

TOWNSHIP OF  
**MIDDLETOWN**  
BUCKS COUNTY  
COMMONWEALTH OF PENNSYLVANIA



• 2022 BUDGET •





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Middletown Township, Bucks County  
Pennsylvania**

For the Fiscal Year Beginning

**January 01, 2021**

*Christopher P. Morill*

Executive Director

# Awards & Accreditations



*Distinguished  
Budget  
Award*

P R E S E N T A T I O N

## GFOA Distinguished Budget Presentation Award (2021)

The Government Finance Officers Association (GFOA) establishes nationally-recognized standards for governmental budgeting. Middletown Township received this award for the third time in 2021. **Middletown Township is among less than 1% of governmental bodies in Pennsylvania to earn this achievement.**

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## GFOA Certificate of Achievement for Excellence in Financial Reporting (2020)



*Certificate  
of Achievement*  
FOR EXCELLENCE IN  
*Financial Reporting*

First awarded in 1996, Middletown Township is a **seventeen-time recipient** of the GFOA Certificate of Achievement for Excellence in Financial Reporting. The Township has earned this award for the last eight consecutive years. This award recognizes governmental bodies for preparing their annual audited financial report in accordance with nationally-recognized standards for financial reporting. The award status is pending for the 2020 submission.

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## MOODY'S Aaa Bond Rating

## Aaa Bond Rating by Moody's (2021)

In 2021, Middletown Township earned its second consecutive triple-A credit rating by Moody's, the highest possible credit rating issued by the agency. First achieved in 2019, Middletown Township is one of two municipalities in Bucks County with this rating. Moody's issued the Township a triple-A credit rating for its strong management, financial health, and vibrant local economy.

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## Certified Gold Sustainable Community

Middletown Township is a Certified Gold Sustainable Community through the Sustainable Pennsylvania Community Certification program, indicating the Township deploys sustainable practices within its organization and throughout the community. With the adoption of the first Climate Action Plan in Bucks County, Middletown plans to soon be the ninth Certified Platinum Community.

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## Pennsylvania Police Chief's Association Accredited Law Enforcement Agency (2020)

Middletown Township became the 47th law enforcement agency to earn accreditation by the Pennsylvania Police Chief's Association, and the second in Bucks County in 2008. Reaccredited for the fourth time in 2020, Middletown Township is one of 134 law enforcement agencies in Pennsylvania and one of 17 in Bucks County to earn and maintain this achievement. This accreditation adds authority and legitimacy to the Middletown Township Police Department when working with other local, state, and federal law enforcement authorities.



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# Elected & Appointed Officials

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## ELECTED OFFICIALS

### **Board of Supervisors**

Tom Tosti, Chairperson  
Anna Payne, Vice Chairperson  
Dawn Quirple, Secretary  
Mike Ksiazek  
Amy Strouse

### **Tax Collector**

Ray Chapman

### **Elected Auditors**

Hannah Stackawitz, Chairperson  
Jennifer Wilityer, Vice Chairperson  
Jena Champion, Secretary

## APPOINTED OFFICIALS

### **Executive Officials**

Stephanie Teoli Kuhls, Township Manager  
Nick Valla, Assistant Township Manager  
Joseph Bartorilla, Chief of Police  
Christina Bernhardt, Special Projects Manager  
Mega Bhandary, Director of Finance  
Jim Ennis, Director of Building & Zoning  
Eric Gartenmayer, Public Works Superintendent  
Don Harris, Interim Director of Fire & Emergency Management  
Paul Kopera, Director of Parks and Recreation

### **Professional Consultants**

Jim Esposito, Esq., Curtin & Heefner, Township Solicitor  
Isaac Kessler, P.E., Remington & Vernick, Township Engineer  
Phil Wursta, P.E., Traffic Planning & Design

# Board of Supervisors

- About Us -

## Tom Tosti, Chairperson



Elected to the Board of Supervisors in 2015, Mr. Tosti took leadership of the Board in 2019 and again in 2021. A life-long resident of the Township, Mr. Tosti is the Director of District Council 88 for the American Federation of State, County, and Municipal Employees (AFSCME). Mr. Tosti's term expires in 2021.

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## Anna Payne, Vice Chairperson

A lifelong resident of Middletown Township, Ms. Payne was elected to the Board of Supervisors in 2019 and appointed Vice Chairperson in 2021. Prior to serving on the Board of Supervisors, Ms. Payne was elected Auditor in 2017. Ms. Payne is also the Vice Chair of the Pennsylvania Rare Disease Advisory Council and volunteers for the Cystic Fibrosis Foundation. Ms. Payne's term expires December 2025.



## Dawn Quirple, Secretary

Elected to the Board of Supervisors in 2019 and appointed Secretary in 2021, Ms. Quirple is a Legislative Assistant for Representative Tina Davis (PA-141). Ms. Quirple resides in Levittown with her husband Danny and their children, Drew and Brie. Ms. Quirple's term expires in December 2025.

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## Amy Strouse

Elected to the Board of Supervisors in 2015, Ms. Strouse served as chairperson in 2018. When she isn't busy volunteering in the community, Ms. Strouse is a Global Advisor for Avascent. Originally from the Midwest, Ms. Strouse resides with her husband and children in Langhorne. Ms. Strouse's term expires in 2021.

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## Mike Ksiazek

Elected to the Board of Supervisors in 2017, Mr. Ksiazek served as Vice Chairperson in 2018 and 2019, and Chairperson in 2020. In addition to his community activism, Mr. Ksiazek is an attorney for Stark & Stark in Yardley. He resides with his wife and children in Langhorne. Mr. Ksiazek's term expires in 2023.



# Boards and Commissions

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In addition to the Board of Supervisors, Middletown Township has nine standing boards and commissions with membership appointed by the Board of Supervisors. Each board and commission serves a unique role advising the Board of Supervisors on key issues and interest areas. A staff member typically acts as a liaison between the board and the administration. Some boards convene consistently while others convene as topics arise. Please check the [Township website](#) for meeting dates.

## Citizens Traffic Commission

The Citizens Traffic Commission advises the Board of Supervisors on transportation, pedestrian, and other traffic issues on Township roads. The Citizens' Traffic Commission consists of five resident members and several Township staff, led by the Assistant Township Manager. The Commission works with the Township Traffic Engineer and Police Department to prioritize resident concerns and recommend solutions to the Board of Supervisors.

## Environmental Advisory Council

The Environmental Advisory Council advises the Board of Supervisors on matters concerning the conservation and preservation of natural resources (i.e. wetlands, flood plain areas) located in the Township. The Environmental Advisory Council consists of seven members, led by the Director of Parks and Recreation.

69 Residents



Serving on Boards & Commissions

## Financial Advisory Committee

The Financial Advisory Committee makes recommendations to the Board of Supervisors on the management of the Township's Investment Fund. The Financial Advisory Committee consists of seven members, led by the Director of Finance.

## Historic Preservation Commission

The Historic Preservation Commission identifies and encourages preservation of historically significant structures in the Township. Requests can be made to have a property designated as historically significant by the Township. The Historic Preservation Commission consists of nine members, led by the Township Manager.



## Human Relations Commission

Formerly known as the Disabled Persons Advisory Board and established in 2020, the Human Relations Commission acts as a local subsidiary of the Pennsylvania Human Relations Commission and is charged with reviewing and mediating allegations of discrimination in housing, employment, public accommodation, and access to education within the Township. The Commission also provides a forum for the public to address the problems and concerns of the disabled in the community. The Human Relations Commission consists of seven members, appointed by the Board of Supervisors, led by the Township Manager.

## Parks & Recreation Board

The Park and Recreation Board is responsible for advising the equipping, supervision, and maintenance of the Townships' parks, establishing and conducting a variety of recreation activities, and planning for recreation opportunities in the Township. The Parks and Recreation Board consists of seven members, led by the Director of Parks and Recreation.

## Planning Commission

The Planning Commission reviews subdivision and land development applications that have been submitted to the Township. The Commission acts as an advisory body to the Board of Supervisors regarding all planning and zoning issues. The Planning Commission consists of seven members, led by the Director of Building and Zoning.

## Youth Aid Panel

The Youth Aid Panel provides an alternative to the juvenile court system in dealing with first time summary and misdemeanor offenders. The Panel works to prevent juvenile offenders from becoming more involved in delinquent activities and also makes the juvenile offender responsible for his/her actions through a specific service to the victim and the community. The Youth Aid Panel consists of seven members, and is led by a Civilian Coordinator and liaison from the Police Department.

## Zoning Hearing Board

The Zoning Hearing Board serves as an appellate board for those seeking relief from decisions of the Zoning Officer and is empowered by state law to grant variances and special exceptions from requirements of the zoning ordinance. The Zoning Hearing Board consists of five members, guided by the Zoning Officer and the Zoning Hearing Board Solicitor.

# Meet Our Management Team

## Stephanie Teoli Kuhls, Township Manager



Appointed in 2012, Ms. Teoli Kuhls brings more than 25 years of local government experience to her role as Township Manager. She previously served as manager in Upper Makefield Township, Hatfield Township and Hatfield Borough. Ms. Teoli Kuhls earned a Bachelor's degree from Elizabethtown College and a Master of Public Administration from the Pennsylvania State University. She has been an active advocate for professional municipal management throughout her career, serving as past president of the Association for Pennsylvania Municipal Management (APMM) and as adjunct faculty at Villanova University. Ms. Teoli Kuhls represents the Township as a member of the Executive Committee of the Delaware Valley Works Compensation Trust and as a member of the Executive Board of TMA Bucks County.

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## Nick Valla, Assistant Township Manager

Mr. Valla was appointed as the Assistant Township Manager in January 2021 after beginning with the Township in June 2018 as a Management Intern and as the Management Analyst in April 2019. Originally from Central California, Mr. Valla earned his Bachelor's degree in Political Science and his appreciation for local government while serving as the student body president for two years at Fresno Pacific University. After relocating to Pennsylvania in 2017, he earned his Master of Public Administration from Villanova University in 2019. In his spare time, Mr. Valla enjoys spending time with his girlfriend and his cat Adele.



## Joseph Bartorilla, Chief of Police

Chief Bartorilla was appointed Chief of the Middletown Township Police Department in 2014. Prior to Middletown, he worked in the Philadelphia Police Department and Philadelphia Housing Police Department for a combined 23 years. Chief Bartorilla has his Bachelor's and Master's degrees from Fairleigh-Dickinson University, and is a graduate of the FBI National Academy, Northwestern SPSC, and PERF's Senior Management Institute. Chief Bartorilla currently serves on the Bucks County Police Chiefs Association executive board as the chaplain.

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## Mega Bhandary, Director of Finance

Appointed in 2019, Ms. Bhandary is responsible for overseeing the effective and efficient management of the Township's financial resources. Ms. Bhandary has more than 14 years of experience in Finance and Business Operations. She comes from the private sector working for large corporations including General Electric and Aramark. She holds a Master of Business Administration in Finance and Marketing from La Salle University and a Bachelor's degree from the University of Wisconsin. Ms. Bhandary resides in Middletown Township with her husband, two sons, their grandmothers, and her two dogs.



## Jim Ennis, Director of Building & Zoning



Jim Ennis comes to Middletown Township from Upper Dublin Township where he served as the Community Planner & Zoning Officer. Prior to this role, he worked for New Hope Borough and a third-party inspection agency. Jim also spent 6.5 years with the Montgomery County Planning Commission. He has a Master in Community and Regional Planning from Temple University and a bachelor's degree in geography from Kutztown University. He lives in Montgomery County with his wife, two daughters, and two dogs.

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## Eric Gartenmayer, Superintendent of Public Works

Eric Gartenmayer began working for the Middletown Township Department of Public Works as an equipment operator in 2006. Prior to Middletown Township, he worked for the Upper Southampton Municipal Authority and the Neshaminy School District for a combined 20 years. Since being appointed Superintendent in 2018, Mr. Gartenmayer has been instrumental in working with other departments on various infrastructure projects. Mr. Gartenmayer lives in Northampton Township with his wife and two sons.



## Paul Kopera, Director of Parks & Recreation



Paul Kopera has been the Director of Parks & Recreation for Middletown Township since March 2018. Paul started in the Department of Parks & Recreation in 2006 and is a 31-year resident of Middletown Township. Paul's two children were very active in the community, familiarizing him with the township's parks and other amenities. Being active with his children fueled his desire to become a parks & recreation professional. In the last few years, he has doubled the department's program revenue and has overseen several major capital improvement projects. Paul earned his bachelor's degree in economics from Fordham University in 1982.

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## Don Harris, Interim Dir. of Fire & Emergency Mgmt.

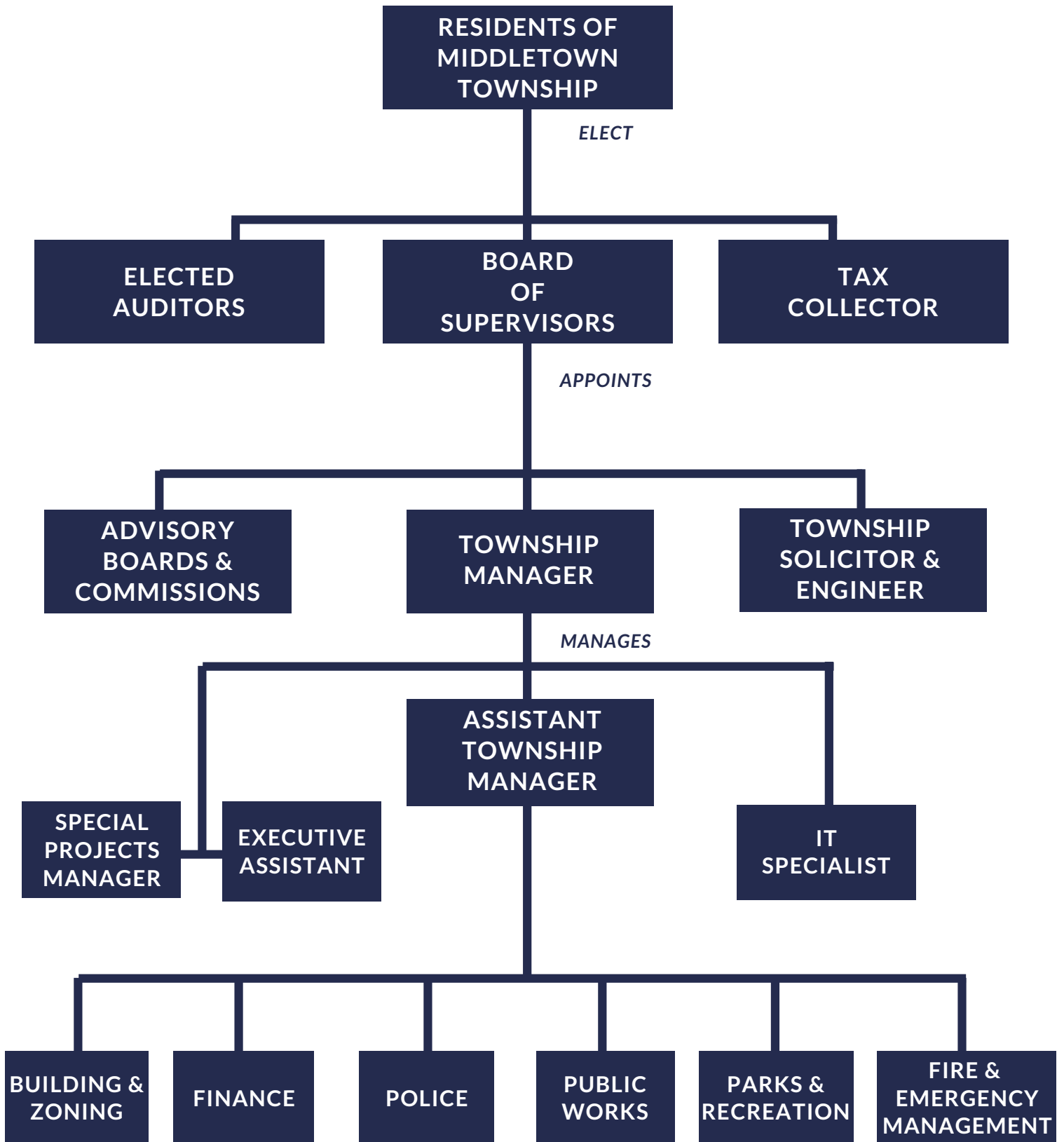
Don Harris is an Army veteran who served in the Vietnam War before marrying his wife, with whom he has two children and five grandchildren. Don started his fire service career at Nottingham Fire Company in Bensalem in 1966, serving as Chief from 1979–1998. Don worked as an emergency dispatcher, fire inspector, and instructor for various agencies before taking the role of Fire Marshal and Emergency Management Coordinator for Newtown Township in 1987. He received an Associate's Degree in Fire Science from Mercer County Community College in 1998. Don retired from Newtown Township in 2013 and has since worked for Bucks County Technical High School and Keystone Municipal Services. Don was appointed the Interim Director of Fire and Emergency Management for Middletown Township in August 2021. In his personal time, Don also enjoys playing softball.





# Organization Chart

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# Reader's Guide

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This reader's guide outlines the Township's budget process, clarifies format and content, and helps navigate this document. Middletown Township prepares its budget and associated contextual information in accordance with Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award standards, empowering all stakeholders—the Board of Supervisors, Township staff, taxpayers, business owners, patrons, and neighbors—to be more informed and make more informed decisions.



Readers are encouraged to take advantage of the table of contents and hyperlinks used throughout the document to find additional information related to the Middletown Township annual budget.

It is suggested that first-time readers of the annual budget review the Township Manager's Budget Message, located in the Executive Summary. The budget message includes a high-level overview of the Township's finances, services, and the various factors impacting both. It also identifies how the Township's finances are allocated to support the goals established by the Board of Supervisors.

Beyond the budget message is the line-item budget, which contains past, present, and planned revenues and expenditures across all areas of the Township, organized by fund. Here, individual expenses are organized into common categories, making it easier for decision-makers to monitor changes from year to year. This is followed by a long-range financial forecast, which shows anticipated changes in the Township's financial transactions beyond the current fiscal year. This is commonly used to anticipate future trends and concerns so that decision-makers can plan accordingly to mitigate or plan for these changes.

Following the line-item budget is an analysis of revenues and expenditures, organized by type. Each section dissects individual revenue sources and expenditures, showing trends over time and the underlying factors driving those trends. In some cases, a comparative analysis to similar or nearby communities is included. Following this section is an overview of the Township's debts.

The next section includes a summary of the Township's organizational and financial goals, goals for each Township department, and a thorough analysis of the Township's performance management, followed by a comprehensive five-year Capital Improvement Plan, with detailed descriptions for 2022 projects. The budget document concludes with an appendix containing contextual statistics and community information, and a glossary of terms.

# Reading the Line-Item Budget

**MIDDLETOWN TOWNSHIP**

1 **2022 BUDGET**

2 **EXPENDITURES**

3 ACCOUNT NUMBER	DESCRIPTION	4 2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	6 2021 PROJECTION	2022 BUDGET
7 SCHOOL CROSSING GUARDS							
01-418-112	Salaries and Wages 8	\$ 152,837	\$ 158,787	\$ 129,326	\$ 168,000	\$ 168,000	\$ 173,000
01-418-192	FICA/Medicare	11,698	12,141	9,824	13,000	13,000	14,000
01-418-199	Group Life Insurance	664	77	55	500	500	500
01-418-220	Operating Supplies	302	54	215	500	500	500
01-418-238	Clothing and Uniforms	387	(54)	-	500	500	500
9	10	11	12				
		\$ 165,887	\$ 171,004	\$ 139,419	\$ 182,500	\$ 182,500	\$ 188,500

- Fund name.** Each of the Township’s funds has its own line-item budget.
- Section of budget.** This label will read either “revenues,” “expenditures,” or “summary.”
- Account number.** These numbers allow Township funds to be categorized in the correct fund and fund category.
- Prior years’ numbers.** These numbers show money actually collected/spent in the given year. Providing actual numbers from prior years helps show growth and decline within individual accounts over time after adjustments are made.
- Budgeted Funds.** This is the amount of money budgeted by Township staff to be collected/spent for each fiscal year.
- 2021 Projection.** This is the amount of money Township staff estimates will actually be collected/spent by the end of 2021.
- Fund department.** Within each fund, there are several categories of revenues and expenditures. These departments summarize related line items.
- Account description.** Each account number has an associated account description which describes the activity of the associated account number.
- Fund number.** The first two digits of the account number correspond to each fund. Because this fund above is considered Fund 01, the first two numbers are “01.”
- Fund department number.** The middle three numbers correspond to the fund department, each of which aligns with the Commonwealth’s Chart of Accounts. Generally, department numbers beginning with a “3” refer to revenue items, and department numbers beginning with a “4” refer to expenditure items.
- Fund category number.** The final three digits correspond to each line item. Matching line items in different fund categories will have the same final three digits. This number indicates where transactions occur.
- Department Total.** Total for each department when adding individual lines above it. Totals will always be below a line.

For more information, review the [Pennsylvania Chart of Accounts](#).

December 6, 2021

The 2022 Middletown Township Proposed Budget is respectfully submitted to the Board of Supervisors and citizens of Middletown Township. As presented, this spending plan will allow Middletown Township to continue to provide outstanding municipal services and programs to its residents and businesses with **no proposed tax increase**.

This document takes into consideration the significant impact that the global COVID-19 pandemic has had on township finances over the past twenty months, and although there was much uncertainty when preparing the budget this time last year, 2021 has proven to be a positive year financially, with strong rebounds in several key revenue sources and an unanticipated influx of state and federal funding related to pandemic recovery. In fact, the expected need to transfer \$1,110,000 from the Investment Fund to the General Fund in 2021 was not necessary.

Budget Overview

The overall 2022 budget is balanced and includes \$39,100,325 in operational expenditures and \$8,348,500 in capital expenditures:

FUND	2022 EXPENDITURES
General	\$ 23,973,400
Street Lighting Tax	455,300
Fire Protection Tax	1,873,500
Parks and Recreation	1,473,650
Ambulance and Rescue	233,000
Road Machinery Tax	10,000
Fire Hydrant Tax	55,000
Sanitation	4,914,250
Middletown Country Club	53,000
Farm	3,600
Debt Service	2,809,825
Investment	1,790,000
Highway Aid	1,455,800
<b>TOTAL</b>	<b>\$ 39,100,325</b>
Capital	\$ 8,348,500

It is important to note that the expenditure numbers above include the following interfund transfers from the Investment Fund: \$1,000,000 to Capital Fund and \$750,000 to Fire Protection Fund.

Maintenance of a balanced General Fund has been a critical priority in recent years as forecasts show that contractual obligations will begin to outpace anticipated revenues in the future. Notably, as shown on the chart on the next page, costs for salaries, benefits, and pension for township personnel currently account for more than 88% of General Fund expenditures.

## General Fund Expenditure Categories - 2022

EXPENDITURES	2022 BUDGET	%	
Salaries	\$12,638,300	52.72%	<b>\$21,233,500 88.57%</b>
Medical Cost	3,218,500	13.43%	
Other Benefits	1,647,200	6.87%	
Pension	3,729,500	15.56%	
Borrowing and Fees	4,000	0.02%	
Communications	125,500	0.52%	
Contracted Services	657,200	2.74%	
COVID	-	0.00%	
Engineering	110,000	0.46%	
Equipment	441,700	1.84%	
Interfund Transfers	30,000	0.13%	
Legal	200,000	0.83%	
Memberships and Training	165,000	0.69%	
Operating Supplies	188,500	0.79%	
Other	55,000	0.23%	
Property and Liability	400,000	1.67%	
Software	233,000	0.97%	
Utilities	130,000	0.54%	
<b>Total</b>	<b>\$23,973,400</b>	<b>100.00%</b>	

The Board of Supervisors and staff should continue to closely monitor revenues and expenditures on a monthly, quarterly and annual basis. Ongoing efforts to create efficiencies in providing services and restraining spending will help to keep the General Fund stable.

### Fund Balance

One of the key aspects of Middletown's current financial status is the growth in fund balances that was made possible by the implementation of the Earned Income Tax (EIT) in 2014. During the initial years of EIT collection (2014-2018), effort was made to increase the fund balances of the General Fund and the Capital Fund through transfer of EIT revenue. These transfers have been critical in funding infrastructure improvements and capital expenditures as the Capital Fund does not have a dedicated revenue source.

Across all funds, Middletown Township is beginning 2022 with more than \$61.3 million in fund balance. Some of this money in reserve is earmarked for specific purposes or has restrictions on it, as indicated by the fund in which it resides. In 2022, the Township will be making interfund transfers to other funds, which may result in a net-negative change in fund balance for a particular fund. For example, a transfer of \$1 million from the Investment Fund to the Capital Fund is planned in 2022, which will be offset by additional interest earnings. A second transfer from the Investment Fund will be made to the Fire Protection Fund in 2022 in the amount of \$750,000.

In 2021, the Township, like all municipal governments, received an appropriation from the federal government through the American Rescue Plan Act (ARPA). Half of the Township's \$4.7 million appropriation was received in 2021, with the remainder to be distributed in 2022. The 2021 distribution is currently accounted for in the General Fund balance.

Some funds are allowed to accumulate a fund balance over time to allow for it to be spent in a singular, larger effort, or as the demand arises. In 2022, the Road Machinery Fund does not have any planned capital improvements to be spent from it.



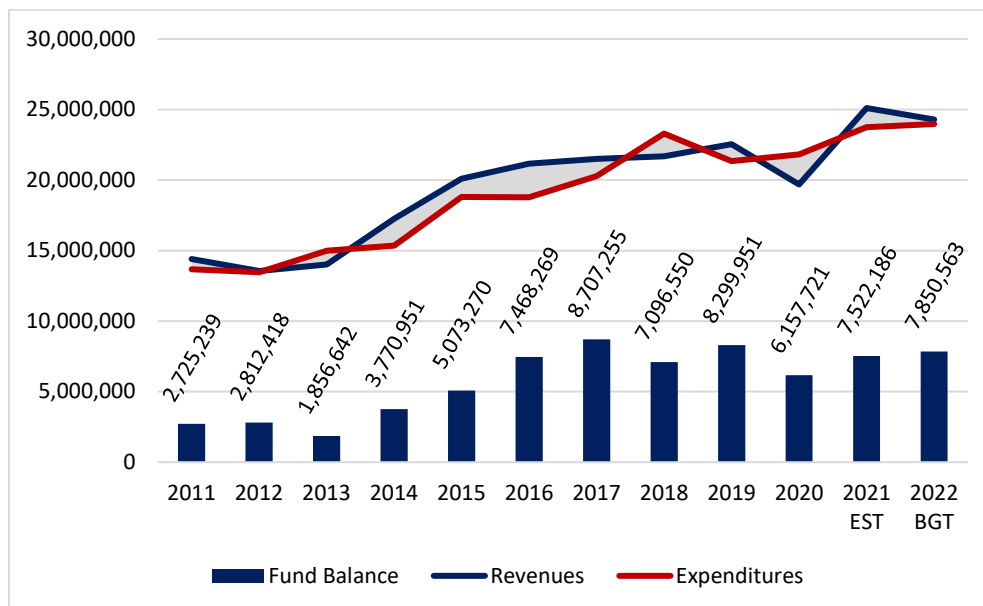
Lastly, the Capital Fund contains the remaining proceeds from the 2020 General Obligation bond, which is currently reflected in the fund balance. Revenue to the Capital Fund consists of earned grants for capital improvement projects. As grant revenue is not recorded until it is earned, the Capital Fund in the budget phase reflects a significant decrease in fund balance, which will likely be offset in part by grants yet to be earned.

The table below shows the Beginning Balance (projected as of 01/01/2022), Ending Balance (projected as of 12/31/2022), and the dollar and percentage changes in each. Additional information as to budgeted impacts to the fund balance are detailed ahead of each fund's budget.

2022 Changes in Fund Balance by Fund					
Fund	Beginning Balance	Ending Balance	\$ Change	% Change	
General	\$ 7,522,186	\$ 7,850,563	\$ 328,377	4.4%	
Street Lighting	732,049	696,349	(35,700)	-4.9%	
Fire Protection	13,600	15,000	1,400	10.3%	
Parks & Recreation	538,573	423,923	(114,650)	-21.3%	
Ambulance & Rescue	42,243	41,743	(500)	-1.2%	
Road Machinery	173,758	321,958	148,200	85.3%	
Fire Hydrant	14,145	15,195	1,050	7.4%	
Sanitation	703,945	464,161	(239,784)	-34.1%	
Middletown Country Club	116,053	101,309	(14,744)	-12.7%	
Farm Fund	52,449	118,049	65,600	125.1%	
Debt Service	372,978	384,753	11,775	3.2%	
Capital Reserve	5,489,463	(1,544,037)	(7,033,500)	-128.1%	
Investment	44,989,032	44,100,032	(889,000)	-2.0%	
Highway Aid	627,133	398,459	(228,674)	-36.5%	

The chart below illustrates how the cash reserve in the General Fund has grown over the years in the context of increased revenues from the EIT beginning in 2014. Of note are two items: the \$1.9 million drop in fund balance in 2020 as a result of the pandemic as well as a convergence of revenue and expenditure lines projected for 2022.

### Comparison of General Fund Revenues, Expenditures and Fund Balance



## Critical Details and Assumptions

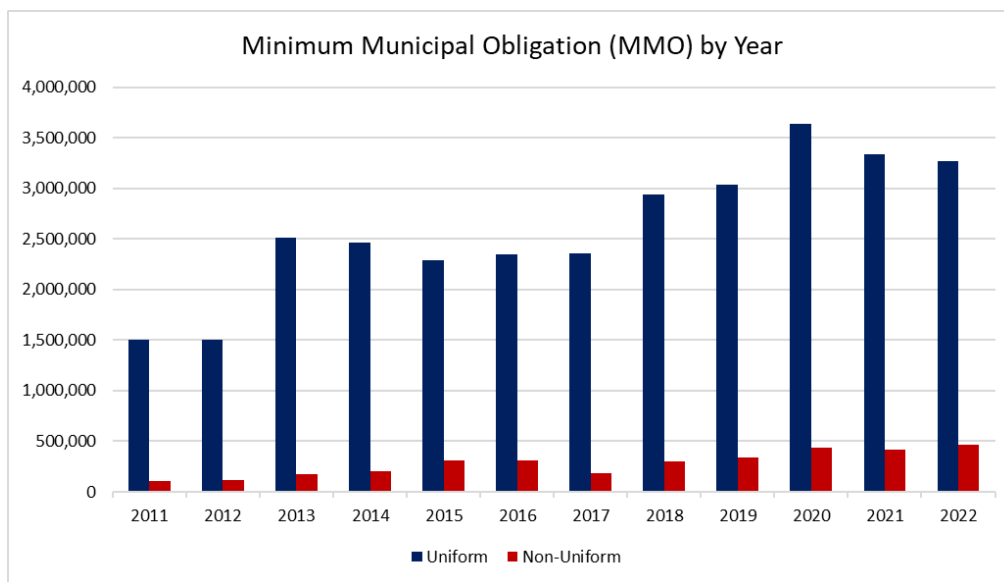
Key factors that have been considered when developing this budget include the following:

- In 2021, Middletown received \$222,887 in federal/state grant funds for COVID-related expenditures and \$2,353,278 in American Rescue Plan Act (ARPA) funding. The 2022 Budget incorporates the second allocation of \$2,353,278 from ARPA.
- The Township continues to aggressively seek grant revenue. More than \$9,000,000 has been received from various grant programs since 2011.
- Middletown Township was awarded the *Distinguished Budget Presentation Award* by the Government Finance Officers Association (GFOA) for the third year in a row in 2021 and also received the GFOA *Certificate of Achievement for Excellence in Financial Reporting* for the 17<sup>th</sup> time for its Comprehensive Annual Financial Report.
- Middletown Township a “Aaa” credit rating was confirmed by Moody’s for a second year in a row in 2021, a significant accomplishment, reflecting sound fiscal position and management. The 2021 General Obligation Bond refunded bonds from 2016 resulting in \$294,000 in savings.
- The Board of Supervisors formally adopted a Fund Balance Policy in 2021 that requires that a minimum of three months or 25% of the most recent Fiscal Year total revenue to be carried forward in both the General Fund and the Parks and Recreation Fund.
- 2021 marked the eighth year of the Fifteen-Year Road Improvement Program and included the paving of nearly four miles of Township roadways. More than 70 miles of Township roads have been paved since this program began. The 2022 Proposed Budget provides for the continuation of the Road Improvement Program with \$1 million dedicated to road paving.
- Middletown Township transitioned its health insurance coverage for all employees from the commercial insurance market to the Delaware Valley Health Insurance Trust (DVHT) in 2020, a move that has provided significant relief to the General Fund. The 2022 renewal from DVHT is 1.14%, a fraction of the typical renewal rates experienced by the township in the commercial market. Middletown is also a member of the Delaware Valley Workers Compensation Trust (D VWCT). Municipal insurance pooling has been critical to stabilizing insurance costs in these two categories.
- The 2022 Capital Improvement Plan details priority physical improvements to the community in the coming five years. The Capital Fund budget reflects these priorities.
- The Township’s vehicle and equipment replacement needs have been consistently met by the Bucks County Redevelopment Authority (RDA) Grant Program with supplemental funding from the Capital Fund and the Road Machinery Fund. Vehicle replacement has been streamlined through strategic oversight and implementation of departmental vehicle replacement plans, reflected in the capital improvement plan.
- Township employees are represented by four separate collective bargaining units with the following contractual wage increases for 2022: Police Benevolent Association (PBA) – 3.5%, Independent Association of the Department of Public Works (DPW) – 3.5%, and the Crossing Guard Association – 3.5%. The collective bargaining agreement with Teamsters Local 107 is currently being negotiated.

- The 2022 proposed budget contemplates filling all vacant positions across the organization.
- Middletown Township is served by four volunteer fire companies. Staff from the Department of Fire and Emergency Management supplement the efforts of the fire companies by providing daytime fire suppression response. A Fire Services Study was completed in 2021, in cooperation with all impacted stakeholders. The 2022 spending plan includes costs for strategic planning and implementation of the Fire Services Study.

## Pension

The Minimum Municipal Obligation (MMO) for 2022 was certified to the Board of Supervisors in September at \$3,334,000 for the Police Pension Plan and \$422,000 for the Non-Uniformed Pension Plan. Please see the chart below for historical reference on the Township’s pension obligation since 2011.



## Township Financial Goals

Establishing and achieving goals allows the Township to combat stagnation and to constantly improve services provided to residents. For 2022, the Township will prioritize the following long-term objectives:

- Continue to seek out a permanent, stable revenue source to fund capital improvement projects.
- Work to stabilize expenditures in the coming years to better match anticipated revenues.
- Continue strategic planning initiatives and practices in 2022.
- Continue implementing performance management systems and practices to more accurately determine changes in service levels and growth opportunities in 2022 and beyond.
- Maintain the General Fund Balance at levels recommended by the GFOA, and as outlined in the newly-adopted Fund Balance Policy.
- Pursue economic development initiatives to attract and retain businesses in the community.

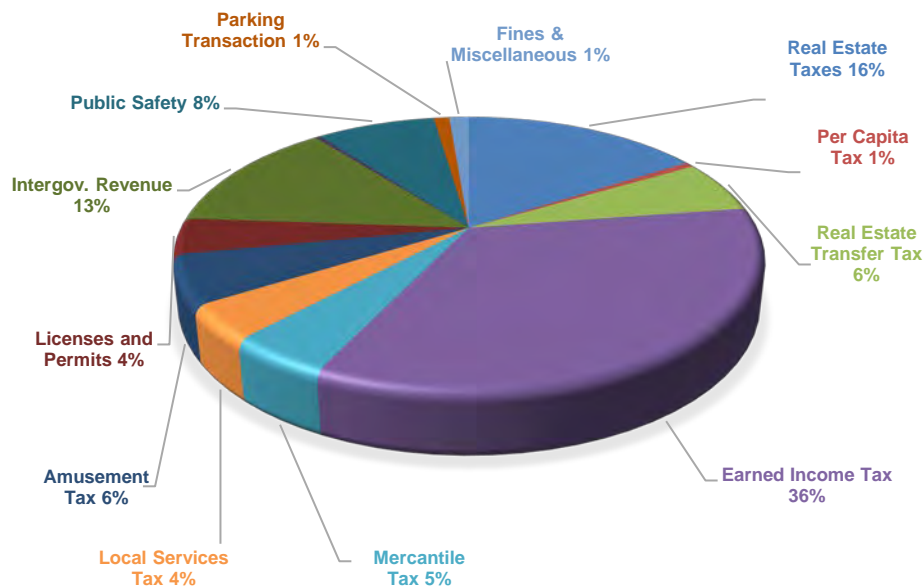
These goals reflect new and continued efforts to improve the financial and organizational health of the Township. In addition, each department has developed goals specific to their services, and may be found in the Department Descriptions, Accomplishments, and Goals portion of the “Goals and Performance Management” section.

## General Fund Highlights

### General Fund Revenues - \$24,301,778

The Earned Income Tax is the largest source of revenue in the General Fund at \$8,400,000 (36%), followed by Real Estate Taxes at \$3,850,000 (16%). Other major tax categories include the Amusement Tax at \$1,400,000 (6%), Real Estate Transfer Tax \$1,500,000 (6%) and Mercantile Tax at \$1,175,000 (5%).

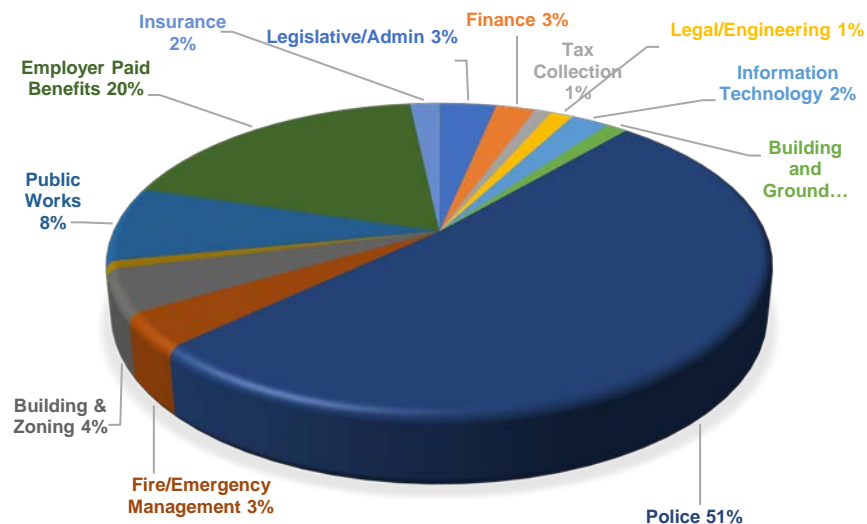
### 2022 General Fund Revenues



### General Fund Expenditures - \$23,973,400

The primary expenditure category in the General Fund is Police Protection at \$12,358,500, or 51% of expenditures. This category is significantly impacted by salary and benefit costs for the Township's police force. Other significant expenditure categories in the 2022 General Fund include Employer Paid Benefits and Pension at \$4,442,500 (20%), Public Works at \$1,857,600 (8%), Building and Zoning at \$1,077,100 (4%) and Fire Protection/Emergency Management at \$871,500 (3%).

### 2022 General Fund Expenditures



## Budget Process and Calendar

The budget process is actually a year-round effort as the Board of Supervisors, Township Manager and department directors monitor revenues and expenditures as compared to budget on a monthly basis. The formal process for development of the 2022 Proposed Budget started in August and September with submission of departmental budget requests to the Township Manager and Finance Director in September. After thorough evaluation and significant revision during September and October, a draft budget was developed and presented to the Board of Supervisors during two public Budget Workshops on October 18<sup>th</sup> and 25<sup>th</sup>.

These meetings included review of the proposed budget and discussion of long-range goals and capital improvement planning. The 2022 capital planning process also included a public presentation of proposed capital expenditures by department directors at a Board of Supervisors meeting on October 4<sup>th</sup>.

Public input into the budget process is welcomed and encouraged. The Board of Supervisors is required by the Second-Class Township Code to adopt the annual budget by December 31<sup>st</sup> each year. Opportunities for input and discussion are available during the November 15<sup>th</sup> and December 6<sup>th</sup> Board of Supervisors meetings.

Copies of the budget are available for inspection at the Municipal Center and through the township website: [www.middletonbucks.org/2022Budget](http://www.middletonbucks.org/2022Budget).

The proposed preparation and adoption schedule for the 2022 Budget is as follows:

- **August-September**- Departmental preparation and review of proposed budget and proposed capital improvement projects
- **October 4, 2021**- Capital Improvement Plan presentation at Board of Supervisors Meeting
- **October 18, 2021**- Public Budget Workshop 1 (Operating Budget)
- **October 25, 2021**- Public Budget Workshop 2 (Capital Improvement Plan)
- **November 15, 2021** - Presentation of 2022 Budget to Board of Supervisors and citizens of Middletown Township; authorization to advertise Preliminary Budget
- **November 16, 2021** - Advertisement for public inspection
- **December 6, 2021** – First scheduled opportunity for Board to officially adopt the Final 2021 Budget
- **December 31, 2021**- Final possible day for 2022 Budget to be approved

In budget years following the election of Township Supervisors (such as 2022), the new Board of Supervisors may make budget amendments by majority vote, which must be approved no later than February 15<sup>th</sup> of the following year. Additional applicable regulatory information can be found in [Pennsylvania Title 53](#), the [Pennsylvania Second Class Township Code](#) and in the Financial Policies section of this budget.



## Conclusion

The preparation of this budget is the culmination of a collaborative process and involved the efforts of many people – the Board of Supervisors, department directors and Township staff.

I am grateful for the dedicated work of the entire Township team of employees for their daily efforts in providing outstanding services to the citizens of Middletown Township. This document reflects the hard work of many employees from all levels of the organization. I would also like to express my appreciation to the Board of Supervisors for many hours that they have dedicated to the budget process. The annual budget document is the single most important policy document adopted by the Board each year.

This budget should be a valuable tool in making the important decisions that will impact Middletown citizens and township government during the next year. I am honored to serve the Board of Supervisors and citizens in the Middletown community and look forward to the challenges and opportunities ahead in 2022.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Stephanie Teoli Kuhls', with a long horizontal flourish extending to the right.

Stephanie Teoli Kuhls  
Township Manager

# Budget Purpose & Process

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## Budget Purpose

The purpose of Middletown Township's budget is for the Board of Supervisors, the Township's governing body, to establish its priorities for the disbursement of funds to accomplish its goals. It is also the legal authorization for a Township government to spend money during a fiscal year for specific purposes. The budget is a financial, operations, communications, and policy guide which reflects the allocation of limited resources among competing uses and community needs. Additionally, it serves as an ongoing guide to staff about how funds are to be expended in accordance with the public's needs. To the public, the budget describes and details how the Township accumulates and dispenses its resources.

## Budget Process

The budget process begins in August, just past halfway through the current fiscal year, as the Finance Director begins reviewing how revenues and expenditures are flowing in for the year. Around this time, department directors are asked to prepare budget and capital project requests for the new fiscal year for review by the Township Manager, Assistant Township Manager, and Finance Director. Department Directors propose budgets for their individual departments' anticipated needs. Personnel costs are calculated by the Finance Director. The Township Manager and Finance Director make annual budget revenue and expenditure estimates in consultation with department directors based on past use, anticipated changes, availability of funds, and contracts.

Department directors develop and propose budgets for their departments to be reviewed by the Finance Director and the Township Manager. Changes in staffing for an upcoming budget year are proposed and justified by department directors early in the budget process. Any vacant positions to be filled in the budget year or anticipated retirements are factored in.

Revenue projections in a typical year are based upon changes in the assessed values of properties, local and national economic conditions, the regional housing market, anticipated developments, and projecting other fee-for-service incomes. Due to ever-changing market conditions following the start of the COVID-19 pandemic, revenue patterns are shifting slightly from pre-pandemic patterns.

Similarly, the COVID-19 pandemic created an irregular spending pattern in 2021. Township operations returned to normal throughout the year. However, costs for materials and goods have significantly increased in some categories. In other cases, essential equipment is completely unavailable. Staffing and overtime costs related to the pandemic has gradually returned to pre-pandemic levels as expected. As market conditions stabilize in the months and years to come, the Township anticipates a return to more regular spending patterns, but is preparing for prices to remain higher than before.

In addition to annual operating expenses, department directors also recommend to the Township Manager and Board of Supervisors capital project plans, which are for projects in excess of \$5,000 and with a lifespan of five years or longer. Capital projects are generally determined based upon the age and safety of equipment and structures and the evolving needs of the community. Most capital improvement projects are planned well in advance while others are expedited for safety reasons.

The Township actively pursues grant opportunities across all departments in an effort to maximize improvements in the community. In addition to the Bucks County Redevelopment Authority (RDA), one of the Township's consistent sources for grant funding, most grants are awarded to Middletown Township by county-level or state-level government agencies. Occasionally, the Township will be considered for federal grants or grants from non-governmental organizations, such as the electric utility, PECO.

The Board of Supervisors welcomes residents to discuss the Township's financial position and to weigh in on the upcoming budget. Capital improvement projects are prioritized by Township staff to the Board of Supervisors and public to make sure projects critical to infrastructure and operations are completed first. Projects that cannot be funded may be deferred to another year or cancelled.

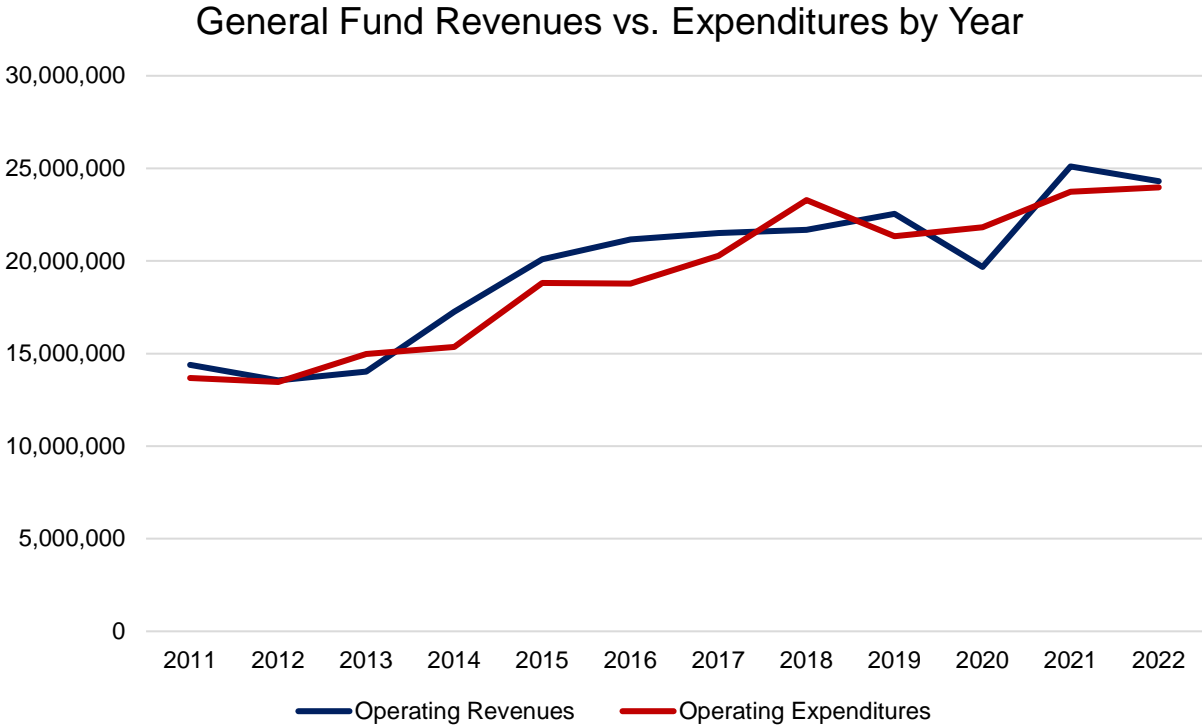
After receiving feedback from the public and elected officials, Township staff finalize the budget and present it to the Board of Supervisors in November for preliminary approval. After a period of advertisement and public inspection, the budget receives a final approval in December.

By working with department directors, elected officials, and the public at large, this budget document is able to be transformed from a simple dollars-and-cents ledger to a living document that can guide operations, financial decisions, policies, and communications.

# Budgetary Trends

Middletown Township’s financial situation can best be understood by looking at General Fund revenues and expenditures as well as Capital Fund expenditures over the last ten years. The following graphs show these trends. Both graphs exclude inter-fund transfers and debts, and focus on operating revenues and expenditures.

## General Fund Revenues and Expenditures



General fund revenues increased due to the implementation of the 0.5% Earned Income Tax in 2014. This has enabled the Township to meet increased service demands and to grow the unassigned fund balance levels to exceed GFOA recommended standards and reserve cash for potential future shortfalls. Stemming from the COVID-19 pandemic, a shortfall of \$2.1 million occurred in 2020, which impacted the General Fund balance. Fortunately, revenues rebounded beyond \$25 million, partially due to the American Rescue Plan Act (ARPA) proceeds, which brought \$2,353,278 to the General Fund in 2021. An additional appropriation of this amount is expected in 2022 to the General Fund.

Expenditures increase steadily due to contracted annual pay increases to all employees. A peak occurred in 2018 due to the one-time economic incentive authorized by the Board of Supervisors of \$1,000,000 to Township property owners. General Fund expenditures are expected to reach a new high in 2022 at \$22,973,400.

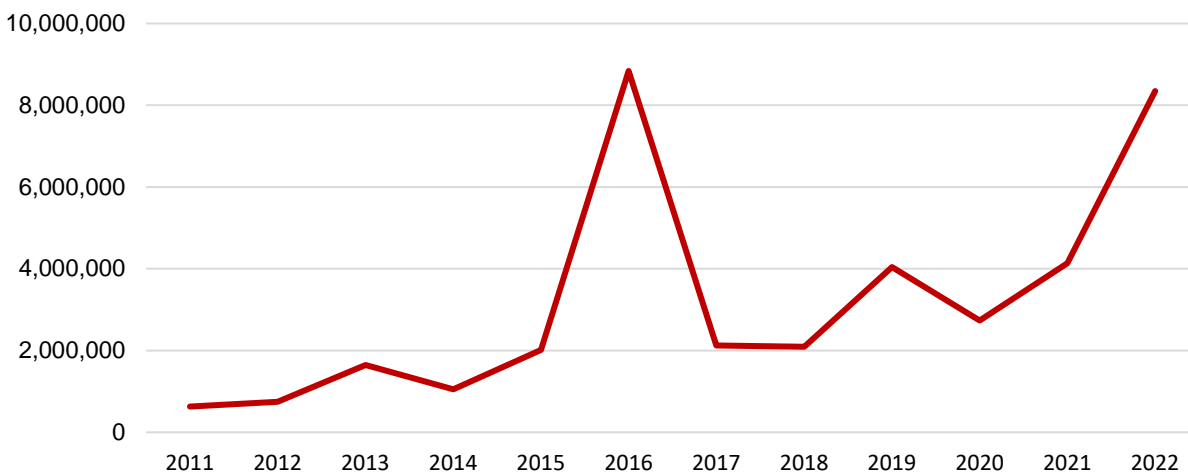
## Capital Expenditures

As noted previously, the Capital Fund does not have a consistent source of revenue used to support infrastructure improvements and equipment purchases. Capital expenditures will continue to steadily increase as Township assets require repair or replacement over time. Great efforts have been made to plan for long-term major infrastructure improvements. Some major infrastructure needs have been resolved over the last several years.

In 2013, the fifteen-year Road Improvement Program was developed and implemented to fix over 130 miles of roads in the Township. In 2015, the Capital Improvement Plan was overhauled and implemented to provide a clearer picture of the growing capital needs in the community. Both plans still exist today and are pivotal pieces to the Township's financial decisions about major infrastructure improvements.

Driven by continuously aging infrastructure, increasing costs, and supply chain shortages, the Township is planning to implement an ambitious Capital Improvement Plan in 2022, with more than \$10.4 million in projects planned. The 2022 Capital Fund budget reflects allocations for prioritized projects only. Of note, the Township consistently underspends its planned capital investments most years.

### Capital Fund Expenditures by Year



Capital Fund expenditures peaked in 2016 due to the issuance of a general obligation bond in the amount of \$9,490,000, the proceeds of which were used toward infrastructure improvements. Prior to 2016, proceeds from general obligation bonds were accounted for in a separate Bond Fund, which has since been made inactive. Another general obligation bond was issued in January 2020, which was partially spent in 2021, with the balance to be spent in 2022. The bulk of the Township's capital investments are for infrastructure improvements, ranging from road repaving to drainage improvements.



## Fund Balances

Across all funds, Middletown Township is beginning 2022 with more than \$61.3 million in fund balance. Some of this money in reserve is earmarked for specific purposes or has restrictions on it, as indicated by the fund in which it resides. In 2022, the Township will be making interfund transfers to other funds, which may result in a net-negative change in fund balance for a particular fund. For example, a transfer of \$1 million from the Investment Fund to the Capital Fund is planned in 2022, which will be offset by additional interest earnings. A second transfer from the Investment Fund will be made to the Fire Protection Fund in 2022 in the amount of \$750,000.

In 2021, the Township, like all municipal governments, received an appropriation from the federal government through the American Rescue Plan Act (ARPA). Half of the Township's \$4.7 million appropriation was received in 2021, with the remainder to be distributed in 2022. The 2021 distribution is currently accounted for in the General Fund fund balance. A \$1 million transfer from the General Fund to the Capital Fund will be made by the end of 2021.

Some funds are allowed to accumulate a fund balance over time to allow for it to be spent in a singular, larger effort, or as the demand arises. In 2022, the Road Machinery Fund does not have any planned capital improvements to be spent from it.

Lastly, the Capital Fund contains the remaining proceeds from the 2020 General Obligation bond, which is currently reflected in the fund balance. Revenue to the Capital Fund consists of earned grants for capital improvement projects. As grant revenue is not recorded until it is earned, the Capital Fund in the budget phase reflects a significant decrease in fund balance, which will likely be offset in part by grants yet to be earned.

The table below shows the Beginning Balance (projected as of 01/01/2022), Ending Balance (projected as of 12/31/2022), and the dollar and percentage changes in each. Additional information as to budgeted impacts to the fund balance are detailed ahead of each fund's budget.

2022 Changes in Fund Balance by Fund				
Fund	Beginning Balance	Ending Balance	\$ Change	% Change
General	\$ 7,522,186	\$ 7,850,563	\$ 328,377	4.4%
Street Lighting	732,049	696,349	(35,700)	-4.9%
Fire Protection	13,600	15,000	1,400	10.3%
Parks & Recreation	538,573	423,923	(114,650)	-21.3%
Ambulance & Rescue	42,243	41,743	(500)	-1.2%
Road Machinery	173,758	321,958	148,200	85.3%
Fire Hydrant	14,145	15,195	1,050	7.4%
Sanitation	703,945	464,161	(239,784)	-34.1%
Middletown Country Club	116,053	101,309	(14,744)	-12.7%
Farm Fund	52,449	118,049	65,600	125.1%
Debt Service	372,978	384,753	11,775	3.2%
Capital Reserve	5,489,463	(1,544,037)	(7,033,500)	-128.1%
Investment	44,989,032	44,100,032	(889,000)	-2.0%
Highway Aid	627,133	398,459	(228,674)	-36.5%

# Long-Term Financial Goals

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Middletown Township’s long-term financial goals are designed to address the Township’s primary financial vulnerabilities and areas that can be improved. These financial goals are built on the back of and are designed to bolster the Township’s organization-wide goals, as stated previously, and reflect new and continued efforts to improve the financial and organizational health of the Township.

The Township has outlined six long-term financial goals:

1. Continue to seek out a permanent, stable revenue source to fund capital improvement projects.
2. Work to stabilize expenditures in the coming years to better match anticipated revenues.
3. Establish strategic planning initiatives and practices in 2022.
4. Continue implementing performance management systems and practices to more accurately determine changes in service levels and growth opportunities in 2022 and beyond.
5. Maintain the General Fund Balance at levels recommended by the Government Finance Officers Association (GFOA).
6. Pursue economic development initiatives to attract and retain businesses in the community.

Each of these financial goals is associated with at least one Township-wide goal and action step. The financial goals are a few of the many ways the Township is pursuing a sustainable approach to the delivery of high-quality services to the community. More specifically, the Township leans heavily on the financial and organizational management best practices recommended by GFOA, ICMA, and other related organizations, and the practices modeled by other municipalities in the Philadelphia area and around the United States.

Additionally, many of the above goals directly and indirectly support the Township’s broader efforts to pursue sustainability and support a thriving local economy. For example, the pursuit of a stable revenue source for capital improvement projects will better position the Township to fund and complete infrastructure improvements, many of which have the potential to reduce greenhouse gas emissions. Furthermore, the Township’s pursuit of economic development initiatives, especially in the wake of the COVID-19 pandemic and the ensuing economic impact, will further support the Township’s broader effort to develop a diverse local economy and work through redevelopment initiatives.

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
FUND OVERVIEW**

**REVENUE**

<b>Fund</b>	<b>2018 ACTUAL</b>	<b>2019 ACTUAL</b>	<b>2020 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2021 PROJECTION</b>	<b>2022 BUDGET</b>
General	\$ 21,681,004	\$ 22,542,765	\$ 19,678,300	\$ 22,332,000	\$ 25,104,647	\$ 24,301,778
Street Lighting Tax	708,755	529,387	524,111	419,500	422,472	419,600
Fire Protection Tax	1,110,267	1,167,829	1,158,303	1,164,800	1,125,635	1,874,900
Parks and Recreation	1,450,165	1,500,061	1,173,650	1,290,000	1,313,173	1,359,000
Ambulance and Rescue	228,767	230,994	227,755	232,600	233,000	232,500
Road Machinery Tax	157,121	160,095	157,009	158,000	157,580	158,200
Fire Hydrant Tax	55,786	56,596	55,633	56,050	55,680	56,050
Sanitation	4,212,471	4,196,132	4,902,057	4,674,466	4,932,885	4,674,466
Middletown Country Club	38,558	39,703	49,855	38,256	37,156	38,256
Farm	48,759	50,416	86,958	49,400	31,033	69,200
Debt Service	2,705,969	2,843,002	2,796,818	2,823,500	2,819,400	2,821,600
Investment	720,636	1,720,562	1,411,457	900,500	502,400	901,000
Highway Aid	1,348,554	1,381,606	1,338,747	1,209,437	1,243,859	1,227,126
	<u>\$ 34,466,811</u>	<u>\$ 36,419,146</u>	<u>\$ 33,560,655</u>	<u>\$ 35,348,509</u>	<u>\$ 37,978,919</u>	<u>\$ 38,133,676</u>
Capital Fund	\$ 3,173,941	\$ 1,122,105	\$ 3,760,481	\$ 715,000	\$ 1,725,745	\$ 1,315,000

**EXPENDITURES**

<b>Fund</b>	<b>2018 ACTUAL</b>	<b>2019 ACTUAL</b>	<b>2020 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2021 PROJECTION</b>	<b>2022 BUDGET</b>
General	\$ 23,291,705	\$ 21,339,366	\$ 21,820,488	\$ 22,332,000	\$ 23,740,182	\$ 23,973,400
Street Lighting Tax	364,225	398,858	407,577	785,500	685,250	455,300
Fire Protection Tax	1,135,419	1,136,497	1,146,750	1,192,000	1,161,081	1,873,500
Parks and Recreation	1,311,395	1,440,923	1,192,851	1,328,950	1,438,399	1,473,650
Ambulance and Rescue	215,650	228,405	232,018	233,000	209,243	233,000
Road Machinery Tax	225,423	-	159,774	260,000	260,000	10,000
Fire Hydrant Tax	53,956	55,848	61,764	55,000	55,000	55,000
Sanitation	4,337,709	4,491,733	4,640,470	4,632,565	4,623,376	4,914,250
Middletown Country Club	52,319	88,129	188,924	53,000	53,000	53,000
Farm	9,893	12,928	16,074	3,600	210,000	3,600
Debt Service	2,924,003	2,872,511	2,822,220	2,825,850	2,617,061	2,809,825
Investment	38,686	39,151	42,815	1,150,000	39,713	1,790,000
Highway Aid	1,420,063	1,237,347	755,848	1,835,000	1,543,950	1,455,800
	<u>\$ 35,380,446</u>	<u>\$ 33,341,697</u>	<u>\$ 33,487,573</u>	<u>\$ 36,686,465</u>	<u>\$ 36,636,255</u>	<u>\$ 39,100,325</u>
Capital Fund	\$ 2,093,488	\$ 4,043,049	\$ 2,734,115	\$ 6,760,700	\$ 4,136,086	\$ 8,348,500

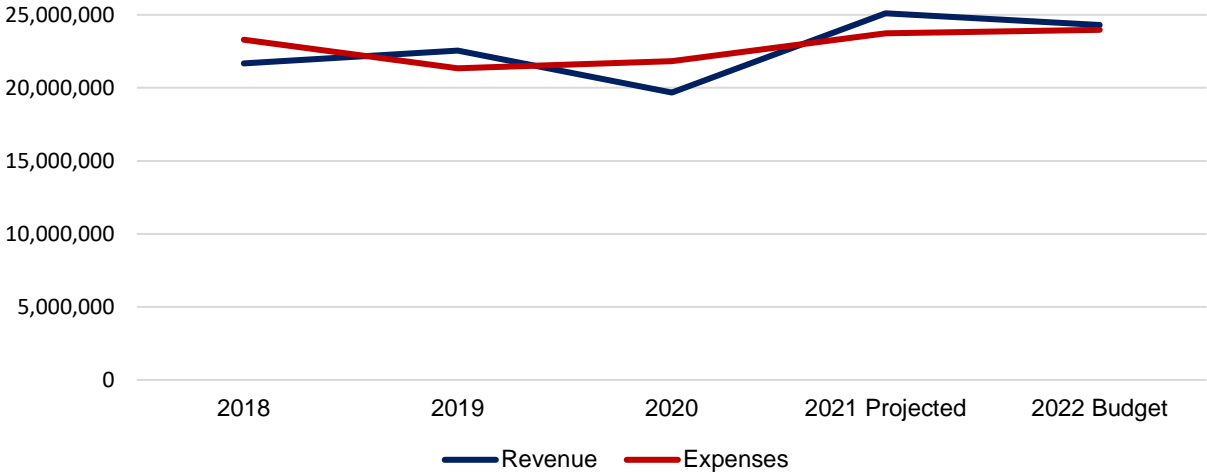
# General Fund

## Fund Overview

The General Fund is the largest fund at the Township. In nearly all governments, the General Fund is a flexible account where non-restricted revenues can be spent on expenditures. The General Fund covers nearly all aspects and needs of the Township that do not have their own fund or need supplementary funds. Most personnel costs and day-to-day operating expenditures are accounted for in the General Fund. The General Fund is an appropriated governmental fund.

The primary revenues of Middletown Township's General Fund come from taxes, permits, charges for service and intergovernmental revenue. In 2021, the Township shifted 0.20 mills of Real Estate Tax from the Street Lighting Fund to the General Fund, with a rate of 7.325 mills (.7325%). The Earned Income Tax is the largest source of revenue in the General Fund. Several major revenues in the General Fund fell short of the anticipated budget in 2020 due to the impact of the COVID-19 pandemic, but steadily increased back to pre-pandemic norms in 2021. The most notable revenue shortfalls in the General Fund in 2020 were the Amusement Tax and the Real Estate Transfer Tax. In 2021, the Amusement tax has increased relative to 2020 and very close to pre-pandemic expectations. Transfer Tax has had an even better year in 2021, then the norm, due to housing being on high demand. Other service-driven revenues such as permit and inspection revenues also fell short of the 2020 budget, but have risen way above expectations in 2021 as construction projects catch up from prior year hold backs. Another major revenue factor to note is that the Township received \$2,358,278 in funding from the Federal American Rescue

General Fund Revenue vs. Expenses  
2018 to Present



Plan Act, for the loss of revenue from the pandemic in 2021. Another \$2,358,278 is expected in 2022. Both halves will be used for operating costs as well as upcoming projects. Revenues are also expected to recover and stabilize in 2022, to be in line with pre-pandemic years. Additional analysis and discussion of General Fund revenues is in the “Revenues” tab of this document.

The largest expenses of the General Fund are on Police (salaries, equipment, etc.), employer-paid benefits (pension contributions and insurances), and Public Works (salaries, equipment, supplies). Administrative costs are also charged to the General Fund. Additional analysis and discussion of General Fund revenues is in the “Expenditures” tab of this document. A \$1,000,000 transfer in 2021 to the Capital Fund is proposed for planned capital projects. Including transfers, the General Fund budget is \$23,973,400 in 2022.

## Fund Balance

Fund balance is a term that refers to the money remaining in a given fund that is carried forward from year to year. The beginning fund balance is the amount of money in a fund at the beginning of a fiscal year, and the ending fund balance is the amount of money in a fund at the end of the year.

As a relatable example, think of a governmental fund like a person’s checking account. The amount in the account on January 1 is the beginning balance. Various transactions occur, both incoming and outgoing, over the course of the year. The amount remaining on December 31 is the ending fund balance. If more money was earned than spent in that year, the fund balance of the account would increase. If earnings were outspent, the fund balance would decrease. As people try to do with their personal finances, this number ideally should grow each year, but is available if it is needed.

The fund balance of a government’s General Fund is widely regarded in government finance as a “rainy-day fund.” This means if for any reason all revenues were to come to a complete stop, this would be the money available to finance day-to-day operations for a brief period of time. The best practice recommended by the Government Finance Officers’ Association is to have two (2) months of expenditures in the fund balance. For Middletown Township, this would equate to \$3.5 to \$4 million.

In 2020, most governmental bodies, including Middletown Township, experienced financial anomalies throughout the course of the year. Some revenues were delayed, while others underperformed expectations. In years like this when expenditures outpace revenues, the fund balance is available to close the gap.

Prior to 2020, after several years of revenues exceeding expenditures, the General Fund has built a healthy fund balance. The General Fund balance took a small hit in 2018 following an unbudgeted appropriation to residents in the amount of \$1,000,000.

In 2021, the General Fund had a beginning fund balance of \$6,157,721. The ending fund balance is projected to be \$7,522,186 by the beginning of 2022. This is expected to be maintained as revenues and expenditures are budgeted to be pretty close to equal in 2022



**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
GENERAL FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Real Property Taxes	\$ 3,784,801	\$ 3,766,379	\$ 3,688,273	\$ 3,850,000	\$ 3,852,000	\$ 3,850,500
Local Enabling Act Taxes	13,363,576	13,632,897	11,852,503	12,918,000	14,121,000	13,662,000
Business Licenses and Permits	1,129,665	1,113,055	1,054,477	1,065,000	1,056,250	1,036,000
Fines	131,869	118,540	117,897	123,000	117,240	117,000
Interest Earnings	54,036	70,010	20,783	25,000	29,420	35,000
Rents and Royalties	83,670	107,778	112,616	108,000	114,000	114,000
Federal Entitlements to Governmental Units	-	-	-	-	2,353,278	2,353,278
State Operating & Capital Grant	-	337,819	208,045	250,000	322,887	160,000
State Shared Revenue and Entitlements	724,421	786,783	760,586	754,000	734,517	717,500
Charges for Services	87,400	79,822	137,057	77,000	105,000	80,000
Public Safety	2,229,569	2,235,803	1,487,196	2,046,000	2,262,436	2,170,500
Contributions from Private Sources	450	2,150	55,000	1,000	37,000	1,000
Other	91,549	291,729	183,867	5,000	(381)	5,000
<b>Total Operational Revenue</b>	<b>\$ 21,681,004</b>	<b>\$ 22,542,765</b>	<b>\$ 19,678,300</b>	<b>\$ 21,222,000</b>	<b>\$ 25,104,647</b>	<b>\$ 24,301,778</b>
Interfund Transfers	-	-	-	\$ 1,110,000	-	-
<b>Total Revenue</b>	<b>\$ 21,681,004</b>	<b>\$ 22,542,765</b>	<b>\$ 19,678,300</b>	<b>\$ 22,332,000</b>	<b>\$ 25,104,647</b>	<b>\$ 24,301,778</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Legislative Body	\$ 45,810	\$ 48,408	\$ 39,324	\$ 54,900	\$ 50,700	\$ 56,800
Executive	555,353	596,973	526,270	609,700	680,682	726,800
Financial Administration	557,980	556,674	560,213	504,500	513,700	541,500
Tax Collection	224,395	411,971	216,133	232,000	233,900	236,000
Legal Services	170,574	174,949	182,267	180,000	240,000	200,000
Information Technology	215,504	340,992	402,241	507,500	478,606	531,600
Engineering	78,261	89,304	66,382	98,000	150,000	110,000
Building and Grounds	282,764	265,112	242,378	287,000	288,700	290,000
Police Services	10,212,938	11,005,306	10,721,641	11,339,500	11,450,500	12,358,500
Fire Protection Services	639,652	633,228	724,036	753,000	742,900	847,000
Emergency Management	30,199	29,354	27,173	33,100	42,250	24,500
Building and Zoning	677,766	743,147	800,558	903,100	919,843	1,012,100
Planning Commission	-	-	-	1,500	1,500	1,500
Emergency Services	-	-	299,920	-	62,000	-
Zoning Hearing Board	51,254	55,086	66,841	61,500	66,350	63,500
School Crossing Guards	165,887	171,004	139,419	182,500	182,500	188,500
Youth Aid Panel	-	-	-	3,200	-	-
Public Works	1,444,567	1,497,133	1,378,800	1,315,000	1,376,450	1,467,600
Fleet Maintenance Services	329,265	364,054	331,753	361,000	402,200	390,000
Civil Celebrations	2,454	10,136	-	5,000	-	5,000
Other Miscellaneous	-	18,809	18,809	-	-	-
Employer Paid Benefits	3,716,251	4,094,801	4,677,046	4,420,000	4,407,401	4,442,500
Insurance	380,084	336,995	331,910	400,000	400,000	400,000
Other Financing Sources	948,789	8,299	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 20,729,746</b>	<b>\$ 21,451,736</b>	<b>\$ 21,753,113</b>	<b>\$ 22,252,000</b>	<b>\$ 22,690,182</b>	<b>\$ 23,893,400</b>
Interfund Transfers	\$ 2,500,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 1,030,000	\$ 30,000
Bad Debt	61,959	(142,370)	37,374	50,000	20,000	50,000
<b>Total Expenditures</b>	<b>\$ 23,291,705</b>	<b>\$ 21,339,366</b>	<b>\$ 21,820,488</b>	<b>\$ 22,332,000</b>	<b>\$ 23,740,182</b>	<b>\$ 23,973,400</b>
<b>Income/(Loss) from Operations</b>	<b>\$ (1,610,701)</b>	<b>\$ 1,203,400</b>	<b>\$ (2,142,188)</b>	<b>\$ -</b>	<b>\$ 1,364,465</b>	<b>\$ 328,378</b>
<b>Fund Balance - Beginning</b>					<b>\$ 6,157,721</b>	<b>\$ 7,522,186</b>
<b>Fund Balance - Ending</b>					<b>\$ 7,522,186</b>	<b>\$ 7,850,563</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
GENERAL FUND**

**REVENUE**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2018 ACTUAL</b>	<b>2019 ACTUAL</b>	<b>2020 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2021 PROJECTION</b>	<b>2022 BUDGET</b>
<b>REAL PROPERTY TAXES</b>							
01-301-100	Real Estate Taxes - Current YR	\$ 3,727,483	\$ 3,730,317	\$ 3,656,449	\$ 3,800,000	\$ 3,815,000	\$ 3,800,500
01-301-300	Real Estate Taxes - Delinquent	57,317	36,062	31,823	50,000	37,000	50,000
		\$ 3,784,801	\$ 3,766,379	\$ 3,688,273	\$ 3,850,000	\$ 3,852,000	\$ 3,850,500
<b>LOCAL TAX ENABLING ACT 511 TAXES</b>							
01-310-001	Per Capita Taxes - Current YR	\$ 128,863	\$ 127,335	\$ 121,224	\$ 123,000	\$ 119,700	\$ 122,000
01-310-003	Per Capita Taxes - Delinquent	2,646	20,111	20,593	15,000	22,300	20,000
01-310-100	Real Estate Transfer Tax	1,568,242	1,346,119	1,361,075	1,400,000	1,900,000	1,500,000
01-310-210	Earned Income Taxes	7,998,427	8,415,147	8,116,977	8,000,000	8,400,000	8,400,000
01-310-310	Mercantile Taxes	1,158,235	1,154,769	861,211	1,175,000	1,285,000	1,175,000
01-310-500	Local Services Tax	1,111,139	1,059,490	1,036,728	1,000,000	1,000,000	1,000,000
01-310-600	Amusement Tax	1,364,243	1,460,447	282,161	1,160,000	1,350,000	1,400,000
01-310-710	Mechanical Device Tax	31,780	49,480	52,535	45,000	44,000	45,000
		\$ 13,363,576	\$ 13,632,897	\$ 11,852,503	\$ 12,918,000	\$ 14,121,000	\$ 13,662,000
<b>PENALTIES AND INTEREST</b>							
01-319-100	Penalties and Interest - R.E. Taxes	\$ 4,790	\$ 4,647	\$ 3,957	\$ 5,000	\$ 5,020	\$ 5,000
		\$ 4,790	\$ 4,647	\$ 3,957	\$ 5,000	\$ 5,020	\$ 5,000
<b>BUSINESS LICENSES &amp; PERMITS</b>							
01-321-340	Towing Licenses	\$ 3,990	\$ 3,950	\$ 3,310	\$ 4,000	\$ 4,250	\$ 4,000
01-321-400	Beverage License Revenue	-	-	5,000	5,000	5,000	5,000
01-321-600	Contractors License	38,710	39,445	30,240	37,000	37,000	37,000
01-321-610	Solicitor Permits	9,930	3,303	500	5,000	5,000	5,000
01-321-800	Cable Television Franchise Fee	1,042,950	1,029,332	980,622	980,000	950,000	950,000
01-321-900	Sign Registration	30,455	26,425	30,235	30,000	32,000	30,000
01-322-820	Road Encroachment Permits	3,630	10,600	4,570	4,000	23,000	5,000
		\$ 1,129,665	\$ 1,113,055	\$ 1,054,477	\$ 1,065,000	\$ 1,056,250	\$ 1,036,000
<b>FINES</b>							
01-331-110	Vehicle Code Violations	\$ 50,941	\$ 71,123	\$ 74,144	\$ 73,000	\$ 73,000	\$ 73,000
01-331-130	State Police Fines	42,817	45,423	42,983	46,000	43,000	43,000
01-331-140	Parking Violation Fines	36,883	1,335	300	2,000	510	500
01-331-300	Other Fines	1,229	659	470	2,000	730	500
		\$ 131,869	\$ 118,540	\$ 117,897	\$ 123,000	\$ 117,240	\$ 117,000
<b>INTEREST EARNINGS</b>							
01-341-100	Interest Income	\$ 49,246	\$ 65,364	\$ 16,826	\$ 20,000	\$ 24,400	\$ 30,000
		\$ 49,246	\$ 65,364	\$ 16,826	\$ 20,000	\$ 24,400	\$ 30,000
<b>RENTS AND ROYALTIES</b>							
01-342-200	Rent	\$ 83,670	\$ 107,778	\$ 112,616	\$ 108,000	\$ 114,000	\$ 114,000
		\$ 83,670	\$ 107,778	\$ 112,616	\$ 108,000	\$ 114,000	\$ 114,000
<b>FEDERAL SHARED REVENUE AND ENTITLEMENTS</b>							
01-352-053	Federal Entitlements to Governmental Units	\$ -	\$ -	\$ -	\$ -	\$ 2,353,278	\$ 2,353,278
		\$ -	\$ -	\$ -	\$ -	\$ 2,353,278	\$ 2,353,278
<b>STATE CAPITAL AND OPERATING GRANTS</b>							
01-354-010	General Government	\$ -	\$ -	\$ 77,808	\$ 150,000	\$ 222,887	\$ 60,000
01-354-150	Recycling/Act101	-	337,819	130,236	100,000	100,000	100,000
		\$ -	\$ 337,819	\$ 208,045	\$ 250,000	\$ 322,887	\$ 160,000
<b>STATE SHARED REVENUE AND ENTITLEMENTS</b>							
01-355-005	Pension System State Aid	\$ 684,071	\$ 747,593	\$ 728,727	\$ 724,000	\$ 705,201	\$ 689,500
01-355-010	Public Utility Realty Taxes	23,150	21,090	24,059	22,000	20,916	20,000
01-355-040	Beverage License	17,200	18,100	7,800	8,000	8,400	8,000
		\$ 724,421	\$ 786,783	\$ 760,586	\$ 754,000	\$ 734,517	\$ 717,500
<b>CHARGES FOR SERVICES</b>							
01-361-310	Land Development Fees	\$ 18,695	\$ 8,454	\$ 73,363	\$ 12,000	\$ 12,000	\$ 12,000
01-361-340	Zoning Hearing Board Fees	24,650	24,240	24,900	22,000	40,000	25,000
01-361-400	Plan Review Fees	20,593	27,628	17,695	23,000	23,000	23,000
01-361-500	Sale of Maps and Publications	40	-	-	-	-	-
01-361-800	Other Services	23,421	19,500	21,099	20,000	30,000	20,000
		\$ 87,400	\$ 79,822	\$ 137,057	\$ 77,000	\$ 105,000	\$ 80,000

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
GENERAL FUND**

**REVENUE**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2018 ACTUAL</b>	<b>2019 ACTUAL</b>	<b>2020 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2021 PROJECTION</b>	<b>2022 BUDGET</b>
<b>PUBLIC SAFETY</b>							
01-362-100	Special Police Services	\$ 466,905	\$ 472,218	\$ 321,709	\$ 379,000	\$ 377,000	\$ 379,000
01-362-120	Livescan Reimbursement	51,308	48,496	36,126	36,000	43,826	40,000
01-362-130	Police Reports	21,355	16,275	11,475	11,000	13,000	11,000
01-362-140	Crossing Guard Reimbursement	82,976	82,409	64,356	77,000	77,000	82,000
01-362-200	Fire Protection Permits	183,072	143,993	141,030	160,000	140,000	140,000
01-362-210	Fire Protection Inspections	404,809	418,304	66,358	400,000	315,000	400,000
01-362-220	Fire Reports	622	495	995	1,000	500	500
01-362-410	Building Permits	324,431	332,312	253,500	400,000	640,000	500,000
01-362-420	Electrical Permits	146,344	159,801	142,110	153,000	175,000	160,000
01-362-430	Plumbing Permits	90,796	97,444	65,695	86,000	80,000	90,000
01-362-470	Zoning Permits	31,071	30,750	40,603	34,000	43,000	34,000
01-362-480	Other Services	10,285	8,612	15,037	10,000	10,000	10,000
01-362-490	Inspection of Rental Unit	76,575	72,425	36,360	73,000	65,000	73,000
01-363-200	Parking Transaction Fee	327,151	320,961	55,343	225,000	280,000	250,000
01-363-600	Highway and Streets - Services	24	(9,405)	-	-	-	-
01-380-100	Miscellaneous Revenue	11,846	40,714	236,500	1,000	3,110	1,000
		\$ 2,229,569	\$ 2,235,803	\$ 1,487,196	\$ 2,046,000	\$ 2,262,436	\$ 2,170,500
<b>CONTRIBUTIONS FROM PRIVATE SOURCES</b>							
01-387-100	Contributions and Donations	\$ 450	\$ 2,150	\$ 55,000	\$ 1,000	\$ 37,000	\$ 1,000
		\$ 450	\$ 2,150	\$ 55,000	\$ 1,000	\$ 37,000	\$ 1,000
<b>OTHER</b>							
01-391-100	Sales of General Fixed Assets	\$ 6,700	\$ -	\$ -	\$ 5,000	\$ 609	\$ 5,000
01-395-000	Refund of Prior Year Expenditures	84,848	291,729	183,867	-	(990)	-
		\$ 91,549	\$ 291,729	\$ 183,867	\$ 5,000	\$ (381)	\$ 5,000
	<b>TOTAL OPERATIONAL REVENUE</b>	<b>\$ 21,681,004</b>	<b>\$ 22,542,765</b>	<b>\$ 19,678,300</b>	<b>\$ 21,222,000</b>	<b>\$ 25,104,647</b>	<b>\$ 24,301,778</b>
<b>INTERFUND TRANSFERS</b>							
01-392-032	Transfer from Investment Fund	\$ -	\$ -	\$ -	\$ 1,110,000	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ 1,110,000	\$ -	\$ -
	<b>TOTAL REVENUE WITH TRANSFERS</b>	<b>\$ 21,681,004</b>	<b>\$ 22,542,765</b>	<b>\$ 19,678,300</b>	<b>\$ 22,332,000</b>	<b>\$ 25,104,647</b>	<b>\$ 24,301,778</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
GENERAL FUND**

**EXPENDITURES**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2018 ACTUAL</b>	<b>2019 ACTUAL</b>	<b>2020 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2021 PROJECTION</b>	<b>2022 BUDGET</b>
<b>LEGISLATIVE BODY</b>							
01-400-105	Salaries and Wages	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
01-400-192	FICA/Medicare	1,530	1,530	1,530	2,000	2,000	2,000
01-400-210	Office Supplies	72	664	21	100	200	100
01-400-340	Advertising & Printing	11,282	15,672	10,047	14,000	12,500	14,000
01-400-420	Subscriptions & Memberships	76	116	3,269	2,000	3,000	3,000
01-400-450	Contracted Services	11,070	10,101	4,008	14,800	11,000	15,700
01-400-460	Trainings & Meetings	1,779	324	449	2,000	2,000	2,000
		\$ 45,810	\$ 48,408	\$ 39,324	\$ 54,900	\$ 50,700	\$ 56,800
<b>EXECUTIVE</b>							
01-401-112	Salaries and Wages	\$ 371,626	\$ 383,766	\$ 366,676	\$ 392,000	\$ 476,000	\$ 488,000
01-401-180	Overtime Salaries	-	-	-	5,000	20	-
01-401-192	FICA/Medicare	23,977	24,861	23,828	31,000	34,000	36,000
01-401-196	Medical Insurance	100,008	124,331	86,795	113,000	108,000	133,500
01-401-198	Disability Insurance	1,147	1,541	1,736	2,000	2,060	2,100
01-401-199	Group Life Insurance	1,359	911	536	1,000	600	1,000
01-401-210	Office Supplies	4,711	6,108	4,491	5,000	5,200	5,000
01-401-215	Postage	10,302	10,427	7,849	11,000	11,000	11,000
01-401-220	Operating Supplies	2,810	2,029	2,002	2,000	4,000	2,000
01-401-260	Minor Equipment	258	-	228	-	102	-
01-401-320	Communications	1,557	3,669	3,226	4,500	4,500	5,000
01-401-340	Advertising and Printing	485	2,701	1,950	2,500	2,000	2,500
01-401-374	Equipment Maintenance	5,415	5,749	3,504	7,500	3,000	7,500
01-401-384	Equipment Leasing	8,141	8,141	6,518	8,200	8,200	8,200
01-401-420	Subscriptions and Memberships	10,702	7,691	8,077	10,000	10,000	10,000
01-401-450	Contracted Services	6,271	6,343	5,570	9,000	6,000	9,000
01-401-460	Trainings and Meetings	6,584	8,706	3,286	6,000	6,000	6,000
		\$ 555,353	\$ 596,973	\$ 526,270	\$ 609,700	\$ 680,682	\$ 726,800
<b>FINANCIAL ADMINISTRATION</b>							
01-402-112	Salaries and Wages	\$ 348,100	\$ 355,649	\$ 375,385	\$ 330,000	\$ 346,000	\$ 372,000
01-402-180	Overtime Salaries	-	4,124	10,471	5,000	5,000	5,000
01-402-192	FICA/Medicare	26,499	28,442	30,945	26,000	26,000	29,000
01-402-196	Medical Insurance	120,319	113,302	94,503	94,000	90,400	85,500
01-402-198	Disability Insurance	1,574	1,456	2,520	2,500	2,200	2,500
01-402-199	Group Life Insurance	1,121	880	755	1,000	800	1,000
01-402-210	Office Supplies	2,806	2,262	2,203	1,500	1,500	1,500
01-402-220	Operating Supplies	4,685	1,083	-	-	-	-
01-402-310	Professional Services	31,775	28,840	32,235	30,000	30,000	30,000
01-402-320	Communications	-	400	2,240	2,000	2,000	2,500
01-402-390	Bank Service Charges/Fees	3,613	7,075	4,198	4,000	4,000	4,000
01-402-420	Subscriptions and Memberships	1,075	2,374	3,164	3,000	3,000	3,000
01-402-450	Contracted Services	13,861	200	-	500	300	500
01-402-460	Trainings and Meetings	2,550	10,587	1,594	5,000	2,500	5,000
		\$ 557,980	\$ 556,674	\$ 560,213	\$ 504,500	\$ 513,700	\$ 541,500
<b>TAX COLLECTION</b>							
01-403-105	Salaries and Wages	\$ 56,404	\$ 56,405	\$ 56,559	\$ 57,000	\$ 57,000	\$ 57,000
01-403-160	Commission	158,439	157,752	145,819	160,000	150,000	160,000
01-403-192	FICA/Medicare	4,303	4,303	4,303	5,000	4,400	5,000
01-403-220	Operating Supplies	5,248	19,392	7,641	10,000	20,000	14,000
01-403-490	Refund on Taxes	-	174,119	1,811	-	2,500	-
		\$ 224,395	\$ 411,971	\$ 216,133	\$ 232,000	\$ 233,900	\$ 236,000
<b>LEGAL SERVICES</b>							
01-404-301	General Legal Services	\$ 132,302	\$ 133,494	\$ 160,046	\$ 140,000	\$ 140,000	\$ 140,000
01-404-314	Special Legal Services	38,272	41,455	22,221	40,000	100,000	60,000
		\$ 170,574	\$ 174,949	\$ 182,267	\$ 180,000	\$ 240,000	\$ 200,000
<b>INFORMATION TECHNOLOGY</b>							
01-407-112	Salaries and Wages	\$ -	\$ 42,027	\$ 69,641	\$ 73,000	\$ 75,000	\$ 80,000
01-407-180	Overtime Salaries	-	11,186	19,014	20,000	20,000	21,000
01-407-192	FICA/Medicare	-	3,887	6,715	8,000	8,000	8,000
01-407-196	Medical Insurance	-	7,712	26,486	35,500	35,000	37,000
01-407-198	Disability Insurance	-	-	479	1,000	600	1,000
01-407-199	Group Life Insurance	-	3	134	500	160	200
01-407-220	Office Supplies	-	466	617	500	100	400
01-407-260	Minor Equipment	3,963	22,188	20,333	15,000	18,200	18,000
01-407-318	Software License Fees	105,961	146,220	150,481	224,000	204,000	233,000
01-407-320	Communications	2,667	7,399	25,884	28,000	28,000	33,000
01-407-340	Advertising and Printing	38	338	-	-	-	-
01-407-374	Equipment Maintenance	616	5,684	246	3,000	246	1,000
01-407-420	Subscriptions and Memberships	6,218	6,318	995	2,000	300	2,000
01-407-450	Contracted Services	96,042	86,823	81,411	95,000	88,000	95,000
01-407-460	Trainings and Meetings	-	740	(194)	2,000	1,000	2,000
		\$ 215,504	\$ 340,992	\$ 402,241	\$ 507,500	\$ 478,606	\$ 531,600
<b>ENGINEERING</b>							
01-408-313	General Engineering	\$ 70,133	\$ 63,233	\$ 43,003	\$ 80,000	\$ 100,000	\$ 80,000
01-408-317	Traffic Engineering	8,128	26,071	23,379	18,000	50,000	30,000
		\$ 78,261	\$ 89,304	\$ 66,382	\$ 98,000	\$ 150,000	\$ 110,000

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
GENERAL FUND**

**EXPENDITURES**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2018 ACTUAL</b>	<b>2019 ACTUAL</b>	<b>2020 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2021 PROJECTION</b>	<b>2022 BUDGET</b>
<b>BUILDINGS AND GROUNDS</b>							
01-409-220	Operating Supplies	\$ 17,437	\$ 24,752	\$ 16,601	\$ 15,000	\$ 18,400	\$ 18,000
01-409-236	Building Supplies	3,379	4,198	4,805	5,000	5,000	5,000
01-409-260	Minor Equipment	240	245	-	2,000	300	2,000
01-409-320	Communications	5,489	6,069	1,188	-	-	-
01-409-360	Utilities	125,128	118,566	128,545	130,000	130,000	130,000
01-409-450	Contracted Services	131,090	111,282	91,238	135,000	135,000	135,000
		<u>\$ 282,764</u>	<u>\$ 265,112</u>	<u>\$ 242,378</u>	<u>\$ 287,000</u>	<u>\$ 288,700</u>	<u>\$ 290,000</u>
<b>POLICE SERVICES</b>							
01-410-112	Salaries and Wages	\$ 6,381,740	\$ 6,945,172	\$ 6,932,418	\$ 7,255,000	\$ 7,450,000	\$ 7,820,300
01-410-149	Holiday Pay	337,907	318,063	336,461	354,000	354,000	368,700
01-410-180	Overtime Salaries	995,370	1,134,082	1,207,645	900,000	1,100,000	1,200,000
01-410-181	Court Overtime Pay	237,259	236,813	193,036	275,000	230,000	275,000
01-410-182	Shift Differential	80,648	82,805	96,229	96,000	93,000	96,000
01-410-186	Clothing Allowance	38,252	43,006	41,867	50,000	50,000	50,000
01-410-192	FICA/Medicare	134,672	144,320	152,058	154,000	165,000	172,000
01-410-196	Medical Insurance	1,609,887	1,708,142	1,445,894	1,802,000	1,643,000	1,921,000
01-410-198	Disability Insurance	10,683	14,576	22,882	38,500	25,000	39,000
01-410-199	Group Life Insurance	11,728	11,587	8,416	11,000	8,500	11,500
01-410-210	Office Supplies	8,732	8,927	8,478	13,500	9,000	10,000
01-410-215	Postage	1,909	1,877	1,402	3,000	2,000	3,000
01-410-220	Operating Supplies	44,114	34,785	57,745	50,000	45,000	50,000
01-410-238	Clothing and Uniforms	31,793	18,865	14,330	30,000	22,000	30,000
01-410-260	Minor Equipment	52,023	71,854	32,932	50,000	25,000	50,000
01-410-310	Professional Services	1,662	4,907	9,768	5,000	6,000	6,000
01-410-320	Communications	42,714	47,197	51,765	45,000	45,000	46,000
01-410-340	Advertising and Printing	1,585	725	913	1,500	1,500	1,500
01-410-374	Equipment Maintenance	17,016	2,721	8,167	15,000	2,500	10,000
01-410-384	Equipment Leasing	3,908	3,908	2,887	6,000	4,000	6,000
01-410-420	Subscriptions and Memberships	11,150	14,704	18,361	15,000	15,000	15,000
01-410-450	Contracted Services	84,704	68,979	54,099	90,000	85,000	92,500
01-410-460	Trainings and Meetings	73,486	87,291	23,890	80,000	70,000	85,000
		<u>\$ 10,212,938</u>	<u>\$ 11,005,306</u>	<u>\$ 10,721,641</u>	<u>\$ 11,339,500</u>	<u>\$ 11,450,500</u>	<u>\$ 12,358,500</u>
<b>FIRE PROTECTION SERVICES</b>							
01-411-112	Salaries and Wages	\$ 393,156	\$ 391,369	\$ 433,757	\$ 430,000	\$ 378,000	\$ 490,000
01-411-180	Overtime Salaries	58,098	23,805	72,097	34,000	62,000	34,000
01-411-192	FICA/Medicare	34,940	34,140	37,389	35,000	42,000	40,000
01-411-196	Medical Insurance	86,968	94,496	107,189	174,500	175,000	209,500
01-411-198	Disability Insurance	1,052	968	1,935	3,000	3,000	3,500
01-411-199	Group Life Insurance	1,900	842	618	1,000	900	1,500
01-411-210	Office Supplies	4,821	4,046	3,142	2,500	3,000	3,000
01-411-220	Operating Supplies	8,206	7,789	8,701	8,000	6,000	7,000
01-411-238	Clothing and Uniforms	16,171	16,748	11,635	15,500	9,500	13,000
01-411-260	Minor Equipment	9,125	23,301	16,572	13,000	15,000	13,000
01-411-320	Communications	7,866	10,286	10,579	9,000	9,500	11,000
01-411-340	Advertising and Printing	3,446	4,131	3,674	3,000	3,000	4,000
01-411-374	Equipment Maintenance	3,854	5,663	5,277	9,500	6,500	6,000
01-411-420	Subscriptions and Memberships	1,022	2,421	1,844	2,500	2,000	2,000
01-411-450	Contracted Services	6,918	5,385	1,189	5,000	21,000	1,500
01-411-460	Training and Meetings	2,110	7,838	8,439	7,500	6,500	8,000
		<u>\$ 639,652</u>	<u>\$ 633,228</u>	<u>\$ 724,036</u>	<u>\$ 753,000</u>	<u>\$ 742,900</u>	<u>\$ 847,000</u>
<b>EMERGENCY MANAGEMENT</b>							
01-412-210	Office Supplies	\$ -	\$ 64	\$ -	\$ 500	\$ 200	\$ 500
01-412-220	Operating Supplies	8,027	6,043	8,310	6,000	6,000	5,500
01-412-238	Clothing and Uniforms	1,270	3,969	2,405	3,000	250	1,000
01-412-260	Minor Equipment	6,149	8,153	7,577	6,600	5,500	5,500
01-412-320	Communications	426	317	2,741	1,500	1,600	1,500
01-412-374	Equipment Maintenance	2,622	2,653	1,959	2,000	1,000	1,500
01-412-420	Subscriptions and Memberships	-	120	-	-	200	500
01-412-450	Contracted Services	4,939	2,168	200	5,000	21,000	1,500
01-412-460	Trainings and Meetings	6,767	5,868	3,980	8,500	6,500	7,000
		<u>\$ 30,199</u>	<u>\$ 29,354</u>	<u>\$ 27,173</u>	<u>\$ 33,100</u>	<u>\$ 42,250</u>	<u>\$ 24,500</u>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
GENERAL FUND**

**EXPENDITURES**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2018 ACTUAL</b>	<b>2019 ACTUAL</b>	<b>2020 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2021 PROJECTION</b>	<b>2022 BUDGET</b>
<b>BUILDING &amp; ZONING</b>							
01-413-112	Salaries and Wages	\$ 363,091	\$ 403,463	\$ 492,658	\$ 487,000	500,000	\$ 546,000
01-413-180	Overtime Salaries	436	4,453	2,741	5,000	5,000	5,000
01-413-192	FICA/Medicare	28,470	31,913	40,147	38,000	46,843	42,000
01-413-196	Medical Insurance	121,005	139,260	136,789	220,000	184,000	250,500
01-413-198	Disability Insurance	1,710	1,844	3,010	3,500	3,500	3,500
01-413-199	Group Life Insurance	1,565	1,432	1,154	2,000	1,400	2,000
01-413-210	Office Supplies	4,645	2,658	4,306	4,000	4,000	4,000
01-413-238	Clothing and Uniforms	110	446	510	600	1,500	600
01-413-260	Minor Equipment	230	-	469	500	1,000	1,000
01-413-320	Communications	3,116	3,949	5,086	6,500	5,000	6,500
01-413-340	Advertising and Printing	386	1,513	1,801	2,000	1,500	2,000
01-413-374	Equipment Maintenance	503	539	942	1,000	1,200	1,000
01-413-384	Equipment Leasing	1,824	1,824	1,456	4,000	3,000	4,000
01-413-420	Subscriptions and Memberships	60	425	225	1,000	400	1,000
01-413-450	Contracted Services	148,797	148,452	107,836	125,000	160,000	140,000
01-413-460	Training and Meetings	1,817	975	1,429	3,000	1,500	3,000
		\$ 677,766	\$ 743,147	\$ 800,558	\$ 903,100	\$ 919,843	\$ 1,012,100
<b>PLANNING COMMISSION</b>							
01-414-112	Salaries and Wages	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
01-414-192	FICA/Medicare	-	-	-	500	500	500
		\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
<b>EMERGENCY SERVICES</b>							
01-415-220	COVID Expenses	\$ -	\$ -	\$ 299,920	\$ -	\$ 62,000	\$ -
		\$ -	\$ -	\$ 299,920	\$ -	\$ 62,000	\$ -
<b>ZONING HEARING BOARD</b>							
01-417-112	Salaries and Wages	\$ 5,500	\$ 6,000	\$ 5,950	\$ 6,000	\$ 6,000	\$ 6,000
01-417-192	FICA/Medicare	421	459	455	500	500	500
01-417-220	Operating Supplies	-	-	-	-	250	-
01-417-310	Professional Services	29,320	30,736	39,284	35,000	36,000	35,000
01-417-340	Advertising and Printing	9,166	12,828	14,353	14,000	15,000	15,000
01-417-450	Contracted Services	6,847	5,063	6,799	6,000	8,600	7,000
		\$ 51,254	\$ 55,086	\$ 66,841	\$ 61,500	\$ 66,350	\$ 63,500
<b>SCHOOL CROSSING GUARDS</b>							
01-418-112	Salaries and Wages	\$ 152,837	\$ 158,787	\$ 129,326	\$ 168,000	\$ 168,000	\$ 173,000
01-418-192	FICA/Medicare	11,698	12,141	9,824	13,000	13,000	14,000
01-418-199	Group Life Insurance	664	77	55	500	500	500
01-418-220	Operating Supplies	302	54	215	500	500	500
01-418-238	Clothing and Uniforms	387	(54)	-	500	500	500
		\$ 165,887	\$ 171,004	\$ 139,419	\$ 182,500	\$ 182,500	\$ 188,500
<b>YOUTH AID PANEL</b>							
01-419-112	Salaries and Wages	\$ -	\$ -	\$ -	\$ 2,700	\$ -	\$ -
01-419-192	FICA/Medicare	-	-	-	500	-	-
		\$ -	\$ -	\$ -	\$ 3,200	\$ -	\$ -
<b>PUBLIC WORKS</b>							
01-430-112	Salaries and Wages	\$ 637,956	\$ 597,960	\$ 666,965	\$ 508,000	\$ 550,000	\$ 543,000
01-430-180	Overtime Salaries	53,545	84,902	59,145	50,000	70,000	58,000
01-430-192	FICA/Medicare	54,861	55,157	57,087	46,000	46,000	48,000
01-430-196	Medical Insurance	459,088	524,788	456,727	498,500	530,000	581,500
01-430-198	Disability Insurance	6,156	6,886	11,153	9,500	11,700	12,500
01-430-199	Group Life Insurance	4,658	4,335	3,162	4,000	3,200	5,000
01-430-210	Office Supplies	2,177	1,770	1,380	1,500	1,300	1,500
01-430-220	Operating Supplies	4,047	7,759	7,472	4,000	8,000	8,500
01-430-238	Clothing and Uniforms	10,970	12,000	12,000	12,000	12,600	12,600
01-430-260	Minor Equipment	7,625	8,746	4,423	10,000	9,500	10,500
01-430-320	Communications	12,946	18,497	17,940	18,000	19,855	20,000
01-430-340	Advertising and Printing	-	-	467	500	400	500
01-430-374	Equipment Maintenance	1,094	10,142	3,231	15,000	6,500	15,000
01-430-420	Subscriptions and Memberships	953	1,596	1,706	2,000	2,850	3,000
01-430-450	Contracted Services	18,906	7,924	14,360	15,000	15,000	15,000
01-430-460	Trainings and Meetings	7,622	4,206	1,278	7,000	1,200	7,500
		\$ 1,282,606	\$ 1,346,668	\$ 1,318,494	\$ 1,201,000	\$ 1,288,105	\$ 1,342,100
<b>SNOW AND ICE REMOVAL</b>							
01-432-112	Salaries and Wages	\$ 43,088	\$ 51,953	\$ 776	\$ -	\$ 22,000	\$ 25,000
01-432-180	Overtime Salaries	43,111	49,223	752	-	8,000	3,000
01-432-192	FICA/Medicare	7,636	7,780	108	-	2,600	3,000
01-432-260	Minor Equipment	240	-	-	-	-	3,000
01-432-450	Contracted Services	(2,821)	(2,712)	(592)	-	(4,705)	-
		\$ 91,254	\$ 106,245	\$ 1,043	\$ -	\$ 27,895	\$ 34,000
<b>TRAFFIC CONTROL DEVICES</b>							
01-433-220	Operating Supplies	\$ 189	\$ -	\$ 1,016	\$ -	\$ -	\$ -
01-433-246	Other Service Supplies	-	-	-	3,000	1,200	2,500
01-433-450	Contracted Services	-	-	159	1,000	1,000	1,000
		\$ 189	\$ -	\$ 1,175	\$ 4,000	\$ 2,200	\$ 3,500

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
GENERAL FUND**

**EXPENDITURES**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 PROJECTION	2022 BUDGET
<b>STORM SEWERS AND DRAINS</b>							
01-436-112	Salaries and Wages	\$ 14,934	\$ 1,471	\$ 2,136	\$ 44,000	\$ 500	\$ 16,000
01-436-180	Overtime Salaries	143	498	-	5,000	-	2,000
01-436-192	FICA/Medicare	1,021	282	178	4,000	100	2,000
01-436-220	Operating Supplies	23,061	16,160	10,695	20,000	23,550	25,000
01-436-450	Contracted Services	919	14,827	22,423	10,000	18,000	15,000
		<u>\$ 40,078</u>	<u>\$ 33,237</u>	<u>\$ 35,431</u>	<u>\$ 83,000</u>	<u>\$ 42,150</u>	<u>\$ 60,000</u>
<b>FLEET MAINTENANCE SERVICES</b>							
01-437-112	Salaries and Wages	\$ 75,355	\$ 78,852	\$ 77,407	\$ 87,000	\$ 87,000	\$ 85,000
01-437-192	FICA/Medicare	5,743	5,872	5,982	8,000	6,500	8,000
01-437-220	Operating Supplies	535	4,538	4,865	5,500	6,000	5,500
01-437-231	Gasoline	116,451	131,766	92,465	112,000	125,500	130,500
01-437-232	Diesel	47,344	31,491	15,781	40,000	40,000	42,000
01-437-235	Oils and Lubricants	1,131	3,920	2,645	8,000	3,500	4,000
01-437-251	Vehicle Parts	2,019	151	1,717	4,000	3,000	3,000
01-437-254	Police Services	52,843	49,243	49,126	50,000	52,500	55,500
01-437-255	Fire Marshal	7,176	37,253	73,132	25,000	60,000	35,000
01-437-256	Building and Zoning	3,800	1,886	342	2,000	1,200	2,500
01-437-260	Minor Equipment	4,334	3,273	2,038	6,000	5,500	6,000
01-437-450	Contracted Services	12,534	15,807	6,254	13,500	11,500	13,000
		<u>\$ 329,265</u>	<u>\$ 364,054</u>	<u>\$ 331,753</u>	<u>\$ 361,000</u>	<u>\$ 402,200</u>	<u>\$ 390,000</u>
<b>ROAD AND BRIDGE MAINTENANCE</b>							
01-438-112	Salaries and Wages	\$ 10,964	\$ 5,894	\$ 15,468	\$ 13,000	\$ 13,400	\$ 14,000
01-438-180	Overtime Salaries	106	1,719	635	2,000	200	2,000
01-438-192	FICA/Medicare	806	702	1,250	2,000	2,000	2,000
01-438-220	Operating Supplies	1,057	417	200	5,000	500	5,000
01-438-450	Contracted Services	17,509	2,251	5,104	5,000	-	5,000
		<u>\$ 30,441</u>	<u>\$ 10,983</u>	<u>\$ 22,656</u>	<u>\$ 27,000</u>	<u>\$ 16,100</u>	<u>\$ 28,000</u>
<b>CIVIL CELEBRATIONS</b>							
01-457-490	Township Sponsored Events	\$ 2,454	\$ 10,136	\$ -	\$ 5,000	\$ -	\$ 5,000
		<u>\$ 2,454</u>	<u>\$ 10,136</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 5,000</u>
<b>OTHER MISCELLANEOUS</b>							
01-471-000	Debt Principal	\$ -	\$ 18,590	\$ 15,254	\$ -	\$ -	\$ -
01-472-000	Debt Interest	-	219	3,556	-	-	-
		<u>\$ -</u>	<u>\$ 18,809</u>	<u>\$ 18,809</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EMPLOYER PAID BENEFITS</b>							
01-483-191	Police - Post Retirement Medical	\$ 128,840	\$ 185,472	\$ 160,965	\$ 238,000	\$ 194,000	\$ 250,000
01-483-194	Unemployment Compensation	60	164	42,516	1,000	(12,038)	1,000
01-483-195	Workers' Compensation	333,393	522,601	374,330	415,000	415,000	422,000
01-483-197	Police Pension Plan	2,938,145	3,032,284	3,635,165	3,334,000	3,333,680	3,266,500
01-483-198	Non-Uniformed Pension Plan	310,213	343,120	440,348	422,000	421,759	463,000
01-483-199	Educational Incentive Benefits	5,600	11,160	23,721	10,000	55,000	40,000
		<u>\$ 3,716,251</u>	<u>\$ 4,094,801</u>	<u>\$ 4,677,046</u>	<u>\$ 4,420,000</u>	<u>\$ 4,407,401</u>	<u>\$ 4,442,500</u>
<b>INSURANCE</b>							
01-486-350	Property and Liability	\$ 380,084	\$ 336,995	\$ 331,910	\$ 400,000	\$ 400,000	\$ 400,000
		<u>\$ 380,084</u>	<u>\$ 336,995</u>	<u>\$ 331,910</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>
<b>OTHER FINANCING USES</b>							
01-491-510	Resolution #18-12R Appropriation	\$ 948,789	\$ 8,299	\$ -	\$ -	\$ -	\$ -
		<u>\$ 948,789</u>	<u>\$ 8,299</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 20,729,746</b>	<b>\$ 21,451,736</b>	<b>\$ 21,753,113</b>	<b>\$ 22,252,000</b>	<b>\$ 22,690,182</b>	<b>\$ 23,893,400</b>
<b>INTERFUND TRANSFERS</b>							
01-492-003	Transfer to Fire Protection Fund	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
01-492-952	Transfer to Capital Fund	2,500,000	-	-	-	1,000,000	-
		<u>\$ 2,500,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 1,030,000</u>	<u>\$ 30,000</u>
<b>BAD DEBT EXPENSE</b>							
01-493-915	Bad Debt Expense	\$ 61,959	\$ (142,370)	\$ 37,374	\$ 50,000	\$ 20,000	\$ 50,000
		<u>\$ 61,959</u>	<u>\$ (142,370)</u>	<u>\$ 37,374</u>	<u>\$ 50,000</u>	<u>\$ 20,000</u>	<u>\$ 50,000</u>
<b>TOTAL EXPENDITURES WITH TRANSFERS</b>		<b>\$ 23,291,705</b>	<b>\$ 21,339,366</b>	<b>\$ 21,820,488</b>	<b>\$ 22,332,000</b>	<b>\$ 23,740,182</b>	<b>\$ 23,973,400</b>



# Street Lighting Fund

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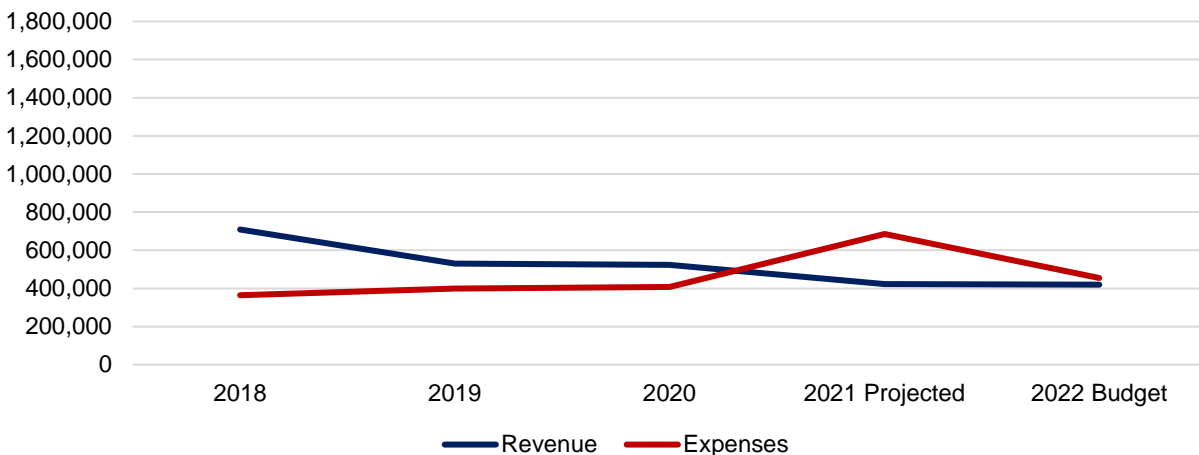
## Fund Overview

In 2017, the Township implemented the LED Street Lighting Program, which converted thousands of Township-owned street lights to more energy-efficient LEDs. As a result, maintenance and operating costs have significantly decreased and funds are planned to be used on park lighting updates.

Lower operating costs in this fund long term, led to a shift 2021 of 0.20 mills of Real Estate Tax from the Street Lighting Fund to the General Fund, which needed the additional revenue. The Street Lighting Fund is funded by a .788 mill (.0788%) Real Estate Tax. This is an appropriated special revenue governmental fund used to maintain and repair street lights on Township-owned roads throughout the Township. This fund also pays for lighting on all Township-owned property, such as parks.

Originally planned in 2020, \$300,000 was transferred in 2021 to the Capital Fund for park lighting at Twin Oaks Park, reflecting the increase in 2021 expenditures. Additionally, transfers from the Street Lighting Fund to the Debt Service Fund are made annually for the repayment of the Municipal Note used to finance the LED Street Lighting Program. Including transfers, the Street Lighting Fund budget is \$455,300 for 2022.

Street Lighting Tax Fund Revenue vs. Expenses  
2018 to Present



## Fund Balance

The Street Lighting Fund has a healthy fund balance, with a beginning balance of \$994,827 at the beginning of 2021. In 2021, some of the fund balance was used toward field lighting capital improvement projects. At the end of 2022, the fund balance is expected to be \$696,349.

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
STREET LIGHTING TAX FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Real Property Taxes	\$ 511,931	\$ 517,696	\$ 514,895	\$ 415,000	\$ 415,000	\$ 415,000
Interest Earnings	6,721	12,244	4,517	4,500	3,060	4,600
Miscellaneous Revenue	190,104	(552)	4,700	-	4,412	-
<b>Total Revenue</b>	<b>\$ 708,755</b>	<b>\$ 529,387</b>	<b>\$ 524,111</b>	<b>\$ 419,500</b>	<b>\$ 422,472</b>	<b>\$ 419,600</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Engineering	\$ -	\$ 2,560	\$ 480	\$ 2,000	\$ 2,000	\$ 2,000
Street Lighting	357,344	258,265	270,204	251,000	241,750	311,200
Fleet Maintenance Services	1,334	1,366	254	6,000	4,800	7,500
Employer Paid Benefits	5,546	7,068	6,854	7,000	7,200	7,000
<b>Total Operating Expenditures</b>	<b>\$ 364,225</b>	<b>\$ 269,258</b>	<b>\$ 277,792</b>	<b>\$ 266,000</b>	<b>\$ 255,750</b>	<b>\$ 327,700</b>
Interfund Transfers	\$ -	\$ 129,600	\$ 127,200	\$ 519,500	\$ 429,500	\$ 127,600
Bad Debt	-	-	2,585	-	-	-
<b>Total Expenditures</b>	<b>\$ 364,225</b>	<b>\$ 398,858</b>	<b>\$ 407,577</b>	<b>\$ 785,500</b>	<b>\$ 685,250</b>	<b>\$ 455,300</b>
<b>Income/(Loss) from Operations</b>	<b>\$ 344,530</b>	<b>\$ 130,529</b>	<b>\$ 116,534</b>	<b>\$ (366,000)</b>	<b>\$ (262,778)</b>	<b>\$ (35,700)</b>
<b>Fund Balance - Beginning</b>				<b>\$ 994,827</b>	<b>\$ 732,049</b>	<b>\$ 732,049</b>
<b>Fund Balance - Ending</b>				<b>\$ 732,049</b>	<b>\$ 732,049</b>	<b>\$ 696,349</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
STREET LIGHTING TAX FUND**

**REVENUE**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2018 ACTUAL</b>	<b>2019 ACTUAL</b>	<b>2020 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2021 PROJECTION</b>	<b>2022 BUDGET</b>
<b>REAL PROPERTY TAXES</b>							
02-301-100	Real Estate Taxes - Current YR	\$ 506,197	\$ 512,755	\$ 506,763	\$ 410,000	\$ 410,000	\$ 410,000
02-301-300	Real Estate Taxes - Delinquent	5,734	4,941	8,132	5,000	5,000	5,000
		\$ 511,931	\$ 517,696	\$ 514,895	\$ 415,000	\$ 415,000	\$ 415,000
<b>PENALTIES AND INTEREST</b>							
02-319-100	Penalties and Interest - R.E. Tax	\$ 664	\$ 644	\$ 548	\$ 500	\$ 540	\$ 600
		\$ 664	\$ 644	\$ 548	\$ 500	\$ 540	\$ 600
<b>INTEREST EARNINGS</b>							
02-341-100	Interest Income	\$ 6,057	\$ 11,600	\$ 3,968	\$ 4,000	\$ 2,520	\$ 4,000
		\$ 6,057	\$ 11,600	\$ 3,968	\$ 4,000	\$ 2,520	\$ 4,000
<b>MISCELLANEOUS REVENUE</b>							
02-389-100	Miscellaneous	\$ 303	\$ (552)	\$ 4,700	\$ -	\$ 4,412	\$ -
		\$ 303	\$ (552)	\$ 4,700	\$ -	\$ 4,412	\$ -
<b>LOAN PROCEEDS</b>							
02-393-000	Loan Proceeds	\$ 189,800	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 189,800	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OPERATIONAL REVENUE</b>		<b>\$ 708,755</b>	<b>\$ 529,387</b>	<b>\$ 524,111</b>	<b>\$ 419,500</b>	<b>\$ 422,472</b>	<b>\$ 419,600</b>

**EXPENDITURES**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2018 ACTUAL</b>	<b>2019 ACTUAL</b>	<b>2020 ACTUAL</b>	<b>2021 BUDGET</b>	<b>2021 PROJECTION</b>	<b>2022 BUDGET</b>
<b>ENGINEERING</b>							
02-408-319	Street Lighting Engineering	\$ -	\$ 2,560	\$ 480	\$ 2,000	\$ 2,000	\$ 2,000
		\$ -	\$ 2,560	\$ 480	\$ 2,000	\$ 2,000	\$ 2,000
<b>STREET LIGHTING</b>							
02-434-112	Salaries and Wages	\$ 13,569	\$ 14,739	\$ 24,235	\$ 34,000	\$ 15,000	\$ 36,000
02-434-180	Overtime Salaries	2,613	1,943	274	4,000	2,500	4,000
02-434-192	FICA/Medicare	1,443	1,381	2,085	3,000	2,000	4,000
02-434-196	Medical Insurance	-	7,733	-	12,000	-	-
02-434-198	Disability Insurance	-	-	-	500	-	-
02-434-199	Group Life Insurance	-	-	-	500	-	-
02-434-210	Office Supplies	-	-	195	500	-	500
02-434-220	Operating Supplies	44,046	31,537	26,539	40,000	6,500	30,000
02-434-260	Minor Equipment	429	901	352	1,000	750	1,200
02-434-320	Communications	-	-	-	500	-	500
02-434-360	Utilities	103,125	200,030	213,524	140,000	215,000	220,000
02-434-450	Contracted Services	2,250	-	-	10,000	-	10,000
02-434-700	Capital Purchases	189,871	-	3,000	5,000	-	5,000
		\$ 357,344	\$ 258,265	\$ 270,204	\$ 251,000	\$ 241,750	\$ 311,200
<b>FLEET MAINTENANCE SERVICES</b>							
02-437-220	Operating Supplies	\$ 1,319	\$ 866	\$ -	\$ 2,000	\$ 1,200	\$ 2,000
02-437-235	Oils and Lubricants	16	43	29	2,000	1,000	2,000
02-437-450	Contracted Services	-	456	225	2,000	2,600	3,500
		\$ 1,334	\$ 1,366	\$ 254	\$ 6,000	\$ 4,800	\$ 7,500
<b>EMPLOYER PAID BENEFITS</b>							
02-483-194	Unemployment Compensation	\$ -	\$ 7,068	\$ -	\$ -	\$ -	\$ -
02-483-195	Workers' Compensation	5,546	-	6,854	7,000	7,200	7,000
		\$ 5,546	\$ 7,068	\$ 6,854	\$ 7,000	\$ 7,200	\$ 7,000
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 364,225</b>	<b>\$ 269,258</b>	<b>\$ 277,792</b>	<b>\$ 266,000</b>	<b>\$ 255,750</b>	<b>\$ 327,700</b>
<b>INTERFUND TRANSFERS</b>							
02-492-023	Transfer to Debt Fund	\$ -	\$ 129,600	\$ 127,200	\$ 129,500	\$ 129,500	\$ 127,600
02-492-030	Transfer to Capital Fund	-	-	-	390,000	300,000	-
		\$ -	\$ 129,600	\$ 127,200	\$ 519,500	\$ 429,500	\$ 127,600
<b>BAD DEBT EXPENSE</b>							
02-493-915	Bad Debt Expense	\$ -	\$ -	\$ 2,585	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ 2,585	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES WITH TRANSFERS</b>		<b>\$ 364,225</b>	<b>\$ 398,858</b>	<b>\$ 407,577</b>	<b>\$ 785,500</b>	<b>\$ 685,250</b>	<b>\$ 455,300</b>

# Fire Protection Fund

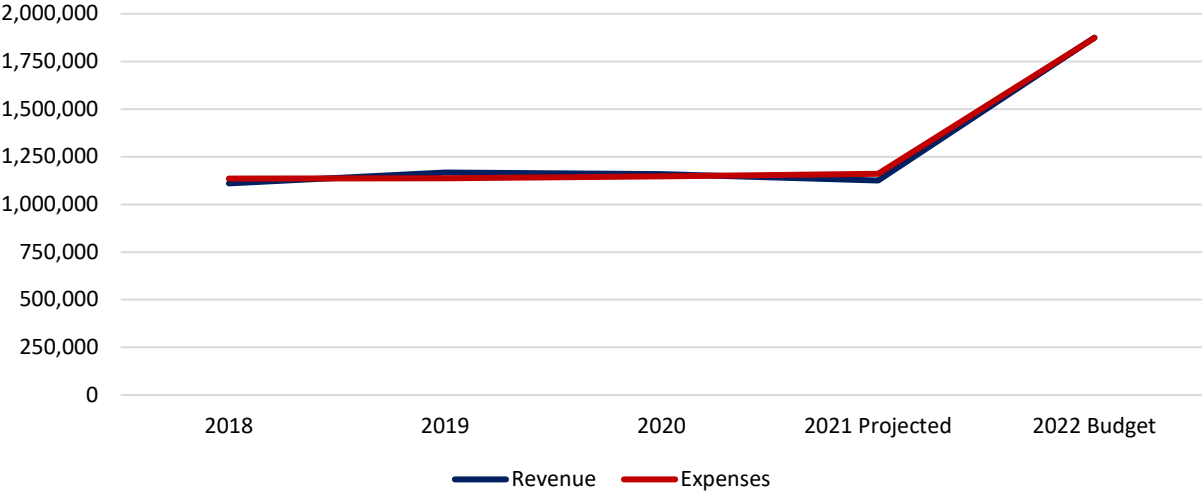
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## Fund Overview

The Fire Protection Fund is funded by a 1.545 mill (.1545%) Real Estate Tax. This is an appropriated special revenue governmental fund which provides the community with fire protection services. This fund also receives the proceeds from a state-implemented tax levied on fire insurance policies, known as the Foreign Fire Insurance Premium Tax.

As of 2021, this fund provides revenue to the four volunteer fire companies that serve Middletown Township: Langhorne-Middletown Fire Company, Parkland Fire Company, Penndel Fire Company, and William Penn Fire Company. The Department of Fire & Emergency Management supplements the fire companies with their Daytime Response Program, although this service is paid out of the General Fund. Because approximately 97% of fire departments in Pennsylvania are volunteer-based, municipalities collect a tax from residents and disperse it to the fire companies servicing the area to provide fire protection services. For 2022 a \$750,000 transfer is proposed from the Investment Fund for the implementation of the Fire Services Study conducted in 2021. Additionally, a transfer of \$30,000 from the General Fund to the Fire Protection Fund is made annually to support the Volunteer Firefighter Incentive Program. The 2022 Fire Protection Fund budget is \$1,873,500.

Fire Protection Fund Revenue vs. Expenses  
2018 to Present



## Fund Balance

The Fire Protection Fund maintains a low fund balance since funds are transferred to the contracted fire companies serving the Township. The 2022 beginning balance is projected to be \$13,600 and remain relatively unchanged.

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
FIRE PROTECTION TAX FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Real Property Taxes	\$ 801,486	\$ 809,565	\$ 799,452	\$ 805,500	\$ 805,500	\$ 805,500
Interest Earnings	1,643	607	1,161	1,300	1,570	1,400
State Shared Revenue and Entitlements	307,138	327,657	327,690	328,000	288,565	288,000
<b>Total Operational Revenue</b>	<b>\$ 1,110,267</b>	<b>\$ 1,137,829</b>	<b>\$ 1,128,303</b>	<b>\$ 1,134,800</b>	<b>\$ 1,095,635</b>	<b>\$ 1,094,900</b>
Interfund Transfers	-	30,000	30,000	30,000	30,000	780,000
<b>Total Revenue</b>	<b>\$ 1,110,267</b>	<b>\$ 1,167,829</b>	<b>\$ 1,158,303</b>	<b>\$ 1,164,800</b>	<b>\$ 1,125,635</b>	<b>\$ 1,874,900</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Fire Protection Services	\$ 1,135,419	\$ 1,136,497	\$ 1,146,750	\$ 1,192,000	\$ 1,161,081	\$ 1,873,500
<b>Total Expenditures</b>	<b>\$ 1,135,419</b>	<b>\$ 1,136,497</b>	<b>\$ 1,146,750</b>	<b>\$ 1,192,000</b>	<b>\$ 1,161,081</b>	<b>\$ 1,873,500</b>
<b>Income/(Loss) from Operations</b>	<b>\$ (25,151)</b>	<b>\$ 31,332</b>	<b>\$ 11,553</b>	<b>\$ (27,200)</b>	<b>\$ (35,446)</b>	<b>\$ 1,400</b>
<b>Fund Balance - Beginning</b>					<b>\$ 49,046</b>	<b>\$ 13,600</b>
<b>Fund Balance - Ending</b>					<b>\$ 13,600</b>	<b>\$ 15,000</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
FIRE PROTECTION TAX FUND**

**REVENUE**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
<b>REAL PROPERTY TAXES</b>							
03-301-100	Real Estate Taxes - Current YR	\$ 792,518	\$ 801,838	\$ 792,606	\$ 798,000	\$ 797,700	\$ 798,000
03-301-300	Real Estate Taxes - Delinquent	8,968	7,727	6,846	7,500	7,800	7,500
		\$ 801,486	\$ 809,565	\$ 799,452	\$ 805,500	\$ 805,500	\$ 805,500
<b>PENALTIES AND INTEREST</b>							
03-319-100	Penalties and Interest - R.E. Taxes	\$ 1,038	\$ 1,007	\$ 858	\$ 800	\$ 1,040	\$ 900
		\$ 1,038	\$ 1,007	\$ 858	\$ 800	\$ 1,040	\$ 900
<b>INTEREST EARNINGS</b>							
03-341-100	Interest Income	\$ 605	\$ (401)	\$ 304	\$ 500	\$ 530	\$ 500
		\$ 605	\$ (401)	\$ 304	\$ 500	\$ 530	\$ 500
<b>STATE SHARED REVENUE AND ENTITLEMENTS</b>							
03-355-007	Foreign Fire Insurance Premium Tax	\$ 307,138	\$ 327,657	\$ 327,690	\$ 328,000	\$ 288,565	\$ 288,000
		\$ 307,138	\$ 327,657	\$ 327,690	\$ 328,000	\$ 288,565	\$ 288,000
	<b>TOTAL OPERATIONAL REVENUE</b>	<b>\$ 1,110,267</b>	<b>\$ 1,137,829</b>	<b>\$ 1,128,303</b>	<b>\$ 1,134,800</b>	<b>\$ 1,095,635</b>	<b>\$ 1,094,900</b>
<b>INTERFUND TRANSFERS</b>							
03-392-001	Transfer from General Fund	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
03-392-003	Transfer from Investment Fund	-	-	-	-	-	750,000
		\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 780,000
	<b>TOTAL REVENUE WITH TRANSFERS</b>	<b>\$ 1,110,267</b>	<b>\$ 1,167,829</b>	<b>\$ 1,158,303</b>	<b>\$ 1,164,800</b>	<b>\$ 1,125,635</b>	<b>\$ 1,874,900</b>

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
<b>FIRE PROTECTION SERVICES</b>							
03-411-373	Repairs and Maintenance	\$ 1,090	\$ 1,300	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
03-411-493	Fire Study Implementation	-	-	-	-	-	750,000
03-411-540	Contribution To Fire Company	1,134,329	1,110,947	1,120,000	1,160,000	1,129,081	1,091,500
03-411-550	Incentive Contribution	-	24,250	26,750	30,000	30,000	30,000
		\$ 1,135,419	\$ 1,136,497	\$ 1,146,750	\$ 1,192,000	\$ 1,161,081	\$ 1,873,500
	<b>TOTAL OPERATIONAL EXPENDITURES</b>	<b>\$ 1,135,419</b>	<b>\$ 1,136,497</b>	<b>\$ 1,146,750</b>	<b>\$ 1,192,000</b>	<b>\$ 1,161,081</b>	<b>\$ 1,873,500</b>

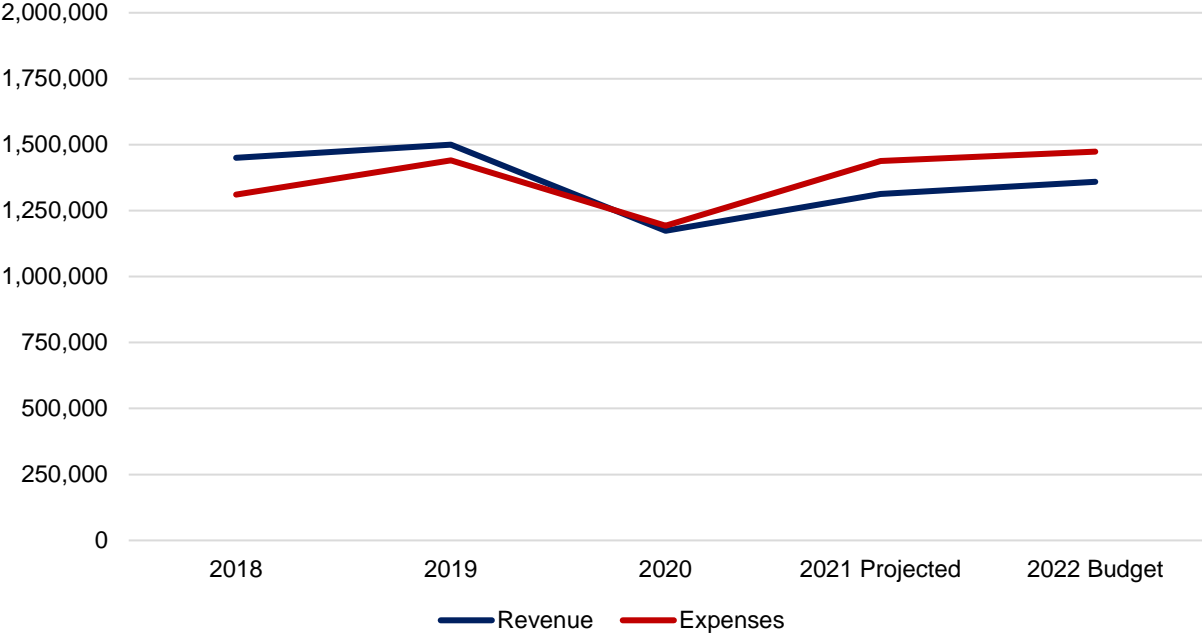
# Parks and Recreation Fund

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## Fund Overview

Revenue in the Parks and Recreation Fund is derived from the 1.92 mill (0.192%) Real Estate Tax and fees paid by program participants for the Township’s various recreation programs. This is an appropriated special revenue governmental fund used to maintain the Township’s 20 parks and provide recreation programming. Due to the loss of approximately 60% of planned program revenue in 2020 and 2021 stemming from the COVID-19 pandemic, nearly \$125,226 of fund balance will be utilized to cover the anticipated deficit in 2021. The 2022 Parks & Recreation Fund budget is \$1,473,650.

Parks and Recreation Fund Revenues vs. Expenses  
2018 to Present



## Fund Balances

The Parks and Recreation Fund has built a healthy fund balance due to several years of strong recreation programming revenue and stable expenditures. The Parks and Recreation Fund beginning fund balance is projected to be \$538,573 in 2022. 2022 program participation is expected to go up to close to pre-pandemic participation with a slight shortfall to.



**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
PARKS AND RECREATION FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Real Property Taxes	\$ 996,522	\$ 1,006,105	\$ 994,086	\$ 1,002,000	\$ 1,002,000	\$ 1,002,000
Interest Earnings	7,713	11,786	4,153	4,000	3,300	4,000
Rents and Royalties	13,823	11,786	7,400	-	8,101	14,500
Charges for Services	420,153	462,703	156,961	279,000	294,772	333,500
Contributions and Donations	11,954	7,681	11,050	5,000	5,000	5,000
<b>Total Revenue</b>	<b>\$ 1,450,165</b>	<b>\$ 1,500,061</b>	<b>\$ 1,173,650</b>	<b>\$ 1,290,000</b>	<b>\$ 1,313,173</b>	<b>\$ 1,359,000</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Legal Services	\$ 1,089	\$ 138	\$ 68	\$ 500	\$ 1,581	\$ 500
Fleet Maintenance Services	15,059	14,587	7,520	16,500	13,630	16,500
Recreation Administration	271,197	221,819	203,384	268,750	205,788	216,450
Participant Recreation	403,066	448,835	242,257	403,700	374,700	427,600
Building and Facility Maintenance	593,253	720,206	705,352	607,500	806,700	776,600
Employer Paid Benefits	27,731	35,340	34,270	32,000	36,000	36,000
<b>Total Expenditures</b>	<b>\$ 1,311,395</b>	<b>\$ 1,440,923</b>	<b>\$ 1,192,851</b>	<b>\$ 1,328,950</b>	<b>\$ 1,438,399</b>	<b>\$ 1,473,650</b>
<b>Income/(Loss) from Operations</b>	<b>\$ 138,769</b>	<b>\$ 59,138</b>	<b>\$ (19,201)</b>	<b>\$ (38,950)</b>	<b>\$ (125,226)</b>	<b>\$ (114,650)</b>
<b>Fund Balance - Beginning</b>				<b>\$ 663,799</b>	<b>\$ 538,573</b>	<b>\$ 538,573</b>
<b>Fund Balance - Ending</b>				<b>\$ 538,573</b>	<b>\$ 423,923</b>	<b>\$ 423,923</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
PARKS AND RECREATION FUND**

**REVENUE**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
<b>REAL PROPERTY TAXES</b>							
04-301-100	Real Estate Taxes - Current YR	\$ 985,370	\$ 996,498	\$ 985,573	\$ 992,000	\$ 992,000	\$ 992,000
04-301-300	Real Estate Taxes - Delinquent	11,151	9,608	8,512	10,000	10,000	10,000
		\$ 996,522	\$ 1,006,105	\$ 994,086	\$ 1,002,000	\$ 1,002,000	\$ 1,002,000
<b>PENALTIES AND INTEREST</b>							
04-319-100	Penalties and Interest - R.E. Taxes	\$ 1,291	\$ 1,253	\$ 1,067	\$ 1,000	\$ 1,300	\$ 1,000
		\$ 1,291	\$ 1,253	\$ 1,067	\$ 1,000	\$ 1,300	\$ 1,000
<b>INTEREST EARNINGS</b>							
04-341-100	Interest Income	\$ 6,422	\$ 10,533	\$ 3,087	\$ 3,000	\$ 2,000	\$ 3,000
		\$ 6,422	\$ 10,533	\$ 3,087	\$ 3,000	\$ 2,000	\$ 3,000
<b>RENTS AND ROYALTIES</b>							
04-342-200	Rent of Buildings	\$ 13,823	\$ 11,786	\$ 7,400	\$ -	\$ 8,101	\$ 14,500
		\$ 13,823	\$ 11,786	\$ 7,400	\$ -	\$ 8,101	\$ 14,500
<b>CHARGES FOR SERVICES</b>							
04-367-100	Administrative Fees	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -
04-367-140	Facility Rental	36,970	43,391	22,460	23,000	20,000	26,000
04-367-200	Recreation Program Fees	370,811	409,347	127,382	250,000	275,000	300,000
04-367-270	Discount Ticket Sales	2,112	(1,199)	(420)	-	105	1,500
04-367-280	Advertising Revenue	9,735	11,164	3,619	6,000	(333)	6,000
04-367-300	Miscellaneous Other	-	-	3,921	-	-	-
04-367-400	Sponsorships	500	-	-	-	-	-
		\$ 420,153	\$ 462,703	\$ 156,961	\$ 279,000	\$ 294,772	\$ 333,500
<b>CONTRIBUTIONS AND DONATIONS FROM PRIVATE</b>							
04-387-100	Contributions and Donations	\$ 11,954	\$ 7,681	\$ 11,050	\$ 5,000	\$ 5,000	\$ 5,000
		\$ 11,954	\$ 7,681	\$ 11,050	\$ 5,000	\$ 5,000	\$ 5,000
<b>TOTAL OPERATIONAL REVENUE</b>		<b>\$ 1,450,165</b>	<b>\$ 1,500,061</b>	<b>\$ 1,173,650</b>	<b>\$ 1,290,000</b>	<b>\$ 1,313,173</b>	<b>\$ 1,359,000</b>

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
<b>LEGAL SERVICES</b>							
04-404-301	General Legal Services	\$ 1,089	\$ 138	\$ 68	\$ 500	\$ 1,581	\$ 500
		\$ 1,089	\$ 138	\$ 68	\$ 500	\$ 1,581	\$ 500
<b>FLEET MAINTENANCE SERVICES</b>							
04-437-231	Gasoline	\$ 9,480	\$ 8,901	\$ 4,614	\$ 9,000	\$ 7,730	\$ 9,000
04-437-232	Diesel	2,741	3,318	1,867	2,000	2,800	2,000
04-437-235	Oils and Lubricants	47	129	87	2,000	100	2,000
04-437-257	Parks and Recreation Department	945	1,614	951	3,000	3,000	3,000
04-437-450	Contracted Services	1,846	625	-	500	-	500
		\$ 15,059	\$ 14,587	\$ 7,520	\$ 16,500	\$ 13,630	\$ 16,500
<b>RECREATION ADMINISTRATION</b>							
04-451-112	Salaries and Wages	\$ 160,757	\$ 111,677	\$ 110,612	\$ 120,000	\$ 115,000	\$ 120,000
04-451-180	Overtime Salaries	-	-	-	3,000	-	3,000
04-451-192	FICA/Medicare	13,939	9,637	9,359	9,000	9,600	10,000
04-451-196	Medical Insurance	86,442	89,542	77,891	118,500	74,000	67,000
04-451-198	Disability Insurance	971	978	1,749	3,500	2,000	2,000
04-451-199	Group Life Insurance	1,354	828	604	2,000	1,000	1,500
04-451-210	Office Supplies	241	482	277	1,000	100	1,000
04-451-215	Postage	129	356	120	500	138	500
04-451-220	Operating Supplies	720	159	-	2,000	-	2,000
04-451-340	Advertising and Printing	250	1,501	144	500	50	500
04-451-420	Subscriptions and Memberships	1,019	867	1,027	1,000	1,400	1,200
04-451-450	Contracted Services	408	331	-	1,000	1,000	1,000
04-451-460	Trainings and Meetings	4,967	5,462	1,602	6,750	1,500	6,750
		\$ 271,197	\$ 221,819	\$ 203,384	\$ 268,750	\$ 205,788	\$ 216,450
<b>PARTICIPANT RECREATION</b>							
04-452-112	Salaries and Wages	\$ 193,969	\$ 217,510	\$ 134,119	\$ 185,000	\$ 198,000	\$ 203,000
04-452-180	Overtime Salaries	2,599	4,818	7,627	5,000	5,000	5,000
04-452-192	FICA/Medicare	15,784	17,830	11,675	20,000	18,000	16,000
04-452-215	Postage	13,243	10,000	3,400	7,000	-	10,000
04-452-220	Operating Supplies	18,048	12,813	14,504	13,000	15,000	14,500
04-452-260	Minor Equipment	800	-	-	1,500	-	1,500
04-452-320	Communication (181)	(181)	1,545	3,001	3,200	3,200	3,600
04-452-340	Advertising & Printing	7,465	14,679	-	10,000	-	15,000
04-452-390	Bank Service Charges/Fees	8,435	8,529	5,798	9,000	5,500	9,000
04-452-450	Contracted Services	142,904	161,110	62,134	150,000	130,000	150,000
		\$ 403,066	\$ 448,835	\$ 242,257	\$ 403,700	\$ 374,700	\$ 427,600
<b>BUILDINGS AND FACILITY MAINTENANCE</b>							
04-454-112	Salaries and Wages	\$ 339,009	\$ 419,735	\$ 432,113	\$ 350,000	\$ 500,000	\$ 471,000
04-454-180	Overtime Salaries	3,169	10,559	18,099	7,000	25,000	20,000
04-454-192	FICA/Medicare	27,010	33,536	35,185	30,000	36,500	40,000
04-454-220	Operating Supplies	12,142	33,744	11,923	19,500	13,000	19,500
04-454-235	Oils and Lubricants	78	215	145	500	200	500
04-454-260	Minor Equipment	-	1,570	1,378	2,500	10,000	4,000
04-454-320	Communications	5,766	6,291	4,843	6,000	6,000	9,600
04-454-360	Utilities	94,703	97,073	82,223	100,000	100,000	110,000
04-454-370	Repairs and Maintenance	20,163	19,054	18,764	20,000	24,000	20,000
04-454-374	Equipment Maintenance	2,269	122	312	2,000	-	2,000
04-454-450	Contracted Services	88,945	98,306	100,368	70,000	92,000	80,000
		\$ 593,253	\$ 720,206	\$ 705,352	\$ 607,500	\$ 806,700	\$ 776,600
<b>EMPLOYER PAID BENEFITS</b>							
04-483-195	Workers' Compensation	\$ 27,731	\$ 35,340	\$ 34,270	\$ 32,000	\$ 36,000	\$ 36,000
		\$ 27,731	\$ 35,340	\$ 34,270	\$ 32,000	\$ 36,000	\$ 36,000
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 1,311,395</b>	<b>\$ 1,440,923</b>	<b>\$ 1,192,851</b>	<b>\$ 1,328,950</b>	<b>\$ 1,438,399</b>	<b>\$ 1,473,650</b>

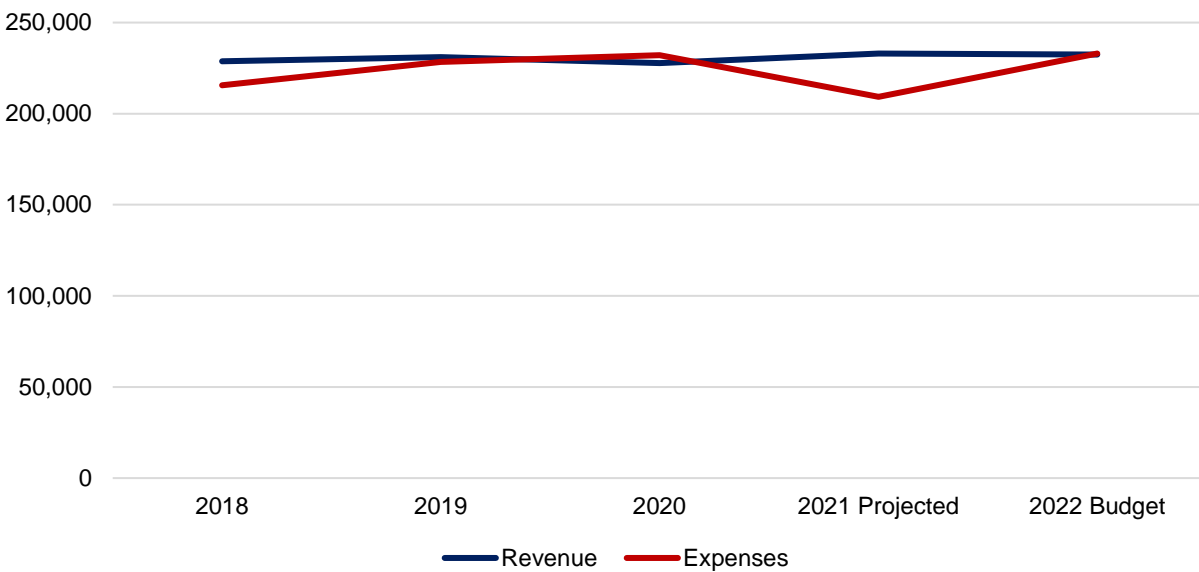
# Ambulance and Rescue Fund

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## Fund Overview

Middletown Township levies a .440 mill (0.044%) Real Estate Tax that is dedicated to emergency medical services through the Penn-del-Middletown Emergency Squad (PMES). This is an appropriated special revenue governmental fund. PMES serves Middletown Township, the four surrounding boroughs, and other parts of lower Bucks County during major crises. The four neighboring boroughs also contribute to PMES for their emergency medical services. Money collected for this fund is transferred to PMES. A small amount is withheld to cover the cost of workers' compensation insurance on PMES' behalf. For 2022, the Ambulance and Rescue Fund budget is \$233,000.

Ambulance and Rescue Fund Revenues vs. Expenses  
2018 to Present



## Fund Balance

Like the Fire Protection Fund, the Ambulance and Rescue Fund serves as a pass-through account as funds received are transferred to PMES. The projected 2022 beginning balance of the Ambulance and Rescue Fund is \$42,243, and is not expected to change.

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
AMBULANCE AND RESCUE FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Real Property Taxes	\$ 228,228	\$ 230,534	\$ 227,375	\$ 232,000	\$ 232,500	\$ 232,000
Interest Earnings	539	460	380	600	500	500
<b>Total Revenue</b>	<b>\$ 228,767</b>	<b>\$ 230,994</b>	<b>\$ 227,755</b>	<b>\$ 232,600</b>	<b>\$ 233,000</b>	<b>\$ 232,500</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Ambulance and Rescue	\$ 215,650	\$ 228,405	\$ 232,018	\$ 233,000	\$ 209,243	\$ 233,000
<b>Total Expenditures</b>	<b>\$ 215,650</b>	<b>\$ 228,405</b>	<b>\$ 232,018</b>	<b>\$ 233,000</b>	<b>\$ 209,243</b>	<b>\$ 233,000</b>
<b>Income/(Loss) from Operations</b>	<b>\$ 13,116</b>	<b>\$ 2,588</b>	<b>\$ (4,263)</b>	<b>\$ (400)</b>	<b>\$ 23,757</b>	<b>\$ (500)</b>
<b>Fund Balance - Beginning</b>					<b>\$ 18,486</b>	<b>\$ 42,243</b>
<b>Fund Balance - Ending</b>					<b>\$ 42,243</b>	<b>\$ 41,743</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
AMBULANCE AND RESCUE FUND**

**REVENUE**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
<b>REAL PROPERTY TAXES</b>							
05-301-100	Real Estate Taxes - Current YR	\$ 225,677	\$ 228,336	\$ 225,428	\$ 230,000	\$ 230,000	\$ 230,000
05-301-300	Real Estate Taxes - Delinquent	<u>2,551</u>	<u>2,198</u>	<u>1,947</u>	<u>2,000</u>	<u>2,500</u>	<u>2,000</u>
		\$ 228,228	\$ 230,534	\$ 227,375	\$ 232,000	\$ 232,500	\$ 232,000
<b>PENALTIES AND INTEREST</b>							
05-319-100	Penalties and Interest - R.E. Taxes	\$ 295	\$ 287	\$ 244	\$ 400	\$ 300	\$ 300
		\$ 295	\$ 287	\$ 244	\$ 400	\$ 300	\$ 300
<b>INTEREST EARNINGS</b>							
05-341-100	Interest Income	\$ 244	\$ 173	\$ 136	\$ 200	\$ 200	\$ 200
		\$ 244	\$ 173	\$ 136	\$ 200	\$ 200	\$ 200
<b>TOTAL OPERATIONAL REVENUE</b>		<b>\$ 228,767</b>	<b>\$ 230,994</b>	<b>\$ 227,755</b>	<b>\$ 232,600</b>	<b>\$ 233,000</b>	<b>\$ 232,500</b>

**EXPENDITURES**

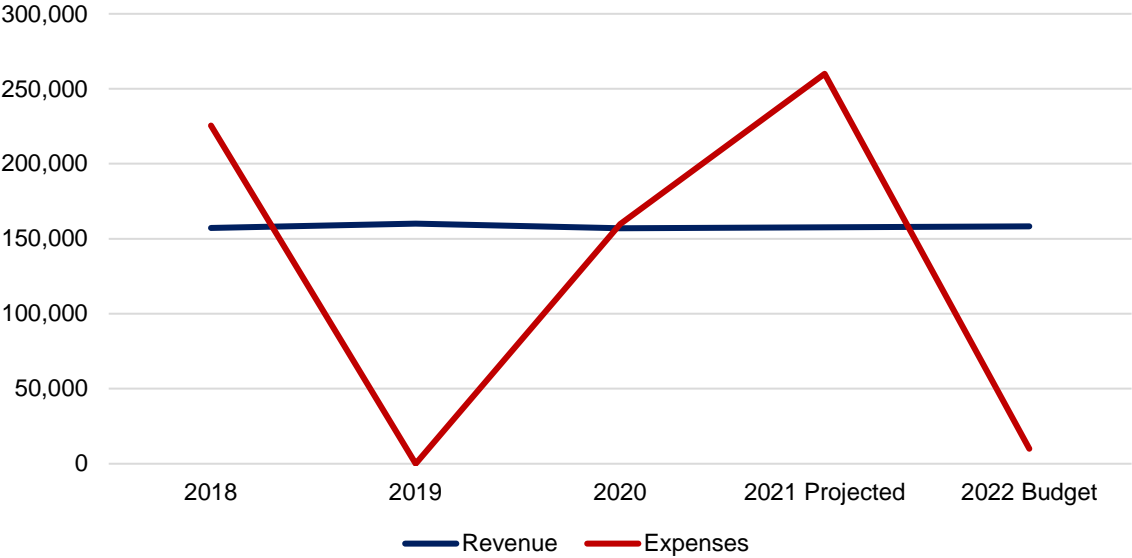
<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
<b>AMBULANCE AND RESCUE</b>							
05-412-540	Contribution To Ambulance	\$ 215,650	\$ 227,905	\$ 230,000	\$ 230,000	\$ 206,243	\$ 230,000
05-483-195	Workers' Compensation	<u>-</u>	<u>500</u>	<u>2,018</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
		\$ 215,650	\$ 228,405	\$ 232,018	\$ 233,000	\$ 209,243	\$ 233,000
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 215,650</b>	<b>\$ 228,405</b>	<b>\$ 232,018</b>	<b>\$ 233,000</b>	<b>\$ 209,243</b>	<b>\$ 233,000</b>

# Road Machinery Fund

## Fund Overview

The Road Machinery Fund is an appropriated special revenue governmental fund designed to provide a consistent pool of funding to replace vehicles in the Department of Public Works. The Road Machinery Fund is funded by a .3 mill (0.03%) Real Estate Tax. These vehicles are used to transport staff and equipment to repair and maintain Township property to ensure quality of life to residents. These vehicles often double as snow plows in the winter. In the event vehicles are funded by grant revenue, this fund may not be utilized every year, as was the case in 2019. For 2021, the Road Machinery Fund was utilized for the purchase of a large dump truck. There is no plan to purchase additional equipment from this fund in 2022, allowing the fund balance to build up for use in another year.

Road Machinery Fund Revenue vs. Expenses  
2018 to Present



## Fund Balance

Expenditures to the Road Machinery Fund fluctuated based upon road machinery needs and earned grants. Typically, funds not used from one year are utilized the following year to fund larger purchases. The Road Machinery Fund is projected to have a 2022 beginning balance of \$173,758.

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
ROAD MACHINERY TAX FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Real Property Taxes	\$ 155,440	\$ 157,152	\$ 155,591	\$ 156,500	\$ 156,500	\$ 156,500
Interest Earnings	1,681	2,943	1,418	1,500	1,080	1,700
<b>Total Revenue</b>	<b>\$ 157,121</b>	<b>\$ 160,095</b>	<b>\$ 157,009</b>	<b>\$ 158,000</b>	<b>\$ 157,580</b>	<b>\$ 158,200</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Public Works	\$ 225,423	\$ -	\$ 159,774	\$ 260,000	\$ 260,000	\$ 10,000
<b>Total Expenditures</b>	<b>\$ 225,423</b>	<b>\$ -</b>	<b>\$ 159,774</b>	<b>\$ 260,000</b>	<b>\$ 260,000</b>	<b>\$ 10,000</b>
<b>Income/(Loss) from Operations</b>	<b>\$ (68,302)</b>	<b>\$ 160,095</b>	<b>\$ (2,765)</b>	<b>\$ (102,000)</b>	<b>\$ (102,420)</b>	<b>\$ 148,200</b>
<b>Fund Balance - Beginning</b>					<b>\$ 276,178</b>	<b>\$ 173,758</b>
<b>Fund Balance - Ending</b>					<b>\$ 173,758</b>	<b>\$ 321,958</b>



**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
ROAD MACHINERY FUND**

**REVENUE**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
<b>REAL PROPERTY TAXES</b>							
06-301-100	Real Estate Taxes - Current YR	\$ 153,695	\$ 155,716	\$ 154,193	\$ 155,000	\$ 154,994	\$ 155,000
06-301-300	Real Estate Taxes - Delinquent	1,745	1,436	1,398	1,500	1,506	1,500
		<u>\$ 155,440</u>	<u>\$ 157,152</u>	<u>\$ 155,591</u>	<u>\$ 156,500</u>	<u>\$ 156,500</u>	<u>\$ 156,500</u>
<b>PENALTIES AND INTEREST</b>							
06-319-100	Penalties and Interest - R.E. Taxes	\$ 202	\$ 254	\$ 109	-	200	200
		<u>\$ 202</u>	<u>\$ 254</u>	<u>\$ 109</u>	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ 200</u>
<b>INTEREST EARNINGS</b>							
06-341-100	Interest Income	\$ 1,479	\$ 2,689	\$ 1,309	\$ 1,500	\$ 880	\$ 1,500
		<u>\$ 1,479</u>	<u>\$ 2,689</u>	<u>\$ 1,309</u>	<u>\$ 1,500</u>	<u>\$ 880</u>	<u>\$ 1,500</u>
<b>TOTAL OPERATIONAL REVENUE</b>		<b>\$ 157,121</b>	<b>\$ 160,095</b>	<b>\$ 157,009</b>	<b>\$ 158,000</b>	<b>\$ 157,580</b>	<b>\$ 158,200</b>

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
<b>PUBLIC WORKS</b>							
06-430-260	Minor Equipment	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
06-430-700	Capital Purchases	225,423	-	159,774	250,000	250,000	-
		<u>\$ 225,423</u>	<u>\$ -</u>	<u>\$ 159,774</u>	<u>\$ 260,000</u>	<u>\$ 260,000</u>	<u>\$ 10,000</u>
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 225,423</b>	<b>\$ -</b>	<b>\$ 159,774</b>	<b>\$ 260,000</b>	<b>\$ 260,000</b>	<b>\$ 10,000</b>

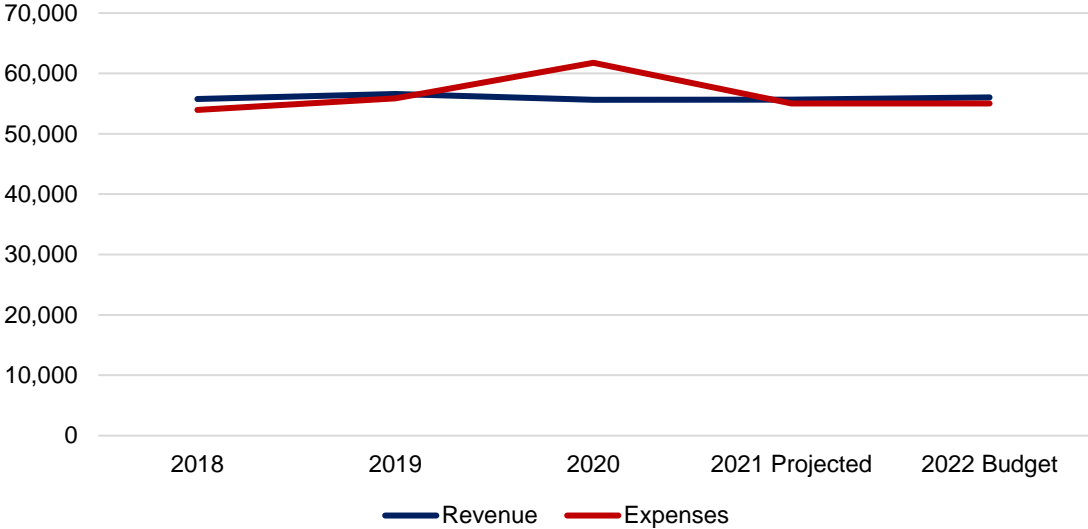
# Fire Hydrant Fund

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## Fund Overview

The Fire Hydrant Fund is an appropriated special revenue governmental fund used to finance the and supply of water to fire hydrants throughout the Township. The Fire Hydrant Fund is funded by a .107 mill (0.0107%) Real Estate Tax. For 2022, the Fire Hydrant Fund is \$55,000.

Fire Hydrant Tax Fund Revenues vs. Expenses  
2018 to Present



## Fund Balance

The Fire Hydrant Fund expenditures consistently reflect the revenues brought in. The projected 2022 beginning balance will be \$14,145 and is not expected to change.

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
FIRE HYDRANT TAX FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Real Property Taxes	\$ 55,439	\$ 56,086	\$ 55,469	\$ 55,500	\$ 55,500	\$ 55,500
Interest Earnings	348	510	164	550	180	550
<b>Total Revenue</b>	<b>\$ 55,786</b>	<b>\$ 56,596</b>	<b>\$ 55,633</b>	<b>\$ 56,050</b>	<b>\$ 55,680</b>	<b>\$ 56,050</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Fire Protection Services	\$ 53,956	\$ 55,848	\$ 61,764	\$ 55,000	\$ 55,000	\$ 55,000
<b>Total Expenditures</b>	<b>\$ 53,956</b>	<b>\$ 55,848</b>	<b>\$ 61,764</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>
<b>Income/(Loss) from Operations</b>	<b>\$ 1,830</b>	<b>\$ 748</b>	<b>\$ (6,131)</b>	<b>\$ 1,050</b>	<b>\$ 680</b>	<b>\$ 1,050</b>
<b>Fund Balance - Beginning</b>					<b>\$ 13,465</b>	<b>\$ 14,145</b>
<b>Fund Balance - Ending</b>					<b>\$ 14,145</b>	<b>\$ 15,195</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
FIRE HYDRANT TAX FUND**

**REVENUE**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
<b>REAL PROPERTY TAXES</b>							
07-301-100	Real Estate Taxes - Current YR	\$ 54,816	\$ 55,539	\$ 55,005	\$ 55,000	\$ 54,960	\$ 55,000
07-301-300	Real Estate Taxes - Delinquent	622	547	464	500	540	500
		\$ 55,439	\$ 56,086	\$ 55,469	\$ 55,500	\$ 55,500	\$ 55,500
<b>PENALTIES AND INTEREST</b>							
07-319-100	Penalties and Interest - R.E. Taxes	\$ 72	\$ 70	\$ 60	\$ 50	\$ 80	\$ 50
		\$ 72	\$ 70	\$ 60	\$ 50	\$ 80	\$ 50
<b>INTEREST EARNINGS</b>							
07-341-100	Interest Income	\$ 275	\$ 440	\$ 105	\$ 500	\$ 100	\$ 500
		\$ 275	\$ 440	\$ 105	\$ 500	\$ 100	\$ 500
	<b>TOTAL OPERATIONAL REVENUE</b>	<b>\$ 55,786</b>	<b>\$ 56,596</b>	<b>\$ 55,633</b>	<b>\$ 56,050</b>	<b>\$ 55,680</b>	<b>\$ 56,050</b>

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
<b>FIRE PROTECTION SERVICES</b>							
07-411-363	Hydrant Service	\$ 53,956	\$ 55,848	\$ 61,764	\$ 55,000	\$ 55,000	\$ 55,000
		\$ 53,956	\$ 55,848	\$ 61,764	\$ 55,000	\$ 55,000	\$ 55,000
	<b>TOTAL OPERATIONAL EXPENDITURES</b>	<b>\$ 53,956</b>	<b>\$ 55,848</b>	<b>\$ 61,764</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>

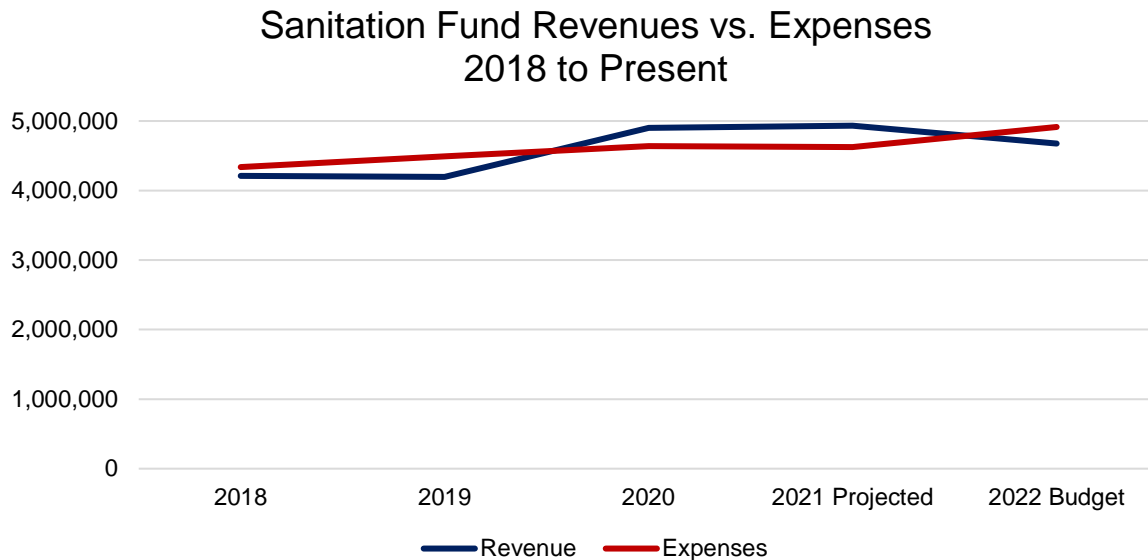
# Sanitation Fund

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## Fund Overview

Revenues in the Sanitation Fund are made up of fees charged to residents for solid waste and recycling services. This is an appropriated general governmental fund. Middletown Township is completing year two of a five-year single-hauler contract with Waste Management, Inc. In 2020, the annual fee to Township residents increased from \$340 to \$401 per household per year until 2024. The Township pays approximately \$4.7 million for trash collection per year. The cost of trash collection services from Waste Management increases each year of the contract, but residents are charged a flat amount during the contract period to provide financial predictability.

In the Township's annual audited financial statements, the Sanitation Fund is combined with the General Fund and does not appear as a standalone fund.



## Fund Balance

Sanitation Fund expenditures typically match the revenue received by residents paying their solid waste and recycling fees. Since residents are charged an averaged amount for solid waste and recycling services over the life of a contract between the Township and the collector, revenue generally remains flat while the contract increases in price each year. This means latter years of a contract (as seen in 2018 and 2019), expenditures outpace revenues as the fund balance is used. The projected 2022 beginning balance is expected to be \$703,945. This fund balance will grow to \$703,945 by the end of 2021 as residents are paying the higher rate of \$401 per year, and while the new contract with Waste Management is in its cheaper years. The fund balance will likely remain stable in 2022, and then decrease in 2023 and 2024 during the most expensive years of the contract with Waste Management.

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
SANITATION FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Interest Earnings	\$ 12,709	\$ 16,022	\$ 2,901	\$ 5,000	\$ 4,500	\$ 5,000
Sanitation	4,199,762	4,180,111	4,899,156	4,669,466	4,928,385	4,669,466
<b>Total Revenue</b>	<b>\$ 4,212,471</b>	<b>\$ 4,196,132</b>	<b>\$ 4,902,057</b>	<b>\$ 4,674,466</b>	<b>\$ 4,932,885</b>	<b>\$ 4,674,466</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Legal Services	\$ (699)	\$ 1,004	\$ 1,081	\$ 2,000	\$ 800	\$ 2,000
Sanitation	4,338,011	4,490,224	4,638,899	4,630,065	4,622,065	4,911,750
Employer Paid Benefits	396	505	490	500	511	500
<b>Total Expenditures</b>	<b>\$ 4,337,709</b>	<b>\$ 4,491,733</b>	<b>\$ 4,640,470</b>	<b>\$ 4,632,565</b>	<b>\$ 4,623,376</b>	<b>\$ 4,914,250</b>
<b>Income/(Loss) from Operations</b>	<b>\$ (125,238)</b>	<b>\$ (295,600)</b>	<b>\$ 261,587</b>	<b>\$ 41,901</b>	<b>\$ 309,509</b>	<b>\$ (239,784)</b>
<b>Fund Balance - Beginning</b>					<b>\$ 394,436</b>	<b>\$ 703,945</b>
<b>Fund Balance - Ending</b>					<b>\$ 703,945</b>	<b>\$ 464,161</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
SANITATION FUND**

**REVENUE**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
<b>INTEREST EARNINGS</b>							
09-341-100	Interest Income	\$ 12,709	\$ 16,022	\$ 2,901	\$ 5,000	\$ 4,500	\$ 5,000
		\$ 12,709	\$ 16,022	\$ 2,901	\$ 5,000	\$ 4,500	\$ 5,000
<b>SANITATION</b>							
09-364-300	Solid Waste Collection Charges	\$ 4,179,601	\$ 4,166,431	\$ 4,890,624	\$ 4,662,066	\$ 4,910,085	\$ 4,662,066
09-364-310	Penalties and Interest	18,748	10,548	7,084	6,000	15,900	6,000
09-364-510	Recycling Revenue	1,413	3,133	1,448	1,400	2,400	1,400
		\$ 4,199,762	\$ 4,180,111	\$ 4,899,156	\$ 4,669,466	\$ 4,928,385	\$ 4,669,466
	<b>TOTAL OPERATIONAL REVENUE</b>	<b>\$ 4,212,471</b>	<b>\$ 4,196,132</b>	<b>\$ 4,902,057</b>	<b>\$ 4,674,466</b>	<b>\$ 4,932,885</b>	<b>\$ 4,674,466</b>

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
<b>LEGAL SERVICES</b>							
09-404-301	General Legal Services	\$ (699)	\$ 1,004	\$ 1,081	\$ 2,000	\$ 800	\$ 2,000
		\$ (699)	\$ 1,004	\$ 1,081	\$ 2,000	\$ 800	\$ 2,000
<b>SANITATION</b>							
09-427-112	Salaries and Wages	\$ 25,476	\$ 26,641	\$ 31,533	\$ 28,000	\$ 28,000	\$ 29,000
09-427-180	Overtime Salaries	2,369	1,380	(1,380)	-	2,000	-
09-427-192	FICA/Medicare	2,094	2,127	2,245	3,000	-	4,000
09-427-196	Medical Insurance	-	-	-	6,000	-	-
09-427-198	Disability Insurance	-	-	-	500	-	-
09-427-199	Group Life Insurance	-	-	-	500	-	-
09-427-340	Advertising and Printing	-	-	9,658	6,000	6,000	13,400
09-427-367	Garbage - Refuse Removal	4,307,821	4,459,987	4,596,740	4,585,965	4,585,965	4,865,250
09-427-450	Contracted Services	252	89	104	100	100	100
		\$ 4,338,011	\$ 4,490,224	\$ 4,638,899	\$ 4,630,065	\$ 4,622,065	\$ 4,911,750
<b>EMPLOYER PAID BENEFITS</b>							
09-483-195	Workers' Compensation	\$ 396	\$ 505	\$ 490	\$ 500	\$ 511	\$ 500
		\$ 396	\$ 505	\$ 490	\$ 500	\$ 511	\$ 500
	<b>TOTAL OPERATIONAL EXPENDITURES</b>	<b>\$ 4,337,709</b>	<b>\$ 4,491,733</b>	<b>\$ 4,640,470</b>	<b>\$ 4,632,565</b>	<b>\$ 4,623,376</b>	<b>\$ 4,914,250</b>



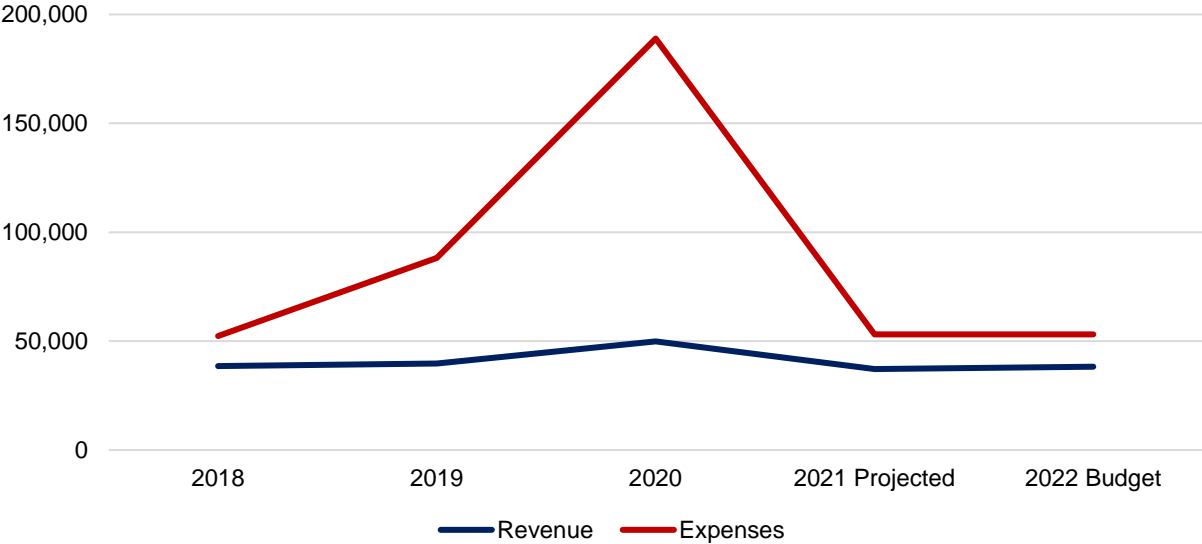
# Middletown Country Club Fund

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## Fund Overview

The Middletown Country Club Fund is an appropriated enterprise fund with revenues generated from the contract between Middletown Township and lessee Agro Golf. Built in 1941, the Country Club was purchased by the Township in 1986 to preserve the property as a recreational asset to the community. While the Township owns the Country Club, the daily operation and management of the facility is handled by Agro Golf. In 2020, the Township spent \$140,000 to restore two greens on the golf course. For 2022, the Middletown Country Club budget will be \$53,000.

Middletown Country Club Revenues vs. Expenses  
2018 to Present



## Fund Balance

The projected 2022 beginning balance is expected to be \$116,053. Since the only budgeted item in 2022 is depreciation expense, the fund balance will remain relatively unchanged.

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
MIDDLETOWN COUNTRY CLUB FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Interest Earnings	\$ 1,802	\$ 2,947	\$ 849	\$ 1,500	\$ 400	\$ 1,500
Rents and Royalties	36,756	36,756	49,006	36,756	36,756	36,756
<b>Total Revenue</b>	<b>\$ 38,558</b>	<b>\$ 39,703</b>	<b>\$ 49,855</b>	<b>\$ 38,256</b>	<b>\$ 37,156</b>	<b>\$ 38,256</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Legal Services	\$ -	\$ -	\$ 408	\$ -	\$ -	\$ -
Participant Recreation	-	36,347	140,050	-	-	-
Depreciation	52,319	51,781	48,466	53,000	53,000	53,000
<b>Total Expenditures</b>	<b>\$ 52,319</b>	<b>\$ 88,129</b>	<b>\$ 188,924</b>	<b>\$ 53,000</b>	<b>\$ 53,000</b>	<b>\$ 53,000</b>
<b>Income/(Loss) from Operations</b>	<b>\$ (13,761)</b>	<b>\$ (48,426)</b>	<b>\$ (139,069)</b>	<b>\$ (14,744)</b>	<b>\$ (15,844)</b>	<b>\$ (14,744)</b>
<b>Cash Balance - Beginning</b>					<b>\$ 131,897</b>	<b>\$ 116,053</b>
<b>Cash Balance - Ending</b>					<b>\$ 116,053</b>	<b>\$ 101,309</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
MIDDLETOWN COUNTRY CLUB**

**REVENUE**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
<b>INTEREST EARNINGS</b>							
10-341-100	Interest Income	\$ 1,802	\$ 2,947	\$ 849	\$ 1,500	\$ 400	\$ 1,500
		\$ 1,802	\$ 2,947	\$ 849	\$ 1,500	\$ 400	\$ 1,500
<b>RENTS AND ROYALTIES</b>							
10-342-510	Rent - Other	\$ 36,756	\$ 36,756	\$ 49,006	\$ 36,756	\$ 36,756	\$ 36,756
		\$ 36,756	\$ 36,756	\$ 49,006	\$ 36,756	\$ 36,756	\$ 36,756
	<b>TOTAL OPERATIONAL REVENUE</b>	<b>\$ 38,558</b>	<b>\$ 39,703</b>	<b>\$ 49,855</b>	<b>\$ 38,256</b>	<b>\$ 37,156</b>	<b>\$ 38,256</b>

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
<b>LEGAL SERVICES</b>							
10-404-301	General Legal Services	\$ -	\$ -	\$ 408	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ 408	\$ -	\$ -	\$ -
<b>PARTICIPANT RECREATION</b>							
10-452-112	Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-452-192	FICA/Medicare	-	-	-	-	-	-
10-452-700	Capital Construction	-	36,347	140,050	-	-	-
		\$ -	\$ 36,347	\$ 140,050	\$ -	\$ -	\$ -
<b>DEPRECIATION EXPENSE</b>							
10-493-800	Depreciation Expense	\$ 52,319	\$ 51,781	\$ 48,466	\$ 53,000	\$ 53,000	\$ 53,000
		\$ 52,319	\$ 51,781	\$ 48,466	\$ 53,000	\$ 53,000	\$ 53,000
	<b>TOTAL OPERATIONAL EXPENDITURES</b>	<b>\$ 52,319</b>	<b>\$ 88,129</b>	<b>\$ 188,924</b>	<b>\$ 53,000</b>	<b>\$ 53,000</b>	<b>\$ 53,000</b>

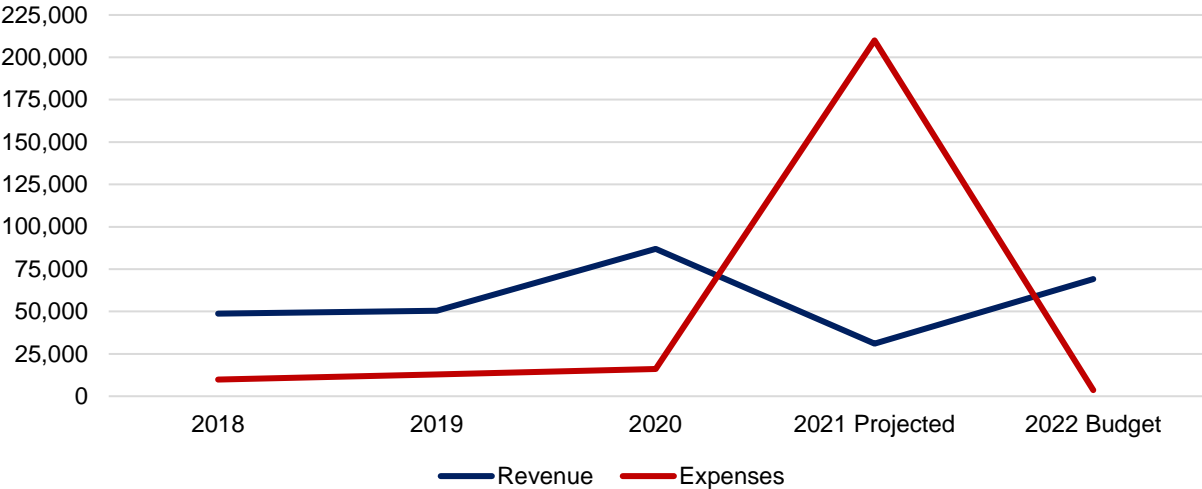
# Farm Fund

## Fund Overview

The Farm Fund is an appropriated enterprise fund dealing with the operation of the Township-owned Styer Orchard and farm market on the property. The orchard and market were purchased from the Styer family in 1997 to preserve the property as an agricultural and cultural asset to the community. The Township has always leased operations of the orchard and farm market to two separate private parties. Lease agreements with both operators were set to expire in 2020, with short-term extensions made amid the COVID-19 pandemic.

Wanting to preserve the local gem for the next generation, the Board of Supervisors envisioned running the property as Pop Styer originally did—a single operation. Upon reviewing proposals by both incumbents, the Board of Supervisors entered into a lease for the entire operation with the incumbent orchard operator. Farm Fund revenue, comprised primarily of rent from both elements of the property, was lower in 2021 due to the temporary vacancy of the farm market. Similarly, expenditures are higher due to necessary improvements made to the farm market, which was in an extreme state of disrepair. Rent payments will be considerably higher in 2022 and beyond under the new lease agreements, which gradually increase over time.

Farm Fund Revenues vs. Expenses  
2018 to Present



## Fund Balance

Revenues from the Farm Fund typically go straight to the fund balance. The one-time improvements made in 2021 were financed entirely by the existing fund balance, which consisted of past proceeds from the property. The projected 2022 beginning fund balance is expected to be \$52,449 with few expenditures planned.

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
FARM FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Interest Earnings	\$ 1,058	\$ 2,016	\$ 855	\$ 1,000	\$ 500	\$ 1,000
Rents and Royalties	47,700	48,400	48,400	48,400	30,533	68,200
Miscellaneous Revenue	-	-	37,703	-	-	-
<b>Total Revenue</b>	<b>\$ 48,759</b>	<b>\$ 50,416</b>	<b>\$ 86,958</b>	<b>\$ 49,400</b>	<b>\$ 31,033</b>	<b>\$ 69,200</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Legal Services	\$ 34	\$ 3,036	\$ 6,231	\$ 1,000	\$ 20,000	\$ 1,000
Buildings and Facilities Maintenance	9,859	9,892	9,843	2,600	190,000	2,600
<b>Total Expenditures</b>	<b>\$ 9,893</b>	<b>\$ 12,928</b>	<b>\$ 16,074</b>	<b>\$ 3,600</b>	<b>\$ 210,000</b>	<b>\$ 3,600</b>
<b>Income/(Loss) from Operations</b>	<b>\$ 38,865</b>	<b>\$ 37,488</b>	<b>\$ 70,884</b>	<b>\$ 45,800</b>	<b>\$ (178,967)</b>	<b>\$ 65,600</b>
<b>Cash Balance - Beginning</b>				<b>\$ 231,416</b>	<b>\$ 52,449</b>	<b>\$ 52,449</b>
<b>Cash Balance - Ending</b>					<b>\$ 52,449</b>	<b>\$ 118,049</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
FARM FUND**

**REVENUE**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
<b>INTEREST EARNINGS</b>							
11-341-100	Interest Income	\$ 1,058	\$ 2,016	\$ 855	\$ 1,000	\$ 500	\$ 1,000
		\$ 1,058	\$ 2,016	\$ 855	\$ 1,000	\$ 500	\$ 1,000
<b>RENTS AND ROYALTIES</b>							
11-342-500	Rent	\$ 7,700	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400
11-342-510	Rent	40,000	40,000	40,000	40,000	22,133	59,800
		\$ 47,700	\$ 48,400	\$ 48,400	\$ 48,400	\$ 30,533	\$ 68,200
<b>MISCELLANEOUS REVENUE</b>							
11-389-100	Miscellaneous	\$ -	\$ -	\$ 37,703	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ 37,703	\$ -	\$ -	\$ -
<b>TOTAL OPERATIONAL REVENUE</b>		<b>\$ 48,759</b>	<b>\$ 50,416</b>	<b>\$ 86,958</b>	<b>\$ 49,400</b>	<b>\$ 31,033</b>	<b>\$ 69,200</b>

**EXPENDITURES**

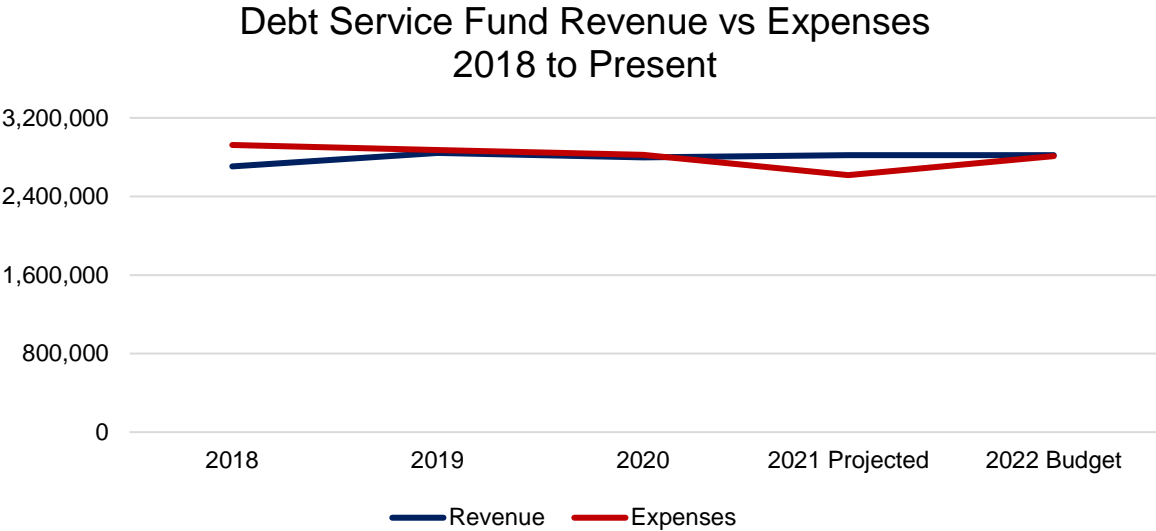
<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
<b>LEGAL SERVICES</b>							
11-404-301	General Legal Services	\$ 34	\$ 3,036	\$ 6,231	\$ 1,000	\$ 20,000	\$ 1,000
		\$ 34	\$ 3,036	\$ 6,231	\$ 1,000	\$ 20,000	\$ 1,000
<b>BUILDINGS AND FACILITY MAINTENANCE</b>							
11-454-220	Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -
11-454-360	Utilities	547	575	575	600	5,000	600
11-454-370	Repair and Maintenance	47	49	-	1,000	90,000	1,000
11-454-450	Contracted Services	297	300	300	1,000	80,000	1,000
11-454-800	Depreciation Expense	8,968	8,968	8,968	-	-	-
		\$ 9,859	\$ 9,892	\$ 9,843	\$ 2,600	\$ 190,000	\$ 2,600
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 9,893</b>	<b>\$ 12,928</b>	<b>\$ 16,074</b>	<b>\$ 3,600</b>	<b>\$ 210,000</b>	<b>\$ 3,600</b>

# Debt Service Fund

## Fund Overview

The Debt Service Fund pays off the Township’s debt, including principal (the original amount of the loan) plus interest, funded by a 5.145 mill (0.5145%) Real Estate Tax. This is an appropriated major special revenue governmental fund. Debt is incurred whenever the Township needs additional funding to offset major capital projects (such as road improvements), or to refinance existing debts, as was done in 2021.

The most common form of debt is through issuance of bonds. A general obligation bond was issued in January 2020 in the amount of \$13,895,000, more than \$10 million of which was used to pay off general obligation bonds from 2012 and 2014. This borrowing was structured to keep the Township’s debt service payments consistent to prior years. In 2021, the Township issued a new general obligation bond in the amount of \$6,260,000 to refinance a 2016 bond. No additional funds were borrowed in 2021. This provided a total savings of \$294,000 over the 7-year payment schedule. Detailed debt service schedules are available under the “Debt” section of this document.



## Fund Balance

The fund balance of the Debt Service Fund has been slowly utilized to submit payments early on the County Radio municipal note, reflected in several years of expenditures exceeding revenues, the last payment of which was made in 2019. Now that the municipal note has been paid off, expenditures will drop and the fund balance will begin to grow again. The projected 2022 beginning balance is expected to be \$372,978.

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
DEBT SERVICE FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Real Property Taxes	\$ 2,692,202	\$ 2,696,055	\$ 2,663,931	\$ 2,683,000	\$ 2,683,000	\$ 2,683,000
Interest Earnings	13,767	17,347	5,687	11,000	6,900	11,000
<b>Total Operational Revenue</b>	<b>\$ 2,705,969</b>	<b>\$ 2,713,402</b>	<b>\$ 2,669,618</b>	<b>\$ 2,694,000</b>	<b>\$ 2,689,900</b>	<b>\$ 2,694,000</b>
Interfund Transfers	-	129,600	127,200	129,500	129,500	127,600
<b>Total Revenue</b>	<b>\$ 2,705,969</b>	<b>\$ 2,843,002</b>	<b>\$ 2,796,818</b>	<b>\$ 2,823,500</b>	<b>\$ 2,819,400</b>	<b>\$ 2,821,600</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Public Safety	-	780	-	-	-	-
Debt Principal	2,282,440	2,309,993	2,217,174	2,125,200	1,885,200	2,063,350
Debt Interest	639,223	560,178	604,266	698,150	729,361	743,975
Fiscal Agent Fees	2,340	1,560	780	2,500	2,500	2,500
<b>Total Expenditures</b>	<b>\$ 2,924,003</b>	<b>\$ 2,872,511</b>	<b>\$ 2,822,220</b>	<b>\$ 2,825,850</b>	<b>\$ 2,617,061</b>	<b>\$ 2,809,825</b>
<b>Income/(Loss) from Operations</b>	<b>\$ (218,034)</b>	<b>\$ (29,510)</b>	<b>\$ (25,402)</b>	<b>\$ (2,350)</b>	<b>\$ 202,339</b>	<b>\$ 11,775</b>
<b>Fund Balance - Beginning</b>					<b>\$ 170,639</b>	<b>\$ 372,978</b>
<b>Fund Balance - Ending</b>					<b>\$ 372,978</b>	<b>\$ 384,753</b>



**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
DEBT SERVICE FUND**

**REVENUE**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
<b>REAL PROPERTY TAXES</b>							
23-301-100	Real Estate Taxes - Current YR	\$ 2,662,317	\$ 2,670,308	\$ 2,641,120	\$ 2,658,000	\$ 2,657,000	\$ 2,658,000
23-301-300	Real Estate Taxes - Delinquent	29,884	25,747	22,811	25,000	26,000	25,000
		<u>\$ 2,692,202</u>	<u>\$ 2,696,055</u>	<u>\$ 2,663,931</u>	<u>\$ 2,683,000</u>	<u>\$ 2,683,000</u>	<u>\$ 2,683,000</u>
<b>PENALTIES AND INTEREST</b>							
23-319-100	Penalties and Interest - R.E. Taxes	\$ 3,460	\$ 3,356	\$ 2,858	\$ 3,000	\$ 3,500	\$ 3,000
		<u>\$ 3,460</u>	<u>\$ 3,356</u>	<u>\$ 2,858</u>	<u>\$ 3,000</u>	<u>\$ 3,500</u>	<u>\$ 3,000</u>
<b>INTEREST EARNINGS</b>							
23-341-100	Interest Income	\$ 10,307	\$ 13,991	\$ 2,829	\$ 8,000	\$ 3,400	\$ 8,000
		<u>\$ 10,307</u>	<u>\$ 13,991</u>	<u>\$ 2,829</u>	<u>\$ 8,000</u>	<u>\$ 3,400</u>	<u>\$ 8,000</u>
<b>TOTAL OPERATIONAL REVENUE</b>		<b>\$ 2,705,969</b>	<b>\$ 2,713,402</b>	<b>\$ 2,669,618</b>	<b>\$ 2,694,000</b>	<b>\$ 2,689,900</b>	<b>\$ 2,694,000</b>
<b>INTERFUND TRANSFERS</b>							
23-392-002	Transfer from Street Lighting Fund	\$ -	\$ 129,600	\$ 127,200	\$ 129,500	\$ 129,500	\$ 127,600
		<u>\$ -</u>	<u>\$ 129,600</u>	<u>\$ 127,200</u>	<u>\$ 129,500</u>	<u>\$ 129,500</u>	<u>\$ 127,600</u>
<b>TOTAL REVENUE WITH TRANSFERS</b>		<b>\$ 2,705,969</b>	<b>\$ 2,843,002</b>	<b>\$ 2,796,818</b>	<b>\$ 2,823,500</b>	<b>\$ 2,819,400</b>	<b>\$ 2,821,600</b>

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
<b>PUBLIC SAFETY</b>							
23-418-480	Miscellaneous	\$ -	\$ 780	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ 780</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>DEBT PRINCIPLE</b>							
23-471-100	General Obligation Bond	\$ 2,095,000	\$ 2,170,000	\$ 2,115,000	\$ 2,020,000	\$ 1,780,000	\$ 1,955,000
23-471-400	General Obligation Notes	187,440	139,993	102,174	105,200	105,200	108,350
		<u>\$ 2,282,440</u>	<u>\$ 2,309,993</u>	<u>\$ 2,217,174</u>	<u>\$ 2,125,200</u>	<u>\$ 1,885,200</u>	<u>\$ 2,063,350</u>
<b>DEBT INTEREST</b>							
23-472-100	General Obligation Bond	\$ 600,130	\$ 527,630	\$ 577,032	\$ 673,850	\$ 705,061	\$ 724,725
23-472-400	General Obligation Notes	39,093	32,548	27,234	24,300	24,300	19,250
		<u>\$ 639,223</u>	<u>\$ 560,178</u>	<u>\$ 604,266</u>	<u>\$ 698,150</u>	<u>\$ 729,361</u>	<u>\$ 743,975</u>
<b>FISCAL AGENT FEES</b>							
23-475-000	Fiscal Agent Fees	\$ 2,340	\$ 1,560	\$ 780	\$ 2,500	\$ 2,500	\$ 2,500
		<u>\$ 2,340</u>	<u>\$ 1,560</u>	<u>\$ 780</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 2,924,003</b>	<b>\$ 2,872,511</b>	<b>\$ 2,822,220</b>	<b>\$ 2,825,850</b>	<b>\$ 2,617,061</b>	<b>\$ 2,809,825</b>

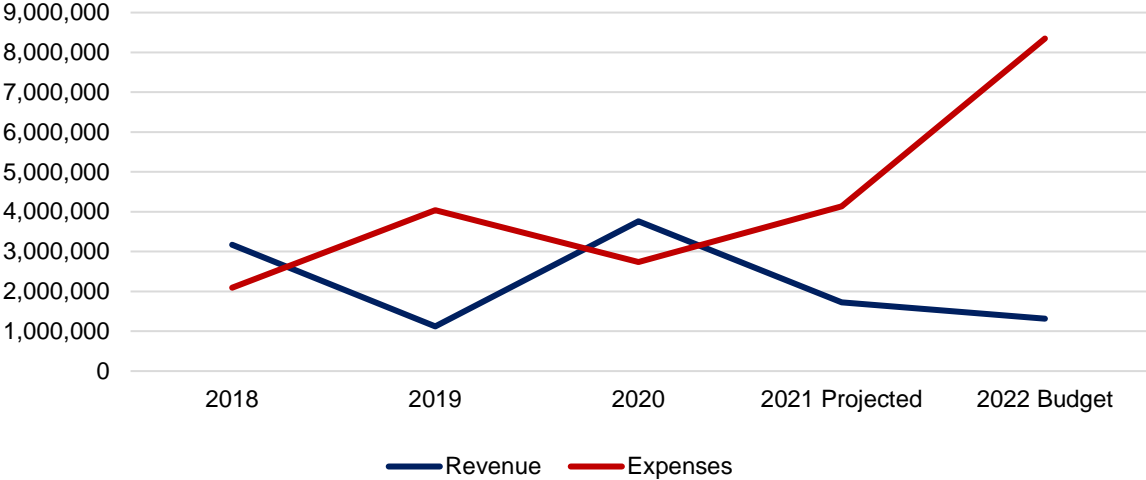
# Capital Fund

## Fund Overview

The Capital Fund proposes \$8,348,500 in capital projects for 2022. Anticipated grant revenue will offset these expenses along with a \$1,000,000 transfer from the General Fund in 2021 and a \$1,000,000 planned transfer from the Investment fund in 2022. Grants are not added to the budget until they are awarded. This is an appropriated major special revenue governmental fund. A schedule of specific projects proposed with detailed descriptions can be found at the “Capital Improvement Plan” tab. This plan provides estimated capital needs and associated cost projections for the coming five years, with greater detail for upcoming projects. In 2020, the Townships scaled back planned projects in an effort to cut costs and prioritize infrastructure improvements, while in 2021 supply chain delays caused many projects to start off slow or get stalled.

The Capital Fund does not have a dedicated revenue source and is funded year to year by interfund transfers and grant revenues. The proceeds of the 2020 general obligation bond reside in the Capital Fund and will be expended as projects occur. A breakdown of projects planned from this bond issuance is detailed in the “Debt” section of this document.

Capital Fund Revenues vs. Expenses  
2018 to Present



## Fund Balance

The fund balance of the Capital Fund fluctuated significantly based upon interfund transfers and earned grant revenue. The graph reflects a significant amount of the fund balance being used in 2022 since unearned potential grant revenue has not been accounted for. The projected 2022 beginning fund balance is expected to be \$5,489,463.

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
CAPITAL FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Interest Earnings	69,940	109,227	36,903	40,000	10,000	40,000
State Operating and Capital Grants	15,734	59,651	32,617	-	-	-
Local Operating and Capital Grants	248,796	931,187	654,128	285,000	128,647	275,000
Contributions from Private Sources	140,950	22,040	18,848	-	17,549	-
All Other	72,986	-	41,967	-	163,317	-
<b>Total Operating Revenue</b>	<b>\$ 548,405</b>	<b>\$ 1,122,105</b>	<b>\$ 784,462</b>	<b>\$ 325,000</b>	<b>\$ 319,513</b>	<b>\$ 315,000</b>
Interfund Transfers	\$ 2,500,000	\$ -	\$ -	\$ 390,000	\$ 1,300,000	\$ 1,000,000
Other Financing Sources	125,535	-	2,976,019	-	106,232	-
<b>Total Revenue</b>	<b>\$ 3,173,941</b>	<b>\$ 1,122,105</b>	<b>\$ 3,760,481</b>	<b>\$ 715,000</b>	<b>\$ 1,725,745</b>	<b>\$ 1,315,000</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Executive	\$ 50,425	\$ 79,642	\$ 65,359	\$ 40,000	\$ 71,777	\$ 40,000
Legal Services	5,040	-	-	-	-	-
Information Technology	126,383	168,162	208,061	165,000	115,165	187,500
Engineering Services	392,493	52,341	32,148	-	-	-
Buildings and Grounds	136,647	30,069	186,103	157,000	286,096	1,552,000
Police Services	222,168	406,630	385,469	341,200	280,239	262,500
Fire Protection Services	168,595	285,268	58,549	116,000	135,959	16,000
Building and Zoning	99,497	29,998	-	-	-	40,000
Emergency Services	-	-	7,500	-	-	-
Public Works	801,677	2,007,440	1,502,462	5,054,500	2,472,528	5,582,500
Recreation Administration	44,737	969,889	275,989	879,000	642,151	668,000
All Other	45,828	13,610	12,475	8,000	132,171	-
<b>Total Expenditures</b>	<b>\$ 2,093,488</b>	<b>\$ 4,043,049</b>	<b>\$ 2,734,115</b>	<b>\$ 6,760,700</b>	<b>\$ 4,136,086</b>	<b>\$ 8,348,500</b>
<b>Income/(Loss) from Operations</b>	<b>\$ 1,080,452</b>	<b>\$ (2,920,945)</b>	<b>\$ 1,026,366</b>	<b>\$ (6,045,700)</b>	<b>\$ (2,410,341)</b>	<b>\$ (7,033,500)</b>
<b>Fund Balance - Beginning</b>					<b>\$ 7,899,804</b>	<b>\$ 5,489,463</b>
<b>Fund Balance - Ending</b>					<b>\$ 5,489,463</b>	<b>\$ (1,544,037)</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
CAPITAL FUND**

**REVENUE**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 PROJECTION	2022 BUDGET
<b>INTEREST EARNINGS</b>							
30-341-100	Interest Income	\$ 69,940	\$ 109,227	\$ 36,903	\$ 40,000	\$ 10,000	\$ 40,000
		\$ 69,940	\$ 109,227	\$ 36,903	\$ 40,000	\$ 10,000	\$ 40,000
<b>STATE OPERATING &amp; CAPITAL GRANTS</b>							
30-354-010	General Government	\$ 15,734	\$ 59,651	\$ 32,617	\$ -	\$ -	\$ -
		\$ 15,734	\$ 59,651	\$ 32,617	\$ -	\$ -	\$ -
<b>LOCAL GOVERNMENT CAPITAL AND OPERATING GRANTS</b>							
30-357-010	General Government	\$ -	\$ 484,157	\$ 271,859	\$ 10,000	\$ 9,000	\$ -
30-357-020	Public Safety	\$ 139,043	\$ 149,031	\$ 238,593	\$ -	\$ 119,647	\$ -
30-357-030	Highway and Streets	\$ 83,609	\$ -	\$ 101,436	\$ 275,000	\$ -	\$ 275,000
30-357-040	Fire Protection Services	\$ 26,144	\$ 297,999	\$ 42,240	\$ -	\$ -	\$ -
		\$ 248,796	\$ 931,187	\$ 654,128	\$ 285,000	\$ 128,647	\$ 275,000
<b>CONTRIBUTIONS FROM PRIVATE SOURCES</b>							
30-387-100	Contributions and Donations	\$ 140,950	\$ 22,040	\$ 18,848	\$ -	\$ 17,549	\$ -
		\$ 140,950	\$ 22,040	\$ 18,848	\$ -	\$ 17,549	\$ -
<b>ALL OTHER</b>							
30-361-100	General Government	\$ 54,514	\$ -	\$ 40,835	\$ -	\$ -	\$ -
30-383-200	Fee in Lieu of	\$ 18,472	\$ -	\$ -	\$ -	\$ -	\$ -
30-389-100	Miscellaneous	\$ -	\$ -	\$ 1,132	\$ -	\$ 163,317	\$ -
		\$ 72,986	\$ -	\$ 41,967	\$ -	\$ 163,317	\$ -
	<b>TOTAL OPERATIONAL REVENUE</b>	\$ 548,405	\$ 1,122,105	\$ 784,462	\$ 325,000	\$ 319,513	\$ 315,000
<b>INTERFUND TRANSFERS</b>							
30-392-001	Transfer from General Fund	\$ 2,500,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -
30-392-002	Transfer from Street Lighting Tax Fund	\$ -	\$ -	\$ -	\$ 390,000	\$ 300,000	\$ -
30-392-030	Transfer from Investment Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
		\$ 2,500,000	\$ -	\$ -	\$ 390,000	\$ 1,300,000	\$ 1,000,000
<b>OTHER FINANCING SOURCES</b>							
30-393-100	G.O. Bond and Note Proceeds	\$ 125,535	\$ -	\$ 2,976,019	\$ -	\$ 106,232	\$ -
30-393-200	Premiums on Bonds Sold	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 125,535	\$ -	\$ 2,976,019	\$ -	\$ 106,232	\$ -
	<b>TOTAL REVENUE WITH TRANSFERS</b>	\$ 3,173,941	\$ 1,122,105	\$ 3,760,481	\$ 715,000	\$ 1,725,745	\$ 1,315,000

**EXPENDITURES**

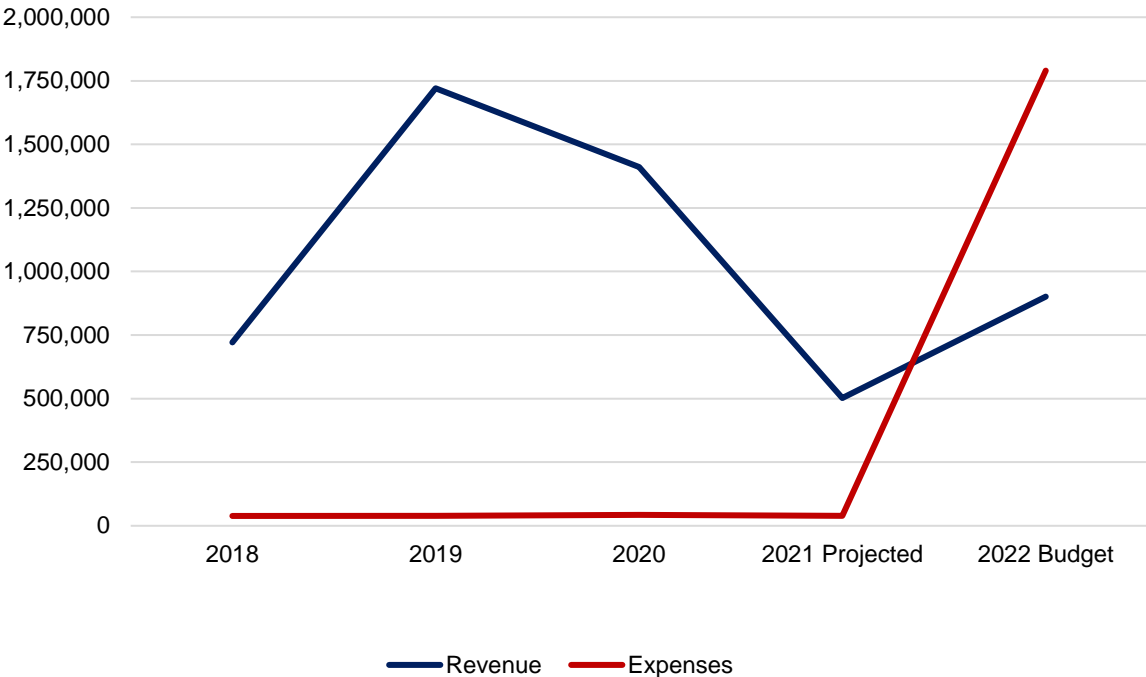
ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 PROJECTION	2022 BUDGET
<b>EXECUTIVE</b>							
30-401-450	Contracted Services	\$ 36,000	\$ 37,800	\$ 34,650	\$ 40,000	\$ 40,000	\$ 40,000
30-401-700	Capital Purchases	\$ 14,425	\$ 41,842	\$ 30,709	\$ -	\$ 31,777	\$ -
		\$ 50,425	\$ 79,642	\$ 65,359	\$ 40,000	\$ 71,777	\$ 40,000
<b>LEGAL SERVICES</b>							
30-404-301	General Legal Services	\$ 5,040	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 5,040	\$ -	\$ -	\$ -	\$ -	\$ -
<b>INFORMATION TECHNOLOGY</b>							
30-407-700	Capital Purchases	\$ 126,383	\$ 168,162	\$ 208,061	\$ 165,000	\$ 115,165	\$ 187,500
		\$ 126,383	\$ 168,162	\$ 208,061	\$ 165,000	\$ 115,165	\$ 187,500
<b>ENGINEERING SERVICES</b>							
30-408-313	General Engineering	\$ 392,493	\$ 52,341	\$ 32,148	\$ -	\$ -	\$ -
		\$ 392,493	\$ 52,341	\$ 32,148	\$ -	\$ -	\$ -
<b>BUILDINGS AND GROUNDS</b>							
30-409-450	Contracted Services	\$ 105,420	\$ -	\$ -	\$ -	\$ -	\$ -
30-409-700	Capital Purchases	\$ 31,227	\$ 30,069	\$ 186,103	\$ 157,000	\$ 286,096	\$ 1,552,000
		\$ 136,647	\$ 30,069	\$ 186,103	\$ 157,000	\$ 286,096	\$ 1,552,000
<b>POLICE SERVICES</b>							
30-410-700	Capital Purchases	\$ 222,168	\$ 406,630	\$ 385,469	\$ 341,200	\$ 280,239	\$ 262,500
		\$ 222,168	\$ 406,630	\$ 385,469	\$ 341,200	\$ 280,239	\$ 262,500
<b>FIRE PROTECTION SERVICES</b>							
30-411-700	Capital Purchases	\$ 168,595	\$ 285,268	\$ 58,549	\$ 116,000	\$ 135,959	\$ 16,000
		\$ 168,595	\$ 285,268	\$ 58,549	\$ 116,000	\$ 135,959	\$ 16,000
<b>BUILDING AND ZONING</b>							
30-413-700	Capital Purchases	\$ 99,497	\$ 29,998	\$ -	\$ -	\$ -	\$ 40,000
		\$ 99,497	\$ 29,998	\$ -	\$ -	\$ -	\$ 40,000
<b>EMERGENCY SERVICES</b>							
30-415-700	COVID Expenses	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ -
<b>PUBLIC WORKS</b>							
30-430-700	Capital Purchases	\$ 760,846	\$ 1,978,887	\$ 1,378,223	\$ 3,864,500	\$ 1,872,528	\$ 4,332,500
		\$ 760,846	\$ 1,978,887	\$ 1,378,223	\$ 3,864,500	\$ 1,872,528	\$ 4,332,500
<b>STORM SEWERS AND DRAINS</b>							
30-436-700	Capital Purchases	\$ 40,830	\$ 28,553	\$ 124,239	\$ 1,190,000	\$ 600,000	\$ 1,250,000
		\$ 40,830	\$ 28,553	\$ 124,239	\$ 1,190,000	\$ 600,000	\$ 1,250,000
<b>RECREATION ADMINISTRATION</b>							
30-451-450	Contracted Services	\$ -	\$ 220	\$ -	\$ -	\$ -	\$ -
30-451-700	Capital Purchases	\$ 44,737	\$ 969,669	\$ 275,989	\$ 879,000	\$ 642,151	\$ 668,000
		\$ 44,737	\$ 969,889	\$ 275,989	\$ 879,000	\$ 642,151	\$ 668,000
<b>ALL OTHER</b>							
30-439-700	Capital Purchases	\$ 23,317	\$ -	\$ -	\$ -	\$ -	\$ -
30-454-220	Operating Supplies	\$ 5,778	\$ -	\$ -	\$ -	\$ -	\$ -
30-454-700	Capital Purchases	\$ 16,733	\$ -	\$ -	\$ -	\$ -	\$ -
30-471-000	Debt Principal	\$ -	\$ 11,828	\$ 10,685	\$ 6,500	\$ 6,743	\$ -
30-472-000	Debt Interest	\$ -	\$ 1,782	\$ (83,434)	\$ 1,500	\$ 1,196	\$ -
30-475-901	Bond Issuance Cost	\$ -	\$ -	\$ 85,224	\$ -	\$ 124,232	\$ -
		\$ 45,828	\$ 13,610	\$ 12,475	\$ 8,000	\$ 132,171	\$ -
	<b>TOTAL OPERATIONAL EXPENDITURES</b>	\$ 2,093,488	\$ 4,043,049	\$ 2,734,115	\$ 6,760,700	\$ 4,136,086	\$ 8,348,500

# Investment Fund

## Fund Overview

In 2002, the Township’s water and sewer facilities were sold to the Bucks County Water and Sewer Authority for \$40 million. This \$40 million is now held in the Investment Fund, an appropriated major special revenue governmental fund. This \$40 million is restricted and may only be used to generate interest through investment. Investment income typically comes from certificates of deposit and fixed income securities, primarily US Treasury Bills. Investment income from the Investment Fund may be transferred to other funds as needed.

Investment Fund Revenues vs. Expenses  
2018 to Present



## Fund Balance

The fund balance of the Investment Fund reflects the \$40 million principal, and any earned interest that has not been transferred to another fund. A transfer of \$1,000,000 will be made to the Capital Fund for planned projects in 2022 as well as a \$750,000 transfer to the Fire Protection Tax fund to implement the Fire Services Study that was conducted in 2021. An originally-planned transfer of \$1,000,000 from the Investment Fund to the General Fund was not needed as anticipated. The projected 2022 beginning fund balance is expected to be \$44,989,032.

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
INVESTMENT FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Interest Earnings	\$ 720,636	\$ 1,720,562	\$ 1,411,457	\$ 900,500	\$ 502,400	\$ 901,000
<b>Total Operational Revenue</b>	<b>\$ 720,636</b>	<b>\$ 1,720,562</b>	<b>\$ 1,411,457</b>	<b>\$ 900,500</b>	<b>\$ 502,400</b>	<b>\$ 901,000</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Fiscal Agent Fees	\$ 38,686	\$ 39,151	\$ 42,815	\$ 40,000	\$ 39,713	\$ 40,000
<b>Total Operating Expenditures</b>	<b>\$ 38,686</b>	<b>\$ 39,151</b>	<b>\$ 42,815</b>	<b>\$ 40,000</b>	<b>\$ 39,713</b>	<b>\$ 40,000</b>
Interfund Transfers	\$ -	\$ -	\$ -	\$ 1,110,000	\$ -	\$ 1,750,000
<b>Total Expenditures</b>	<b>\$ 38,686</b>	<b>\$ 39,151</b>	<b>\$ 42,815</b>	<b>\$ 1,150,000</b>	<b>\$ 39,713</b>	<b>\$ 1,790,000</b>
<b>Income/(Loss) from Operations</b>	<b>\$ 681,950</b>	<b>\$ 1,681,410</b>	<b>\$ 1,368,642</b>	<b>\$ (249,500)</b>	<b>\$ 462,687</b>	<b>\$ (889,000)</b>
<b>Fund Balance - Beginning</b>					<b>\$ 44,526,345</b>	<b>\$ 44,989,032</b>
<b>Fund Balance - Ending</b>					<b>\$ 44,989,032</b>	<b>\$ 44,100,032</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
INVESTMENT FUND**

**REVENUE**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
<b>INTEREST EARNINGS</b>							
32-341-100	Interest Income	\$ 948,169	\$ 1,121,987	\$ 969,082	\$ 900,000	\$ 500,000	\$ 900,000
32-341-400	Penalties and Interest	1,786	934	1,078	500	2,400	1,000
32-341-500	Gain (Loss) On Investments	(229,320)	597,640	440,056	-	-	-
32-395-000	Refund on Prior Year Expenditures	-	-	1,241	-	-	-
	<b>TOTAL OPERATIONAL REVENUE</b>	<b>\$ 720,636</b>	<b>\$ 1,720,562</b>	<b>\$ 1,411,457</b>	<b>\$ 900,500</b>	<b>\$ 502,400</b>	<b>\$ 901,000</b>

**EXPENDITURES**

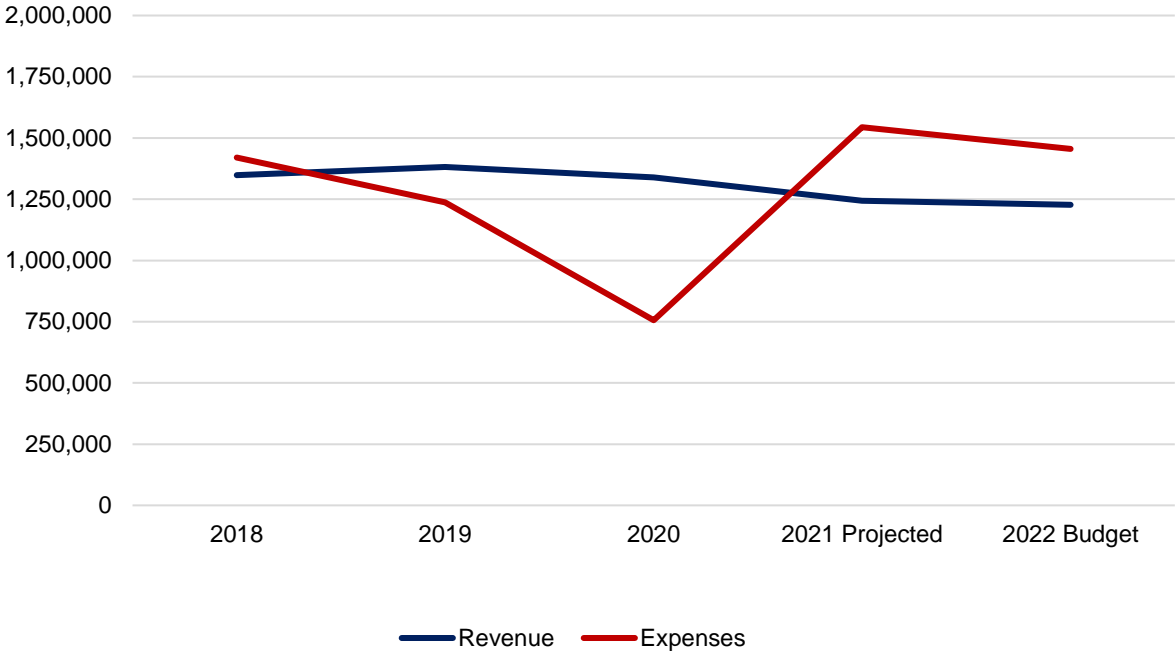
<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
<b>FISCAL AGENT FEES</b>							
32-475-317	Administration Fees	\$ 39,260	\$ 39,295	\$ 43,225	\$ 40,000	\$ 40,000	\$ 40,000
	<b>TOTAL OPERATIONAL EXPENDITURES</b>	<b>\$ 39,260</b>	<b>\$ 39,295</b>	<b>\$ 43,225</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>
<b>INTERFUND TRANSFERS</b>							
32-492-950	Transfer to General Fund	\$ -	\$ -	\$ -	\$ 1,110,000	\$ -	\$ -
32-492-952	Transfer to Fire Protection	-	-	-	-	-	750,000
32-492-958	Transfer to Capital Fund	-	-	-	-	-	1,000,000
		\$ -	\$ -	\$ -	\$ 1,110,000	\$ -	\$ 1,750,000
<b>ALL OTHER</b>							
32-404-301	General Legal	\$ (574)	\$ (144)	\$ (410)	\$ -	\$ (287)	\$ -
	<b>TOTAL EXPENDITURES WITH TRANSFERS</b>	<b>\$ 38,686</b>	<b>\$ 39,151</b>	<b>\$ 42,815</b>	<b>\$ 1,150,000</b>	<b>\$ 39,713</b>	<b>\$ 1,790,000</b>

# Highway Aid Fund

## Fund Overview

The Highway Aid Fund is an appropriated special revenue governmental fund funded by the State Motor Vehicle Fuel Tax. Expenses in this fund are limited to road and highway related projects. The Township’s allocation of this tax revenue is based on population and road mileage. In 2020, few winter events and a subsequent reduced need for road repairs led to lower than average amount being spent from the Highway Aid Fund. Since a surplus existed from 2020, expenditures in this fund for 2021 are higher than before to make up for projects not completed. In 2021, \$400,000 was used toward the Road Improvement Program from the Highway Aid Fund. Due to the COVID-19 pandemic reducing motor vehicle and gasoline utilization, the Township’s allocation to this fund from the state was about \$100,000 lower than the past years. Until the Pennsylvania legislature makes a change, state allocations to the Highway Aid Fund are expected to continually decline as vehicles consume less or no gasoline.

Highway Aid Fund Revenues vs. Expenses  
2018 to Present



## Fund Balance

The fund balance of the Highway Aid Fund was replenished in 2019 and 2020 as more expenditures in these categories were carried by the General Fund or simply did not occur. The projected 2022 beginning fund balance of the Highway Aid Fund is expected to be \$627,133.



**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
HIGHWAY AID FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Interest Earnings	\$ 7,890	\$ 8,719	\$ 2,992	\$ 5,000	\$ 3,100	\$ 5,000
Intergovernmental Revenue	1,340,665	1,372,887	1,335,755	1,204,437	1,240,759	1,222,126
<b>Total Operational Revenue</b>	<b>\$ 1,348,554</b>	<b>\$ 1,381,606</b>	<b>\$ 1,338,747</b>	<b>\$ 1,209,437</b>	<b>\$ 1,243,859</b>	<b>\$ 1,227,126</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
Public Works	\$ 588,702	\$ 628,466	\$ 595,388	\$ 1,172,500	\$ 905,450	\$ 1,259,800
Fleet Maintenance Services	218,903	208,881	160,460	240,000	219,000	176,000
Highway Construction	612,458	400,000	-	422,500	419,500	20,000
<b>Total Operational Expenditures</b>	<b>\$ 1,420,063</b>	<b>\$ 1,237,347</b>	<b>\$ 755,848</b>	<b>\$ 1,835,000</b>	<b>\$ 1,543,950</b>	<b>\$ 1,455,800</b>
<b>Income/(Loss) from Operations</b>	<b>\$ (71,508)</b>	<b>\$ 144,259</b>	<b>\$ 582,899</b>	<b>\$ (625,563)</b>	<b>\$ (300,091)</b>	<b>\$ (228,674)</b>
<b>Fund Balance - Beginning</b>				<b>\$ 927,224</b>	<b>\$ 627,133</b>	<b>\$ 627,133</b>
<b>Fund Balance - Ending</b>					<b>\$ 627,133</b>	<b>\$ 398,459</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
HIGHWAY AID FUND**

**REVENUE**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
<b>INTEREST EARNINGS</b>							
35-341-100	Interest Income	\$ 7,890	\$ 8,719	\$ 2,992	\$ 5,000	\$ 3,100	\$ 5,000
		\$ 7,890	\$ 8,719	\$ 2,992	\$ 5,000	\$ 3,100	\$ 5,000
<b>INTERGOVERNMENTAL REVENUE</b>							
35-351-050	Motor Vehicle Fuel Taxes	\$ 1,338,665	\$ 1,370,887	\$ 1,333,755	\$ 1,202,437	\$ 1,238,759	\$ 1,220,126
35-351-055	State Road Turnback Payments	2,000	2,000	2,000	2,000	2,000	2,000
		\$ 1,340,665	\$ 1,372,887	\$ 1,335,755	\$ 1,204,437	\$ 1,240,759	\$ 1,222,126
<b>TOTAL OPERATIONAL REVENUE</b>		<b>\$ 1,348,554</b>	<b>\$ 1,381,606</b>	<b>\$ 1,338,747</b>	<b>\$ 1,209,437</b>	<b>\$ 1,243,859</b>	<b>\$ 1,227,126</b>

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>
<b>CLEANING OF STREETS AND GUTTERS</b>							
35-431-112	Salaries and Wages	\$ 20,463	\$ 8,228	\$ 4,985	\$ 10,000	\$ 10,000	\$ 11,000
35-431-192	FICA/Medicare	1,588	619	379	1,000	1,000	1,000
		\$ 22,050	\$ 8,847	\$ 5,364	\$ 11,000	\$ 11,000	\$ 12,000
<b>SNOW AND ICE REMOVAL</b>							
35-432-112	Salaries and Wages	\$ -	\$ 2,077	\$ 19,079	\$ 188,000	\$ 112,000	\$ 201,000
35-432-180	Overtime Salaries	6,408	4,190	20,889	19,000	100,000	20,000
35-432-192	FICA/Medicare	513	473	3,027	17,000	17,000	18,000
35-432-220	Operating Supplies	105,584	103,507	30,457	150,000	83,000	160,000
35-432-450	Contracted Services	-	-	179	5,000	800	5,000
		\$ 112,505	\$ 110,248	\$ 73,630	\$ 379,000	\$ 312,800	\$ 404,000
<b>TRAFFIC CONTROL DEVICES</b>							
35-433-112	Salaries and Wages	\$ 53,978	\$ 66,093	\$ 72,836	\$ 89,000	\$ 89,000	\$ 97,000
35-433-180	Overtime Salaries	646	3,783	160	9,000	9,000	9,000
35-433-192	FICA/Medicare	4,192	5,123	5,604	8,000	8,000	9,000
35-433-220	Operating Supplies	11,536	5,784	16,203	35,500	20,000	30,000
35-433-360	Utilities	49	435	534	500	650	800
35-433-450	Contracted Services	66,320	117,090	118,677	120,000	65,500	120,000
		\$ 136,719	\$ 198,308	\$ 214,015	\$ 262,000	\$ 192,150	\$ 265,800
<b>STORM SEWERS AND DRAINS</b>							
35-436-112	Salaries and Wages	\$ 142,960	\$ 102,312	\$ 135,384	\$ 157,000	\$ 157,000	\$ 199,000
35-436-180	Overtime Salaries	13,658	11,881	6,802	16,000	16,000	19,000
35-436-192	FICA/Medicare	12,071	8,348	10,965	15,000	15,000	18,000
35-436-220	Operating Supplies	3,496	3,768	18,411	20,500	15,500	20,000
35-436-450	Contracted Services	-	-	-	100,000	-	100,000
		\$ 172,186	\$ 126,310	\$ 171,562	\$ 308,500	\$ 203,500	\$ 356,000
<b>FLEET MAINTENANCE SERVICES</b>							
35-437-112	Salaries and Wages	\$ 140,243	\$ 128,169	\$ 111,466	\$ 143,000	\$ 143,000	\$ 85,000
35-437-180	Overtime Salaries	12,934	14,679	14,607	14,000	14,000	8,000
35-437-192	FICA/Medicare	12,097	10,488	9,366	13,000	13,000	8,000
35-437-220	Operating Supplies	34,660	55,545	25,021	50,000	49,000	55,000
35-437-231	Gasoline	391	-	-	-	-	-
35-437-235	Oils and Lubricants	428	-	-	-	-	-
35-437-450	Contracted Services	18,149	-	-	20,000	-	20,000
		\$ 218,903	\$ 208,881	\$ 160,460	\$ 240,000	\$ 219,000	\$ 176,000
<b>ROAD AND BRIDGE MAINTENANCE</b>							
35-438-112	Salaries and Wages	\$ 110,996	\$ 151,237	\$ 99,253	\$ 140,000	\$ 140,000	\$ 150,000
35-438-180	Overtime Salaries	15,580	5,298	13,301	14,000	14,000	14,000
35-438-192	FICA/Medicare	9,810	11,753	8,537	13,000	13,000	13,000
35-438-220	Operating Supplies	8,858	16,464	9,726	20,000	10,000	20,000
35-438-450	Contracted Services	-	-	-	25,000	9,000	25,000
		\$ 145,243	\$ 184,753	\$ 130,817	\$ 212,000	\$ 186,000	\$ 222,000
<b>HIGHWAY CONSTRUCTION AND REBUILDING</b>							
35-439-112	Salaries and Wages	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 16,000
35-439-192	FICA/Medicare	-	-	-	2,000	2,000	2,000
35-439-220	Operating Supplies	-	-	-	5,500	2,500	2,000
35-439-450	Contracted Services	612,458	400,000	-	400,000	400,000	-
		\$ 612,458	\$ 400,000	\$ -	\$ 422,500	\$ 419,500	\$ 20,000
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 1,420,063</b>	<b>\$ 1,237,347</b>	<b>\$ 755,848</b>	<b>\$ 1,835,000</b>	<b>\$ 1,543,950</b>	<b>\$ 1,455,800</b>

# Long-Range Financial Forecast

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The primary focus of this document is on the 2022 fiscal year. However, since many aspects of the Township's budget can evolve over time, it is important for officials and the community to be aware of and understand the long-term financial condition of the Township as many decisions made are not felt until one or more years later.

The following long-range financial forecast includes projected budgets for the fiscal/calendar years of 2023, 2024, and 2025. By creating and considering these financial forecasts with the 2022 budget, it creates additional context for spending and staffing in the coming year. Additionally, it opens the door for discussion about steps that need to be taken to stabilize the Township's financial condition beyond the upcoming year.

Forecasting revenues and expenditures beyond the upcoming fiscal year can be difficult. While some costs are fixed and predetermined, such as changes in an employee compensation, other factors are not known until later, or until they occur, such as changes in insurance premiums and employee retirements. Additionally, market conditions in the local, regional, national, and global economy are considered, as well as changes in unemployment, recession cycles, and land developments, to name a few. These and many other factors contribute to any changes in the Township's overall spending trends and financial condition.

The most commonly utilized method of determining future revenues and expenditures is to utilize a straight-line projection. Using prior budget years as a foundation, a trend typically reflects where changes in revenues and expenditures are likely to land. Some revenues and expenditures in the future are based upon performance of the prior year. However, following a year like 2020 with several significant anomalies in finances, it is important that several years are utilized to make projections.

Although long-range financial forecasts are generally accurate, major world events and swings in the market can end up painting a very different picture, as experienced in 2020. In 2021, the Township revenues and expenditures largely returned to normal levels, with a continued lag in some areas. In 2022, revenues are expected to continue their return to pre-2020 levels, while others may establish a new normal. Similarly, expenditures are expected to continue on their upward trajectory as changes in employee compensation, capital improvements, insurances, and other areas are subject to inflation and year-over-year growth.

Although a structural deficit is forecasted in these future years, the projected figures in this long-range financial forecast typically reflect a worst-case scenario. As employee turnover occurs and efficiencies are created over time, the impact of structural deficits is typically brought under control.

The following analysis and discussion are broken down for each of the Township's funds.

## General Fund

The General Fund is the Township's primary operating fund. As such, most of the Township's daily operations are paid for from this source. Many expenditures carried by the General Fund are predictable beyond the upcoming year due to their past trajectory or known future influencing factors. As previously stated, the unusual impact of the COVID-19 pandemic on the economy has created several irregular patterns, particularly in the revenues of the General Fund. Some economically-sensitive tax revenues, such as the Amusement Tax, felt an immediate and significant impact from the COVID-19 pandemic. Other tax revenues are impacted by the time they are collected. For instance, many residents had already paid real estate taxes in 2020 by the time the pandemic set in. 2021's Real Estate Taxes have followed pre-pandemic trends.

Much of the long-range financial forecast in the General Fund is predicated with a full recovery in 2022. As these future fiscal years occur and more is known about the local and national economy, more fine-tuned projections will be considered. The Township examines typical indicators of economic health when considering revenue projections, ranging from unemployment, property market values, property assessed values, household income, tax rates, inflation, and anticipated development and redevelopment, among others. No changes in tax rates or service fees are factored into this long-range financial forecast.

The balance of the Township's revenues and expenditures are built on trends. In most cases, data from 2019 and before was used to make projections beyond 2022, given that many categories experienced unusual budget activity in 2020. As a general rule, revenues are typically projected flat, based upon experience and a conservative approach to budgeting. Expenditures reflect known or anticipated changes, ranging from wage increases to pension obligations.

## Street Lighting Fund

The Street Lighting Fund pays for the operation and maintenance of outdoor lighting on streets and at public facilities. A recent transition of street lights to LEDs has resulted in a significant savings in utility costs, further bolstered by rebates from PECO. As a result of this reduced operating cost, 0.20 mills of real estate taxes, about \$100,000, was shifted to the General Fund in 2021. This change is carried through all years of the long-range financial forecast. The Street Lighting Fund also makes a small transfer to the Debt Service Fund annually to offset debt service payments for the LED Street Light Municipal Note used to fund this project in 2017. More information about this municipal note is in the Debt section of this document. The Street Lighting Fund may also be impacted by the rates paid by the Township for electricity. These costs are predetermined for several years at a time.

## Fire Protection Fund

The two revenue sources of the Fire Protection Fund are real estate taxes and the foreign fire premium tax. Both revenue sources historically have been flat, resulting in expected flat revenue projections beyond 2022. On the expenditure side, since monies received in the Fire Protection Fund are transferred to the Township's four fire companies to provide fire protection services, expenditures are held flat in line with revenues. As the Township embarks upon implementation of the 2021 Fire Services Study into 2022 with the Township's four fire companies, this fund may change beyond 2022.

## Parks & Recreation Fund

The Parks & Recreation Fund is used to finance the operations of the Parks & Recreation Department, as well as park maintenance, events, and programs held throughout the year. In addition to real estate taxes, the primary revenue driver in the Parks & Recreation Fund is money earned from fees paid for participating in recreation programs. Since many programs in 2020 were cancelled, an expected record-year of recreation program fees ended up falling short. Much like other General Fund tax revenues, recreation program fees recovered to some extent in 2021 with an almost full recovery expected in 2022 and beyond as COVID-19 restrictions become commonplace, or are eventually phased out. Parks & Recreation Fund expenditures are expected to remain flat, as they primarily consist of staff.

## Ambulance & Rescue Fund

Similar to the Fire Protection Fund the Ambulance and Rescue Fund consists of real estate tax revenue that is then transferred to the Township's ambulance and rescue service provider, the Pennel-Middletown Emergency Squad. Like all real estate tax revenue lines in other funds, real estate tax revenue is planned based upon the assessed value of the Township and the tax rate, net of expected taxes that will not be paid.

## Road Machinery Fund

The Road Machinery Fund is a designated source to finance the purchase of equipment utilized by the Department of Public Works. This equipment keeps roads maintained and clear of snow and debris. The Township actively pursues other funding sources for vehicles. In the event that external funding is not able to pay for all vehicle purchases in a given year, this fund is utilized for equipment purchases. Some years, this fund is not utilized, allowing all revenues to be added to the fund balance. This practice allows the Township to be poised to purchase a more expensive piece of equipment if ever needed. The long-range financial forecast reflects minimal use of the Road Machinery Fund beyond 2022, with consistent revenues rolling into the fund balance each year. This fund will be utilized if needed.

## Fire Hydrant Fund

Similar to the Street Lighting Fund, the Fire Hydrant Fund pays for the operation of fire hydrants in the Township. One of the Township's smallest funds, it typically experiences very stable revenues from real estate taxes and expenditures on water utility fees.

## Sanitation Fund

The Sanitation Fund is where the Township's solid waste and recycling contract with Waste Management is managed. Revenues consist of the Solid Waste Fee paid for annually by the residents served under this contract. When a new contract for solid waste and recycling services is signed, the cost of the contract is averaged over the life of the contract, resulting in a stable fee to residents a few years at a time. Since this fee is collected with real estate taxes for most residents, the rate of delinquent collections is typically the same. The cost of the contract is carried in the expenditures of the Sanitation Fund, which gradually increases each year. As the cost of the contract exceeds fee revenue for a single year in the latter years of the contract, the fund balance of the Sanitation Fund is utilized to pay for these services.

## Middletown Country Club Fund

The Middletown Country Club is owned by Middletown Township, but leased out to a business to operate it. The lease agreement with the operator comprises the revenues in this fund. Expenditures consist primarily of depreciation expense on the property. A capital project completed in 2019 was incurred by the Township in 2020. In 2022 and beyond, the primary expenditure budgeted is depreciation expense.

## Farm Fund

Similar to the Middletown Country Club Fund, the Farm Fund contains funds related to the Township's ownership and licensing of the Styer Orchard property. Revenues from the Farm Fund consist of rents paid by the licensee. Expenditures are typically negligible, though in 2021, improvements were made to the farm market on the property using fund balance from the Farm Fund. As new license agreement was signed and took effect in 2021, resulting in permanently higher rent revenues which will increase over time.

## Debt Service Fund

The Debt Service Fund is where the Township's debts from general obligation bonds and municipal notes are managed and paid off. The primary revenue source for the Debt Service Fund is real estate taxes. When the Township incurs debt, the bonds and notes include a schedule of how much of the debt must be paid back each year until it is paid off in full. As a result, it is very easy to determine expenditures from the Debt Service Fund long in advance. Expenditures from the Debt Service Fund consist of debt service payment for each of the Township's bonds and notes. This may be impacted should the Township refinance or restructure its debt, as was done in 2020 and 2021. Typically, when the Township refinances its debt, an

additional borrowing is made to keep annual debt service payments consistent. The 2020 debt refinancing resulted in about \$3 million of additional funds to be used for infrastructure. The 2021 debt refinancing did not result in any additional funding, but provided a total savings of \$294,000.

## Capital Fund

The Capital Fund does not have a permanent source of revenue. Any grants earned by the Township for capital projects are included here, as well as proceeds from general obligation bonds. The Township has a firm practice of only budgeting grant revenue if it has been earned, in an effort to provide a worst-case-scenario financial picture. As a result, revenues beyond 2022 reflect only interest earnings. The Township will pursue grants in these years as they become available, which will offset capital spending in these years as well as possibly transfer funding from other funds. Capital expenditures are largely planned in advance, as reflected in the Township's Capital Improvement Plan, available as part of this document. Some projects planned may be deferred as funding is available, resulting in an increase in expenditures in the following year.

## Investment Fund

The Investment Fund contains the proceeds from the sale of the Township's water and sewer infrastructure to Bucks County Water & Sewer Authority in 2002. Revenues from this fund consist of interest and returns on investments from this restricted principle. Revenue beyond 2022 is budgeted conservatively based upon recent returns. This is subject to change based upon market conditions and interest rates. Expenditures consist of fees related to the management of these funds.

## Highway Aid Fund

The Highway Aid Fund consists of revenue from the Commonwealth of Pennsylvania's tax on gasoline. This tax revenue is allocated to municipalities based upon roadway mileage and population. This revenue is typically flat, but ultimately mimics gasoline utilization. After a small decrease in 2020 and 2021 due to a widespread reduction in motor vehicle utilization tied to the COVID-19 pandemic, revenues to the Highway Aid Fund are expected to stay stable with new trends in the years to come. Beyond the scope of this long-range financial forecast, factors that may impact future revenues include the ongoing reduction of motor vehicle fuel use as vehicles become more energy-efficient, as well as the development of new roads in other communities that will result in an increased allocation of these funds in other places. Expenditures from the Highway Aid Fund consists primarily of eligible personnel services provided by the Department of Public Works. The General Fund typically picks up the balance of these expenditures. When possible, the Highway Aid Fund will occasionally carry capital purchases, such as road repaving or equipment purchases, as restricted by the state. A portion of the Road Improvement Program was paid for from the Highway Aid Fund in 2021, future years do not include any capital purchases. This fund may decrease as fuel consumption, and therefore tax revenue, declines.

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
FUND OVERVIEW**

**REVENUE**

<b>Fund</b>	<b>2021 BUDGET</b>	<b>2021 PROJECTION</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>
General	\$ 22,332,000	\$ 25,104,647	\$ 24,301,778	\$ 43,981,000	\$ 43,982,000	\$ 44,002,000
Street Lighting Tax	419,500	422,472	419,600	419,600	419,600	419,600
Fire Protection Tax	1,164,800	1,125,635	1,874,900	1,094,900	1,094,900	1,094,900
Parks and Recreation	1,290,000	1,313,173	1,359,000	1,422,360	1,422,360	1,422,360
Ambulance and Rescue	232,600	233,000	232,500	232,500	232,500	232,500
Road Machinery Tax	158,000	157,580	158,200	158,000	158,000	158,000
Fire Hydrant Tax	56,050	55,680	56,050	56,050	56,050	56,050
Sanitation	4,674,466	4,932,885	4,674,466	4,674,466	4,674,466	4,674,466
Middletown Country Club	38,256	37,156	38,256	38,256	38,256	38,256
Farm	49,400	31,033	69,200	75,200	81,200	87,200
Debt Service	2,823,500	2,819,400	2,821,600	2,823,500	2,823,500	2,823,500
Investment	900,500	502,400	901,000	901,000	901,000	901,000
Highway Aid	1,209,437	1,243,859	1,227,126	1,230,000	1,230,000	1,230,000
	<u>\$ 35,348,509</u>	<u>\$ 37,978,919</u>	<u>\$ 38,133,676</u>	<u>\$ 57,106,832</u>	<u>\$ 57,113,832</u>	<u>\$ 57,139,832</u>
Capital Fund	\$ 715,000	\$ 1,725,745	\$ 1,315,000	\$ 220,000	\$ 40,000	\$ 40,000

**EXPENDITURES**

<b>Fund</b>	<b>2021 BUDGET</b>	<b>2021 PROJECTION</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>
General	\$ 22,332,000	\$ 23,740,182	\$ 23,973,400	\$ 24,780,400	\$ 25,768,850	\$ 26,820,620
Street Lighting Tax	785,500	685,250	455,300	547,900	459,100	461,000
Fire Protection Tax	1,192,000	1,161,081	1,873,500	1,123,500	1,123,500	1,123,500
Parks and Recreation	1,328,950	1,438,399	1,473,650	1,507,035	1,543,197	1,581,356
Ambulance and Rescue	233,000	209,243	233,000	233,000	233,000	233,000
Road Machinery Tax	260,000	260,000	10,000	10,000	10,000	10,000
Fire Hydrant Tax	55,000	55,000	55,000	55,000	55,000	55,000
Sanitation	4,632,565	4,623,376	4,914,250	5,061,707	5,214,444	5,370,491
Middletown Country Club	53,000	53,000	53,000	53,000	53,000	53,000
Farm	3,600	210,000	3,600	3,600	3,600	3,600
Debt Service	2,825,850	2,617,061	2,809,825	2,813,225	2,809,975	2,782,925
Investment	1,150,000	39,713	1,790,000	40,000	40,000	40,000
Highway Aid	1,835,000	1,543,950	1,455,800	1,475,825	1,507,904	1,539,991
	<u>\$ 36,686,465</u>	<u>\$ 36,636,255</u>	<u>\$ 39,100,325</u>	<u>\$ 37,704,192</u>	<u>\$ 38,821,571</u>	<u>\$ 40,074,484</u>
Capital Fund	\$ 6,760,700	\$ 4,136,086	\$ 8,348,500	\$ 6,366,000	\$ 6,033,700	\$ 4,740,000



**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
GENERAL FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Real Property Taxes	\$ 3,850,000	\$ 3,852,000	\$ 3,850,500	\$ 3,850,500	\$ 3,850,500	\$ 3,850,500
Local Enabling Act Taxes	12,918,000	14,121,000	13,662,000	13,762,000	13,762,000	13,762,000
Business Licenses and Permits	1,065,000	1,056,250	1,036,000	1,036,000	1,036,000	1,036,000
Fines	123,000	117,240	117,000	117,000	117,000	117,000
Interest Earnings	25,000	29,420	35,000	45,000	55,000	65,000
Rents and Royalties	108,000	114,000	114,000	114,000	114,000	114,000
Federal Entitlements to Governmental Units	-	2,353,278	2,353,278	-	-	-
State Operating & Capital Grant	250,000	322,887	160,000	100,000	100,000	100,000
State Shared Revenue and Entitlements	754,000	734,517	717,500	709,500	700,000	700,000
Charges for Services	77,000	105,000	80,000	80,000	80,000	80,000
Public Safety	2,046,000	2,262,436	2,170,500	2,170,500	2,170,500	2,170,500
Contributions from Private Sources	1,000	37,000	1,000	1,000	1,000	1,000
Other	5,000	(381)	5,000	5,000	5,000	5,000
<b>Total Operational Revenue</b>	<b>\$ 21,222,000</b>	<b>\$ 25,104,647</b>	<b>\$ 24,301,778</b>	<b>\$ 21,990,500</b>	<b>\$ 21,991,000</b>	<b>\$ 22,001,000</b>
Interfund Transfers	\$ 1,110,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 22,332,000</b>	<b>\$ 25,104,647</b>	<b>\$ 24,301,778</b>	<b>\$ 43,981,000</b>	<b>\$ 43,982,000</b>	<b>\$ 44,002,000</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Legislative Body	\$ 54,900	\$ 50,700	\$ 56,800	\$ 56,800	\$ 56,800	\$ 56,800
Executive	609,700	680,682	726,800	751,500	776,400	801,670
Financial Administration	504,500	513,700	541,500	558,500	606,500	595,300
Tax Collection	232,000	233,900	236,000	236,000	236,000	236,000
Legal Services	180,000	240,000	200,000	180,000	180,000	180,000
Information Technology	507,500	478,606	531,600	537,050	542,500	548,350
Engineering	98,000	150,000	110,000	98,000	98,000	98,000
Building and Grounds	287,000	288,700	290,000	290,000	290,000	290,000
Police Services	11,339,500	11,450,500	12,358,500	12,783,900	13,225,900	13,683,000
Fire Protection Services	753,000	742,900	847,000	957,650	1,106,950	1,142,800
Emergency Management	33,100	42,250	24,500	24,500	24,500	24,500
Building and Zoning	903,100	919,843	1,012,100	1,045,900	1,076,500	1,107,200
Planning Commission	1,500	1,500	1,500	1,500	1,500	1,500
Emergency Services	-	62,000	-	-	-	-
Zoning Hearing Board	61,500	66,350	63,500	63,500	63,500	63,500
School Crossing Guards	182,500	182,500	188,500	195,000	201,800	208,800
Youth Aid Panel	3,200	-	-	-	-	-
Public Works	1,315,000	1,376,450	1,467,600	1,509,800	1,572,400	1,638,300
Fleet Maintenance Services	361,000	402,200	390,000	392,300	395,600	398,900
Civil Celebrations	5,000	-	5,000	5,000	5,000	5,000
Other Miscellaneous	-	-	-	-	-	-
Employer Paid Benefits	4,420,000	4,407,401	4,442,500	4,613,500	4,829,000	5,261,000
Insurance	400,000	400,000	400,000	400,000	400,000	400,000
Other Financing Sources	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 22,252,000</b>	<b>\$ 22,690,182</b>	<b>\$ 23,893,400</b>	<b>\$ 24,700,400</b>	<b>\$ 25,688,850</b>	<b>\$ 26,740,620</b>
Interfund Transfers	\$ 30,000	\$ 1,030,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Bad Debt	50,000	20,000	50,000	50,000	50,000	50,000
<b>Total Expenditures</b>	<b>\$ 22,332,000</b>	<b>\$ 23,740,182</b>	<b>\$ 23,973,400</b>	<b>\$ 24,780,400</b>	<b>\$ 25,768,850</b>	<b>\$ 26,820,620</b>
<b>Income/(Loss) from Operations</b>	<b>\$ -</b>	<b>\$ 1,364,465</b>	<b>\$ 328,378</b>	<b>\$ 19,200,600</b>	<b>\$ 18,213,150</b>	<b>\$ 17,181,380</b>
<b>Fund Balance - Beginning</b>		<b>\$ 6,157,721</b>	<b>\$ 7,522,186</b>	<b>\$ 7,850,563</b>	<b>\$ 27,051,163</b>	<b>\$ 45,264,313</b>
<b>Fund Balance - Ending</b>		<b>\$ 7,522,186</b>	<b>\$ 7,850,563</b>	<b>\$ 27,051,163</b>	<b>\$ 45,264,313</b>	<b>\$ 62,445,692</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
STREET LIGHTING TAX FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Real Property Taxes	\$ 415,000	\$ 415,000	\$ 415,000	\$ 415,000	\$ 415,000	\$ 415,000
Interest Earnings	4,500	3,060	4,600	4,600	4,600	4,600
Miscellaneous Revenue	-	4,412	-	-	-	-
<b>Total Revenue</b>	<b>\$ 419,500</b>	<b>\$ 422,472</b>	<b>\$ 419,600</b>	<b>\$ 419,600</b>	<b>\$ 419,600</b>	<b>\$ 419,600</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Engineering	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Street Lighting	251,000	241,750	311,200	311,900	313,100	315,000
Fleet Maintenance Services	6,000	4,800	7,500	7,500	7,500	7,500
Employer Paid Benefits	7,000	7,200	7,000	7,000	7,000	7,000
<b>Total Operating Expenditures</b>	<b>\$ 266,000</b>	<b>\$ 255,750</b>	<b>\$ 327,700</b>	<b>\$ 328,400</b>	<b>\$ 329,600</b>	<b>\$ 331,500</b>
Interfund Transfers	\$ 519,500	\$ 429,500	\$ 127,600	\$ 219,500	\$ 129,500	\$ 129,500
Bad Debt	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 785,500</b>	<b>\$ 685,250</b>	<b>\$ 455,300</b>	<b>\$ 547,900</b>	<b>\$ 459,100</b>	<b>\$ 461,000</b>
<b>Income/(Loss) from Operations</b>	<b>\$ (366,000)</b>	<b>\$ (262,778)</b>	<b>\$ (35,700)</b>	<b>\$ (128,300)</b>	<b>\$ (39,500)</b>	<b>\$ (41,400)</b>
<b>Fund Balance - Beginning</b>	<b>\$ 994,827</b>	<b>\$ 994,827</b>	<b>\$ 732,049</b>	<b>\$ 696,349</b>	<b>\$ 568,049</b>	<b>\$ 528,549</b>
<b>Fund Balance - Ending</b>	<b>\$ 732,049</b>	<b>\$ 732,049</b>	<b>\$ 696,349</b>	<b>\$ 568,049</b>	<b>\$ 528,549</b>	<b>\$ 487,149</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
FIRE PROTECTION TAX FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Real Property Taxes	\$ 805,500	\$ 805,500	\$ 805,500	\$ 805,500	\$ 805,500	\$ 805,500
Interest Earnings	1,300	1,570	1,400	1,400	1,400	1,400
State Shared Revenue and Entitlements	328,000	288,565	288,000	288,000	288,000	288,000
<b>Total Operational Revenue</b>	<b>\$ 1,134,800</b>	<b>\$ 1,095,635</b>	<b>\$ 1,094,900</b>			
Interfund Transfers	30,000	30,000	780,000	-	-	-
<b>Total Revenue</b>	<b>\$ 1,164,800</b>	<b>\$ 1,125,635</b>	<b>\$ 1,874,900</b>	<b>\$ 1,094,900</b>	<b>\$ 1,094,900</b>	<b>\$ 1,094,900</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Fire Protection Services	\$ 1,192,000	\$ 1,161,081	\$ 1,873,500	\$ 1,123,500	\$ 1,123,500	\$ 1,123,500
<b>Total Expenditures</b>	<b>\$ 1,192,000</b>	<b>\$ 1,161,081</b>	<b>\$ 1,873,500</b>	<b>\$ 1,123,500</b>	<b>\$ 1,123,500</b>	<b>\$ 1,123,500</b>
<b>Income/(Loss) from Operations</b>	<b>\$ (27,200)</b>	<b>\$ (35,446)</b>	<b>\$ 1,400</b>	<b>\$ (28,600)</b>	<b>\$ (28,600)</b>	<b>\$ (28,600)</b>
<b>Fund Balance - Beginning</b>		<b>\$ 49,046</b>	<b>\$ 13,600</b>	<b>\$ 15,000</b>	<b>\$ (13,600)</b>	<b>\$ (42,200)</b>
<b>Fund Balance - Ending</b>		<b>\$ 13,600</b>	<b>\$ 15,000</b>	<b>\$ (13,600)</b>	<b>\$ (42,200)</b>	<b>\$ (70,800)</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
PARKS AND RECREATION FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Real Property Taxes	\$ 1,002,000	\$ 1,002,000	\$ 1,002,000	\$ 1,002,000	\$ 1,002,000	\$ 1,002,000
Interest Earnings	4,000	3,300	4,000	4,000	4,000	4,000
Rents and Royalties	-	8,101	14,500	14,500	14,500	14,500
Charges for Services	279,000	294,772	333,500	396,860	396,860	396,860
Contributions and Donations	5,000	5,000	5,000	5,000	5,000	5,000
<b>Total Revenue</b>	<b>\$ 1,290,000</b>	<b>\$ 1,313,173</b>	<b>\$ 1,359,000</b>	<b>\$ 1,422,360</b>	<b>\$ 1,422,360</b>	<b>\$ 1,422,360</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Legal Services	\$ 500	\$ 1,581	\$ 500	\$ 500	\$ 500	\$ 500
Fleet Maintenance Services	16,500	13,630	16,500	16,500	16,500	16,500
Recreation Administration	268,750	205,788	216,450	226,050	235,650	245,150
Participant Recreation	403,700	374,700	427,600	432,800	440,200	449,000
Building and Facility Maintenance	607,500	806,700	776,600	795,185	814,347	834,206
Employer Paid Benefits	32,000	36,000	36,000	36,000	36,000	36,000
<b>Total Expenditures</b>	<b>\$ 1,328,950</b>	<b>\$ 1,438,399</b>	<b>\$ 1,473,650</b>	<b>\$ 1,507,035</b>	<b>\$ 1,543,197</b>	<b>\$ 1,581,356</b>
<b>Income/(Loss) from Operations</b>	<b>\$ (38,950)</b>	<b>\$ (125,226)</b>	<b>\$ (114,650)</b>	<b>\$ (84,675)</b>	<b>\$ (120,837)</b>	<b>\$ (158,996)</b>
<b>Fund Balance - Beginning</b>		<b>\$ 663,799</b>	<b>\$ 538,573</b>	<b>\$ 423,923</b>	<b>\$ 339,248</b>	<b>\$ 218,411</b>
<b>Fund Balance - Ending</b>		<b>\$ 538,573</b>	<b>\$ 423,923</b>	<b>\$ 339,248</b>	<b>\$ 218,411</b>	<b>\$ 59,415</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
AMBULANCE AND RESCUE FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Real Property Taxes	\$ 232,000	\$ 232,500	\$ 232,000	\$ 232,000	\$ 232,000	\$ 232,000
Interest Earnings	600	500	500	500	500	500
<b>Total Revenue</b>	<b>\$ 232,600</b>	<b>\$ 233,000</b>	<b>\$ 232,500</b>	<b>\$ 232,500</b>	<b>\$ 232,500</b>	<b>\$ 232,500</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Ambulance and Rescue	\$ 233,000	\$ 209,243	\$ 233,000	\$ 233,000	\$ 233,000	\$ 233,000
<b>Total Expenditures</b>	<b>\$ 233,000</b>	<b>\$ 209,243</b>	<b>\$ 233,000</b>	<b>\$ 233,000</b>	<b>\$ 233,000</b>	<b>\$ 233,000</b>
<b>Income/(Loss) from Operations</b>	<b>\$ (400)</b>	<b>\$ 23,757</b>	<b>\$ (500)</b>	<b>\$ (500)</b>	<b>\$ (500)</b>	<b>\$ (500)</b>
<b>Fund Balance - Beginning</b>		<b>\$ 18,486</b>	<b>\$ 42,243</b>	<b>\$ 41,743</b>	<b>\$ 41,243</b>	<b>\$ 40,743</b>
<b>Fund Balance - Ending</b>		<b>\$ 42,243</b>	<b>\$ 41,743</b>	<b>\$ 41,243</b>	<b>\$ 40,743</b>	<b>\$ 40,243</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
ROAD MACHINERY TAX FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Real Property Taxes	\$ 156,500	\$ 156,500	\$ 156,500	\$ 156,500	\$ 156,500	\$ 156,500
Interest Earnings	1,500	1,080	1,700	1,500	1,500	1,500
<b>Total Revenue</b>	<b>\$ 158,000</b>	<b>\$ 157,580</b>	<b>\$ 158,200</b>	<b>\$ 158,000</b>	<b>\$ 158,000</b>	<b>\$ 158,000</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Public Works	\$ 260,000	\$ 260,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
<b>Total Expenditures</b>	<b>\$ 260,000</b>	<b>\$ 260,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Income/(Loss) from Operations</b>	<b>\$ (102,000)</b>	<b>\$ (102,420)</b>	<b>\$ 148,200</b>	<b>\$ 148,000</b>	<b>\$ 148,000</b>	<b>\$ 148,000</b>
<b>Fund Balance - Beginning</b>		<b>\$ 276,178</b>	<b>\$ 173,758</b>	<b>\$ 321,958</b>	<b>\$ 469,958</b>	<b>\$ 617,958</b>
<b>Fund Balance - Ending</b>		<b>\$ 173,758</b>	<b>\$ 321,958</b>	<b>\$ 469,958</b>	<b>\$ 617,958</b>	<b>\$ 765,958</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
FIRE HYDRANT TAX FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Real Property Taxes	\$ 55,500	\$ 55,500	\$ 55,500	\$ 55,500	\$ 55,500	\$ 55,500
Interest Earnings	550	180	550	550	550	550
<b>Total Revenue</b>	<b>\$ 56,050</b>	<b>\$ 55,680</b>	<b>\$ 56,050</b>	<b>\$ 56,050</b>	<b>\$ 56,050</b>	<b>\$ 56,050</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Fire Protection Services	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
<b>Total Expenditures</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>
<b>Income/(Loss) from Operations</b>	<b>\$ 1,050</b>	<b>\$ 680</b>	<b>\$ 1,050</b>	<b>\$ 1,050</b>	<b>\$ 1,050</b>	<b>\$ 1,050</b>
<b>Fund Balance - Beginning</b>		<b>\$ 13,465</b>	<b>\$ 14,145</b>	<b>\$ 15,195</b>	<b>\$ 16,245</b>	<b>\$ 17,295</b>
<b>Fund Balance - Ending</b>		<b>\$ 14,145</b>	<b>\$ 15,195</b>	<b>\$ 16,245</b>	<b>\$ 17,295</b>	<b>\$ 18,345</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
SANITATION FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Interest Earnings	\$ 5,000	\$ 4,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Sanitation	4,669,466	4,928,385	4,669,466	4,669,466	4,669,466	4,669,466
<b>Total Revenue</b>	<b>\$ 4,674,466</b>	<b>\$ 4,932,885</b>	<b>\$ 4,674,466</b>	<b>\$ 4,674,466</b>	<b>\$ 4,674,466</b>	<b>\$ 4,674,466</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Legal Services	\$ 2,000	\$ 800	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Sanitation	4,630,065	4,622,065	4,911,750	5,059,207	5,211,944	5,367,991
Employer Paid Benefits	500	511	500	500	500	500
<b>Total Expenditures</b>	<b>\$ 4,632,565</b>	<b>\$ 4,623,376</b>	<b>\$ 4,914,250</b>	<b>\$ 5,061,707</b>	<b>\$ 5,214,444</b>	<b>\$ 5,370,491</b>
<b>Income/(Loss) from Operations</b>	<b>\$ 41,901</b>	<b>\$ 309,509</b>	<b>\$ (239,784)</b>	<b>\$ (387,241)</b>	<b>\$ (539,978)</b>	<b>\$ (696,025)</b>
<b>Fund Balance - Beginning</b>		<b>\$ 394,436</b>	<b>\$ 703,945</b>	<b>\$ 464,161</b>	<b>\$ 76,920</b>	<b>\$ (463,058)</b>
<b>Fund Balance - Ending</b>		<b>\$ 703,945</b>	<b>\$ 464,161</b>	<b>\$ 76,920</b>	<b>\$ (463,058)</b>	<b>\$ (1,159,083)</b>



**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
MIDDLETOWN COUNTRY CLUB FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Interest Earnings	\$ 1,500	\$ 400	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Rents and Royalties	36,756	36,756	36,756	36,756	36,756	36,756
<b>Total Revenue</b>	<b>\$ 38,256</b>	<b>\$ 37,156</b>	<b>\$ 38,256</b>	<b>\$ 38,256</b>	<b>\$ 38,256</b>	<b>\$ 38,256</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Participant Recreation	-	-	-	-	-	-
Depreciation	53,000	53,000	53,000	53,000	53,000	53,000
<b>Total Expenditures</b>	<b>\$ 53,000</b>	<b>\$ 53,000</b>	<b>\$ 53,000</b>	<b>\$ 53,000</b>	<b>\$ 53,000</b>	<b>\$ 53,000</b>
<b>Income/(Loss) from Operations</b>	<b>\$ (14,744)</b>	<b>\$ (15,844)</b>	<b>\$ (14,744)</b>	<b>\$ (14,744)</b>	<b>\$ (14,744)</b>	<b>\$ (14,744)</b>
<b>Cash Balance - Beginning</b>		<b>\$ 131,897</b>	<b>\$ 116,053</b>	<b>\$ 101,309</b>	<b>\$ 86,565</b>	<b>\$ 71,821</b>
<b>Cash Balance - Ending</b>		<b>\$ 116,053</b>	<b>\$ 101,309</b>	<b>\$ 86,565</b>	<b>\$ 71,821</b>	<b>\$ 57,077</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
FARM FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Interest Earnings	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Rents and Royalties	48,400	30,533	68,200	74,200	80,200	86,200
Miscellaneous Revenue	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 49,400</b>	<b>\$ 31,033</b>	<b>\$ 69,200</b>	<b>\$ 75,200</b>	<b>\$ 81,200</b>	<b>\$ 87,200</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Legal Services	\$ 1,000	\$ 20,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Buildings and Facilities Maintenance	2,600	190,000	2,600	2,600	2,600	2,600
<b>Total Expenditures</b>	<b>\$ 3,600</b>	<b>\$ 210,000</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>
<b>Income/(Loss) from Operations</b>	<b>\$ 45,800</b>	<b>\$ (178,967)</b>	<b>\$ 65,600</b>	<b>\$ 71,600</b>	<b>\$ 77,600</b>	<b>\$ 83,600</b>
<b>Cash Balance - Beginning</b>		<b>\$ 231,416</b>	<b>\$ 52,449</b>	<b>\$ 118,049</b>	<b>\$ 189,649</b>	<b>\$ 267,249</b>
<b>Cash Balance - Ending</b>		<b>\$ 52,449</b>	<b>\$ 118,049</b>	<b>\$ 189,649</b>	<b>\$ 267,249</b>	<b>\$ 350,849</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
DEBT SERVICE FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Real Property Taxes	\$ 2,683,000	\$ 2,683,000	\$ 2,683,000	\$ 2,683,000	\$ 2,683,000	\$ 2,683,000
Interest Earnings	11,000	6,900	11,000	11,000	11,000	11,000
<b>Total Operational Revenue</b>	<b>\$ 2,694,000</b>	<b>\$ 2,689,900</b>	<b>\$ 2,694,000</b>			
Interfund Transfers	\$ 129,500	\$ 129,500	\$ 127,600	129,500	129,500	129,500
<b>Total Revenue</b>	<b>\$ 2,823,500</b>	<b>\$ 2,819,400</b>	<b>\$ 2,821,600</b>	<b>\$ 2,823,500</b>	<b>\$ 2,823,500</b>	<b>\$ 2,823,500</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Public Safety	\$ -	\$ -	\$ -	-	-	-
Debt Principal	2,125,200	1,885,200	2,063,350	2,166,600	2,269,900	2,378,350
Debt Interest	698,150	729,361	743,975	644,125	537,575	402,075
Fiscal Agent Fees	2,500	2,500	2,500	2,500	2,500	2,500
<b>Total Expenditures</b>	<b>\$ 2,825,850</b>	<b>\$ 2,617,061</b>	<b>\$ 2,809,825</b>	<b>\$ 2,813,225</b>	<b>\$ 2,809,975</b>	<b>\$ 2,782,925</b>
<b>Income/(Loss) from Operations</b>	<b>\$ (2,350)</b>	<b>\$ 202,339</b>	<b>\$ 11,775</b>	<b>\$ 10,275</b>	<b>\$ 13,525</b>	<b>\$ 40,575</b>
<b>Fund Balance - Beginning</b>		<b>\$ 170,639</b>	<b>\$ 372,978</b>	<b>\$ 384,753</b>	<b>\$ 395,028</b>	<b>\$ 408,553</b>
<b>Fund Balance - Ending</b>		<b>\$ 372,978</b>	<b>\$ 384,753</b>	<b>\$ 395,028</b>	<b>\$ 408,553</b>	<b>\$ 449,128</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
CAPITAL FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Interest Earnings	40,000	10,000	40,000	40,000	40,000	40,000
State Operating and Capital Grants	-	-	-	-	-	-
Local Operating and Capital Grants	285,000	128,647	275,000	-	-	-
Contributions from Private Sources	-	17,549	-	-	-	-
All Other	-	163,317	-	-	-	-
<b>Total Operating Revenue</b>	<b>\$ 325,000</b>	<b>\$ 319,513</b>	<b>\$ 315,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
Interfund Transfers	\$ 390,000	\$ 1,300,000	\$ 1,000,000	180,000	-	-
Other Financing Sources	-	106,232	-	-	-	-
<b>Total Revenue</b>	<b>\$ 715,000</b>	<b>\$ 1,725,745</b>	<b>\$ 1,315,000</b>	<b>\$ 220,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Executive	\$ 40,000	\$ 71,777	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Legal Services	-	-	-	-	-	-
Information Technology	165,000	115,165	187,500	126,000	191,000	182,000
Engineering Services	-	-	-	-	-	-
Buildings and Grounds	157,000	286,096	1,552,000	940,000	925,000	30,000
Police Services	341,200	280,239	262,500	293,000	293,000	433,000
Fire Protection Services	116,000	135,959	16,000	131,000	40,000	-
Building and Zoning	-	-	40,000	-	-	-
Emergency Services	-	-	-	-	-	-
Public Works	5,054,500	2,472,528	5,582,500	3,916,000	2,085,700	1,875,000
Recreation Administration	879,000	642,151	668,000	920,000	2,459,000	2,180,000
All Other	8,000	132,171	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 6,760,700</b>	<b>\$ 4,136,086</b>	<b>\$ 8,348,500</b>	<b>\$ 6,366,000</b>	<b>\$ 6,033,700</b>	<b>\$ 4,740,000</b>
<b>Income/(Loss) from Operations</b>	<b>\$ (6,045,700)</b>	<b>\$ (2,410,341)</b>	<b>\$ (7,033,500)</b>	<b>\$ (6,146,000)</b>	<b>\$ (5,993,700)</b>	<b>\$ (4,700,000)</b>
<b>Fund Balance - Beginning</b>	<b>\$</b>	<b>\$ 7,899,804</b>	<b>\$ 5,489,463</b>	<b>\$ (1,544,037)</b>	<b>\$ (7,690,037)</b>	<b>\$ (13,683,737)</b>
<b>Fund Balance - Ending</b>	<b>\$</b>	<b>\$ 5,489,463</b>	<b>\$ (1,544,037)</b>	<b>\$ (7,690,037)</b>	<b>\$ (13,683,737)</b>	<b>\$ (18,383,737)</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
INVESTMENT FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Interest Earnings	\$ 900,500	\$ 502,400	\$ 901,000	\$ 901,000	\$ 901,000	\$ 901,000
<b>Total Operational Revenue</b>	<b>\$ 900,500</b>	<b>\$ 502,400</b>	<b>\$ 901,000</b>	<b>\$ 901,000</b>	<b>\$ 901,000</b>	<b>\$ 901,000</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Fiscal Agent Fees	\$ 40,000	\$ 39,713	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
<b>Total Operating Expenditures</b>	<b>\$ 40,000</b>	<b>\$ 39,713</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>
Interfund Transfers	\$ 1,110,000	\$ -	\$ 1,750,000	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,150,000</b>	<b>\$ 39,713</b>	<b>\$ 1,790,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>
<b>Income/(Loss) from Operations</b>	<b>\$ (249,500)</b>	<b>\$ 462,687</b>	<b>\$ (889,000)</b>	<b>\$ 861,000</b>	<b>\$ 861,000</b>	<b>\$ 861,000</b>
<b>Fund Balance - Beginning</b>		<b>\$ 44,526,345</b>	<b>\$ 44,989,032</b>	<b>\$ 44,100,032</b>	<b>\$ 44,961,032</b>	<b>\$ 45,822,032</b>
<b>Fund Balance - Ending</b>		<b>\$ 44,989,032</b>	<b>\$ 44,100,032</b>	<b>\$ 44,961,032</b>	<b>\$ 45,822,032</b>	<b>\$ 46,683,032</b>

**MIDDLETOWN TOWNSHIP  
2022 BUDGET  
HIGHWAY AID FUND SUMMARY**

**REVENUE**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Interest Earnings	\$ 5,000	\$ 3,100	\$ 5,000	\$ 8,000	\$ 8,000	\$ 8,000
Intergovernmental Revenue	1,204,437	1,240,759	1,222,126	1,222,000	1,222,000	1,222,000
<b>Total Operational Revenue</b>	<b>\$ 1,209,437</b>	<b>\$ 1,243,859</b>	<b>\$ 1,227,126</b>	<b>\$ 1,230,000</b>	<b>\$ 1,230,000</b>	<b>\$ 1,230,000</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2021 BUDGET</u>	<u>2021 PROJECTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Public Works	\$ 1,172,500	\$ 905,450	\$ 1,259,800	\$ 1,272,050	\$ 1,299,800	\$ 1,327,450
Fleet Maintenance Services	240,000	219,000	176,000	179,575	183,254	187,041
Highway Construction	422,500	419,500	20,000	24,200	24,850	25,500
<b>Total Operational Expenditures</b>	<b>\$ 1,835,000</b>	<b>\$ 1,543,950</b>	<b>\$ 1,455,800</b>	<b>\$ 1,475,825</b>	<b>\$ 1,507,904</b>	<b>\$ 1,539,991</b>
<b>Income/(Loss) from Operations</b>	<b>\$ (625,563)</b>	<b>\$ (300,091)</b>	<b>\$ (228,674)</b>	<b>\$ (245,825)</b>	<b>\$ (277,904)</b>	<b>\$ (309,991)</b>
<b>Fund Balance - Beginning</b>	<b>\$ 927,224</b>	<b>\$ 627,133</b>	<b>\$ 627,133</b>	<b>\$ 398,459</b>	<b>\$ 152,634</b>	<b>\$ (125,271)</b>
<b>Fund Balance - Ending</b>		<b>\$ 627,133</b>	<b>\$ 398,459</b>	<b>\$ 152,634</b>	<b>\$ (125,271)</b>	<b>\$ (435,262)</b>

# Projections

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Making estimates of revenues and expenditures is a critical task and goal of budgeting. Some budget projections can be made through simple calculations while others require more analysis and interpretation.

In preparing this budget, many typical methods used to project revenues and expenditures were supplemented by other means due to the unprecedented impact of the COVID-19 pandemic in 2020. As the nation was thrust into an economic freefall in March 2020, millions lost jobs and many indicators of financial health were quickly derailed. Even more unprecedented was the inconsistent economic impact brought on by COVID-19. 2021 was a year of waiting and watching to see whether or not recovery would occur. Many of the Township’s key revenue sources luckily ended up coming in better than projected and expected, therefore paving the way for more predictable projections in 2022, and years beyond.

Since many residents pay real estate taxes through their mortgages, this revenue source was projected to be minimally impacted by the COVID-19 pandemic. Real estate tax revenue can be projected largely through mathematics, as it is levied in millage (1 mill = 0.1% of a home’s assessed value). Each type of real estate tax has its own millage. To calculate the real estate tax income per fund, one would use the following calculation:

$$\begin{array}{r} \text{Total Township Assessed Value} \\ \times \text{Millage} \\ \hline = \text{Total possible tax collected} \\ - \text{2\% to 5\% of uncollectable taxes} \\ \hline = \text{Total projected tax collected} \end{array}$$

Because taxes are not automatically collected, there is always a small percentage of residents who do not pay their taxes. While these individuals’ taxes become delinquent, the Township cannot use uncollectable taxes in projecting revenues. This percentage, typically about 2%, allows Township administrators to realistically predict revenues. Collections fluctuate as changes in total Township assessed value and millage occur.

Other types of taxes, such as the Earned Income Tax (EIT) are predicted through trend analysis while reviewing economic conditions such as unemployment. The Township’s prior trends and other communities’ trends are considered in these analyses. Despite a surge in unemployment, because the highest taxpayers of EIT were generally unaffected economically by COVID-19, EIT projections are projected to be higher than what was budget. 2022 is expected to be similar to 2021.

On the other hand, the COVID-19 pandemic obliterated market-sensitive revenue sources, most notably the Amusement Tax. Because the Amusement Tax is overwhelmingly paid by one business, Sesame Place theme park, which was shuttered for much of its peak season, the

revenue generated in the Amusement Tax was heavily impacted in 2020. Amusement Tax revenue returned to near normal in 2021.

Non-tax forms of revenue such as permit fees and program fees are based off of trend analyses. These revenue sources can and often do fluctuate in direct correlation to the economy. Due to a surge of construction on residential and commercial properties, these revenue sources are projected to be higher than normal in 2021, with a resumption of pre-pandemic revenues continuing in 2022. Additionally, anticipation of residential and commercial development is considered during budgeting.

Projecting expenditures is somewhat more complex than projecting revenues. Expenditures are projected more heavily on past trends, with planned changes in services incorporated. Rather than simply adding a set percentage to all line items of the budget, Middletown Township works with staff and department directors to determine likely costs for the coming year with prior years' numbers and any significant differences in mind. Allocating changes in revenues this way allows for changes in service to be determined more carefully. The Township places a strong emphasis on tracking expenses in their true categories so projections in subsequent years are based upon accurate data.

Staff salaries and wages are calculated separately for each employee classification. Raises are applied as directed by the applicable collective bargaining agreement for each union, or as directed by the Board of Supervisors for non-union employees. Other personnel-related costs like insurances and the minimum municipal obligation (MMO) are based upon renewals and calculations from the Township actuary. Retirements, resignations, and additions are all considered in projecting expenditures for the upcoming year. The Township periodically releases requests for proposals for contracted services to assure the level of service is a good quality and that the fees paid are reflective of the market at large.

Grants are not recorded into the budget until they are earned or awarded. Grants that have been applied for, but not yet received, are accounted for in the Capital Improvement Plan section of the budget. For smaller, high-priority projects, the Township tries to budget for them in case grant funding is not awarded.



# Fund Fluctuations

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Budgets steadily change from year to year reflecting changes in inflation, assessed property values, the cost of goods, pay increases, shifting priorities, and the economy. True to form, the COVID-19 brought unprecedented impacts to the Township’s financials, resulting in significant changes to a larger number of funds in 2020 going into 2021. While most funds in the 2022 Budget reflect marginal increases or decreases from 2021 projected revenues and expenditures, there are a few fluctuations in excess of 10% worth identifying and explaining. Typically, new budgeting methods and a small quantity of funds create the changes, but there are also other influencing factors at play.

The following funds fluctuated greater than 10% between the 2021 Projected Budget and the 2022 Budget:

## Revenues

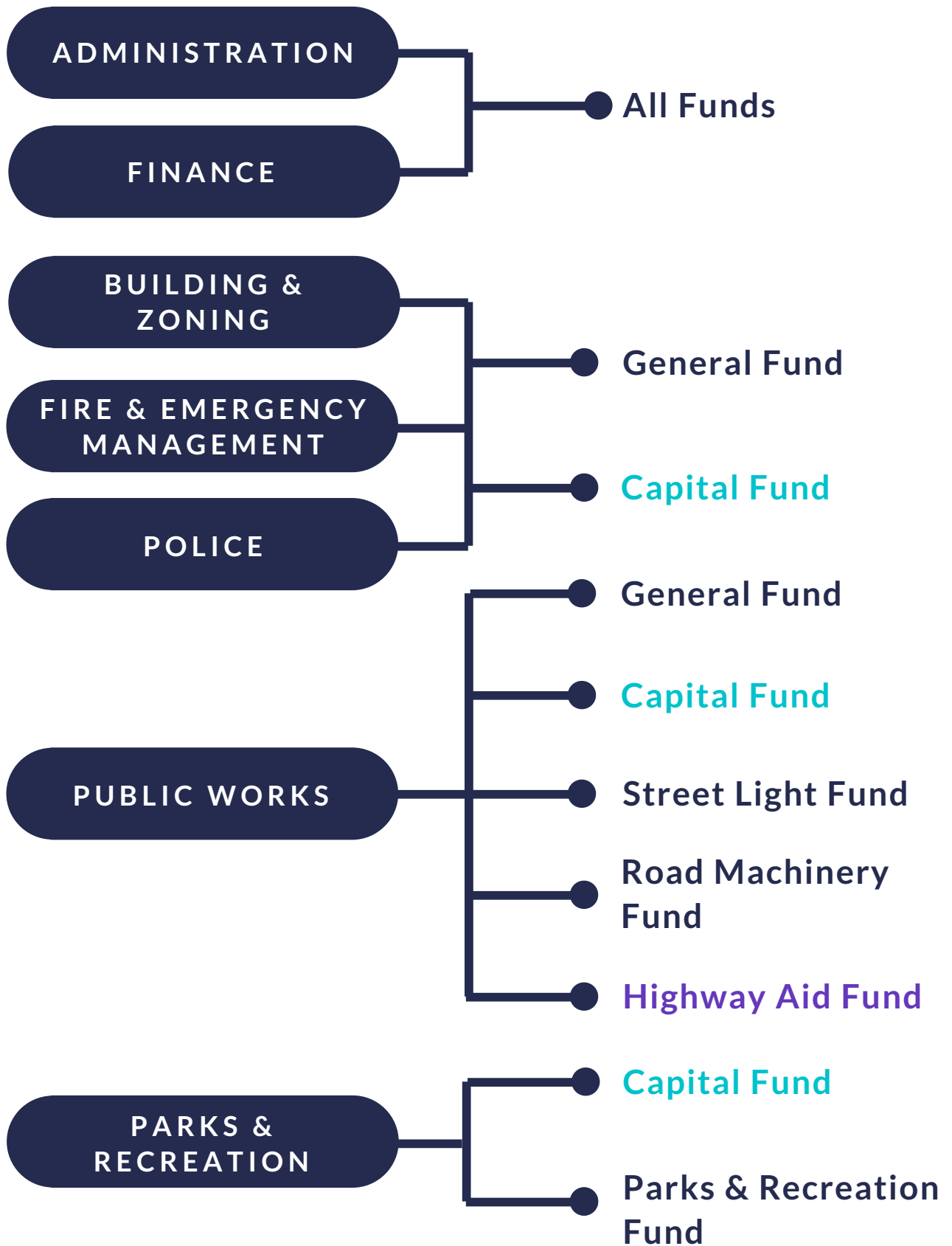
- *Fire Protection Tax Fund (+67%)*. A \$750,000 transfer from the Investment fund is planned in 2022 for implementation of the Fire Services Study conducted in 2021.
- *Farm Fund (123%)*. A new agreement for both the Farm and the Farm Store was signed in 2021, which has increased the incoming revenues. These revenues will stay within the fund to pay for planned or unplanned future repair costs that the Township is responsible for. Additionally, revenues are comparatively higher than in 2021 due to rent not being collected on the farm market for much of the year as it underwent significant repairs.
- *Investment Fund (79%)*. 2021 is projected to have a dip in incoming revenues due to lower interest rates and market value within the Township’s portfolios. The Township is anticipating full recovery to prior year interests in 2022.
- *Capital Fund (-24%)*. Revenue for 2022 does not include any possible grants, where as 2021’s projection includes revenues with actual grants that came in. Grants are not added to the budget until awarded.

## Expenditures

- *Street Lighting Fund (-34%)*. 2021 shows an increase compared to normal years due to an interfund transfer to the Capital Fund to cover lighting projects at Township parks. 2022's expenses are in line with prior years.
- *Fire Protection Tax Fund (+61%)*. This increase reflects the anticipating spending of the \$750,000 transfer from the Investment Fund for implementation of the Fire Services Study. The expenses are to be determined upon completion of a planned strategic planning process.
- *Ambulance and Rescue Fund (+11%)*. The Ambulance and Rescue Fund is a pass-through fund. Revenues are passed on to the Ambulance Squad in the Township once at the beginning of the year. Revenue at the beginning on 2021 was lower than planned and then recovered later in the year, therefore a smaller amount was transferred than normally planned. In 2022, a normal transfer is planned. Additionally, this fund is small, causing incremental changes to appear as a large percentage.
- *Road Machinery Fund (-96%)*. This fund is utilized to purchase vehicles used by the Department of Public Works. In some years, these vehicles are funded by the Bucks County RDA. If vehicles are not funded by grants, they will be carried by this fund. In 2022, no vehicle purchases are planned.
- *Farm Fund (-98%)*. The Farm Fund fund balance shouldered the cost of necessary one-time repairs on the farm market as the Township begins a new lease agreement with a new tenant. As these repairs are not planned to occur in 2022 or beyond, a significant decrease in expenses is forecasted for the budget year to nearly zero. Of note, the Farm Fund typically has negligible expenditures in it year over year.
- *Investment Fund (+4,407%)*. This increase reflects a budgeted transfer of \$1,000,000 to the Capital Fund to pay for planned capital projects as well as a \$750,000 transfer to the Fire Protection Tax Fund to pay for the implementation of a 2021 Fire Study. Additional transfers in future years are not budgeted.
- *Capital Fund (+102%)*. This increase is caused by two primary factors: strong efforts to reduce expenditures in 2020, and the deferral of some 2020 projects and 2021 projects into 2022. Capital Fund expenditures typically come in well under budget due to mid-year grant revenue and projects that get delayed or canceled.

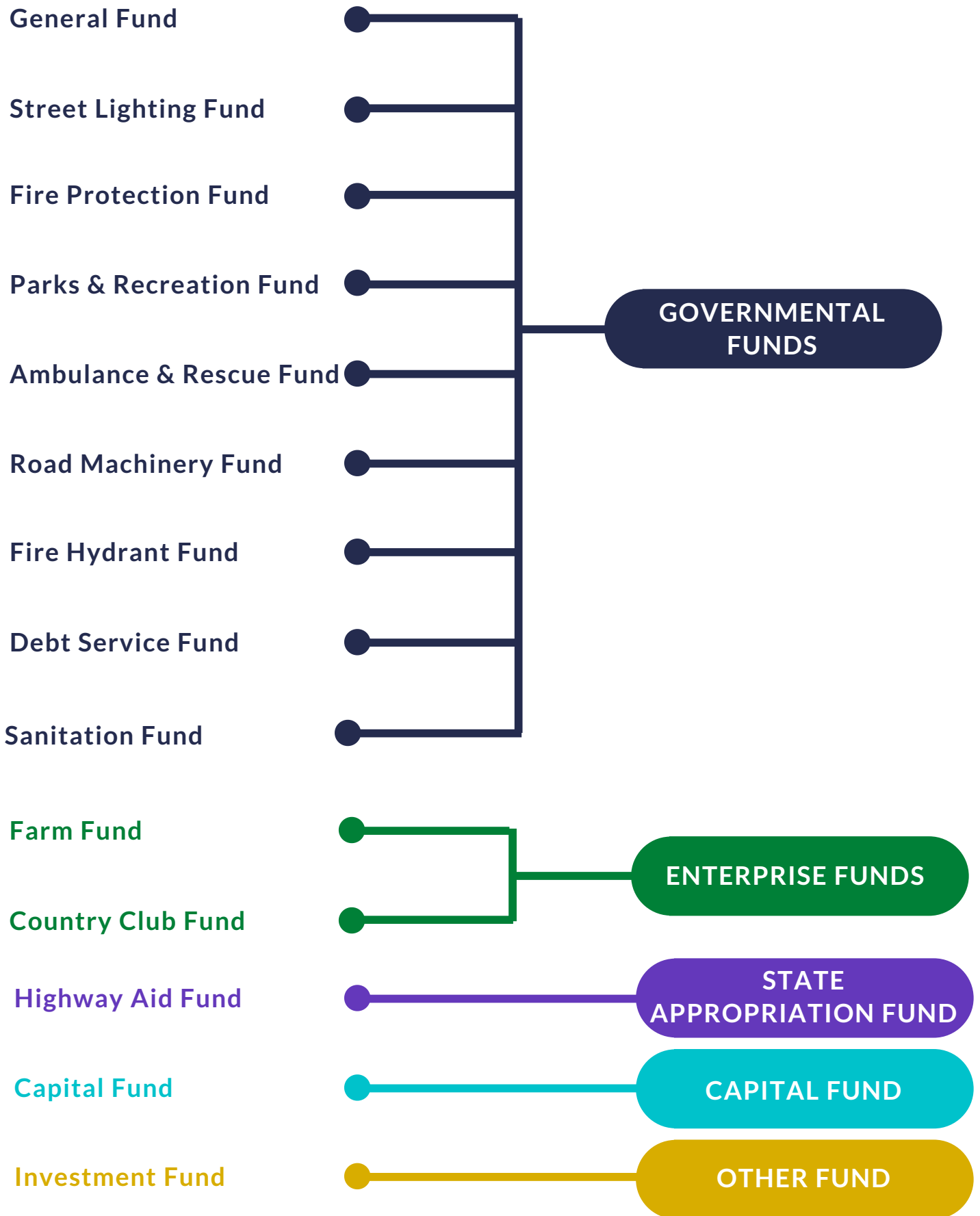
# Fund - Department Relationship

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# Fund Types

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# Revenues

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Middletown Township’s revenues are generally derived from one of two sources: taxes or fees for services. As a second-class township, Middletown Township has the legal authority to tax for the purposes of financing municipal services. Residents and businesses in Middletown Township are subject to three different, independent local taxing authorities: Middletown Township, Bucks County, and Neshaminy School District. The Township, County, and School District can choose to or not to tax a variety of assets and transactions, usually regulated with limitations by the Commonwealth of Pennsylvania. Municipalities and school districts are also empowered by Act 511 of 1965 to levy additional taxes.

The elected Middletown Township Tax Collector collects all real estate taxes and the per capita tax. The Bucks County Recorder of Deeds processes all transfers of commercial and resident real estate in Bucks County. Additionally, the Township contracts two firms to perform collections of its Act 511 taxes. Keystone Collections Group collects the Earned Income Tax (EIT) for Middletown Township and all other municipalities in Bucks County. Berkheimer collects the local services tax (LST), mercantile tax, amusement tax, and parking transaction fee. Fees are collected by the firms at different rates for each tax. Middletown Township released a request for proposals for Act 511 tax collection services, which was won by the incumbent, Berkheimer. Berkheimer lowered its fee for collecting the Local Services Tax from 2.25% to 1.75%.

Collection Firm	Tax Type	Fees Collected
Berkheimer	Local Services Tax	1.75%
Berkheimer	Mercantile Tax	2.25%
Berkheimer	Amusement Tax	0.00%
Berkheimer	Parking Tax	0.00%
Keystone Collections Group	Earned Income Tax	1.34%
Bucks County Recorder of Deeds	Real Estate Transfer Tax	2.00%

Fees for services are both mandatory for all residents and businesses, such as the solid waste and recycling fee and fire inspection fees, or based upon utilization, such as recreation program fees and building inspection and permit fees. Mandatory fees are to assure a clean, safe quality of life to all members of the community. Assessing fees based on utilization allows for the specialized services provided to the community by the Township to be financed by the people and businesses that utilize them. Additionally, charging fees for certain services allows for revenue from taxpayers to be focused on essential services, such as policing, fire protection, and road maintenance.

# Real Estate Taxes

Middletown Township residents pay real estate taxes to three different local government authorities: Middletown Township, Neshaminy School District, and Bucks County. Real estate taxes are calculated through millage. One mill equals 0.1% of the assessed value of a property and its improvements.

**Middletown Township is not raising real estate taxes for 2022.** Middletown Township has not raised real estate taxes since 2010. The allocation of the Township's real estate taxes was shifted toward specialized uses in 2012 and 2017 without increasing the overall rate. A similar shift of 0.20 mills occurred from the Street Lighting Fund to the General Fund in 2021. A common misconception, Middletown Township collects the least from what residents pay in real estate taxes. Neshaminy School District has raised real estate taxes several times in recent years, currently levying 165.6 mills. In 2021, Bucks County increased taxes by 1 mill, currently levying 25.45 mills. The numbers below reflect rates as of November 2021. Bucks County and Neshaminy School District numbers are subject to change as they are not determined by Middletown Township. In 2021, residents will pay a combined real estate tax rate of 208.62 mills.

Year	Combined Township Assessed Value	Middletown Township	Neshaminy School District	Bucks County	Total Real Estate Millage
2022	\$ 527,924,290	17.57	165.60	25.45000	208.62000
2021	527,682,210	17.57	165.60	25.45000	208.62000
2020	527,288,950	17.57	163.10	24.45000	205.12000
2019	530,697,360	17.57	163.10	24.45000	205.12000
2018	531,237,950	17.57	159.50	24.45000	201.52000
2017	531,487,260	17.57	155.80	23.20000	196.57000
2016	530,541,620	17.57	152.00	23.20000	192.77000
2015	530,073,610	17.57	152.00	23.20000	192.77000
2014	527,666,530	17.57	152.00	23.20000	192.77000
2013	528,103,540	17.57	152.00	23.20000	192.77000
2012	529,526,770	17.57	152.00	23.20000	192.77000
2011	529,169,685	17.57	152.00	21.94211	191.51211
2010	529,215,470	17.57	152.00	21.94211	191.51211
2009	530,222,610	15.84	148.60	21.94211	186.38211



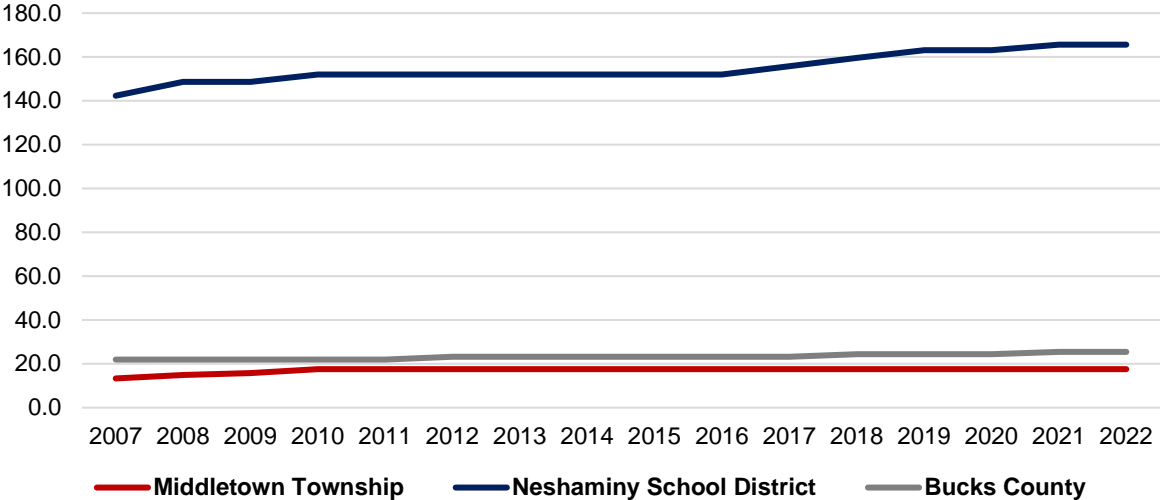
Neshaminy School District (80%)

Bucks County (12%)

Middletown Township (8%)

Of the Township’s three taxing authorities, Middletown Township taxes real estate the least, and has gone the longest without increasing the total tax rate. Residents of Middletown Township only pay 8% of their property taxes to the Township. The remaining 92% is split between Bucks County (12%) and Neshaminy School District (80%).

### Real Estate Tax Millage - Trend Over Time



The market value and assessed value of a property are different, especially in Bucks County. The market value of a property reflects what a typical buyer would pay for a property. The assessed value of a property is determined by the Bucks County Board of Assessment and is the value that determines the amount paid in real estate taxes. Bucks County assesses all Township properties to determine an assessed property value based on the value of the land and any of its structures. Total real estate taxes paid are calculated as millage, multiplied by assessed property value.

Bucks County has not reassessed properties since 1972. As many residents have observed, the assessed value of a property is significantly less the market value of their property. In an effort to narrow this gap in 2004, the State Tax Equalization Board adjusted the Common Level Ratio (CLR) in Bucks County to account for the relatively unchanged assessed value of homes. As a result, the assessed value of homes went up while tax rates declined, resulting in residents paying the same amount as before.

Adjustments to the CLR allow for current economic conditions to be fairly reflected for taxing purposes. The CLR bridges the gap between a property’s market value and its assessed value. It is especially important for new construction as it allows a newer structure to have a comparable assessed value to existing structures. The CLR is also very useful when comparing tax rates in jurisdictions in other counties.



## Tax Levy Summary

Of the 17.57 mills levied on real estate by the Township, most of the revenue is earmarked for specific purposes. Enabled by the second-class township code, Middletown Township levies taxes for six special revenue funds: street lighting, fire protection, parks & recreation, ambulance & rescue, road machinery, and fire hydrants. These special revenue funds comprise 31% of all real estate tax revenue. Approximately 40% of real estate tax revenue is for the General Fund, meaning it can be spent on general operating expenses, such as public safety. The remaining 29% of real estate tax revenue is used for repaying debt. Since 2012, the Township has gradually shifted some millage as financial conditions evolve over time.

The 2021 Budget shifted 0.200 mills from the Street Lighting Fund to the General Fund. As a result of the LED Street Lighting Program in 2017, the maintenance and operating cost of the Township's street lights has significantly decreased in recent years. Additionally, as the General Fund is bracing the impact of revenue shortfalls brought on by the COVID-19 pandemic, coupled with the General Fund carrying many of the Township's essential services, this shift in millage will allow a high level of services to continue without raising taxes on the bottom line to residents.

<b>YEAR</b>	<b>GENERAL FUND</b>	<b>STREET LIGHTING FUND</b>	<b>FIRE PROTECTION FUND</b>	<b>PARKS &amp; REC FUND</b>	<b>AMBULANCE &amp; RESCUE FUND</b>	<b>ROAD MACHINERY FUND</b>	<b>FIRE HYDRANT FUND</b>	<b>DEBT SERVICE FUND</b>	<b>TOTAL</b>
<b>2022</b>	7.325	0.788	1.545	1.920	0.440	0.300	0.107	5.145	<b>17.570</b>
<b>2021</b>	7.325	0.788	1.545	1.920	0.440	0.300	0.107	5.145	<b>17.570</b>
<b>2020</b>	7.125	0.988	1.545	1.920	0.440	0.300	0.107	5.145	<b>17.570</b>
<b>2019</b>	7.125	0.988	1.545	1.920	0.440	0.300	0.107	5.145	<b>17.570</b>
<b>2018</b>	7.125	0.988	1.545	1.920	0.440	0.300	0.107	5.145	<b>17.570</b>
<b>2017</b>	7.125	0.988	1.545	1.920	0.440	0.300	0.107	5.145	<b>17.570</b>
<b>2016</b>	7.340	0.988	1.375	1.920	0.395	0.300	0.107	5.145	<b>17.570</b>
<b>2015</b>	7.340	0.988	1.375	1.920	0.395	0.300	0.107	5.145	<b>17.570</b>
<b>2014</b>	7.340	0.988	1.375	1.620	0.395	0.300	0.107	5.445	<b>17.570</b>
<b>2013</b>	7.340	0.988	1.375	1.620	0.395	0.300	0.107	5.445	<b>17.570</b>
<b>2012</b>	7.340	0.988	1.375	1.620	0.395	0.300	0.107	5.445	<b>17.570</b>
<b>2011</b>	7.485	0.988	1.375	1.620	0.395	0.300	0.107	5.300	<b>17.570</b>
<b>2010</b>	7.000	0.800	1.375	1.620	0.395	0.300	0.080	6.000	<b>17.570</b>
<b>2009</b>	7.000	0.700	1.375	1.620	0.395	0.300	0.070	4.380	<b>15.840</b>

## Real Estate Tax Revenue by Fund

The value of a mill is based upon the total assessed value of all properties in the Township. In 2022, the value of one mill is calculated to be approximately \$517,316. The revenue for each fund is calculated based upon this number. In total, \$9,089,239 is expected in real estate tax revenue for 2022, an increase from 2021.

Fund	Estimated 2022 Assessed Value (Less Appeals, Adjustments, and Uncollectable)	2022 Tax Levy	Estimated Tax Revenue
General Fund	527,924,290	7.3250	3,789,338
Street Lighting Fund	527,924,290	0.7880	407,645
Fire Protection Fund	527,924,290	1.5450	799,253
Parks & Rec Fund	527,924,290	1.9200	993,246
Ambulance & Rescue Fund	527,924,290	0.4400	227,619
Road Machinery Fund	527,924,290	0.3000	155,195
Fire Hydrant Fund	527,924,290	0.1070	55,353
Debt Service Fund	527,924,290	5.1450	2,661,590
<b>TOTAL - ALL FUNDS</b>	<b>527,924,290</b>	<b>17.5700</b>	<b>9,089,239</b>

Rate	2015	2016	2017	2018	2019	2020	2021	2022	Average
1.00 Mill	517,063	519,422	519,881	520,808	520,563	520,033	516,693	517,316	518,781
0.75 Mills	387,797	389,567	389,911	390,606	390,422	390,025	387,520	387,809	389,086
0.50 Mills	258,532	259,711	259,940	260,404	260,282	260,017	258,347	258,539	259,391
0.25 Mills	129,266	129,856	129,970	130,202	130,141	130,008	129,173	129,270	129,695

## Bucks County Real Estate Tax Comparison

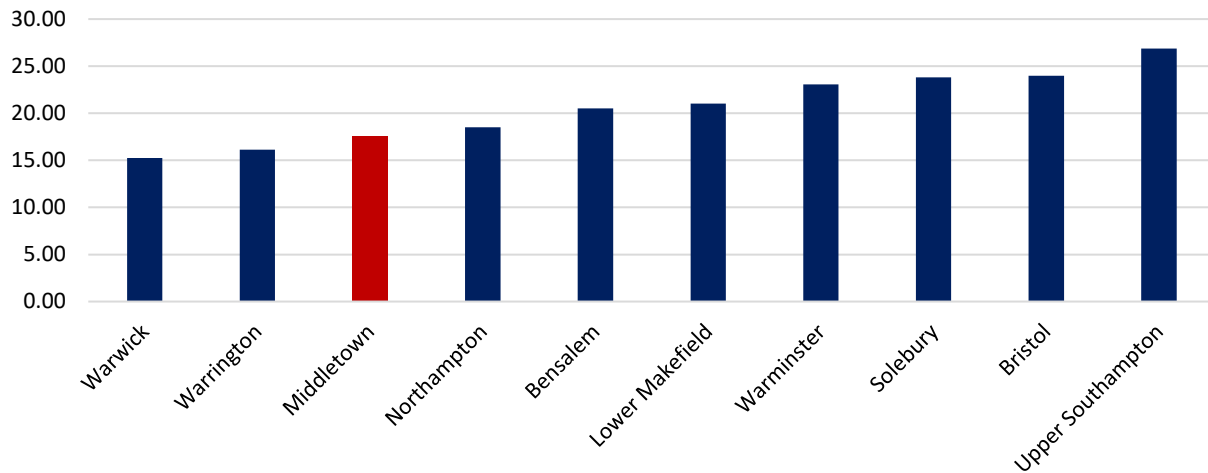
Residents of Middletown Township will pay a combined total of 208.62 mills in real estate taxes to Neshaminy School District, Bucks County, and Middletown Township in 2022. Due primarily to school district taxes, Middletown Township has the 4<sup>th</sup> highest combined millage rate in Bucks County. As for Township-only real estate taxes, Middletown Township ranks 8<sup>th</sup> in the County, down from 6<sup>th</sup> in 2020.

#	Township	School District	Twp Millage	SD Millage	County Millage	Total Millage
1	Upper Southampton	Centennial	26.88	150.69	25.45	203.02
2	Solebury	NH/Solebury	24.81	108.15	25.45	158.41
3	Bristol	Bristol Twp	23.98	220.14	25.45	269.57
4	Warminster	Centennial	23.06	150.69	25.45	199.20
5	Lower Makefield	Pennsbury	21.01	174.07	25.45	220.53
6	Bensalem	Bensalem	20.50	164.95	25.45	210.90
7	Northampton	Council Rock	18.51	132.81	25.45	176.77
8	Middletown	Neshaminy	17.57	165.60	25.45	208.62
9	Warrington	Central Bucks	16.12	125.96	25.45	167.53
10	Warwick	Central Bucks	15.25	125.96	25.45	166.66
11	Plumstead	Central Bucks	14.94	125.96	25.45	166.35
12	Lower Southampton	Neshaminy	14.08	165.60	25.45	205.13
13	Doylestown	Central Bucks	13.88	125.96	25.45	165.29
14	New Britain	Central Bucks	13.06	125.96	25.45	164.47
15	East Rockhill	Pennridge	12.24	135.26	25.45	172.94
16	Springfield	Palisades	12.00	116.00	25.45	153.45
17	Richland	Quakertown	11.30	168.83	25.45	205.58
18	Wrightstown	Council Rock	9.23	132.81	25.45	167.49
19	Hilltown	Pennridge	8.75	132.81	25.45	167.01
20	Tinicum	Palisades	8.50	116.00	25.45	149.95
21	Newtown	Council Rock	8.49	132.81	25.45	166.75
22	Upper Makefield	Council Rock	7.60	132.81	25.45	165.86
23	Bedminster	Pennridge	7.50	135.26	25.45	168.21
24	West Rockhill	Pennridge	7.25	135.26	25.45	167.96
25	Falls	Pennsbury	7.22	174.07	25.45	206.74
26	Nockamixon	Palisades	6.33	116.00	25.45	147.78
27	Bridgeton	Palisades	6.00	116.00	25.45	147.45
28	Durham	Palisades	6.00	116.00	25.45	147.45
29	Haycock	Quakertown	6.00	168.83	25.45	200.28
30	Buckingham	Central Bucks	4.00	125.96	25.45	155.41
31	Milford	Quakertown	2.00	168.83	25.45	196.28

\*\*School district and Bucks County taxes are subject to change and may change by the coming budget year.

Four of the seven townships levying higher taxes than Middletown—Bristol Township (23.98 mills), Lower Makefield Township (21.01 mills), Bensalem Township (20.50 mills), and Northampton Township (18.51 mills) are direct neighbors of Middletown Township. Upper Southampton Township (26.88 mills), Solebury Township (24.81 mills), and Warminster Township (23.06 mills) are a few miles to the west and north of Middletown Township. Several of these municipalities have increased real estate taxes in recent years to pay for changes or expansions in fire protection services.

Township RE Millages in Bucks Co. (Top 10, 2022)



## Greater Philadelphia Real Estate Tax Comparison

Because of Middletown's size, demographic composition, and economic vibrancy, there are few municipalities in Bucks County that are comparable for tax purposes. A community like Middletown has a greater draw on public services, and tax rates often reflect this reality. Looking at other similar municipalities in neighboring Montgomery and Delaware Counties, several others are comparable on a tax basis.

County Boards of Assessment are responsible for determining assessed (taxable) values of properties, since they are not tied to inflation or the economy like market values are. Because counties reassess (or do not reassess) at different times, the Common Level Ratio (CLR) is used in Pennsylvania to compare tax rates and true values across jurisdictions. CLR factors are determined annually in July by the Pennsylvania Department of Revenue.

#	Township	County	Township Millage	School District Millage	County Millage	Total Millage	Common Level Ratio Factor	Effective Twp. Millage	Effective Total Millage
1	Cheltenham	Montgomery	9.5695	51.0180	4.0220	64.6095	2.2400	4.2721	28.8435
2	Haverford	Delaware	4.2180	17.1811	2.9990	24.3981	1.0000	4.2180	24.3981
3	Upper Merion	Montgomery	5.6670	32.5815	4.0220	42.2705	2.2400	2.5299	18.8708
4	Marple	Delaware	2.4500	10.9670	2.9990	16.4160	1.0000	2.4500	16.4160
5	Abington	Montgomery	4.8510	32.7200	4.0220	41.5930	2.2400	2.1656	18.5683
6	Warminster	Bucks	23.06	150.69	25.45	199.1981	12.0500	1.9137	16.5310
7	Bensalem	Bucks	20.50	164.95	25.45	210.9008	12.0500	1.7012	17.5021
8	Middletown	Bucks	17.5700	163.1000	24.4500	208.6200	12.0500	1.4581	17.3129
9	Upper Merion	Montgomery	2.7900	20.7600	4.0220	27.5720	2.2400	1.2455	12.3089
10	Montgomery	Montgomery	1.4900	27.5369	4.0220	33.0489	2.2400	0.6652	14.7540
11	Horsham	Montgomery	1.3000	30.5910	4.0220	35.9130	2.2400	0.5804	16.0326

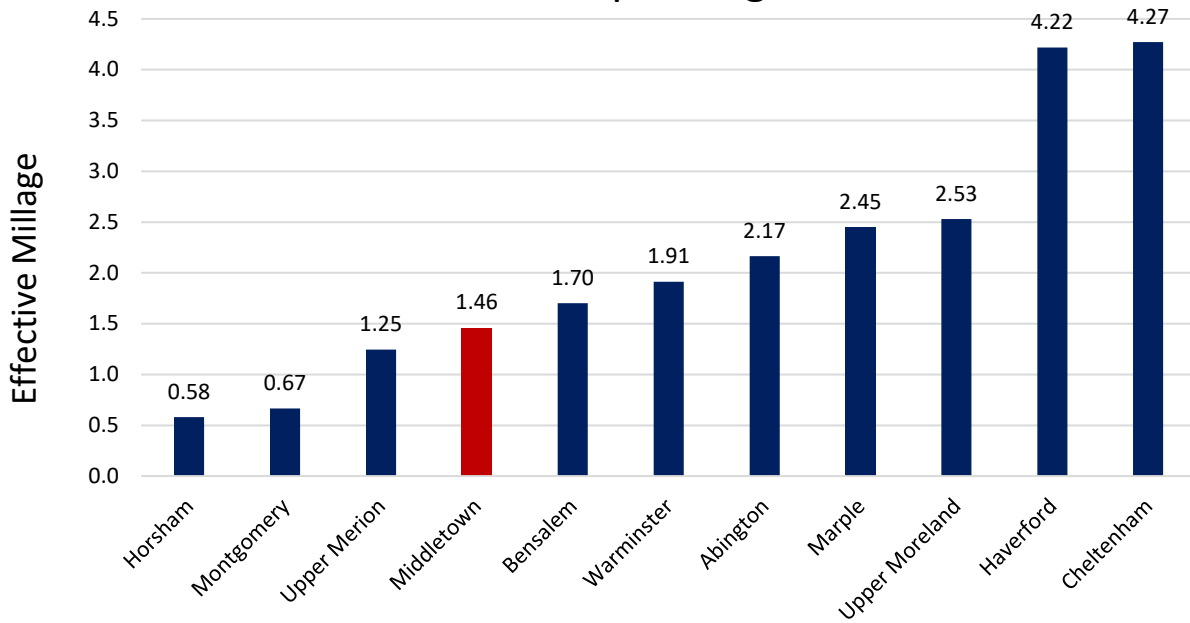
Bucks County has the second-highest CLR factor in the state at 12.05, indicative of a significant period without reassessing properties. The CLR factor works similarly to the Consumer Price Index (CPI) factor, in that it creates a consistent basis to compare property taxes. Like the CPI, the CLR factor changes incrementally each year based on a variety of factors. Without using the CLR factor to compare property taxes across counties, it would appear that tax rates are far higher than other municipalities, while assessed property values are far lower. The CLR factor equalizes millage rates by accounting for differences in assessed values. Montgomery County's CLR factor is 2.24 for 2021-2022. Delaware County reassessed properties in 2021, resulting in a CLR factor of 1.00.

Effective millage rates are calculated by applying the CLR factor to a community's township and total millage rates, using the following calculation:

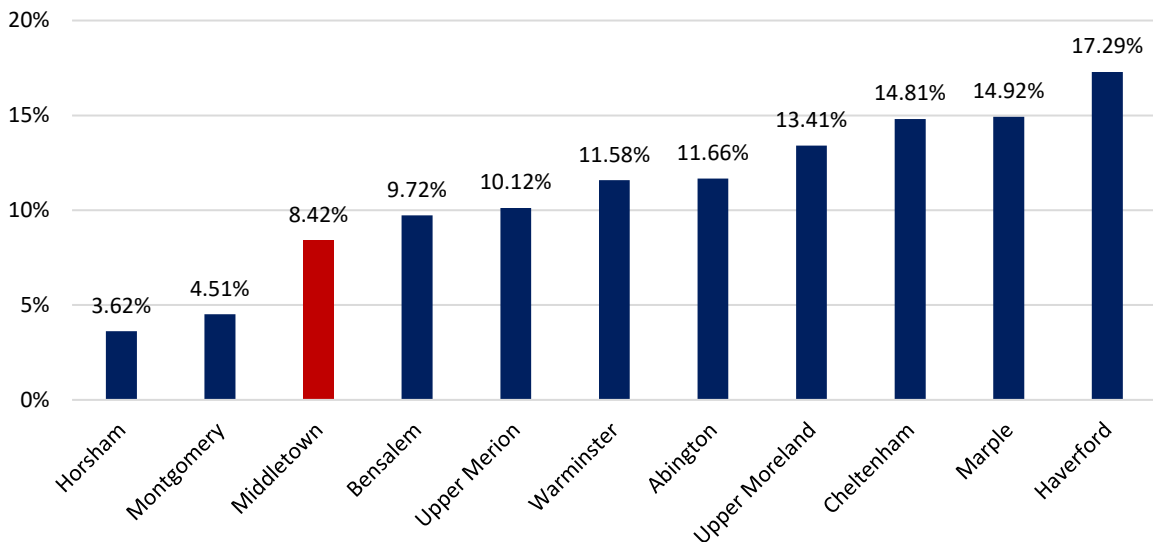
$$\begin{array}{r}
 17.57 \quad \text{(Township Millage)} \\
 \div \quad 12.05 \quad \text{(CLR Factor)} \\
 \hline
 1.46 \quad \text{(Effective Township Millage)}
 \end{array}$$

As shown in the tables below, when looking at comparable communities in the Philadelphia metropolitan area, Middletown Township's real estate taxes are comparable to other similar communities. When the CLR factor is considered, an effective millage rate is generated, making it comparable across multiple jurisdictions. Generally, Middletown Township and other similar Bucks County municipalities levy a lower amount of real estate taxes than similar communities in Montgomery and Delaware Counties.

### Effective Township Millage - 2022



### Township RE Millages as a Percentage of Tax Bill



## Impact of Taxes

Residents of Middletown Township pay, on average, \$516.73 in property taxes. The average assessment of a Township home is \$29,410. Middletown Township levied property taxes totaling 17.57 mills, or 1.757%, depending on the value determined by the Bucks County Board of Assessment of an individual's home. Since Bucks County has not comprehensively reassessed properties since the 1970s, the average home assessment remains far below market value. The amount paid in taxes is calculated in the following way:

**\$516.73**



average annual amount  
paid in property taxes

$$\begin{array}{r}
 \$29,410 \quad \text{(Average Assessed Property Value)} \\
 \times \quad 0.01757 \quad \text{(Township Millage rate- 1 mill = 0.001\%)} \\
 \hline
 \$516.73 \quad \text{(Average Total Township Property Taxes)}
 \end{array}$$

Comparison of Real Estate Taxes in Selected Township Neighborhoods					
	Assessment of Sample Property	Middletown Township	Neshaminy School District *	Bucks County *	Total Real Estate Tax Bill
<b>2021/2022 Millage Rates</b>		17.57	165.60	25.45	208.62
<b>Average Residential Assessment</b>	\$ 29,410	\$ 516.73	\$ 4,870.30	\$ 748.48	\$ 6,135.51
<b>Selected Township Developments:</b>					
<b>Snowball Gate</b>	\$ 29,650	\$ 520.95	\$ 4,910.04	\$ 754.59	\$ 6,185.58
<b>Highland Park</b>	\$ 25,620	450.14	4,242.67	652.03	5,344.84
<b>Maple Point</b>	\$ 43,600	766.05	7,220.16	1,109.62	9,095.83
<b>Villages of Shadybrook</b>	\$ 38,740	680.66	6,415.34	985.93	8,081.94
<b>Villages of Flowers Mill</b>	\$ 34,200	600.89	5,663.52	870.39	7,134.80

\*Neshaminy School District and Bucks County are independent taxing authorities. The rates shown reflect rates as of November 2021 and are not to be considered binding for the purposes of this document.

Impact of Real Estate Taxes and Fees for A Typical Homeowner Over Time									
Year	2022	2021	2020	2019	2018	2017	2016	2010	2009
Assessment	29,410	29,410	29,333	29,333	29,243	29,243	29,243	29,243	29,243
Millage	17.57	17.57	17.57	17.57	17.57	17.57	17.57	17.57	15.84
Tax	\$ 516.73	\$ 516.73	\$ 515.38	\$ 515.38	\$ 513.80	\$ 513.80	\$ 513.80	\$ 513.80	\$ 463.21

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# Act 511 Taxes

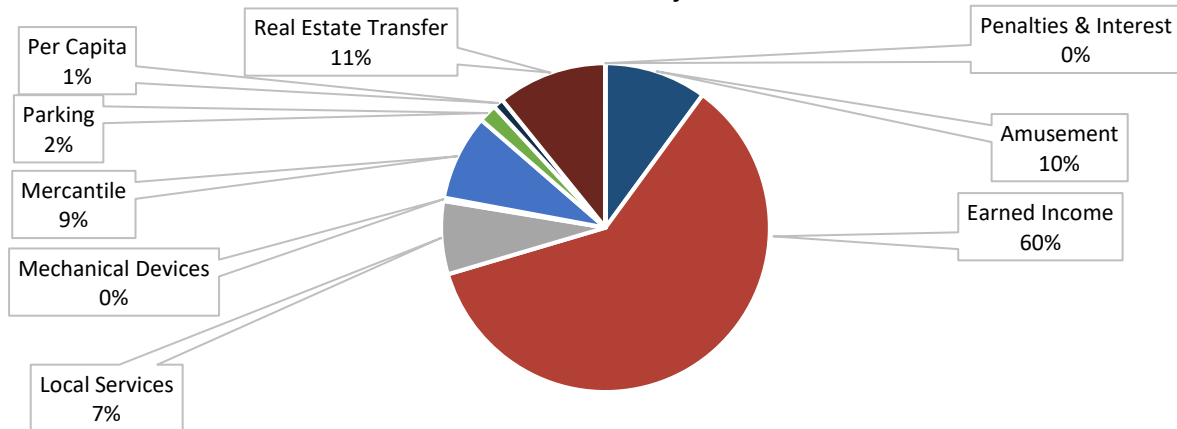
Pennsylvania Act 511 of 1965 determines the types of taxes and limits municipalities may levy in their jurisdiction. The table below represents all Act 511 taxes Middletown Township levies, and the corresponding rate. Each type of tax can vary from percentages, a flat dollar amount, to millage. **None of the Act 511 taxes are increasing for 2022.** Additional tax detail is provided on the following pages.

The elected Middletown Township Tax Collector predominately collects real estate taxes, as well as the Per Capita Tax and Solid Waste & Recycling Fee. The Township also works with two tax collection agencies, Berkheimer and Keystone Collections, to collect the Act 511 Taxes.

The following tables show collections on a cash accounting basis as they are reported by the tax collectors. The Township incurs these revenues on a modified accrual basis. The line item-budget reflects the resulting difference of the two accounting methods. Additionally, some tables reflect gross tax collections, or the total amount of money collected, and some tables reflect tax collections net of fees.

Schedule of Act 511 Taxes - Middletown Township							
Tax	2022	2021	2020	2019	2018	2017	2016
Amusement	5%	5%	5%	5%	5%	5%	5%
Earned Income	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Local Services	\$47.00	\$47.00	\$47.00	\$47.00	\$47.00	\$47.00	\$47.00
Mech. Device - Vending	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
Mech. Device - Amusement	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
Mercantile - Wholesale	0.5 mill	0.5 mill	0.5 mill	0.5 mill	0.5 mill	0.5 mill	0.5 mill
Mercantile - Retail	0.75 mill	0.75 mill	0.75 mill	0.75 mill	0.75 mill	0.75 mill	0.75 mill
Parking Transaction Fee	10%	10%	10%	10%	10%	10%	10%
Per Capita	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Real Estate Transfer	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%

Act 511 Taxes - 2022 Projected Revenues



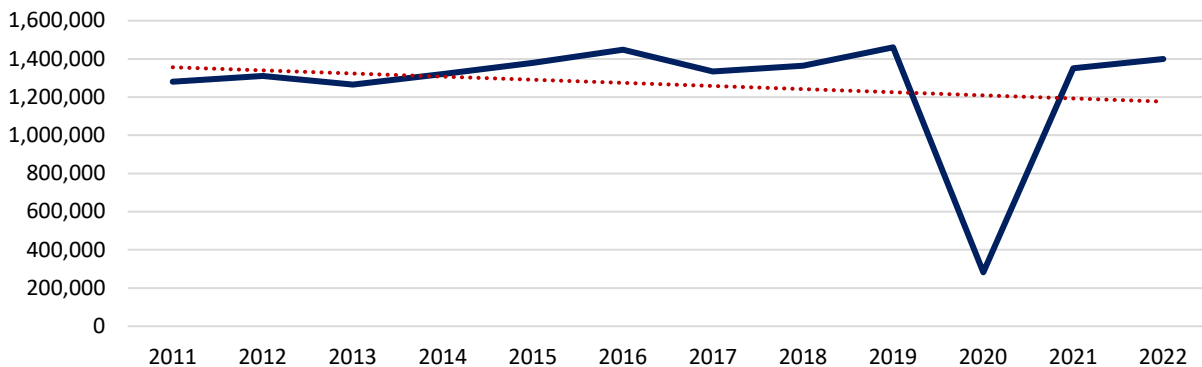
# Amusement Tax

Middletown Township and the Neshaminy School District levy an Amusement Tax at a combined rate of 10%, which is shared equally by both. The tax is levied on any business that offers entertainment within the Township/School District. Taxable entities include but are not limited to: amusement parks, golf courses, shows, sporting events, musical performances, circuses and/or any event with an admission charge or where entertainment is offered and no separate charge levied, on the total cost of food purchased. Returns for this tax are due monthly on the prior month's gross ticket sales. Sesame Place theme park is the largest contributor to this tax category.

Amusement Taxes are collected by Berkheimer Tax Administrator at no cost to the Township. The table below outlines the amount of each tax collected over the last several years, expected revenue by the end of the year, as well as budgeted projections for the upcoming year.

SUMMARY OF AMUSEMENT TAX RATES AND COLLECTIONS			
	Middletown Township	Neshaminy School District	Total
Rate	5%	5%	10%
YEAR	AMUSEMENT TAX COLLECTIONS BY YEAR (MIDDLETOWN PORTION)		
2022 - Budgeted	1,400,000		
2021 - Projected	1,350,000		
2020	282,161		
2019	1,460,447		
2018	1,364,243		
2017	1,333,653		
2016	1,447,720		
2015	1,379,123		
2014	1,321,125		
2013	1,265,984		
2012	1,310,544		
2011	1,279,984		

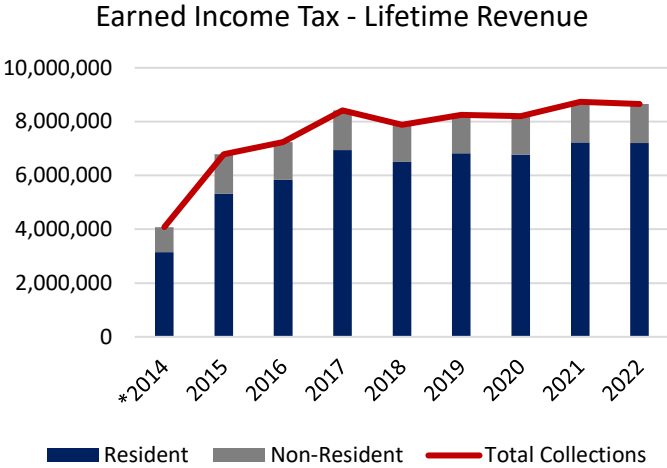
Amusement Tax Revenue - Lifetime Trend



# Earned Income Tax

Middletown Township instituted a 0.5% Earned Income Tax (EIT) in 2014 to provide additional, consistent revenue to the Township. In Pennsylvania, EIT is remitted to an individual’s municipality of residence. This tax is levied on all residents of Middletown Township, regardless of where they work. This is depicted as “Resident Collections” in the following table. Additionally, individuals working in Middletown Township who live in another municipality that does not collect EIT pay the EIT to Middletown Township. This is depicted as “Non-Resident Collections” in the following table.

If individuals live and work in municipalities without an EIT, then they are not taxed. All individuals who work in the City of Philadelphia but live elsewhere are subject to the City Wage Tax for non-residents, which is 3.47% as of November 2021, among the highest local income taxes in the United States. Philadelphia residents are charged at a different rate, regardless of where they are employed. Municipalities with residents working in the City of Philadelphia cannot collect EIT for these individuals. As required by state law, collection of EIT is governed by the Bucks County Tax Collection Committee (TCC). The current county-wide EIT collector is Keystone Collections Group.



As some residents worked from home in 2020 and 2021 who originally worked in the City of Philadelphia they were no longer subject to the City Wage Tax for the period they were working from home, instead paying Middletown Township’s EIT. This is evident in 2021 collections.

EARNED INCOME TAX COLLECTIONS BY YEAR				
Year	Resident	Non-Resident	Total Collections	% Change
2022	7,200,000	1,450,000	8,650,000	-0.98%
2021	7,233,434	1,502,212	8,735,646	6.44%
2020	6,773,623	1,433,646	8,207,270	-0.49%
2019	6,823,383	1,424,605	8,247,988	4.59%
2018	6,504,615	1,381,546	7,886,161	-6.30%
2017	6,937,377	1,479,182	8,416,559	16.34%
2016	5,831,028	1,403,405	7,234,433	6.65%
2015	5,320,954	1,462,393	6,783,347	66.23%
*2014	3,153,750	926,994	4,080,744	

\*Tax was levied for the first time in 2014 and represents partial-year collections.

**EARNED INCOME TAX COLLECTIONS BY MONTH**

**Resident Collections**

<u>Month</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
January	-	223,709	189,081	320,936	333,023	271,104	375,333	314,729
February	-	771,391	914,990	736,881	913,206	1,008,644	915,671	1,020,386
March	11,845	255,064	317,598	603,758	357,236	347,210	325,759	429,076
April	129,495	305,498	423,558	640,885	515,100	586,459	295,935	487,467
May	654,654	1,007,326	1,064,149	1,319,569	1,397,556	1,360,139	1,183,608	1,322,925
June	86,342	365,053	306,975	414,798	341,796	360,445	465,687	433,103
July	267,635	244,403	287,484	472,266	400,747	351,050	606,283	335,871
August	682,857	813,566	770,942	801,667	770,358	870,590	930,684	1,045,494
September	176,886	171,956	211,342	242,517	242,313	254,026	269,725	361,926
October	249,614	168,808	292,448	417,339	355,492	284,729	201,875	316,430
November	725,344	827,838	819,882	742,041	810,383	883,292	933,193	908,242 est
December	169,078	166,342	232,579	224,720	67,405	245,695	269,872	257,784 est
<b>Total</b>	<b>3,153,750</b>	<b>5,320,954</b>	<b>5,831,028</b>	<b>6,937,377</b>	<b>6,504,615</b>	<b>6,823,383</b>	<b>6,773,623</b>	<b>7,233,434</b>

**Non-Resident Collections**

<u>Month</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
January	-	59,893	44,421	85,665	36,062	41,532	101,030	71,341
February	-	245,036	385,418	219,451	265,973	305,629	265,243	326,003
March	6,442	21,445	10,679	8,067	33,373	13,263	11,592	8,486
April	52,495	57,985	14,670	27,402	22,681	62,489	57,191	68,603
May	242,369	289,719	268,578	279,407	320,274	272,590	310,646	272,471
June	12,011	13,060	14,353	22,989	14,463	13,784	10,035	8,367
July	34,478	46,171	58,363	101,559	84,182	86,211	100,364	52,220
August	254,503	332,790	239,738	223,383	231,699	265,276	227,078	306,731
September	21,586	10,760	9,050	8,572	26,527	8,409	12,415	9,886
October	39,350	49,561	70,315	261,605	93,388	62,989	18,593	72,158
November	246,471	322,767	270,821	233,806	243,161	278,840	312,977	295,908 est
December	17,289	13,206	16,999	7,276	9,763	13,593	6,483	10,038 est
<b>Total</b>	<b>926,994</b>	<b>1,462,393</b>	<b>1,403,405</b>	<b>1,479,182</b>	<b>1,381,546</b>	<b>1,424,605</b>	<b>1,433,646</b>	<b>1,502,212</b>

**All Collections**

<b>Total:</b>	<b>\$4,080,744</b>	<b>\$6,783,347</b>	<b>\$7,234,433</b>	<b>\$8,416,559</b>	<b>\$7,886,161</b>	<b>\$8,247,988</b>	<b>\$8,207,270</b>	<b>\$8,735,646</b>
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\*Figures denote gross collections and are not net of accruals and fees.

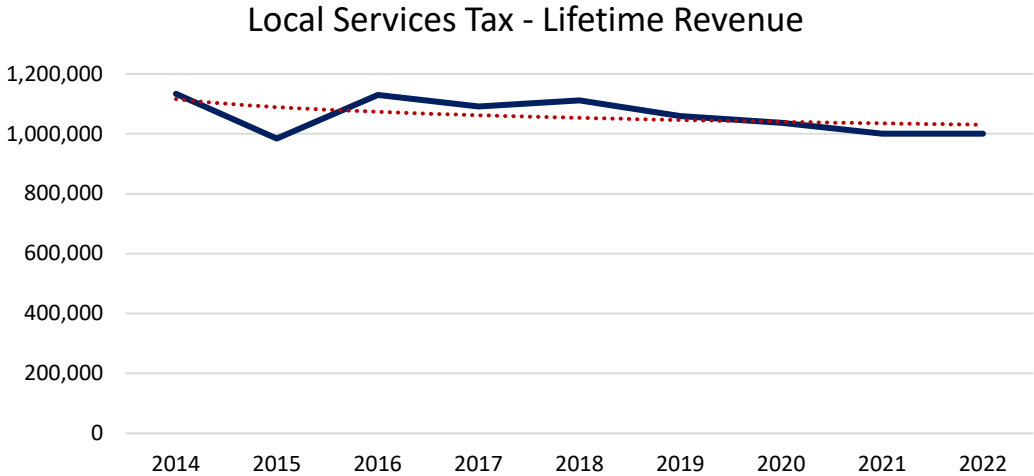
# Local Services Tax

The Local Services Tax is imposed upon each individual engaged in any occupation in Middletown Township. It is the responsibility of the employer to deduct, from their employees' pay, the tax of \$52 per year at a rate of \$1 per week employed. The tax is shared with Neshaminy School District with \$47 going to Middletown Township, and \$5 going to the School District.

Employers are required to remit the tax collected on a quarterly basis to Berkheimer, the tax administrator assigned to collect this tax. Individuals who are self-employed and whose business or practice is in Middletown Township are also required to pay the \$52 Local Services Tax. The total Local Services Tax paid by an individual in a calendar year is limited to \$52, regardless of the number of employers an individual works for during the year or the number of taxing districts in which an individual may work.

The Local Services Tax is projected to stay on target with prior years' collections.

LOCAL SERVICES TAX COLLECTIONS BY YEAR		
Year	Total Collections	% Change
2022 - Budget	1,000,000	0.00%
2021 - Projected	1,000,000	-3.54%
2020	1,036,728	-2.15%
2019	1,059,490	-4.65%
2018	1,111,139	1.82%
2017	1,091,284	-3.37%
2016	1,129,355	14.74%
2015	984,249	-13.17%
2014	1,133,549	11.68%
2013	1,015,020	



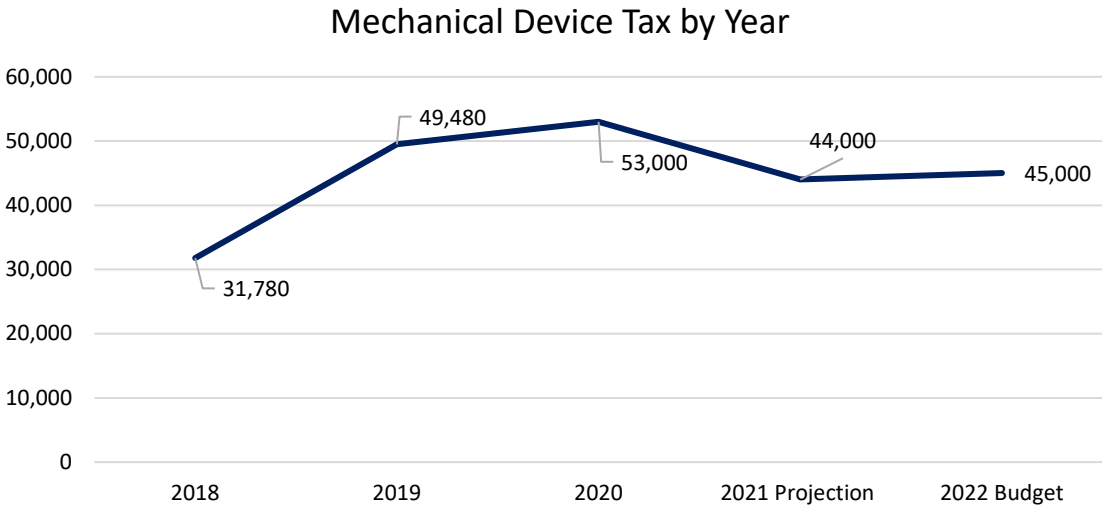
# Mechanical Device Tax

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The Mechanical Device Tax is a levied-on businesses in the Township with vending and amusement machines. Vending machines are subject to a \$20.00 tax per year per machine, while amusement machines are subject to a \$100.00 tax per year per machine. The Mechanical Device Tax is collected because revenue generated for businesses by vending and amusement machines is not otherwise taxed.

Vending machines include any automated machine offering the sale of food, drinks, or goods. Amusement machines refer to arcade games and any automated machine used for recreation purposes. These devices are registered with the Township and the tax is billed to the businesses each year by the Finance Department.

In recent years, the Township has worked to make sure eligible mechanical devices are registered and billed accordingly. Additionally, stronger efforts to send additional notices has improved mechanical devices revenue. As this is a flat tax not based on revenues generated by the machines, tax revenue is expected to be consistent with prior years. The chart below shows the combined revenue generated by vending and amusement machines.



# Mercantile Tax

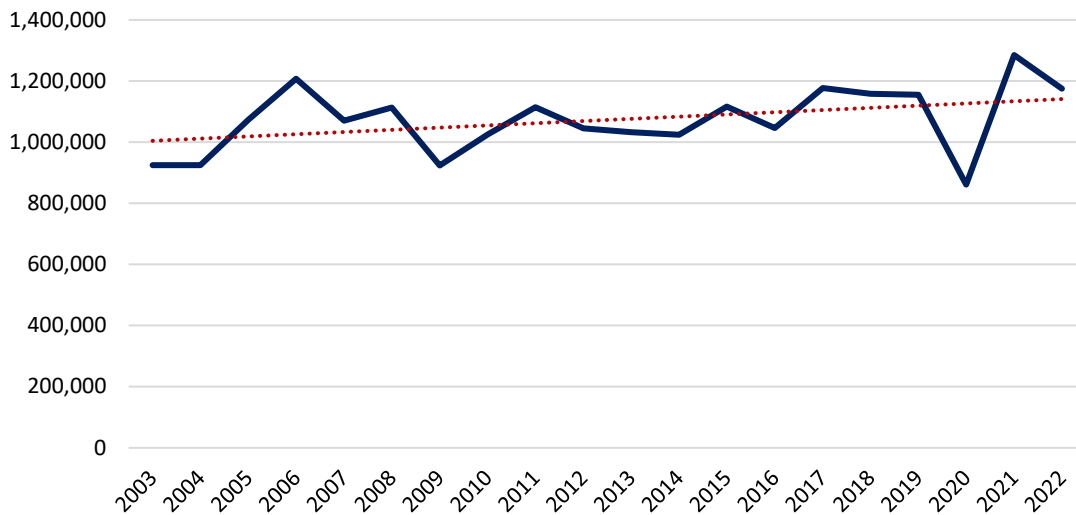
Mercantile Tax is levied on the gross receipts of retail trade, wholesale trade, and food/refreshment trade businesses in Middletown Township. The breakdown of the Mercantile Tax is 0.75 mill for retail sales, 0.50 mill for wholesale sales, and \$2 each for a retail or wholesale license. Neshaminy School District also collects Mercantile Taxes on the same areas as Middletown Township, as well as a Business Privilege Tax. Below is a breakdown of tax rates for Middletown Township, Neshaminy School District, and the combined rate by category. The largest revenue driver in the Mercantile Tax is automotive sales from the Township’s car dealerships.

Like Amusement Taxes, Mercantile taxes are collected by Berkheimer Tax Administrator. The table below outlines the amount of each tax collected since 2004, as well as budgeted projections for the upcoming year.

Category	Middletown Township	Neshaminy School District	Total
Retail Sales	.75 mill	.75 mill	1.5 mills
Wholesale Sales	.50 mill	.50 mill	1.0 mill
Retail or Wholesale License	\$2 each	\$2 each	\$4 each

YEAR	MERCANTILE TAX COLLECTIONS BY YEAR
2022 - Budgeted	1,175,000
2021 - Projected	1,285,000
2020	861,211
2019	1,154,769
2018	1,158,235
2017	1,177,552
2016	1,046,011
2015	1,116,110
2014	1,024,321
2013	1,032,229
2012	1,045,066
2011	1,114,116

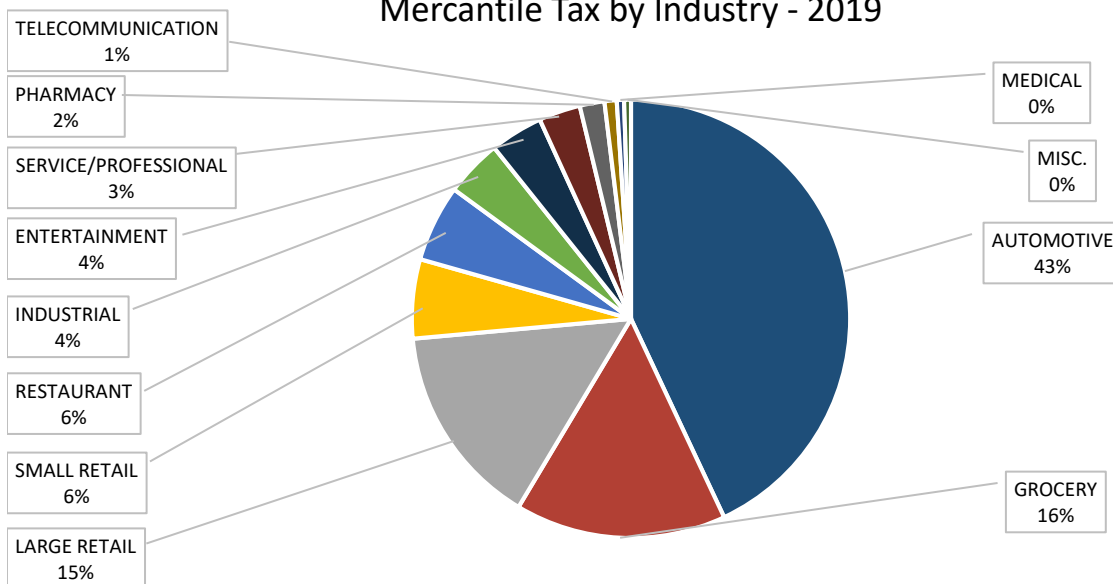
### Mercantile Tax - Lifetime Collections



The COVID-19 pandemic significantly impacted the 2020 Mercantile Tax. Many of the Township’s larger businesses, such as grocery stores, but other businesses such as car dealers, struggled to maintain sales. Fortunately, a strong year in 2021, driven in part by inflation, is resulting in a record high of collections. The 2022 Budget anticipates revenue consistent with pre-pandemic levels, though it remains to be seen if the new high achieved in 2021 will hold into the future.

The below pie chart depicts the various sectors contributing to the Mercantile Tax. This analysis from 2019 shows the automotive industry, heavily driven by the Township’s numerous auto dealers, as a heavy contributor to the tax, followed by grocery stores and large retailers. These three categories yield a combined 75% of Mercantile Tax revenue.

### Mercantile Tax by Industry - 2019

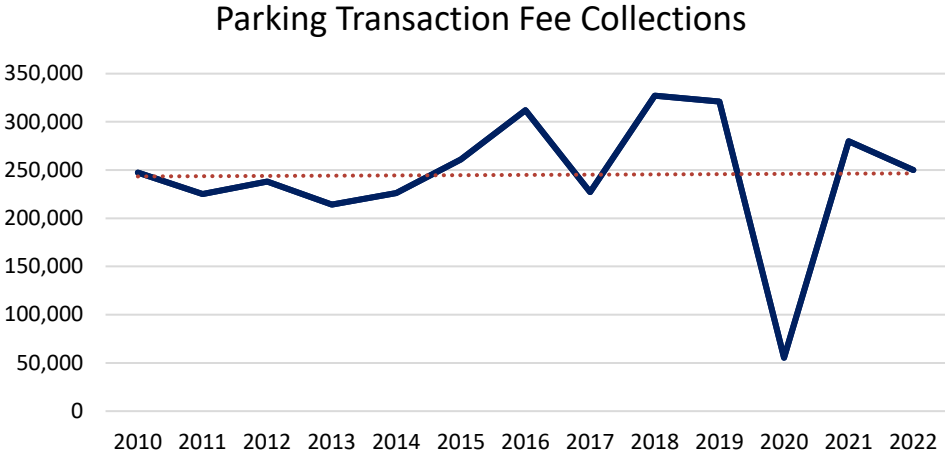




# Parking Transaction Fee

The parking transaction fee is charged to all businesses that charge patrons for parking. Businesses with free parking are not required to pay this fee. The parking transaction fee is 10% of gross parking revenue. The primary contributor to this fee is Sesame Place theme park. This fee is an important revenue stream to the Township because the Township does not have any metered parking to generate revenue. A dramatic dip was observed in 2020, consistent with that of the Amusement Tax, due to Sesame Place’s limited operations in 2020. A strong recovery came in 2021, but is still below pre-pandemic levels. Given the potential for instability in this revenue source, a conservative estimate is budgeted in 2022.

PARKING TRANSACTION FEE COLLECTIONS		
Year	Total Collections	% Change
2022 - Budgeted	250,000	-10.71%
2021 - Projected	280,000	525.00%
2020	55,343	-88.78%
2019	320,961	-1.89%
2018	327,151	44.00%
2017	227,193	-27.22%
2016	312,160	19.61%
2015	260,992	15.44%
2014	226,091	5.56%
2013	214,177	-10.07%
2012	238,155	5.83%
2011	225,038	-9.03%
2010	247,386	

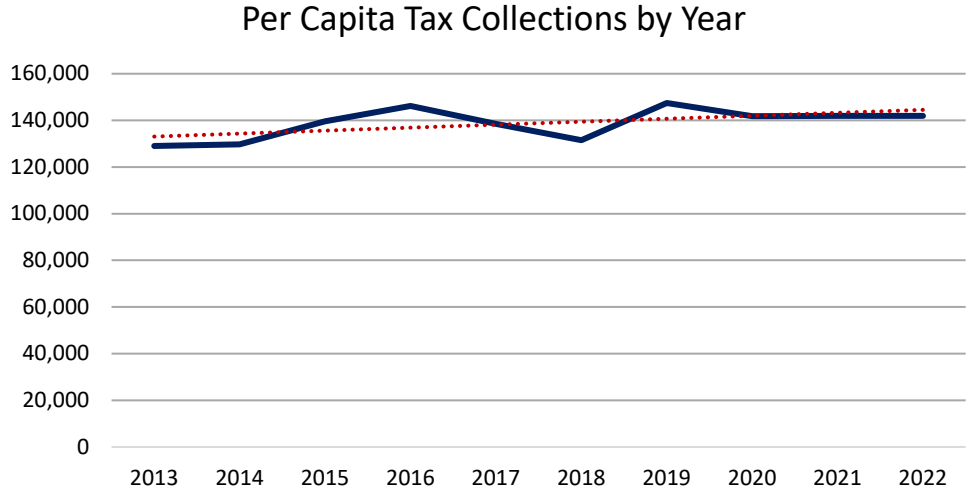


# Per Capita Tax

The Per Capita Tax is a flat rate tax levied upon individuals, eighteen years of age or older, residing within Middletown Township who earn more than \$5,000 per year. Only residents of the Township are subject to the tax. The Per Capita Tax rate for Middletown Township is \$5 per individual, while the Per Capita Tax for Neshaminy School District is \$10 per individual. A combined Per Capital Tax is billed by the elected Township Tax Collector on July 1<sup>st</sup> of each year. If paid in July or August of a given year, residents receive a 2% discount. If paid after October 31<sup>st</sup>, residents are required to pay an additional 5% for delinquency.

Residents earning less than \$5,000 per year are eligible for an exoneration from the Per Capita Tax. If an influx of young families with children move into the Township who are not offset by adults leaving the Township, revenue from this source may go down as children are not subject to this tax.

PER CAPITA TAX COLLECTIONS BY YEAR			
Year	Collections		% Change
2022 - Budgeted	\$ 142,000		0.00%
2021 - Projected	142,000		0.00%
2020	141,816		-7.37%
2019	147,446		13.28%
2018	131,509		-5.09%
2017	138,561		-5.17%
2016	146,119		4.65%
2015	139,627		7.58%
2014	129,790		0.59%
2013	129,031		



# Real Estate Transfer Tax

The Pennsylvania real estate transfer tax is imposed at a rate of one percent on the value of real estate (including contracted-for improvements to property) transferred by deed, instrument, long-term lease or other writing. This one percent is split equally between Middletown Township and Neshaminy School District. Both the grantor and grantee are held jointly and severally liable for payment of the tax. Below lists the 0.5% income to Middletown Township.

Collections from the Real Estate Transfer Tax are affected by the number of properties transferred in a given period of time, as well as their sale value. Housing market conditions and the transfer of commercial properties create fluctuations from year to year. In the table below, as seen in the high number of transactions and low monthly average, 2020 had a hot housing market. In 2021, the transfer of several large commercial properties shattered revenues from the last two decades.

REAL ESTATE TRANSFER TAX COLLECTIONS BY MONTH								
Month	2018		2019		2020		2021	
	Total Transfers	Transfer Fee	Total Transfers	Transfer Fee	Total Transfers	Transfer Fee	Total Transfers	Transfer Fee
January	41	\$ 89,873	34	\$ 251,908	44	\$ 69,128	34	\$ 95,396
February	28	39,041	20	88,847	37	54,348	36	56,273
March	36	84,640	36	55,431	47	84,282	33	70,312
April	46	68,097	41	59,478	37	73,371	41	74,303
May	54	79,769	56	93,249	29	46,022	45	363,085
June	68	105,623	56	152,962	50	87,517	59	122,555
July	65	100,317	83	147,086	61	108,277	68	149,425
August	59	216,834	67	117,806	58	103,211	58	124,153
September	56	102,061	47	71,537	101	159,659	67	366,665
October	46	117,550	51	145,375	77	321,023	66	357,925
November	38	64,383	41	82,020	62	132,278	35	65,000 <i>est</i>
December	54	500,054	48	80,421	45	121,960	30	54,906 <i>est</i>
<b>Totals</b>	<b>591</b>	<b>\$ 1,568,242</b>	<b>580</b>	<b>\$ 1,346,119</b>	<b>648</b>	<b>\$ 1,361,075</b>	<b>572</b>	<b>\$ 1,900,000</b>
<b>Monthly Average</b>	<b>49</b>	<b>\$ 130,687</b>	<b>48</b>	<b>\$ 112,177</b>	<b>54</b>	<b>\$ 113,423</b>	<b>48</b>	<b>\$ 158,333</b>
<b>Market Value</b>		<b><u>\$313,648,478</u></b>		<b><u>\$269,223,836</u></b>		<b><u>\$272,214,930</u></b>		<b><u>\$379,999,968</u></b>

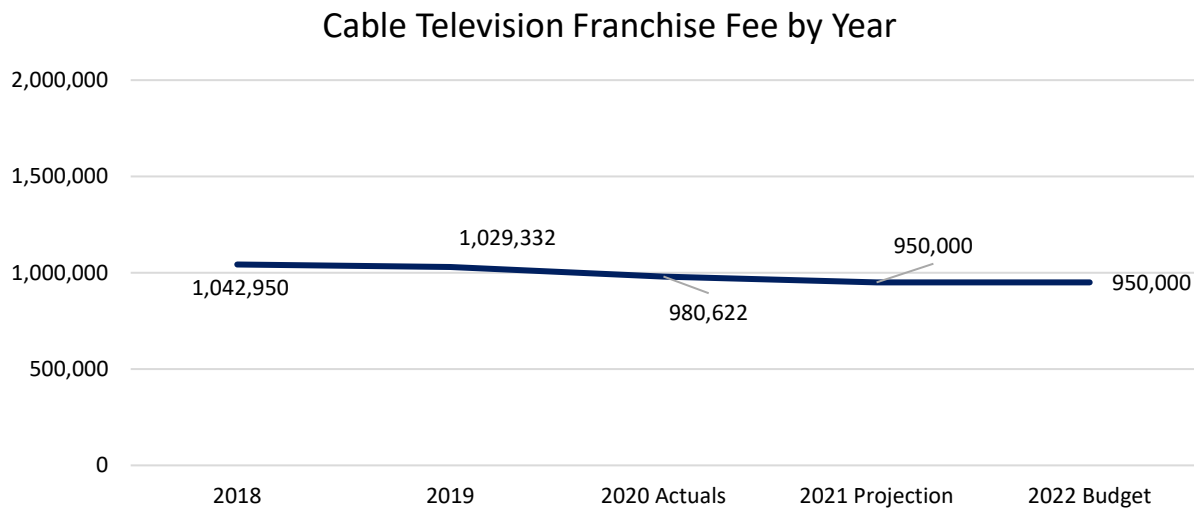
REAL ESTATE TRANSFER TAX HISTORY			
Year	Transfer Fee	Year	Transfer Fee
2017	\$1,334,378	2009	\$ 622,383
2016	\$1,258,149	2008	1,148,983
2015	1,139,041	2007	1,084,244
2014	1,035,953	2006	1,349,030
2013	960,777	2005	1,440,813
2012	850,232	2004	1,207,455
2011	714,932	2003	1,065,824
2010	720,571		

# Cable Television Franchise Fee

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The Cable Television Franchise Fee is an annual fee charged by local governments to private cable television companies as compensation for using the Township’s right-of-way for the purpose of laying its cable. The two cable television companies subject to this fee are Comcast and Verizon Fios. The Township’s right-of-way is its legal ability to use and/or enter private property without owning or possessing it. In the early days of cable television, the Township appointed an advisory board of residents to advise the Board of Supervisors on this matter.

Although the fee is paid to the Township by Comcast and Verizon Fios, the amount paid is based upon the revenue generated by Middletown Township residents utilizing their services. These fees are negotiated periodically between the Township and the cable company. As digital entertainment options become more prevalent, more people are “cutting the cord” and cancelling traditional cable television plans. As a result, there is a steady decline in revenue from the Cable Television Franchise Fee.

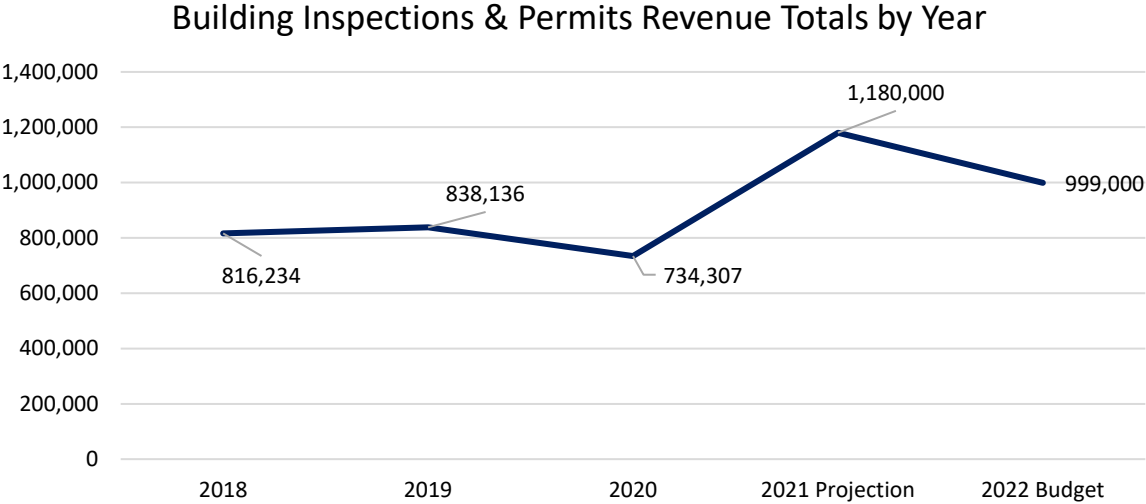


# Building Inspections & Permits

Like most municipal governments, Middletown Township is responsible for administering the Uniform Construction Code (UCC), which establishes standards and requirements for building construction to assure structures are built safely and can endure weathering and wear. Most construction on residential and commercial property requires permits issued by the Township, either building, electrical, plumbing, or zoning. Most projects require more than one permit to be obtained. These permits are administered by the Township’s Department of Building and Zoning.

In addition to construction-related permits, revenue is generated from other areas, including fees associated with land development and zoning projects, licensing, and inspections. Together, all of these services generate a significant amount of revenue for the Township. These revenues can be positively impacted by large commercial developments, and negatively impacted by a poor economy. The costs of permits and inspections are governed by the Township’s fee schedule, which charges a higher fee for permits and inspections for larger structures and projects.

In 2020, the COVID-19 pandemic limited the ability to conduct in-person business as well as the construction industry. As a result, revenue in this category was down compared to prior years. In 2021, there is an increase due to a record number of permits issued by the Township, many of which are for residential improvements. This is expected to be a result of residents not financially impacted by the pandemic having an increased ability to make improvements to their property. A higher trend in this category is expected in 2022, partially driven by anticipated incremental increases to the fee schedule, as well as the strong interest for property improvements and anticipated issuance of permits for large commercial projects, such as the Oxford Valley Mall apartments.

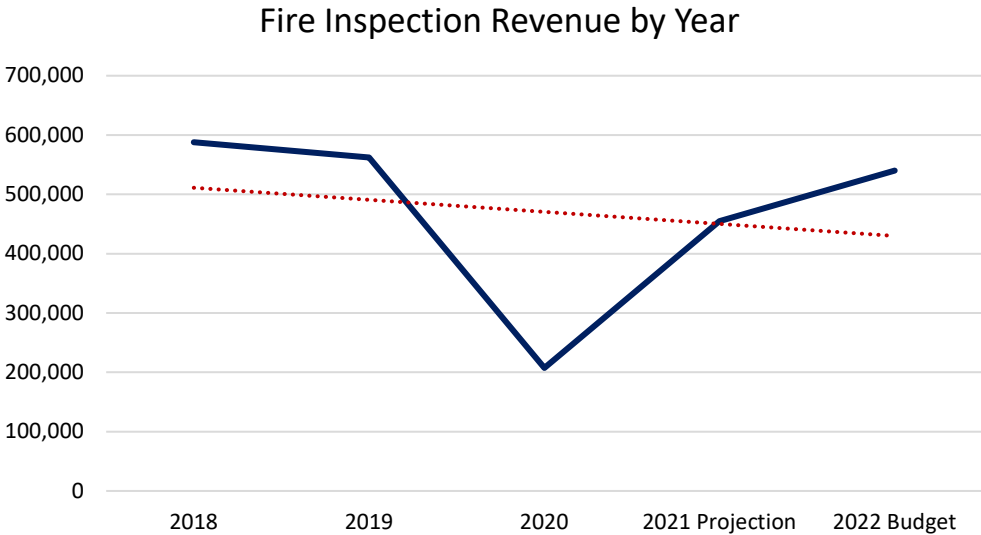


# Fire Inspections

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Middletown Township is responsible for administering fire safety inspections (FSIs) and fire permits for businesses. Businesses are inspected every year to enforce compliance with the Township’s Fire Code. If any violations are found, guidance is given to businesses so they may make the necessary modifications to come into compliance upon reinspection. FSIs are carried out by the Department of Fire & Emergency Management each year. A fee is collected from businesses for the inspection each year. The fee is based on the size of the structure being inspected.

In 2020, in an effort to limit person-to-person contact and provide financial relief to businesses, the traditional FSI program was halted and replaced with a self-inspection program at no cost to the business. The revenue generated in 2020 is based on businesses that were already inspected and charged in early 2020, as well as businesses who received a traditional inspection upon request for licensing or insurance purposes. The FSI program was reinstated in 2021 and revenues are slowly returning to close to pre-pandemic levels. The 2022 budget anticipates revenue at full pre-pandemic levels.

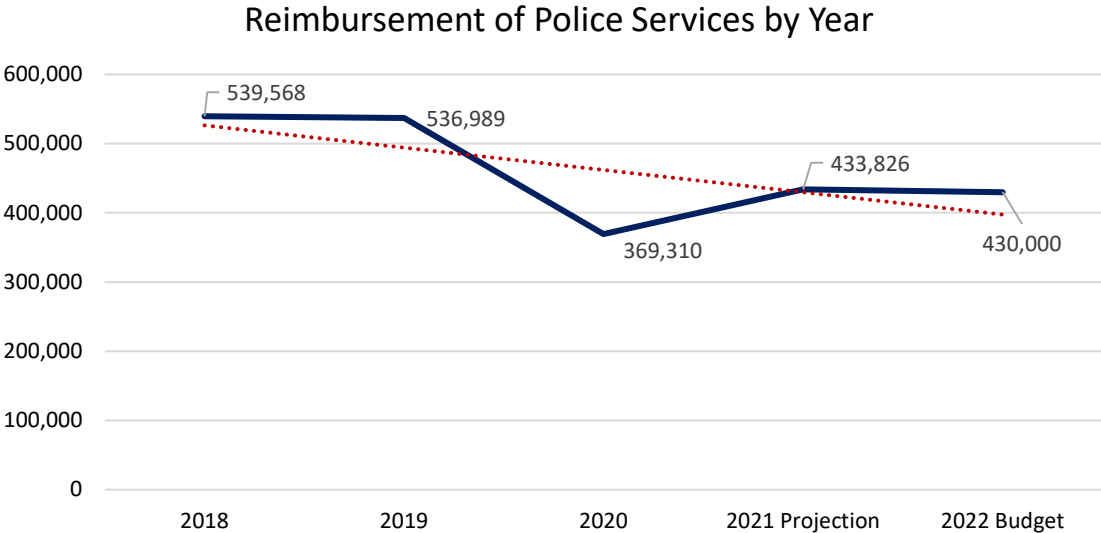


# Reimbursement of Police Services

Middletown Township provides police services to the community every hour of every day. Some organizations in the Township require additional police services to provide added security due to the increased potential for crime.

The Township has agreements with the Oxford Valley Mall, Sesame Place theme park, and Neshaminy School District to provide additional police services at their facilities for an additional cost. These agreements allow for police officers to be dedicated to protecting their facilities without impacting police services to the community at large. Further underscoring the Middletown Township's Police Department mission to conduct community policing, the same officers are placed at these locations as much as possible so they may build relationships and better serve each organization.

In 2020, the COVID-19 pandemic impacted all three organizations that are provided supplemental police services. As a result, a 50% decline in revenue occurred in 2020 compared to prior years. In 2021, reimbursable police services are be lower than prior years, but closer to normal than in 2020. In 2022, revenues are expected to continue to follow the 2021 trend. Of note, the Township plans to update these agreements for supplemental police services, which may change future trends in this category.

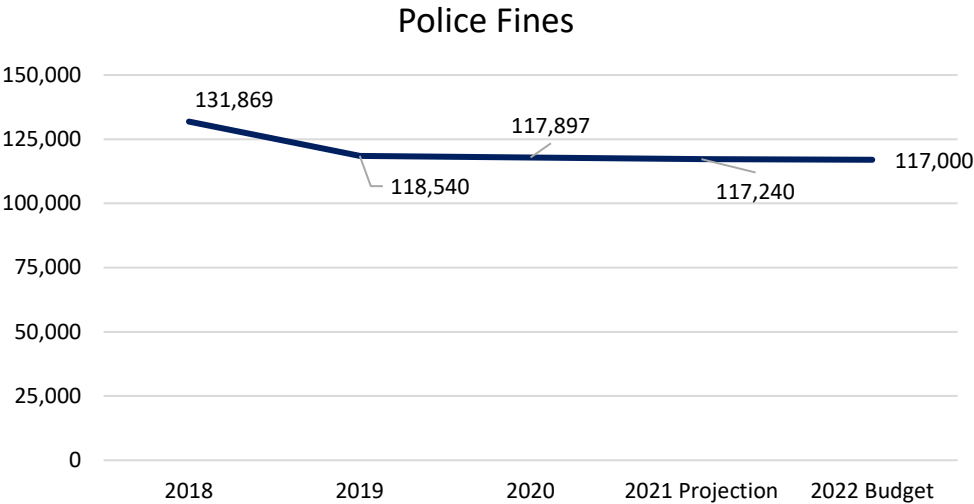


# Police Fines

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The Middletown Township Police Department is charged with enforcing the Pennsylvania Motor Vehicle Code within the Township. This code identifies the proper utilization of a motor vehicle, as well as registration requirements. Additionally, the Police Department is in charge of enforcing the Township’s ordinances. Some violations, such as parking and vehicle code violations, carry fines with them that must be paid by the offender. The Township receives modest revenue each year from the fines generated by the issuance of these violations.

Additionally, the Pennsylvania State Police are responsible for enforcing the law on state roads. Middletown Township is entitled to a portion of the fines generated from tickets issued with the Township by State Police. The chart below shows a combination of revenue from Middletown Township Police and State Police fines.





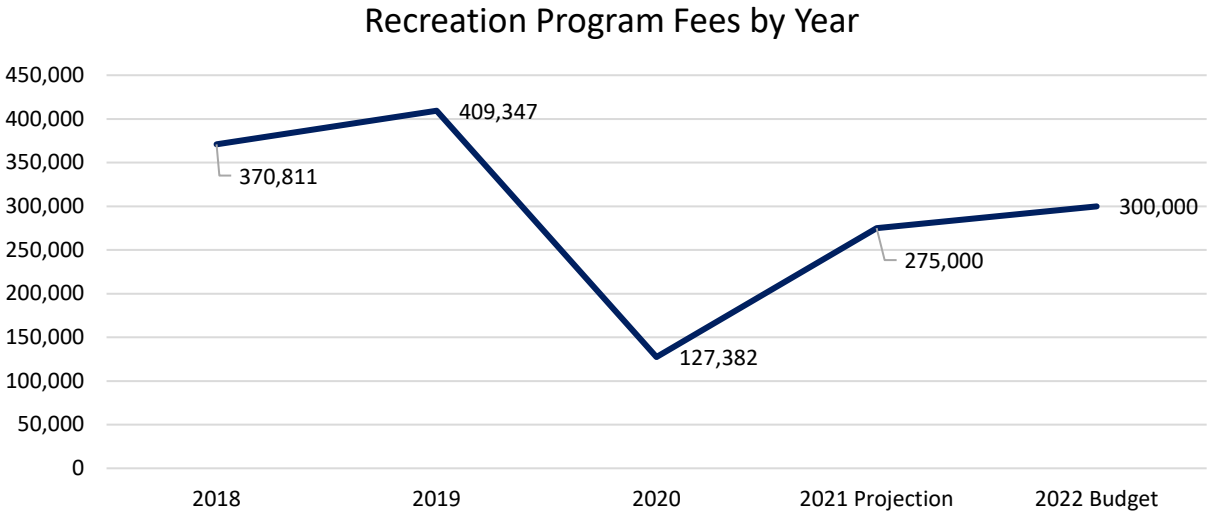
# Recreation Program Fees

The Department Parks & Recreation hosts several classes and programs throughout the year aimed at providing educational and fun activities to the community. Many programs offered have a fee associated with them. The fee for most programs is typically based on the costs associated with administering the program, as well as interest and demand from participants. The largest revenue driver in this category is summer camp, which serves more than 500 of children each year. Second to summer camp, basketball leagues held for various age groups typically serves 280 people each year.

Prior to 2020, fees generated from programs were steadily increasing. Due to the COVID-19 pandemic, many programs were cut or scaled back. Right before the COVID-19 pandemic hit, many families signed up for summer camp. Revenues were on track to be higher than ever. Upon cancelling the originally-planned summer camp, more than \$224,000 was refunded to families that paid for 2020 programs.

The Department of Parks & Recreation was able to work within the social distancing and masking protocols to create a summer camp for a limited number of participants. This and other socially-distant programs brought in some revenue.

In 2021, some recovery of lost recreation program fees occurred as programming adapted to COVID-19 restrictions, but revenues are still lower than prior years. 2021, shows a bit more revenue anticipated with hopes of returning back to pre-pandemic revenue numbers thereafter.



# Solid Waste/Recycling Fees

In 2022, the Township is beginning the third year of a five-year solid waste, recycling, and yard waste collection and disposal contract with Waste Management. After a public bidding process in 2019, Middletown Township awarded a five-year contract to Waste Management, effective 2020-2024. After an engaging discussion, the method of collection remained twice-weekly manual for trash, once weekly for recycling and bulk waste, and once weekly for yard waste from April through January. Residents are responsible for providing their own containers and yard waste bags. Residents living in multi-family complexes or in neighborhoods with homeowners' associations typically contract their trash separately and are not served by the Township's contract.

The market for selling recycled materials has changed significantly due to global trade conditions, resulting in rate hikes across the industry. The rate charged per household in Middletown Township increased to \$401 in 2020, close to the rate charged in 2014 and 2015. Although the contract requires different amounts to be paid to Waste Management each year, the Township smooths the cost of collections over the life of the contract to assist residents' financial planning efforts. This fee is included on residents' real estate tax bill. The fees collected are put into the Sanitation Fund and are paid out to Waste Management as their contract requires. For budgeting purposes, 5% of fees paid are assumed to be delinquent or uncollectable.

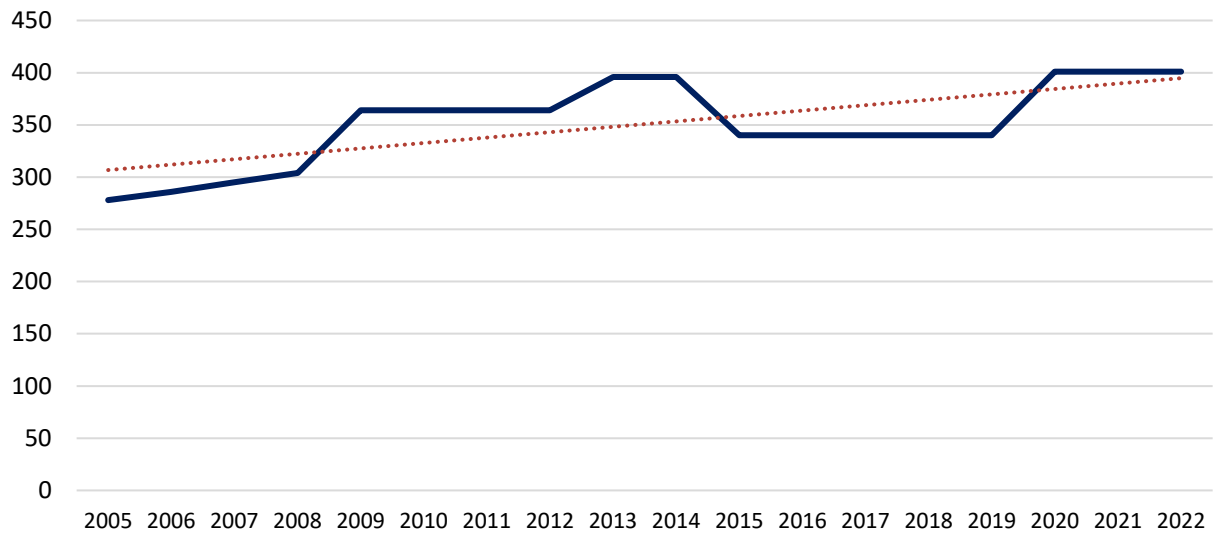


Under the new contract with Waste Management, residents have a dedicated customer service line to Waste Management to address any complaints or to report missed collections.

<u>Year</u>	<u>Rate</u>	<u>% Change</u>	<u>Year</u>	<u>Rate</u>	<u>% Change</u>
2022	\$ 401	0.00%	2013	\$ 396	8.79%
2021	401	0.00%	2012	364	0.00%
2020	401	17.94%	2011	364	0.00%
2019	340	0.00%	2010	364	0.00%
2018	340	0.00%	2009	364	19.74%
2017	340	0.00%	2008	304	3.05%
2016	340	0.00%	2007	295	3.15%
2015	340	-14.14%	2006	286	2.88%
2014	396	0.00%	2005	278	

SOLID WASTE COLLECTION AND RECYCLING COSTS				
<i>Waste Collection Fee Revenue</i>				
Year	# Units	Cost Per Household	Annual Revenue	Net of Uncollectible/ Delinquent
2022	12,238	401	4,907,438	4,662,066
2021	12,238	401	4,907,438	4,662,066
2020	12,211	401	4,907,438	4,662,066
2019	12,186	340	4,143,240	4,138,000
2018	12,145	340	4,129,300	4,179,601
2017	12,142	340	4,128,280	4,119,987
2016	12,142	340	4,128,280	4,094,587
2015	12,142	340	4,128,280	4,045,714
2014	12,141	396	4,807,836	4,711,679
2013	12,129	396	4,803,084	4,707,022
2012	12,129	364	4,414,956	4,326,657
2011	12,117	364	4,410,588	4,322,376

Solid Waste & Recycling Fee by Year

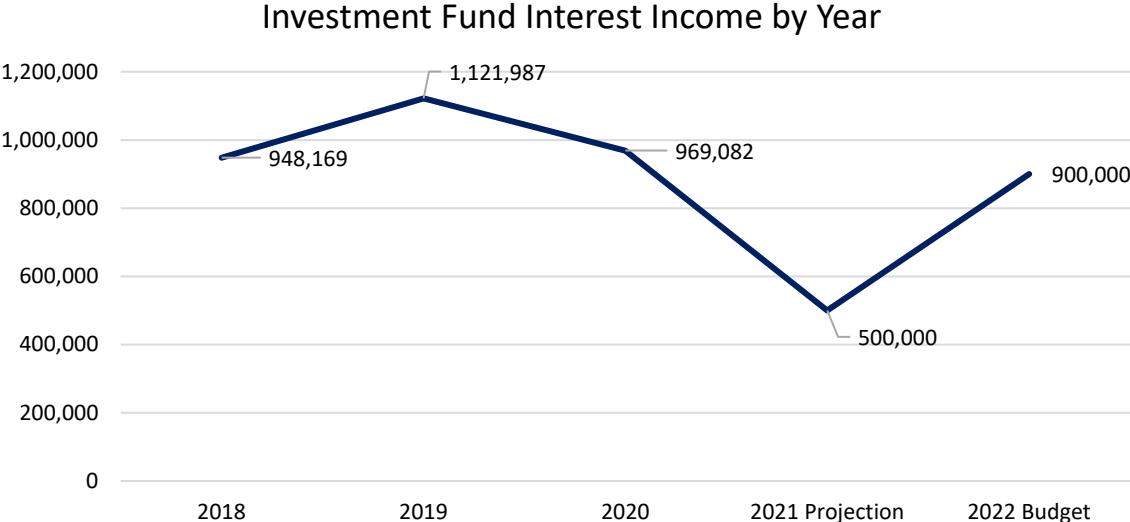


# Investment Fund Interest Income

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Somewhat unique to Middletown Township, the Investment Fund contains the proceeds from the Township’s sale of water and sewer facilities to the Bucks County Water and Sewer Authority for \$40 million in 2002. This \$40 million is restricted and may only be used to generate interest through investment. Investment income typically comes from certificates of deposit and fixed income securities, primarily US Treasury Bills.

Interest earned in the Investment Fund has been left alone for several years and allowed to compound. In 2022, approximately \$750,000 is budgeted to be transferred to the Fire Protection Tax Fund to implement the Fire Services Study that was conducted in 2021. Additionally, a transfer of \$1,000,000 from the Investment Fund to the Capital Fund is planned in 2022.



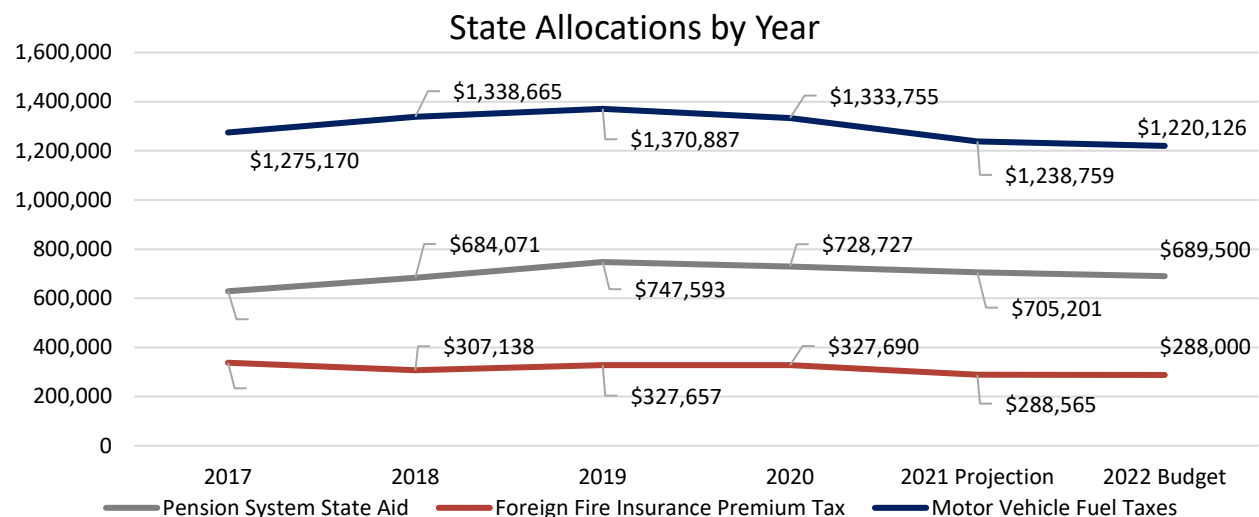
# State Allocations

Each year, municipalities receive allocations from the Commonwealth of Pennsylvania. These allocations are taxes collected statewide and distributed to municipalities to defray costs of providing essential services. The three primary categories of state allocations received each year are the Pension System State Aid, the Foreign Fire Insurance Premium Tax, and the Motor Vehicle Fuel Tax.

Since the 1980s, the Commonwealth of Pennsylvania has provided direct contributions to offset the cost of providing pensions to public employees, both uniformed and non-uniformed. Revenue for Pension System State Aid is generated by a 2% tax on foreign (out-of-state) insurance companies on premiums for casualty insurance sold to Pennsylvanians. Allocations are based on each municipality's pension plan and plan enrollees.

Similar to Pension System State Aid, the Foreign Fire Insurance Premium Tax is a 2% tax levied by the Commonwealth of Pennsylvania on foreign (out-of-state) insurance companies on premiums for fire insurance sold to Pennsylvanians. It is distributed to municipalities who are charged with distributing it to the volunteer fire companies providing fire protection services to their municipalities. This revenue is received by the Fire Protection Fund. These revenues are combined together and distributed to the Township's fire companies based on a formula reflective of the population and geographic size of their service area.

The Motor Vehicle Fuel Tax is an excise tax charge to motorists purchasing gasoline. For the last few years, the state has set the tax rate at \$0.576 per gallon. Proceeds from this tax are allocated to municipalities based on eligible road mileage and population, and must be used on maintaining and improving roads. 20% of the allocation may be used on major equipment. This money resides in the Highway Aid Fund. The Commonwealth of Pennsylvania has strict guidelines on how these funds can be spent and routinely audits to assure compliance. The 2021 and 2022 allocations are down due to lower sales of gasoline stemming from the pandemic.



# Expenditures

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Middletown Township works hard throughout the year to make sure its resources are allocated best to provide the high-quality services the community expects and deserves. The majority of what the Township spends is related to staffing, including salaries and wages, insurance costs, and pension benefits. These expenditures allow the Township to recruit and retain talented employees who are trained to provide essential services critical to quality of life.

In unprecedented financial years such as 2020 and 2021, it is more important than ever to make sure expenditures are actively managed to minimize potential losses. The COVID-19 pandemic most directly impacted revenue sources, however expenditures were also impacted. The Township worked to minimize expenditures to offset expected revenue shortfalls. In 2021, revenue steadily climbed back to pre-pandemic levels, which in turn encouraged more normal operational spending for daily operating needs. Expenditures in 2022 are expected to largely return to normal, and incorporate known changes.

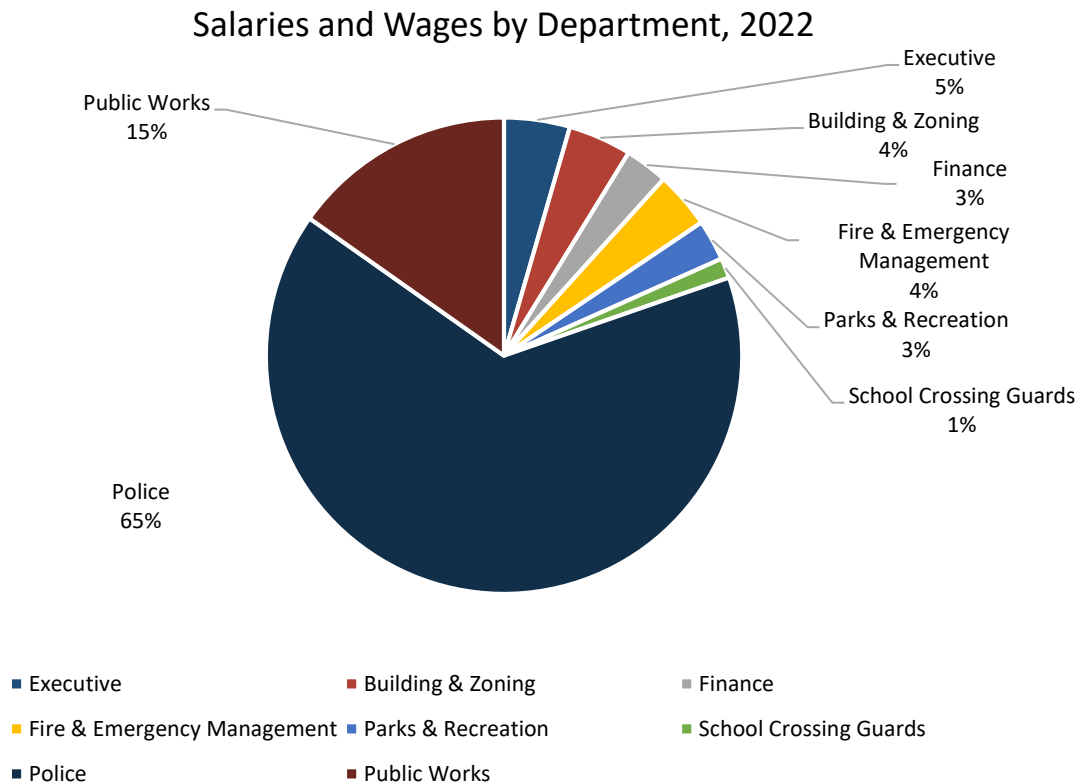
The focus of this section will be to identify and explain the major expenditure areas that allow the Township to provide its services. Most costs discussed are expended from the General Fund, though expenditures from several funds are consolidated into each category presented. Additionally, some expenditures are broken into sub-categories within the same fund, such as salaries and wages. The goal of this discussion and analysis of expenditures is to examine costs without the boundaries of funds and budget departments to provide a transparent picture of how the Township allocates its resources.

# Salaries & Wages

The salaries and wages category refer to the direct compensation of salaried and hourly employees for their time worked. Nearly all employees belong to a labor union or bargaining unit, the leadership of which negotiates with management for compensation and benefits every several years. The rate of compensation is determined by the written agreements between the Township and the labor unions, known as the collective bargaining agreement (CBA). CBAs are particularly valuable in identifying future costs as they apply to several years at a time. CBA wage increases in 2021 are at 3.5%, while anticipated wages are planned at an average of 3.5% for 2022.

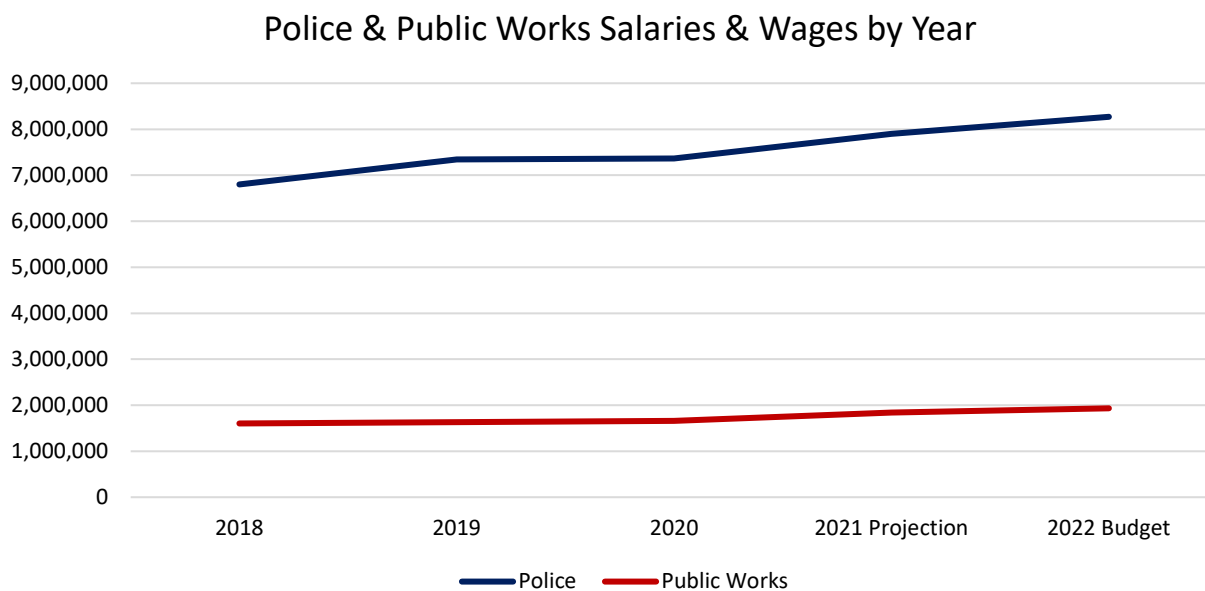
Overtime and employer-paid payroll taxes are not included in this category. Wage-related benefits for police such as holiday pay and shift differential that are paid from separate accounts are included in this category.

The two largest categories in salaries & wages are Police (66%) and Public Works (15%). These two departments have the most employees and some of the best compensated employees in the Township. Both departments have some administrative personnel who are also represented in this figure. Salaries and wages for police are defrayed by reimbursements from the Oxford Valley Mall, Sesame Place, and Neshaminy School District, which pay for additional policing services. The cost of crossing guards is split equally with Neshaminy School District, but the full cost of the crossing guards is reflected below as they are considered employees of the Township.



Salaries and wages in the Police Department have increased within the last five years due to the addition of two officer positions in 2018. Additionally, an early retirement incentive program (ERIP) was implemented in 2019 and 2021, which resulted in four officers retiring from service. Because police officers are entitled to the paying out of certain leave time among other benefits at the point of retirement from service, salaries and wages in 2019 and 2021 were higher. These positions in 2019 were left unfilled for approximately one year, resulting in a savings in 2020. Two current vacancies will be filled for 2022. 2022 reflects salary and wages for a full staff.

Salaries and wages for the Department of Public Works are paid from several account numbers across multiple funds. Some activities are eligible for reimbursement from the Highway Aid Fund, which is funded by the State Motor Vehicle Tax, allocated to Middletown Township. The Township is required to strictly monitor these expenditures and only apply staff time that is eligible. Activities for specialized purposes such as street light maintenance and park maintenance are paid from the Street Lighting Fund and Parks and Recreation Fund, respectively. Any other staff costs that is not applicable to another category is carried by the General Fund. Within both the General Fund and Highway Aid Fund, there is a breakdown of multiple categories, including snow and ice removal, traffic control devices, storm sewers & drains, fleet maintenance services, and road and bridge maintenance, all providing a specific breakdown of how staff is allocated over the course of a year. The Highway Aid Fund is audited by the Commonwealth of Pennsylvania on a regular basis to assure proper utilization of funds.



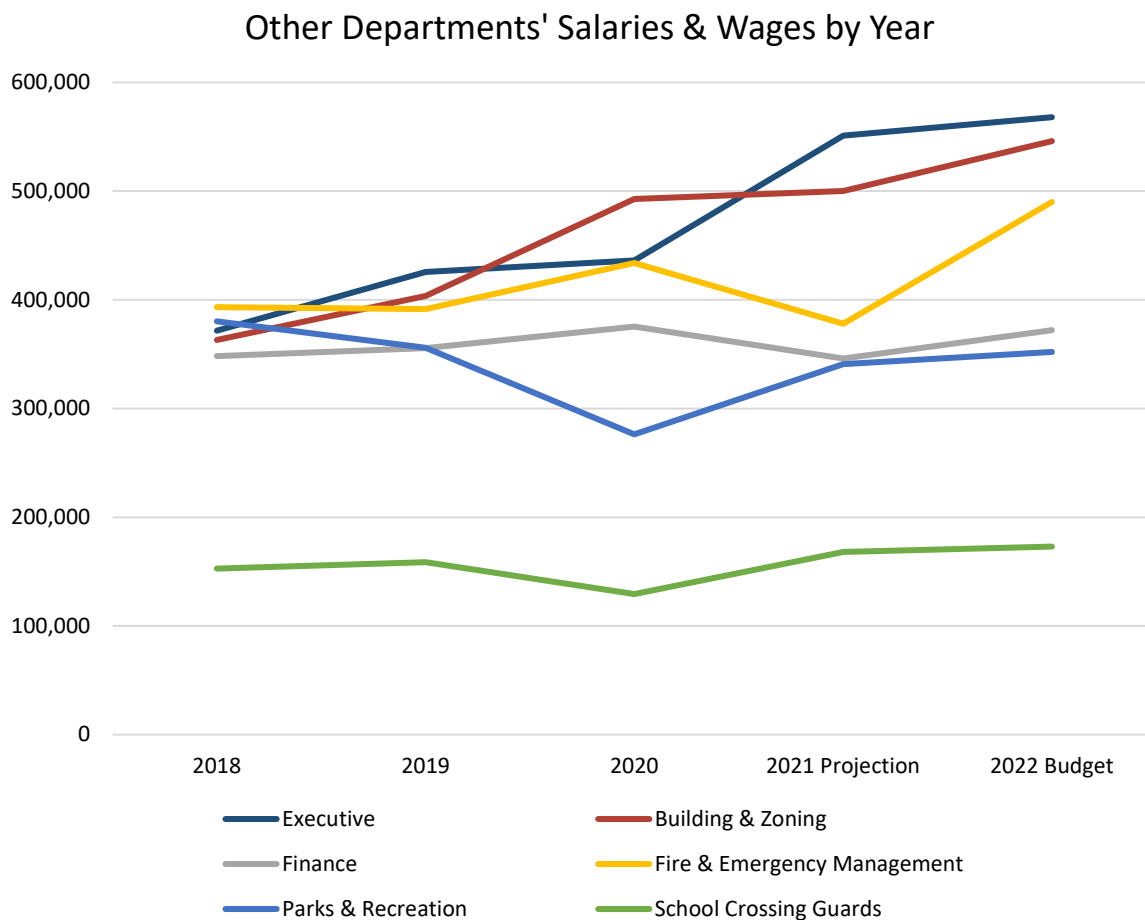
The Township’s other departments are shown in a separate graph since they are considerably smaller than the Police Department and the Department of Public Works. Because of their smaller size and operating cost, graphing these other departments can sometimes distort what is actually occurring.



Executive salaries and wages include staff working in the Administration, including the Township Manager. In 2021, the increase in Executive salaries and wages reflects the transition of the Management Analyst from the Finance Department to the role of Assistant Township Manager. A coinciding decline in the Finance Department is also shown in 2021.

In the Department of Building & Zoning, two employees retired and received compensation for leave time, resulting in an increase in 2020. Additionally, a new building inspector position was added beginning in 2021. In the Department of Fire & Emergency Management, an interim director is being accounted for as a contracted service rather than as an employee, resulting in an unexpected decrease in 2021. The 2022 budget plans for the director to be compensated in this category.

Both the Department of Parks & Recreation and the Crossing Guards experienced significant decreases in anticipated salaries and wages expenditures in 2020. Seasonal Parks & Recreation employees were not hired to staff summer camp, and Crossing Guards did not work while the COVID-19 drove schools toward virtual learning. Both returned to normal levels in 2021.



# Medical Insurance

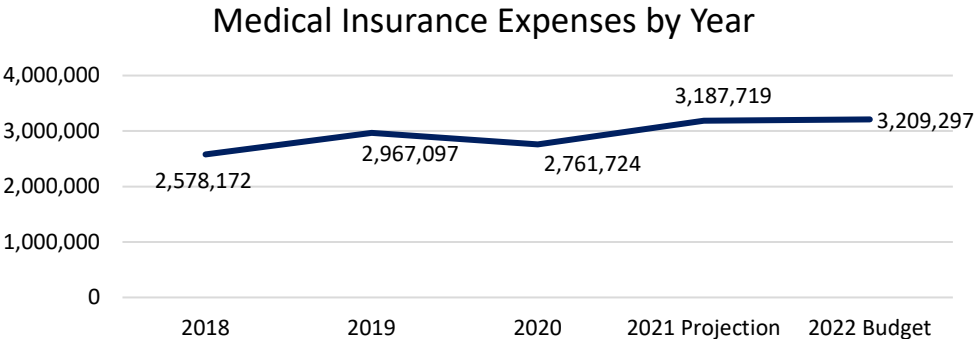
All full-time Township employees are entitled to medical insurance benefits as required by the Affordable Care Act (ACA). Retired police employees are also entitled to several years of medical insurance benefits as required by their CBA. In 2020, the Township transitioned its medical insurance plan to the Delaware Valley Health Trust, a municipal insurance pool aimed at stabilizing costs and emphasizing employee health and wellness. Prior to 2020, the Township’s medical insurance was with Independence Blue Cross. Employees have the option of insuring themselves, as well as their spouse and/or children. Employees providing proof of insurance coverage from another plan are compensated based upon their eligible level of coverage.

Medical insurance consists of three primary components: premiums, deductibles, and co-pays. Premiums are the cost paid to have insurance. This is an amount paid monthly and increases one time each year when the insurance plan is renewed. Deductibles are a pre-determined amount that must be used before the plan covers all medical expenses. Co-pays are a cost-sharing mechanism between the user and the insurance provider.

All uniform (police) employees and retirees, and employees who are not insuring a spouse or children are not required to contribute toward medical insurance premiums. Non-uniform (non-police) employees contribute up to 11.5% of the monthly premium based upon their base compensation. The premium is the largest component of medical insurance costs.

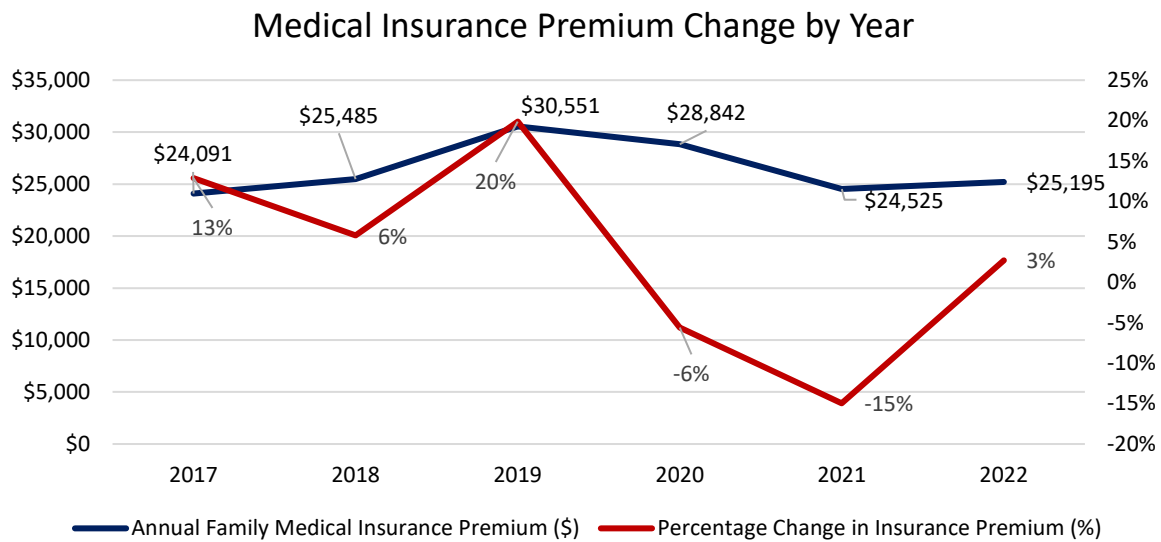
The Township has a high-deductible health plan (HDHP), meaning deductibles are higher, typically resulting in a lower premium. The Township contributes 100% of the deductible for uniform (police) employees and retirees. For non-uniform employees, the Township contributes the first 80% of the deductible, leaving the employee responsible for the final 20%. This contribution is made in the form of a Health Reimbursement Arrangement (HRA) so employees can pay toward their deductible as they utilize the insurance. For employee-only medical insurance plans, the deductible is \$3,000 per year. For plans with dependents, the deductible is \$6,000 per year.

Employees utilizing all of their deductible within the year must pay co-pays for prescriptions. The Township subsidizes the cost of these prescription co-pays.



Medical insurance includes the cost of vision insurance. The Township also provides a dental insurance plan to all employees. Uniform employees and retirees receive a slightly higher annual benefit. For budgeting purposes, the cost of the dental insurance is incorporated into the medical insurance line item in all departments.

Medical insurance can be one of the most volatile costs for any employer. Transitioning to the Delaware Valley Health Trust in 2020 resulted in a 6% drop in premiums, as well as the ability for more stable premium changes in future years. The chart below depicts the annual premium rate for a family (employee plus spouse and children) each year since 2017 in blue, plus the percentage change to the premium each year in red. The cost of insurance is expected to increase at a slower, more consistent pace than in prior years. In 2022, medical insurance is increasing by approximately 2.7%. However, with smaller increases for dental insurance and other savings, this is resulting in a remarkably small net cost increase of 1.14%.



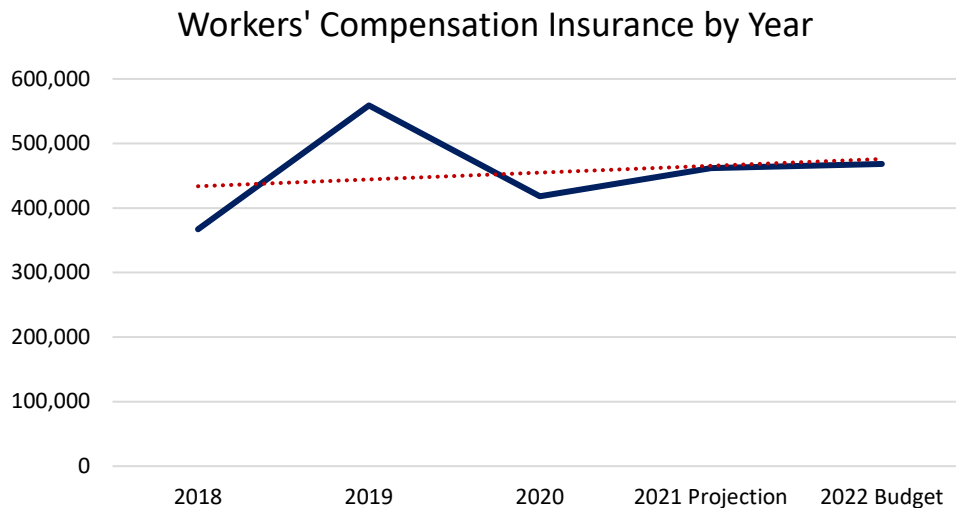
# Workers' Compensation Insurance

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Employees are entitled by law to conduct their work in a safe environment. When an employee is injured and unable to perform their regular duties, they are eligible to receive workers' compensation, allowing the injured employee to be paid their regular rate of pay without depleting their earned leave time. Employees sustaining injuries that are not related to their work are not eligible for workers' compensation.

Because Middletown Township, like most municipal governments, has a high number of employees performing emergency response or manual labor, the potential for workplace injuries is higher than workplaces comprised primarily of office workers. As a result, the cost of workers' compensation insurance reflects the increased potential for workplace injuries. Like medical insurance, Middletown Township belongs to the Delaware Valley Workers' Compensation Trust, a municipal pool that allows the Township's potential for injuries to be spread across all participants in the Trust.

The pandemic has caused workers' compensation insurance premiums to increase for many workplaces. The premium rate increases in 2021 and 2022 reflects this new reality.



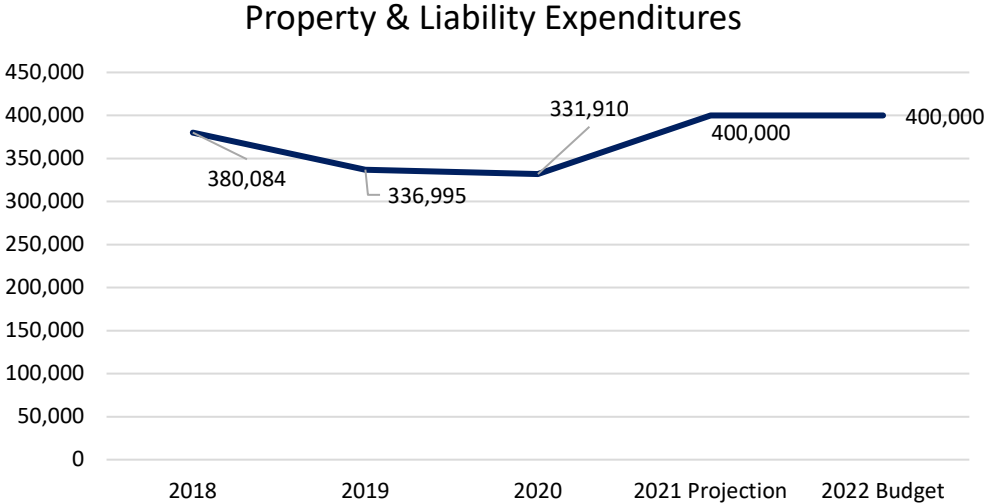
In addition to Township employees, Middletown Township also pays for workers' compensation for the Parkland Fire Company and Penn-del-Middletown Emergency Squad as required by state law. Beginning in 2016, the Township took over the cost of this insurance for the fire company, but bills were still issued. The anomaly in 2019 reflects the Township clearing these bills from its liabilities and incurring the cost of this insurance for the four outstanding years. The graph above shows the clearing of these outstanding years as a one-time increased cost in 2019 in a solid line. The dotted line shows the workers' compensation premiums net of this reconciliation.

# Property & Liability Insurance

Middletown Township, like many municipal governments, owns considerable assets ranging from real estate and roads, to traffic signals, buildings, and vehicles. Utilized by thousands of residents and many more visiting or passing through each year, the Township's property and assets bring with them a certain level of risk to the Township. For example, roads put the Township at risk of being damaged by motorists in the event of an accident. In order to make necessary repairs, the Township would either have to pay up front for the repairs, or submit an insurance claim.

Property and liability insurance allows the Township to be compensated for damages related to its property and assets. Additionally, in the event a lawsuit is filed against the Township related to a property or some activities of the Township, the firm insuring the Township will provide legal assistance.

The Township appoints a broker who markets and requests proposals from insurance firms each fall to provide insurance services for the upcoming year. The cost of this insurance is typically related to the Township's assets, past claims, and potential risk determined by the insurance firm. Middletown Township is fortunate to have enjoyed stable property and liability insurance premiums for several years. The Township continues to take measures to mitigate potential risk at public facilities in an effort to curtail rising costs.



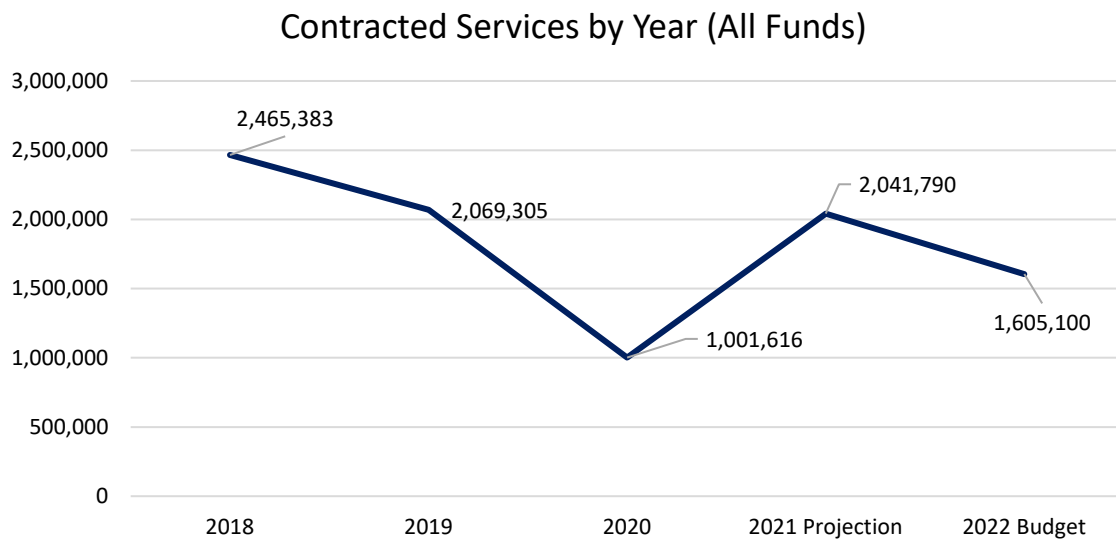
# Contracted Services

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The contracted services category in the budget refers to any services provided by an agency other than Middletown Township and its employees. Most departments utilize one or a few contracted services to support or supplement their services. Other contracted services are more routine, such as janitorial services and equipment maintenance. Contracted services allow the Township to obtain specialized services in smaller quantities in lieu of adding additional staff or specialized training, which increases costs and long-term obligations such as medical insurance and pension benefits.

In recent years, the Township has worked hard to reduce contracted services and perform more specialized operations in-house. The greatest expense from contracted services is in the Department of Public Works, which utilizes various specialized services ranging from traffic signal maintenance to a mobile camera system used to inspect the integrity of stormwater pipes. The Township has gradually procured specialized equipment and trained staff to begin expanding into these service areas where financially viable.

In 2020, many projects were deferred or completed with Township staff, resulting in a significant decline in expenditures on contracted services totaling almost \$1,000,000. 2021 saw contracted services return to pre-pandemic levels as projects and daily operations continued.

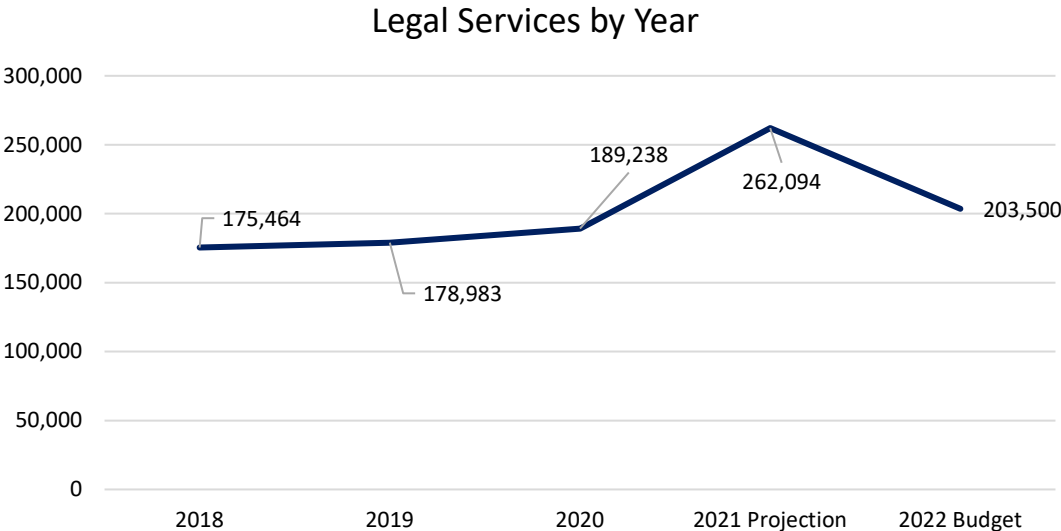


# Legal Services

The Middletown Township Board of Supervisors appoints the Township Solicitor, charged with representing the Township in all legal matters. The Township’s current solicitor, Jim Esposito, Esq., from the law firm Curtin & Heefner, was appointed in 2017. In addition to advising the Board of Supervisors during their public meetings, the Township Solicitor handles all legal matters. As a consultant, the Township Solicitor bills the Township for services provided each month.

In addition to the Township Solicitor who provides general legal services, the Board of Supervisors are advised by special legal counsel for matters pertaining to personnel and labor. The Township’s labor council is provided by Hill Wallack LLP.

Expenditures from legal services are directly associated with the number of active lawsuits and legal appeals involving the Township each year, as well as other formal matters such as contracts. The chart below represents the Township’s combined expenditures on general and special legal services.



# Engineering Services

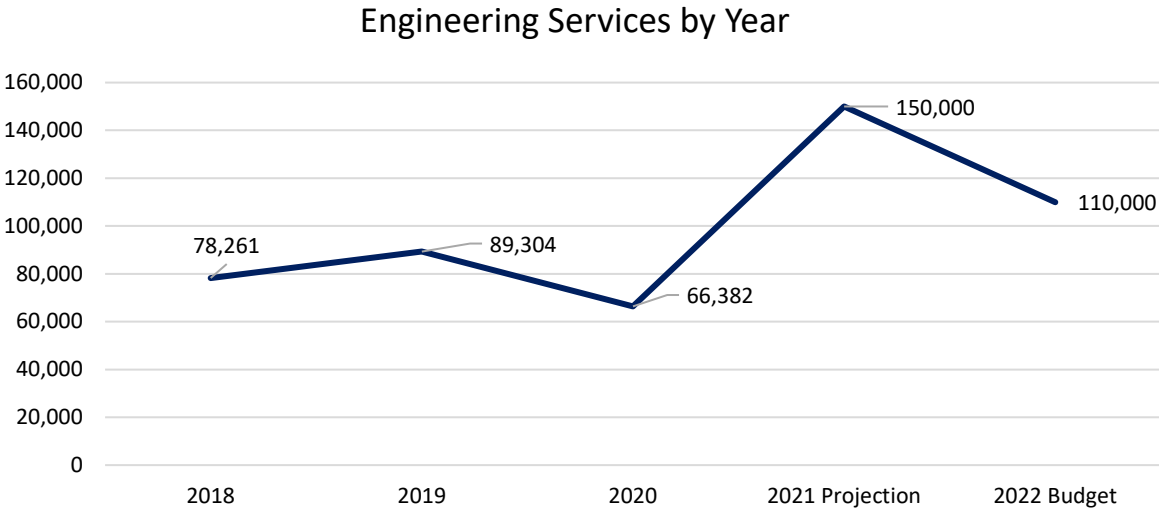
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Like the Township Solicitor, the Middletown Township Board of Supervisors appoints a Township Engineer who represents the Township for matters requiring the official review of a professional engineer. The Township engineer’s services are utilized during all subdivision and land development projects in the Township to assure compliance with applicable laws and Township ordinances, as well as on infrastructure projects such as the Americans with Disabilities Act (ADA) Curb Ramp Program. The Township Engineer, Isaac Kessler, P.E, from the firm Remington & Vernick Engineers, was appointed in 2017.

The Township Engineer also reviews permit applications for pools and other minor projects reviewed by the Township. Most of those projects are accounted for in escrow accounts or have fees associated with them to avoid any direct cost to the Township. These engineering costs are not represented in the chart below. The costs in the chart below represent those costs incurred directly by the Township that are not reimbursed or offset by another source.

In addition to the Township Engineer, the Middletown Township Board of Supervisors has also appointed Traffic Planning & Design to advise on matters pertaining to roadways and traffic.

In 2020, engineering costs were low due to scaled back operations stemming from the COVID-19 pandemic. In 2021, the Township’s engineers caught up on delayed 2020 projects, as well as projects from the current year. Future costs for engineering are expected to be dependent upon the scope and quantity of future capital improvement projects.



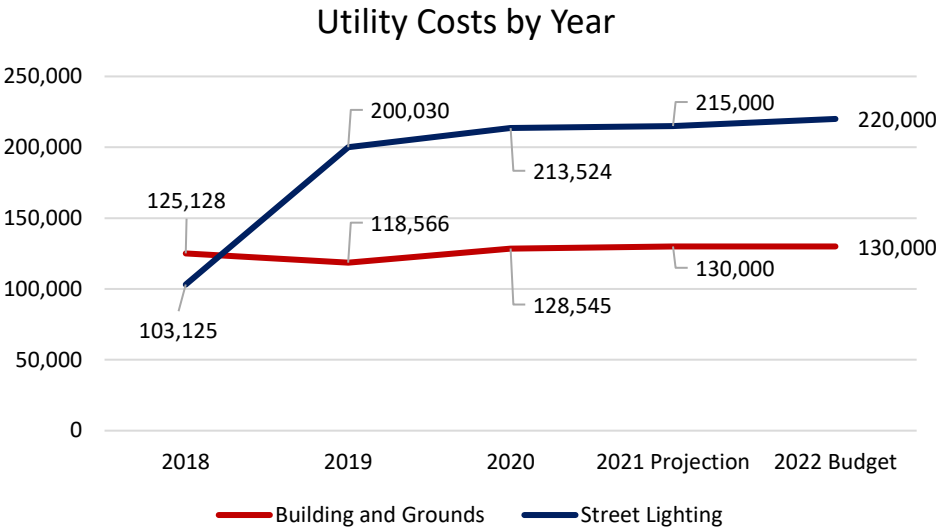


# Utilities

Electric utilities are provided to all residents in suburban Philadelphia by the Pennsylvania Electric Company, also known as PECO. Middletown Township pays for electricity within its facilities as well as for street lights throughout neighborhoods in the Township. Electricity supplied to street lights are paid from the Street Lighting Fund, dedicated for this specific purpose. Electricity at the Middletown Township Municipal Center and other indoor facilities is paid from the General Fund.

Since 2017, Middletown Township has been replacing street lights and interior lights to LEDs. LED lights are more energy-efficient than traditional light bulbs. Additionally, PECO provides the Township with reimbursement for installing LED lights, which is credited against the Township’s energy bills, demonstrated most clearly by the expenditures from the Street Lighting Fund in the graph below in 2018. Interior lights are being replaced more gradually, resulting in a gradual decline in operating costs. In 2021 and beyond, the Township plans to replace field lights with LEDs to further reduce the Township’s carbon emissions.

Important to note for budget purposes, the Township periodically locks in rates from energy providers for electric and natural gas utilities for a specified term. While energy consumption may be declining through the use of efficient lighting and appliances, this may not be as clearly depicted in dollars if the cost of the utility increases.



# Debt Service and Limitations

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## Debt Service

Incurring debt to finance major projects is a normal, common practice in municipal government. This practice allows the Township to build or complete projects quickly and to pay for them in following years. This allows normal programs or services to resume uninterrupted, similar to the way a person takes out a loan to make a large purchase.

Taking advantage of record-low interest rates, Middletown Township refinanced general obligation bonds from 2012, 2014, and 2016 by issuing the series of 2020 in the amount of \$13,895,000 and 2021 \$6,260,000. The 2020 bonds were used to pay off the balances of the 2012 and 2014 bonds, but it left approximately \$3 million available to utilize on infrastructure improvements. The 2021 bond was fully used to pay off the balances of the 2016 bond with approximately \$294,000 in interest savings. These issuances do not increase the Township’s debt service payments.

Each time debt is issued, the Township must receive an official credit rating to assess the Township’s position to borrow money. A strong credit rating typically results in more favorable interest rates.



Highest possible credit rating

Middletown Township was given a credit rating of Aaa in 2021 by Moody’s—the highest possible credit rating—as a result of strong fund balances, management, and local economy. At the time of its issuance, Middletown Township is one of two municipalities in Bucks County with a triple-A credit rating.

The Township is also paying off a municipal note for the LED Streetlight Conversion Project from 2017. This is a type of loan used commonly for capital projects involving multiple municipalities with a lower interest rate and shorter window of time than a general obligation bond.

## Debt Limitations

Municipalities in Pennsylvania are regulated by the Local Government Unit Debt Act (Act 177) of 1996, which establishes legal limitations for incurring debt. The statute establishes a Township’s borrowing base as a three-year average of revenues. As of November 2021, the Township’s borrowing base is \$34,553,609. The Township is legally allowed to borrow 250% (2.5 times) its borrowing base for non-electoral debt. When including non-electoral debt and lease rental debt, this limit increases to 350% (3.5 times) the borrowing base. For 2021, the Township’s non-electoral debt limit is \$86,384,023. The Township’s total debt limit including lease rental debt is \$120,937,632. The Township has \$17,612,707 in debt principal at the end of 2021, which is 20.4% of the non-electoral debt limit. Additionally, this regulation limits a municipality from borrowing more than 85% of the taxes and revenues received in that fiscal year at any one time.

## 2022 Debt Service Summary

2022 DEBT SERVICE SCHEDULE						
<b>GENERAL OBLIGATION BONDS</b>						
<u>FUND</u>	<u>YEAR</u>	<u>DUE DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>12/31/22 BALANCE</u>
Debt Service	2020	04/15/22	\$ -	\$ 219,925	\$ 219,925	
		10/15/22	1,510,000	219,925	1,729,925	
			<b>\$ 1,510,000</b>	<b>\$ 439,850</b>	<b>\$ 1,949,850</b>	<b>\$ 9,420,000</b>
Debt Service	2021	04/15/22	\$ -	142,438	\$ 142,438	
		10/15/22	445,000	142,438	587,438	
			<b>\$ 445,000</b>	<b>\$ 284,875</b>	<b>\$ 729,875</b>	<b>\$ 5,475,000</b>
<b>Total General Obligation Bonds</b>			<b>\$ 1,955,000</b>	<b>\$ 724,725</b>	<b>\$ 2,679,725</b>	<b>\$ 14,895,000</b>
<b>MUNICIPAL NOTES</b>						
<u>FUND</u>	<u>YEAR</u>	<u>DUE DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>12/31/22 BALANCE</u>
LED Street Light Note	2017	Monthly	105,423	23,984	129,407	
<b>Total Notes</b>			<b>\$ 105,423</b>	<b>\$ 23,984</b>	<b>\$ 129,407</b>	<b>\$ 755,665</b>
<b>ALL DEBT</b>						
<b>Total 2022 Debt Service</b>			<b>\$ 3,570,423</b>	<b>\$ 1,188,559</b>	<b>\$ 4,758,982</b>	<b>\$ 15,650,665</b>

### General Obligation Bonds

The series of 2020 and 2021 general obligation bond issuances refinanced older general obligation bonds and allowed the Township to take on a variety of capital improvement projects related to transportation and accessibility. Some funding was used to improve storm water management efforts as mandated by the state, while other funding was used to finance road repairs. The following tables show the principal and interest payments on each bond for each year and the remaining principal on each bond.

Series of 2020

<b>2022 DEBT SERVICE SCHEDULE - SERIES OF 2020</b>						
<b>GENERAL OBLIGATION BOND (\$13,895,000 - 10 Years)</b>						
<b>Purpose:</b>	(1) To refund the Township's General Obligation Bonds, Series of 2012 current outstanding in the aggregate principal amount of \$6,350,000 (the "2012 Bonds"), (2) the refunding of the Township's General Obligation Bonds, Series of 2014 currently outstanding in the aggregate principal amount of \$6,005,000 (the "2014 Bonds"), (3) capital projects of the Township related to certain improvements and upgrades to the Townships infrastructure and (4) paying the costs and expenses related to the issuance of the Bonds.					
<u>Year</u>	<u>Interest Rate</u>	<u>Principal (Due Oct 15)</u>	<u>Interest (Due April 15)</u>	<u>Interest (Due Oct 15)</u>	<u>Total Interest</u>	<u>Principal Balance</u>
2020	5.000%	\$ 1,525,000	\$ 192,766	\$ 192,766	\$ 385,532	\$12,370,000
2021	5.000%	1,440,000	255,925	255,925	511,850	10,930,000
2022	5.000%	1,510,000	219,925	219,925	439,850	9,420,000
2023	5.000%	1,580,000	182,175	182,175	364,350	7,840,000
2024	5.000%	1,660,000	142,675	142,675	285,350	6,180,000
2025	5.000%	795,000	101,175	101,175	202,350	5,385,000
2026	5.000%	550,000	81,300	81,300	162,600	4,835,000
2027	5.000%	1,280,000	67,550	67,550	135,100	3,555,000
2028	2.000%	2,615,000	35,550	35,550	71,100	940,000
2029	2.000%	940,000	9,400	9,400	18,800	0
<b>TOTALS</b>		<b>\$13,895,000</b>	<b>\$ 1,288,441</b>	<b>\$ 1,288,441</b>	<b>\$2,576,882</b>	

The Series of 2020 general obligation bond refunded bonds from 2012 and 2014 and provided approximately \$3,000,000 of additional funds to be used for infrastructure improvements. In 2020, costs associated with the reconfiguration of the intersection at Woodbourne and Langhorne-Yardley Roads was spent from the bond proceeds. Several infrastructure projects are planned in 2021 and 2022 to use the remaining \$1.7 million of bond proceeds.

These projects include the following:

- 2021 Road Improvement Program
- ADA Ramps
- Replacement of a footbridge connecting pedestrian traffic over Mill Creek in Levittown,
- Demolition and reconstruction of a garage at the Department of Public Works facility,
- Relocation of gas and diesel tanks, and
- Construction of a salt barn near the Langhorne-Middletown Fire Company North Station.

Details about these projects are listed in the "Capital Improvement Plan" section of this document.

Series of 2021

<b>2022 DEBT SERVICE SCHEDULE - SERIES OF 2021</b>						
<b>GENERAL OBLIGATION BOND (\$6,260,000 - 7 Years)</b>						
<p><b>Purpose:</b> (1) The advance refunding of the Township's General Obligation Bonds, Series of 2016 currently outstanding in the aggregate principal amount of \$6,260,000, (2) the review, planning, design, engineering, construction, reconstruction, furnishing, equipping, repair, alteration, renovation, acquisition, replacement, and improvement of Township streets, roads, highways, intersections, rights-of-way, curbs, sidewalks, bridges, traffic monitoring, and/or control devices, storm-water management facilities, and all related facilities, and (3) paying the costs and expenses relating to the issuance of the Bonds</p>						
<u>Year</u>	<u>Interest Rate</u>	<u>Principal (Due Aug 15)</u>	<u>Interest (Due Feb 15)</u>	<u>Interest (Due Aug 15)</u>	<u>Total Interest</u>	<u>Principal Balance</u>
2021	5.000%	340,000	96,606	96,606	193,211	5,920,000
2022	5.000%	445,000	142,438	142,438	284,875	5,475,000
2023	5.000%	475,000	130,938	130,938	261,875	5,000,000
2024	5.000%	495,000	118,813	118,813	237,625	4,505,000
2025	5.000%	1,465,000	94,313	94,313	188,625	3,040,000
2026	5.000%	1,825,000	53,188	53,188	106,375	1,215,000
2027	5.000%	1,215,000	15,188	15,188	30,375	0
<b>TOTALS</b>		<b>\$ 6,260,000</b>	<b>\$ 651,481</b>	<b>\$ 651,481</b>	<b>\$ 1,302,961</b>	

The Series of 2021 general obligation bond refunded a bond from 2016. Since the Township was able to achieve a favorable interest rate, this bond refunding resulted in a savings of approximately \$294,000. No additional funds were borrowed under the Series of 2021 general obligation bond.

## LED Street Lighting (Series of 2017)

In 2017, the Township was a flagship municipality in the [Regional Streetlight Procurement Program](#) supported by the Delaware Valley Regional Planning Commission (DVRPC). The program encourages municipalities to switch to light-emitting diodes (LEDs), which have a longer lifespan, smaller carbon footprint, and cost less to keep on. The municipal note allowed the Township to replace approximately 3,000 fixtures at one time with LED lights. LED lights not only emit brighter, wider light than traditional bulbs, but the lower operating cost will allow the Township to address lighting in parks which feature older-style lights. In 2019, the Township transitioned to the measurement and verification stage of the program where energy savings are being monitored. The Township routinely transfers funds from the Street Lighting Fund to the Debt Service Fund to offset the cost of the repayment of the note.

<b>2022 DEBT SERVICE SCHEDULE - SERIES OF 2017</b>				
<b>MUNICIPAL NOTE (\$1,306,448 - 12 Years)</b>				
<b><u>Purpose:</u></b>	To finance the purchase of LED street lights and other outdoor lighting improvement measures.			
<b><u>Year</u></b>	<b><u>Interest Rate</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Principal Balance</u></b>
2017	2.600%	\$ 53,399	\$ 22,089	\$ 1,253,049
2018	2.600%	93,703	35,705	1,159,346
2019	2.600%	96,505	32,903	1,062,842
2020	2.600%	99,391	30,017	963,451
2021	2.600%	102,363	27,045	861,088
2022	2.600%	105,423	23,984	755,665
2023	2.600%	108,576	20,832	647,089
2024	2.600%	111,822	17,585	535,267
2025	2.600%	115,166	14,242	420,100
2026	2.600%	118,610	10,798	301,491
2027	2.600%	122,157	7,251	179,334
2028	2.600%	125,809	3,598	53,525
2029	2.600%	53,524	395	0
<b>TOTALS</b>		<b>\$ 1,306,448</b>	<b>\$ 246,445</b>	

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# Planning Processes and Goal Making

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In addition to overseeing daily operations, it is the responsibility of the Township Manager to prepare and position the Township for changes in the near and distant future, executing the vision cast by the Board of Supervisors. Despite the COVID-19 pandemic, the Township’s long-term planning efforts continue, ranging from long-term visions for public services, to capital improvements to be made throughout the community. It is of increasing importance that the Township continues the work of anticipating short-term and long-term issues and establishing goals to resolve or prevent them.

## Planning Processes

The Middletown Township Board of Supervisors is the chief governing body of the community, casting a vision for what the community should be. Hired by the Board of Supervisors, the Township Manager works with the elected body to translate these aspirations into tangible outcomes. The executive leadership of the Township work within their service areas to align their operations to the Supervisors’ vision. Department directors work with their teams to craft goals for the upcoming year, identifying key ways to achieve this vision in their operations. The Board of Supervisors routinely advises on decisions throughout the year to assure continuity.



Strategic planning involving the Board of Supervisors and staff allows for long-term Township interests to be preserved as short-term needs and issues are addressed. This effort will be bolstered by streamlining the flow of data and information in order to improve performance management across all service areas.

Middletown Township uses a comprehensive plan to guide future considerations and decisions about community assets, growth, and services. In 2020, the Township adopted a new [Comprehensive Plan](#) focused on the categories of transportation, redevelopment and housing, parks and recreation, and sustainability.

In 2021, Middletown Township became the first Township in Southeastern Pennsylvania to adopt a [Climate Action Plan](#), which is a strategic guide for community-wide sustainability efforts focused on reducing greenhouse gas emissions.

Also, in 2021, the Township commissioned a [Fire Services Study](#) to assess the delivery of fire protection services to the community, identifying strengths and opportunities for improvement. The Township plans to develop and implement a strategic plan for fire protection services in 2022 to put several recommended improvements into action.

The Township’s Capital Improvement Plan (CIP) assesses physical improvement needs throughout the Township and other purchases to support its services. It also considers time and financial resources for projects in the next five years. The 2022 CIP can be found under the section “Capital Improvement Plan.”

Additional planning and implementation efforts in the areas of parks, transportation, zoning, and Township-owned facilities are also ongoing through the 2022 fiscal year.



## Goal Making

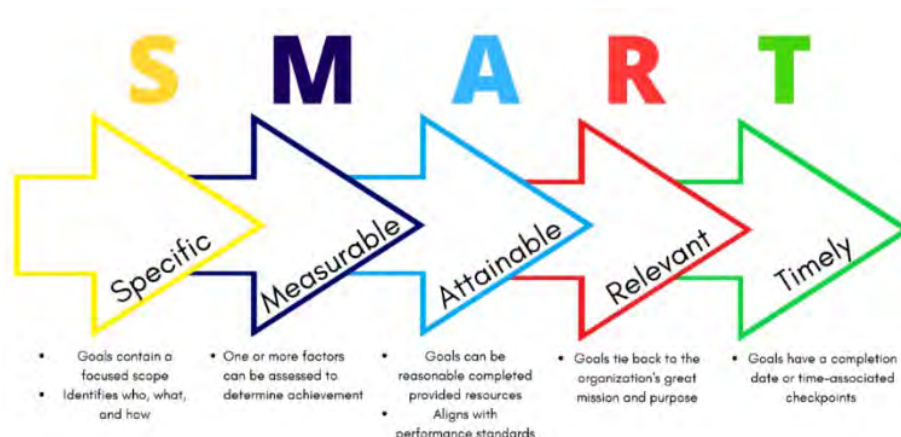
Goals are incorporated into the budgeting process so that the community's and Board of Supervisors' priorities, especially priorities that have costs associated with them, are effectively reflected and planned financially. Prior to this, departmental goals were established by Department Directors in conjunction with the Township Manager as an internal process. By imbedding the goal making process into the budget process, staff is better able to correlate the relationship between goals and budgeting and make better informed recommendations and decisions. It creates cohesion so that new initiatives are appropriately funded and that ongoing services are being improved in line with how demands evolve.

Township staff utilize the "SMART" method for making goals, or goals that are specific, measurable, attainable, relevant, and timely. Additionally, goals are designed to support broader Township goals as well as the mission of the department and needs of the community. The Township's financial goals are defined in the Township Manager's Budget Message, and departmental goals are defined in the Township Information section of this budget document.

Alongside each department's goals, data related to the services provided by each department are listed to help inform and benchmark goals in the upcoming year. Similar to the 2020 budget, performance data in 2020 is irregular due to service changes amid the COVID-19 pandemic. The Township expects performance data in 2021 to be in line with prior-year data.

## Legislative Issues

State and federal legislative changes can significantly help or complicate the Township's ability to serve the community. Legislative changes are considered in the planning process as they alter revenue streams, legal authorities, obligations, mandates, and more. Middletown Township works with the Pennsylvania State Association of Township Supervisors (PSATS) and the Pennsylvania Municipal League (PML) to learn about legislative issues relevant to the Township. The Board of Supervisors provides feedback to the legislature when appropriate. As the policy climate continues to evolve, the Township aims to keep the community poised and ready to respond to all possible economic and regulatory changes. A few policy areas the Township has been watching and advocating for are fireworks regulations, opioid legislation and litigation, issues related to firefighting, the right-to-know law, insurance costs, infrastructure, sustainability, and pension reform. The Township Manager and Board of Supervisors work with local representatives to assure the interests of the community and the Township are represented.



# Township-Wide Goals & Actions

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The Middletown Township Board of Supervisors has established three Township-wide goals as the core pillars of the Township's role in and responsibility to the community. These goals reflect the Township's duty to maintain and improve the quality of life for all residents. Within each of these three goals, there are four action steps, outlining specific objectives Township staff is charged to pursue. The subsequent goals organized by the Township's departments further delineate and detail how these objectives are to be accomplished within the context of the Township's services. These departmental goals are outlined on the following pages.

## 1. Provide the Community with Superior Services

1. Identify and implement best practices recommended by leading professional organizations.
2. Observe and analyze services provided by neighboring and peer municipalities to benchmark the Township's services and to identify or inspire new innovation.
3. Explore and deploy technology systems to improve residents' experience with and staff's ability to deliver the Township's services.
4. Gather and utilize objective data to inform and guide decisions.

## 2. Create a Sustainable Community

1. Improve access to and encourage utilization of multiple forms of transportation.
2. Reduce the community's contribution to greenhouse gasses.
3. Prepare the Township's infrastructure for changes in the environment.
4. Adapt Township services and public facilities to accommodate a new way of living.

## 3. Foster a Diverse Local Economy

1. Mitigate red tape and unnecessary restrictions on small businesses.
2. Prepare for and facilitate the redevelopment of underutilized, vacant, and blighted property.
3. Adapt to the demand for more contemporary, in-demand land uses.
4. Partner with the business community to improve public safety and other services.

# Administration

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## Department Description

The Township Manager is the chief executive officer of Middletown Township, appointed by the Board of Supervisors. The Township Manager's chief goal is to execute the policies and vision established by the Board of Supervisors. The Township Manager is responsible for overseeing the day-to-day affairs of the Township. Specific responsibilities include supervising the administration of all departments, preparing and submitting the annual budget, managing contracts and consultants, administering the pension plan, handling personnel matters, and implementing a Township-wide public information and communication strategy. The Administration is also the conduit for managing internal services, including legal matters, personnel, grant applications, information technology, special projects, and customer service.

## 2021 Accomplishments

- Developed and implemented a return-to-work plan for Township staff and reopened the Municipal Center to regular hours.
- Negotiating a new collective bargaining agreement with the Teamsters Local 107 Union.
- Led development of the Township's first Climate Action Plan and a fire services study.
- Successfully restructured the Administration Department, including the hiring of a new Executive Assistant
- Successfully facilitated job recruitments and promotions in multiple departments, including filling two director vacancies.
- Added more than 800 new organic Facebook followers in 2021 (35% growth).
- Launched several new communication platforms, including Twitter, TikTok, and the Middletown Township Talks Podcast series.

## 2022 Goals

- Continue to implement policies and programs as directed by the Board of Supervisors.
- Continue to address the COVID-19 pandemic.
- Implement strategic planning and performance management strategies to improve customer service to the community and internal management.
- Begin to implement the Climate Action Plan program by spring 2022 through development of new programs and capital purchases.
- Complete job description updates for all non-uniform personnel by June 2022.
- Establish organization-wide training calendar by July 2022.
- Prepare for retirement and extended leave by department staff to assure continuity of services.

# Building & Zoning

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## Department Description

The Department of Building & Zoning is responsible for the enforcement of the Township's zoning, subdivision, and land development ordinances and administers the processing of Zoning Hearing Board and Planning Commission applications. The Department also administers the building, electrical and plumbing code, minimum housing standards, and Township property maintenance ordinances. The Director of Building & Zoning serves as the staff liaison to the Zoning Hearing Board and the Planning Commission. The Department's operations are continuously being streamlined to process applications and address issues related to residential and commercial properties in the Township in the most effective way. The Department uses funds from the General Fund and Capital Fund to finance operations and to support capital needs.

## 2021 Accomplishments

- Administered successful Road Improvement Program with the Department of Public Works, including bidding and engineering.
- Processed more than 2,000 permit applications, a record number for the Department.
- Initiated several major drainage improvement projects with the Township Engineer.
- Successfully implemented the subdivision, land development, and permitting processes.
- Hired a new code inspector and permit clerk in 2021.
- Successfully transitioned apartment inspection program from the Department of Fire & Emergency Management in 2021.

## 2022 Goals

- Hire a new Director of Building & Zoning to replace the vacancy created in November 2021.
- Rewrite the zoning ordinance to meet contemporary uses by July 2022.
- Finalize deployment of TRAISR software and transition to a fully paperless permitting system by June 2022.
- Launch an online permitting portal, allowing residents and contractors to apply and pay for permits online, by June 2022.
- Facilitate the review process for several major land development proposals, including a new elementary school, Amazon warehouse, and several restaurants at redeveloped sites.
- Facilitate permitting process for the construction of 600 apartment units at the Oxford Valley Mall.
- Reorganize staff to improve efficiency and reduce workload.
- Digitize 25% of all property files by December 2022.
- Ensure compliance with all ordinances related to building, zoning, and property upkeep.

# Finance

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## Department Description

The Department of Finance is responsible for the effective and efficient management of the Township's financial resources. The Department of Finance staff is responsible for the daily operations of accounting, accounts payable and receivable, payroll, and benefits administration. The Department also leads the preparation of the annual budget and comprehensive annual financial report, provides regular revenue and expenditure reports to the Board of Supervisors and Department Directors, and works with the Township Manager on financial matters and policies related to the investment of funds. The Finance Director serves as liaison to the Financial Advisory Committee. The Department oversees and administers all Township funds in conjunction with the Administration and individual departments.

## 2021 Accomplishments

- Administered the issuance of Series 2021 General Obligation Bond with a AAA Bond Rating for the second consecutive year.
- Implemented a Fund Balance Policy commensurate with GFOA standards.
- Successfully transitioned to a new bank with minimal service interruption.
- Hired part-time employee in July 2021 and reduce aging receivables by over 50%.
- Began testing and training of improved and automated accounts payable bill paying system, and reduced the number of checks issued by 5.4% in 2021.
- Issued a request for proposals for auditing services and signed a new service agreement.
- Earned the GFOA Distinguished Budget Presentation Award for the third time.
- Achieved the GFOA Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report for the 17<sup>th</sup> time.

## 2022 Goals

- Finalize vehicle replacement policy by July 2022.
- Fully deploy improved and automated accounts payable paperless bill paying system
- Begin moving to being able to ACH Vendor payments versus issuing checks, with goal to reduce checks issued by 50%
- Work with the Financial Advisory Committee to maximize interest earnings from the Investment Fund.
- Strategize with department directors to continue to improve budgeting and projection to maximize revenue resources.
- Continue to monitor cash flow through improving the accounts payable and accounts receivable processes.

# Fire & Emergency Management

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## Department Description

The Department of the Fire and Emergency Management responds to emergencies and promotes fire safety practices to educate the public, businesses and schools with nationally-recognized best practices. Certified fire investigators investigate all fires for origin and cause, and analyze the data to develop and implement effective fire prevention programs. Staff performs commercial and multi-family fire inspections to help reduce amount of fires and their effects. Middletown Township contracts with a rescue squad and four volunteer fire companies to provide emergency and fire response. Service levels have increased significantly as the Engine 244 is the primary responding unit in the Township to daytime emergency calls. A professional study on the Township's fire services was completed in 2021 which will bring change to the Department and the Township's fire services in 2022 and beyond.

## 2021 Accomplishments

- Completed a fire services study with volunteer fire companies in September 2021.
- Transitioned in an Interim Fire Marshal/Director of Fire & Emergency Management upon departure of the prior Fire Marshal in August 2021.
- Resumed and completed all commercial fire safety inspections (FSIs) after postponing the program in 2020.
- Assisted in the deployment of COVID-19 vaccines in the community, including leading two public vaccine clinics at Township facilities in April 2021.
- Transitioned apartment inspection program to the Department of Building & Zoning in 2021.
- Implemented a new hiring process for fire inspectors, inclusive of a written and physical test.

## 2022 Goals

- Complete fire services strategic plan by May 2022 and begin implementation.
- Recruit and hire a permanent Fire Marshal/Director of Fire & Emergency Management to begin January 2023.
- Reduce volume of false alarms by 50% in 2022 compared to prior annual averages through implementation of a false alarm fee in February 2022.
- Launch Emergency Reporting software system by February 2022.
- Continue to lead COVID-19 pandemic response and prepare for future vaccine and test distributions or surges in cases in 2022.
- Begin conducting joint training programs with the volunteer fire companies by mid-2022.
- Re-establish monthly meetings with the volunteer fire chiefs and Department leadership.
- Implement administrative policies and procedures for the Department by April 2022.
- Complete an inventory of all equipment by June 2022.
- Prepare and seek authorization for an update to the Township's Fire Code by June 2022.

# Parks & Recreation

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## Department Description

The Department of Parks and Recreation is responsible for the conservation and preservation of open space and natural resources, and the use and maintenance of all Township recreation facilities, parks, and open space. The department provides recreation programs and events that meet the needs and interests of the residents, contribute to the health and well-being of the community, and encourage a sense of community pride and identity.

Department staff manages public use of the Community Center, Community Park Barn and Municipal Center, and assists the volunteers on the Parks and Recreation Board, Environmental Advisory Council, and 4th of July Parade Committee. The Department of Parks & Recreation uses funds from the Parks & Recreation Fund and Capital Fund. As recreation programming continues to rebound to pre-pandemic levels, service levels are expected to increase.

## 2021 Accomplishments

- Launched and implemented LED field lighting at Twin Oaks Park.
- Successfully implemented summer recreation programming in accordance with COVID-19 restrictions.
- Brought in 110% of budgeted revenue from recreation programs.
- Continued to adapt program to COVID-19 environment, include addition of programs in Archery and Skateboarding.
- Implemented 5 new programs to utilize the new skatepark and the new one-mile trail along Langhorne Yardley Road.

## 2022 Goals

- Rework contract agreements with the Langhorne Athletic Association, Middletown Athletic Association, and Neshaminy Wildcats Athletic Association by December 2022.
- Install a pickleball court, host a bocce tournament, and supply water to the community garden at the Middletown Community Center by September 2022.
- Build a new playground with accessible features at Cobalt Ridge Park by August 2022.
- Resume production of a printed program guide for residents by February 2022.
- Bring back the 4th of July Parade for the first time since 2019 with at least \$10,000 in sponsorships.
- Complete the final phase of the DCNR Grant project at Community Park by August 1, 2022.
- Continue to seek grant funding to conduct a Parks Master Plan to strategize and prioritize future improvements to Township facilities and programs.



# Police Department

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## Department Description

The motto "To Safeguard, Protect and Serve" essentially states the purpose of the Middletown Township Police Department. The department safeguards lives and property, and protects the rights of all persons within its jurisdiction to be free from violence and criminal attack, to be secure in their possessions, and to live in peace and tranquility. The department serves the citizens of Middletown Township by discharging the law enforcement function in a professional manner, and it is to these people that the department is ultimately responsible. The Police Department is organized into a Patrol Division, Administrative Division, and a Criminal Investigations Division. Additional specialty units of the Department include the K-9 unit, Traffic Safety, ATV Unit, Honor Guard, Motor Unit, Firearms Training, and Special Emergency Response Team (SERT). Together, the Department responds to more than 30,000 calls annually. Service levels are expected to be enhanced through technological efficiencies.

## 2021 Accomplishments

- Filled three personnel vacancies in 2021.
- Continued to partner with local homeless advocacy and mental health organizations to address homelessness in the Township.
- Worked with traffic engineers and the Citizens Traffic Commission to continue to address traffic issues.
- Planned and hosted several community events, including National Night Out.
- Partnered with houses of worship to begin a police clergy program.

## 2022 Goals

- Hire two new patrol officers to fill vacancies by February 2022.
- Purchase four patrol vehicles, including two hybrid patrol vehicles, in line with the Township's vehicle replacement policy to continue to protect the community safely.
- Partner with Bucks County to implement a co-responder program, providing officers with the assistance of a social worker during emergency response.
- Begin an unmanned aircraft systems (UAS) program to better monitor remote areas for criminal activity.
- Update animal ordinances in the Middletown Township Code of Ordinances.



# Public Works

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## Department Description

The Middletown Township Department of Public Works is responsible for maintaining over 140 miles of roads and over 700 acres of park, open space, and recreation lands owned by Middletown Township. The staff maintains and repairs the approximately 2,700 streetlights owned by the Township and maintains all Township-owned buildings, structures, and infrastructures. Seasonally, staff oversees grass cutting on Township properties as well as snow plowing on Township roads. Public Works staff also respond to complaints and tips about equipment that needs to be repaired or areas of the Township that require their services. Service levels are expected to increase through the creation of technological efficiencies.

## 2021 Accomplishments

- Completed the 2021 Road Improvement Program, paving nearly four miles of roads.
- Oversaw installation of 116 ADA curb ramps in several Township neighborhoods.
- Hired two new employees in 2021 to fill vacancies.
- Installed indicator lights on all traffic signal control boxes to improve staff efficiency during emergency response.
- Completed various scheduled drainage projects.
- Updated street sweeping plans and trained additional staff to operate sweeping equipment.
- Installed new footbridge between Snowball Gate and Forsythia Gate, complete with a walking path and ADA ramps, with only minor grading work remaining.
- Began program replacing intersection signs in the Township in conjunction with road paving.

## 2022 Goals

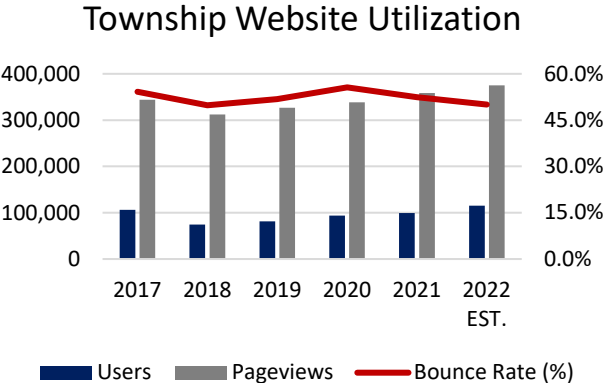
- Certify new employees as flaggers by June 2022 to improve road safety.
- Offer training for all employees seeking a Class A Commercial Driver's License (CDL) to obtain it by December 2022.
- Continue to revise the vehicle replacement list and incorporate maintenance data.
- Upgrade brine making machine to replace outdated machine, improving capacity by 30%.
- Develop plans for the next two to three years of road repaving and ADA curb ramp installation by October 2022.
- Increase roadway line painting by 50% from 2021 by end of year.
- Develop plans and seek funding for improvements to the Public Works facility.
- Complete various scheduled capital improvement projects by December 2022.

# Performance Management

Middletown Township collects data and information related to its services provided to the community. Each department reviews this information in order to recommend changes to their operations to assure their goals are being met, and the community is being served in the best, most efficient way possible. This data is also used by the Township Manager and Board of Supervisors when considering larger, long-term service changes. Allowing for objective data to take center stage prioritizes taxpayers to make sure resources are allocated in the most effective way possible.

## Administration

The Township Manager’s Office oversees several areas not already assigned to other departments, including public information, human resources, grants, insurances, and Right to Know requests. The Township’s public information strategy consists of the Township’s website, monthly e-news, Facebook, Instagram, and the cable television channel. Right to Know requests are made by individuals seeking documents and information afforded to them under the Freedom of Information Act and Pennsylvania Right to Know law.



In May 2020, the Township launched a redesigned website. Two key goals of this redesign were to make information easier to access for residents and to drive more residents to use the website for information about the Township.

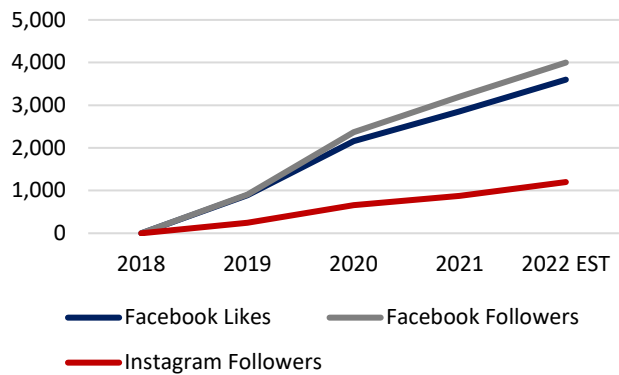
Key performance indicators for the Township’s website include the number of users, the number of page views, and the average bounce rate per year. The number of users refers to the number of unique

individuals visiting the Township’s website each year. The number of pageviews is a total number of times pages on the website are viewed each year.

Staff are using more vanity links, or short-cut URL links, that allow users to navigate directly to a specific page of the website instead of navigating the menu tree as a way to make the website more efficient for users. These links are cross-posted on social media and other communication channels, all to drive residents and businesses to the website, making it the hub for information.

The bounce rate refers to the number of people who access the website and then immediately “bounce” to another website. In 2020, the Township saw a peak in bounce rate as users adjusted to the new website design. Since then, the bounce rate has steadily declined. Considering that there are nearly 30 communities in the United States named “Middletown,” our website sees a high bounce rate as users are frequently looking for a different community.

### Township Social Media Followers

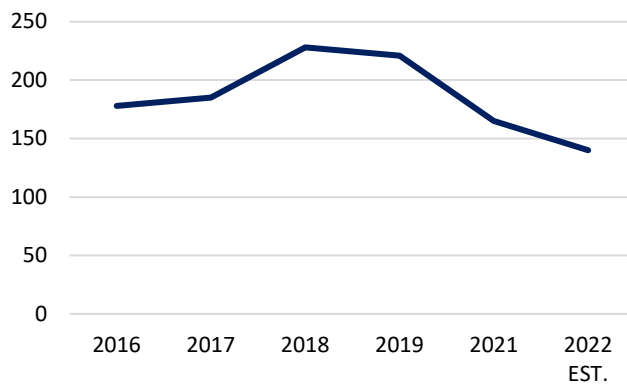


In July 2019, the Township started the Middletown Township, Bucks County (@middletownbucks) Facebook and Instagram pages. The also has social media pages specialized for the Police Department, Parks & Recreation, and Fire & Emergency Management. In the last year and a half, the Township has gained a significant following on both platforms. On Instagram, the Township’s following consists of residents and a few businesses. On Facebook, anytime a user likes a page, it automatically adds them as a follower of the page.

Businesses and organizations typically “follow” a page but do not always “like” it. Because of this, there is a slight divergence of likes and follows on Facebook. The Township has also recently started a TikTok accounts and restarted a Twitter account which will have content more regularly populated in the months and years to come.

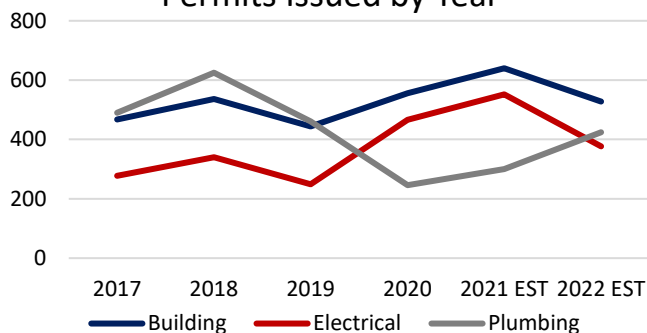
The Pennsylvania Right to Know Law requires municipalities to respond to information requests in five (5) to thirty (30) days. Widely regarded as an unfunded mandate, requests for information are routinely extensive and require significant staff time to gather and process the information, sometimes detracting from routine operations. All requests except for the Police Department are managed by the Township Manager’s Office. Since the start of the pandemic, requests have been lower than in previous years.

### Right to Know Requests by Year



### Building & Zoning

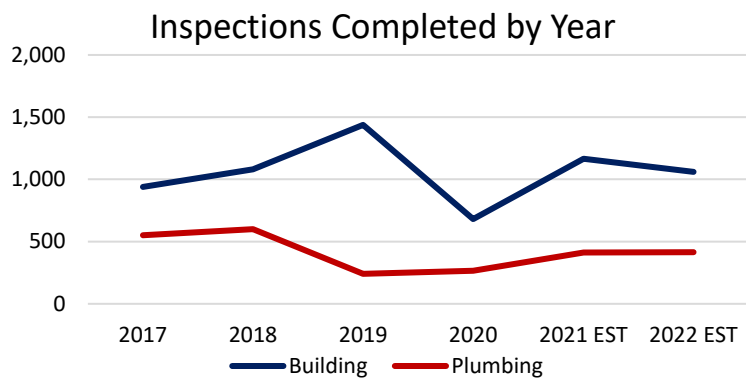
#### Permits Issued by Year



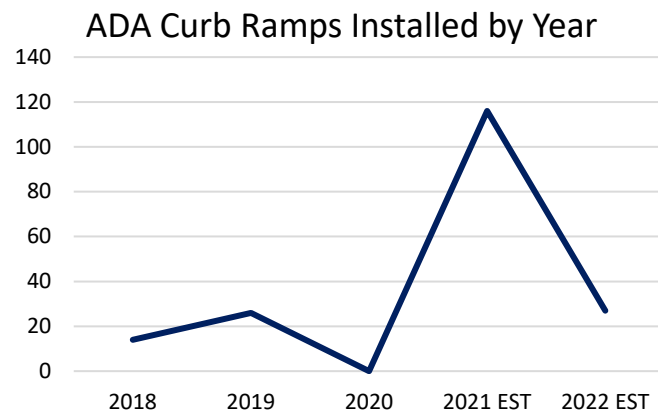
The Department of Building & Zoning oversees the subdivision and land development process for the Township, as well as the enforcement of the Uniform Construction Code (UCC) and Property Maintenance Code (PMC). The core functions of the Department of Building & Zoning include the issuance of permits and the completion of inspections to assure compliance with the UCC.

Each year, more than 1,000 permits are issued, the most common permits being for building, electrical, and plumbing. The permit process requires the submission of documentation for the property and plans for the scope of the proposed work. Township officials review the application and advise of changes to the project plans if any are required. Once any changes are made, a permit is issued and the applicant may begin work on their property. Permits are required for work on residential and commercial properties. Permit applications vary based on a variety of factors, ranging from the local economy to the housing market. Building and electrical permits have increased in recent years due to more homes, many in Levittown, being remodeled and sold. In 2021, the Board of Supervisors approved apartment complex going in at the Oxford Valley Mall, which may increase the number of permits issued.

Related to permits, inspections are performed to ensure work completed by contractors or homeowners are in line with what was proposed in the permit application process, and to enforce compliance with the UCC. Township staff perform building and plumbing inspections. Due to the COVID-19 pandemic, the number of inspections were reduced to minimize person-to-person contact pursuant to public health guidelines. In 2021 as



the pandemic came under control, the number of inspections performed increased back to a normal rate. A lower number of inspections compared to the number of permits indicates that staff are communicating regulatory requirements more clearly to contractors the first time.



In addition to permitting and inspections, the Department of Building & Zoning works with the Township Engineer to complete road repaving and the installation of Americans with Disabilities Act (ADA) curb ramps each year. The ramps replaced typically lead the Road Improvement Program by one year, as the process to install ADA curb ramps can sometimes cut into the pavement. The Township prepares a bid package to secure an outside contractor qualified to perform the installation of the ADA curb ramps. In

2020, the ADA curb ramp program was paused due to higher than anticipated costs. The ramps planned in 2020 were coupled with the ramps scheduled for 2021, and bid together with the Road Improvement Program which helped reduce costs. In 2021, a total of 116 ramps were installed in the Georgetown, Idlewood, Fairways, and Golf Club Drive developments. As paving and ramp construction moves toward Levittown neighborhoods beyond 2022, the number of ramps constructed each year is expected to increase beginning in 2023.

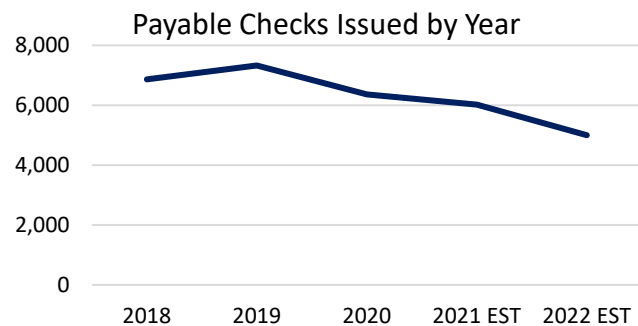
## Finance

The Finance Department's operations can be summarized by the issuance and receipt of payments and the management of funds. By its nature, much of what the Finance Department does is considered reactionary, in that other parts of the organization and people doing business with the Township drive the volume of work required of the staff.

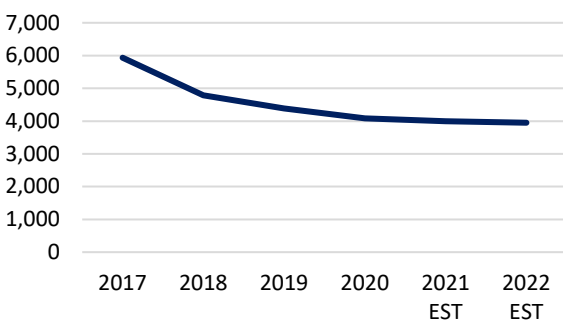
The key performance indicators used to assess the success of the Finance Department include the number of payable checks issued, the number of payroll direct deposits performed, the number of bills issued, the delinquency rate of bills, and fund balance changes in the General and Investment Funds.

The accounts payable function of the Finance Department assures that all goods and services used by the Township are paid appropriately. The volume of checks issued is largely dependent upon the operations of other departments, but regardless, the Finance Department must see to it that all bills are paid on time and with sufficient documentation to satisfy internal controls and state requirements. Accounts payable is also responsible for maximizing the utilization of the Township's tax-exempt status, to assure that the Township does not pay sales tax on goods purchased wherever possible.

The number of payable checks has steadily increased as more purchases have occurred, but drops starting in 2020 due to cost cutting measures as well as more efficient accounts payable processes. The volume of payable checks is expected to decrease steady as the Township transitions to ACH and automated payments in the future years.



Payroll Direct Deposits Issued by Year



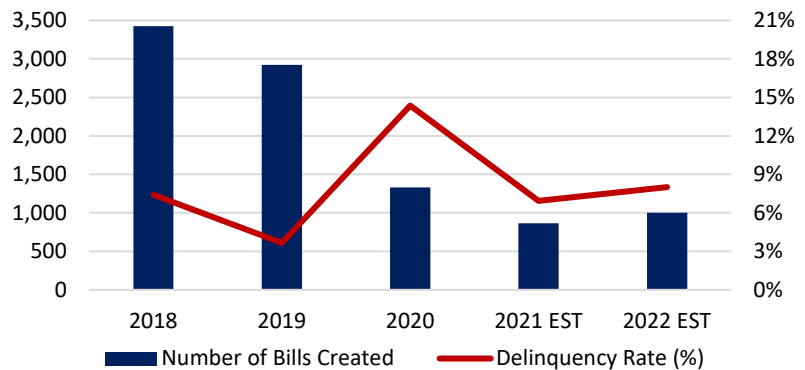
The payroll function of the Finance Department completes payment to employees every two weeks. Payroll is completed in-house by the Payroll/HR Specialist who oversees implementation of payroll-related earnings and benefits afforded to employees by the collective bargaining agreements between the Township and the union representation of our employees.

In 2017, all employees were moved to payment by direct deposit in an effort to improve staff efficiency, resulting in a peak in the number of payroll direct deposits completed each year. Currently, the factors driving increases to the number of direct deposits are the addition of new employees and the issuance of payroll corrections, while the factors decreasing this number are a reduction in staff. In 2021, the number of payroll direct deposits is lower due to a reduction in the need to issue corrections with extra controls put in place.

Unlike accounts payable which pays money out to vendors, accounts receivable is the process of billing for services provided by the Township to other organizations. Most bills issued in a given year are related to fire inspections, mechanical devices tax, and sign registrations. The number of bills has fluctuated in the past due to some items being billed together. In 2021, the number of bills gradually increased back to pre-pandemic numbers with the reinstatement of Fire Inspections.

A factor involved with the accounts receivable process is when a bill becomes aged beyond 120 days. When bills age past 120 days, they are generally considered to be delinquent. When a bill is delinquent, it means that the billed party may be subject to pay penalties and interest. Additionally, it means the Township may be less likely to receive the money at all. The aging of payables is a key performance indicator for the Finance Department as it often dictates the amount of revenue expected for a given year. Delinquent bills have reduced as businesses have started to reopen and function.

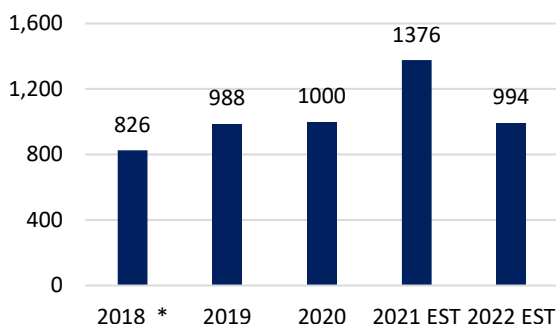
Bills Created vs. Rate of Delinquency



## Fire & Emergency Management

The Department of Fire & Emergency Management's Daytime Response Program has been in place since August 2018. Through this program, staff in the department support the efforts of volunteer fire companies. Since many volunteers work other jobs during the workweek, daytime hours on weekdays have become the most vulnerable time of the week for fire companies to provide emergency services, when demand for service is at its highest. In 2021, a [Fire Services Study](#) was conducted to evaluate the efficiency and effectiveness of the Township's fire services provided by all agencies. In 2022, the Township and volunteer fire companies will be conducting a strategic plan to prioritize changes for improvement.

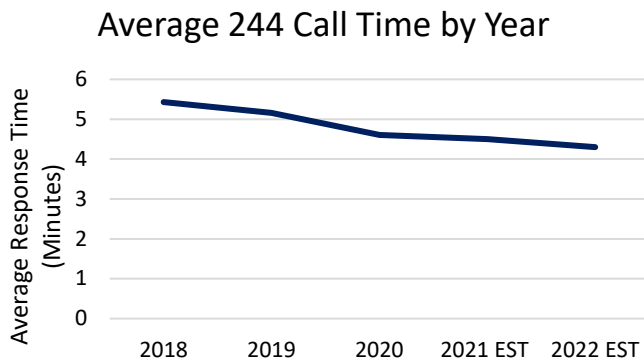
Annual Call Volume



Township staff operate a fire engine in addition to other well-equipped vehicles to assure that skilled professionals are responding to emergencies quickly and efficiently. In addition to emergency response, annual fire inspections completed at commercial businesses and the associated revenue generated is another indicator of performance in the Department of Fire & Emergency Management.

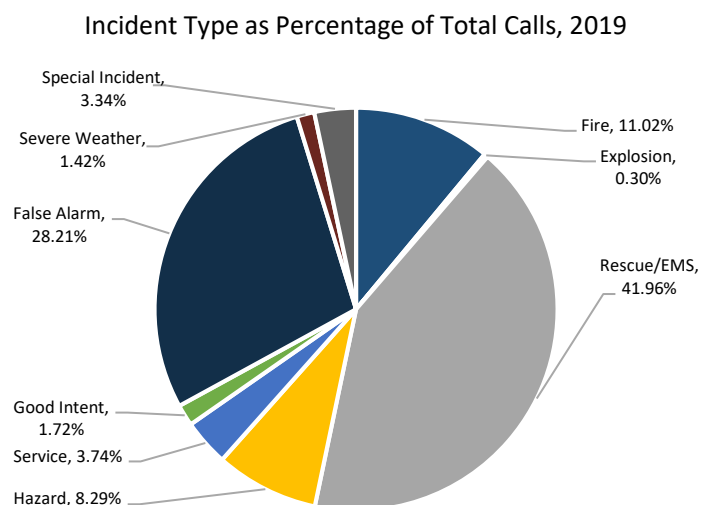
The metrics used to evaluate and manage the performance of the Department of Fire & Emergency Management are call volume, response time, incident type, and the first responding unit. Call volume refers to the number of calls responded to by the Department's daytime response unit, Middletown 244. Police, emergency medical, and calls not responded to by Middletown 244 are not included in this summary.

As shown, the number of calls responded to by Middletown 244 has increased significantly since deploying an engine from the Municipal Center in 2018. The call volume in 2020 is significantly higher, most of which can be contributed to the COVID-19 pandemic. In 2021 call volume peaks with an estimate of going back to more normal rates in 2022.



Related to call volume is the impressive progress made in reducing response time. The response time data shows a steady decline in response time, with a five-year reduction of over one (1) minute less in 2021 than in 2016. In 2021, the average response time by Middletown 244 is about four minutes, thirty-six seconds, down from over five minutes in 2018.

As any emergency responder will tell you, no two calls are created equally. Middletown 244 uses the NFIRS Incident Type Reporting System to organize calls into categories for review and analysis purposes. These call types are Fire (NFIRS type 100), Explosion (200), Rescue/EMS (300), Hazard (400), Service (500), Good Intent (600), False Alarm (700), Severe Weather (800), and Special Incident (900). Assessing trends in incident types guides the leadership to allocate resources accordingly so responders are best prepared to address the needs of the community. Similarly, it is also important to look out for anomalies in data. Since the COVID-19 pandemic has skewed data, the chart shows 2019 calls by incident type. This is indicative of a statistically normal distribution of calls by type. As shown in both charts, Rescue/EMS incidents, False Alarms, and Fires make up more than 80% of the incidents that occur in a typical year.



Rescue/EMS calls are most often car accidents, but can include any incident where victim extraction and life-saving measures are implemented by responders. False alarms are just that—calls made by the community that ended up not requiring any action. It is important to note that the false alarm calls



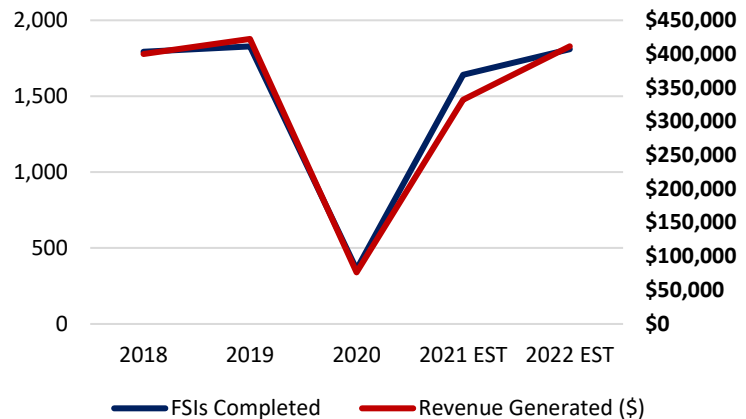
depicted in this graph were all responded to by at least one person from Middletown 244. In 2022, the Township will be instituting a fee for chronic false fire alarms, which is expected to reduce the volume of false fire alarms.

Turning the focus onto the other core functions of the Department of Fire & Emergency Management, assessing the number of commercial fire safety inspections (FSIs) and incident investigations will provide a clear picture of how the Department performs its other duties. FSIs are annual inspections performed each year on commercial businesses to assure compliance with fire codes. The two goals of this program are to prevent fires or emergencies from occurring in these structures at all, and if one does occur, to make sure precautions are in place to minimize the impact of the emergency.

The Department completes 1,500 to 1,850 inspections in a typical year. If issues are present during an initial inspection, businesses are given a list of changes to make before a reinspection is performed several weeks later. Businesses are not passed until they satisfy the requirements of the fire code, enforced by the fire inspectors.

In 2020, the number of inspections was significantly lower due to the COVID-19 pandemic. The FSI program was temporarily halted in 2020 to give businesses financial relief from paying for a fire inspection, to minimize the spread of COVID-19, and to allow crews to focus on the COVID-19 pandemic response. To make sure businesses were still complying with the fire code, guidance was issued for businesses to perform self-inspections. In 2021 a steady uptick to normal inspection rates occurred as the community went back to normal operations.

Commercial Fire Inspections Completed and Revenue Generated

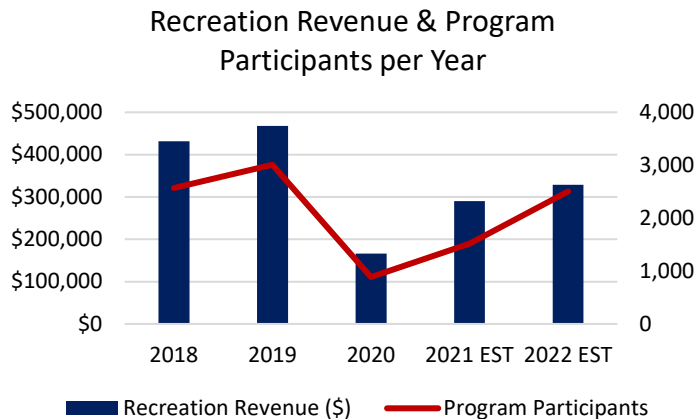


Revenue generated from FSIs tends to match the trend of inspections. In 2018, increases to the fire inspection fee schedule were implemented, resulting in a higher per-inspection fee generated. Additionally, businesses requiring reinspection are charged an additional fee, contributing to the uptick in revenue in 2018 and 2019. In 2021, the FSI program generated a little less than normal due to less inspections, but much higher than 2020.



## Parks & Recreation

Since park facilities are available for the public to use at their leisure, the Department of Parks & Recreation’s performance measures are typically focused on the recreation component of their services. The most important indicators of performance are the participants joining for programs and the revenue generated from their participation. Additionally, capital investment in the Township’s parks, events, and the number of programs held are all indicators of success. The Department of Parks & Recreation had a record year in 2019 for both participants and recreation revenue. These categories include any individuals who register and pay for a class or camp offered by the Township. COVID-19 pandemic significantly impacted the operations of the Department of Parks & Recreation. Many programs planned had to be cancelled or heavily

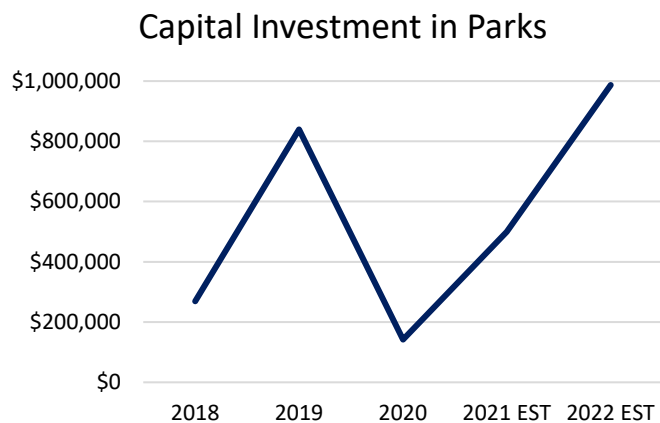


modified in order to accommodate social distancing protocols or all-virtual formats. As a result, participants dropped by 70% and revenue dropped by 65% from 2019 to 2020. In 2021 the Parks and Recreation Department was able to gradually increase their program offering and revenue to half of the pre-pandemic levels.

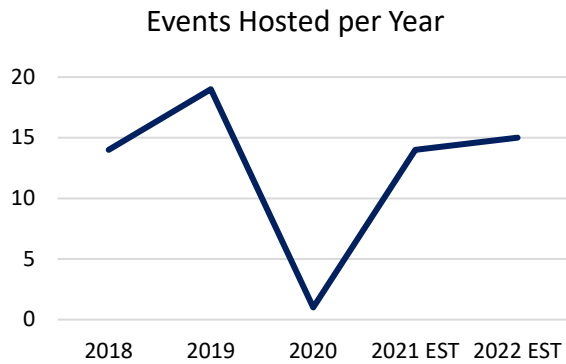
Also, worth noting in this category is the steadily growing revenue generated per participant. The cost of some programs was increased in recent years, and high-demand programs such as summer camp have different rates for residents and non-residents, positively influencing this value.

Investment in the Township’s park facilities is critical to assure they are maintained and feature amenities that the community will utilize. [According to the National Parks & Recreation Association](#), studies show that parks can increase the value of nearby homes by as much as 10%. Each year, the Department of Parks & Recreation plans several projects to improve and update park facilities throughout the Township, being mindful of worn equipment, the needs of the community, and popular trends in recreation. As projects are undertaken at Township parks, any issues such as drainage problems or unhealthy trees are mitigated in the process where possible.

“Capital investment” refers to funds spent on physical improvements. The Township’s capital investment at its parks has steadily increased in recent years, but declined in 2020 due to cost-cutting measures implemented amid revenue shortfalls caused by the COVID-19 pandemic. In 2021, the



Township spent approximately \$500,000 at Township parks. For more information about these improvements, please see the “Parks & Recreation” section of the Capital Improvement Plan.

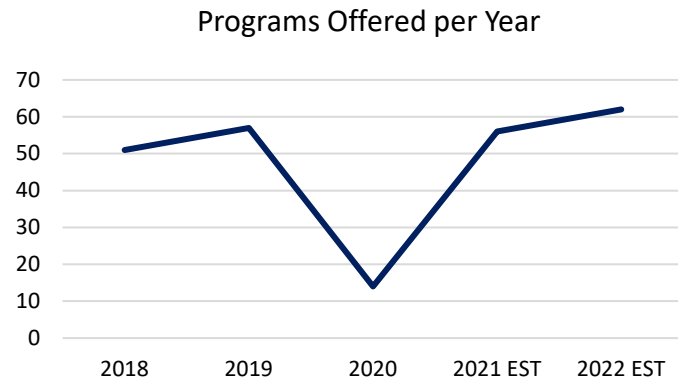


Community events are another important pillar of service from the Department of Parks & Recreation that unfortunately suffered from the COVID-19 pandemic. In the early months of 2020, no events were hosted due to the cold weather in the area.

All planned events in the spring and summer were cancelled to limit in-person gatherings. Drive-in concerts held over the summer were provided with assistance from the Department of Parks &

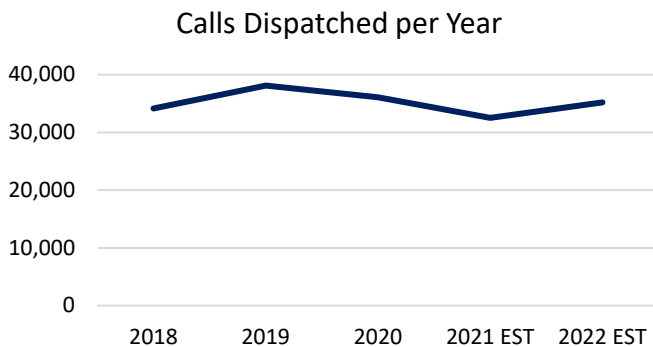
Recreation, but are not credited in the event total. In 2021 events held has steadily increased with a growing number of outdoor events which are generally safer.

In 2021, the Department of Parks & Recreation was pleased to offer over 56 programs to the community going back to pre-pandemic levels. Classes offered in 2021 included skateboarding lessons at the Middletown Skatepark at Middletown Community Park, dog training classes, and socially-distanced Zumba and Tai Chi.



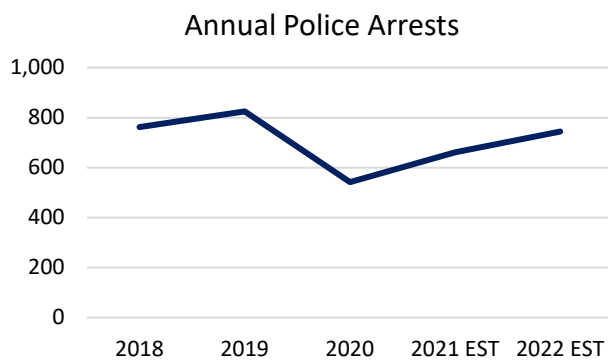
## Police

Of all services provided by the Township, the services provided by the Police Department are some of the most noticed and most varying of all the departments. As the only department whose staff work 24 hours per day, every day of the year, the key indicators of the performance of the Police Department are in the data on call volume, arrests, crimes, traffic citations, animal complaints, and calls related to opioid use.



The number of calls dispatched by the Police Department depends entirely on the needs of and what occurs in the community. This category is a catch-all of any time in a given year when the Police Department’s services are requested and they respond to the scene of an incident. After a reduction in calls in 2020, largely due to the impact of the COVID-19 pandemic when few people

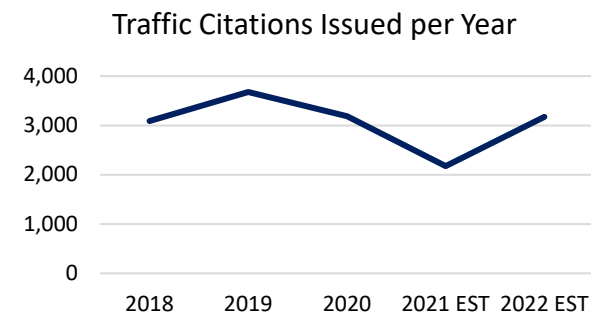
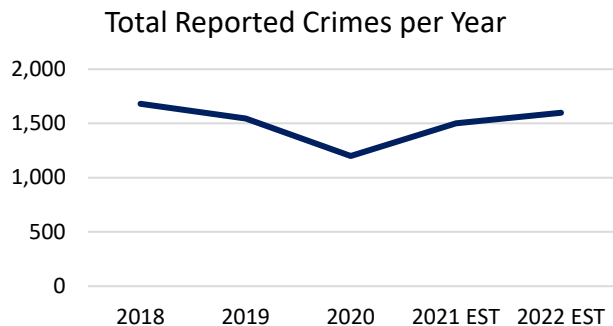
were out and [criminal activity dropped, a shift recognizable around the United States](#), calls in 2021 have stayed consistent with a considerable estimated reduction.



Generally speaking, an arrest occurs in one of two scenarios: the first being when a warrant is obtained from a judge for the arrest of an alleged criminal amid the investigation process, or when an officer reasonably suspects a person of committing a crime. After detaining a suspected criminal, the Police Department will typically begin the legal process by having the suspect arraigned by a judge from the Magisterial District Court for

smaller offenses, or the Court of Common Pleas for larger offenses. If a judge requires, the Police Department will transport suspects to the Bucks County jail to be processed.

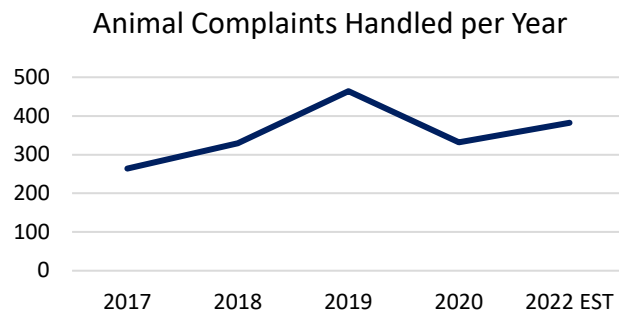
Total reported crimes refer to the number of criminal incidents that occur in a given year, including automotive theft to violent crimes. In 2021, the number of arrests made and crimes reported are back to normal estimated numbers. The data seems to show that calls with actual crimes being reported have gone up versus more informational calls.

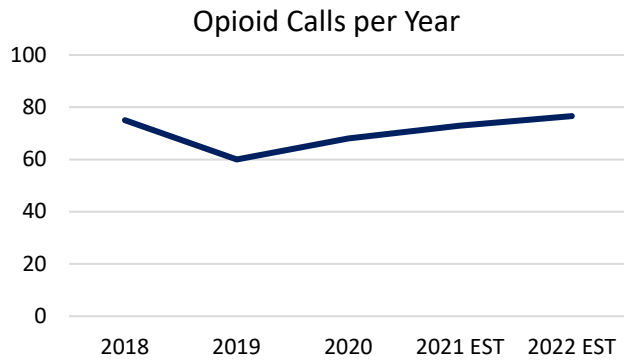


Shifting to other functions of the Police Department, traffic citations are issued to motorists every year, ranging from violations for cell phone utilization, to broken headlights or taillights, and expired registration. In a given year, the Police Department gives out between 3,000 and 3,800 traffic citations. Again stemming from the COVID-19 pandemic in 2020, traffic citations are down by nearly 50%.

This is a result of two combined factors: fewer motorists were on the road in 2020 and 2021 and traffic enforcement was eased to minimize person-to-person contact.

The Police Department has one Animal Control Officer who is responsible for responding to and handling all calls in the Township related to animals. Although calls are typically for domestic pets, such as [this Dachshund trapped in a groundhog burrow](#), occasionally calls for more exotic or wild animals are made.



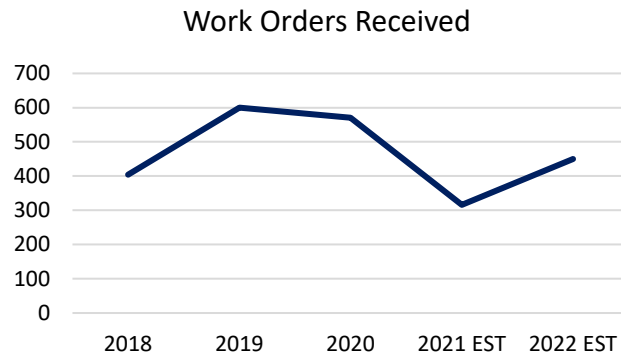


As experienced in many parts of the region and nation, many residents in the community struggle with opioid addiction. As a result, it has become an important function of the Police Department. Because of the number of incidents in recent years, police officers and other emergency responders are equipped with and trained to use Narcan, a life-saving drug used on people experiencing an overdose.

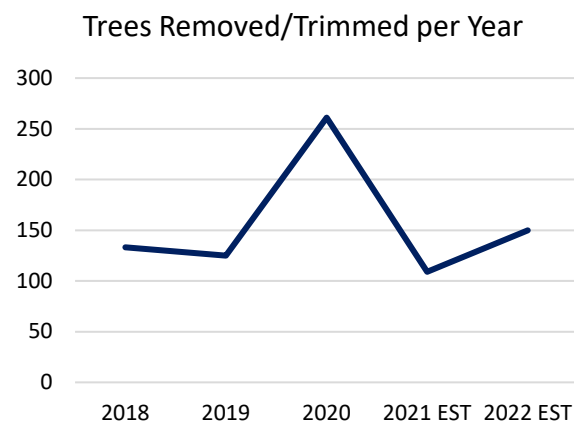
Thankfully, the number of opioid calls responded to by the Police Department has steadily declined each year, but opioid utilization remains a public health crisis that officers remain equipped and ready to address.

### Public Works

The primary function of the Department of Public Works is to maintain the Township's roads and facilities. Their work is very heavily driven by seasonal shifts. In the wintertime, much of their efforts are spent clearing snow and ice from roads and walkways. In the summertime, roadwork takes focus while crews simultaneously cut acres of grass, maintain trees, and clear storm drains. Key indicators of the Department of Public Works' performance include the number of work orders completed, trees trimmed and removed, storm drains cleared, winter events worked, potholes repaired, and gallons of fuel consumed.



Most day-to-day duties in the Department of Public Works are organized into work orders. A work order is created by the Superintendent or Foremen and is assigned to one or more of the Equipment Operators to complete. A work order can be a simple sign repair to a complex and prolonged drainage project. Since work orders vary in type and difficulty, the number of work orders completed in a given year is indicative of the range and volume of work completed. In 2020, the Department of Public Works shifted to a digital work order system, which is expected to continue increasing, although you do not see that in 2021 due to a continuation of a number of in process work orders from 2020.

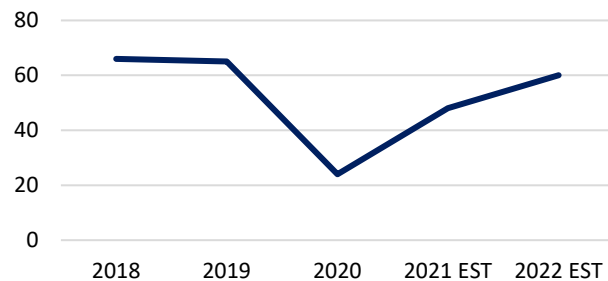


Managing the thousands of trees on Township properties is a growing problem, especially as

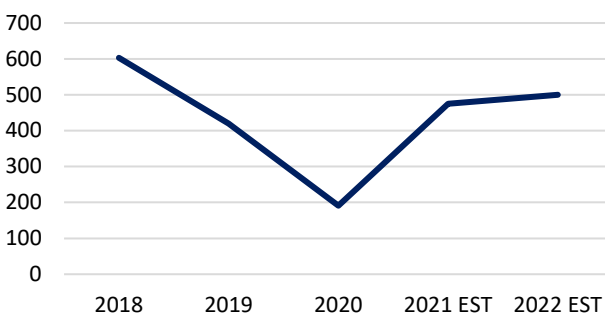
inclement weather yearround becomes commonplace. Since 2016, the Township is now cutting and removing more than five times the trees it was before. Many trees fall in the summer months after heavy rains saturate the soil and topple them.

In addition to taking down trees, strong rain storms can quickly turn into dangerous flooding situations when storm sewers and drains are not working properly. Department of Public Works crews have worked aggressively over the last several years to clear storm drains to prevent floods from occurring. In 2018 and 2019, more than 60 drains were cleared in the Township. Some drains are more prone to flooding than others, depending on the drain's proximity to trees dropping high numbers of leaves and the buildup of debris and litter. Nearly all of the Township rests in one of six watersheds, the largest being the Neshaminy Creek and Mill Creek watersheds. Maintaining storm drains assures that drainage systems are working as intended is critical to prevent flooding that can impact roads and private property.

Storm Drains Unclogged



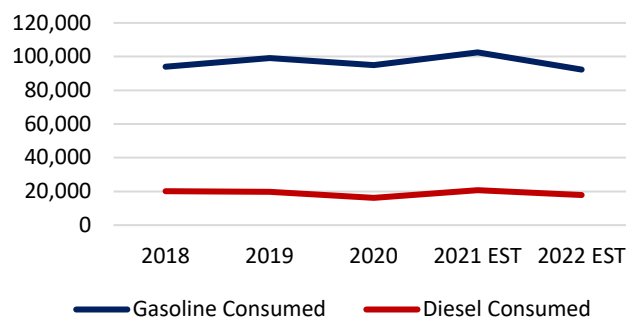
Potholes Filled



Second only to winter events, potholes are another moment when residents often become keenly aware of the services provided by the Department of Public Works. Potholes can range in size from a few inches to several feet, depending on the age and traffic of the road. As a municipality in the mid-Atlantic region, Middletown Township is particularly prone to potholes as many are often caused by the frequent freezing, melting, and refreezing of water in cracks on pavement. Every time this refreezing cycle occurs the ice expands, causing fissures to grow and pavement to loosen. As seen in the winter events graph, the number of potholes filled in a given year typically mimics the severity of the winter. In short, more winter events tend to result in more potholes to fill during the summer months.

Gasoline and diesel are critical sources of energy used by all the Township's vehicles and heavy machinery. Larger trucks run on diesel while most other vehicles and small equipment run on gasoline. The Township has onsite fuel tanks which assure a constant supply and consistent access. Each year, the Township participates in a bid to purchase fuel at a set rate with other municipalities in Bucks County. Fuel is

Fuel Consumed by Year (Gallons)



Gasoline and diesel are critical sources of energy used by all the Township's vehicles and heavy machinery. Larger trucks run on diesel while most other vehicles and small equipment run on gasoline. The Township has onsite fuel tanks which assure a constant supply and consistent access. Each year, the Township participates in a bid to purchase fuel at a set rate with other municipalities in Bucks County. Fuel is

delivered each year as needed. The fuel consumed is used across all departments, primarily by the Department of Public Works, Police Department, and all the volunteer fire companies. In 2022, the Township is planning to replace its existing underground fuel tanks with above ground tanks. This change will assure a better use of space at the Department of Public Works facility and a lower risk of environmental contamination.

The Township utilizes a steady amount of fuel each year, though diesel consumption has marginally declined since 2016. As the Township's fleet becomes more fuel efficient and as the Township explores the prospect of adding electric vehicles to the fleet, fuel consumption is expected to gradually decline in years to come.

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# Capital Improvement Plan

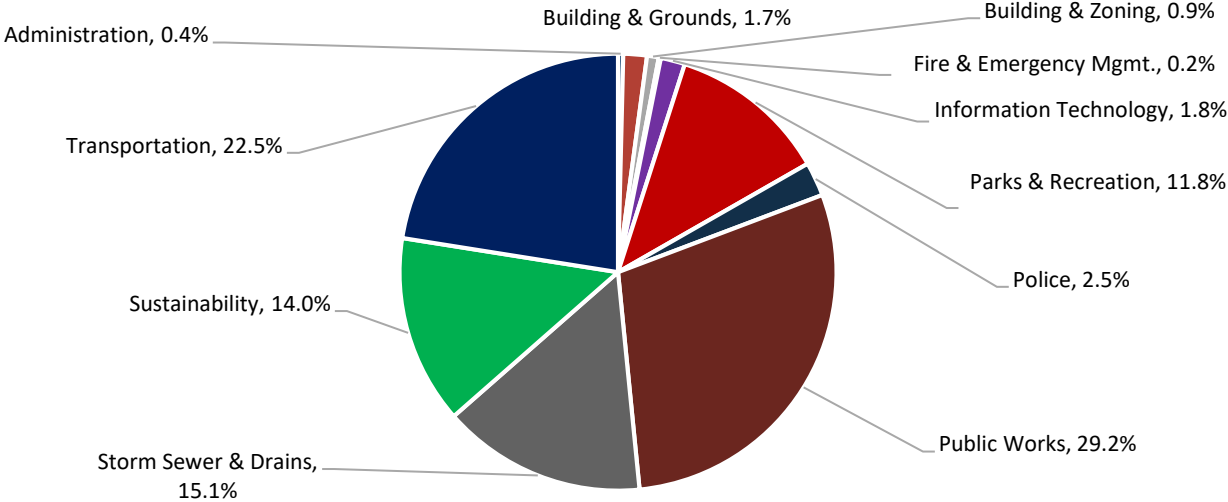
The Middletown Township Capital Improvement Plan (CIP) represents a multi-year schedule of major, needed improvements to the Township’s physical property, including infrastructure and equipment. The following pages lists anticipated project costs through the year 2026. Projects planned for 2022 are described individually. Additionally, expected changes to operating costs, if any, are listed for each 2022 project. The 2022 CIP proposes \$10,420,500 in projects in 2022, and an additional \$20.6 million in projects between 2023 and 2026.

Capital improvement projects are categorized based upon their purpose and asset type. The Sustainability category is new to the CIP this year as the Township prepares to invest in more sustainable capital improvements. Upon adoption of the Climate Action Plan in 2021, the Township is working to strategically plan projects in this category in the years to come.

The CIP is comprised of projects in the following eleven categories:

- Administration
- Building & Grounds
- Building & Zoning
- Fire & Emergency Management
- Information Technology
- Parks & Recreation
- Police
- Public Works
- Storm Sewer & Drains
- Sustainability
- Transportation

### 2022 Capital Projects by Category





## Purpose

Middletown Township created a CIP to proactively plan for future capital needs. The CIP offers five primary benefits to the Township:

- Provides effective project and financial management to minimize budget variability;
- Allows for prioritizing of capital needs to ensure the most important projects are funded;
- Allows for consideration of current expenditures' financial effects on future projects;
- Saves Township funds through replacing, repairing, or upgrading infrastructure before maintenance or emergency repair costs escalate; and
- Protects resident safety by ensuring emergency vehicle reliability and removing safety hazards from Township infrastructure.

The Township is able to anticipate its upcoming capital needs and prioritize their completion based on available funds. A key feature to having a detailed long-term plan is the ability to view projects across all departments together to determine how they fit into the Township's long-term goals. It also helps stakeholders understand the impact each project has on the plan as a whole.

Proactively addressing capital needs also can save the Township money over the duration of the plan. Replacing vehicles, for example, prevents sudden increases in vehicle maintenance and can prevent lost productivity if a vehicle were to break down while in use. Purchasing equipment for the Department of Public Works to improve paving allows roads to be repaired faster while saving on hours of labor.

In addition to financial benefits, capital planning also improves quality of service and safety for residents. Replacing aging patrol vehicles can ensure a rapid police response time. Repairing walking paths in parks increases the safety of the residents who use those facilities. It also gives residents an assurance of when to expect major infrastructure changes to occur.

Projects included in the CIP generally have a long life expectancy and high cost. In most cases, capital projects cost at least \$5,000 and last for five or more years. Some projects involve one-time purchases, such as vehicle replacement, while others involve multi-year construction plans. Additionally, some projects are replacements or upgrades to existing equipment and facilities, while others bring new assets to the Township.

While projects require funds to complete and, in some cases, maintain, the Township takes careful consideration of how best to allocate resources. Each department has a specific mission and objectives for the upcoming years, and they propose which projects are the highest priorities needed to achieve their goals.

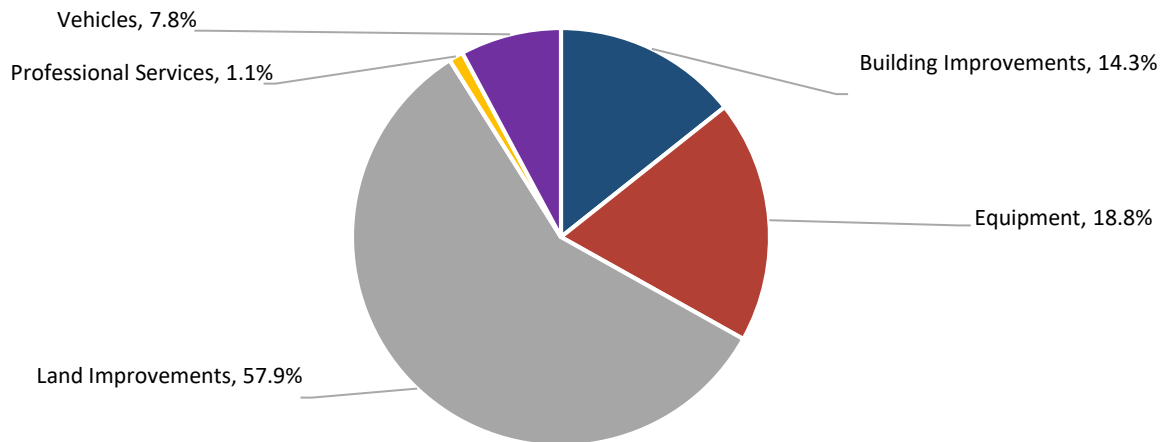
Capital improvements taking place in the current year are included in the budget. Future projects are subject to change as priorities evolve and funds become available. Each year, the Township continues to project future capital needs, updating the CIP with what projects have been completed and what expenditures are projected over a five-year period.

## Planned Projects by Asset Type

Capital improvement projects are organized into one of five asset types:

- Building Improvements
  - Building improvements consist of any modifications to an existing structure.
- Equipment
  - Equipment consists of tools (other than vehicles) used to perform work. Equipment includes physical tools used to perform manual labor and technological and virtual tools such as computers and software systems.
- Land Improvements
  - Land improvements consist of permanent modifications to land, such as construction of buildings and structures, drainage infrastructure, road improvements, major equipment used for recreation purposes. The term “infrastructure improvements” may also be used to describe this category.
- Professional Services
  - Professional services consist of consultants to perform studies or assist with grant writing.
- Vehicles
  - Cars, trucks, and utility vehicles used across all departments.

## 2022 Capital Projects by Asset Type



Tracking capital improvement projects by asset category is important because each asset type carries a different requirement for financial reporting and accounting for depreciation. It is also a valuable tool in long-term planning since some asset types need to be replaced sooner than others. For example, a vehicle typically has a depreciable life of up to ten years, while drainage improvements typically have a depreciable life of fifty years.

## Funding Overview

Many capital improvement projects are funded by transfers from the Capital Fund to the operating budget for the current year. Middletown Township does not levy a tax specifically for funding capital improvement projects. Capital projects are typically funded through grants, transfers from other funds, and bond proceeds.

Grants are awarded to the Township by a variety of local, state, federal, and private agencies. The Township pursues grants ranging from a few thousand dollars to several million dollars. The Township is awarded approximately \$1,000,000 in grants per year, with most grants supporting the purchase of emergency vehicles and transportation improvements. Of note, the 2022 CIP is offset by nearly \$2,000,000 of earned and potential grants.

Transfers to the Capital Fund are done so if a project aligns with the purpose of the source fund and if a sufficient balance is available. By the end of 2021, the Township plans to transfer \$1,000,000 from the General Fund to the Capital Fund to finance future capital improvements, made possible by the Township's allocation of the federal American Rescue Plan Act (ARPA). In 2022, an additional \$1,000,000 will be transferred from the Investment Fund to the Capital Fund.

The Township can also refinance debt and issue new borrowing to fund capital projects. In January 2020, the Township issued a general obligation bond to refund bonds from 2012 and 2014, and yielded about \$3 million available to spend on capital projects related to the improvement and upgrading of infrastructure. In the 2022 CIP, \$1,000,000 from the 2020 General Obligation Bond will be used to offset the cost of some infrastructure improvements at the Public Works facility. A second bond issued in 2021 to refinance existing debt did not yield any additional funds.

During the preparation of this document, the Board of Supervisors weighs public input from the budget workshops and staff recommendations to assign a priority level to all listed projects. Generally, prioritized projects and those with a designated or committed funding source will be initiated. Lower priority projects will generally be considered if additional funding comes available. These projects are noted in the document as "contingent upon available funds."

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# 2022 Capital Improvement Projects

2022 CAPITAL IMPROVEMENT PROJECTS BY CATEGORY					
Category // Project	TOTAL PROJECT COST	Earned Grant Funding	Due from Other Funds	Bond Proceeds	Capital Fund Cost
<b>Administration</b>					
Grant Writing	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
<b>TOTAL</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000</b>
<b>Building &amp; Grounds</b>					
Security Camera Replacement	\$ 57,000	\$ -	\$ -	\$ -	\$ 57,000
Public Hall Improvements	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
Restroom Improvements	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 182,000</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,000</b>
<b>Building &amp; Zoning</b>					
Inspector Vehicles	\$ 90,000	\$ -	\$ -	\$ -	\$ 90,000
<b>TOTAL</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,000</b>
<b>Fire &amp; Emergency Management</b>					
Fire Services Study Strategic Plan	\$ 16,000	\$ -	\$ -	\$ -	\$ 16,000
<b>TOTAL</b>	<b>\$ 16,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,000</b>
<b>Information Technology</b>					
Patrol Mobile Data Terminals	\$ 56,000	\$ -	\$ -	\$ -	\$ 56,000
Network Maintenance	\$ 54,000	\$ -	\$ -	\$ -	\$ 54,000
Desktop Computer Replacement	\$ 24,000	\$ -	\$ -	\$ -	\$ 24,000
Office 365	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Fire & Emergency Mgmt. Mobile Tech.	\$ 3,500	\$ -	\$ -	\$ -	\$ 3,500
<b>TOTAL</b>	<b>\$ 187,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 187,500</b>
<b>Parks &amp; Recreation</b>					
Comprehensive Parks/Walkability Plan	\$ 60,000	Potential	\$ -	\$ -	\$ 30,000
Electric Vehicle	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
Tree Remediation	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Middletown Community Park	\$ 82,000	\$ 36,000	\$ -	\$ -	\$ 46,000
Community Center	\$ 111,000	Potential	\$ -	\$ -	\$ 61,000
Cobalt Ridge Park	\$ 210,000	\$ -	\$ -	\$ -	\$ 210,000
Twin Oaks Park	\$ 445,000	Potential	\$ -	\$ -	\$ 232,500
Forsythia Crossing Greenbelt	\$ 250,000	Potential	\$ -	\$ -	\$ 37,500
<b>TOTAL</b>	<b>\$ 1,228,000</b>	<b>\$ 36,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 687,000</b>
<b>Police</b>					
Vehicles & Equipment	\$ 226,000	RDA	\$ -	\$ -	\$ 226,000
Done	\$ 7,500	RDA	\$ -	\$ -	\$ 7,500
Interview Room Camera	\$ 23,000	\$ -	\$ -	\$ -	\$ 23,000
Speed Enforcement Trailer	\$ 6,000	\$ -	\$ -	\$ -	\$ 6,000
<b>TOTAL</b>	<b>\$ 262,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 262,500</b>

**2022 CAPITAL IMPROVEMENT PROJECTS BY CATEGORY (CONT.)**

<b>Category // Project</b>	<b>TOTAL PROJECT COST</b>	<b>Earned Grant Funding</b>	<b>Due from Other Funds</b>	<b>Bond Proceeds</b>	<b>Capital Fund Cost</b>
<b>Public Works</b>					
Road Improvement Program	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000
Public Works Site Improvements	\$ 1,000,000	Potential	\$ -	\$ 1,000,000	\$ -
Levittown Footbridge	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
Street Signs	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Sign Machine Replacement	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Intersection Improvements	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000
Vehicles	\$ 500,000	RDA	\$ -	\$ -	\$ 500,000
Heavy Equipment	\$ 266,000	\$ -	\$ -	\$ -	\$ 266,000
Light Equipment	\$ 38,000	\$ -	\$ -	\$ -	\$ 38,000
Mechanic Equipment	\$ 21,000	\$ -	\$ -	\$ -	\$ 21,000
<b>TOTAL</b>	<b>\$ 3,040,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 2,040,000</b>
<b>Storm Sewer &amp; Drains</b>					
Langhorne Gables Phase II	\$ 675,000	\$ -	\$ -	\$ -	\$ 675,000
Reetz Avenue	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
Hillside Avenue	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Richardson Avenue	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
Rugby Drive	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
MS4 Program	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Emergency Drainage Projects	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
<b>TOTAL</b>	<b>\$ 1,575,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,575,000</b>
<b>Sustainability</b>					
Electric Vehicle Charge Stations	\$ 95,000	Potential	\$ -	\$ -	\$ 95,000
Solar Projects	\$ 1,300,000	Potential	\$ -	\$ -	\$ 1,300,000
Wet Pond Aerator	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Recycling Containers at Parks	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
<b>TOTAL</b>	<b>\$ 1,455,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,455,000</b>
<b>Transportation &amp; Signals</b>					
ADA Curb Ramp Program	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000
Traffic Preemption Replacement	\$ 40,000	\$ -	\$ -	\$ -	\$ 450,000
School Zone Safety Imprvmts.	\$ 500,000	Potential	\$ -	\$ -	\$ 40,000
Langhorne-Yardley Rd. Crossings	\$ 500,000	Potential	\$ -	\$ -	\$ 25,000
Langhorne-Yardley TIP	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Signal Mast Arm Replacement	\$ 54,500	\$ -	\$ -	\$ -	\$ 54,500
Swift Road/Woodbourne Road					
Traffic Improvements	\$ 600,000	\$ -	\$ -	\$ -	\$ 600,000
Traffic Calming	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
<b>TOTAL</b>	<b>\$ 2,344,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,344,500</b>
<b>TOTAL COSTS</b>	<b>\$ 10,420,500</b>	<b>\$ 161,000</b>	<b>\$ 0</b>	<b>\$ 1,000,000</b>	<b>\$ 9,259,500</b>

# Five-Year Capital Improvement Plan

Category // Project	2022- 2026 CAPITAL IMPROVEMENT PLAN						
Administration	2022	2023	2024	2025	2026	Five-Year Total	
Grant Writing	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000	
<b>TOTAL</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 200,000</b>	
Building and Grounds	2022	2023	2024	2025	2026	Five-Year Total	
Security Camera Replacement	\$ 57,000	\$ -	\$ -	\$ -	\$ -	\$ 57,000	
Public Hall Improvements	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	
Restroom Improvements	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
Broadcast System Maintenance	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 120,000	
HVAC System	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000	
<b>TOTAL</b>	<b>\$ 182,000</b>	<b>\$ 30,000</b>	<b>\$ 280,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 552,000</b>	
Building and Zoning	2022	2023	2024	2025	2026	Five-Year Total	
Inspector Vehicles	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000	
<b>TOTAL</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,000</b>	
Fire & Emergency Management	2022	2023	2024	2025	2026	Five-Year Total	
Fire Service Study Implementation	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000	
SCBA Air Packs	\$ -	\$ 71,000	\$ -	\$ -	\$ -	\$ 71,000	
Inspector Vehicles	\$ -	\$ 60,000	\$ 40,000	\$ -	\$ -	\$ 100,000	
<b>TOTAL</b>	<b>\$ 16,000</b>	<b>\$ 131,000</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 187,000</b>	
Information Technology	2022	2023	2024	2025	2026	Five-Year Total	
Patrol Mobile Data Terminals (MDTs)	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 35,000	\$ 259,000	
Network Maintenance	\$ 54,000	\$ 25,000	\$ 100,000	\$ 35,000	\$ 35,000	\$ 249,000	
Desktop Computer Replacement	\$ 24,000	\$ 30,000	\$ 20,000	\$ 69,000	\$ 20,000	\$ 163,000	
Office 365	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
Fire & Emergency Management Mobile Technology	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ 3,500	
Document Scanning	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 60,000	
Public Works Mobile Technology	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 14,000	
<b>TOTAL</b>	<b>\$ 187,500</b>	<b>\$ 126,000</b>	<b>\$ 191,000</b>	<b>\$ 182,000</b>	<b>\$ 112,000</b>	<b>\$ 798,500</b>	
Parks & Recreation	2022	2023	2024	2025	2026	Five-Year Total	
Comprehensive Parks/ Walkability Plan	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000	
Electric Vehicle	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
Tree Remediation	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000	
Middletown Community Park	\$ 82,000	\$ 370,000	\$ 300,000	\$ 1,050,000	\$ 350,000	\$ 2,152,000	
Community Center	\$ 111,000	\$ -	\$ -	\$ -	\$ -	\$ 111,000	
Cobalt Ridge Park	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ 210,000	
Twin Oaks Park	\$ 445,000	\$ -	\$ 350,000	\$ 1,100,000	\$ 700,000	\$ 2,595,000	
Forsythia Crossing Greenbelt	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	
Forsythia Crossing Park	\$ -	\$ 305,000	\$ -	\$ -	\$ -	\$ 305,000	
Deep Dale East Park	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000	
Firefighters' Park	\$ -	\$ 180,000	\$ 500,000	\$ -	\$ -	\$ 680,000	
Langhorne Spring Water Company	\$ -	\$ -	\$ 165,000	\$ -	\$ -	\$ 165,000	
Lions Park	\$ -	\$ -	\$ 104,000	\$ -	\$ -	\$ 104,000	
Delaware Park	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000	
Mill Creek Greenway	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	
<b>TOTAL</b>	<b>\$ 1,228,000</b>	<b>\$ 920,000</b>	<b>\$ 2,459,000</b>	<b>\$ 2,180,000</b>	<b>\$ 1,080,000</b>	<b>\$ 7,867,000</b>	

<b>Police</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Five-Year Total</b>
Vehicles & Equipment	\$ 226,000	\$ 293,000	\$ 293,000	\$ 293,000	\$ 293,000	\$ 1,398,000
Drone	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Interview Room Camera	\$ 23,000	\$ -	\$ -	\$ -	\$ -	\$ 23,000
Speed Enforcement Trailer	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Body Cameras	\$ -	\$ -	\$ -	\$ 140,000	\$ -	\$ 140,000
<b>TOTAL</b>	<b>\$ 262,500</b>	<b>\$ 293,000</b>	<b>\$ 293,000</b>	<b>\$ 433,000</b>	<b>\$ 293,000</b>	<b>\$ 1,574,500</b>
<b>Public Works</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Five-Year Total</b>
Road Improvement Program	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
Public Works Site Improvements	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 2,000,000
Levittown Footbridges	\$ 120,000	\$ -	\$ 135,000	\$ -	\$ -	\$ 255,000
Street Signs	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Sign Machine	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Intersection Improvements	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 225,000
Vehicles (DPW)	\$ 500,000	\$ 80,000	\$ 165,000	\$ 80,000	\$ 80,000	\$ 905,000
Heavy Equipment (DPW)	\$ 266,000	\$ -	\$ -	\$ -	\$ -	\$ 266,000
Light Equipment (DPW)	\$ 38,000	\$ 15,000	\$ -	\$ -	\$ -	\$ 53,000
Mechanic Equipment	\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ 21,000
<b>TOTAL</b>	<b>\$ 3,040,000</b>	<b>\$ 2,140,000</b>	<b>\$ 1,345,000</b>	<b>\$ 1,125,000</b>	<b>\$ 1,125,000</b>	<b>\$ 8,775,000</b>
<b>Storm Sewer &amp; Drains</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Five-Year Total</b>
Emergency Drainage Projects	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
Hillside Avenue	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Richardson Avenue	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Reetz Avenue	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Rugby Drive	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Langhorne Gables Phase II	\$ 675,000	\$ -	\$ -	\$ -	\$ -	\$ 675,000
MS4 Program	\$ 50,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 170,000
Langhorne Gables Phase III	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
<b>TOTAL</b>	<b>\$ 1,575,000</b>	<b>\$ 530,000</b>	<b>\$ 280,000</b>	<b>\$ 280,000</b>	<b>\$ 280,000</b>	<b>\$ 2,945,000</b>
<b>Sustainability</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Five-Year Total</b>
Solar Panels	\$ 1,300,000	\$ 750,000	\$ -	\$ -	\$ -	\$ 2,050,000
EV Charging Stations	\$ 95,000	\$ 160,000	\$ 645,000	\$ -	\$ -	\$ 900,000
Wet Pond Aerator	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Recycling Containers at Parks	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
<b>TOTAL</b>	<b>\$ 1,455,000</b>	<b>\$ 910,000</b>	<b>\$ 645,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,010,000</b>
<b>Transportation</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Five-Year Total</b>
ADA Curb Ramp Program	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000
Traffic Preemption Replacement	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000
Langhorne-Yardley Road Crossings	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Langhorne-Yardley TIP	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
School Zone Improvements	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Swift Road and Woodbourne Road	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000
Traffic Calming	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Traffic Signal Mast Arm Replacement	\$ 54,500	\$ 31,000	\$ 20,700	\$ 30,000	\$ 23,000	\$ 159,200
Woodbourne Station Accessibility Improvements	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000
<b>TOTAL</b>	<b>\$ 2,344,500</b>	<b>\$ 1,221,000</b>	<b>\$ 460,700</b>	<b>\$ 470,000</b>	<b>\$ 463,000</b>	<b>\$ 4,959,200</b>
<b>ALL CATEGORIES</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Five-Year Total</b>
<b>TOTAL COSTS</b>	<b>\$ 10,420,500</b>	<b>\$ 11,481,230</b>	<b>\$ 11,626,940</b>	<b>\$ 9,030,250</b>	<b>\$ 6,403,260</b>	<b>\$ 48,962,180</b>



# Impact on Operating Expenses

Several projects in the Capital Improvement Plan will have an ongoing impact to the Township's operating budget, meaning select projects will reflect an additional expense or savings to the Township beyond this fiscal year. These savings are considered during the authorization process by staff and the Board of Supervisors. Projects with no or indefinite future impacts to the Township's operating budget are excluded from the table below. Savings are listed as positive numbers; additional ongoing expenses are listed as negative numbers (in parentheses). In 2022, the Township expects to save a net total of nearly \$157,300 from its capital improvement projects.

Building and Grounds	Savings (Expense)	Source of Savings
Security Camera Replacement	\$ 1,000	Reduced cost of new maintenance contract.
Building and Zoning	Savings (Expense)	Source of Savings
Inspector Vehicles	\$ 4,500	Fuel efficiency and reduced maintenance (parts & labor).
Information Technology	Savings (Expense)	Source of Savings
Patrol Mobile Data Terminals (MDTs)	\$ 1,400	Staff efficiency of 40 hours for reduced maintenance.
Office 365	\$ (50,000)	Annual fee for software (beginning in 2023).
Fire & Emergency Management Mobile Tech.	\$ 4,200	Staff efficiency of 2 hours per person per month.
Parks & Recreation	Savings (Expense)	Source of Savings
Electric Vehicle	\$ (1,000)	Additional fleet vehicle- maintenance expenses.
Tree Remediation	\$ 16,000	Staff efficiency of 400 hours for reduced maintenance.
Middletown Community Park	\$ 3,000	Energy efficiency, offset by increased maintenance costs.
Community Center	\$ (4,500)	Increased lighting and maintenance expenses.
Cobalt Ridge Park	\$ 2,000	Estimated reduction in staff time for maintenance.
Twin Oaks Park	\$ 20,500	Estimated reduction in staff time for maintenance.
Police	Savings (Expense)	Source of Savings
Vehicles & Equipment	\$ 9,150	Fuel efficiency and reduced maintenance (parts & labor).
Interview Room Camera	\$ (2,320)	Additional staff time of 40 hours to transmit video.
Public Works	Savings (Expense)	Source of Savings
Road Improvement Program	\$ 22,500	Staff efficiency of 500 hours for less road maintenance; savings on road repair materials.
Public Works Site Improvements	\$ 2,500	Increased energy efficiency.
Vehicles (DPW)	\$ 10,000	Fuel efficiency and reduced maintenance (parts & labor).
Heavy Equipment (DPW)	\$ 5,000	Reduced maintenance (parts & labor).
Storm Sewer & Drains	Savings (Expense)	Source of Savings
Hillside Avenue	\$ 5,000	Estimated reduction in staff time for maintenance.
Richardson Avenue	\$ 5,000	Estimated reduction in staff time for maintenance.
Reetz Avenue	\$ 5,000	Estimated reduction in staff time for maintenance.
Rugby Drive	\$ 1,500	Estimated reduction in staff time for maintenance.
Langhorne Gables Phase II	\$ 5,000	Estimated reduction in staff time for maintenance.
Sustainability	Savings (Expense)	Source of Savings
Solar Panels	\$ 90,000	Increased energy efficiency and reduced maintenance.
Transportation	Savings (Expense)	Source of Savings
Langhorne-Yardley Road Maple Point Crossings	\$ (500)	Increased energy use.
School Zone Improvements	\$ 1,500	Increased energy efficiency.
Swift Road and Woodbourne Road	\$ 870	Staff efficiency of 15 Police officer hours.
<b>TOTAL NET SAVINGS</b>	<b>\$ 157,300</b>	

# Administration

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The Township Administration oversees day-to-day operations within the Township. Capital projects that are designated under Administration are those which support multiple departments and categories. The only project listed is annual grant writing fees.

Project	2022	2023	2024	2025	2026	Five-Year Total
Grant Writing	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000
<b>TOTAL</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 200,000</b>

## Grant Writing - \$40,000

Middletown Township retains the services of a grant writing firm which manages the applications for multiple grants per year. The Township applies for dozens of grants per year for a value typically exceeding \$1 million. These grants help fund capital projects and many services throughout the community. Additionally, the grant writers also research funding opportunities so that the Township can consider new sources of revenue.

Grant writing services are provided throughout the year and are renewed on an annual basis. No additional charges are incurred beyond the annual retainer fee. Operating costs for specific grant projects are listed on the appropriate project page. Grant writing services are paid through the Capital Fund.

*Ongoing costs: \$40,000 per year.*

# Building & Grounds

Building and Grounds includes any physical improvements to Township facilities that are not otherwise assigned to a different category. Most expenditures in this category are upgrades to the Middletown Township Municipal Center. Some expenditures are ongoing grounds improvements, while others are significant, individual upgrades such as a new HVAC system. Upgrades to security systems and the cable television broadcast system are also assigned to this category. Building and Grounds projects are typically funded by the Capital Fund. In 2022, some improvements stemming from the COVID-19 pandemic are budgeted in this category and will be funded by the American Rescue Plan Act (ARPA).

Projects	2022	2023	2024	2025	2026	Five-Year Total
Security Camera Replacement	\$ 57,000	\$ -	\$ -	\$ -	\$ -	\$ 57,000
Public Hall Improvements	100,000	-	-	-	-	100,000
Restroom Improvements	25,000	-	-	-	-	25,000
Broadcast System Maintenance	-	30,000	30,000	30,000	30,000	120,000
HVAC System	-	-	250,000	-	-	250,000
<b>TOTAL</b>	<b>\$ 182,000</b>	<b>\$ 30,000</b>	<b>\$ 280,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 525,000</b>

## Security Camera Replacement - \$57,000

The security camera system provides 24-hour video surveillance of the Middletown Township Municipal Center. The system is used to identify and mitigate any criminal activity on the premises, or to provide evidence in any related litigation. The visible presence of a security camera system often acts as a deterrent to wrongdoers.

The existing security camera system is original to the building and is approaching the end of its useful life. In the last several years, the system has required multiple repairs. Since technology has advanced since the system was installed, the image quality is poor. The system also comes equipped with a digital video recorder (DVR), which is used to store video footage. The proposed project would replace the DVR system and several original cameras throughout the Municipal Center. This project is expected to have a positive impacted on operating costs by reducing the need and expense of repairs. The system will be purchased using the Capital Fund.



## Public Hall Improvements - \$100,000

The Public Hall at the Middletown Township Municipal Center is where meetings of several boards and commissions occur, including the Board of Supervisors. The current dais is comprised of tables with bunting and wireless microphones. As the Board of Supervisors transitioned to hybrid meetings in the pandemic, the need to improve the technology at the dais has become more emergent. A reconstructed dais with improved technology is proposed. Additionally, acoustic improvements and other audio modifications will minimize technical difficulties and improve attendee experience both in person and remotely.



With improvements anticipated to occur in 2022, the Township will offset the cost of this project with proceeds of the American Rescue Plan Act (ARPA).

## Restroom Improvements - \$25,000



Public and staff restrooms at Township facilities contain several original fixtures and toiletry dispensers that are original to the building. While some fixtures are touchless, others are not. In an effort to reduce the spread of germs and viruses, improvements are planned to transition toward more touchless fixtures. For toilets, low-flow water-conserving flushers will be installed if feasible.

The Township will pay for this project with proceeds of the American Rescue Plan Act (ARPA). This project is contingent upon available funding.

# Building & Zoning

The Department of Building & Zoning oversees all permitting, land development, zoning, code enforcement, and inspections for the Township. Their efforts assure structures are safe for residents and business patrons to inhabit, and preserve a comfortable quality of life for the community. The Department of Building & Zoning typically has few capital expenses, with the primary need being for vehicles for certain inspectors and officers in the field. These purchases are typically made from the Capital Fund. Two inspector vehicles, including an electric vehicle, are planning for the Department of Building & Zoning in 2022.

Project	2022	2023	2024	2025	2026	Five-Year Total
Inspector Vehicles	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
<b>TOTAL</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,000</b>

## Inspector Vehicles- \$90,000

The Township employs several staff to perform inspections on buildings and properties to assure compliance with building and property maintenance codes. Vehicles are necessary as they report out to construction sites and properties throughout the Township. An additional code inspector was hired in 2021.



Two types of vehicles are proposed in 2022. The first is a pick-up truck, which would allow for more versatility when some inspectors provide snow and ice removal operations in the winter time. The second would be an electric vehicle, one of the first to be purchased by the Township. These vehicles will replace to existing vehicles in use, one of which will become more compatible with the range of uses needed from it, and the other will eliminate emissions, making for a more sustainable alternative to a traditional gasoline-powered vehicle. Both newer vehicles will also reduce the expense of maintenance work. Their combined financial impact from reduced maintenance and fuel consumption is expected to be a reduction of \$4,500 per year.

Both vehicles will be purchased from the Capital Fund. Grant opportunities may be available for the electric vehicle. The electric vehicle is contingent upon available funds.

# Fire & Emergency Management

The Department of Fire & Emergency Management is responsible for fire inspections, fire prevention, and daytime emergency response. Vehicles and equipment are periodically purchased to support these efforts. Vehicles are replaced regularly to minimize maintenance costs and ensure the safety of residents and staff. Many of the Department’s needs are funded through the Capital Fund, but grant funding is available in some cases as well. A long-range fire services study was completed in 2021. A strategic plan and study implementation are planned for 2022.

Projects	2022	2023	2024	2025	2026	Five-Year Total
Fire Study Implementation	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000
SCBA Air Packs	-	71,000	-	-	-	71,000
Vehicles & Equipment	-	60,000	40,000	-	-	100,000
<b>TOTAL</b>	<b>\$ 16,000</b>	<b>\$ 131,000</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 187,000</b>

### Fire Study Implementation - \$16,000

The Township contracted a third-party consultant, Dynamix Consulting Group, to conduct a [Comprehensive Fire Services Study](#) in 2021. The study assessed fire and emergency response in the community and provided several recommended improvements, including a more symbiotic relationship between volunteer fire companies and the Township’s emergency responders. The Township is committed to working with local fire companies and emergency services to ensure the safety of the community. Amid declining volunteerism among volunteer fire companies across the country and the evolving state of our local emergency services, the community is at a critical juncture to determine that resources are being utilized as efficiently and effectively as possible.



Upon completion of the study in 2021, the Township is planning to reengage the consultants to conduct a strategic plan, which will bring together Township and fire company officials to identify a path forward for changes. This will consist of identifying the most critical changes to be made and aligning them with the needs of the community.

The strategic plan will be conducted in early 2022. This project will be funded by the Capital Fund. In preparation for implementation to begin in 2022, a \$750,000 transfer from the Investment Fund to the Fire Fund is budgeted.



# Information Technology

Information Technology (IT) expenditures typically involve significant upgrades or changes to the Township’s software, hardware, and network capabilities. Most IT equipment purchases, such as new servers or annual computer upgrades, are considered capital projects. IT projects are typically funded through the Capital Fund. Even though some projects are specific to single departments, all technology capital expenses are incurred here.

Projects	2022	2023	2024	2025	2026	Five-Year Total
Patrol MDTs	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 35,000	\$ 259,000
Network Maintenance	54,000	25,000	100,000	35,000	35,000	249,000
Desktop Computer Replacement	24,000	30,000	20,000	69,000	20,000	163,000
Office 365	50,000	-	-	-	-	50,000
Fire & Emergency Management Mobile Tech.	3,500	-	-	-	-	3,500
Document Scanning	-	15,000	15,000	15,000	15,000	60,000
Public Works Mobile Technology	-	-	-	7,000	7,000	14,000
<b>TOTAL</b>	<b>\$ 187,500</b>	<b>\$ 126,000</b>	<b>\$ 191,000</b>	<b>\$ 182,000</b>	<b>\$ 112,000</b>	<b>\$ 798,500</b>

## Patrol Mobile Data Terminals (MDTs) - \$56,000



Each Police Department vehicle has an on-board computer that allows reporting and data access for officers on patrol or in the field. Since they are specialized for police forces and have more hardware and software capabilities than a traditional computer, they cost more.

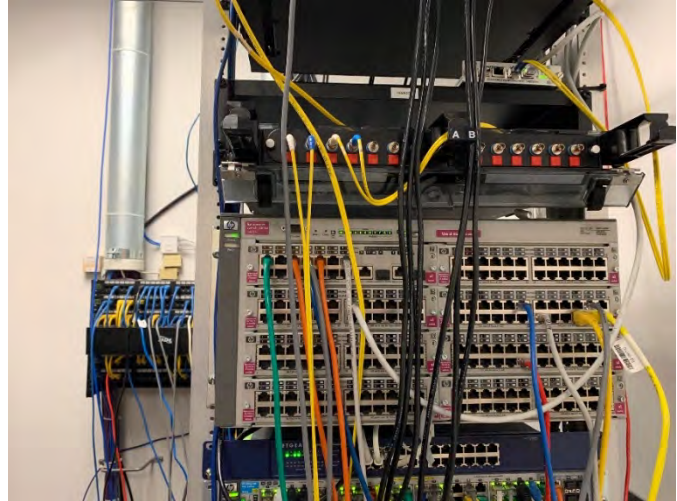
In order to keep them functioning at a high level, the Township will begin a plan to replace eight MDTs in 2022 and in future years. These computers are a highly valuable resource to officers on patrol. Similar to desktop computers, regular replacement ensures that the MDTs are functioning properly when officers need them. Changing to a recurring replacement plan will help the Township smooth the replacement costs over several years rather than making one significant purchase at a time. An alternative to MDTs will be piloted in 2022 which may drive down future costs to equip Police vehicles. The MDTs will be purchased using funds from the Capital Fund.

*Ongoing costs: \$30,000 per year.*

## Network Maintenance - \$54,000

The Township's network is the digital lynchpin that keeps data and documents in a secure location. The network requires ongoing maintenance and replacement parts as the system ages and becomes more vulnerable to cyber-attacks. In 2021, several hard drives and battery backups were replaced. In 2022, a server, firewall, and network switches will be replaced.

The proposed projects will all improve the Township's network reliability and security. With multiple aspects of the organization handling confidential or significant pieces of data, it is paramount that the network be equipped with modern technology to prevent service interruptions and deter malicious activity. These upgrades to the network will be funded through the Capital Fund.



*Ongoing costs: \$25,000 - \$100,000 per year.*

## Desktop Computer Replacement - \$24,000

Most Township employees require the use of a computer for their day-to-day tasks. As computers age, they become obsolete and are more likely to break down. The Township has developed a schedule to regularly replace all of its computers. The first year of the computer replacement plan was implemented in 2020.



Replacing computers is essential to ensuring that employees can work efficiently. Additionally, replacing the Windows 7 machines with those using Windows 10 will allow the Township to continue receiving important security updates.

In response to the COVID-19 pandemic, many computers were replaced with laptops to allow employees the ability to perform work away from their work station. The 2021 phase of the plan includes replacement of 13 computers. Since computers have significantly increased in price, computer replacements are expected to be a rising cost. New computers will require less maintenance and be more secure than the machines they will replace. The purchases will be made through the Capital Fund.

*Ongoing costs: \$20,000 - \$69,000 per year.*



## Office 365 - \$50,000

Microsoft Office is used by nearly all staff members in the Township. Most staff are currently using Windows 10. Under the current setup, collaboration, file sharing, and cyber security are not as robust as needed. Transitioning to Office 365 will allow staff to work more efficiently across departments and more securely share files outside the organization. It is important to note that Office 365 is widely utilized in professional settings.



Office 365, once implemented, will carry an annual subscription fee of approximately \$50,000 per year. The initial purchase of Office 365 will come from the Capital Fund. As this will become an operating expense in future years, the General Fund will bear the cost of Office 365 beginning in 2023.

## Fire & Emergency Management Mobile Technology - \$3,500

In 2021, the Department of Fire & Emergency Management launched a new software system to process fire inspections and store data about emergency responses. The prior system was no longer being supported by the software company. This new system allows workers to use it in the field, eliminating the need to make updates at a stationary computer in the office.

In 2022, new tablets will be deployed to allow for use during commercial fire inspections and on the scene of emergencies. This project will be paid for from the Capital Fund. Future replacement of tablets is expected to increase operating costs, but will be offset by increased staff efficiency.



# Parks & Recreation

Capital needs for the Parks and Recreation Department revolve predominantly around improving and maintaining facilities, constructing new amenities, making changes for safety, and replacing equipment. Specific projects range from planting trees to site planning and constructing buildings. While maintenance services and minor equipment replacement are funded through operating expenditures, this CIP focuses on larger improvements and upgrades that have a higher cost and longer lifespan than minor improvements. Parks and Recreation projects are funded through the Capital Fund, grants through the state Department of Conservation and Natural Resources (DCNR) grants, grants through the state Department of Community and Economic Development (DCED), Bucks County funds, and other outside sources as available for specific projects. When the reserve funds exist, some money from the Parks and Recreation Fund is transferred to offset the cost of select capital projects.

Projects	2022	2023	2024	2025	2026	Five-Year Total
Comprehensive Parks/ Walkability Plan	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Electric Vehicle	40,000	-	-	-	-	40,000
Tree Remediation	30,000	30,000	30,000	30,000	30,000	150,000
Middletown Community Park	82,000	370,000	300,000	1,050,000	350,000	2,152,000
Community Center	111,000	-	-	-	-	111,000
Cobalt Ridge Park	210,000	-	-	-	-	210,000
Twin Oaks Park	445,000	-	350,000	1,100,000	700,000	2,595,000
Forsythia Crossing Greenbelt	250,000	-	-	-	-	250,000
Forsythia Crossing Park	-	305,000	-	-	-	305,000
Deep Dale East Park	-	35,000	-	-	-	35,000
Firefighters' Park	-	180,000	500,000	-	-	680,000
Langhorne Spring Water Company	-	-	165,000	-	-	165,000
Lions Park	-	-	104,000	-	-	104,000
Delaware Park	-	-	10,000	-	-	10,000
Mill Creek Greenway	-	-	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 1,228,000</b>	<b>\$ 920,000</b>	<b>\$ 2,459,000</b>	<b>\$ 2,180,000</b>	<b>\$ 1,080,000</b>	<b>\$ 7,867,000</b>

## Comprehensive Parks/Walkability Plan - \$60,000

A Comprehensive Parks/Walkability Plan is a comprehensive assessment of open space, recreational amenities, and multimodal transportation options in the Township. A Parks Comprehensive Plan was completed in 2005 and is due to be updated. As families move in and out of the Township and as generations change, so do interests in different recreational amenities.



This project will allow the Township to engage a consultant to work with the Department of Parks & Recreation to recommend future changes to the Township's facilities.

Additionally, the need for trails and walkability is a growing priority. Assessing current and planning for future walkability needs and alternatives to single-occupancy vehicles will improve residents' quality of life and reduce greenhouse gas emissions. This assessment will include accessibility to and the presence of sidewalks, mass transit stops, bike lanes, and trails. This plan will also prioritize and guide future capital improvements in these categories. Important to note is that assessment of walkability and multimodal access is a goal of the Township's [Climate Action Plan](#), adopted in 2021.

The Township completed a Comprehensive Plan in 2020 which established several goals for the future of the Township that will serve as the foundation for the Parks Comprehensive Plan. This project will only be completed if a grant is awarded, but it may be funded by the Capital Fund as the need arises. The plan will not have a direct impact on operating costs, but the plan may recommend changes that may impact future capital and operating costs. This project is contingent upon available funds.

## Electric Vehicle - \$40,000

The Parks & Recreation Department does not currently have regular use of a Township vehicle. Adding a vehicle to this department will allow for more flexibility when planning and setting up for events and activities. Currently, the Department of Public Works shoulders the burden for providing logistical assistance for Parks & Recreation events. Regular use of a vehicle in this department will improve staff efficiency throughout the organization.



Purchasing an electric vehicle allows the Township to expand its fleet without increasing greenhouse gas emissions, nor gasoline use. Since this would not replace an existing vehicle, there is a small increase to operating expenses, though it is important to note that this electric vehicle will have a smaller impact to the Township's operating budget than a gasoline vehicle.

This project will be purchased from the Capital Fund unless grant funding comes available.

## Tree Remediation - \$30,000

Ash trees throughout the Township have been infected by an invasive insect called the emerald ash borer. Hundreds of trees have already been killed and must be removed. The spotted lanternfly, another invasive insect, has made its way to the area and causes further damage to plants and trees throughout the region. Last, inclement weather is causing more and more trees to fall, oftentimes obstructing traffic and destroying other infrastructure in its wake.



Dead trees will be removed by a combination of Township staff and contractors, depending on the size and location of the trees. Replacement trees will be added to replenish the canopy as ash trees are removed. Over the course of this CIP, as more trees die, they will be removed and replaced with a different species of tree. Trees killed by emerald ash borers and spotted lanternflies do not offer the same environmental benefits to the Township as do healthy trees.

Tree removal and replacement began in 2016 and has continued annually since. Trees will continually be removed throughout the duration of this CIP as more infections are discovered. Minimal reduced maintenance costs are expected as new trees are less likely to require trimming and other treatments than those which have grown over time. Tree removal and replacement will be funded through the Capital Fund.

*Ongoing costs: \$30,000 per year.*

## Middletown Community Park - \$82,000



The Township's largest park, Middletown Community Park recently underwent several major improvements, including replacement of the skatepark in 2019, the installation of a Sutu Kick Wall in 2020, and replacement of the barn's roof in 2021.

An electric transformer near the barn needs replacement. The transformer will assure the safe delivery of energy during inclement weather. Also planned are some amenity and landscaping improvements, partially funded by a grant from the Pennsylvania Department of Conservation and Natural Resources (DCNR). Future improvements will include lighting, field upgrades, safety improvements, and technology enhancements.

2022 projects will be paid for from the Capital Fund. The Township will explore additional funding sources for future stages of the project.

*Ongoing costs: \$300,000 - \$1,050,000 per year.*



## Community Center - \$111,000

The Raymond Mongillo Community Center on Trenton Road is home to the Middletown Senior Citizens Association and a variety of activities for all ages throughout the year. Two improvements are planned in 2022: addition of the Township's first dedicated pickleball courts and improvements to a walkway near the bocce ball court.



Pickleball is widely regarded as one of the fastest growing sports in the United States, and is a combination of tennis, badminton, and table tennis, played with large paddles and a whiffle ball. The Township has heard growing demand for this amenity in recent years. Currently, the tennis courts at Firefighters' Park is the only place in the Township that can accommodate pickleball. These dedicated courts at the Community Center will better meet the demand of the community. A lightly used parking lot at the facility will be transformed into the Township's first dedicated pickleball court.

Both projects will be completed in 2022 and will be paid for from the Capital Fund. A small increase to operating expenses is anticipated for additional lighting of the pickleball courts.

## Cobalt Ridge Park - \$210,000



Cobalt Ridge Park is a neighborhood park located in the greenbelt space of the Cobalt Ridge section in Levittown. Today, the park consists of a playground and two half-court basketball courts, separated by a group of trees. The playground at Cobalt Ridge Park is at the end of its useful life and is due for replacement. Replacing playgrounds on a regular schedule assures that amenities are as safe as possible.

The planned playground at Cobalt Ridge Park, pictured above, is a fully Americans with Disabilities Act (ADA) accessible structure, the largest of its kind to date in the Township. Structures like this assure that children of all abilities are equipped for a fun, safe day at the park. GameTime, the manufacturer of the equipment, is installing the equipment at no cost to the Township, allowing the Township to purchase one of the largest playground structures in all its parks.

This project will be completed 2022 and will be paid for from the Capital Fund. A small reduction in operating costs due to reduced upkeep needs is expected.

## Twin Oaks Park - \$575,000

The Township's second-largest park, Twin Oaks Park, is undergoing a multi-year accessibility and functionality improvement. Twin Oaks Park has several fields that are used by the community and youth sports organizations. The first phase of improvements was made in 2021 in the form of LED field lighting, which will extend the field's play time and reduce operating costs. In 2022, three improvements are planned: resurfacing a parking lot, grading and drainage improvements, and a terrain mapping study.



The primary parking lot at Twin Oaks Park is past its useful life and has hazards that pose a threat to patrons and their vehicles. This improvement will be combined with the Township's road improvement program to reduce the overall cost. Grading and drainage improvements will fix some of the more emergent issues at the park, which is prone to flooding, while the terrain mapping study will help prioritize future drainage improvements. Drainage improvements will reduce the need for repairs to flooded fields. After some larger storms, fields are often unusable for several days due to standing water or muddy areas. Standing water can also be a breeding ground for pests such as mosquitos. Future improvements will include additional field improvements, new trails, and many other landscaping, drainage, and recreation improvements.

Improvements to the park will be expended from the Capital Fund. The terrain mapping study is contingent upon available funds. A grant application has been submitted to finance the study.

*Ongoing costs: \$350,000 - \$1,100,000 per year.*

## Forsythia Crossing Greenbelt - \$250,000

Like much of Levittown, a greenbelt, a term used to define long stretches of green space, often on either side of a waterway, stretches along the Forsythia Gate neighborhood on both sides of



Mill Creek. In the vicinity of Forsythia Crossing Park and the Bucks County Intermediate Unit at Samuel Everitt, a trail is planned in the greenbelt area to improve passive recreation options to local residents. A grant application has been submitted to fund this project.

This project will be expended from the Capital Fund, significantly offset by grant funding if awarded. This project is contingent upon available funds.

# Police

The Police Department requires capital improvements to maintain and enhance their ability to provide public safety. The key driver of capital costs for the Police Department is the vehicle replacement plan, as several vehicles must be replaced each year. The Department will also see several technical upgrades during the scope of this CIP that will increase officer and resident safety, update data systems, and bring down Township operating costs. Lastly, physical repairs and improvements to the police station are required for safety, security, efficiency, and improved service to the community.

Projects	2022	2023	2024	2025	2026	Five-Year Total
Vehicles & Equipment	\$ 226,000	\$ 293,000	\$ 293,000	\$ 293,000	\$ 293,000	\$ 1,398,000
Drone	7,500	-	-	-	-	7,500
Interview Room Camera	23,000	-	-	-	-	23,000
Speed Enforcement Trailer	6,000	-	-	-	-	6,000
Body Cameras	-	-	-	140,000	-	140,000
<b>TOTAL</b>	<b>\$ 262,500</b>	<b>\$ 293,000</b>	<b>\$ 293,000</b>	<b>\$ 433,000</b>	<b>\$ 293,000</b>	<b>\$ 1,574,500</b>

## Vehicles & Equipment - \$226,000

Police vehicles experience more wear and abuse than other Township vehicles, and they often must be replaced more frequently. The Police Department currently has a total of 51 sedans and SUVs in its active fleet. This number includes marked vehicles for patrol officers and unmarked vehicles for detectives and lieutenants. Typically, four or five marked and unmarked vehicles are replaced each year.



In 2022, the Police Department will purchase and outfit four (2) marked patrol cars, (2) hybrid marked patrol cars, two (2) motorcycles, and (1) all-terrain vehicle (ATV). Patrol cars and motorcycles are used for everyday patrolling and emergency response. ATVs for the Police will better prepare them to address the growing problem of ATV use on public property. This year includes the first ever hybrid vehicles to be purchased in the department, which would be some of the first hybrid emergency vehicles in use in Bucks County.

Vehicle replacement is an ongoing cost. New vehicles require less maintenance investment and suffer less downtime for repairs. The Township applied for grants from the Bucks County Redevelopment Authority (RDA) to fund the purchase of the marked patrol cars and the motorcycles. Any remaining costs beyond the grant awards will be paid from the Capital Fund.

*Ongoing costs: Approximately \$293,000 per year.*

### Drone - \$7,500

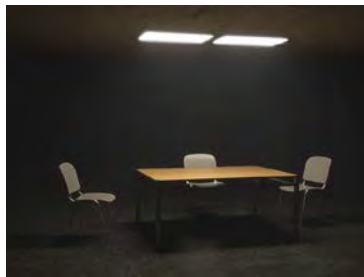
Crimes and criminal pursuits in remote areas can be challenging to respond to using conventional methods. A bird's eye view of an area can significantly improve public safety during times of emergency response in heavily wooded or remote areas. Aerial drones equipped with cameras or infrared technology can greatly improve the Police Department's ability to respond to some criminal reports, while being vastly more cost effective and safe than a helicopter pursuit.



Other than periodic training for some officers, the drone is expected to have a negligible impact on the Township's operating expenses. It will be paid for from the Capital Fund.

### Interview Room Camera - \$23,000

The Police Department interviews victims and suspects as part of its investigative process. Typically, interviewees are brought in to the Police Department to be interviewed by a detective.



Currently, written statements are taken from these interviews to be included in court proceedings. The best practice in policing is to take audio and video recordings of interviews to provide a more comprehensive piece of evidence, and to assure that minor details are not lost in the process. This change is recommended by the Bucks County District Attorney's Office and is a common practice in other local police departments.

The interview room camera is expected to have a small impact on operating expenses, consisting of some staff time to transit video. This project will be expended from the Capital Fund.

### Speed Enforcement Trailer - \$6,000

Speeding on various roads in the Township is a common complaint received by the Police Department. While Pennsylvania does not currently allow for municipal police to issue citations for speeding using radar, speed enforcement trailers do provide instant feedback to drivers who may be speeding in an area. The trailer setup will allow officers to attach it to any patrol vehicle and transport it to a problem area.



The speed enforcement trailer is expected to have a negligible impact on operating expenses. This project will be expended from the Capital Fund.



# Public Works

The Department of Public Works is responsible for a wide variety of roads and safety projects, and their capital needs reflect the diversity of their responsibilities. Some projects, such as road repaving, are ongoing and have an average budgeted amount each year. Other projects are specific purchases of equipment. Each of the Department’s capital projects are geared toward fixing roads, upgrading equipment, traffic safety, and employee safety. Projects are funded through the Capital Fund, Liquid Fuels Fund, Road Machinery Fund, RDA grants, and bonds.

Projects	2022	2023	2024	2025	2026	Five-Year Total
Road Improvement Program	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
Public Works Site Improvements	1,000,000	1,000,000	-	-	-	2,000,000
Levittown Footbridges	120,000	-	135,000	-	-	255,000
Street Signs	25,000	-	-	-	-	25,000
Sign Machine	25,000	-	-	-	-	25,000
Intersection Improvements	45,000	45,000	45,000	45,000	45,000	225,000
Vehicles	500,000	80,000	165,000	80,000	80,000	905,000
Heavy Equipment	266,000	-	-	-	-	266,000
Light Equipment	38,000	15,000	-	-	-	53,000
Mechanic Equipment	21,000	-	-	-	-	21,000
<b>TOTAL</b>	<b>\$ 3,040,000</b>	<b>\$ 2,140,000</b>	<b>\$ 1,345,000</b>	<b>\$ 1,125,000</b>	<b>\$ 1,125,000</b>	<b>\$ 8,775,000</b>

## Road Improvement Program - \$1,000,000

The Road Improvement Program repaves roads on a schedule as pavement wears with use over time. 2022 marks year ten (10) of the Township’s fourteen (14)-year Road Improvement Plan. While some repair work is completed with Department of Public Works staff, larger repaving



projects are typically contracted out. Roads must be repaired on a schedule because delays cause additional wear to roads, making them more expensive to fix and maintain over longer periods of time.

The Township only paves the roads it owns. State roads are paved by the Pennsylvania Department of Transportation (PennDOT), and private neighborhoods maintain their own roads. Improved roads reduce the need for additional maintenance costs to Township vehicles and equipment, and reduced chances of damage to motorists’ vehicles. Road projects are funded through a combination of the Highway Aid Fund and Capital Fund. Projected costs for this project include engineering costs.

*Ongoing costs: \$1,000,000 per year.*

## Public Works Site Improvements - \$1,000,000

Parts of Department of Public Works site on Veterans Highway date back to the 1950s, and there are significant parts of the yard that are not being utilized to their full capacity. Additionally, some of the infrastructure at the site, most notably the gas and diesel tanks, are at or beyond their useable life and have outdated technology.



Originally planned in 2020, the Township plans to remove the existing in-ground fuel tanks and replace them at a new location at this site with above-ground tanks. Both tanks are aging, and over time can become less safe for fuel storage, increasing the chances for seepage and environmental contamination. The use of on-site fuel tanks saves the Township nearly a dollar per gallon off of market rates, meaning this project alone pays for itself in less than five years.

In addition to the fuel tanks, the equipment used to make salt brine applied to roads during the winter to prevent icing will be relocated closer to the existing salt barn to improve efficiency. A new salt barn will also be installed. These combined improvements will greatly improve the use of space at the Public Works site and allow for greater staff efficiency, most notably by allowing for a streamlined brine-making process for winter storms.

This site improvement project will be funded by proceeds from the 2020 general obligation bond in the Capital Fund. The Township has applied for funding for a multi-million-dollar improvement to this site through a state appropriations program. This funding is left out of the CIP as to not skew the overall projected capital investment for future years.

*Ongoing costs: \$1,000,000 in 2023.*

## Levittown Footbridges - \$110,000



Greenways in Levittown have pedestrian bridges which connect walking paths on either side of the water. These aging bridges need replacement to maintain structural integrity while ensuring proper runoff of water. The current bridges are aging and structurally deficient. One bridge between the Snowball and Forsythia Gate sections of Levittown was replaced in 2021.

One of the two footbridges between the Quincy Hollow and Cobalt Ridge sections of Levittown will be replaced in 2022. An additional bridge will be replaced in 2024. New bridges will not require sudden maintenance costs due to aging and they will help prevent future costs from additional damage. The bridge replacement will be paid for using the Capital Fund.

*Ongoing costs: \$135,000 in 2024.*

## Street Signs \$25,000



Street signs not only identify which roads lie ahead, but they can also provide critical information to emergency responders making split-second decisions. The Township began several years ago the gradual replacement of street signs throughout the Township to feature the range of house numbers on the street, providing subtle, but critical assistance to emergency responders. In 2022, the project is scheduled to be completed. The cost of the project has risen significantly due to supply chain shortages stemming from the

COVID-19 pandemic. There is no impact on operating expenses anticipated. The project will be paid for from the Capital Fund.

## Sign Machine - \$25,000

The Township Department of Public Works manufactures its own roadside signs by applying reflective vinyl to sheet metal. Manufacturing signs in-house significantly reduces the cost of maintaining signs, which are replaced routinely due to weathering, vandalism, or traffic accidents.



This project is not expected to have an impact on operating costs and will be funded by the Capital Fund.

## Intersection Improvements - \$45,000



The Township is responsible for maintaining the markings at all major intersections, including those on state-owned roads. Crosswalks, stop bars, and other lines and markers will be replaced. The Township will remove current, faded markings and repaint them using a long-lasting thermoplastic. Traffic safety is a responsibility and high priority for the Township. Faded markings

can be more difficult for motorists to see, potentially causing them to stop in the wrong place or fail to see a crosswalk.

Several intersections were completed from 2017 to 2019. Line painting in 2020 was not completed due to a lack of qualified contractors bidding on the proposed work. In 2021, the Township was successful in bidding this work with the road improvement program. This project is not expected to have an impact on operating costs. This project will be funded through the Capital Fund.

*Ongoing costs: \$45,000 per year.*



## Vehicles - \$500,000

The Department of Public Works maintains a fleet of vehicles for transporting supplies, snow plowing, and other road and park maintenance activities. The Department of Public Works owns large and small dump trucks as well as pickup trucks that are used during regular activities. Each vehicle is replaced approximately every fifteen to twenty years. It



is important that the Department of Public Works vehicles work when road repair, road maintenance, and snow removal are needed. Regularly replacing vehicles helps prevent unwanted downtime while also preventing excessive maintenance costs.

Vehicles are purchased on an ongoing basis. In 2022, one (1) large (10-ton) dump truck, one (1) small dump truck, and one (1) utility pickup truck with all necessary equipment, and one grass-cutting tractor will be purchased. The vehicles being replaced are twenty years old and incur significant maintenance costs. The new vehicles will save on that cost while allowing the mechanics to spend more time with other vehicles. The Township has applied for RDA grant funding for the full cost of the two (2) dump trucks to be purchased. If RDA grants are not awarded, those vehicles will be purchased using the Capital Fund. This project may be delayed due to supply chain availability.

*Ongoing costs: \$125,000 + per year.*

## Heavy Equipment - \$266,000



Like vehicles, the equipment category in the Department of Public Works is a summary category with multiple items included in it. It is crucial that equipment in the Department of Public Works be kept well-maintained and replaced at the end of its useful life to assure the proper performance of work and the safety of the workers. As equipment is replaced, new technological advancements are typically available to add further efficiency to crews. In the 2022 CIP, heavy equipment is separated from light equipment. Heavy equipment is defined

as any equipment large enough to be operated by a seated driver.

In 2022, the Department of Public Works is planning to purchase a double-wing lawn mower, a skid steer, a landscaping rake skid steer attachment, and an excavator. Each item greatly improves the ability for workers to safely perform their duties.

Equipment will be spent from the Capital Fund and have a positive impact of reduced maintenance costs and improved staff efficiency on operating expenses. The excavator is contingent upon available funds.

## Light Equipment - \$38,000

Conversely to heavy equipment, light equipment is defined as any equipment small enough to be operated by hand. This category contains several items utilized by the Department of Public Works. While much of this equipment is for special tasks, they are performed often enough to warrant purchasing. Without purchasing certain pieces of light equipment, the Township would either need to rent equipment at a higher expense,



rely upon unsafe methods, or contract the work out altogether. It is crucial that equipment in the Department of Public Works be kept well-maintained and replaced at the end of its useful life to assure the proper performance of work and the safety of the workers. As equipment is replaced, new technological advancements are typically available to add further efficiency to crews.

In 2022, the Department of Public Works is planning to purchase a stump grinder (originally planned for 2021), a paint GrindLazer, a paint sprayer, and other miscellaneous power tools. Each item greatly improves the ability for workers to safely perform their duties while reducing the expense of contracting out smaller specialty jobs.

Equipment will be spent from the Capital Fund and have a positive impact of reduced maintenance costs and improved staff efficiency on operating expenses.

## Mechanic Equipment - \$21,000



The Department of Public Works has a mechanic and assistant mechanic dedicated to maintaining the Township's fleet. The Township, when necessary, has to purchase larger pieces of equipment for them to successfully maintain the fleet. Having frequently-utilized pieces of equipment in-house eliminates the need to contract out for these jobs or borrow equipment, allowing for vehicles to return to service much faster.

In 2022, the Township plans to purchase a tire changer and a wheel balancer to outfit the mechanics' shop. Both machines are anticipated to have a marginal reduction in operating costs and staff efficiency. These projects will be paid for from the Capital Fund.

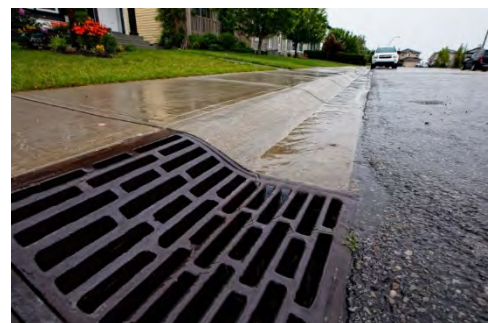
# Storm Sewer & Drains

Stormwater management is an essential part of maintenance that helps prevent flooding and environmental hazards in the Township. These projects often align with road repaving. Several specific plans for stormwater management are listed among the following projects, some of which have already begun. In addition to noted areas for construction, an ongoing allowance for maintenance is also required. The Township often finds areas of urgent need throughout the year, and an amount for such repairs is budgeted in the Capital Fund. Since the Township holds a Municipal Separate Storm Sewer System (MS4) permit, the Township is obligated to perform storm sewer and drainage improvements. Some of the projects listed include pipe replacements while others require more significant reconstruction and road maintenance. Storm water projects are typically funded through the Capital Fund.

Projects	2022	2023	2024	2025	2026	Five-Year Total
Emergency Drainage Projects	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
Hillside Avenue	200,000	-	-	-	-	200,000
Richardson Avenue	250,000	-	-	-	-	250,000
Reetz Avenue	75,000	-	-	-	-	75,000
Rugby Drive	75,000	-	-	-	-	75,000
Langhorne Gables Phase II	675,000	-	-	-	-	675,000
MS4 Program	50,000	30,000	30,000	30,000	30,000	170,000
Langhorne Gables Phase III/Oaklihurst	-	250,000	-	-	-	250,000
<b>TOTAL</b>	<b>\$1,575,000</b>	<b>\$ 530,000</b>	<b>\$ 280,000</b>	<b>\$ 230,000</b>	<b>\$ 230,000</b>	<b>\$ 2,945,000</b>

## Emergency Drainage Projects - \$250,000

Despite the Township’s best planning efforts, some drainage projects emerge as a result of significant weather conditions or infrastructure failure. This allocation allows the Township to address and resolve drainage emergencies as they evolve. In recent years with high rainfall and unstable weather conditions, combined with strict state regulations for storm water management, drainage needs have become an increasing infrastructure and CIP priority. Funds utilized are expected to reduce overall maintenance costs.



*Ongoing costs: \$250,000 per year.*

### Hillside Avenue - \$200,000

Hillside Avenue is small, residential street between Penndel Borough and the Neshaminy Creek. Being downhill from much of the Township makes the area very prone to flooding. This project includes improvements to the drainage system in the area. The project will reduce maintenance costs and will be spent from the Capital Fund. Projected costs for this project include engineer costs. This project is contingent upon available funds.

### Richardson Avenue - \$250,000

Storm sewers will be added to Richardson Avenue to improve the drainage system. Pipes will also be installed to redirect drainage. Repaving will be required after the system is installed. This drainage project will prevent flooding of the roadway which causes damage to the road, undermines the road foundation, and creates safety hazards for motorists and pedestrians. It will also improve the quality of life of homeowners in the area. The scope and cost of this project significantly grew since the prior year.

Construction will take place in 2021. Short-term maintenance needs for the drainage system will be minimal, and the improved drainage will reduce road repair costs. The project will be funded through the Capital Fund. Projected costs for this project include engineering costs. This project is contingent upon available funds.

### Reetz Avenue - \$75,000

Reetz Avenue is a small residential road sandwiched between Hulmeville Borough and the I-295 corridor. A large culvert in the area is in significant need of repair. The project entails reinforcement with a concrete lining and repair of the surrounding embankment. A portion of this project has been worked on in 2021.



Once complete, this project will reduce incidental maintenance costs. This project will be spent from the Capital Fund.

### Rugby Drive - \$75,000

Rugby Drive, a street within the Laurel Oaks development sitting adjacent to a wet pond basin, experiences flooding periodically due to insufficient storm water infrastructure. Improvements in this area will greatly improve the quality of life of homeowners in the area.

The project will be funded through the Capital Fund. Projected costs for this project include engineering costs. This project is contingent upon available funds.



## Langhorne Gables Phase II – \$675,000

Storm drainage improvement has been ongoing in the Langhorne Gables neighborhood since 2017. Additionally, improvements were made in 2021, thanks in part to a Pennsylvania Small Water and Sewer Program grant in the amount of \$275,000. New drainage systems on several roads within the neighborhood will continue to be added in 2022. The project will include pipes to carry away water before roads are flooded. This project will help prevent flooding in the Langhorne Gables neighborhood. A buildup of storm water can cause hazards for motorists and pedestrians, damage the surface of the road, and undermine the foundation and integrity of the road, leading to further damage and safety hazards. Additional improvements in a third phase are scheduled for 2023.

The pipes may require some maintenance over time, but net impact will be a decrease in spending as severe damage to the roads is prevented, not to mention private property. This project will be paid from the Capital Fund. Projected costs for this project include engineering costs.

## MS4 Program - \$50,000

Middletown Township holds a Municipal Separate Storm Sewer System (MS4) permit, which obligates the Township to perform storm sewer and drainage improvements. The MS4 program in Pennsylvania requires annual reporting demonstrating improvements made by the



Township, evolving infrastructure conditions, concerns of contamination and water quality, and public education, among other specifications. Township staff work with the Township Engineer and their firm to complete this annual reporting. These funds allocated annually offset the cost of performing studies, assessments, and surveys in order to submit the Township's annual MS4 report to the Commonwealth.

This project will be paid from the Capital Fund. Projected costs for this project include engineering costs.

*Ongoing costs: \$30,000 per year.*



# Sustainability

New to the Capital Improvement Plan in 2022, the Sustainability category houses all of the Township’s sustainable capital investments, to the direct benefit of the organization and the community alike. Every project directly or indirectly reduces greenhouse gas emissions, a key goal underscored in the Township’s [Climate Action Plan](#), adopted by the Board of Supervisors in September 2021. Sustainable projects in this category range from solar panel projects to electric vehicle charging stations. As the Township invests more time and funding into sustainable projects, more planned initiatives are expected in this category in future years.

Projects	2022	2023	2024	2025	2026	Five-Year Total
Solar Panels	\$1,300,000	\$ 750,000	\$ -	\$ -	\$ -	\$ 2,050,000
EV Charging Stations	95,000	160,000	645,000	-	-	900,000
Wet Pond Aerator	10,000	-	-	-	-	10,000
Recycling Containers at Parks	50,000	-	-	-	-	50,000
<b>TOTAL</b>	<b>\$1,455,000</b>	<b>\$ 910,000</b>	<b>\$ 645,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,010,000</b>

## Solar Panels - \$1,300,000



The Township does not currently have any alternative energy-producing structures to support its operations. In 2022, the Township is planning to take an important first step by adding solar panels to the roof of the Middletown Township Municipal Center. In alignment with best practices for rooftop solar

projects, the roof of the Municipal Center will be added into this project, which significantly drives up the cost. This project has the potential to save the Township thousands of dollars on electricity, while taking a significant bite out of its greenhouse gas emissions. With the replaced roof, a significant reduction of maintenance issues stemming from the leaky roof will further bolster the operational savings from this project.

This project will be expended from the Capital Fund. Grant opportunities are being explored to offset the cost for this and future solar energy projects.

*Ongoing costs: \$750,000 + in 2023.*

## EV Charging Stations - \$95,000

In 2020, the Township installed two electric vehicle charging stations: one at the Municipal Center and one at the Department of Public Works facility. Both stations see regular use from the public, ranging from 20 to nearly 100 sessions each month. In the two years they have been deployed, these two charging stations have avoided 2,242 kg of greenhouse gas emissions, equivalent to 57 trees growing for ten (10) years.



The Township plans to install additional electric vehicle charging stations to further empower residents to switch from gasoline powered vehicles to electric vehicles. In 2022, stations are planned at the Middletown Country Club and Styer Orchards, both properties owned by the Township. A rebate program used in 2020 is available for the stations planned in 2022.

Electric vehicle charging stations come in three general types: level 1, level 2, and level 3. Level 1 stations are typically found in at-home garages, charging electric vehicles slowly over several hours. Level 2 stations, which are currently deployed in the Township, charge vehicles fully in a few hours. Level 3 stations, also known as “fast chargers,” can fully charge a vehicle in under an hour. While significantly more expensive, level 3 chargers are ideal for pass-through commuters to use during a long commute, ideal for the Township’s location near several major highways. It is important to note that expanding the Township’s electric vehicle charging station network to include fast chargers will greatly impact locally-generated transportation greenhouse gas emissions, which comprise one third of the Township’s total emissions. Grant opportunities are being explored for fast chargers.

This project will be expended from the Capital Fund. Grant opportunities are being explored to offset the cost for future electric vehicle charging station projects.

*Ongoing costs: \$160,000 - \$645,000 + in future years.*

## Wet Pond Aerator- \$10,000



Wet ponds are a common form of stormwater retention. However, when not properly aerated, they can build up algae in the summer months, which can be unsightly. A solar-powered aeration device oxygenates a body of water, making it difficult for algae to build up. A device is planned to be installed in the Sturbridge development.

This project will be expended from the Capital Fund and is contingent upon available funds.

## Recycling Containers at Parks - \$50,000

The Township does not have recycling containers widely available at its parks, leaving parkgoers to either throw recyclables in the trash, or bring them home to recycle. Improving the ability to recycle is a key way to increase the volume of recyclable materials diverted from the solid waste stream. One or more containers would be placed at all of the Township's frequently-used park facilities. Containers like the one pictured are made from recycled plastic instead of wood or other plastics.

This project will be expended from the Capital Fund and is contingent upon available funds.



# Transportation & Signals

Middletown Township undertakes several projects throughout the year geared toward improving the transportation infrastructure of the community. These projects may include road construction at intersections, installing signals, adding sidewalks or crosswalks, and other projects aimed at allowing better movement of vehicles and pedestrians. Some of the capital projects for transportation are recommended by the Citizens' Traffic Commission. Additionally, the Township is responsible for ensuring that traffic signals are compliant with the permits from the Pennsylvania Department of Transportation (PennDOT) and that intersections are safe for commuters. While many traffic signal maintenance projects are ongoing operating costs, some larger projects are included in the Capital Plan and are funded through the Capital Fund and grants.

Projects	2021	2022	2023	2024	2025	Five-Year Total
ADA Curb Ramp Program	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000
Traffic Preemption Replacement	40,000	40,000	40,000	40,000	40,000	200,000
Langhorne-Yardley Road Crossings	500,000	-	-	-	-	500,000
Langhorne-Yardley TIP	200,000	-	-	-	-	200,000
School Zone Improvements	500,000	-	-	-	-	500,000
Swift Road/Woodbourne Road Traffic Improvements	600,000	-	-	-	-	600,000
Traffic Calming	50,000	-	-	-	-	50,000
Traffic Signal Mast Arm Replacement	54,500	31,000	20,700	30,000	23,000	159,200
Woodbourne Station Accessibility Improvements	-	750,000	-	-	-	750,000
<b>TOTAL</b>	<b>\$ 2,344,500</b>	<b>\$1,221,000</b>	<b>\$460,700</b>	<b>\$ 470,000</b>	<b>\$ 463,000</b>	<b>\$ 4,959,200</b>

## ADA Curb Ramp Program - \$400,000

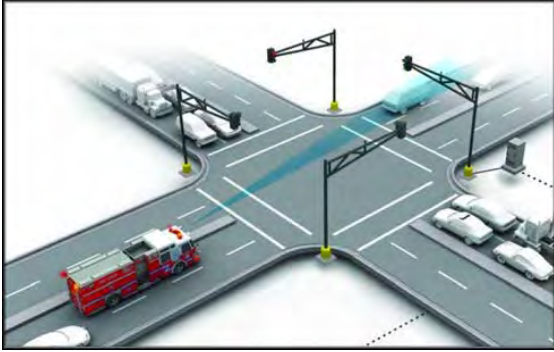
The Americans with Disabilities Act (ADA) requires public facilities to have ramps to allow access to all residents. This project funds the addition of ramps throughout the Township, or for existing ramps to be repaired or replaced. Non-compliant ramps create a liability risk to the Township. Repairing and replacing ramps protects both the Township and residents.



Ramp replacement is ongoing. This project is bid with the Road Improvement Program to reduce costs. Ramps that are in good condition and meeting the most current standards of the ADA will both require less maintenance and reduce potential future liability costs. The project will be funded through the Capital Fund. Projected costs for this project include engineering costs.

*Ongoing costs: \$400,000 per year.*

## Traffic Preemption Replacement - \$40,000



Traffic preemption devices allow emergency vehicles to automatically override traffic signals safely so they may quickly get to the scene of emergencies. The Department of Public Works is actively replacing the preemption control units for traffic signals throughout the Township every year. Most preemption devices in place today are an older model that is no longer manufactured and has become outdated. Finding replacement parts for

existing preemption devices has also become challenging. Purchasing newer models will help prevent failures while ensuring that they can be serviced should any issues arise. The new signal heads will be brought up to current standards with reflective backboards, making them more visible to motorists.

Replacements will be purchased and installed in 2022 and continue on an ongoing basis. Maintenance costs will be reduced. This project will be paid from the Capital Fund.

*Ongoing costs: \$40,000 per year.*

## Langhorne-Yardley Road Crossings - \$500,000

Crossing major roads safely is a critical component of encouraging pedestrianism and creating reliable alternatives to single-occupancy vehicles. Two crossings along Langhorne-Yardley Road near Maple Point Middle School and Middletown Community Park are proposed, connecting the school to nearby neighborhoods. These projects would add an overhead



flashing pedestrian signal to alert drivers of pedestrians crossing the roadway. A similar signal was installed recently by a new development on Walnut Way.

The first signal would be located at the existing striped crosswalk at the intersection of Langhorne-Yardley Road and Maple Point Drive. The second signal would be near the existing striped crosswalk at the intersection of Langhorne-Yardley Road and Briggs Road. Both crosswalks connect neighborhoods to existing trails and public facilities. Grant funding has been applied for to complete both pedestrian signal projects.

This project is expected to have a negligible impact to operating costs, as the modest increase in utility costs will be offset by the existing safety concerns at these crossings. This project will be paid for from the Capital Fund. The Briggs Road crossing is contingent upon available funds.



## Langhorne-Yardley Traffic Improvement Project (TIP) - \$200,000

The Pennsylvania Department of Transportation (PennDOT) has been working with the Township for several years to complete much-needed improvements on Langhorne-Yardley Road at its intersections with Woodbourne Road and with Bridgetown Pike. At the Langhorne-Yardley Road and Woodbourne Road intersection, a realignment of Woodbourne Road is proposed, along with the addition of turn lanes in all directions, both of which are expected to reduce congestion and improve safety. At the Bridgetown Pike intersection, a roundabout is planned, which will allow traffic to flow smoothly from all approaches. Pedestrian access improvements are also part of this project. Construction is expected to begin in 2023.



Local municipalities can financially partner with PennDOT on traffic improvement projects (TIPs) in order to complete the improvements in a shorter time span. Recognizing the need, the Board of Supervisors has created this partnership to accomplish this project. The Township has been financing the cost of engineering and design for these improvements for several years. 2022 is expected to be the last year of financial investment in this project by the Township.

This project is expected to have a negligible impact on operating expenses. This project will be paid for from the Capital Fund.

## School Zone Improvements - \$500,000

Although schools are not operated by the Township, their surrounding traffic flows, safety, and school zones are controlled by the Township. Several public and private schools in the Township are located in areas prone to significant traffic. More importantly, assuring pedestrians and motorists are able to safely enter and exit the areas around schools remains a high priority.



Today, some school zones feature a 15 MPH flashing sign on a roadside pole or overhead mast arm, while others feature no school zone signals at all. Even with the presence of crossing guards at area schools, speeding remains a concern. Improvements are proposed for several existing schools to update school zone signals to a modern design, and include a real-time speed sign to show drivers just how fast they are travelling through a school zone. Additionally, while existing signals operate on a schedule, new signals can be controlled remotely and turned off in the event of a snow day or early release, improving pedestrian and driver safety. Where necessary, existing overhead mast arms will be replaced. The Township has applied to a grant to support the cost of this project.

This project will be paid for from the Capital Fund and is contingent upon available funds.

## Swift Road / Woodbourne Road Traffic Improvements - \$600,000

A traffic study was performed in the area by the Township's traffic engineer in 2018 following concerns expressed by residents in adjacent neighborhoods. The Township is planning to widen a section of Swift Road at the intersection with Woodbourne Road to improve the ability for motorists to make turns and add a signal to reduce some of the traffic buildup during rush hour as well as prevent some accidents and near misses from people trying to make their way through the intersection.

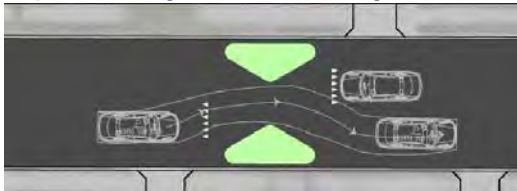


In 2021, the Township's traffic engineer has been working with PennDOT to determine final designs, a necessary step before a signal permit is issued by PennDOT to the Township. The road widening is scheduled to be completed in 2022 as part of the Road Improvement Program. A traffic signal will be added after completion of the road widening.

This project will impact operating costs through the increased energy and maintenance needs typical for a traffic signal. This project will be funded by the Capital Fund. Projected costs for this project include engineering costs.

## Traffic Calming - \$50,000

Traffic calming is a term used for physical designs intended to improve safety for motorists, pedestrians, and cyclists. It is often used to deter speeding, especially in neighborhoods. The Township owns and maintains most residential streets, and is therefore responsible for implementing traffic calming as needed. The Police Department and the Citizens Traffic Commission review resident concerns about traffic and facilitate the traffic calming process when needed. The traffic calming process includes a thorough traffic study, community input, and approval by locally-impacted neighbors.



Implementing traffic calming measures may seem simple at the surface, but a significant effort is invested to make sure any traffic calming features put in place yield the greatest improvement and the least inconvenience. This project is not earmarked for a specific improvement, but rather is an allocation toward potential improvements needed during the fiscal year.

This project is not anticipated to impact operating costs. This project will be funded by the Capital Fund and is contingent upon available funds.



## Traffic Signal Mast Arm Replacement - \$54,500

A mast arm is the metal pole jettisoning out over a roadway, often used at intersections for traffic signals. The Pennsylvania Department of Transportation (PennDOT) recently advised all communities in the state to inspect mast arms for repairs or replacement due to several failures in other parts of the state. The Township completed mast arm inspections and identified some that are approaching the end of their useful life. The Township plans to replace mast arms gradually in the coming years to reduce a large one-time expense, and to mitigate any potential accidents from occurring.

This project will impact operating costs by reducing traffic signal maintenance over time. This project will be funded by the Capital Fund. Projected costs for this project include engineering costs.





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# Demographics & Comparable Statistics

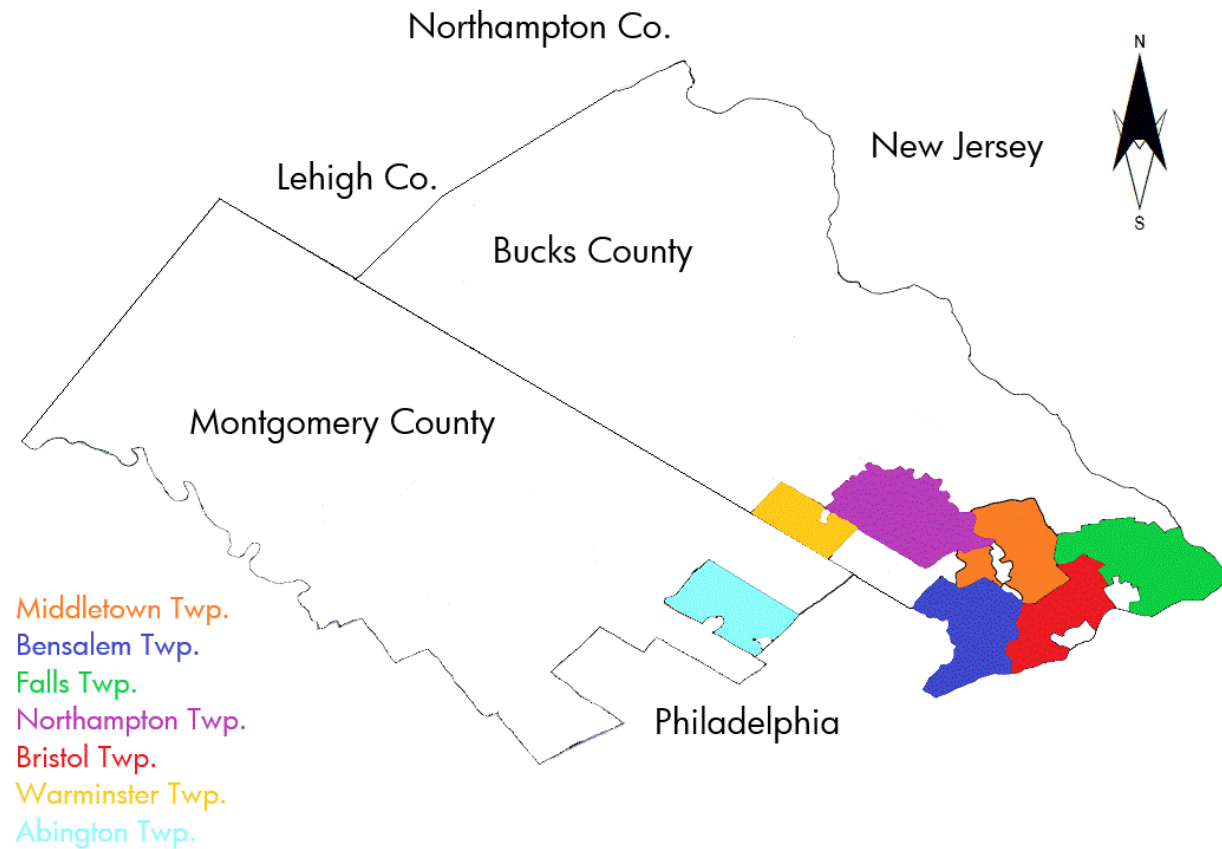
At the heart of lower Bucks County, Middletown Township is only two miles away from the City of Philadelphia and only two and a half miles away from the New Jersey border. Middletown Township is the 16<sup>th</sup> largest municipality in the Philadelphia-Camden-Wilmington, PA-NJ-DE-MD Metropolitan Statistical Area. This area contains 11 counties across four states: Bucks, Chester, Delaware, Montgomery, and Philadelphia Counties in Pennsylvania; Burlington, Camden, Gloucester, and Salem Counties in New Jersey; New Castle County in Delaware; and Cecil County in Maryland. Although Trenton, New Jersey, is close to Middletown Township, it is not considered part of the same metropolitan area. Middletown Township is the eighth largest municipality in southeastern Pennsylvania and the 19<sup>th</sup> largest municipality in Pennsylvania. Middletown Township shares its boundary with eleven municipalities, more than any other municipality in Bucks County.

Rank	Municipality	Population (2020)	Municipality Type	County	State
1	City of Philadelphia	1,603,797	First Class City/County	Philadelphia	PA
2	Hamilton Township	92,297	Township	Mercer	NJ
3	City of Trenton	90,871	City	Mercer	NJ
4	Upper Darby Township	85,681	First Class Township	Delaware	PA
5	Cherry Hill Township	74,553	Township	Camden	NJ
6	City of Camden	71,791	City	Camden	NJ
7	City of Wilmington	70,898	City	New Castle	DE
8	Gloucester Township	66,034	Township	Camden	NJ
9	Lower Merion Township	63,633	First Class Township	Montgomery	PA
10	Bensalem Township	62,707	Second Class Township	Bucks	PA
11	Abington Township	58,502	First Class Township	Montgomery	PA
12	Bristol Township	54,291	First Class Township	Bucks	PA
13	Haverford Township	50,431	First Class Township	Delaware	PA
14	Washington Township	48,677	Township	Gloucester	NJ
15	Evesham Township	46,826	Township	Burlington	NJ
16	Middletown Township	46,040	Second Class Township	Bucks	PA
17	Mount Laurel Township	44,633	Township	Burlington	NJ
18	Northampton Township	39,915	Second Class Township	Bucks	PA
19	Winslow Township	39,907	Township	Camden	NJ
20	Cheltenham Township	37,452	First Class Township	Montgomery	PA

## Demographics and Comparable Statistics

Bensalem Township, Falls Township, Northampton Township, Bristol Township, Warminster Township, and Abington Township were chosen as comparable communities to Middletown Township as apparent by their size and demographic compositions. Bensalem Township borders Middletown Township to the south. Falls Township borders Middletown Township to the east. Northampton Township borders Middletown Township to the northwest. Bristol Township borders Middletown Township to the south-southeast. Warminster Township is northwest of Middletown Township, and all are in lower Bucks County. Abington Township is west of Middletown Township and falls within neighboring Montgomery County. Each of these six comparable townships have some similarities to Middletown Township in terms of economy, demographic composition, population, and geographic location and size. Four of the six comparable communities border the Township.

POPULATION (2020)	Middletown Township	Bensalem Township	Falls Township	Northampton Township	Bristol Township	Warminster Township	Abington Township
Total Population	46,040	62,707	34,716	39,915	54,291	33,603	58,502



POPULATION (2020)	Middletown Township	Bensalem Township	Falls Township	Northampton Township	Bristol Township	Warminster Township	Abington Township
Total Population	46,040	62,707	34,716	39,915	54,291	33,603	58,502

INCOME & EMPLOYMENT (2019)	Middletown Township	Bensalem Township	Falls Township	Northampton Township	Bristol Township	Warminster Township	Abington Township
Median Household Income	\$ 91,171	\$ 64,126	\$ 75,316	\$ 120,343	\$ 65,384	\$ 77,118	\$ 94,863
Per Capita Income	\$ 42,179	\$ 35,054	\$ 33,887	\$ 53,341	\$ 29,712	\$ 38,548	\$ 45,122
Living in poverty	4.4%	10.3%	7.4%	3.0%	10.2%	5.9%	5.0%
Employed	66.8%	67.1%	72.2%	66.4%	69.0%	63.3%	67.4%
Veterans	2,418	2,687	1,720	1,855	3,490	2,219	2,699

AGE/SEX (2020)	Middletown Township	Bensalem Township	Falls Township	Northampton Township	Bristol Township	Warminster Township	Abington Township
Age Under 18	19.5%	18.5%	22.7%	21.6%	21.7%	17.1%	22.0%
Age Over 65	18.5%	15.9%	13.6%	19.5%	14.9%	25.4%	18.5%
Male	48.4%	49.7%	49.6%	48.3%	48.6%	47.5%	46.9%
Female	51.6%	50.3%	50.4%	51.7%	51.4%	52.5%	53.1%

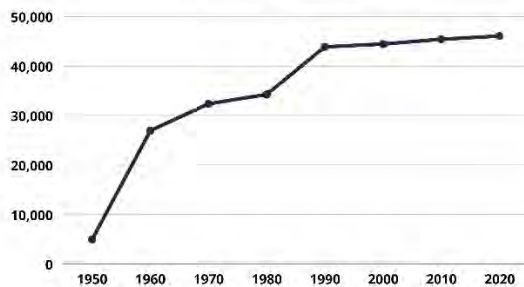
RACE (2020)	Middletown Township	Bensalem Township	Falls Township	Northampton Township	Bristol Township	Warminster Township	Abington Township
White	88.4%	70.8%	82.7%	92.4%	82.3%	87.1%	80.1%
Black/African American	4.4%	8.6%	9.3%	1.5%	9.7%	3.4%	11.7%
American Indian	<0.1%	0.2%	<0.1%	0.1%	0.2%	0.1%	<0.1%
Asian	5.0%	12.6%	4.2%	4.3%	3.0%	4.1%	4.1%
Other	<0.1%	0.1%	<0.1%	<0.1%	<0.1%	<0.1%	<0.1%
Two or More Races	1.3%	4.0%	2.2%	1.3%	2.9%	1.7%	3.2%
Hispanic/Latino*	4.5%	10.3%	6.6%	2.9%	11.6%	7.4%	4.4%
Foreign-Born	8.3%	20.1%	10.4%	11.1%	8.7%	11.5%	8.2%

HOUSING (2019)	Middletown Township	Bensalem Township	Falls Township	Northampton Township	Bristol Township	Warminster Township	Abington Township
# of Households	16,543	24,020	12,599	13,966	20,075	13,314	20,930
Persons per Household	2.66	2.50	2.66	2.80	2.65	2.39	2.60
Owner-Occupied	74.8%	58.3%	71.9%	91.6%	72.3%	68.1%	79.6%
Renter-Occupied	25.2%	41.7%	28.1%	8.4%	27.7%	31.9%	20.4%
Median Home Value	\$ 320,300	\$ 266,200	\$ 241,100	\$ 413,200	\$ 207,500	\$ 304,600	\$ 286,200
Median Monthly Rent	\$ 1,351	\$ 1,185	\$ 1,157	\$ 1,765	\$ 1,052	\$ 1,363	\$ 1,270

EDUCATION (AGE 25+) (2019)	Middletown Township	Bensalem Township	Falls Township	Northampton Township	Bristol Township	Warminster Township	Abington Township
Less than High School	5.3%	10.3%	7.7%	2.7%	11.0%	7.5%	4.3%
High School/Equiv. or Higher	94.7%	89.7%	92.3%	97.3%	89.0%	92.5%	95.7%
Bachelor's Degree or Higher	40.3%	28.7%	23.7%	53.9%	18.9%	32.5%	48.9%

\*Hispanic/Latino is reported separately from all other race classifications.

## Middletown Township Population 1950 - 2020

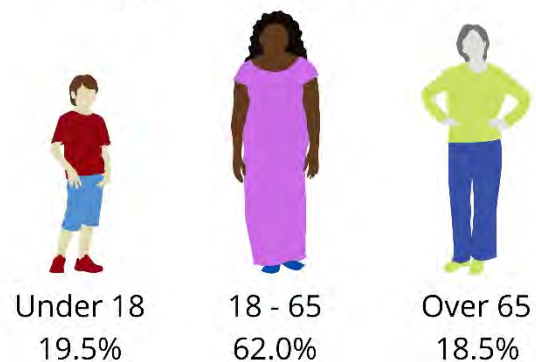


Source: US Census Bureau

As of 2019, Middletown Township has a population of 46,040, making it the third most populated municipality in Bucks County behind Bensalem Township and Bristol Township, and the eighth most populated municipality in the Philadelphia metropolitan area (in Pennsylvania). The Township's population is expected to hold steady in the immediate future. As the birthrate nationwide continues to shrink and new housing developments slow, the population may gradually decline as it has in recent years. This may be offset in the future as parts of the Township are redeveloped with new land uses.

Middletown Township continues to be a welcoming community to people of all ages, drawing young families for strong local schools and affordability, as well as older adults seeking an array of leisure activities. In Middletown Township, the over 65 age group is growing fastest, driven in part by more people reaching retirement age and remaining in the community. Compared to other communities in Lower Bucks County, Middletown has a marginally higher population of adults over age 65, likely due to the higher home value in the area compared to those municipalities. The Township expects modest growth in the young adult category as new businesses come to suit new interests, and as multi-family dwellings, such as the planned apartments at the Oxford Valley Mall, are constructed.

## Age Distribution



Source: US Census Bureau 2020

## Median Home Value

\$320,300



Source: US Census Bureau 2019

Middletown Township's close proximity to the City of Philadelphia makes it a desirable community to live in, as it allows residents to blend a suburban lifestyle with the amenities of a major city. With most of the community being developed, the value of existing homes has steadily increased. The current interest rate environment has led to an increase in the number of real estate transfers. As of 2019, Middletown Township's median home value was \$320,300. Despite the COVID-19 pandemic, the residential and commercial real estate market in the Township has remained strong.

## Local Economy

As one of the largest municipalities in the region at the crossroads of some of the Northeast's busiest thoroughfares (including US-1 and Interstate-295), Middletown Township is a hub for commerce across a variety of industries. As the Township was developed throughout the mid-to-late 20<sup>th</sup> century, Middletown evolved from an agrarian community to a bustling suburban community ranging from single-family home subdivisions, to the largest mall in the county (the second-largest in suburban Philadelphia), to the largest hospital in the county (the third-largest is suburban Philadelphia), to the only theme park based on a children's television show in North America.

## Median Monthly Rent

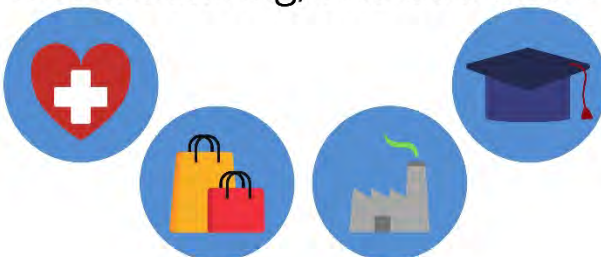
\$1,351



Source: US Census Bureau 2019

The Oxford Valley Mall, St. Mary Medical Center, Sesame Place Theme Park, and several local schools are some of the primary employers and are major contributors to the Township's economy. Additionally, the Township is home to several community assets, such as several grocery stores, auto dealerships, and small businesses that add economic diversity to the community.

Half of all local jobs  
are in healthcare, retail,  
manufacturing, and education



Source: Statistical Atlas

Half of all jobs in the Township are in four industries: healthcare, retail, manufacturing, and education. Although St. Mary Medical Center is the largest single contributor to local healthcare employment opportunities, the Township is home to numerous medical offices, outpatient care facilities, and nursing facilities. The Neshaminy School District is also a key employer, having several schools in the area including the school district's only high school. Other educational institutions such as the George School—one of the top private boarding schools in the United States—and Woods

Services—an educational community eliminating barriers for individuals with developmental needs and equipping them with occupational skills—make for a wide range of educational and employment opportunities in the Township. The Township's retail presence, driven in part by the Oxford Valley Mall, spans the entire Business Route 1 corridor, inclusive of multiple auto dealerships, restaurants, small businesses, and several large retailers.

In the near future, the Township anticipates continued gradual redevelopment of commercial spaces to feature contemporary businesses. The rise of warehouses and distribution of online goods is a growing trend nationwide, including in Middletown Township. Amazon is a growing employer in the community with both a distribution center and several transportation hubs.

Rank	Top Middletown Township Commercial Taxpayers (Multiple Parcels Grouped Together; 2021)	Taxable Assessed Value	Anticipated Township Real Estate Taxes
1	McStome, Inc. (Kravco)	\$ 13,461,240	\$ 236,514
2	St. Mary Medical Center Healthcare	\$ 4,565,800	\$ 80,221
3	800 (Eight) Trenton Assoc LP	\$ 4,368,800	\$ 76,760
4	Harper's Crossing Owner LLC (Jefferson Woods)	\$ 4,157,100	\$ 73,040
5	Shoppes at Flowers Mills	\$ 3,585,060	\$ 62,990
6	Attleboro Associates Retirement & Assisted Living	\$ 2,797,300	\$ 49,149
7	TLC Reedman LP Auto Dealership	\$ 2,617,520	\$ 45,990
8	Busch Entertainment Corp/Sesame Place Inc.	\$ 2,422,050	\$ 42,555
9	Arepil BC Industrial LLC (Cabot Blvd./Wheeler Way)	\$ 2,413,950	\$ 42,413
10	Guttman (Langhorne Square Shopping Center)	\$ 2,331,110	\$ 40,958

Source: Middletown Township Tax Collector

Rank	Top Middletown Township Industries (2021)	# Employed in Industry	Percentage of Labor Force in Industry
1	Healthcare and social assistance	3,614	15.3%
2	Retail	3,265	13.8%
3	Manufacturing	2,658	11.3%
4	Education	2,248	9.5%
5	Professional, scientific, & technical services	1,827	7.7%
6	Finance & Insurance	1,505	6.4%
7	Construction	1,385	5.9%
8	Hospitality	1,209	5.1%
9	Transportation	963	4.1%
10	Other Services	907	3.8%
11	Administrative, support, and waste management	872	3.7%
12	Government, not otherwise classified	716	3.0%
13	Wholesalers	711	3.0%
14	All other sectors	1,698	7.2%

Source: Statisticalatlas.com

Rank	Top Middletown Township Employers (2021)	Industry	# of Employees
1	St Mary Medical Center	Hospital	1,959
2	Neshaminy School District	Education	1,114
3	Woods Services Inc	Education	1,016
4	SeaWorld Parks & Entertainment	Entertainment/ Theme Park	677
5	Giant Food Stores LLC	Retail	554
6	Pennswood Village	Retirement Community	394
7	George School	Education	319
8	Target Corporation	Retail	287
9	BluePearl Vet LLC	Veterinary	274
10	Langhorne Physician Services	Healthcare	273

Source: Keystone Collections



# Staff

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Middletown Township is run by 116 full-time staff, 23 regular part-time staff, and approximately 73 additional seasonal employees. The Township has six departments, managed by the Township Manager.

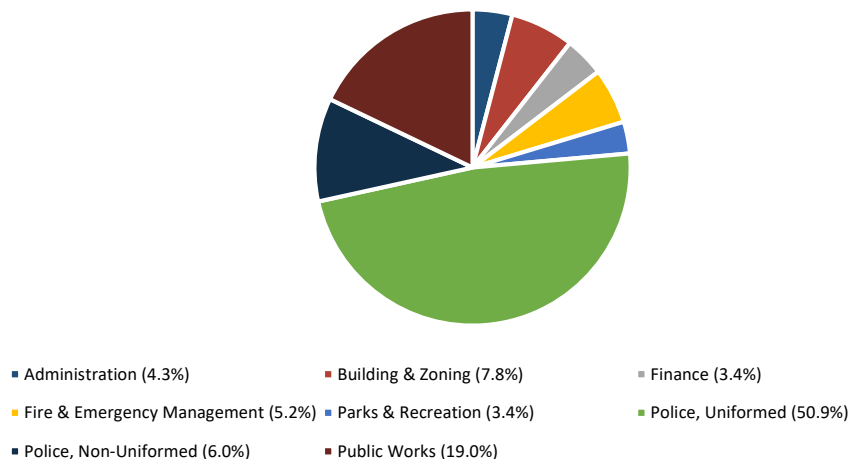
In 2021, the Township saw a return to levels of staffing prior to the COVID-19 pandemic. Positions that were vacated in 2020 and left unfilled to reduce expenditures were subsequently filled in 2021. A new collective bargaining agreement with the Crossing Guards Association was signed in 2021. The positions vacated as a result of the early retirement incentive program (ERIP) authorized for police officers in June 2020 by the Board of Supervisors will be filled leading into 2022. The Township has also gradually updated employee roles in some departments as employees have retired. Of note in 2021, at the time this budget is prepared, the Township currently has two director vacancies in the Department of Fire & Emergency Management and the Department of Building & Zoning. Both positions will be filled in 2022.

The 2022 Budget reflects all vacant positions as filled. In the Police Department, the 2022 Budget memorializes a 2021 reorganization of support staff to include a dedicated full-time Evidence Custodian and part-time Court Coordinator. Also in 2021, the Department of Public Works promoted two Equipment Operator IIIs to Foremen to fill a retirement vacancy. In the Township Manager's Office, the Executive Secretary role was transitioned to Executive Assistant.

In 2021, the Township engaged a consultant to conduct a [Fire Services Study](#), evaluating local fire suppression services system-wide, which is partially supported by Township employees. Some recommendations were made related to staffing. The Township is planning to conduct a strategic planning process in 2022, which may result in staffing changes upon completion.

Last, at the time this budget is prepared, the Township is actively negotiating with the Teamsters.

Full-Time Employees by Department (2022)





## Township Staff by Department

Department/Position	2019		2020		2021		2022	
	Total Employees	FTEs	Total Employees	FTEs	Total Employees	FTEs	Total Employees	FTEs
<b>Administration</b>								
Township Manager	1	1	1	1	1	1	1	1
Assistant Township Manager	0	0	0	0	1	1	1	1
Technology Support Specialist	1	1	1	1	1	1	1	1
Executive Assistant	0	0	0	0	1	1	1	1
Special Projects Manager	1	1	1	1	1	1	1	1
<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Building and Zoning</b>								
Director of Building and Zoning	1	1	1	1	1	1	1	1
Assistant Director of Code Enforcement	0	0	1	1	1	1	1	1
Administrative/Clerical Support	4	4	4	4	4	4	4	4
Code Enforcement/Apartment Inspector	1	1	1	1	2	2	2	2
Building and Grounds Operator	1	1	1	1	1	1	1	1
Building Code Official/Inspector	1	1	0	0	0	0	0	0
<b>TOTAL</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>Crossing Guards</b>								
Crossing Guards	15	7.5	0	0	15	7.5	15	7.5
Substitute Crossing Guards	7	0	0	0	7	0	7	0
<b>TOTAL</b>	<b>22</b>	<b>7.5</b>	<b>0</b>	<b>0</b>	<b>22</b>	<b>7.5</b>	<b>22</b>	<b>7.5</b>
<b>Finance</b>								
Director of Finance	1	1	1	1	1	1	1	1
Payroll/Human Resources Administrator	1	1	1	1	1	1	1	1
Accountant	1	1	1	1	1	1	1	1
Accounts Payable Specialist	1	1	1	1	1	1	1	1
Accounts Receivable/Reception	0	0	0	0	1	0.5	1	0.5
Management Analyst	1	1	1	1	0	0	0	0
<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>4.5</b>	<b>5</b>	<b>4.5</b>
<b>Fire &amp; Emergency Services</b>								
Director of Fire & Emergency Management	1	1	1	1	1	1	1	1
Fire Inspectors, Full Time	3	3	3	3	5	5	5	5
Fire Inspectors, Part Time	3	1.5	3	1.5	0	0	0	0
Fire Inspectors, Per-Diem (As Needed)	11	0	11	0	11	0	9	0
<b>TOTAL</b>	<b>18</b>	<b>5.5</b>	<b>18</b>	<b>5.5</b>	<b>17</b>	<b>6</b>	<b>15</b>	<b>6</b>
<b>Parks &amp; Recreation</b>								
Director of Parks and Recreation	1	1	1	1	1	1	1	1
Program Coordinator	1	1	1	1	1	1	1	1
Program Specialist	1	1	1	1	1	1	1	1
Secretary/Community Services Coord.	1	1	1	1	1	1	1	1
Intern	1	0.5	0	0	0	0	0	0
Building Monitors	4	0	4	0	3	0	3	0
Seasonal Staff	47	0	25	0	47	0	47	0
<b>TOTAL</b>	<b>56</b>	<b>4.5</b>	<b>33</b>	<b>4</b>	<b>54</b>	<b>4</b>	<b>54</b>	<b>4</b>

Department/Position	2019	2020	2021	2022
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<b>Police (Uniformed)</b>	<b>Total</b>		<b>Total</b>		<b>Total</b>		<b>Total</b>		
	<b>Employees</b>	<b>FTEs</b>	<b>Employees</b>	<b>FTEs</b>	<b>Employees</b>	<b>FTEs</b>	<b>Employees</b>	<b>FTEs</b>	
Chief of Police	1	1	1	1	1	1	1	1	
Captain	1	1	1	1	1	1	1	1	
Lieutenants	3	3	3	3	3	3	3	3	
Sergeants	6	6	6	6	6	6	6	6	
Detectives	7	7	7	7	7	7	7	7	
Patrol Officers	41	41	41	41	41	41	41	41	
<b>TOTAL</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	
<b>Police (Non-Uniformed)</b>									
Animal Control Officer	1	1	1	1	1	1	1	1	
Administrative/Clerical Support	5	5	5	5	5	5	5	5	
Civilian Support Officer	2	1	2	1	3	1.5	1	0.5	
Court Coordinator	0	0	0	0	0	0	1	0.5	
Evidence Custodian	0	0	0	0	0	0	1	1	
Community Service Officer	2	1	4	2	4	2	4	2	
Youth Aid Panel Coordinator	1	0.25	1	0.25	1	0.25	1	0.25	
<b>TOTAL</b>	<b>11</b>	<b>8.25</b>	<b>13</b>	<b>9.25</b>	<b>14</b>	<b>9.75</b>	<b>14</b>	<b>10.25</b>	
<b>Public Works</b>									
Superintendent	1	1	1	1	1	1	1	1	
Foreman	2	2	2	2	2	2	3	3	
Mechanic	1	1	1	1	1	1	1	1	
Assistant Mechanic	1	1	1	1	1	1	1	1	
Equipment Operator 3	9	9	9	9	8	8	6	6	
Equipment Operator 2	3	3	6	6	6	6	8	8	
Equipment Operator 1	3	3	0	0	2	2	1	1	
Administrative/Clerical Support	2	1.5	2	1.5	1	1	1	1	
Seasonal Staff	7	0	4	0	7	0	7	0	
<b>TOTAL</b>	<b>29</b>	<b>21.5</b>	<b>26</b>	<b>21.5</b>	<b>29</b>	<b>22</b>	<b>29</b>	<b>22</b>	
<b>Summary</b>		<b>2019</b>		<b>2020</b>		<b>2021</b>		<b>2022</b>	
Full-Time		112		113		115		116	
Part-Time		25		28		24		23	
Seasonal/As Needed		76		44		75		73	
<b>Total Employees</b>		<b>213</b>		<b>167</b>		<b>214</b>		<b>212</b>	
<b>Total Full-Time Equivalents</b>		<b>124.25</b>		<b>117.25</b>		<b>126.75</b>		<b>127.25</b>	

# Unions & Associations

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All full-time and regular part-time employees are governed by one of four collective bargaining agreements (CBAs) with the Township, with the exception of management and confidential personnel. The Township administration will typically negotiate with the union or association during the final year of their existing collective bargaining agreement. In Pennsylvania, municipal-union relations are guided by either Act 111 of 1968 for uniformed personnel, or Act 195 of 1970 for all other personnel. Common points discussed during negotiations include compensation, insurance, and pensions.

## Police Benevolent Association (PBA)

- Consists of all uniformed police officers below the rank of Lieutenant.
- CBA expiring: December 2023.

## Teamsters Local 107

- Consists of all full-time and regular part-time employees in the Building and Zoning, Finance, Fire & Emergency Management, Parks and Recreation, Police (non-uniform), and Public Works (administrative) who are not considered management or confidential employees.
- CBA expiring: December 2021.
  - Negotiations pending at the time of this budget document.

Township Employees  
are represented by



4

unions & associations

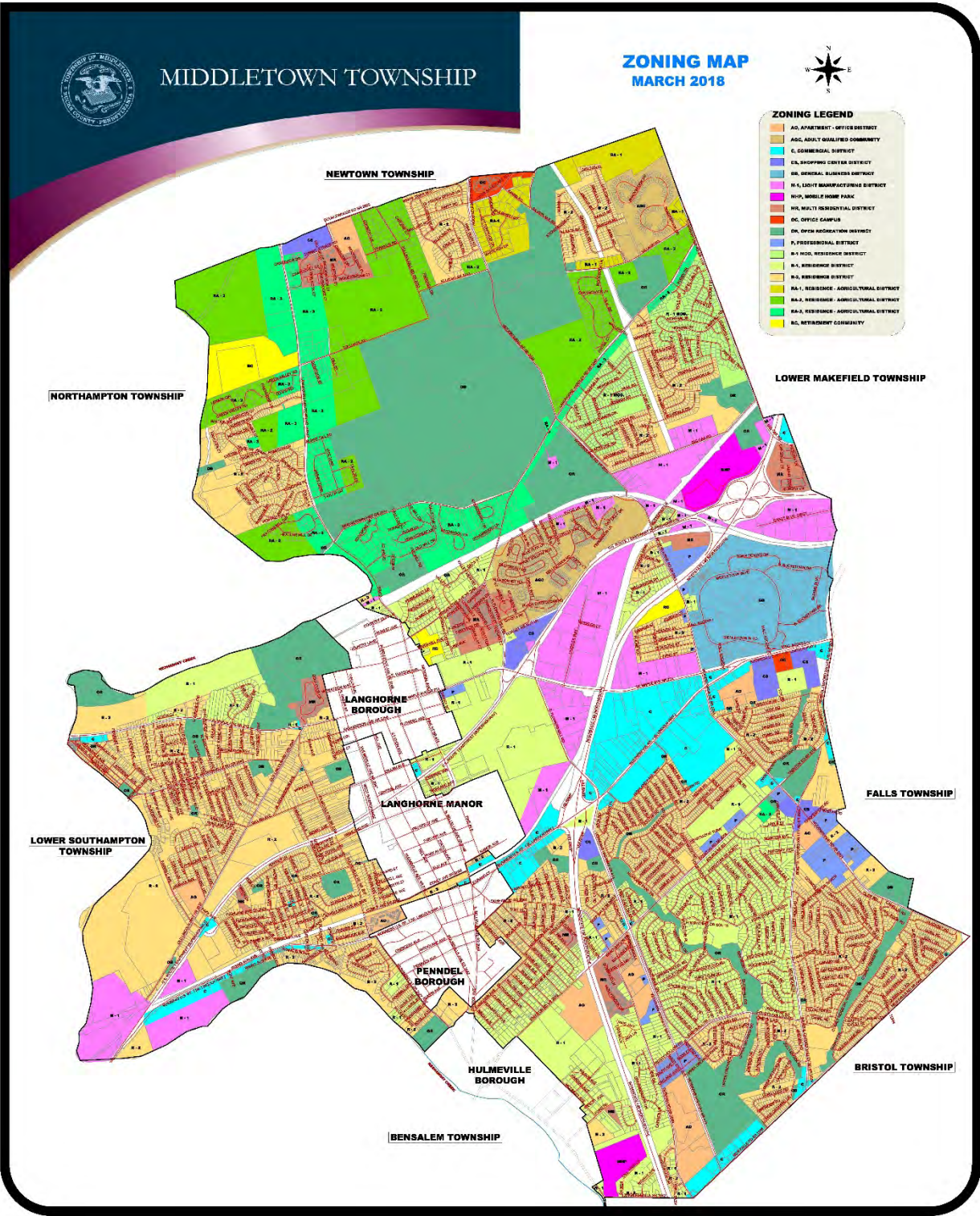
## Independent Association of Middletown Township Department of Public Works Employees

- Consists of all full-time, non-administrative employees of the Department of Public Works, including the Superintendent.
- CBA expiring: December 2024.

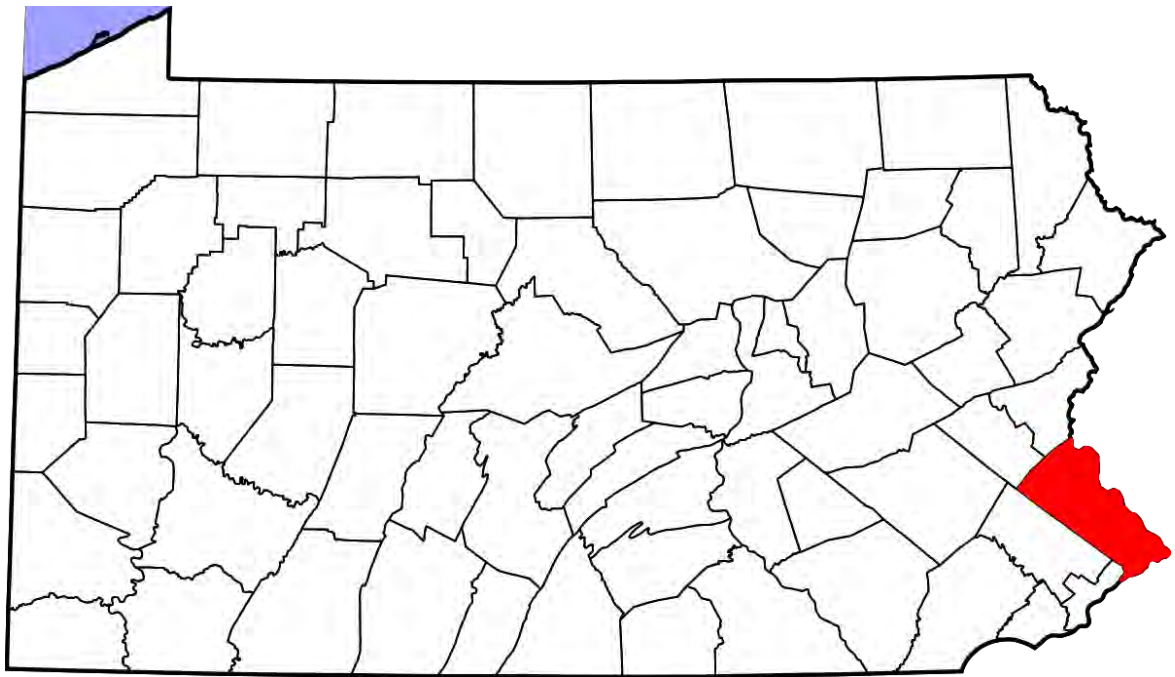
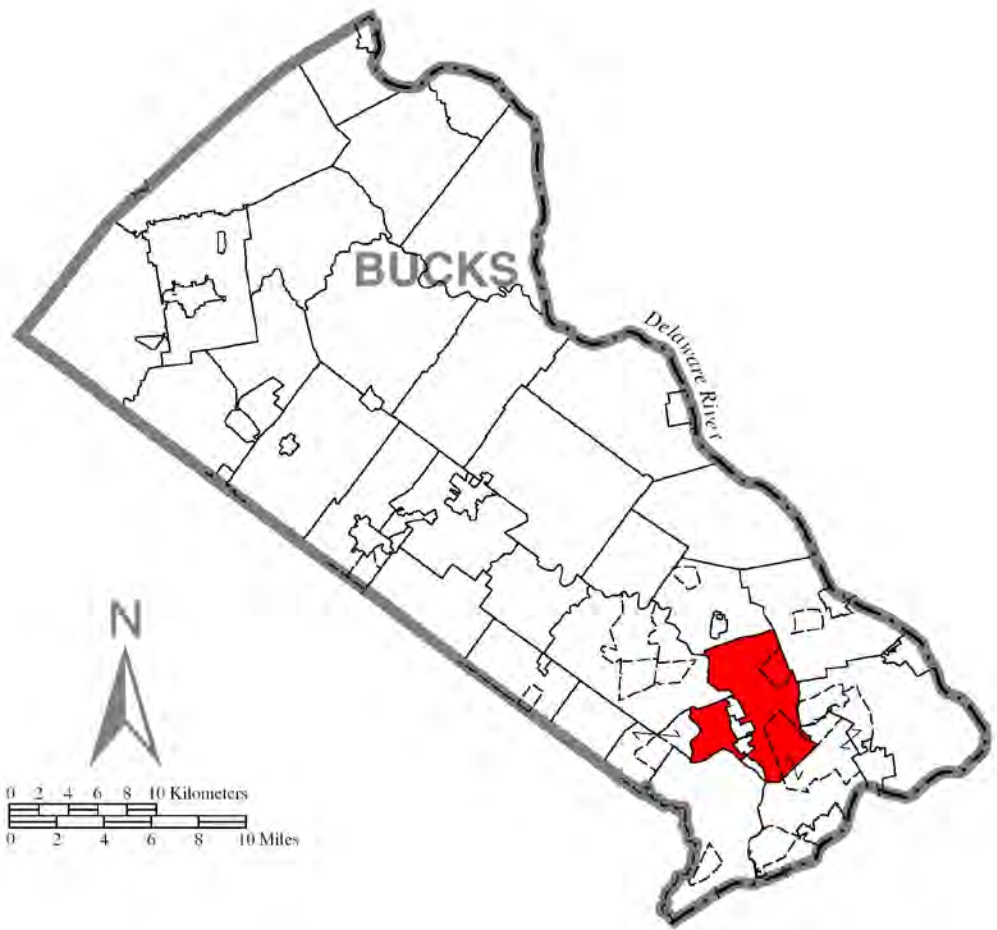
## Middletown Township Crossing Guard Association

- Consists of all regular part-time crossing guards.
- CBA expiring: December 2025.
  - A new four-year agreement was signed in October 2021.

# Maps







# History and Community Information

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## History

Middletown Township is located in lower Bucks County in southeastern Pennsylvania, just northeast of the City of Philadelphia, and encompasses significant portions of the Langhorne and Levittown areas. Bucks County, along with Philadelphia and Chester Counties, was one of the original three counties created when King Charles II of England granted land to William Penn in 1682. Although formally established as a Township in 1692, Middletown Township was well-established ten years earlier, when William Penn and his surveyor, General Thomas Holme, laid out the City of Philadelphia. Prior to European settlement, the land was inhabited by indigenous people of the Lenape tribe.

In 1692, Bucks County was divided into five townships: Middletown, Makefield (now Upper and Lower Makefield); Buckingham (now Bristol Borough and Bristol Township), Falls, and Salem (now Bensalem). Because it was in the middle of the five original townships, Middletown became its name. Newtown, the Township's neighbor to the north, was the original county seat, until it moved further north to Doylestown in 1812. Like all the original Townships, the boundary was surveyed and established by Penn and Holme. Middletown's western boundary hugs the curves of the Neshaminy Creek.

The early settlers were Swedish, Dutch, English, Welsh, Quaker, German, Scottish and Irish immigrants. The Swedes and Dutch were the first to settle in the area since the Delaware Valley climate closely resembled that of their native countries. A few 17<sup>th</sup>-century sycamore trees planted by early Dutch settlers, mimicking methods used by indigenous people to denote water sources, stand to this day along a tributary feeding the Neshaminy Creek.

Early settlements in Langhorne Terrace and Parkland in the western part of the Township, because of their proximity to the Neshaminy Creek, were developed as communities of summer homes. Other communities grew along transportation routes. The largest urban development in the Township during the early 1700's was Attleboro that developed along the railroad line, now operating as the West Trenton Line Regional Rail line of the Southeastern Pennsylvania Transportation Authority (SEPTA). Attleboro was renamed Langhorne in 1876 in honor of Jeremiah Langhorne, an early resident of the area and former chief justice of the Pennsylvania Supreme Court.

The Township is also the home of approximately 120 historically significant sites, many dating back several centuries and to the Civil War era, which includes a former stop for runaway slaves fleeing north to freedom on the Underground Railroad. Attleboro was home to one of the earliest free black communities in Bucks County, largely reason why many African-American veterans of the Union Army are buried here.

Until the late 1800s, Middletown was one contiguous Township. The Township's current shape settled into place after four boroughs— Hulmeville (1872), Penndel (1874), Langhorne (1890), and Langhorne Manor (1890)—split from the Township. In most cases, the boroughs cover narrow-road business districts with some small-lot housing. As a result, the Township's boundary today is connected by a train line between Langhorne Manor Borough and Penndel Borough, and a small pathway between Penndel Borough and Hulmeville Borough. To this day, all four boroughs maintain their own governments and provide their own services to the residents living there. Middletown Township partners with the Boroughs and the neighboring Townships on joint or borderline projects from time to time.

Largely due to its proximity to the Neshaminy Creek, most of Middletown remained a farming community until the latter part of the 1800s. Langhorne was the only place for stage coaches to change direction from the east-west Philadelphia-Trenton route to the north-south Bristol-Easton route. Once the rail line from Philadelphia was developed, it stopped in Langhorne, Woodbourne, and Glen Lake, leading to a wave of Philadelphians migrating from the city to the rural farmlands. Migration accelerated after the invention of the car and growth of the Old Lincoln Highway. US 1 Business (colloquially Business Route 1) was constructed in 1923 as a bypass to the two existing rail lines. A vibrant business district soon grew alongside the road which is still the commercial corridor at the heart of the Township today.

While Langhorne's growth slowed after World War I, the southern portion of the township took off shortly after World War II. The largest explosion of housing in the Township came in the 1950's when William Levitt built Levittown, the second development by Levitt (the first was on Long Island, NY), and at the time became the largest suburban planned community in the United States when completed in 1958. It was unique for its alphabetized street name sections which remain to this day. Levittown as a neighborhood is considered one of the largest suburbs of Philadelphia, though it is governed by Middletown Township and three neighboring municipalities.

Middletown Township was home to the Langhorne Speedway, a grueling racetrack that many of motorsports' biggest dynasties feared, including the Andretti's and the Wood Brothers. The track had many monikers including "The Big Left Turn," "The 'Horne," and "Puke Hollow," all immortalizing the one-mile track's unique circular design which proved to be a litmus test for any driver during its near half-century run between 1926 and 1971. While many racetracks at the time were horseracing tracks at fairgrounds, the Langhorne Speedway was one of the first ever built specifically for motorsports. The track hosted NASCAR races during its peak in the 1950s and 1960s, but was unpopular among drivers because of its difficulty and danger—a total of 27 people lost their lives at the track. Shortly after closing, on the heels of the development of Levittown, the property was redeveloped into a shopping center and has since been marked as a historical site.

After the completion of Levittown in the 1950s, a few major transportation projects changed the landscape of the Township. As the federal highway system was being developed, the original Interstate 95 (I-95; re-signed as I-295 in 2018) was constructed as a primary artery to connect Philadelphia to New Jersey in the late 1960s with construction continuing into the 1970s. Although the current alignment of US-1 (colloquially Route 1 or "the Superhighway") was an option for what

would become I-95, US-1 would soon after be built as an expressway between Philadelphia and Trenton, NJ, in place of the Old Lincoln Highway. US-1 would be largely completed by the mid-1970s. This made commuting to and from the two major cities even easier, firmly planting the Township as a suburban community.

The northern section of the Township, originally dubbed “North Middletown” with Langhorne addresses, was developed largely in the 1980s into the early 1990s. At the heart of the northern section of the Township lies Core Creek Park. Beginning as Core Creek, a tributary of the Neshaminy Creek, was dammed in the 1970s, resulting in an expansive lake, known today as Lake Luxembourg. The name of the lake is inspired by Charlotte, the Grand Duchess of Luxembourg, and her husband, Prince Felix of Bourbon-Parma, who purchased land in the area when Luxembourg was occupied by Nazi Germany during World War II. Today, the park is owned by Bucks County, and features numerous trails, sport courts, water sports, and picnic areas.

Since the 1950s, Middletown Township has grown in terms of residential housing and commercial development. The county's largest mall, Oxford Valley Mall (opened in 1973), is located in the Township and houses nearly 150 stores and businesses. Sesame Place amusement park opened in 1980 and became a national family attraction as it features the entire cast of the popular Sesame Street television show. Both attractions are going strong today and provide the Township with a stable tax base. Early phases of the revitalization of the Oxford Valley Mall are being reviewed and implemented.

*Information obtained from the following resources:*

<https://www.mercermuseum.org/>; <http://www.motortrend.com/>; <http://www.phmc.state.pa.us>;  
<https://www.pahighways.com/us/US1.html>; <http://www.historiclanghorne.org/index.html>

## Community Information

Currently, Middletown Township is served by four volunteer fire companies, as is common for most Pennsylvania municipalities. The four companies are Langhorne-Middletown Fire Company, Parkland Fire Company, Penndel Fire Company, and William Penn Fire Company. Each of the four responds to a section of the township, as well as part or all of one or more neighboring municipalities. The fire companies are autonomous entities contracted by the Board of Supervisors and supplied with taxpayer funds. Emergency fire response efforts are supplemented by the Township's Department of Fire & Emergency Management during daytime, weekday hours. The Township plans to work with the four fire companies to implement

Public schools in Middletown Township are part of the Neshaminy School District. Though Middletown Township makes up the majority of the school district's size, the school district also provides education to residents in the Township's four surrounded boroughs and Lower Southampton Township. Seven of the school district's ten campuses are in the Township, including Pearl S. Buck, Herbert Hoover, Walter Miller, and Albert Schweitzer Elementary Schools, Maple Point and Carl Sandburg Middle Schools, and Neshaminy High School. Recent



awards for the school district include, 2021 Best Communities for Music Education, Outstanding Visual Arts Community 2021, and the Charlotte F. Lockhart Award for Excellence in Literary Excellence. More than 9,000 students attended these schools, most of which are Middletown residents. In addition to these seven public schools, Middletown Township has three private schools: Newtown Friends Schools (Quaker), George School (Quaker), and Queen of the Universe (Catholic), as well as others in surrounding municipalities.

Middletown Township offers residents unique athletic opportunities. Middletown Township purchased the historic Middletown Country Club in 1988 to keep the course open to the public. The Middletown Clubhouse and course was completed in 1913 after the Bucks County Country Club decided to move to its current location for the sake of expansion. The course formerly known as Langhorne Country Club was originally designed by golf legend Alex Findlay. Findlay, known to many as the “Father of American Golf,” designed several courses in the Philadelphia area. The layout of the course attracted both amateur and professional golfers. In the 1930s and 1940s the course hosted several exhibitions, including an exhibition graced by the presence of historic golf figure, Ben Hogan. Hogan even battled against the former owner of the course George Fazio at the US Open in 1950. George Fazio built upon Alex Findlay’s foundation by improving the course through renovations. George Fazio the uncle of Tom Fazio inspired Tom to become a world-renowned golf architect. The course was even recently renovated by Stephen Kay and Peter Fazio. Middletown Country Club may be small compared to other courses, but it continues to challenge golfers. In addition to golfing, there are several organized athletic associations serving residents throughout the community. Opened in 2019, Middletown features a state-of-the-art skate park that attracts dozens of children and young adults from around the region every day.

Middletown Township’s main public high school is Neshaminy High School in the Neshaminy School District. Several former Neshaminy High School athletes have risen to the top of their sports of the last several decades, including Brittany Benvenuto (golf), Len Barker (baseball), and Ryan Arcidiacano (basketball).

*Brittany Benvenuto-* Middletown Country Club was where the career of LPGA tour professional, Brittany Benvenuto started. Benvenuto graduated from Neshaminy High School. During her time in high school she was a two time captain of the boys’ golf team and in 2005 she won the Pennsylvania State High School District 1 Golf Championship. Benvenuto played golf at the University of Arizona. In 2008 she won the Pennsylvania State Women’s Amateur Championship. Benvenuto began her professional career on the Symetra Tour. The Symetra Tour is the official developmental tour of the LPGA. The tour is referred to as the “Road to the LPGA” where golfers improve the skills needed to compete on the LPGA Tour. In 2016 Benvenuto qualified for the LPGA Tour after she successfully met the Q-School requirements to earn partial status for the 2017 LPGA Tour Season before retiring from golf in 2020.

*Len Barker-* In addition to Middletown Township’s historic golf tradition, the Township also plays a role in baseball history. The major league baseball player, Len Barker attended Neshaminy High School. Barker tossed his way into the history books after he pitched a perfect game with the Cleveland Indians (now the Cleveland Guardians) in 1981. Barker was selected to participate in the All-Star Game during the same season. Barker was originally drafted by the Texas Rangers,

after his time with the Indians, he played for the Atlanta Braves and Milwaukee Brewers. Neshaminy High School, located in Middletown Township, was an important part of Barker's development as a player. To date in over forty years, no Cleveland baseball pitcher has thrown a no-hitter nor perfect game since Barker.

*Ryan Arcidiacono-* Ryan Arcidiacono is currently playing in the National Basketball Association (NBA) with the Chicago Bulls. Arcidiacono is best known for his role in leading nearby Villanova University to the 2016 NCAA Basketball Championship. Athletes such as Arcidiacono help younger generations to aspire towards greatness in any activity.

Neshaminy High School began its football program as Langhorne-Middletown High School in 1928 when they decided to field a team. The program's signature red and blue colors are based on the University of Pennsylvania's colors. The Pennsylvania Quakers football used to train at Langhorne and decided to line a Neshaminy High School field in red and blue. These are the colors that are still used by the program today. The Neshaminy High School football program has experienced a major transformation since its inception ranging from league changes to program expansion. Neshaminy High School football has accrued an overall record of 556-319-34, along with 9 undefeated seasons. The success of the program has resulted in several championships, including 19 Lower Bucks County league championships, 11 Suburban One League titles, an East Penn Conference championship, two Big Seven Conference championships, the District One East State Champions twice and a District One Championship. The tradition of Neshaminy High School football still continues.

In addition to several shopping centers, the Township boasts Bucks County's largest shopping mall—Oxford Valley Mall—hosting eateries ranging from quick eats to a variety of ethnic restaurants, a movie theater, and dozens of stores catering to the whole family, all on a 1.3 million square foot complex. Like other indoor malls in the United States, it has noticed consumers shift to outdoor shopping areas. Simon Properties, the owner of the Oxford Valley Mall, is in the process of redeveloping the property, with 600 apartment units to be constructed at a portion of the property beginning in 2022. More redevelopment is expected in the coming years.

Directly across from Oxford Valley Mall is Sesame Place, the only theme park in the United States entirely themed for the popular Sesame Street television show. The park attracts thousands from around the country annually. Our suburban Philadelphia location makes other destinations outside the Township only a short drive away for residents. In 2019, the Sesame Street television show celebrated 50 years of broadcasting. In 2020, Sesame Place theme park celebrated 40 years of entertainment. Sesame Place will be expanding to a second location in San Diego, California in 2022.

The entire Philadelphia metropolitan area is serviced by a regional transportation network: the Southeastern Pennsylvania Transportation Authority (SEPTA). In suburban neighborhoods like Middletown Township, residents have easy access to light rail trains (commonly referred to as "Regional Rail") and busses. The West Trenton rail line cuts through the center of the Township and stops at the Woodbourne and Langhorne stations which can be ridden northeast to Trenton, New Jersey, or southwest to Philadelphia. The Trenton line runs south of the Township, but is easily accessible by car and bus. Individuals living in suburban neighborhoods will often drive to

and park at a nearby train station and ride in to Philadelphia or elsewhere for work in lieu of driving. Trains run every 20-60 minutes depending on the time and day of the week. Of the 126 SEPTA bus routes, five run through Middletown Township: lines 14, 127, 128, 129, and 130. For transportation out of town, residents have easy access to Amtrak stations in Philadelphia, as well as Philadelphia International Airport and Trenton-Mercer Airport.

Middletown Township is an ideal location for motorists. Interstate 295 (originally part of Interstate 95) runs through the center of the Township. In 2018, part of the Pennsylvania Turnpike between Bristol and the New Jersey Turnpike was re-signed as Interstate 95, though many local motorists still opt for the original route through Middletown Township. Interstate 95 runs along the entire Northeast and Mid-Atlantic corridors, stretching to Canada and Miami, FL, at its ends. The Interstate 295 portion parallels much of Interstate 95 on the New Jersey side of the Delaware River. Route 1, a major highway stretching from Trenton, NJ, through Philadelphia to the Delaware state border is a popular commuting highway. In Middletown, Route 1 is split into a higher-speed expressway and a more stop-and-go business road through the Township. State Routes 213 and 413 (paralleling Maple Avenue and Pine Street, respectively) cross at the heart of Township and feature dozens of businesses along each. Many long-time residents still refer to Route 1 by its original name—Lincoln Highway. Route 1 is currently undergoing a multi-million dollar, multiyear improvement project, funded by PennDOT. The second phase of the project began in 2021 in the area of the Neshaminy Creek. The third phase, spanning from Highland Avenue to State Route 413, is expected to begin in five to seven years.

Doctors' offices are spread throughout the Township, but are concentrated at St. Mary Medical Center. St. Mary Medical Center is the only state-accredited Trauma Center in Bucks County. The hospital also specializes in orthopedics, cancer treatment, and neurology. Residents needing specialized care have access to world-class research hospitals at Temple University and the University of Pennsylvania in Philadelphia.

Pennsylvania regulations allow citizens the freedom to shop for electricity and gas utility suppliers at competitive rates, though the default servicer is the Pennsylvania Electric Company (PECO). For water utility, citizens in Middletown Township are served by one of three companies: the Bucks County Water and Sewer Authority, the Lower Bucks County Joint Municipal Authority, or the Newtown Artesian Water Company. Middletown Township operated its own water and sewer services before selling the infrastructure to Bucks County Water and Sewer Authority in 2002 for \$40 million, making up the balance of the Investment Fund used to offset capital improvement costs.

Trash collection for the Township is contracted to Waste Management, which renewed for a new five-year term beginning in 2020. Residents dispose of trash using twice-weekly manual collection, once-weekly collection for recyclables and bulk waste, and once-weekly yard waste collection between April and January. All residents are required to participate in the Township's recycling program. An annual trash & recycling fee is included with residents' real estate tax bill to offset the cost of this service. Residents in private developments, multi-family dwellings, and commercial businesses arrange their own trash and recycling collection services.

Middletown Township is a township of the second class. The governing body of Middletown Township is the Board of Supervisors, which is comprised of five members, who are elected at large and serve six-year staggered terms. The Board is empowered with legislative functions which include enacting ordinances and resolutions, adopting a budget, levying taxes, providing for appropriations, awarding bids and contracts, and making appointments to various advisory boards and commissions. Daily operations are overseen by the appointed Township Manager and staff.

The Township also has a long-standing history of producing several active members of the community, the most notable of which are incumbent Congressman Brian Fitzpatrick, a native of Levittown, who represents all of Bucks County and a portion of Montgomery County as part of Pennsylvania's first congressional district. This was known as the eighth congressional district prior to 2019. In addition to Congressman Fitzpatrick, Middletown Township also produced Governor Mark Schweiker. Also a native of Levittown, Schweiker began his political career as a member of the Middletown Township Board of Supervisors from 1979 to 1987, before being elected as a Bucks County Commissioner. He successfully ran for Lieutenant Governor of Pennsylvania in 1994, alongside Governor Tom Ridge. Both men won re-election in 1998. In the wake of the September 11, 2001, terrorist attacks, Governor Ridge was appointed as the first Secretary of Homeland Security, paving the way for Schweiker to become governor in October 2001. Schweiker did not seek re-election in 2002, and completed his gubernatorial term in January 2003. Schweiker still resides in the Township. In addition to Congressman Fitzpatrick and Governor Schweiker, several other politicians are serving throughout Bucks County and the Commonwealth with roots in Middletown Township. A former Middletown Township Supervisor, Diane M. Ellis-Marseglia was elected to the Bucks County Commissioners in 2007. Still a resident of Middletown Township, Commissioner Ellis-Marseglia was appointed to lead Bucks County as Chair of the Bucks County Commissioners in 2020.

# Consumer Price Index (CPI)

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The Consumer Price Index (CPI) is a statistical measure of change in the price of goods and services in major expenditure groups as food, housing, apparel, transportation, health and recreation that are typically purchased by urban consumers. It measures the purchasing power of consumer dollars by comparing the cost of a sample “market basket” of goods from one time period to another. The Index is often referred to as a “cost-of-living” index and is a widely used measure of inflationary trends.

Of particular importance is the use of the CPI in wage adjustments and collective bargaining negotiations. The Index is also used to measure adjustments in pension payments to government employees. Comparing year to year percentage changes in the CPI can determine price trends for equipment and supplies, and serve as a guide to estimate costs associated with budget preparation.

The Consumer Price Index is computed by the Bureau of Labor Statistics of the U.S. Department of Labor for the nation as a whole and for several selected metropolitan areas, including Philadelphia. Interesting to note, for the first time in recent history, the national CPI has surpassed the Philadelphia-Camden-Wilmington CPI.

The Index is calculated with the years 1982-1984 equal to 100 in Tables 1 & 2 for All Urban Consumers (CPI-U).

Following are the Consumer Price Index figures for the United States and the Philadelphia-Camden-Wilmington (PA-NJ-DE-MD) statistical area for each year since 1984. Additionally, a bimonthly breakdown over the last year shows immediate changes to the regional economy. Important to note, the 5.64% increase experienced in 2021 compares to 0.78% in the prior year.

<b>CONSUMER PRICE INDEX - ONE-YEAR SUMMARY</b>	
Philadelphia-Camden-Wilmington, PA-NJ-DE-MD	
<b>2020</b>	
October	259.98
December	259.99
<b>2021</b>	
February	262.17
April	265.36
June	270.50
August	272.04
October	274.65
<b>% Change 10/2020- 10/2021</b>	<b>5.64%</b>

Sources: US Department of Labor; US Bureau of Labor Statistics

<b>CONSUMER PRICE INDEX HISTORY (1984-PRESENT)</b>				
Philadelphia-Camden-Wilmington, PA-NJ-DE-MD				
<b>Year</b>	<b>US CPI</b>	<b>% Change</b>	<b>PA-NJ-DE-MD CPI</b>	<b>% Change</b>
1984	103.9	4.30%	104.1	4.70%
1985	107.6	3.56%	108.8	4.51%
1986	109.6	1.86%	111.5	2.48%
1987	113.6	3.65%	116.8	4.75%
1988	118.3	4.14%	122.4	4.79%
1989	124.0	4.82%	128.3	4.82%
1990	130.7	5.40%	135.8	5.85%
1991	136.2	4.21%	142.2	4.71%
1992	140.3	3.01%	146.6	3.09%
1993	144.5	2.99%	150.2	2.46%
1994	148.2	2.56%	154.6	2.93%
1995	152.4	2.83%	158.7	2.65%
1996	156.9	2.95%	162.8	2.58%
1997	160.5	2.29%	166.5	2.27%
1998	163.0	1.56%	168.2	1.02%
1999	166.6	2.21%	171.9	2.20%
2000	172.2	3.36%	176.5	2.68%
2001	177.1	2.85%	181.3	2.72%
2002	179.9	1.58%	184.9	1.99%
2003	184.0	2.28%	188.8	2.11%
2004	188.9	2.66%	196.5	4.08%
2005	195.3	3.39%	204.2	3.92%
2006	201.6	3.23%	212.1	3.87%
2007	207.3	2.83%	216.7	2.17%
2008	215.3	3.86%	224.1	3.41%
2009	214.5	-0.37%	223.3	-0.36%
2010	218.1	1.68%	227.7	1.97%
2011	224.9	3.12%	233.8	2.68%
2012	229.6	2.09%	238.1	1.84%
2013	233.0	1.48%	240.9	1.18%
2014	236.7	1.59%	244.1	1.33%
2015	237.0	0.13%	243.9	-0.08%
2016	240.0	1.26%	245.3	0.57%
2017	245.1	2.13%	248.4	1.26%
2018	251.1	2.44%	251.6	1.29%
2019	255.7	1.81%	256.6	2.00%
2020	258.8	1.23%	259.0	0.93%
2021	269.3	4.06%	267.3	3.20%

Sources: US Department of Labor; US Bureau of Labor Statistics

# Basis of Accounting & Budgeting

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Middletown Township uses a modified accrual basis for both accounting and budgeting. Modified accrual is a combination of cash basis and full accrual basis. Revenues are recognized when they are both measurable and available. Measurable means that the cash flow from the revenue can be reasonably estimated. Available means that the revenue is available to finance current expenditures to be paid within 60 days. In other words, available means monies are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period.

Expenditures, however, are recorded on a full accrual basis because they are always measurable when they are incurred. The measurement focus of governmental funds affects which transactions are recognized in the operating fund. If transactions are not a current resource or use, they are not reported in the operating fund of the fund financial statement (for example, capital assets or long-term liabilities). Under the Government Accounting Standards Board (GASB) policy #34, these noncurrent activities are reported on the government-wide statements only.

The Commonwealth of Pennsylvania uses and audits on a cash basis of accounting. Middletown Township's financial statements reflect a modified accrual basis of accounting. All Township funds are audited annually, except for the Highway Aid Fund which is audited biannually.

*Source:*

[https://fmx.cpa.texas.gov/fmx/pubs/afrrptreg/gen\\_acct/index.php?section=overview&page=modified\\_accrual](https://fmx.cpa.texas.gov/fmx/pubs/afrrptreg/gen_acct/index.php?section=overview&page=modified_accrual)

# Financial Policies

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Financial policies set guidelines on accounting practices across an industry in order to ensure consistency, transparency, and clarity. The foundation of all governmental accountancy in the United States is overseen by the Governmental Accounting Standards Board (GASB). GASB establishes and updates Generally Accepted Accounting Principles (GAAP), which provides clarity to all levels of government accountancy and seeks to limit errors and mitigate unethical and illegal accounting practices. The Commonwealth of Pennsylvania uses GAAP and other standard practices to establish a chart of accounts. This budget document is prepared in accordance with all applicable local, state, and federal regulations and financial policies.

## Budget Amendment Process

The final approved budget is a legal document of Middletown Township. The Board of Supervisors has the authority to make changes by resolution should any anticipated revenues or expenditures have any significant fluctuations. As budget projecting practices have been streamlined and improved, the use of budget amendments by the Board of Supervisors has decreased significantly.

In addition to budget amendments throughout the year, the Board of Supervisors has the authority to reopen and change the final budget for budget years following municipal elections, pursuant to the second-class township code of Pennsylvania. Since the Board of Supervisors is elected in November of odd years, these amendments can be made at the beginning of even budget years.

## Budgetary Control

Budgetary control refers to the authority possessed by certain individuals in overseeing the annual budget and daily expenditures. Department Directors oversee budgets for their individual departments. The implementation of Incode finance software in 2017 has improved staff's ability to oversee finances within departments and across the Township. The annual budget is developed by the Department of Finance with contributions by individual departments. The Department Descriptions in the Township Information section details which departments use each fund.



## Financial Regulations

Middletown Township does not have any self-imposed financial policies. Instead, the Township abides by and complies with all financial policies and regulations mandated by the Commonwealth of Pennsylvania for townships of the second class, P.L. 103, No. 69. Some key financial policies include:

- 1) Fiscal Year
  - a) The fiscal year in townships commences on the first day of January in each year. All receipts, disbursements, contracts and purchases shall be entered as of record in the fiscal year in which made.
- 2) Annual Budget
  - a) The board of supervisors shall annually prepare a proposed budget for all funds for the ensuing fiscal year. The proposed budget shall reflect as nearly as possible the estimated revenues and expenses of the township for the year for which the budget is prepared. A township shall not prepare and advertise notice of a proposed budget when it is knowingly inaccurate. Upon any revision of the proposed budget, if the estimated revenues or expenses in the final budget are increased more than ten percent in the aggregate or more than twenty-five percent in any major category over the proposed budget, it may not be legally adopted with those increases unless it is again advertised once, the same as the original proposed budget, and an opportunity given to taxpayers to examine the amended proposed budget. A major category is a group of related revenue or expense items, the combined total of which is listed as a line item. The budget shall be prepared on a uniform form prepared and furnished under section 3203. The estimates in the budget shall specify the amount of money necessary for each governmental activity of the township for which a special tax levy may or may not be authorized and the amount of money necessary for the payment of debts and other miscellaneous purposes.
  - b) Upon the preparation of the proposed budget, the board of supervisors shall give public notice by advertisement once in one newspaper of general circulation in the township that the proposed budget is available for public inspection at a designated place in the township. After the proposed budget has been available for public inspection for twenty days, the board of supervisors shall, after making revisions as are appropriate, adopt the final budget not later than the thirty-first day of December and the necessary appropriation measures required to put it into effect.
  - c) The total appropriation shall not exceed the revenues estimated as available for the fiscal year.
  - d) During the month of January next following any municipal election, the board of supervisors may amend the budget and the levy and tax rate to conform with its amended budget. A period of ten days' public inspection at the office of the township secretary of the proposed amended budget, after notice by the township secretary to that effect is published once in a newspaper of general circulation in the township, shall intervene between the adoption of the proposed amended budget and the final adoption of the amended budget. Any amended budget must be adopted by the board of supervisors on or before the fifteenth day of February. No proposed amended budget shall before final adoption be revised upward in excess of ten percent in the aggregate or in excess of

twenty-five percent of the amount of any major category in the proposed amended budget. A major category is a group of related revenue or expense items, the combined total of which is listed as a line item.

- e) The board of supervisors may by resolution make supplemental appropriations for any purpose from any funds on hand or estimated to be received within the fiscal year and not otherwise appropriated, including the proceeds of any borrowing authorized by law. Supplemental appropriations may be made whether or not an appropriation for that purpose was included in the original budget as adopted.
  - f) The board of supervisors may by resolution transfer unencumbered moneys from one township account to another, but no moneys may be transferred from the fund allocated for the payment of debts or from any fund raised by a special tax levy or assessment for a particular purpose. Transfers shall not be made during the first three months of the fiscal year. No moneys shall be paid out of the township treasury except upon appropriation made according to law.
- 3) Auditing
- a) Audits on a prior year's financial statements must occur each year by April 1<sup>st</sup>. Public advertisement of audited financial statements in the newspaper must occur each year by April 15<sup>th</sup>. Any auditor who is financially interested, directly or indirectly, in any township transaction commits a summary offense. The auditor shall forfeit the office and forfeit to the township any financial benefit derived from the transaction.
- 4) Capital Reserve Fund
- a) The Board of Supervisors may create and maintain a separate capital reserve fund for any anticipated capital expenses, which fund shall be designated for a specific purpose or purposes when created. The moneys in the fund shall be used for no other purpose unless the Board of Supervisors declares that conditions in the township make other expenses more urgent than those for which the fund was created. The Board of Supervisors may appropriate moneys from the general township funds to be paid into the capital reserve fund or place in the fund any moneys received from the sale, lease or other disposition of any township property or from any other source.
- 5) Operating Reserve Fund
- a) The board of supervisors shall have the power to create and maintain a separate operating reserve fund in order to minimize future revenue shortfalls and deficits, provide greater continuity and predictability in the funding of vital government services, minimize the need to increase taxes to balance the budget in times of fiscal distress, provide the capacity to undertake long-range financial planning and develop fiscal resources to meet long-term needs.
  - b) The board of supervisors may annually make appropriations from the general township fund to the operating reserve fund, but no appropriation shall be made to the operating reserve fund if the effect of the appropriation would cause the fund to exceed twenty-five per centum of the estimated revenues of the township's general fund in the current fiscal year.
  - c) The board of supervisors may at any time by resolution make appropriations from the operating reserve fund for the following purposes only:

- i) to meet emergencies involving the health, safety or welfare of the residents of the township;
  - ii) to counterbalance potential budget deficits resulting from shortfalls in anticipated revenues or program receipts from whatever source;
  - iii) to counterbalance potential budget deficits resulting from increases in anticipated costs for goods or services;
  - iv) or to provide for anticipated operating expenditures related either to the planned growth of existing projects or programs or to the establishment of new projects or programs if for each such project or program appropriations have been made and allocated to a separate restricted account established within the operating reserve fund.
- d) The operating reserve fund shall be invested, reinvested and administered in a manner consistent with the investment of township funds generally.
- 6) Indebtedness
- a) The board of supervisors may incur indebtedness and issues notes, bonds or other evidence of indebtedness under the act of July 12, 1972 (P.L.781, No.185), known as the "Local Government Unit Debt Act," to provide sufficient moneys for any expense of the township.
- 7) Investment of Township Funds
- a) The board of supervisors may:
    - i) Make investment of township sinking funds as authorized by the act of July 12, 1972 (P.L.781, No.185), known as the "Local Government Unit Debt Act."
    - ii) Make investment of moneys in the general fund and in special funds of the township.
    - iii) Liquidate any investment, in whole or in part, by disposing of securities or withdrawing funds on deposit. Any action taken to make or to liquidate any investment shall be made by the officers designated by action of the board of supervisors.
  - b) The board of supervisors shall invest township funds consistent with sound business practice.
  - c) The board of supervisors shall provide for an investment program subject to restrictions contained in this act and in any other applicable statute and any rules and regulations adopted by the board of supervisors.
  - d) Authorized types of investments of township funds are:
    - i) United States Treasury bills.
    - ii) Short-term obligations of the Federal Government or its agencies or instrumentalities.
    - iii) Deposits in savings accounts or time deposits, other than certificates of deposit, or share accounts of institutions insured by the Federal Deposit Insurance Corporation, the National Credit Union Share Insurance Fund, the Pennsylvania Deposit Insurance Corporation or the Pennsylvania Savings Association Insurance Corporation, or their successor agencies, to the extent that the accounts are so insured and, for any amounts above the insured maximum, if approved collateral therefor is pledged by the depository.
    - iv) Obligations of the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America, of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by

the full faith and credit of the Commonwealth or of any political subdivision of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision.

- e) In making investments of township funds, the board of supervisors may:
  - i) Permit assets pledged as collateral to be pooled under the act of August 6, 1971 (P.L.281, No.72), entitled "An act standardizing the procedures for pledges of assets to secure deposits of public funds with banking institutions pursuant to other laws; establishing a standard rule for the types, amounts and valuations of assets eligible to be used as collateral for deposits of public funds; permitting assets to be pledged against deposits on a pooled basis; and authorizing the appointment of custodians to act as pledgees of assets."
  - ii) Combine moneys from more than one fund under township control for the purchase of a single investment if each of the funds combined for the purpose is accounted for separately in all respects and the earnings from the investment are separately and individually computed and recorded and credited to the accounts from which the investment was purchased.
  - iii) Join with one or more other municipal corporations, municipality authorities or school districts under the act of July 12, 1972 (P.L.762, No.180), referred to as the Intergovernmental Cooperation Law, in the purchase of a single investment if the requirements of paragraph (2) on separate accounting of individual funds and separate computation, recording and crediting of the earnings therefrom are adhered to.
- 8) Township and Special Tax Levies
  - a) The board of supervisors may by resolution levy taxes upon all real property within the township made taxable for township purposes, as ascertained by the last adjusted valuation for county purposes, for the purposes and at the rates specified in this section. All taxes shall be collected in cash.
  - b) An annual tax not exceeding fourteen mills for general township purposes. If the board of supervisors petitions the court of common pleas for the right to levy additional millage, the court may order a greater rate than fourteen mills, but not exceeding five additional mills, to be levied.
  - c) An annual tax not exceeding five mills to light the highways, roads and other public places in the township.
  - d) An annual tax not exceeding fifty percent of the rate of assessment for the general township tax to procure land and erect public buildings thereon and for the payment of indebtedness incurred in connection therewith.
  - e) An annual tax not exceeding three mills to purchase and maintain fire apparatus and a suitable place to house fire apparatus, to make appropriations to fire companies located inside and outside the township, to make appropriations for the training of fire company personnel and for fire training schools or centers and to contract with adjacent municipal corporations or volunteer fire companies therein for fire protection.
    - i) The township may appropriate up to one-half, but not to exceed one mill, of the revenue generated from a tax under this clause for the purpose of paying salaries,

- benefits or other compensation of fire suppression employees of the township or a fire company serving the township.
- ii) If an annual tax is proposed to be set at a level higher than three mills, the question shall be submitted to the voters of the township.
  - f) A tax not exceeding two mills to establish and maintain fire hydrants and fire hydrant water service.
  - g) A tax to acquire, maintain and operate parks, playgrounds, playfields, gymnasiums, swimming pools and recreation centers.
  - h) An annual tax sufficient to pay interest and principal on any indebtedness incurred under 53 Pa.C.S. Pt. VII Subpt. B (relating to indebtedness and borrowing).
  - i) An annual tax not exceeding one-half mill to support ambulance, rescue and other emergency services serving the township.
    - i) The township may appropriate up to one-half of the revenue generated from a tax under this clause for the purpose of paying salaries, benefits or other compensation of employees of the ambulance, rescue or other emergency service.
    - ii) If an annual tax is proposed to be set higher than one-half mill, the question shall be submitted to the voters of the township.
  - j) An annual tax not exceeding five mills to create and maintain a revolving fund to be used in making permanent street, sidewalk, water supply or sewer improvements before the collection of all or part of the cost from the property owners. A revolving fund may also be used for the deposit of funds raised through the issuance of general obligation bonds of the township for the making of permanent street, sidewalk, water supply or sewer improvements. When all or part of the cost of the construction of any permanent street, sidewalk, water supply or sewer improvement is paid from the revolving fund and is later assessed and collected from the owners of the property adjoining or abutting upon the improvement, the collections shall be applied to the credit of the revolving fund to the extent of the withdrawal therefrom for that purpose.
  - k) An annual special tax not exceeding two mills to create and accumulate moneys in a road equipment fund to be used exclusively for purchasing road equipment.
  - l) When it is shown to the court that the debts due by any township exceed the amount which the board of supervisors may collect in any year by taxation, the court, after ascertaining the amount of indebtedness of the township, may in an action of mandamus direct the board of supervisors, by special taxation, to collect an amount sufficient to pay the debts. If the amount of indebtedness is so large as to render it inadvisable to collect the entire amount in any one year, the court may direct the special taxes to be levied and collected during successive years as may be required for payment of the debt.
- 9) **Balanced Budget**
- a) Middletown Township defines a balanced budget as one where the revenues and expenditures are equal for a budget term. The Township works diligently to provide a balanced General Fund budget, as this is where the majority of the Township's revenues and expenditures occur. Since the remaining funds experience irregular activity, they are not always balanced in a given budget term.

*All regulatory polices applicable to Middletown Township in this act have been obtained from and can be viewed at the following link: <http://www.legis.state.pa.us/WU01/LI/LI/US/HTM/1933/0/0069..HTM>.*

# Glossary of Terms

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**Accrual-** A charge for work that has been done but not yet invoiced, for which provision is made at the end of a financial period.

**Advance Refunding-** The process by which bonds are issued to refinance an outstanding bond issue before the date the issue is due. Proceeds from an advance refunding are deposited in an escrow account with a fiduciary and invested to redeem the underlying bonds at their maturity or call date, to pay interest on the refunded bonds or to pay interest on the advance refunding bonds.

**Appropriation-** A legal authorization granted by the Township Board of Supervisors to make expenditures and to incur obligations for the purposes specified in the annual budget appropriation ordinance. An appropriation is limited in amount and to the time in which it may be spent.

**Assessed Valuation-** The valuation set upon real estate by the county tax assessor as the basis for levying real estate taxes.

**Assets-** Property owned by the Township which has a monetary value.

**Audit-** A financial review performed by an external accounting firm to assure funds are being dispensed and accounted for in accordance with state laws and best management practices. Audits can be performed comprehensively across all Township funds for a given time period, or for specific subset, such as a grant or state appropriation.

**Authority-** A governmental entity created by one or more political subdivisions to administer a specific service or set of services to a fixed geographic area, empowered to raise funds to finance the delivery of this service. Governmental authorities commonly handle water, waste water, and stormwater management, among other services.

**Benefits-** A term used to describe forms of compensation given to employees in addition to direct pay. This typically includes a pension, earned leave time, and medical and dental insurance, among other things.

**Bond-** A written promise to pay a specified sum of money at a specified future date along with periodic interest paid at a specified rate. Bonds are typically sold to finance long-term debt.

**Bond Rating-** The credit worthiness of the Township as evaluated by independent agencies relating to the repayment of debt. The Township currently has a AA+ rating by S&P. The term "credit rating" is synonymous.

**Bucks County-** Bucks County is the county Middletown Township is in. The county is in southeastern Pennsylvania, north of Philadelphia and west of Trenton, NJ, along the New Jersey border.

**Bucks County Water and Sewer Authority (BCWSA)**- The primary water and waste water company servicing Township residents. The Township ran its own water and waste water services before selling it to BCWSA in 2002.

**Budget**- A plan of financial operation setting forth an estimate of proposed revenue and expenditures for a given period of time, typically one year.

**Budget Message**- A general discussion of the proposed budget presented in writing as a part of the budget document. The budget message explains major budget issues, describes the financial experience during the past period and presents recommendations regarding the financial policy during the coming period.

**Capital**- A general term for most physical assets that are usable for more than a single fiscal year. Capital can include buildings, furniture, equipment, vehicles, and more.

**Capital Improvement Plan (CIP)**- The plan for capital expenditures to be incurred by the Township each year over six future years setting forth each capital project, the amount to be expended in each year, and the method of financing those expenditures.

**Capital Projects**- Projects which purchase, construct, or reconstruct capital assets, and are typically nonrecurring and in excess of \$5,000.

**Cash Balance**- Total amount of money in a financial account, calculated by adding all deposits to the initial deposit and deducting all disbursements or payments made. Net cash balance can be positive, if money is available; or negative if the account has been overdrawn.

**Chart of Accounts**- A chart of accounts is a financial organizational tool that provides a complete listing of every account in an accounting system. An account is a unique record for each type of asset, liability, equity, revenue and expense.

**Collective Bargaining Agreement**- an agreement in writing between an employer and a labor union setting forth the terms and conditions of employment or containing provisions in regard to rates of pay, hours of work, or other working conditions of employees.

**Common Level Ratio (CLR)**- a comparison of a previous year's actual sale prices to the assessed value of properties set by the counties. Since counties use the base year when all properties were last reassessed to arrive at comparative property values, the CLR (based on two years prior) is a more accurate reflection of current property values.

**Community Development Block Grant (CDBG)**- A federal program established to provide municipalities with grant funds needed to address local community development needs in the areas of housing, community facilities, economic development, and public services.

**Comprehensive Annual Financial Report**- The official annual financial report of the Township. It includes management discussion and analysis of the financial activities of the year, financial statements, supporting schedules and required supplementary information and statistics on the Township.

**Consumer Price Index (CPI)**- The Consumer Price Index is a statistical figure determined by the US Bureau of Labor Statistics that quantifies inflation and deflation. When comparing several years of revenues and expenditures, adjusting dollar amounts to account for inflation provides a more accurate conclusion of financial growth or attrition.

**Crossing Guard Association**- The Middletown Township Crossing Guard Association is a labor union representing collective interests of all Township crossing guards.

**Debt Limit**- The State-set maximum amount of legally permitted outstanding net debt.

**Debt Service**- Payment of interest and principal on an obligation resulting from the issuance of bonds.

**Debt Service Fund**- A fund used to account for the accumulation of resources for the payment of interest and principal on the Township's general obligation bonds.

**Delaware Valley Regional Planning Commission (DVRPC)**- Regional planning organization that facilitates inter-municipal and intergovernmental cooperation on topics such as land use, environmental impact, and public transportation.

**Delaware Valley Trusts (DVT)**- - A regional risk sharing pool providing property and liability, workers compensation, and health insurance coverage to its participating members which consists of municipalities in Southeastern Pennsylvania. The Trust was formed under the authority granted by the Pennsylvania Intergovernmental Cooperation Act and the Pennsylvania Political Subdivision Tort Claims Act.

**Department**- A major administrative segment responsible for the provision of services within a functional area.

**Department of Community & Economic Development (DCED)**- The department charged with the development and enhancement of communities within the Commonwealth of Pennsylvania. DCED provides a variety of assistance programs including housing, water and sewer infrastructure, public facilities, and community and economic development.

**Depreciation**- Expiration of the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. In accounting, it refers to the method by which the cost of a large item (usually capital) is broken up and expended over the useful life of that item.

**Earned Income Tax (EIT)**- A tax levied on Township residents and employees of businesses in the Township. Passed in 2014, the EIT is 0.5%. All Township residents pay the tax. Employees of businesses in the Township pay the EIT to their municipality of residence, unless said municipality does not collect an EIT, in which case Middletown Township would collect the tax.

**Encumbrance**- Commitment of funds for valid obligations for goods and services to be obtained.

**Enterprise Fund**- A fund that provides a specific good or service to the public for a fee that makes the entity self-supporting such as, for example, trash collection.



**Expenditures-** Where accounts are kept on the modified accrual basis of accounting, the cost of goods received or services rendered whether or not cash payments have been made.

**Federal Insurance Contributions Act (FICA)-** The federal law enabling the collection of payroll taxes for contributions to Social Security and Medicare.

**Fire Company-** A not-for-profit entity contracted with one or more units of government to provide fire protection services to a jurisdiction, oftentimes in exchange for taxpayer resources.

**Fiscal Year-** A year determining the beginning, ending, and duration of a budget or taxation year. In Pennsylvania, the fiscal year matches the calendar year (January-December). In the federal government and other states, fiscal years often begin in April, July, or October.

**Fixed Assets-** Long-lived tangible assets obtained or controlled as a result of past transactions, events, or circumstances. Fixed assets include: buildings; building improvements; machinery and equipment; infrastructure; land and land improvements. In the private sector, these assets are referred to most often as property, plant, and equipment.

**Fringe Benefits-** Expenditures for benefits on behalf of employees. These benefits include health and dental insurance, life insurance, disability insurance, retirement, FICA and Medicare, prescriptions, vision care, unemployment compensation insurance, and workers compensation insurance.

**Full-Time Equivalents (FTE)-** The number of hours per year scheduled and budgeted for part-time employees divided by the number of hours of the full-time 40 hour per week employee.

**Fund-** A fiscal and accounting tool with a self-balancing set of accounts to record revenue and expenditures.

**Fund Balance-** The excess of a fund's assets over its liabilities. A negative fund balance is sometimes called a deficit. A positive fund balance is sometimes called a surplus. A portion of the Township's General Fund estimated actual ending fund balance may be re-appropriated as a source of funds to balance the following year's budget.

**Fund Balance, Assigned-** includes amounts intended to be used by the Township for specific purposes but do not meet the criteria to be classified as committed. The governing body, the Board of Supervisors, has by resolution authorized the finance director to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

**Fund Balance, Committed-** includes amounts that can only be used for the specific purposes determined by a formal action of the Township's highest level of decisionmaking authority, the Board of Supervisors. Commitments may be changed or lifted only by the Township taking the same formal action that imposed the constraint originally (for example: resolution).

**Fund Balance, Nonspendable-** includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.

**Fund Balance, Restricted-** includes amounts that are restricted for specific purposes stipulated by external resources providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

**Fund Balance, Unassigned-** this residual classification is used for all negative fund balances in Special Revenue, Capital Projects, and Debt Service funds; or any residual amounts in the General Fund. In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned. In all cases, encumbrance amounts have been assigned for specific purposes for which resources already have been allocated.

**Government Accounting Standards Board (GASB)-** The authoritative accounting and financial reporting standard-setting body for state and local governments.

**General Fund-** An accounting entity used to account for all revenue and expenditures applicable to general operations of the departments of the Township and to record all financial transactions not account for in another fund.

**General Obligation Bonds-** When the Township pledges its full faith and credit to the repayment of the bonds issued. Sometimes the term may refer to bonds which are to be repaid from taxes and other general revenues.

**Generally Accepted Accounting Principles (GAAP)-** Uniform minimum standards and guidelines for financial accounting and reporting which govern the form and content of the financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practice and procedures at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**Geographic Information System (GIS)-** A collection of computer hardware, software, and geographic data for capturing, managing, analyzing, and displaying geographically referenced information.

**Goal-** A clearly described target or accomplishment which can be achieved within a given time frame.

**Grant-** A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to municipalities by the state and federal government. Grants are usually made for specified purposes.

**Independent Association of the Department of Public Works-** Labor union representing collective interests of Middletown Township Department of Public Works staff.

**Intern-** A student hired on a temporary basis that assists staff in various Township departments with general duties.

**Local Services Tax (LST)-** A tax on individuals for the privilege of engaging in an occupation in the Township.

**Maintenance-** Cost of upkeep of property or equipment.

**Mill-** The real estate tax rate is based on the assessed valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation. One mill is equivalent to 0.1%.

**Minimum Municipal Obligation (MMO)-** the smallest amount a municipality must contribute to any pension plan established for its employees regulated by the Commonwealth of Pennsylvania.

**Modified Accrual Basis-** The basis of accounting under which expenditures are recorded at the time liabilities are incurred and revenue is recorded when received in cash or when measurable and available. This is the most common basis of accounting used in government.

**Municipal Separate Storm Sewer System (MS4)-** A program administered by the Pennsylvania Department of Environmental Protection (DEP) aimed at regulating water runoff and preventing contamination in local communities.

**Municipality-** A general term for a local government. This can include townships, cities, and boroughs of all classes.

**Net Investment in Capital Assets-** This category groups all capital assets, including infrastructure, into one component of Net Position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance of this category.

**Non-Operating-** Refers to a fund used for a single or very specific use, instead of as part of the day-to-day operating budget.

**Ordinance-** A law created by a local government to regulate a specific area of the local government's jurisdiction. Referred to collectively as the Code of Ordinances, they prescribe specific limitations on a range of topics, including zoning, land development, traffic enforcement, property maintenance, and more.

**Pennsylvania Department of Transportation (PennDOT)-** The department of the Pennsylvania state government that oversees transportation. All highways of the Township are maintained by PennDOT.

**Part-Time Employee-** An employee of the Township who works on average less than 29 hours per week. In some circumstances, part-time employees are afforded limited benefits such as leave time and longevity pay.

**Pension-** a regular payment made during a person's retirement from an investment fund to which that person or their employer has contributed during their working life.

**Performance Measure-** A quantifiable indicator of progress achievement and efficiency.

**Police-** Law enforcement officers sworn to enforce state and federal laws and municipal ordinances.

**Police Benevolent Association-** Labor union representing collective interests of uniformed police officers.

**Procurement-** The process of finding, purchasing, and acquiring goods and services. The Commonwealth of Pennsylvania establishes laws to control which purchases and services must undergo a public bidding process, a request for proposals process, or a quotation process.

**Proprietary Fund-** A fund established to account for operations that are financed and operated in a manner similar to a private business enterprise. The intent is that the costs of providing goods and services to the public on a continuing basis will be financed primarily through user fees.

**Redevelopment Authority of the County of Bucks (RDA)-** assists municipalities, businesses, private developers, and homeowners located in the County of Bucks in the rehabilitation of blighted and deteriorated properties and reuse of abandoned or underutilized industrial, commercial and residential sites. The RDA is the largest grant funder of the Township.

**Resolution-** Equivocal to an Act of Congress in the federal government, a local government resolution is a piece of legislation reflecting a decision made by the legislative body. Resolutions can cover a range of topics from grant applications to tax levies.

**Restricted Net Position-** This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

**Sanitary Sewer-** The network of underground pipes used to carry sewage waste from residences and businesses to treatment facilities.

**Second Class Township-** Townships of the Second Class are governed by three to five elected supervisors for six-year terms. Township Supervisors typically appoint a professional manager to administer daily operations. The Commonwealth of Pennsylvania has general guidelines to determine the scope and reach of township.

**Services-** Professional or technical expertise purchased from external sources, or the output provided to taxpayers by Township departments.

**Sinking Fund-** a fund containing money set aside or saved to pay off a debt, bond, or financial obligation.

**Solicitor-** The Township Solicitor is the lawyer and chief legal counsel of the Township. The Solicitor is contracted annually by the Board of Supervisors. The Solicitor is present at all formal open session and closed session meetings of the Board of Supervisors, as well as other meetings as required by staff.

**Southeastern Pennsylvania Transportation Authority (SEPTA)-** A regional transportation agency that serves the Philadelphia metropolitan area. SEPTA operates busses, trolleys, above-ground trains, below-ground subway trains, and a rapid transit train.

**Special Revenue Fund-** A fund established to collect money to be used for a specific purpose.

**Storm Sewer-** The network of underground pipes where stormwater drains into as is diverted to designated basins and waterways.

**Taxes-** Compulsory charges levied by the Township for the purpose of financing services performed for the common benefit of citizens.

**Teamsters-** Labor union representing collective interests of non-uniformed unionized Township employees.

**Unrestricted Net Position-** This category represents net position of the entity, not restricted for any project or other purpose.

**Volunteer-** A person who performs a job or service without receiving direct pay.