green Light Go Grants- limited to engineering costs for next fiscal year.
    - Edgely and Millcreek- \$208,700 delayed construction costs.
    - “Five Points”- \$254,600 delayed construction costs.
    - Potential funding after July 1, 2021
- **REDEVELOPMENT AUTHORITY OF THE COUNTY OF BUCKS GRANTS:**
  - Fitness area and police locker room renovations- \$350,000
  - Grant for \$15,000 for Bristol Township Fire Marshal Equipment.
  - Grants totaling \$106,000 for township five fire companies and two rescue squads

**As always Township management will be alert for any opportunities to apply for grants that align with achieving the financing goals for the realization of the Township’s stated priorities,**

# Liquid Fuels Fund Highlights

**Budget - \$2,005,000.00**

- **Curb Ramp Replacement Program:** \$ 500,000
- **Vehicle and Equipment Purchases:** \$ 255,000
- **Milling and Paving:** \$ 500,000
- **Snow & Ice Removal:** \$ 250,000





# Recreation Fund Highlights

**Budget - \$545,000.00**

Much of what happens in this fund is dependent upon state and county mandated restrictions due to the COVID panic.

- **JFK Park Improvements**
- **Movie Nights:** 4 summer movies
- **Summer Camp:** 6 weeks
- **Bristol Riverside Theatre-** 18 dates of summer theatre and concerts COVID restriction permitting.
- **National Night Out** - Working with the Police Department
- **Fall Festival: Delayed Grand Opening-Municipal Complex**
- **Holiday Parade**
- **Tree Lighting**



# Refuse Fund Highlights

**Budget - \$5,538,000**

- **No Rate Increase proposed for 2021**
- Increase in expenditures for 2021 due to contractual increase to waste hauling contractor.
- Expenses other the hauling costs decreased year over year.
- Free Spring Cleanup Weekend/Fall Cleanup Day to dispose of extra trash.



# Sewer Fund Highlights

**Budget - \$13,023,200.00**

- **No Rate Increase proposed for 2021**
- \$5,967,600 in Wastewater Treatment Plant (WWTP) Capital Improvements (80% completion of project.)
  - Secondary clarifier installation to increase capacity at sewage treatment plant
- Atkins Pump Station Upgrade
- New Bar Screen @ WWTP: \$374,900.
- Implementation of Reduction of Inflow & Infiltration projects: \$1,000,000



# THE HIDDEN FINANCIAL CRISIS -- OTHER POST EMPLOYMENT HEALTH BENEFITS (OPEB) 2010 – 2019

YEAR	ACTUARIAL UNFUNDED LIABILITY	ANNUAL OPEB COST	ACTUAL CONTRIBUTION	NET OPEB OBLIGATION
2019	\$ 65,456,337	\$ 3,970,604	\$ 1,458,168	N/A
2018	\$ 68,594,630	\$ 4,819,644	\$ 1,810,365	N/A
2017	\$ 66,464,278	\$ 4,693,013	\$ 1,780,945	\$ 39,188,453
2016	\$ 64,456,103	\$ 4,576,367	\$ 1,285,740	\$ 36,376,685
2015	\$ 75,284,033	\$ 5,524,598	\$ 2,113,343	\$ 33,360,278
2014	\$ 70,420,090	\$ 5,383,367	\$ 1,852,588	\$ 29,948,993
2013	\$ 70,420,090	\$ 5,236,637	\$ 1,558,094	\$ 26,418,218
2012	\$ 77,074,400	\$ 6,824,109	\$ 1,670,563	\$ 22,739,672
2011	\$ 77,074,400	\$ 6,624,214	\$ 1,577,974	\$ 17,586,126
2010	\$ 66,917,267	\$ 5,877,270	\$ 1,647,979	\$ 12,539,886

Source: Annual audits 2010-19

# BRISTOL TOWNSHIP UNFUNDED LIABILITIES

## 2017-2019

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>INCREASE/ (DECREASE)</u>
POST EMPLOYMENT BENEFIT PLAN	\$66,464,278	\$68,594,630	\$65,456,337	(\$3,138,293)
POLICE PENSION TRUST FUND	\$ 4,296,130	\$10,983,988	\$3,601,636	(\$7,382,352)
ACCRUED LEAVES	<u>\$ 3,029,046</u>	<u>\$ 3,329,444</u>	<u>\$ 3,260,161</u>	<u>(\$69,283)</u>
<b>TOTAL UNFUNDED LIABILITIES</b>	<b><u>\$73,789,454</u></b>	<b><u>\$82,373,452</u></b>	<b><u>\$72,318,134</u></b>	<b><u>\$(10,589,928)</u></b>

# POLICE PENSION EXPENDITURES

## (2015-2019)

	<u>MMO</u>	<u>Bond</u>	<u>Deferred Compensation</u>	<u>Total</u>
2015	\$2,219,238.00	\$270,820.00	\$108,912.00	\$2,598,970.00
2016	\$1,616,617.00	\$884,200.00	\$109,283.00	\$2,610,100.00
2017	\$1,511,398.00	\$935,000.00	\$114,236.00	\$2,560,634.00
2018	\$1,505,029.00	\$935,000.00	\$119,634.00	\$2,559,663.00
2019	\$1,876,804.00	\$935,000.00	\$116,869.00	\$2,928,673.00