

Doylestown Township Board of Supervisors
Budget Meeting Minutes
April 2, 2024, 5:00pm

In Attendance:

Board of Supervisors: Chairman, Jennifer Herring, Vice-Chairman, Barbara N. Lyons, Dan Wood, Nancy Santacecilia and Judy Dixon.

Finance Committee: Chairman, Eric Cornwell, Vice Chairman Brenda Bray, Michael Ivici, and Christina Maida.

Others in attendance included: Township Manager, Stephanie Mason, Assistant Township Manager, Andrea Susten, Finance Director, Ken Wallace, Assistant Finance Director, Ann Marie Dobson, Director of Operations, Dave Tomko, Township Budget Analyst, Ed Ebenbach, Chief Dean Logan, and Lt. Charles Zeigler.

Ms. Herring welcomed everyone and called the meeting to order.

Community Recreation Center (CRC) and Park Improvement Project Update - Mr. Tomko provided an update on the Community Recreation Center and Park Improvement Project. His update included an executive-level schedule, the hard cost budget, a 'hot list,' and a summary of accomplishments to date. He noted that Township staff meets weekly with contractors and other involved parties to review the workload and approvals. Mr. Tomko mentioned recent roadblocks in the process, including weather conditions, underground utilities, and a significant amount of underground rock. He also stated that the next update will cover the addition of the courts and bathrooms.

Mr. Tomko further informed that the Township has successfully obtained all approvals from the Bucks County Conservation District. Additionally, he mentioned that they are actively managing grants from the Department of Conservation and Natural Resources (DCNR), as well as costs incurred to Gillmore & Associates for overseeing the DCNR and RACP grants.

Ms. Santacecilia asked if the parking lot expansion on New Britain Road was linked to the CRC project. Mr. Tomko stated that while the Township hadn't conducted a formal study, they recognized Central Park's parking shortage. The proposed parking in the front of and on the court side of the new building is adequate for the new building but not the entirety of Central Park. Mr. Tomko also stated that the parking lot expansion is independent of the bond. Additionally, Mr. Tomko presented the change order tracker and the owner vendor budget to monitor all items and compare the budgeted costs with the current value.

2023 Preliminary Final Results - Mr. Wallace presented the 2023 Summary Results for operations and capital. He reported a positive variance of \$1.1 million for operations, considering both revenue and expenditure. Additionally, he summarized the capital comparison, highlighting the impact of the Safe Routes to School project, which was initially scheduled to begin in 2023, but was delayed until 2024, resulting in a domino effect on capital, which consequently affected revenue and expenditures due to the absence of the anticipated grant money.

Mr. Wallace provided a summary of operations from 2023, stating that the expected \$1.0m positive variance was projected in the fall forecast and that these results shaped the 2024 five-year plan resulting

in a revenue surplus in EIT, RE Transfers (Pine Run), Building Permits, and interest, totaling \$900,000. Additionally, expense savings in salaried positions due to delayed hiring and medical fringe benefits amounted to \$140,000. However, the actual results showed a \$1.1 million positive variance, approximately \$65,000 better than the fall forecast but stated that the interest revenue average offset by EIT and Building permit shortfalls mean that there are no significant positive variances available to alter future plans.

The Board discussed the Barn Plaza redevelopment and the permit fees.

Ms. Bray asked if the redevelopment would cause any changes in real estate taxes in the long term and Mr. Wallace stated that the RE taxes were stable in 2023 but the finance department is always watching those figures.

Mr. Wallace presented the capital conclusions and stated there was a \$0.7m net positive variance from the accelerated road program that was completed in 2023 and the various programs that got deferred to 2024 and beyond. Additionally, he stated that the variance in fund balance will be consumed by the planned programs in 2024; the restricted fund reserves were transferred into the CRC project, including fees in lieu, cell tower proceeds, and capital fundraising; and stated that there is no significant variance balance available for other purposes and he concluded that as previous discussed at last year's budget workshops, the current plan to fund capital projects starting in 2025 is by borrowing, not by internal fund transfer and stated that the approximate cost is \$2.8m over the next 4 years.

Mr. Wallace shared the 2023 EIT Revenue Results and stated it has grown over time and the finance department will continue to watch the year-to-year growth.

Mr. Wallace also shared that the Township auditors will be at the Township to conduct their yearly audit beginning April 15.

2025 Budget Planning - Ms. Mason presented the 2025 budget schedule and gave an overview of the budget process.


Ms. Santacecilia asked about the fees in lieu of and stated she was curious if there is a policy as to why the funds always go into Park and Recreation fund.

Mr. Wallace stated that fees in lieu of from developers have been going into Park & Recreation or the offsite account but it depends on where the developer and Township agree to allocate the fees. He stated that it's ultimately under the Board of Supervisors purview to decide how fees in lieu come about and get used. Ms. Mason further explained that if developers do not provide open space, they are required by the SLADO to pay a fee in lieu of recreation. Ms. Mason also noted that Toll Brothers paid their fees in lieu of upfront. While others pay per building permit.

There were no further questions from the Board or attendees.

The meeting adjourned at 5:55pm.

Respectfully submitted,


Stephanie J. Mason
Township Secretary