



# **New Britain Township Capital Improvement Plan (CIP) 2024-2028**

## **Supervisors**

Bill Jones, *Chair*

Stephanie Shortall, *Vice-Chair*

Greg Hood

Cynthia Jones

MaryBeth McCabe

## **Capital Planning Committee**

Greg Hood

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Mike Walsh

John Bates

Chief Richard Clowser

Ryan Cressman

William May

Fred Schea

## **Adopted**

October 2, 2023

The Capital Improvement Plan (CIP) is a planning document representing a five-year schedule of anticipated significant improvements to the Township's physical property, including equipment and infrastructure. This plan is a result of an intensive review process undertaken by Township staff in coordination with the Capital Planning Committee (Committee) over the past several months. The CIP, attached as **Appendix A**, includes estimated project costs through the year 2027 with a total estimated cost of \$1.985M for 2024, and an additional \$6.267M in projects/assets expected between 2025 and 2028.

## **Purpose**

At the direction of the Board of Supervisors (Board), and through coordination with the Committee, the CIP was created for New Britain Township to provide guidance on known near-future capital investments. The continued volatility of the global, national, and local economies places added pressures on municipalities to better prepare for present and future budgetary needs including capital investments.

In an effort to support continued sound financial planning and decision-making, the CIP offers six primary benefits to the Township:

- The CIP allows for the practical project and financial management of capital expenses within the annual budget to minimize variability;
- Allows for the prioritization of capital needs to ensure funding for the most critical projects/assets;
- Allows the Board of Supervisors and Township staff to consider current expenditures' financial effects on future projects/assets;
- Allows Township staff to identify funding opportunities for projects/assets well in advance of their need for replacement;
- Reduces Township costs by replacing, repairing, or upgrading capital needs before maintenance or emergency repair costs escalate; and
- Allows the Township to maintain and/or improve its quality of service provided to residents and business owners.

The CIP will allow New Britain Township to anticipate upcoming capital needs, identify funding sources, and view projects/assets across all departments to determine how they fit into the Township's long-term goals and future budgets.

## **Criteria**

The projects/assets included in the CIP are those that have been identified as the highest priority over the next five years, as determined by Township staff in coordination with the Committee. To qualify as a capital project/asset, each item must have an estimated life span of more than one year and a one-time cost exceeding \$5,000.

**Process**

Over the course of several months, township staff developed a comprehensive list of all known projects, assets, maintenance, and/or staff issues to be used as the starting point for the CIP. This list was developed by the Township’s management team with input from support staff, with an emphasis placed on the estimated costs of replacement and an overall priority. The list was then reviewed by the Committee with each item being assigned a priority of High, High-Medium, Medium, Medium-Low, & Low. Each item was then assigned a category of Staff, Maintenance, or Capital. The current inventory list resulted in a total of 211 unique items, with the distribution of items across each of the categories shown in **Figure 1**. Additionally, **Figure 2** shows the distribution of the 169 capital items across the priority sub-categories.

**Figure 1: Category Distribution**

Category	# of Items
Staff	7
Maintenance	35
Capital	169

**Figure 2: Capital Priority Distribution**

Priority	# of Items
High	74
Medium-High	19
Medium	38
Medium-Low	10
Low	70
<b>Total</b>	<b>211</b>

Source: NBT, 2023

The CIP focuses on the 74 capital items that have been labeled as a “High” priority, with each item being assigned an anticipated year of completion over the next five years beginning in 2024. The CIP is designed to be reviewed and adopted annually mid-year in preparation for the annual Budget process which aligns with a calendar year.

**Funding**

The CIP is designed as a planning document that is to be funded through the Township's annual Budget process. This plan is meant to provide quality near-term data to the Board as a way to better anticipate and prepare for known capital expenses. As the CIP is not a funding document, the annual operating Budget is the mechanism for which the CIP should be funded, with an informed discussion by the Board determining how to fund the CIP, including millage rate adjustments and long-term debt obligations.

Included in the CIP is a current funding forecast using the existing tax millage rates as set by the 2023 budget, details of which are attached as **Appendix B**. The Township budget includes six non-capital Funds and four capital-related Funds. **Figure 3** shows each of the Township’s Funds and the millage and revenue generated for each.

Figure 3: Current Funds & Millage Rates

REAL ESTATE TAXES		
Tax Year	Mills/Rate	Total Possible
2023	14.5	\$ 2,653,500
Assessment	\$ 183,000,000	
Non-Capital Funds		
	Mills	Amount
01 - General Fund	6.75	\$ 1,198,440
02 - Street Lights Fund	0	\$ -
03 - EMS Protection Tax Fund	0.5	\$ 88,773
03 - Fire Protection Tax Fund	1.25	\$ 221,933
04 - Land Preservation FundLand Pres.	0	\$ -
07 - Parks & Recreation Operating Fund	2.25	\$ 399,480
15 - General Reserve Fund	0	\$ -
	10.75	
Capital Funds		
	Mills	Amount
07 - Parks & Recreation Capital Fund	0	\$ -
18 - Capital Improvement & Equipment Fund	1	\$ 177,547
20 - Other Capital Debt Service	1	\$ 177,547
20 - Public Works Building (Debt Service)	1.25	\$ 221,933
30 - Road Machine Capital Reserve Fund	0.5	\$ 88,773
	3.75	

Source: NBT, 2023

To fund the CIP, the Board should consider adjusting future millage rates to fund as much of the plan as possible. In addition to adjusting millage rates, the Board should consider long-term debt as an option to fund larger capital expenses that fall outside the typical CIP expense level. The Township continues to benefit from strong Fund balances which has resulted in favorable long-term debt obligations, and future long-term debt considerations must be carefully considered as to not negatively effect the Township’s financial standing.

**Future**

It is recommended that the CIP be reviewed on an annual basis by Township staff and the Capital Planning Committee for mid-year approval by the Board of Supervisors. Staff and the Board of Supervisors will then use the annually adopted CIP to guide discussions in creating future annual budgets. The master inventory list should be updated to reflect current status of projects, with completed projects being moved to the lowest priority, and newly identified items being added. The CIP should be a living document that is updated on a regular basis to provide quality near and long-term data to the Board for continued good decision-making for generations to come.

## **Appendix A**

### **Detailed Capital Improvement Plan (CIP): 2024-2028**

**New Britain Township**  
**Five-Year Capital Improvement Plan (CIP): 2024-2028**

<b>Fund 07 - Parks &amp; Recreation Capital Fund</b>						
<b>Department</b>	<b>Asset/Item Detail</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Parks & Recreation	NB Park: Repair 1.4 Mile Walking Trail & Forest Park/Pheasant Run Trail - 8' wide (Multi-Use Trail) - 50% ARPA Funds	\$ 112,500	\$ -	\$ -	\$ -	\$ -
Parks & Recreation	Phase 1 (Planning) - Pickle Ball Court(s) - Location TBD? Multi-use?	20,000	-	-	-	-
Parks & Recreation	Phase 2 - Pickle Ball Court(s) - Location TBD?	-	150,000	-	-	-
Parks & Recreation	NB Park: Phase 1 (Planning) - Replace Front Tot Lot / Swing Set / Pavillion - Drainage	50,000	-	-	-	-
Parks & Recreation	NB Park: Phase 2 - Replace Front Tot Lot / Swing Set / Pavillion	-	200,000	-	-	-
Parks & Recreation	NB Park: 6 Basketball Half Courts (Resurface, Sealing, etc.)	35,000	-	-	-	-
Parks & Recreation	NB Park: Build visual barrier/move Mulch/Materials Storage Pile(s) to other location	15,000	-	-	-	-
Parks & Recreation	NB Park: Replace Sheds and Build Working Public Works Materials Storage Facility	25,000	-	-	-	20,000
Parks & Recreation	Highlands Park: Resurface One (1) 1500' x 6' wide walking trail	-	-	35,000	-	-
Parks & Recreation	Highlands Park: 4 Basketball Half Courts: Resurface, Paint, New Hoops, Plexi Back Boards	-	-	35,000	-	-
Parks & Recreation	Veterans Park: Phase 1: Planning & Installation of Reflection Area	-	-	-	75,000	-
Parks & Recreation	Veterans Park: Phase 1: Fix Existing Walking Trail with proper drainage and regrading	-	-	-	75,000	-
Parks & Recreation	All Parks: Multi-Use Trails & Parking Lots (Planning, Paving, Mile markers)	-	-	-	75,000	-
Parks & Recreation	All Parks: Repair/Rebuild Pavilions at NB Park (3) WB Park (1) Veterans Park (1)	-	-	-	-	35,000
Parks & Recreation	Neshaminy Greenway Trail (Coleman Property)	-	-	-	-	150,000
		\$ 257,500	\$ 350,000	\$ 70,000	\$ 225,000	\$ 205,000

<b>Fund 18 - Capital Improvement &amp; Equip. Fund</b>						
<b>Department</b>	<b>Asset/Item Detail</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Parks & Recreation	Brittany Farms: Streambank Restoration (Grant application pending)	\$ 225,000	\$ -	\$ -	\$ -	\$ -
Administration	Roof	125,000	-	-	-	-
Administration	Gutter	75,000	-	-	-	-
Police Department	Patrol Vehicle with upfitting (Computer, Camera, and Emergency Equipment) - Replacing 48-09	87,500	-	-	-	-
Administration	Ceiling Tile Replacement	25,000	-	-	-	-
Administration	Code Enforcement Vehicle Replacement	75,000	-	-	-	-
Police Department	Sworn Personnel - Administrative Supervisor	-	120,000	-	-	-
Police Department	Traffic Truck Based Patrol Vehicle with upfitting (Computer, Camera, and Emergency Equipment) - Replacing 48-08	-	85,000	-	-	-
Police Department	Administrative Vehicle - Chief (Replacing 48-10)	-	45,000	-	-	-
Administration	Electric Vehicle Charging Stations (Township & Public)	-	75,000	-	-	-
Administration	Code Enforcement Vehicle Replacement	-	75,000	-	-	-
Public Works	Keller Rd. Bridge	-	750,000	750,000	-	-
Police Department	Facility Security (Windows, bollards, access control)	-	-	100,000	-	-
Police Department	Truck Based Patrol Vehicle with upfitting (Computer, Camera, and Emergency Equipment) - Replaces 48-04	-	-	90,000	-	-
Police Department	Cell Block Upgrade	-	-	75,000	-	-
Police Department	Evidence Room Upgrade (Ventilation and Pass Thru Temporary Lockers)	-	-	75,000	-	-
Police Department	Mens locker room expansion	-	-	75,000	-	-
Police Department	Construction of female locker room	-	-	75,000	-	-
Police Department	Exterior secure evidence storage and property storage area	-	-	75,000	-	-
Police Department	Training/Conference Room Furniture	-	-	35,000	-	-
Police Department	Patrol Room Upgrade	-	-	35,000	-	-
Police Department	Sally Port Upgrade	-	-	35,000	-	-
Police Department	Armory Upgrade	-	-	35,000	-	-
Police Department	Records Storage Upgrade	-	-	35,000	-	-
Police Department	Secure Interview Room Upgrade	-	-	35,000	-	-
Police Department	Kitchen/Break Room Upgrade	-	-	35,000	-	-
Police Department	Administrative Vehicle - Detective (Replacing 48-12)	-	-	35,000	-	-
Police Department	Lobby area upgrade	-	-	7,500	-	-
Parks & Recreation	NB Park: Technology Update to Digital Sign Board for Township Announcements	-	-	-	75,000	-
Police Department	Patrol Vehicle with upfitting (Computer, Camera, and Emergency Equipment) - Replacing 48-02	-	-	-	87,500	-
Police Department	Truck Based Patrol Vehicle with upfitting (Computer, Camera, and Emergency Equipment) - Replaces 48-15	-	-	-	90,000	-
Administration	Concrete Repair of Walkways & Steps	-	-	-	35,000	-
Administration	Lobby Area Upgrade (Furniture, Flooring, Ceiling, Windows, Etc)	-	-	-	75,000	-
Police Department	In car Radio Systems	-	-	-	-	75,000
Police Department	Patrol Vehicle with upfitting (Computer, Camera, and Emergency Equipment) - Replacing 48-03	-	-	-	-	87,500
Police Department	Patrol Vehicle with upfitting (Computer, Camera, and Emergency Equipment) - Replacing 48-05	-	-	-	-	87,500
Police Department	Mobile ALPR	-	-	-	-	15,000
Police Department	Portable Radios	-	-	-	-	35,000
Police Department	New Police Facility	-	-	-	-	-
		\$ 612,500	\$ 1,150,000	\$ 1,602,500	\$ 362,500	\$ 300,000

New Britain Township

Five-Year Capital Improvement Plan (CIP): 2024-2028

<b>Fund 20 - Public Works &amp; Municipal Building (Debt Service)</b>						
Department	Asset/Item Detail	2024	2025	2026	2027	2028
Current G.O.N.	RSLLP Streetlights - Series 2007	\$ 4,327	\$ -	\$ -	\$ -	\$ -
Current G.O.N.	G.O.N. Series 2005	42,941	41,176	-	-	-
Current G.O.N.	G.O.N. Series 2020	363,512	364,426	363,291	364,106	365,928
Public Works	Future borrowing for Keller Road Bridge	-	-	-	-	-
		<b>\$ 410,780</b>	<b>\$ 405,602</b>	<b>\$ 363,291</b>	<b>\$ 364,106</b>	<b>\$ 365,928</b>

<b>Fund 30 - Road Machine Capital Reserves</b>						
Department	Asset/Item Detail	2024	2025	2026	2027	2028
Public Works	2009 GMC Sierra 3500 Pickup	\$ 90,000	\$ -	\$ -	\$ -	\$ -
Public Works	Fuel Dispensing / Management System Upgrade	137,500	-	-	-	-
Public Works	2004 John Deere TC-54H Wheel Loader - Replace rims	-	6,500	-	-	-
Public Works	2004 Mack Granite Dump Truck 10-wheeler - Replace Frame Rails	-	62,500	-	-	-
Public Works	1992 Cross Country 1.5 Ton Trailer	-	-	20,000	-	-
Public Works	Asphalt HotBox / Recycler	-	-	75,000	-	-
Public Works	6-Ton Roller	-	-	60,000	-	-
Public Works	Pole Barn/ Morton Building - Replace existing	-	-	-	150,000	-
		<b>\$ 227,500</b>	<b>\$ 69,000</b>	<b>\$ 155,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>

<b>American Rescue Plan Act of 2021</b>						
Department	Asset/Item Detail	2024	2025	2026	2027	2028
Public Works	1997 John Deere 410-E Backhoe	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Parks & Recreation	NB Park: Repair 1.4 Mile Walking Trail & Forest Park/Pheasant Run Trail - 8' wide (Multi-Use Trail) - 50% P&R Capital Funds	112,500	-	-	-	-
Police Department	Patrol Vehicle with upfitting (Computer, Camera, and Emergency Equipment) - Replacing 48-07	87,500	-	-	-	-
Police Department	Administration Office Furniture (5 Offices)	35,000	-	-	-	-
Police Department	Common Area Furniture	35,000	-	-	-	-
Police Department	Small Conference/Interview Room Furniture	7,500	-	-	-	-
Administration	Large Meeting Room Technology	-	35,000	-	-	-
Administration	Large Meeting Room Furniture	-	75,000	-	-	-
Administration	Digitizing historical paper records	-	-	20,000	-	-
		<b>\$ 477,500</b>	<b>\$ 110,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Summary: All Capital Funds</b>		2024	2025	2026	2027	2028	Total
Administration	Total proposed capital investments	\$ 300,000	\$ 260,000	\$ 20,000	\$ 110,000	\$ -	\$ 690,000
Parks & Recreation	Total proposed capital investments	595,000	350,000	70,000	300,000	205,000	1,520,000
Police Department	Total proposed capital investments	252,500	250,000	852,500	177,500	300,000	1,832,500
Public Works	Total proposed capital investments	427,500	819,000	905,000	150,000	-	2,301,500
		<b>\$ 1,575,000</b>	<b>\$ 1,679,000</b>	<b>\$ 1,847,500</b>	<b>\$ 737,500</b>	<b>\$ 505,000</b>	<b>\$ 6,344,000</b>
<b>Total Debt Service commitments (over next 5 years)</b>		<b>\$ 410,780</b>	<b>\$ 405,602</b>	<b>\$ 363,291</b>	<b>\$ 364,106</b>	<b>\$ 365,928</b>	<b>\$ 1,909,707</b>
<b>Total of ALL Funds</b>		<b>\$ 1,985,780</b>	<b>\$ 2,084,602</b>	<b>\$ 2,210,791</b>	<b>\$ 1,101,606</b>	<b>\$ 870,928</b>	<b>\$ 8,253,707</b>

**Appendix B**  
**CIP Funding Forecast (2024)**



# New Britain Township

## Five-Year Capital Improvement Plan

### Current Funding

#### **FUND 07 - Parks & Recreation Capital Fund**

	<b>Budgeted Fund Bal. @ 12/31/2023</b>	<b>\$ 117,413</b>				
	<i>Fund Balance Rollover from PY</i>	-	544,913	287,413	309,913	84,913
	<i>Anticipated Developer Fees</i>	685,000	92,500	92,500	-	-
	<i>Anticipated Tax Revenue</i>	-	-	-	-	-
<b>Row Labels</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
	<i>Parks &amp; Recreation</i>	257,500	350,000	70,000	225,000	205,000
<b>Grand Total</b>		<b>257,500</b>	<b>350,000</b>	<b>70,000</b>	<b>225,000</b>	<b>205,000</b>
	<i>Remaining Rollover Balance</i>	544,913	287,413	309,913	84,913	<b>(120,087)</b>

#### **FUND 18 - Capital Improvement & Equipment Fund**

	<b>Budgeted Fund Bal. @ 12/31/2023</b>	<b>\$ 816,247</b>				
	<i>Fund Balance Rollover from PY</i>	-	381,294	<b>(591,160)</b>	<b>(2,016,113)</b>	<b>(2,201,067)</b>
	<i>Anticipated Tax Revenue</i>	177,547	177,547	177,547	177,547	177,547
<b>Fund</b>	<b>(All)</b>					
<b>Row Labels</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
	<i>Administration</i>	300,000	150,000	-	110,000	-
	<i>Parks &amp; Recreation</i>	225,000	-	-	75,000	-
	<i>Police Department</i>	87,500	250,000	852,500	177,500	300,000
	<i>Public Works</i>	-	750,000	750,000	-	-
<b>Grand Total</b>		<b>612,500</b>	<b>1,150,000</b>	<b>1,602,500</b>	<b>362,500</b>	<b>300,000</b>
	<i>Remaining Rollover Balance</i>	381,294	<b>(591,160)</b>	<b>(2,016,113)</b>	<b>(2,201,067)</b>	<b>(2,323,520)</b>

#### **FUND 20 - Public Works & Municipal Building (Debt Service)**

	<b>Budgeted Fund Bal. @ 12/31/2023</b>	<b>\$ 545,656</b>				
	<i>Fund Balance Rollover from PY</i>	-	534,356	528,234	564,422	599,796
	<i>Anticipated Tax Revenue</i>	399,480	399,480	399,480	399,480	399,480
<b>Fund</b>	<b>(All)</b>					
<b>Row Labels</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
	<i>Public Works</i>	-	-	-	-	-
	<i>Current G.O.N</i>	410,780	405,602	363,291	364,106	364,106
<b>Grand Total</b>		<b>410,780</b>	<b>405,602</b>	<b>363,291</b>	<b>364,106</b>	<b>364,106</b>
	<i>Remaining Rollover Balance</i>	534,356	528,234	564,422	599,796	635,170

**New Britain Township  
Five-Year Capital Improvement Plan  
Current Funding**

**FUND 30 - Road Machine Capital Reserves**

	<i>Budgeted Fund Bal. @ 12/31/2023</i>	<b>\$ 354,123</b>				
	<i>Fund Balance Rollover from PY</i>	-	215,396	235,170	168,943	107,716
	<i>Anticipated Tax Revenue</i>	<b>88,773</b>	<b>88,773</b>	<b>88,773</b>	<b>88,773</b>	<b>88,773</b>
<b>Fund</b>	(All)					
<b>Row Labels</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
	<i>Public Works</i>	227,500	69,000	155,000	150,000	-
<b>Grand Total</b>		<b>227,500</b>	<b>69,000</b>	<b>155,000</b>	<b>150,000</b>	<b>-</b>
	<i>Remaining Rollover Balance</i>	215,396	235,170	168,943	107,716	196,490

**American Rescue Plan Act of 2021**

	<i>Budgeted Fund Bal. @ 12/31/2023</i>	<b>\$ 815,029</b>				
	<i>Fund Balance Rollover from PY</i>	-	337,529	227,529		
<b>Fund</b>	(All)					
<b>Row Labels</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
	<i>Administration</i>	-	110,000	20,000	-	-
	<i>Parks &amp; Recreation</i>	112,500	-	-	-	-
	<i>Police Department</i>	165,000	-	-	-	-
	<i>Public Works</i>	200,000	-	-	-	-
<b>Grand Total</b>		<b>477,500</b>	<b>110,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>
	<i>Remaining Rollover Balance</i>	337,529	227,529	207,529	-	-