

Middletown Township Bucks County, Pennsylvania

2019 Budget



Elected and Appointed Officials

ELECTED OFFICIALS

Board of Supervisors

Amy Strouse, Chairperson
Mike Ksiazek, Vice Chairperson
Tom Tosti, Secretary
H. George Leonhauser
Bill Oettinger

Tax Collector

Ray Chapman

APPOINTED OFFICIALS

Executive Officials

Stephanie Teoli Kuhls, Township Manager
Joe Bartorilla, Chief of Police
Lisa Berkis, Special Projects Manager
Pat Duffy, P.E., Director of Building and Zoning
Eric Gartenmayer, Director of Public Works
Paul Kopera, Director of Parks, Recreation, and Community Services
James McGuire, Fire Marshal
Scott Sadowsky, Assist to the Manager
Brian Shapiro, Director of Finance and Human Resources

Professional Consultants

Jim Esposito, Esq., Curtin & Heefner
Isaac Kessler, P.E., Remington Vernick
Phil Wursta, P.E., Traffic Planning & Design
Eckert Seamans
Kilkenny Law

A special note of thanks to Management Intern Nick Valla for his assistance in the preparation of this document.

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T O W N S H I P O F M I D D L E T O W N

December 3, 2018

The 2019 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**.

Middletown Township has a long history of providing high-level services to improve the quality of life in the community. Tax dollars fund a wide range of programs and services including the following:

- 24-hour police protection, including criminal investigations, patrol and administration with several specialized units such as K-9, Traffic Safety, ATV unit and Bicycle Patrol
- Parks and recreation services including 20 parks and open spaces offering passive and active recreation and programming for all ages and interests
- Public works services that include snow removal, repair and maintenance of 137 miles of roads, streetlight and traffic signal maintenance and stormwater management
- Commercial and residential inspections for building permits, code enforcement and fire safety
- Community events, educational programs and fire prevention education
- Administration and community services to address resident concerns, coordinate volunteer organizations and oversee day-to-day operations of the Township

Budget Overview

This 2019 Proposed Budget is balanced and includes \$32,264,450 in operational expenditures and \$5,398,292 in capital expenditures. Middletown Township is in overall sound financial condition with healthy fund balances across all fourteen funds.

There are two significant issues that continue to receive attention during our budgeting discussions: maintaining a balanced General Fund and establishing a long-term funding source for the Capital Fund.

Although the proposed General Fund budget is balanced with \$19,835,500 in revenues and \$19,885,350 in expenditures, long term forecasts show that contractual obligations will begin to outpace anticipated revenues in the coming years. The Board of Supervisors and staff will need to continue to closely monitor revenues and expenditures on a monthly, quarterly and annual basis.

The issue of identifying a consistent funding source for the Capital Fund has also been a discussion point. We have been fortunate that our General Fund balance has been strong as a result of Earned Income Tax (EIT) revenues, allowing for interfund transfers to support the Capital Fund. In future years, as revenues stabilize with the EIT and expenditures increase, this may not be possible and we will need to consider other sources of revenue for the Capital Fund. It is hoped that rising interest rates will allow for transfer of interest income from the Investment Fund to the Capital Fund.

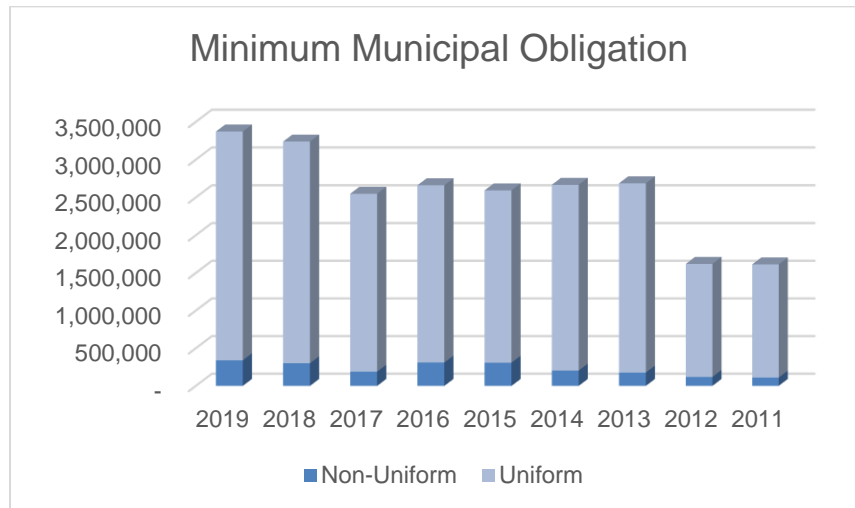
Key factors that have been considered when developing this budget include the following:

- The Township continues to aggressively seek grant revenue. More than \$7,700,000 has been received from various grant programs since 2011.
- Revenue from the Earned Income Tax has been strong since its inception in 2014 and has helped bring the fund balance in the General Fund above targeted levels recommended by the Government Finance Officers Association (GFOA).
- The Township's most recent bond rating was issued in 2016 by Standard and Poor's Rating Services at AA+, the second-highest possible rating. This rating reflects the Township's sound financial position and strong management.
- In 2018, the fifth year of the Fifteen-Year Road Improvement Program was completed and included the paving of more than six miles of Township roadways. More than 61 miles of Township roads have been paved since this program began. The 2019 Proposed Budget provides for the continuation of the Road Improvement Program with \$1 million dedicated to road paving.
- The 2019 Capital Improvement Plan (see Capital Improvement Plan section) 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 Roach Machinery Fund. The 2019 Budget includes the purchase of five police vehicles, a special service vehicle and a small dump truck for Public Works, and a vehicle for Building and Zoning. 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: the Police Benevolent Association (PBA) – 4%, Independent Association of the Department of Public Works (DPW) – 3.25%, Teamsters Local 107 – 3%, and the Crossing Guard Association – 3%. Both the PBA and the DPW contracts will expire at the conclusion of 2019.
- The Board of Supervisors will be working with the four volunteer fire companies that serve Middletown Township in 2019 to establish a volunteer firefighter incentive program that will recognize the efforts of our volunteers and hopefully generate even more interest in volunteering. \$30,000 is budgeted for this program. This program will allow the Township to expand support to the volunteer fire companies to maintain superior emergency services as declining volunteerism continues to create staffing issues. The Township plans to monitor this environmental change as it evolves.
- Two personnel changes are proposed in this budget. The Community Service Officer (CSO) in the police department will move from part-time to full-time status. In addition, Information Technology will be converted from a professional contracted service to an in-house employee. Both of these changes will allow the Township to provide higher quality and more efficient services to residents.
- Workers' compensation insurance costs have been stabilized through participation in the Delaware Valley Workers' Compensation Trust with 2019 premiums down \$40,000 from 2018. Consolidation and bidding of ancillary benefits resulted in a savings of \$30,000 in 2018. The Township has budgeted for an 8% increase in medical insurance, which renews on 2/1/19.

- Middletown Township has received the *Certificate of Achievement for Excellence in Financial Reporting* from GFOA annually since 2012 for its Comprehensive Annual Financial Report (CAFR). Attaining this recognition is a significant financial management accomplishment.

Pension

The state mandated Minimum Municipal Obligation (MMO) for 2019 was certified to the Board of Supervisors in September at \$3,032,284 for the Police Pension Plan and \$340,120 for the Non-Uniformed Pension Plan. Please see the chart below for historical reference on the significant increase in the Township's pension obligation since 2011.



Fund Balance

Fund balance refers to the amount of money in a given fund category. For annual budgeting, a beginning and ending balance is listed to determine how much money a fund has gained or lost within a given year. Much like a checking account, there is a continuous rotation of money entering and exiting each fund.

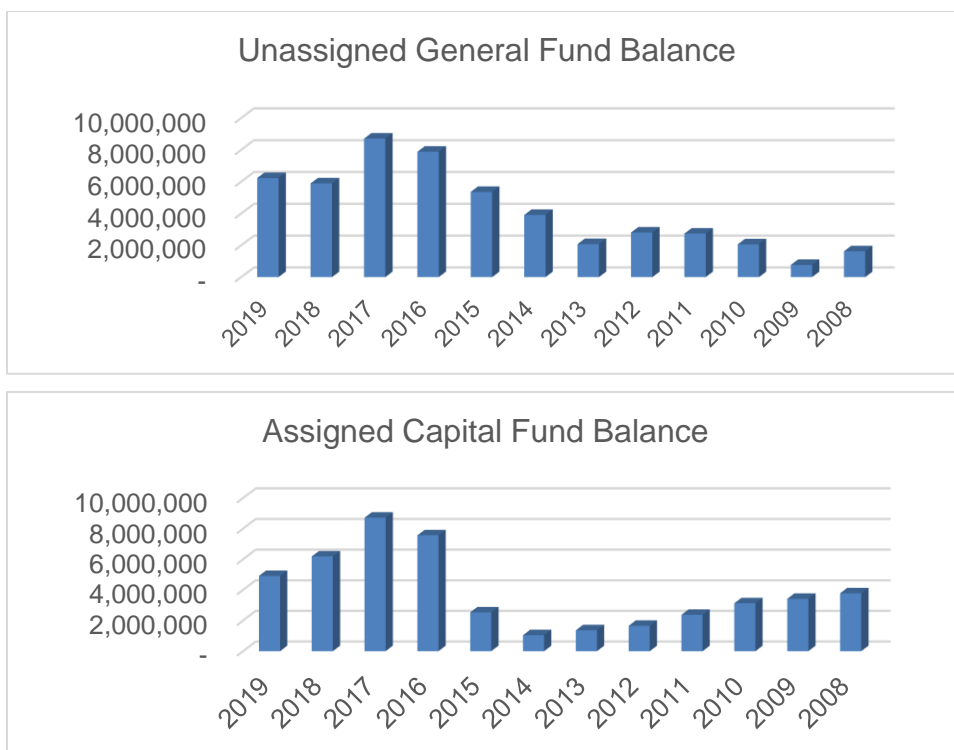
Fund balances in the Township's fourteen funds are projected to be the following at the end of 2018:

General	\$6,227,883
Street Lighting	752,484
Fire Protection	5,949
Parks and Recreation	608,993
Ambulance	22,395
Road Machinery	120,227
Fire Hydrant	18,017
Sanitation	397,687
Country Club	169,588
Farm	151,550
Debt Service	117,393
Capital	8,856,816
Investment	40,951,843
Highway Aid	280,740

The implementation of the Earned Income Tax in 2014 provided a stable revenue source for the General Fund and has allowed to Township to keep the fund balance at or above targets set by GFOA. In addition, during the initial years of EIT collection (2015-2017), significant transfers of EIT revenue were made to the Capital Fund. As noted earlier, the Capital Fund does not have a dedicated funding source so these transfers were pivotal in funding infrastructure improvements and capital expenditures.

There are generally two types of fund balances: assigned and unassigned. Assigned fund balances are amounts that a government intends to use for specific purposes. The fund balance in the Capital Fund is an assigned fund balance because the township intends to use it for capital purchases and projects. Unassigned fund balances are the amounts that are available for any purpose. This is the case with Middletown’s General Fund balance. When determining financial health of a government entity, the best indicator is the unassigned fund balance of the General Fund.

The charts below provide a historical view of the fund balances of both the General Fund and the Capital Fund.



In 2018, the Board of Supervisors authorized a one-time appropriation of \$1 million from the General Fund balance to be distributed to property owners in the Township.

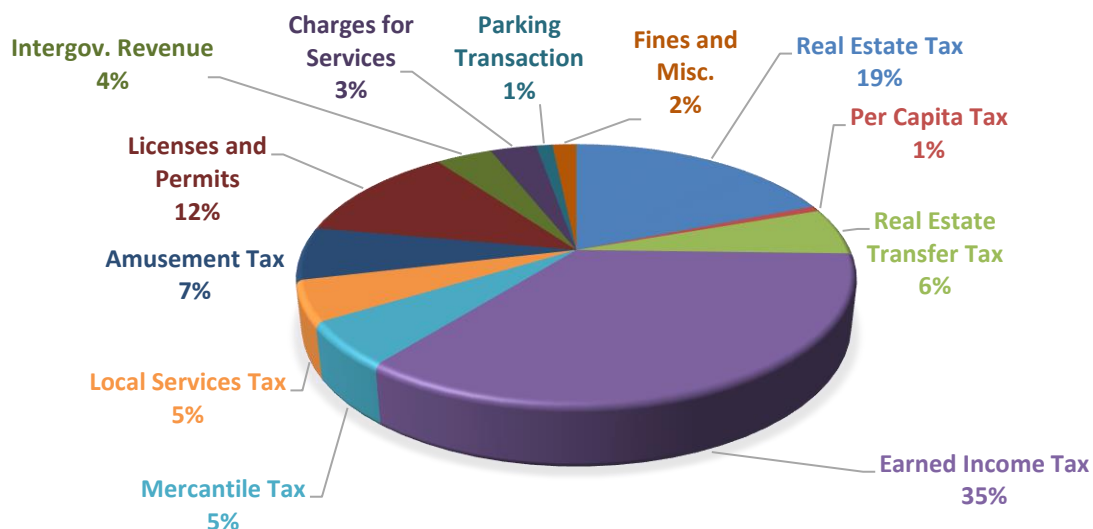
Fund Highlights

General Fund

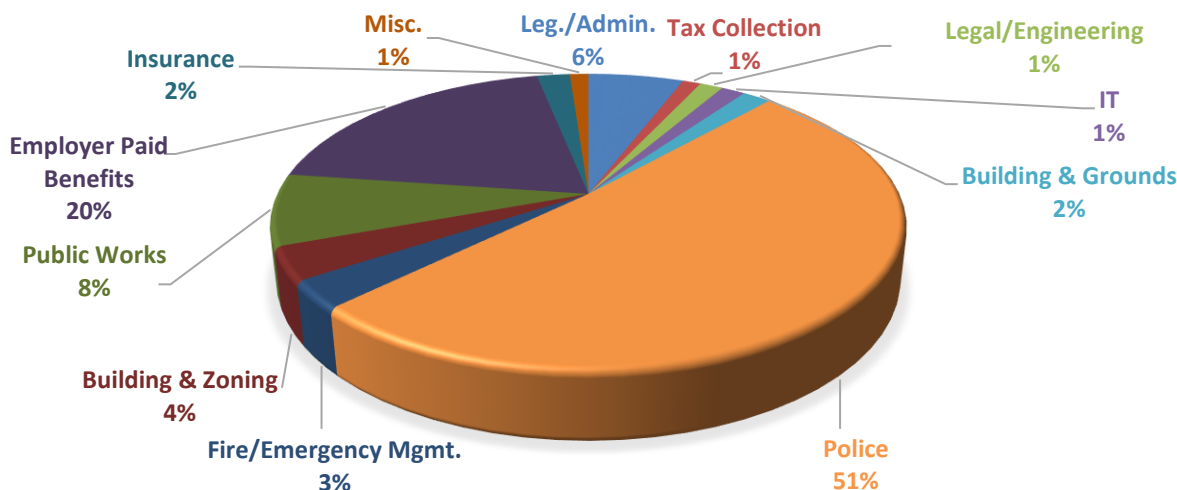
The General Fund is the largest fund of the Township. In nearly all governments, the General Fund is a flexible account where non-restricted revenues can be spent on expenditures. The General Fund covers nearly all aspects and needs of the Township that do not have their own fund or need supplementary funds.

The primary revenues of Middletown Township's General Fund come from taxes, permits, charges for service and intergovernmental revenue. The Earned Income Tax is the largest source of revenue in the General Fund. 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. For 2019, the General Fund budget is \$19,835,350.

General Fund Revenues. The Earned Income Tax is the largest source of revenue at \$7,000,000 (35%), followed by Real Estate Taxes at \$3,760,000 (19%). Other major tax categories include the Amusement Tax at \$1,300,000 (7%), Real Estate Transfer Tax \$1,150,000 (6%) and Mercantile Tax at \$1,100,000 (5%).



General Fund Expenditures. The primary expenditure category in the General Fund is Police Protection at \$10,130,000, 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 2019 General Fund include Employer Paid Benefits at \$3,884,000 (20%), Public Works at \$1,552,500 (8%), Legislative/Administration/Finance at \$1,157,000 (6%), Building and Zoning at \$715,000 (4%) and Fire Protection/Emergency Management at \$602,150 (3%).



General Street Lighting Fund

The Street Lighting Fund is funded by a .988 mill (.0988%) Real Estate Tax. This is an appropriated special revenue governmental fund used to repair and replace street lights on Township-owned roads throughout the Township. This fund also pays for lighting on all Township-owned property, such as parks. For 2019, the Street Lighting Fund budget is \$515,600 and can be found on page.

Fire Protection Fund

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 revenue to the four volunteer fire companies that serve Middletown Township: Langhorne Middletown Fire Company, Parkland Fire Company, Penn-del Fire Company, and William Penn Fire Company. 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. It should be noted that the Fire Marshal/Emergency Management Department is funded separately in the General Fund. For 2019, the Fire Protection Fund budget is \$1,213,000 and can be found on page.

Parks and Recreation Fund

Revenue in the Parks and Recreation Fund is derived from the 1.92 mill (0.192%) Real Estate Tax, program fees and charges for service. This is an appropriated special revenue governmental fund used to maintain the Township’s 20 parks and provide recreation programming. The Park and Recreation Fund includes a total of \$1,319,500 in expenditures for 2019. Of this total, \$582,500 is allocated to building and facility maintenance, \$417,500 to programs and \$267,500 to administration; it can be found on page.

Ambulance and Rescue Fund

Middletown Township levies a .440 mill (0.044%) Real Estate Tax that is dedicated to provision of 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 surrounding boroughs also contribute to PMES for their emergency medical services. All money collected for this fund is transferred to PMES. For 2019, the Ambulance and Rescue Fund budget is \$230,000 and can be found on page.

Road Machinery Fund

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. 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. The Road Machinery Fund is funded by a .3 mill (0.03%) Real Estate Tax. For 2019, the Road Machinery Fund revenue is anticipated to be \$158,500. Expenses in this fund are anticipated at \$255,000 for equipment purchases and can be found on page.

Fire Hydrant Fund

The Fire Hydrant Fund is an appropriated special revenue governmental fund used to finance the repair and replacement of fire hydrants throughout the Township. The Fire Hydrant Fund is funded by a .107 mill (0.0107%) Real Estate Tax. For 2019, the Fire Hydrant Fund is \$55,000 and can be found on page.

Sanitation Fund

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 has a single-hauler contract with Waste Management, Inc. In 2018, the Township began a two-year contract extension with Waste Management, Inc., which will end in December 2019. The Township pays approximately \$4.2 million for trash collection for a year. For 2019, the annual fee to Township residents will remain at \$340 per household and can be found on page.

Middletown Country Club

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 Township purchased the Country Club 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. The current contract with Agro Golf expires in 2022. The Middletown Country Club Fund can be found on page.

Farm Fund

The Farm Fund is an appropriated enterprise fund dealing with the operation of the Township-owned Styer Orchard and the Market at Styer Orchard. 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. Both the farm and the store are owned by the Township but are leased to operators. Both leases end in 2020. The Farm Fund can be found on page.

Debt Service Fund

The Debt Service Fund pays off the Township's debt, including principal (the original amount of the loan) plus interest. 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. The most common form of debt is through issuance of bonds. As of 2019, the Township owes approximately \$21.4 million. The Township will spend approximately \$2.8 million in 2019 toward the principal and interest of these debts. Detailed debt service schedules are available under the "Debt" tab later in this document and can be found on page.

Capital Fund

The Capital Fund proposes \$5,398,292 in capital projects for 2019. Anticipated grant revenue of \$925,385 will offset these expenses. 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 and can be found on page.

Investment Fund

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. Revenue in the fund comes from investment income on certificates of deposit and fixed income securities, primarily US Treasury Bills. Expenses in this fund are limited by ordinance so that the fund balance never drops below the original \$40 million principal. It is anticipated that Interest from the Investment Fund will be used to help fund the Capital Fund as interest rates rise and can be found on page.

Highway Aid Fund

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 allotment is based on population and road mileage. Anticipated expenditures in this fund for 2019 is \$1,581,000. The largest expense category in 2019 is \$345,000 for highway construction/rebuilding. Other categories include: snow and ice removal at \$295,000, traffic control devices at \$225,000, storm water management at \$285,500, fleet maintenance at \$195,500 and road/bridge maintenance at \$205,000 and can be found on page.

Township Goals

Establishing and achieving goals allows the Township to combat stagnation and constantly improve services provided to residents. It is important for a budget document to include financial and non-financial goals since both affect the overall position of the Township which may indirectly influence finances. For 2019, the Township is looking to prioritize the following long-term objectives:

- Develop a new comprehensive plan by the end of 2019 with a contracted consultant and Township staff.
- Take advantage of the favorable interest rate market to maximize returns on the Township's Investment Fund over the coming several years.
- Monitor the bond market for potential future borrowing.
- 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.
- Establish strategic planning initiatives and practices in 2019.
- Begin implementing performance management systems and practices to more accurately determine changes in service levels and growth opportunities in 2019 and beyond.
- Maintain the General Fund Balance at levels recommended by the Government Finance Officers Association (GFOA).
- 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. Each department has developed goals specific to their services provided that support Township-wide efforts and strategies. These can be found in the Department Descriptions, Accomplishments, and Goals portion of the "Township Information" section.

New Budget Format

The 2019 Proposed Budget has been completely reformatted in an effort to meet the criteria established by the Government Finance Officers Association (GFOA) for the prestigious *Distinguished Budget Presentation Award*. The new format will allow the budget to serve as a policy document, an operations guide, a financial plan and a communications device. The document now includes a reader's guide, much more detailed background on operations, demographic information and a glossary. Most importantly, this document will provide a transparent view of Middletown Township finances and operations.

Conclusion

The preparation of this budget is the culmination of a collaborative process which began in the summer and involved the efforts of many people including the Board of Supervisors, department directors and Township staff. The annual budget document is the single most important policy document adopted by the Board each year and reflects the hard work of many employees from all levels of the organization.

I appreciate the dedicated commitment of the entire Township team of employees for their daily efforts in providing outstanding services to the citizens of Middletown Township. I would also like to express my appreciation to the Board of Supervisors for the many hours that they have dedicated to the budget process.

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 remain grateful for the opportunity to serve the Board of Supervisors and citizens in the Middletown community and look forward to the challenges and opportunities ahead in 2019.

Respectfully submitted,

Stephanie Teoli Kuhls
Township Manager

Reader's Guide

The goal of this reader's guide is to outline the Township's budget process, clarify format and content, and help navigate this document. For the first time, Middletown Township is reformatting the annual budget document to meet Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award standards, a title held by less than 2% of municipalities in the United States. While adhering to these criteria makes the budget document longer, it provides context and supplementary information to assist everyone in understanding Middletown Township's finances. These changes allow all parties—the Board of Supervisors, Township staff, and taxpayers—to be more informed and make more informed decisions.

New areas now included in the budget document are:

Township and Departmental Goals- For the first time, Middletown Township is linking the goal-making process to the annual budget. This change provides an explanation of changes in services and how those changes may affect the budget.

Tax Descriptions- This section provides a specific breakdown of all taxes levied by the Township on residents or patrons. Additionally, it shows a summary of all taxes paid by Middletown residents to the Township, Neshaminy School District, and Bucks County, and how these rates have changed over the last several years.

Demographic and Community Information- This section shares the story of Middletown Township: how we came to be and who we are today. This section also shows demographic comparisons to some of our neighboring Townships.

Glossary- Because budgets have some necessary technical language, this document has a glossary of terms toward the end of the document that explains and describes key terms used throughout.

BUDGET PURPOSE

The purpose of a budget is for the Township Board of Supervisors to establish financial goals and plans for the coming year. 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.

BUDGET PROCESS

The formal process for the 2019 Budget commenced in July when departmental budget requests and capital project plans were prepared and submitted for review to the Township Manager and Director of Finance. The difference between budget requests and capital project plans is that budget requests are for annual operating expenses whereas capital project plans are for one-time expenses and projects, generally in excess of \$5,000. The Township Manager and Director of Finance make annual budget estimates in consultation with department directors based on past use, anticipated changes, and availability of funds. After thorough evaluation and revision during the month of September, a draft budget was developed and presented to the Board of Supervisors during two public Budget Workshops. These publicly-advertised Budget Workshops included review of the proposed budget and discussion of long-range Township goals and capital improvement planning with the community. The adoption schedule for the 2019 Budget is proposed as follows:

- *September 17, 2018*- Capital Improvement Plan Presentation at Board of Supervisors Meeting
- *October 8, 2018*- Public Budget Workshop 1
- *October 15, 2018*- Public Budget Workshop 2
- *November 5, 2018* - Presentation of 2019 Budget to Board of Supervisors and citizens of Middletown Township; authorization to advertise Preliminary Budget
- *November 6, 2018* - Advertisement for public inspection
- *December 3, 2018* – First scheduled opportunity for Board to officially adopt the Final 2019 Budget
- *December 31, 2018*- Final possible day for 2019 Budget to be approved

The Commonwealth of Pennsylvania requires municipalities to advertise budgets for a minimum of 20 days prior to adopting them to allow for public comment and feedback. All budgets are required to be approved by December 31st. In budget years following the election of Township Supervisors, the Board of Supervisors may make budget amendments by majority vote, which must be approved no later than February 15th. Additional regulatory information can be found in Pennsylvania Title 53 and in the Appendix.

READING THE LINE-ITEM BUDGET

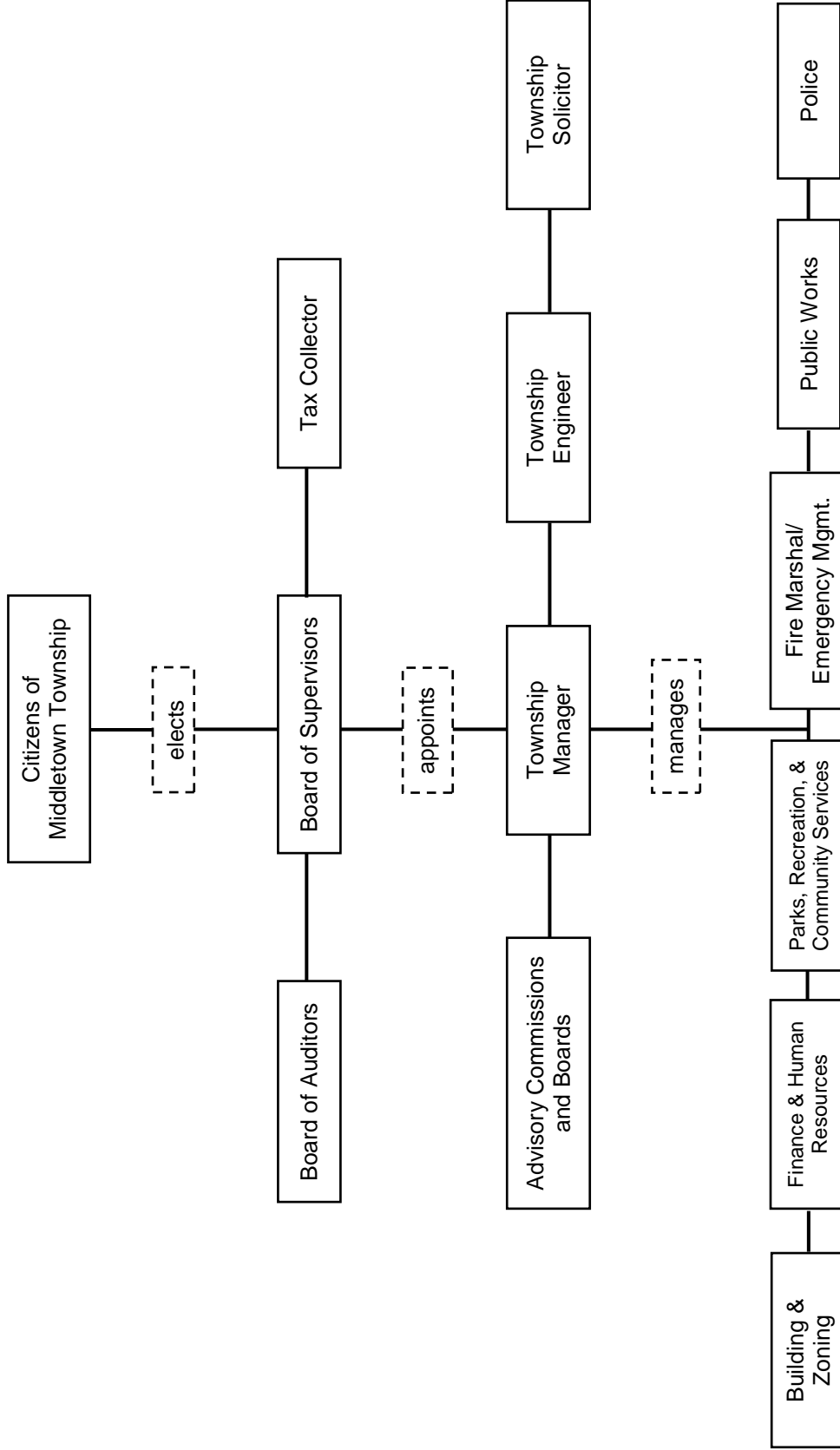
**MIDDLETOWN TOWNSHIP
2019 BUDGET**

1 **GENERAL STREET LIGHTS**

3 ACCOUNT NUMBER		DESCRIPTION	4		5		6	
7	8	8	4	4	2018	12/31/18	2019	
9	10	11	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	
LEGAL SERVICES		General Legal Services	\$ 554	\$ 2,224	\$ 500	\$ -	\$ 500	
02-404-301		Special Legal Services	-	-	-	-	-	
02-404-314			\$ 554	\$ 2,224	\$ 500	\$ -	\$ 500	
ENGINEERING		General Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	
02-408-313		Street Lighting Engineering	19,830	1,400	2,500	-	2,500	
02-408-319			\$ 19,630	\$ 1,400	\$ 2,500	\$ -	\$ 2,500	

1. **Fund name.** Each of the Township’s funds has its own line-item budget.
2. **Section of budget.** This label will read either “revenues,” “expenditures,” or “summary.”
3. **Account number.** These numbers allow Township funds to be categorized in the correct fund and fund category.
4. **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.
5. **Budgeted Funds.** This is the amount of money budgeted by Township staff to be collected/spent for each fiscal year.
6. **2018 Projection.** This is the amount of money Township staff estimates will actually be collected/spent by the end of 2018.
7. **Fund department.** Within each fund, there are several categories of revenues and expenditures. These departments summarize related line items.
8. **Account description.** Each account number has an associated account description which describes the activity of the associated account number.
9. **Fund number.** The first two digits of the account number correspond to each fund. Because this fund above is considered Fund 02, the first two numbers are “02.”
10. **Fund department number.** The middle three numbers correspond to the fund department, each of which aligns with the Commonwealth’s Chart of Accounts.
11. **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.

Organization Chart



Planning Processes and Goal Making

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. As a result of this work, the Township is in a strong financial position and comprehensive capital improvements are being 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 Township uses a comprehensive plan to guide future considerations and decisions about community assets, growth, and services. In 2019, the Township will be designing a new comprehensive plan. The last comprehensive plan is from 1994. This new document will allow the Board of Supervisors and Township staff to make clearer decisions working toward a common goal.

The Township uses a capital improvement plan to assess physical improvement needs throughout the Township and to project time and financial resources to each project. Developed with Department Directors, this plan projects capital improvements for five years. The capital improvement plan was developed in 2015. The 2019 Capital Improvement Plan can be found under the section "Capital Improvement Plan."

The Township is going to begin pursuing a strategic plan to better integrate functional and organizations changes and efficiencies. A cohesive strategic plan involving the Board of Supervisors and staff allows for long-term Township interests to be preserved as short-term needs and issues are addressed and integrated.

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, 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.

GOAL MAKING

As part of the new budget document format, goals are being integrated with the budget document for the first time. Prior to this, departmental goals were established by Department Directors in conjunction with the Township Manager. By marrying the goal making process with the budget process, staff is better able to correlate the relationship between goals and budgeting. It creates cohesion so that new initiatives are appropriately funded and that ongoing services are being improved.

Department Directors are charged with making goals that are measurable and time-oriented, as applicable. Additionally, goals are designed to support broader Township goals (see the Manager's Budget Message) as well as the mission of the department and needs of the community. Once performance measures are developed and integrated into regular operations, goals will be tracked and achieved based on changes in the performance measures.

Department Descriptions, Accomplishments, and Goals

TOWNSHIP MANAGER'S OFFICE

Department Description

The Middletown Township Manager is the chief executive officer of the Township, appointed by the Board of Supervisors. The Township Manager is responsible for overseeing the day-to-day affairs of the Township. Specific responsibilities include implementing ordinances and policies passed by the Board of Supervisors, supervising the administration of all departments and boards, and preparing and submitting the annual budget and capital improvement programs for the Township. The Township Manager's Office assists in these and other special functions. With the addition of an in-house Information Technology officer, services provided by the Township Manager's Office and other Township departments will increase in efficiency. The Township Manager's Office oversees all Township funds.

2018 Accomplishments

- Implemented policies and programs as directed by the Board of Supervisors.
- Implemented four Citizen Summer School programs covering topics of internet privacy, sustainability, energy efficiency, and teenage risk factors.
- Citizen engagement through e-news, business e-news, social media, and website.
- Developed transparent budget process that involves citizen engagement and re-vamped the budget document to meet GFOA Distinguished Budget Presentation Award criteria.
- Oversaw the retirement and replacement of four long-serving Township employees. Appointed two new department directors in the Department of Parks and Recreation and the Department of Public Works.

2019 Goals

- Continue to implement policies and programs as directed by the Board of Supervisors.
- Continue orienting organization toward customer service mindset.
- Continue to seek out new technological advancements to sustain our superior level of service delivery.
- Implement performance measures to more accurately determine changes in service delivery.
- Negotiate with the Police Benevolent Association (PBA) and Independent Association of the Department of Public Works for new labor agreements effective in 2020.
- Prepare specification and bid new single-hauler trash and recycling contract.
- Begin updating the comprehensive plan with anticipated completion in 2020.
- Establish volunteer firefighter incentive program with all four volunteer fire departments serving the Township.
- Begin to implement a neighborhood signage program.
- Assist Board of Supervisors in implementation of economic development initiatives.
- Update Township website.

BUILDING & ZONING

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. Services delivered are not expected to change, however they will be delivered more efficiently. The Department of Building & Zoning uses funds from the General Fund, Capital Fund, and Highway Aid Fund.

2018 Accomplishments

- Began implementation of new software after extensive research of available technologies.
- Began digitizing records, including all property index records.
- Worked with the community on several major land development projects.
- Oversaw redevelopment of commercial properties along Route 1 corridor.
- Administered successful road improvement program with the Department of Public Works, paving 6.8 miles of roads and two parking lots under budget.

2019 Goals

- Streamline the permitting and cashiering process through the continued implementation of Energov software and use of tablets by code inspectors through 2019.
- Work with the Department of Public Works to develop and administer a road paving program to address targeted areas within the allotted \$1,000,000 budget.
- Complete design and develop bid specifications for the five retrofit basins for the \$175,000 Growing Greener Grant in compliance with Pennsylvania Department of Environmental Protection rules and regulations. The request for proposal will be built and issued in 2019, with expected completion in 2020.

FINANCE & HUMAN RESOURCES

Department Description

The Department of Finance is responsible for the effective and efficient management of the Township's financial resources. 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 expense and revenue reports to the Board of Supervisors, and works with the Township Manager on financial matters and policies related to the investment of funds. The Department serves as liaison to the Finance Advisory Committee. The Department oversees and administers all Township funds in conjunction with the Township Manager's Office and individual departments.

The Department is responsible for leading the recruitment of new employees, from job posting to hiring. Additionally, the Department oversees the implementation and enforcement of legal and internal human resource policies. The Department renegotiates collective bargaining contracts with Township's four labor unions every several years and administers the mutually-agreed upon terms and conditions. Service levels are not expected to change.

2018 Accomplishments

- Developed two requests for proposal (RFPs) for a pension investment manager and investment banking for the Township Investment Fund.
- Work with newer department heads to develop budgetary management skills.
- Make Township systems more automated to streamline efficiencies throughout all departments.

2019 Goals

- Continue to deploy software tools to improve the Township's presentation of financial information to the Board of Supervisors and the public to further financial transparency through 2019.
- Continue to expand alternative payment options for permits and other fees collected by the Township using debit and credit cards.
- Continue to achieve the GFOA Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report (CAFR).
- Achieve the GFOA Distinguished Budget Presentation Award for the 2019 Budget.
- Improve streamlining and efficiency within departments and offer new functionality to residents, such as the ability to complete forms online, being implemented through 2019.
- Work with Financial Advisory Committee to maximize returns on the Investment Fund.
- Assist in the organization safety training needs and resume ongoing training with staff.
- Review and update Employee Manual in 2019 (last revised in 2000).
- Review and update job descriptions of all Township employees in 2019.
- Implement job performance evaluation forms and routine through 2019.
- Design Township funds to be self-sustaining and reduce susceptibility to short-term changes.

FIRE MARSHAL & EMERGENCY MANAGEMENT

Department Description

The Department of the Fire Marshal and Emergency Management responds to emergencies, promotes fire safety practices to educate the public, businesses and schools with time-proven information, technology, and nationally-recognized best practices. The Fire Marshal is the designated Municipal Fire Official and Emergency Manager. The Fire Marshal shares the responsibility with the Volunteer Fire Chiefs for emergency response and prevention efforts. Certified fire investigators investigate all fires for origin and cause, and analyze the data to develop and implement effective fire prevention programs. Staff performs business and apartment fire inspection to help reduce amount of fires and their effects.

Fire Marshal staff investigates all accidental and suspicious fires, and assists civil authorities in pursuit and prosecution when such fires occur by design. Firefighting services to residents are fulfilled by four volunteer fire companies: Parkland Fire Company, Pennel Fire Company, Langhorne-Middletown Fire Company, and William Penn Fire Company. The Office of the Fire Marshal operates a fire engine from the township building during business hours and works closely with other regional emergency responders to protect Middletown Township residents. Service levels are expected to increase with the implementation of this daytime response program. The Department uses funds from the General Fund and Capital Fund.

2018 Accomplishments

- Created a Standard Operations Manual and updated preplanning materials for effective emergency response.
- Placed Engine 244 in service to improve daytime emergency response.
- Implemented bleeding control trainings to schools and assembly businesses.
- Provided officer training for volunteer fire company officers and senior firefighters.
- Updated fire inspection software.

2019 Goals

- Begin to meet quarterly with volunteer fire companies and emergency squad.
- Create an emergency operations policy for family assistance centers and facilities with the potential for large fires and disasters in 2019.
- Respond to fires and other emergencies while maintaining prevention activities
- Create a time management tracking and evaluation program to ensure effective distribution and use of staff's efforts.
- Obtain the Volunteer Rescue Certification from the Office of the Pennsylvania State Fire Commissioner and the Pennsylvania State Department of Health in 2019.
- Work with volunteer fire companies to update the apparatus plan and contracts based on community needs, staffing, and rating schedule, inclusive of cost and savings recommendations beginning in 2019.

PARKS & RECREATION

Department Description

The Department of Parks and Recreation is responsible for the conservation and preservation of open space and natural resources, 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, assists the volunteers on the Parks and Recreation Board, Community Beautification Committee, Environmental Advisory Council, Historic Preservation Committee and 4th of July Parade Committee. Service levels are not expected to change. The Department of Parks & Recreation uses funds from the Parks & Recreation Fund and Capital Fund.

2018 Accomplishments

- Transitioned in new Director of Parks & Recreation and new staff roles to continue serving the community with continuity.
- Increased overall program revenue, including 12% (\$40,000) above 2018 budget for recreation program fees and 14% (\$13,000) above 2018 budget for building and facility rental. This increased revenue allows for better maintenance services at our facilities.
- Administered and co-administered 18 Township events, including Philadelphia Eagles' Pep Rally and the annual 4th of July Parade.

2019 Goals

- Build a new 8,000 square foot skate park. Partner with Township businesses to share value proposition to be constructed in 2019.
- Implement two Bucks County Municipal Open Space Program grants to create a new cut-through path to Village Road to connect a larger portion of the upper Township community with Community Park. Execute the grant with Department of Public Works staff to reduce overall project costs ongoing through 2019.
- Revisit contacts with the Langhorne Athletic Association, Middletown Athletic Association, and Neshaminy Wildcats Athletic Association that have since expired, and facilitate a possible merge of the Middletown Athletic Association and Neshaminy Wildcats Athletic Association through 2019.

POLICE DEPARTMENT

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, protects the right 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. 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 nearly 20,000 calls annually. Service levels are expected to increase through technological efficiencies and the addition of a full-time Community Service Officer. The Police Department uses funds from the General Fund and Capital Fund.

2018 Accomplishments

- Added two new sworn officers, increasing the department total to 59 sworn officers.
- Installed a new comprehensive records management system and equipped all patrol vehicles with e-ticketing capabilities.
- Promoted six officers to new ranks: three to detective, two to sergeant, and one to captain.
- Purchased two new K9 officers through a fundraising grant by the Middletown Community Foundation.
- Purchased two new Dodge Chargers and two new ATVs through general fund revenues, and two new Ford Fusions through the drug forfeiture fund.
- Upgraded all service firearms.
- Remodeled men's locker room.

2019 Goals

- Continue to grow the Police Department by achieving 64 sworn officers to meet the needs of the Township.
- Purchase at least five new vehicles to replace vehicles in excess of eight years old and 100,000 miles in 2019.
- Improve information technology service, support, and equipment to create efficiencies through 2019.
- Remodel women's locker room, detectives' office, sergeants' office, and training room in more useful and efficient spaces in 2019.
- Begin daily janitorial services for the department office.
- Restart Drug Abuse Resistance Education (D.A.R.E.) program in area schools, led by a sworn D.A.R.E. officer for the upcoming school year.
- Add the rank of corporal to the department to enhance supervisory coverage and reduce liability.

PUBLIC WORKS

Department Description

The Middletown Township Department of Public Works is responsible for maintaining approximately 137 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 and structures. 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. The Department of Public Works uses funds from the General Fund, Street Lighting Fund, Road Machinery Fund, Capital Fund, and Highway Aid Fund.

2018 Accomplishments

- Transitioned in new department leadership following retirement of previous superintendent after ten years in the role and 38 years with the Township, as well as retirement of administrative assistant after 31 years with the Township.
- Processed 587 work orders from January to November 2018.
- Completed 424 service requests from January to October 2018.
- Administered successful road improvement program with the Department of Building & Zoning, paving 6.8 miles of roads and two parking lots under budget.
- Processed 102 street light work orders from January to November 2018. Implementation of LED street lights in 2017 has significantly reduced street light repairs.
- Department staff attended 575.5 hours of training from January to October 2018 on a variety of topics, including CPR training, harassment, stormwater management, and drive safety.

2019 Goals

- Enhance training on safety and driving to limit injuries and damage to equipment, and ensure staff have appropriate personal protective equipment. Ensure all staff obtain certification in flagging and are trained to properly dig around utility lines in order to prevent the potential of injury and damage to private and public property beginning in 2019.
- Improve quality and speed of services in grass cutting, snow plowing, cutting trees, and responding to work orders through technological improvements and more careful management.
- Improve relationship and communication with the Pennsylvania Department of Transportation (PennDot) to better meet Township needs on state-owned and maintained roads and equipment.
- Develop strategic planning and improvement initiatives including updates to the Public Works facility, road maintenance plan, Township signage, storm water systems, and vehicle replacement program in order to better meet Township needs and ensure an equitable distribution of resources through 2019.

Boards and Commissions

In addition to the Board of Supervisors, Middletown Township has eleven standing boards and commissions. Each board and commission serves a unique role advising the Board of Supervisors on key issues and interest areas. In most cases, a staff member acts as a liaison between the board and the administration. Some boards convene on a consistent, scheduled basis while others convene as topics arise. Please check the township website for meeting dates and times.

Board of Auditors

The Board of Auditors is a three-member elected board, serving six-year terms. The Board of Auditors determines the level of compensation of the Board of Supervisors, commensurate with Section 606 of the second-class township code for the Commonwealth of Pennsylvania.

Cable and Telecommunications Advisory Board

The Cable and Telecommunications Advisory Board advises the Board of Supervisors on all matters pertaining to the operations of cable television companies in the Township. The Board has been inactive since the establishment of effective cable competition.

Community Beautification Committee

The Middletown Township Community Beautification Committee is committed to preparing, organizing and implementing plans, programs and activities designed to educate, create public awareness and promote involvement concerning the elimination of trash, litter and graffiti, and to the beautification of Middletown Township. The Community Beautification Committee consists of five members, appointed by the Board of Supervisors.

Disabled Persons Advisory Board

The Disabled Persons Advisory Board assists the Township in all matters necessary to comply with the mandates of the Americans with Disabilities Act, provides a forum to for the public to address the problems and concerns of the disabled in the community, and provides education and resources to benefit members of the community with disabilities. The Disabled Persons Advisory Board consists of five members, appointed by the Board of Supervisors, led by the Assistant to the Township Manager.

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, appointed by the Board of Supervisors, led by the Director of Parks and Recreation.

Financial Advisory Committee

The Financial Advisory Committee makes recommendations to the Board of Supervisors, Township Manager and Director of Finance on financial management policies, with a focus on overseeing the management of the Township's Investment Fund. The Financial Advisory Committee consists of seven members, appointed by the Board of Supervisors, 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 eight members, appointed by the Board of Supervisors, led by the Assistant to the Township Manager.

Parks & Recreation Board

The Park and Recreation Board is responsible for overseeing 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, appointed by the Board of Supervisors, led by the Director of Parks and Recreation.

Planning Commission

The Planning Commission reviews zoning, 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, appointed by the Board of Supervisors, 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, appointed by the Board of Supervisors, and is led by a Civilian Coordinator and liaison from the Police Department.

Zoning Hearing Board

The Zoning Hearing Board serves as an appeals 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, appointed by the Board of Supervisors, led by the Township Solicitor.

Staff

Middletown Township is run by approximately 112 full-time staff, 24 part-time staff, and approximately 50 additional seasonal employees. The Township has six departments, managed by the Township Manager's Office. Crossing guards are employed by the Township and are overseen by the Police Department. The table below shows total employees and full-time equivalents (FTEs) for last year, the current year, and the budget year.

Compared to last year, there are two changes to note:

- The Township's Information Technology (IT) services will be moved in-house to be administered by a full-time employee. Currently, the Township uses a professional contracted service to fulfill IT needs.
- The Police Department will move its Community Service Officer from part-time to full-time status.

These changes reflect an organizational change designed to create efficiencies and strengthen financial stewardship, and an increased demand for services, respectively.

Department/Position	2017		2018		2019	
	Total Employees	FTEs	Total Employees	FTEs	Total Employees	FTEs
Administration	4	4	4	4	5	5
Township Manager	1	1	1	1	1	1
Assistant to the Township Manager	1	1	1	1	1	1
Information Technology	0	0	0	0	1	1
Secretary	1	1	1	1	1	1
Special Projects Manager	1	1	1	1	1	1
Building and Zoning	7	7	8	8	8	8
Director of Building and Zoning	1	1	1	1	1	1
Administrative/Clerical Support	3	3	4	4	4	4
Building Code Official/Inspector	1	1	1	1	1	1
Code Enforcement/Apartment Inspector	1	1	1	1	1	1
Building and Grounds Operator	1	1	1	1	1	1
Crossing Guard	26	7.5	22	7.5	22	7.5
Crossing Guards	15	7.5	15	7.5	15	7.5
Substitute Crossing Guards	11	0	7	0	7	0
Finance	6	5.5	4	4	5	4.5
Director of Finance and Human Resources	1	1	1	1	1	1
Payroll/Human Resources Specialist	1	1	1	1	1	1
Accountant	1	1	1	1	1	1
Accounts Payable	1	1	1	1	1	1
Intern	0	0	0	0	1	0.5
Cashier	1	1	0	0	0	0
Accounts Receivable	1	0.5	0	0	0	0

Department/Position	Total		Total		Total	
	Employees	FTEs	Employees	FTEs	Employees	FTEs
Fire Marshal	6	5	13	7	13	6
Fire Marshal	1	1	1	1	1	1
Fire Inspectors, Full Time	2	2	3	3	3	3
Fire Inspectors, Part Time	2	1	3	3	3	2
Fire Inspectors, Per-Diem	0	0	6	0	6	0
Administrative/Clerical Support	1	1	0	0	0	0
Parks and Recreation*	4	4	4	4	4	4
Director of Parks and Recreation	1	1	1	1	1	1
Program Coordinator	1	1	1	1	1	1
Program Specialist	1	1	1	1	1	1
Secretary/Community Services Coordinator	1	1	1	1	1	1
Police, Uniformed	57	57	57	57	59	59
Chief of Police	1	1	1	1	1	1
Captain	0	0	1	1	1	1
Lieutenants	4	4	3	3	3	3
Sergeants	5	5	7	7	7	7
Detectives	5	5	8	8	8	8
Patrol Officers	42	42	37	37	39	39
Police, Non-Uniformed	11	8.25	11	8.25	11	8.75
Animal Control Officer	1	1	1	1	1	1
Administrative/Clerical Support	5	5	5	5	5	5
Civilian Support Officers	2	1	2	1	2	1
Community Service Officers	2	1	2	1	2	1.5
Youth Aid Panel Coordinator	1	0.25	1	0.25	1	0.25
Public Works*	22	21.5	22	21.5	22	21.5
Superintendent of Public Works	1	1	1	1	1	1
Administrative/Clerical Support	2	1.5	2	1.5	2	1.5
Assistant Mechanic	1	1	1	1	1	1
Equipment Operator 1	3	3	3	3	3	3
Equipment Operator 2	3	3	3	3	3	3
Equipment Operator 3	9	9	9	9	9	9
Foreman	3	3	3	3	3	3
Total	143	119.75	145	121.25	149	124.25
* = Parks and Recreation and Public Works employ additional staff seasonally. The above numbers represent all year-round staff.						

Township Background

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.

Middletown Township has an average level of income compared to neighboring comparable communities and an income distribution in line with any other working-class community, plus one of the lowest levels of poverty in the area. Unemployment rates are typical for the region, and our working-age population reflects a growing group of retired adults. Middletown is a great place for families to come and settle down, as evident in our growing youth population.

As of 2016, Middletown Township has a population of 45,318, 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. The Township is 19.32 square miles and the median and mean household incomes are \$83,901 and \$102,590, respectively. The average age of our population is 42.6 years.

Rank	Municipality	Population	Municipality Type	County
-	City of Philadelphia	1,567,872	First Class City/County	Philadelphia
1	City of Reading	87,575	Third Class City	Berks
2	Upper Darby Township	82,765	First Class Township	Delaware
3	Bensalem Township	60,354	Second Class Township	Bucks
4	Lower Merion Township	58,220	First Class Township	Montgomery
5	Abington Township	55,640	First Class Township	Montgomery
6	Bristol Township	54,170	First Class Township	Bucks
7	Haverford Township	48,893	First Class Township	Delaware
8	Middletown Township	45,318	Second Class Township	Bucks

Population, Age, and Sex (2016)	Population	# of Households	Population	Median Age	Age		Male	Female
					Under 18	Over 65		
<i>Middletown Township</i>	45,318	16,012	45,436	42.6	21.5%	15.3%	48.8%	51.2%
Bensalem Township	60,354	23,646	60,427	39.6	18.1%	13.6%	49.5%	50.5%
Falls Township	33,969	13,708	34,300	39.1	23.1%	25.1%	48.8%	51.2%
Northampton Township	39,562	13,856	39,822	42.7	25.2%	12.7%	49.9%	50.1%
Bristol Township	54,170	21,125	55,003	38.9	22.8%	12.8%	48.9%	51.1%
Warminster Township	32,603	12,917	32,682	44.6	17.7%	23.1%	48.4%	51.6%
Abington Township*	55,640	20,955	55,310	42.8	19.3%	17.5%	47.5%	52.5%

* Abington Township is a municipality in neighboring Montgomery County.

Education (2016)	Less than 9th Grade	9th Grade	9th-12th Grade	High School Grad./Equivalent	Some College	Associate's Degree	Bachelor's Degree	Grad/Prof. Degree
Bensalem Township	2.7%	5.8%	37.1%	18.3%	8.1%	18.0%	10.1%	
Falls Township	1.1%	6.2%	40.0%	22.3%	8.8%	15.5%	6.3%	
Northampton Township	0.7%	2.5%	22.1%	16.4%	8.4%	27.9%	22.0%	
Bristol Township	2.3%	9.7%	46.5%	19.7%	7.3%	10.0%	4.4%	
Warminster Township	3.4%	6.4%	35.0%	17.3%	9.8%	18.9%	9.2%	
Abington Township*	1.5%	3.6%	24.8%	16.0%	7.4%	27.0%	19.7%	

Employment (2016)	Employed	Unemployed	Not in Labor Force
<i>Middletown Township</i>	23,578 63.4%	1,709 4.6%	11,877 32.0%
Bensalem Township	31,735 64.1%	2,385 4.8%	15,355 31.0%
Falls Township	18,097 65.5%	1,170 4.2%	8,378 30.3%
Northampton Township	20,011 62.5%	1,203 3.8%	10,771 33.7%
Bristol Township	27,727 63.3%	2,654 6.1%	13,344 30.5%
Warminster Township	14,867 55.1%	1,223 4.5%	10,862 40.3%
Abington Township*	28,614 63.6%	1,967 4.4%	14,377 32.0%

Housing (2010)	Housing Units Occupied	Housing Units Vacant	Owner-Occupied	Renter-Occupied
<i>Middletown Township</i>	16,718	598	75.6%	24.4%
Bensalem Township	23,599	1,647	58.6%	41.4%
Falls Township	13,107	502	71.7%	28.3%
Northampton Township	14,249	393	88.5%	11.5%
Bristol Township	19,841	1,046	74.3%	25.7%
Warminster Township	12,874	544	71.0%	29.0%
Abington Township*	21,382	987	78.2%	21.8%

Income (2016)	Median Household Income	Mean Income	Less than \$10,000	\$10,000-\$14,999	\$15,000-\$24,999	\$25,000-\$34,999	\$35,000-\$49,999	\$50,000-\$74,999	\$75,000-\$99,999	\$100,000-\$149,999	\$150,000-\$199,999	\$200,000 or more	Living in poverty
Middletown Township	\$ 83,901	\$102,590	316 2.0%	291 1.8%	683 4.3%	886 5.5%	1,921 12.0%	3,176 19.8%	2,191 13.7%	3,611 22.6%	1,684 10.5%	1,253 7.8%	2,064 4.6%
Bensalem Township	\$ 61,915	\$ 78,032	956 4.0%	847 3.6%	2,446 10.3%	2,110 8.9%	3,522 14.9%	4,412 18.7%	3,353 14.2%	3,382 14.3%	1,456 6.2%	1,162 4.9%	5,417 9.0%
Falls Township	\$ 67,594	\$ 81,976	550 4.3%	602 4.7%	853 6.7%	1,003 7.9%	1,420 11.1%	2,721 21.3%	1,861 14.6%	2,653 20.8%	736 5.8%	362 2.8%	2,268 6.7%
Northampton Township	\$ 110,138	\$134,837	194 1.4%	200 1.4%	736 5.3%	760 5.5%	980 7.1%	1,776 12.8%	1,574 11.4%	3,152 22.7%	2,100 15.2%	2,384 17.2%	1,088 2.8%
Bristol Township	\$ 59,167	\$ 69,405	958 4.9%	882 4.5%	1,755 9.0%	1,544 7.9%	3,183 16.4%	3,676 18.9%	2,907 15.0%	3,403 17.5%	771 4.0%	361 1.9%	4,791 8.9%
Warminster Township	\$ 65,681	\$ 81,900	632 4.9%	425 3.3%	1,104 8.5%	1,331 10.3%	1,691 13.0%	2,030 15.7%	1,732 13.4%	2,458 19.0%	1,113 8.6%	401 3.1%	2,423 7.5%
Abington Township*	\$ 78,713	\$102,731	735 3.5%	683 3.3%	1,233 5.9%	1,572 7.5%	2,135 10.2%	3,561 17.0%	3,149 15.0%	4,304 20.5%	1,707 8.1%	1,876 9.0%	2,948 5.4%

Race (2010)	White	African American	American Indian	Asian	Other	Two or More Races	Hispanic/Latino**
<i>Middletown Township</i>	40,926 90.1%	145 3.2%	109 20.0%	1,782 3.9%	419 1.0%	725 1.6%	1,411 3.1%
Bensalem Township	45,712 75.6%	4,419 7.3%	296 50.0%	6,163 10.2%	2,253 3.7%	1,561 2.6%	5,091 8.4%
Falls Township	29,673 86.5%	1,974 5.8%	64 20.0%	1,426 4.2%	449 1.3%	706 2.1%	1,501 4.4%
Northampton Township	37,967 95.3%	296 0.7%	7 0.1%	1,020 2.6%	18 0.1%	435 1.1%	447 1.1%
Bristol Township	45,778 85.0%	5,675 10.3%	106 0.2%	1,449 2.6%	489 0.9%	506 0.9%	3,148 5.7%
Warminster Township	29,180 89.3%	1,016 3.1%	63 0.2%	626 1.9%	1,194 3.7%	583 1.8%	2,518 7.7%
Abington Township*	44,083 79.7%	6,850 12.4%	57 0.1%	2,686 4.9%	476 0.9%	1,150 2.1%	1,771 3.2%

**The Hispanic/Latino population is reported separately from other racial identifications.

ECONOMIC INDICATORS

Top Middletown Township Commercial Taxpayers		Taxable Assessed Value	
1	McStome, Inc. (Kravco) Commercial Development	\$	18,641,710
2	Chesterfield/Home Properties Real Estate Investment	\$	5,186,000
3	St. Mary Medical Center Healthcare	\$	4,565,800
4	800 (Eight) Trenton Assoc. LP Apartment Complex	\$	4,368,800
5	Jefferson Woods Residential Community	\$	4,157,100
6	Shoppes at Flowers Mills Shopping Center	\$	3,607,060
7	TLC Reedman LP Auto Dealership	\$	2,831,800
8	Attleboro Associates Retirement & Assisted Living	\$	2,797,300
9	Bucks Co BP Investors LLC Real Estate Investment	\$	2,490,680
10	Summit Square Assoc. Retail Complex	\$	2,327,590

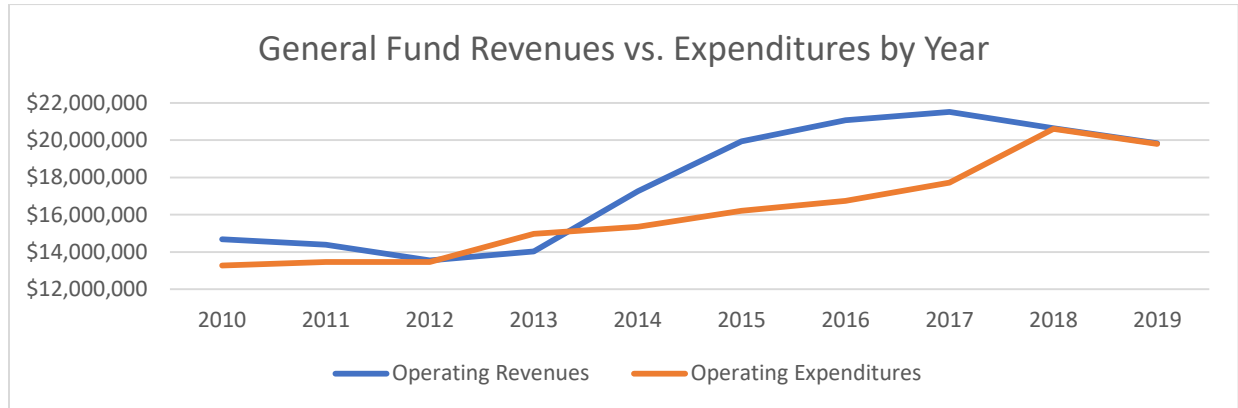
Top Middletown Township Industries (2012)		# Employed in Industry	Percentage of Labor Force in Industry
1	Educational services and health care and social assistance	5,862	24.9%
2	Retail Trade	3,265	13.9%
3	Professional, scientific, and management, and administrative and waste management services	2,756	11.7%
4	Manufacturing	2,658	11.3%
5	Finance and insurance, and real estate and rental leasing	1,877	8.0%
6	Arts, entertainment, recreation, accommodation, and food services	1,725	7.3%
7	Construction	1,385	5.9%
8	Transportation, warehousing, and utilities	1,084	4.6%

Top Middletown Township Employers		Industry	# of Employees
1	St. Mary Medical Center	Hospital	2,224
2	SeaWorld Parks & Entertainment	Entertainment/ Theme Park	1,315
3	Neshaminy School District	Education	1,059
4	Woods Services, Inc.	Education	974
5	Giant Food Stores, LLC	Retail	464
6	Pennswood Village	Retirement Community	436
7	George School	Education	405
8	Reedman-Toll Autoworld	Retail/ Automotive	351
9	T-M Automotive Inc.	Automotive	281
10	Langhorne Physician Services	Medical	268

Budgetary Trends

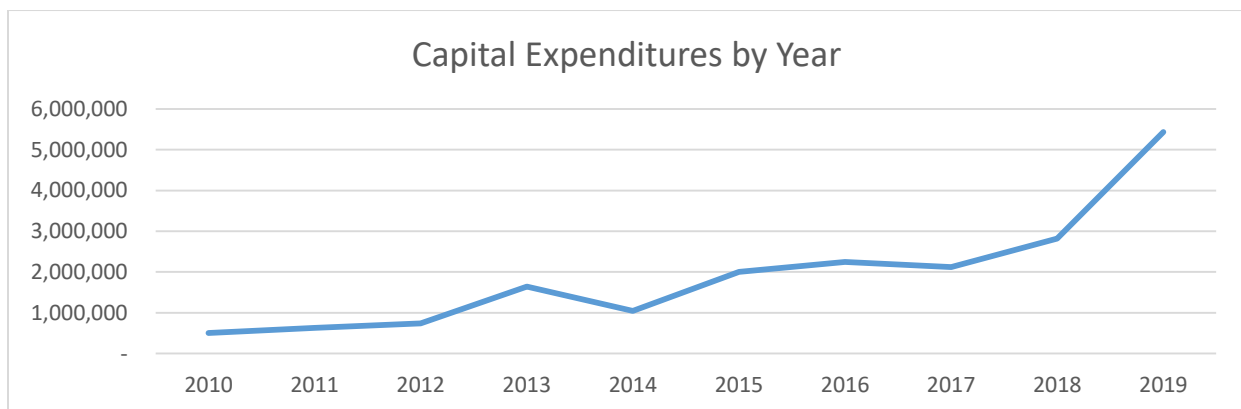
Middletown Township's financial situation can best be understood by looking at General Fund revenues and expenditures as well as Capital Fund expenditures over the last ten years. The graphs below show these trends. Both graphs exclude inter-fund transfers and debts and focus on operating revenues and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

GENERAL FUND REVENUES AND EXPENDITURES



General fund revenues increased largely 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 meet GFOA recommended standards. Expenditures increase steadily due to contracted annual pay increases to all employees. Expenditures peaked in 2018 due to the one-time appropriation of \$1,000,000 to Township property owners.

CAPITAL EXPENDITURES



Capital expenditures are expected to increase due to focused efforts in pursuing grants and with anticipated growth in the Investment Fund, the revenues of which are used to finance capital improvement projects. Capital expenditures are expected to steadily increase as Township assets require repair or replacement over time.

MIDDLETOWN TOWNSHIP 2019 BUDGET

REVENUES

<u>Fund</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
General	\$ 21,170,876	\$ 21,513,645	\$ 19,589,500	\$ 20,636,361	\$ 19,835,500
Street Lighting Tax	525,359	519,352	522,500	522,750	524,000
Fire Protection Tax	1,424,523	1,138,270	1,190,000	1,113,138	1,222,500
Parks and Recreation	1,394,397	1,393,810	1,383,000	1,457,500	1,418,500
Ambulance and Rescue	208,110	227,781	232,500	231,000	232,500
Road Machinery Tax	158,326	156,086	158,000	158,500	158,500
Fire Hydrant Tax	56,460	55,550	56,000	56,000	56,000
Sanitation	4,180,946	4,194,420	4,150,000	4,167,500	4,177,500
Middletown Country Club	126,068	26,354	51,500	41,750	52,000
Farm	18,951	53,318	54,000	54,500	54,000
Debt Service	2,711,653	2,669,965	2,695,000	2,780,272	2,832,100
Investment	482,983	403,558	651,000	202,500	651,500
Highway Aid	<u>1,220,868</u>	<u>1,282,314</u>	<u>1,319,500</u>	<u>1,348,165</u>	<u>1,341,500</u>
	\$ 33,679,519	\$ 33,634,423	\$ 32,052,500	\$ 32,769,936	\$ 32,556,100
Capital Fund	\$ 13,014,289	\$ 782,730	\$ 984,212	\$ 2,963,885	\$ 1,486,975

EXPENDITURES

<u>Fund</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
General	\$ 18,739,205	\$ 20,219,869	\$ 19,350,200	\$ 23,115,732	\$ 19,835,350
Street Lighting Tax	483,592	457,175	476,300	173,500	515,600
Fire Protection Tax	1,412,543	1,120,364	1,183,000	1,138,500	1,213,000
Parks and Recreation	1,309,334	1,288,665	1,336,000	1,333,600	1,319,500
Ambulance and Rescue	206,406	222,215	230,000	215,650	230,000
Road Machinery Tax	260,925	40,913	155,000	225,423	255,000
Fire Hydrant Tax	54,881	53,310	55,000	55,000	55,000
Sanitation	4,082,077	4,209,621	4,204,750	4,323,500	4,202,500
Middletown Country Club	73,270	52,653	65,000	65,000	240,000
Farm	28,463	28,822	14,500	10,600	14,000
Debt Service	2,648,704	3,025,608	2,797,500	3,003,964	2,758,500
Investment	42,849	41,060	45,000	45,000	45,000
Highway Aid	<u>1,529,774</u>	<u>1,473,318</u>	<u>2,062,500</u>	<u>1,339,000</u>	<u>1,581,000</u>
	\$ 30,872,023	\$ 32,233,594	\$ 31,974,750	\$ 35,044,469	\$ 32,264,450
Capital Fund	\$ 8,838,654	\$ 2,122,518	\$ 4,836,500	\$ 2,821,000	\$ 5,434,292

**MIDDLETOWN TOWNSHIP
2019 BUDGET
GENERAL FUND**

**SUMMARY
REVENUES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>CURRENT REVENUE</i>					
Real Property Taxes	\$ 3,906,321	\$ 3,762,748	\$ 3,760,000	\$ 3,750,000	\$ 3,760,000
Local Enabling Act Taxes	12,632,724	13,460,676	11,500,000	12,021,000	11,717,000
Business Licenses and Permits	1,174,593	1,186,665	1,171,000	1,473,590	1,172,000
Fines	138,439	144,157	136,000	123,000	155,000
Interest Earnings	23,312	48,160	30,000	48,000	30,000
Rents and Royalties	112,038	92,076	95,000	92,000	95,000
State Operating & Capital Grant	203,124	96,817	95,000	95,000	95,000
State Shared Revenue and Entitlements	603,605	658,259	683,000	719,421	683,000
Charges for Services	109,366	81,387	72,500	85,100	72,500
Public Safety	2,163,297	1,922,598	1,997,000	2,162,000	2,050,000
Contributions from Private Sources	-	51,897	45,000	250	1,000
Other	4,995	8,205	5,000	67,000	5,000
Interfund Transfers	<u>99,063</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	\$ 21,170,876	\$ 21,513,645	\$ 19,589,500	\$ 20,636,361	\$ 19,835,500

**MIDDLETOWN TOWNSHIP
2019 BUDGET
GENERAL FUND**

**SUMMARY
EXPENDITURES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
EXPENDITURES					
Legislative Body	\$ 49,075	\$ 36,330	\$ 47,100	\$ 49,350	\$ 51,500
Executive	1,193,336	545,167	558,000	552,500	580,500
Financial Administration	-	591,499	518,500	555,525	525,000
Tax Collection	264,752	230,578	221,000	214,500	221,000
Legal Services	107,139	100,623	185,000	178,500	200,000
Information Technology	154,037	233,811	249,500	237,500	290,500
Engineering	32,264	54,261	60,000	64,500	80,000
Building and Grounds	326,292	362,940	387,500	283,500	348,500
Police Services	8,603,218	9,312,083	9,832,000	9,911,407	10,130,000
Fire Protection Services	462,683	519,532	565,500	636,500	572,650
Emergency Management	30,681	16,472	33,400	25,250	29,500
Building and Zoning	592,330	645,864	722,000	648,000	715,000
Planning Commission	-	137	1,500	-	1,500
Zoning Hearing Board	57,784	41,126	52,500	52,000	53,500
School Crossing Guards	157,500	163,215	143,500	160,000	164,000
Youth Aid Panel	2,821	1,213	3,200	3,200	3,200
Public Works	885,431	1,180,316	1,303,000	1,460,000	1,310,000
Fleet Maintenance Services	155,077	272,189	200,500	334,500	242,500
Civil Celebrations	13,245	10,887	12,500	2,500	2,500
Other Miscellaneous	-	-	-	-	-
Employer Paid Benefits	3,227,184	3,010,627	3,854,000	3,846,500	3,884,000
Insurance	424,355	391,000	400,000	400,000	400,000
Other Financing Sources	-	-	-	1,000,000	-
Total Operating Expenditures	\$ 16,739,205	\$ 17,719,869	\$ 19,350,200	\$ 20,615,732	\$ 19,805,350
Interfund Transfers	2,000,000	2,500,000	-	2,500,000	30,000
Total Expenditures	\$ 18,739,205	\$ 20,219,869	\$ 19,350,200	\$ 23,115,732	\$ 19,835,350
Income/(Loss) from Operations	\$ 2,431,671	\$ 1,293,777	\$ 239,300	\$ (2,479,371)	\$ 150
Fund Balance - Beginning				\$ 8,707,254	\$ 6,227,883
Fund Balance - Ending				\$ 6,227,883	\$ 6,228,033

**MIDDLETOWN TOWNSHIP
2019 BUDGET
GENERAL FUND**

REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
REAL PROPERTY TAXES						
01-301-100	Real Estate Taxes - Current YR	\$ 3,852,778	\$ 3,710,640	\$ 3,710,000	\$ 3,695,000	\$ 3,710,000
01-301-300	Real Estate Taxes - Delinquent	<u>53,543</u>	<u>52,108</u>	<u>50,000</u>	<u>55,000</u>	<u>50,000</u>
		\$ 3,906,321	\$ 3,762,748	\$ 3,760,000	\$ 3,750,000	\$ 3,760,000
LOCAL TAX ENABLING ACT 511 TAXES						
01-310-001	Per Capita Taxes - Current YR	\$ 133,205	\$ 126,396	\$ 125,000	\$ 125,000	\$ 125,000
01-310-003	Per Capita Taxes - Delinquent	12,914	12,165	12,000	5,000	10,000
01-310-100	Real Estate Transfer Tax	1,258,149	1,334,379	1,100,000	1,100,000	1,150,000
01-310-210	Earned Income Taxes	7,612,374	8,349,759	6,900,000	7,300,000	7,000,000
01-310-310	Mercantile Taxes	1,004,647	1,177,552	1,025,000	1,150,000	1,100,000
01-310-500	Local Services Tax	1,129,355	1,091,284	1,000,000	1,000,000	1,000,000
01-310-600	Amusement Tax	1,447,720	1,333,653	1,300,000	1,300,000	1,300,000
01-310-710	Mechanical Device Tax	34,360	32,860	38,000	35,000	32,000
01-319-100	Penalties and Interest - R.E. Taxes	-	<u>2,629</u>	-	<u>6,000</u>	-
		\$ 12,632,724	\$ 13,460,676	\$ 11,500,000	\$ 12,021,000	\$ 11,717,000
BUSINESS LICENSES & PERMITS						
01-321-340	Towing Licenses	\$ 2,650	\$ 3,350	\$ 3,000	\$ 3,990	\$ 4,000
01-321-600	Contractors License	38,205	35,960	35,000	40,000	35,000
01-321-610	Solicitor Permits	12,000	6,100	5,000	10,000	5,000
01-321-800	Cable Television Franchise Fee	1,092,908	1,112,261	1,100,000	1,390,600	1,100,000
01-321-900	Sign Registration	25,825	25,279	25,000	26,000	25,000
01-322-820	Road Encroachment Permits	<u>3,005</u>	<u>3,715</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
		\$ 1,174,593	\$ 1,186,665	\$ 1,171,000	\$ 1,473,590	\$ 1,172,000
FINES						
01-331-110	Vehicle Code Violations	\$ 44,583	\$ 35,158	\$ 50,000	\$ 50,000	\$ 50,000
01-331-130	State Police Fines	18,866	23,407	20,000	32,000	50,000
01-331-140	Parking Violation Fines	3,270	34,571	1,000	40,000	30,000
01-331-300	Other Fines	<u>71,720</u>	<u>51,020</u>	<u>65,000</u>	<u>1,000</u>	<u>25,000</u>
		\$ 138,439	\$ 144,157	\$ 136,000	\$ 123,000	\$ 155,000
INTEREST EARNINGS						
01-341-100	Interest Income	<u>\$ 23,312</u>	<u>\$ 48,160</u>	<u>\$ 30,000</u>	<u>\$ 48,000.00</u>	<u>\$ 30,000</u>
		\$ 23,312	\$ 48,160	\$ 30,000	\$ 48,000	\$ 30,000
RENTS AND ROYALTIES						
01-342-530	Royalties from Cell Tower Rental	<u>\$ 112,038</u>	<u>\$ 92,076</u>	<u>\$ 95,000</u>	<u>\$ 92,000</u>	<u>\$ 95,000</u>
		\$ 112,038	\$ 92,076	\$ 95,000	\$ 92,000	\$ 95,000
STATE CAPITAL AND OPERATING GRANTS						
01-354-010	General Government	\$ 110,571	\$ -	\$ -	\$ -	\$ -
01-354-020	Public Safety	1,500	-	-	-	-
01-354-150	Recycling/Act101	<u>91,053</u>	<u>96,817</u>	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>
		\$ 203,124	\$ 96,817	\$ 95,000	\$ 95,000	\$ 95,000

**MIDDLETOWN TOWNSHIP
2019 BUDGET
GENERAL FUND**

REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
STATE SHARED REVENUE AND ENTITLEMENTS						
01-355-005	Pension System State Aid	\$ 573,079	\$ 628,741	\$ 650,000	\$ 684,071	\$ 650,000
01-355-010	Public Utility Realty Taxes	23,626	22,618	25,000	23,150	25,000
01-355-040	Beverage License	<u>6,900</u>	<u>6,900</u>	<u>8,000</u>	<u>12,200</u>	<u>8,000</u>
		\$ 603,605	\$ 658,259	\$ 683,000	\$ 719,421	\$ 683,000
CHARGES FOR SERVICES						
01-361-310	Land Development Fees	\$ 23,700	\$ 8,451	\$ 12,000	\$ 22,000	\$ 12,000
01-361-340	Zoning Hearing Board Fees	29,350	17,075	20,000	25,000	20,000
01-361-400	Plan Review Fees	29,908	26,807	20,000	18,000	20,000
01-361-500	Sale of Maps and Publications	177	123	500	100	500
01-361-800	Other Services	<u>26,231</u>	<u>28,932</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
		\$ 109,366	\$ 81,387	\$ 72,500	\$ 85,100	\$ 72,500
PUBLIC SAFETY						
01-362-100	Reimbursement of Police Services	\$ 521,967	\$ 467,799	\$ 430,000	\$ 510,000	\$ 480,000
01-362-140	Crossing Guard Reimbursement	82,939	81,375	85,000	85,000	85,000
01-362-200	Fire Protection Permits	162,608	156,686	160,000	175,000	160,000
01-362-210	Fire Protection Inspections	292,158	305,276	320,000	410,000	400,000
01-362-220	Fire Reports	1,000	625	1,000	1,000	1,000
01-362-410	Building Permits	394,458	306,624	400,000	315,000	350,000
01-362-420	Electrical Permits	195,432	160,195	180,000	150,000	150,000
01-362-430	Plumbing Permits	83,723	71,993	85,000	90,000	85,000
01-362-470	Zoning Permits	31,970	29,281	25,000	30,000	25,000
01-362-480	Other Services	611	6,356	5,000	10,000	10,000
01-362-490	Inspection of Rental Unit	75,920	77,830	75,000	75,000	75,000
01-363-200	Parking Transaction Fee	312,160	227,193	225,000	300,000	225,000
01-363-600	Highway and Streets - Services	8,351	2,855	5,000	5,000	3,000
01-380-100	Miscellaneous Revenue	<u>-</u>	<u>28,511</u>	<u>1,000</u>	<u>6,000</u>	<u>1,000</u>
		\$ 2,163,297	\$ 1,922,598	\$ 1,997,000	\$ 2,162,000	\$ 2,050,000
CONTRIBUTIONS FROM PRIVATE SOURCES						
01-387-100	Contributions and Donations	\$ -	\$ 51,897	\$ 45,000	\$ 250	\$ 1,000
		\$ -	\$ 51,897	\$ 45,000	\$ 250	\$ 1,000
OTHER						
01-391-100	Sales of General Fixed Assets	\$ 4,995	\$ 8,205	\$ 5,000	\$ 67,000	\$ 5,000
01-395-000	Refund of Prior Year Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 4,995	\$ 8,205	\$ 5,000	\$ 67,000	\$ 5,000
TOTAL OPERATIONAL REVENUES		\$ 21,071,813	\$ 21,513,645	\$ 19,589,500	\$ 20,636,361	\$ 19,835,500

**MIDDLETOWN TOWNSHIP
2019 BUDGET
GENERAL FUND**

REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>INTERFUND TRANSFERS</i>						
01-392-002	Transfer to Street Lighting Tax Fund	\$ 17,000	\$ -	\$ -	\$ -	\$ -
01-392-003	Transfer to Fire Protection Fund	5,000	-	-	-	-
01-392-004	Transfer to Park and Rec Fund	20,000	-	-	-	-
01-392-005	Transfer to Ambulance and Rescue Fund	3,500	-	-	-	-
01-392-006	Transfer to Road Machinery Tax Fund	1,200	-	-	-	-
01-392-007	Transfer to Fire Hydrant Tax Fund	1,000	-	-	-	-
01-392-010	Transfer to Country Club Fund	6,674	-	-	-	-
01-392-011	Transfer to Farm Fund	12,689	-	-	-	-
01-392-023	Transfer to Debt Service Fund	32,000	-	-	-	-
01-392-031	Transfer to Contingency Fund	-	-	-	-	-
		\$ 99,063	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES WITH TRANSFERS		\$ 21,170,876	\$ 21,513,645	\$ 19,589,500	\$ 20,636,361	\$ 19,835,500

**MIDDLETOWN TOWNSHIP
2019 BUDGET
GENERAL FUND**

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
LEGISLATIVE BODY						
01-400-105	Salaries and Wages	\$ 31,814	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
01-400-192	FICA/Medicare	2,402	1,846	2,000	2,000	2,000
01-400-210	Office Supplies	692	1,967	500	100	-
01-400-310	Professional Services	-	-	-	-	-
01-400-340	Advertising & Printing	-	3,244	3,000	10,000	7,500
01-400-420	Subscriptions & Memberships	2,900	210	1,000	500	500
01-400-450	Contracted Services	10,677	7,615	19,600	15,000	20,000
01-400-460	Trainings & Meetings	590	1,449	1,000	1,750	1,500
		<u>\$ 49,075</u>	<u>\$ 36,330</u>	<u>\$ 47,100</u>	<u>\$ 49,350</u>	<u>\$ 51,500</u>
EXECUTIVE						
01-401-112	Salaries and Wages	\$ 813,897	\$ 354,182	\$ 340,000	\$ 364,000	\$ 360,000
01-401-180	Overtime Salaries	7,662	2,166	5,000	-	5,000
01-401-192	FICA/Medicare	59,790	22,340	26,000	25,000	28,000
01-401-196	Medical Insurance	161,765	80,299	110,000	100,500	120,000
01-401-198	Disability Insurance	2,548	1,375	2,000	750	2,000
01-401-199	Group Life Insurance	4,310	1,874	2,500	1,250	1,000
01-401-210	Office Supplies	9,514	6,829	5,000	5,000	5,000
01-401-215	Postage	7,654	7,711	15,000	15,000	15,000
01-401-220	Operating Supplies	2,354	4,526	3,000	3,500	3,000
01-401-260	Minor Equipment	-	2,524	1,000	500	500
01-401-310	Professional Services	28,935	8,750	10,000	1,000	5,000
01-401-320	Communications	4,487	5,286	5,000	2,500	5,000
01-401-340	Advertising and Printing	2,071	123	1,000	1,000	1,000
01-401-374	Equipment Maintenance	4,638	4,651	5,000	5,000	5,000
01-401-384	Equipment Leasing	8,684	8,526	6,500	7,500	6,500
01-401-420	Subscriptions and Memberships	13,586	16,318	10,000	7,500	7,500
01-401-450	Contracted Services	53,307	14,269	6,000	6,500	6,000
01-401-460	Trainings and Meetings	8,134	3,418	5,000	6,000	5,000
		<u>\$ 1,193,336</u>	<u>\$ 545,167</u>	<u>\$ 558,000</u>	<u>\$ 552,500</u>	<u>\$ 580,500</u>
FINANCIAL ADMINISTRATION						
01-402-112	Salaries and Wages	\$ -	\$ 398,558	\$ 300,000	\$ 343,500	\$ 320,000
01-402-180	Overtime Salaries	-	2,457	5,000	-	5,000
01-402-192	FICA/Medicare	-	30,386	30,000	27,000	30,000
01-402-196	Medical Insurance	-	122,939	130,000	122,000	120,000
01-402-198	Disability Insurance	-	1,123	2,000	1,250	2,000
01-402-199	Group Life Insurance	-	3,080	4,000	1,500	1,000
01-402-210	Office Supplies	-	1,885	2,500	2,500	2,500
01-402-220	Operating Supplies	-	2,320	1,000	5,000	1,000
01-402-260	Minor Equipment	-	-	500	-	500
01-402-310	Professional Services	-	21,935	30,000	31,775	30,000
01-402-374	Equipment Maintenance	-	-	500	-	500
01-402-384	Equipment Leasing	-	-	500	-	500
01-402-390	Bank Service Charges/Fees	-	3,216	5,000	3,000	3,000
01-402-420	Subscriptions and Memberships	-	1,429	1,500	1,000	1,000
01-402-450	Contracted Services	-	625	1,000	14,000	5,000
01-402-460	Trainings and Meetings	-	1,545	5,000	3,000	3,000
		<u>\$ -</u>	<u>\$ 591,499</u>	<u>\$ 518,500</u>	<u>\$ 555,525</u>	<u>\$ 525,000</u>

**MIDDLETOWN TOWNSHIP
2019 BUDGET
GENERAL FUND**

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
TAX COLLECTION						
01-403-105	Salaries and Wages	\$ 57,177	\$ 56,404	\$ 56,500	\$ 56,500	\$ 56,500
01-403-160	Commission	183,624	156,960	150,000	148,500	150,000
01-403-192	FICA/Medicare	4,374	4,232	4,500	4,500	4,500
01-403-220	Operating Supplies	19,526	12,981	10,000	5,000	10,000
01-403-490	Refund on Taxes	<u>50</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 264,752	\$ 230,578	\$ 221,000	\$ 214,500	\$ 221,000
LEGAL SERVICES						
01-404-301	General Legal Services	\$ 102,747	\$ 82,833	\$ 150,000	\$ 138,500	\$ 150,000
01-404-314	Special Legal Services	<u>4,392</u>	<u>17,790</u>	<u>35,000</u>	<u>40,000</u>	<u>50,000</u>
		\$ 107,139	\$ 100,623	\$ 185,000	\$ 178,500	\$ 200,000
INFORMATION TECHNOLOGY						
01-407-220	Office Supplies	\$ 304	\$ 290	\$ -	\$ -	\$ -
01-407-260	Minor Equipment	2,459	4,954	5,000	5,000	5,000
01-407-318	Software License Fees	-	86,317	110,500	110,500	151,000
01-407-320	Communications	-	-	-	2,500	-
01-407-374	Equipment Maintenance	23,983	50,964	5,000	-	5,000
01-407-420	Subscriptions and Memberships	42,090	4,455	4,000	4,000	4,000
01-407-450	Contracted Services	71,043	86,830	124,500	115,000	125,000
01-407-460	Trainings and Meetings	-	-	500	500	500
01-407-700	Capital Purchases	<u>14,158</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 154,037	\$ 233,811	\$ 249,500	\$ 237,500	\$ 290,500
ENGINEERING						
01-408-313	General Engineering	\$ 29,022	\$ 36,121	\$ 30,000	\$ 54,500	\$ 50,000
01-408-317	Traffic Engineering	<u>3,243</u>	<u>18,140</u>	<u>30,000</u>	<u>10,000</u>	<u>30,000</u>
		\$ 32,264	\$ 54,261	\$ 60,000	\$ 64,500	\$ 80,000
BUILDINGS AND GROUNDS						
01-409-220	Operating Supplies	\$ 11,808	\$ 5,836	\$ 7,500	\$ 14,000	\$ 10,000
01-409-236	Building Supplies	4,452	11,116	10,000	5,000	7,500
01-409-260	Minor Equipment	3,041	119	1,000	500	1,000
01-409-320	Communications	-	6,382	9,000	7,500	5,000
01-409-360	Utilities	169,811	152,540	180,000	123,000	150,000
01-409-450	Contracted Services	<u>137,180</u>	<u>186,946</u>	<u>180,000</u>	<u>133,500</u>	<u>175,000</u>
		\$ 326,292	\$ 362,940	\$ 387,500	\$ 283,500	\$ 348,500

**MIDDLETOWN TOWNSHIP
2019 BUDGET
GENERAL FUND**

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
POLICE SERVICES						
01-410-112	Salaries and Wages	\$ 5,468,439	\$ 6,253,714	\$ 6,100,000	\$ 6,127,000	\$ 6,395,000
01-410-149	Holiday Pay	275,057	56	300,000	337,907	315,000
01-410-180	Overtime Salaries	546,591	754,874	520,000	963,000	760,000
01-410-181	Court Overtime Pay	263,735	268,903	338,000	231,000	275,000
01-410-182	Shift Differential	77,889	84,308	104,000	79,500	105,000
01-410-186	Clothing Allowance	42,441	37,543	50,000	50,000	50,000
01-410-187	Education Allowance	36,603	6,391	75,000	-	-
01-410-192	FICA/Medicare	114,334	123,413	140,000	134,500	140,000
01-410-196	Medical Insurance	1,246,971	1,358,904	1,810,000	1,605,000	1,715,000
01-410-198	Disability Insurance	10,394	10,212	20,000	5,500	20,000
01-410-199	Group Life Insurance	35,678	16,050	20,000	9,000	15,000
01-410-210	Office Supplies	13,677	8,045	13,500	10,000	13,500
01-410-215	Postage	1,537	1,654	3,000	2,000	3,000
01-410-220	Operating Supplies	49,554	43,204	30,500	40,000	45,000
01-410-238	Clothing and Uniforms	39,029	49,233	16,000	25,000	16,000
01-410-260	Minor Equipment	141,698	68,907	75,500	60,000	80,000
01-410-310	Professional Services	1,780	1,531	2,500	2,500	2,500
01-410-320	Communications	8,038	29,644	35,000	40,000	20,000
01-410-340	Advertising and Printing	988	341	3,000	1,500	1,500
01-410-374	Equipment Maintenance	7,620	14,460	21,500	15,000	15,000
01-410-384	Equipment Leasing	3,266	3,911	9,000	5,000	6,000
01-410-420	Subscriptions and Memberships	7,921	3,417	5,000	7,500	7,500
01-410-450	Contracted Services	115,712	96,184	80,000	90,500	50,000
01-410-460	Trainings and Meetings	87,101	77,186	60,500	70,000	80,000
01-410-700	Capital Purchases	7,166	-	-	-	-
		\$ 8,603,218	\$ 9,312,083	\$ 9,832,000	\$ 9,911,407	\$ 10,130,000
FIRE PROTECTION SERVICES						
01-411-112	Salaries and Wages	\$ 326,005	\$ 323,816	\$ 350,000	\$ 387,500	\$ 330,000
01-411-180	Overtime Salaries	11,956	30,215	20,000	58,500	30,000
01-411-192	FICA/Medicare	25,434	28,376	30,000	35,500	30,000
01-411-196	Medical Insurance	49,623	76,989	100,000	87,500	100,000
01-411-198	Disability Insurance	766	1,129	2,500	1,000	2,500
01-411-199	Group Life Insurance	1,530	4,487	3,000	2,000	2,000
01-411-210	Office Supplies	2,951	3,826	3,500	4,000	3,500
01-411-220	Operating Supplies	5,809	8,605	8,000	7,500	8,000
01-411-238	Clothing and Uniforms	13,034	8,552	11,000	17,500	15,500
01-411-260	Minor Equipment	8,347	11,955	9,000	12,000	12,500
01-411-320	Communications	5,490	6,566	5,000	6,000	9,000
01-411-340	Advertising and Printing	1,275	1,906	5,000	4,000	5,000
01-411-374	Equipment Maintenance	893	1,000	5,500	4,000	8,150
01-411-420	Subscriptions and Memberships	1,789	2,258	4,000	1,500	4,000
01-411-450	Contracted Services	877	2,296	1,500	5,000	5,000
01-411-460	Training and Meetings	6,903	7,558	7,500	3,000	7,500
01-411-700	Capital Purchases	-	-	-	-	-
		\$ 462,683	\$ 519,532	\$ 565,500	\$ 636,500	\$ 572,650

**MIDDLETOWN TOWNSHIP
2019 BUDGET
GENERAL FUND**

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
EMERGENCY MANAGEMENT						
01-412-112	Salaries and Wages	\$ 9,404	\$ 4,683	\$ -	\$ -	\$ -
01-412-180	Overtime Salaries	-	-	-	-	-
01-412-192	FICA/Medicare	1,003	353	-	-	-
01-412-210	Office Supplies	5,554	103	500	-	500
01-412-220	Operating Supplies	1,695	529	6,000	7,500	6,000
01-412-238	Clothing and Uniforms	-	-	2,000	1,500	2,000
01-412-260	Minor Equipment	4,355	6,494	5,700	6,000	5,500
01-412-320	Communications	1,233	1,152	2,000	500	2,000
01-412-340	Advertising and Printing	-	-	-	-	-
01-412-374	Equipment Maintenance	1,326	322	2,200	1,250	2,000
01-412-420	Subscriptions and Memberships	118	1,516	500	-	500
01-412-450	Contracted Services	1,556	31	6,000	3,500	5,000
01-412-460	Trainings and Meetings	4,436	1,288	8,500	5,000	6,000
		\$ 30,681	\$ 16,472	\$ 33,400	\$ 25,250	\$ 29,500
BUILDING & ZONING						
01-413-112	Salaries and Wages	\$ 344,706	\$ 368,491	\$ 395,000	\$ 352,500	\$ 385,000
01-413-180	Overtime Salaries	245	2,366	10,000	500	5,000
01-413-192	FICA/Medicare	26,072	28,159	30,000	28,500	30,000
01-413-196	Medical Insurance	79,533	95,382	150,000	117,500	150,000
01-413-198	Disability Insurance	1,321	1,453	2,500	1,500	2,500
01-413-199	Group Life Insurance	4,001	3,780	5,000	1,500	2,000
01-413-210	Office Supplies	1,248	2,295	2,500	5,000	3,000
01-413-238	Clothing and Uniforms	-	215	500	500	500
01-413-260	Minor Equipment	-	200	-	500	500
01-413-320	Communications	2,144	2,817	2,000	3,000	3,000
01-413-340	Advertising and Printing	990	858	500	500	500
01-413-374	Equipment Maintenance	561	542	1,000	500	1,000
01-413-384	Equipment Leasing	1,604	6,239	3,000	2,500	3,000
01-413-420	Subscriptions and Memberships	1,958	702	2,500	500	1,000
01-413-450	Contracted Services	125,097	130,816	115,000	130,500	125,000
01-413-460	Training and Meetings	2,848	1,549	2,500	2,500	3,000
		\$ 592,330	\$ 645,864	\$ 722,000	\$ 648,000	\$ 715,000
PLANNING COMMISSION						
01-414-112	Salaries and Wages	\$ -	\$ 127	\$ 1,000	\$ -	\$ 1,000
01-414-192	FICA/Medicare	-	10	500	-	500
01-414-220	Operating Supplies	-	-	-	-	-
01-414-310	Professional Services	-	-	-	-	-
01-414-450	Contracted Services	-	-	-	-	-
		\$ -	\$ 137	\$ 1,500	\$ -	\$ 1,500
ZONING HEARING BOARD						
01-417-112	Salaries and Wages	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
01-417-192	FICA/Medicare	459	459	500	500	500
01-417-196	Medical Insurance	3,889	-	-	-	-
01-417-198	Disability Insurance	205	-	-	-	-
01-417-199	Group Life Insurance	-	-	-	-	-
01-417-220	Operating Supplies	11	12	-	-	-
01-417-310	Professional Services	30,893	23,989	30,000	30,500	30,000
01-417-340	Advertising and Printing	12,527	8,033	12,000	10,000	11,000
01-417-450	Contracted Services	3,800	2,633	4,000	5,000	6,000
		\$ 57,784	\$ 41,126	\$ 52,500	\$ 52,000	\$ 53,500

**MIDDLETOWN TOWNSHIP
2019 BUDGET
GENERAL FUND**

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
SCHOOL CROSSING GUARDS						
01-418-112	Salaries and Wages	\$ 145,143	\$ 149,303	\$ 130,000	\$ 146,500	\$ 150,000
01-418-192	FICA/Medicare	11,103	11,249	10,000	11,500	12,000
01-418-199	Group Life Insurance	678	664	500	1,000	500
01-418-220	Operating Supplies	421	1,504	2,000	500	500
01-418-238	Clothing and Uniforms	<u>155</u>	<u>496</u>	<u>1,000</u>	<u>500</u>	<u>1,000</u>
		\$ 157,500	\$ 163,215	\$ 143,500	\$ 160,000	\$ 164,000
YOUTH AID PANEL						
01-419-112	Salaries and Wages	\$ 2,621	\$ 1,092	\$ 2,700	\$ 2,700	\$ 2,700
01-419-192	FICA/Medicare	201	84	500	500	500
01-419-220	Operating Supplies	-	37	-	-	-
		\$ 2,821	\$ 1,213	\$ 3,200	\$ 3,200	\$ 3,200
PUBLIC WORKS						
01-430-112	Salaries and Wages	\$ 374,324	\$ 466,545	\$ 435,000	\$ 625,500	\$ 450,000
01-430-180	Overtime Salaries	621	27,209	80,000	55,000	80,000
01-430-192	FICA/Medicare	28,315	38,017	40,000	56,500	40,000
01-430-196	Medical Insurance	322,067	357,736	410,000	460,000	450,000
01-430-198	Disability Insurance	4,620	5,749	5,000	4,500	5,000
01-430-199	Group Life Insurance	6,639	9,821	10,000	4,000	5,000
01-430-210	Office Supplies	833	1,166	1,000	2,500	1,000
01-430-220	Operating Supplies	3,196	3,581	5,000	3,500	3,000
01-430-238	Clothing and Uniforms	797	724	1,000	11,000	12,000
01-430-260	Minor Equipment	5,713	3,350	10,000	3,000	10,000
01-430-320	Communications	6,371	7,741	8,000	12,500	10,000
01-430-340	Advertising and Printing	279	325	500	500	500
01-430-374	Equipment Maintenance	12,453	11,911	20,500	5,000	15,000
01-430-420	Subscriptions and Memberships	439	2,050	2,000	1,500	2,000
01-430-450	Contracted Services	17,156	6,323	10,000	25,000	15,000
01-430-460	Trainings and Meetings	<u>6,687</u>	<u>6,474</u>	<u>7,000</u>	<u>8,000</u>	<u>7,000</u>
		\$ 790,510	\$ 948,720	\$ 1,045,000	\$ 1,278,000	\$ 1,105,500
SNOW AND ICE REMOVAL						
01-432-112	Salaries and Wages	\$ 8,605	\$ 28,796	\$ 20,000	\$ 46,500	\$ 20,000
01-432-180	Overtime Salaries	-	35,216	-	47,000	10,000
01-432-192	FICA/Medicare	651	3,908	2,500	8,500	2,500
01-432-260	Minor Equipment	-	502	2,500	-	2,500
01-432-450	Contracted Services	-	-	15,000	5,000	5,000
		\$ 9,255	\$ 68,421	\$ 40,000	\$ 107,000	\$ 40,000
TRAFFIC CONTROL DEVICES						
01-433-112	Salaries and Wages	\$ (162)	\$ -	\$ 5,000	\$ -	\$ 5,000
01-433-192	FICA/Medicare	-	-	1,000	-	1,000
01-433-220	Operating Supplies	44	(1)	3,500	500	2,500
01-433-246	Other Service Supplies	10,000	-	10,000	-	5,000
01-433-450	Contracted Services	-	-	1,000	-	1,000
		\$ 9,883	\$ (1)	\$ 20,500	\$ 500	\$ 14,500
STORM SEWERS AND DRAINS						
01-436-112	Salaries and Wages	\$ 66,965	\$ 103,539	\$ 105,000	\$ 14,000	\$ 55,000
01-436-180	Overtime Salaries	-	10,006	20,000	500	20,000
01-436-192	FICA/Medicare	5,064	8,710	10,000	1,500	10,000
01-436-220	Operating Supplies	3,198	9,775	25,000	20,000	20,000
01-436-450	Contracted Services	<u>10,650</u>	<u>980</u>	<u>10,000</u>	<u>1,000</u>	<u>10,000</u>
		\$ 85,876	\$ 133,010	\$ 170,000	\$ 37,000	\$ 115,000

**MIDDLETOWN TOWNSHIP
2019 BUDGET
GENERAL FUND**

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
FLEET MAINTENANCE SERVICES						
01-437-112	Salaries and Wages	\$ -	\$ 45,630	\$ -	\$ 75,000	\$ -
01-437-195	FICA/Medicare	-	3,329	-	6,000	-
01-437-220	Operating Supplies	-	241	2,500	1,000	2,500
01-437-231	Gasoline	-	95,234	75,000	120,000	100,000
01-437-232	Diesel	-	37,734	30,000	50,000	50,000
01-437-235	Oils and Lubricants	75,494	15,301	20,000	2,500	10,000
01-437-251	Vehicle Parts	(844)	4,613	4,500	2,000	4,000
01-437-253	Administration	7,217	2,741	4,000	-	2,000
01-437-254	Police Services	46,014	50,129	48,000	50,000	50,000
01-437-255	Fire Marshall	3,223	945	4,000	4,000	4,000
01-437-256	Building and Zoning	990	1,804	2,000	5,000	2,000
01-437-260	Minor Equipment	-	3,542	3,000	4,000	3,000
01-437-450	Contracted Services	<u>22,982</u>	<u>10,946</u>	<u>7,500</u>	<u>15,000</u>	<u>15,000</u>
		\$ 155,077	\$ 272,189	\$ 200,500	\$ 334,500	\$ 242,500
ROAD AND BRIDGE MAINTENANCE						
01-438-112	Salaries and Wages	\$ 1,982	\$ 7,765	\$ 15,000	\$ 9,500	\$ 15,000
01-438-180	Overtime Salaries	-	228	-	500	10,000
01-438-192	FICA/Medicare	149	627	2,500	1,000	2,500
01-438-220	Operating Supplies	2,837	4,453	5,000	1,500	5,000
01-438-450	Contracted Services	<u>4,705</u>	<u>17,090</u>	<u>5,000</u>	<u>25,000</u>	<u>2,500</u>
		\$ 9,673	\$ 30,163	\$ 27,500	\$ 37,500	\$ 35,000
CIVIL CELEBRATIONS						
01-457-490	Township Sponsored Events	<u>\$ 13,245</u>	<u>\$ 10,887</u>	<u>\$ 12,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>
		\$ 13,245	\$ 10,887	\$ 12,500	\$ 2,500	\$ 2,500
OTHER MISCELLANEOUS						
01-482-001	Bad Debt Expense	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -
EMPLOYER PAID BENEFITS						
01-483-191	Police - Post Retirement Medical	\$ 101,332	\$ 112,718	\$ 150,000	130,000	\$ 150,000
01-483-194	Unemployment Compensation	(1,367)	1,450	2,000	500	1,000
01-483-195	Workers' Compensation	358,065	333,330	442,000	400,000	362,000
01-483-197	Police Pension Plan	2,440,236	2,364,717	2,900,000	2,950,000	3,000,000
01-483-198	Non-Uniformed Pension Plan	328,918	195,766	360,000	360,000	371,000
01-483-199	Educational Incentive Benefits	-	2,645	-	6,000	-
		<u>\$ 3,227,184</u>	<u>\$ 3,010,627</u>	<u>\$ 3,854,000</u>	<u>\$ 3,846,500</u>	<u>\$ 3,884,000</u>
INSURANCE						
01-486-100	Property and Liability	\$ 417,294	\$ 391,000	\$ 400,000	\$ 400,000	\$ 400,000
01-487-196	Medical Insurance	<u>7,062</u>	-	-	-	-
		\$ 424,355	\$ 391,000	\$ 400,000	\$ 400,000	\$ 400,000
OTHER FINANCING USES						
01-491-510	Resolution #18-12R Appropriation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>
		\$ -	\$ -	\$ -	\$ 1,000,000	\$ -
TOTAL OPERATIONAL EXPENDITURES		\$ 16,758,971	\$ 17,719,867	\$ 19,350,200	\$ 20,615,732	\$ 19,805,350
INTERFUND TRANSFERS						
01-492-003	Transfer to Fire Protection Fund	\$ -	\$ -	\$ -	\$ -	\$ 30,000
01-492-030	Transfer to Capital Reserves	<u>2,000,000</u>	<u>2,500,000</u>	-	<u>2,500,000</u>	-
		\$ 2,000,000	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 30,000
TOTAL EXPENDITURES WITH TRANSFERS		\$ 18,758,971	\$ 20,219,867	\$ 19,350,200	\$ 23,115,732	\$ 19,835,350

**MIDDLETOWN TOWNSHIP
2019 BUDGET
GENERAL STREET LIGHTS
SUMMARY**

REVENUES

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>CURRENT REVENUE</i>					
Real Property Taxes	\$ 520,114	\$ 511,306	\$ 520,000	\$ 516,500	\$ 520,000
Interest Earnings	532	1,831	1,000	5,750	3,000
Charges for Services	4,713	1,024	1,000	-	500
Miscellaneous Revenues	-	5,191	500	500	500
Total Revenue	\$ 525,359	\$ 519,352	\$ 522,500	\$ 522,750	\$ 524,000

EXPENDITURES

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>EXPENDITURES</i>					
Legal Services	\$ 554	\$ 2,224	\$ 500	\$ -	\$ 500
Engineering	19,630	1,400	2,500	-	2,500
Street Lighting	445,008	446,756	460,000	165,500	370,000
Fleet Maintenance Services	456	1,084	6,300	2,500	6,000
Employer Paid Benefits	944	5,711	7,000	5,500	7,000
Total Operating Expenditures	\$ 466,592	\$ 457,175	\$ 476,300	\$ 173,500	\$ 386,000
Interfund Transfers	17,000	-	-	-	129,600
Total Expenditures	\$ 483,592	\$ 457,175	\$ 476,300	\$ 173,500	\$ 515,600
Income/(Loss) from Operations	\$ 41,767	\$ 62,177	\$ 46,200	\$ 349,250	\$ 8,400
Fund Balance - Beginning				\$ 403,234	\$ 752,484
Fund Balance - Ending				\$ 752,484	\$ 760,884

**MIDDLETOWN TOWNSHIP
2019 BUDGET
GENERAL STREET LIGHTS**

REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
REAL PROPERTY TAXES						
02-301-100	Real Estate Taxes - Current YR	\$ 512,860	\$ 505,573	\$ 515,000	\$ 510,000	\$ 515,000
02-301-300	Real Estate Taxes - Delinquent	<u>7,254</u>	<u>5,732</u>	<u>5,000</u>	<u>6,500</u>	<u>5,000</u>
		\$ 520,114	\$ 511,306	\$ 520,000	\$ 516,500	\$ 520,000
INTEREST EARNINGS						
02-341-100	Interest Income	<u>\$ 532</u>	<u>\$ 1,831</u>	<u>\$ 1,000</u>	<u>\$ 5,750.00</u>	<u>\$ 3,000</u>
		\$ 532	\$ 1,831	\$ 1,000	\$ 5,750	\$ 3,000
CHARGES FOR SERVICES						
02-361-600	Tax Collection Fees	<u>\$ 4,713</u>	<u>\$ 1,024</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 500</u>
		\$ 4,713	\$ 1,024	\$ 1,000	\$ -	\$ 500
MISCELLANEOUS REVENUES						
02-389-100	Miscellaneous	\$ -	\$ 1,486	\$ 500	\$ 500	\$ 500
02-391-100	Sale of General Fixed Assets	<u>-</u>	<u>3,705</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ -	\$ 5,191	\$ 500	\$ 500	\$ 500
TOTAL OPERATIONAL REVENUES		\$ 525,359	\$ 519,352	\$ 522,500	\$ 522,750	\$ 524,000

**MIDDLETOWN TOWNSHIP
2019 BUDGET
GENERAL STREET LIGHTS**

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
LEGAL SERVICES						
02-404-301	General Legal Services	\$ 554	\$ 2,224	\$ 500	\$ -	\$ 500
02-404-314	Special Legal Services	-	-	-	-	-
		\$ 554	\$ 2,224	\$ 500	\$ -	\$ 500
ENGINEERING						
02-408-313	General Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
02-408-319	Street Lighting Engineering	19,630	1,400	2,500	-	2,500
		\$ 19,630	\$ 1,400	\$ 2,500	\$ -	\$ 2,500
STREET LIGHTING						
02-434-112	Salaries and Wages	\$ 75,763	\$ 66,025	\$ 100,000	\$ 13,500	\$ 50,000
02-434-180	Overtime Salaries	1,406	18,527	5,000	-	12,000
02-434-192	FICA/Medicare	5,919	6,883	10,000	1,500	10,000
02-434-196	Medical Insurance	6,259	39,948	36,000	-	39,000
02-434-198	Disability Insurance	133	33	1,000	-	1,000
02-434-199	Group Life Insurance	199	50	1,000	-	1,000
02-434-210	Office Supplies	47	38	500	-	500
02-434-220	Operating Supplies	62,345	14,645	40,000	45,000	40,000
02-434-260	Minor Equipment	-	4,722	1,000	500	1,000
02-434-320	Communications	-	-	500	-	500
02-434-340	Advertising and Printing	-	-	-	-	-
02-434-360	Utilities	292,939	280,191	250,000	100,000	200,000
02-434-450	Contracted Services	-	15,694	10,000	5,000	10,000
02-434-700	Capital Purchases	-	-	5,000	-	5,000
		\$ 445,008	\$ 446,756	\$ 460,000	\$ 165,500	\$ 370,000
FLEET MAINTENANCE SERVICES						
02-437-220	Operating Supplies	\$ -	\$ (152)	\$ 1,800	\$ 2,000	\$ 2,000
02-437-235	Oils and Lubricants	-	33	2,500	500	2,000
02-427-450	Contracted Services	456	1,203	2,000	-	2,000
		\$ 456	\$ 1,084	\$ 6,300	\$ 2,500	\$ 6,000
EMPLOYER PAID BENEFITS						
02-483-194	Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ -
02-483-195	Workers' Compensation	944	5,711	7,000	5,500	7,000
02-483-198	Non-Uniformed Pension Plan	-	-	-	-	-
		\$ 944	\$ 5,711	\$ 7,000	\$ 5,500	\$ 7,000
TOTAL OPERATIONAL EXPENDITURES		\$ 466,592	\$ 457,175	\$ 476,300	\$ 173,500	\$ 386,000
INTERFUND TRANSFERS						
02-492-001	Transfer to General Fund	\$ 17,000	\$ -	\$ -	\$ -	\$ -
02-492-023	Transfer to Street Light Fund	-	-	-	86,272	129,600
02-492-030	Transfer to Capital Fund	-	-	-	-	-
		\$ 17,000	\$ -	\$ -	\$ 86,272	\$ 129,600
TOTAL EXPENDITURES WITH TRANSFERS		\$ 483,592	\$ 457,175	\$ 476,300	\$ 259,772	\$ 515,600

**MIDDLETOWN TOWNSHIP
2019 BUDGET
FIRE PROTECTION FUND
SUMMARY**

REVENUES

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>CURRENT REVENUE</i>					
Real Property Taxes	\$ 723,794	\$ 799,318	\$ 809,000	\$ 805,000	\$ 811,500
Interest Earnings	403	1,131	1,000	1,000	1,000
State Shared Revenues and Entitlements	700,326	337,821	380,000	307,138	380,000
Interfund Transfers	-	-	-	-	30,000
Total Revenue	\$ 1,424,523	\$ 1,138,270	\$ 1,190,000	\$ 1,113,138	\$ 1,222,500

EXPENDITURES

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>EXPENDITURES</i>					
Fire Protection Services	\$ 1,407,543	\$ 1,120,857	\$ 1,181,000	\$ 1,136,500	\$ 1,211,000
Employer Paid Benefits	-	(493)	2,000	2,000	2,000
Total Operating Expenditures	\$ 1,407,543	\$ 1,120,364	\$ 1,183,000	\$ 1,138,500	\$ 1,213,000
Interfund Transfers	5,000	-	-	-	-
Total Expenditures	\$ 1,412,543	\$ 1,120,364	\$ 1,183,000	\$ 1,138,500	\$ 1,213,000
Income/(Loss) from Operations	\$ 11,980	\$ 17,906	\$ 7,000	\$ (25,362)	\$ 9,500
Fund Balance - Beginning				\$ 31,311	\$ 5,949
Fund Balance - Ending				\$ 5,949	\$ 15,449

**MIDDLETOWN TOWNSHIP
2019 BUDGET
FIRE PROTECTION FUND**

REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
REAL PROPERTY TAXES						
03-301-100	Real Estate Taxes - Current YR	\$ 713,742	\$ 790,591	\$ 804,000	\$ 795,000	\$ 804,000
03-301-300	Real Estate Taxes - Delinquent	<u>10,052</u>	<u>8,727</u>	<u>5,000</u>	<u>10,000</u>	<u>7,500</u>
		\$ 723,794	\$ 799,318	\$ 809,000	\$ 805,000	\$ 811,500
INTEREST EARNINGS						
03-341-100	Interest Income	\$ 403	\$ 1,131	\$ 1,000	\$ 1,000	\$ 1,000
		\$ 403	\$ 1,131	\$ 1,000	\$ 1,000	\$ 1,000
STATE SHARED REVENUE AND ENTITLEMENTS						
03-355-007	Foreign Fire Insurance Premium Tax	\$ 374,731	\$ 337,801	\$ 380,000	\$ 307,138	\$ 380,000
03-357-020	Public Safety	<u>325,595</u>	<u>20</u>	-	-	-
		\$ 700,326	\$ 337,821	\$ 380,000	\$ 307,138	\$ 380,000
INTERFUND TRANSFERS						
04-392-001	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ 30,000
		\$ -	\$ -	\$ -	\$ -	\$ 30,000
TOTAL OPERATIONAL REVENUES		\$ 1,424,523	\$ 1,138,270	\$ 1,190,000	\$ 1,113,138	\$ 1,222,500

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
FIRE PROTECTION SERVICES						
03-411-373	Repairs and Maintenance	\$ -	\$ 2,600	\$ 5,000	\$ 1,500	\$ 5,000
03-411-490	Refunds of Taxes	9	-	-	-	-
03-411-540	Contribution To Fire Company	1,407,534	1,118,257	1,176,000	1,135,000	1,176,000
03-411-550	Incentive Contribution	-	-	-	-	30,000
03-411-700	Capital Purchases	-	-	-	-	-
		\$ 1,407,543	\$ 1,120,857	\$ 1,181,000	\$ 1,136,500	\$ 1,211,000
EMPLOYER PAID BENEFITS						
03-483-194	Unemployment Compensation	\$ -	\$ (493)	\$ 2,000	\$ 2,000	\$ 2,000
		\$ -	\$ (493)	\$ 2,000	\$ 2,000	\$ 2,000
TOTAL OPERATIONAL EXPENDITURES		\$ 1,407,543	\$ 1,120,364	\$ 1,183,000	\$ 1,138,500	\$ 1,213,000
INTERFUND TRANSFERS						
03-492-001	Transfer to General Fund	\$ 5,000	-	\$ -	\$ -	\$ -
03-492-052	Transfer to Apparatus Fund	-	-	-	-	-
		\$ 5,000	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES WITH TRANSFERS		\$ 1,412,543	\$ 1,120,364	\$ 1,183,000	\$ 1,138,500	\$ 1,213,000

**MIDDLETOWN TOWNSHIP
2019 BUDGET
PARKS AND RECREATION
SUMMARY
REVENUES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>CURRENT REVENUE</i>					
Real Property Taxes	\$ 1,007,763	\$ 993,271	\$ 1,008,000	\$ 1,002,500	\$ 1,009,500
Interest Earnings	942	2,697	2,000	6,000	4,000
Rents and Royalties	26,409	17,622	17,500	17,500	14,500
Charges for Services	340,075	376,457	350,500	421,500	385,500
Contributions and Donations	19,208	3,763	5,000	10,000	5,000
Interfund Transfers	-	-	-	-	-
<i>Total Revenue</i>	\$ 1,394,397	\$ 1,393,810	\$ 1,383,000	\$ 1,457,500	\$ 1,418,500

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>EXPENDITURES</i>					
Legal Services	\$ -	\$ -	\$ -	\$ 1,100	\$ 500
Fleet Maintenance Services	7,173	16,118	18,000	16,500	16,500
Recreation Administration	339,014	329,584	349,000	277,500	267,500
Participant Recreation	293,225	307,968	359,000	411,000	417,500
Building and Facility Maintenance	619,711	607,376	574,500	592,500	582,500
Employer Paid Benefits	30,211	27,620	35,500	35,000	35,000
<i>Total Operating Expenditures</i>	\$ 1,289,334	\$ 1,288,665	\$ 1,336,000	\$ 1,333,600	\$ 1,319,500
Interfund Transfers	20,000	-	-	-	-
<i>Total Expenditures</i>	\$ 1,309,334	\$ 1,288,665	\$ 1,336,000	\$ 1,333,600	\$ 1,319,500
<i>Income/(Loss) from Operations</i>	\$ 85,063	\$ 105,145	\$ 47,000	\$ 123,900	\$ 99,000
<i>Fund Balance - Beginning</i>				\$ 485,093	\$ 608,993
<i>Fund Balance - Ending</i>				\$ 608,993	\$ 707,993

**MIDDLETOWN TOWNSHIP
2019 BUDGET
PARKS AND RECREATION**

REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
REAL PROPERTY TAXES						
04-301-100	Real Estate Taxes - Current YR	\$ 995,928	\$ 982,542	\$ 999,500	\$ 990,000	\$ 999,500
04-301-300	Real Estate Taxes - Delinquent	<u>11,836</u>	<u>10,729</u>	<u>7,500</u>	<u>12,500</u>	<u>10,000</u>
		\$ 1,007,763	\$ 993,271	\$ 1,008,000	\$ 1,002,500	\$ 1,009,500
INTEREST EARNINGS						
04-341-100	Interest Income	<u>\$ 942</u>	<u>\$ 2,697</u>	<u>\$ 2,000</u>	<u>\$ 6,000</u>	<u>\$ 4,000</u>
		\$ 942	\$ 2,697	\$ 2,000	\$ 6,000	\$ 4,000
RENTS AND ROYALTIES						
04-342-200	Rent of Buildings	<u>\$ 26,409</u>	<u>\$ 17,622</u>	<u>\$ 17,500</u>	<u>\$ 17,500</u>	<u>\$ 14,500</u>
		\$ 26,409	\$ 17,622	\$ 17,500	\$ 17,500	\$ 14,500
CHARGES FOR SERVICES						
04-367-140	Facility Rental	\$ 21,089	\$ 22,812	\$ 17,000	\$ 36,000	\$ 25,000
04-367-200	Recreation Program Fees	308,308	344,262	324,000	375,000	350,000
04-367-270	Discount Ticket Sales	916	(1,151)	1,500	-	1,500
04-367-280	Advertising Revenue	9,687	9,721	8,000	10,000	9,000
04-367-300	Miscellaneous Other	<u>74</u>	<u>813</u>	<u>-</u>	<u>500</u>	<u>-</u>
		\$ 340,075	\$ 376,457	\$ 350,500	\$ 421,500	\$ 385,500
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES						
04-387-100	Contributions and Donations	<u>\$ 19,208</u>	<u>\$ 3,763</u>	<u>\$ 5,000</u>	<u>\$ 10,000</u>	<u>\$ 5,000</u>
		\$ 19,208	\$ 3,763	\$ 5,000	\$ 10,000	\$ 5,000
	TOTAL OPERATIONAL REVENUES	\$ 1,394,397	\$ 1,393,810	\$ 1,383,000	\$ 1,457,500	\$ 1,418,500
INTERFUND TRANSFERS						
04-392-030	Transfer from Capital Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES WITH TRANSFERS	\$ 1,394,397	\$ 1,393,810	\$ 1,383,000	\$ 1,457,500	\$ 1,418,500

**MIDDLETOWN TOWNSHIP
2019 BUDGET
PARKS AND RECREATION**

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
LEGAL SERVICES						
01-404-301	General Legal Services	\$ -	\$ -	\$ -	\$ 1,100	\$ 500
		\$ -	\$ -	\$ -	\$ 1,100	\$ 500
FLEET MAINTENANCE SERVICES						
04-437-231	Gasoline	\$ -	\$ 8,855	\$ 10,000	\$ 10,000	\$ 9,000
04-437-232	Diesel	-	2,653	2,500	3,000	2,000
04-437-235	Oils and Lubricants	4,172	2,477	2,000	500	2,000
04-437-257	Parks and Recreation Department	2,089	2,058	3,000	500	3,000
04-437-450	Contracted Services	912	75	500	2,500	500
		\$ 7,173	\$ 16,118	\$ 18,000	\$ 16,500	\$ 16,500
RECREATION ADMINISTRATION						
04-451-112	Salaries and Wages	\$ 167,437	\$ 220,972	\$ 200,000	\$ 162,500	\$ 110,000
04-451-180	Overtime Salaries	202	139	-	-	5,000
04-451-192	FICA/Medicare	12,736	18,527	15,000	14,500	10,000
04-451-196	Medical Insurance	135,206	78,920	110,000	86,000	120,000
04-451-198	Disability Insurance	2,290	1,414	3,000	1,000	3,000
04-451-199	Group Life Insurance	7,108	3,460	5,000	1,500	3,000
04-451-210	Office Supplies	733	327	1,000	500	1,000
04-451-215	Postage	350	129	500	500	500
04-451-220	Operating Supplies	480	720	2,000	1,500	2,000
04-451-340	Advertising and Printing	-	-	-	500	500
04-451-420	Subscriptions and Memberships	1,054	526	1,000	1,500	1,000
04-451-450	Contracted Services	7,514	160	5,000	1,000	5,000
04-451-460	Trainings and Meetings	3,891	4,290	6,500	6,500	6,500
04-451-490	Refund on Taxes	13	-	-	-	-
		\$ 339,014	\$ 329,584	\$ 349,000	\$ 277,500	\$ 267,500
PARTICIPANT RECREATION						
04-452-112	Salaries and Wages	\$ 109,981	\$ 127,230	\$ 150,000	\$ 199,000	\$ 200,000
04-452-180	Overtime Salaries	107	590	5,000	3,000	5,000
04-452-192	FICA/Medicare	8,403	9,697	15,000	16,500	20,000
04-452-215	Postage	9,820	9,860	10,000	10,000	10,000
04-452-220	Operating Supplies	14,215	13,900	13,500	15,000	13,500
04-452-260	Minor Equipment	228	1,745	1,500	1,500	1,500
04-452-340	Advertising & Printing	7,935	7,785	8,000	7,500	8,500
04-452-360	Utilities	25,262	-	-	-	-
04-454-390	Bank Service Charges/Fees	-	10,312	9,000	8,500	9,000
04-452-450	Contracted Services	117,275	126,848	147,000	150,000	150,000
04-452-700	Capital Purchases	-	-	-	-	-
		\$ 293,225	\$ 307,968	\$ 359,000	\$ 411,000	\$ 417,500

**MIDDLETOWN TOWNSHIP
2019 BUDGET
PARKS AND RECREATION**

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>BUILDINGS AND FACILITY MAINTENANCE</i>						
04-454-112	Salaries and Wages	\$ 390,751	\$ 360,851	\$ 320,000	\$ 340,000	\$ 330,000
04-454-180	Overtime Salaries	-	4,859	10,000	3,000	5,000
04-454-192	FICA/Medicare	29,581	29,182	30,000	27,500	30,000
04-454-220	Operating Supplies	15,223	19,877	19,500	15,000	19,500
04-454-235	Oils and Lubricants	6,559	74	-	500	500
04-454-260	Minor Equipment	5,760	2,989	6,000	500	2,500
04-454-320	Communications	3,874	4,702	4,500	5,500	5,000
04-454-360	Utilities	87,519	97,397	115,000	92,000	100,000
04-454-370	Repairs and Maintenance	21,309	27,274	20,500	20,000	20,000
04-454-374	Equipment Maintenance	660	5,507	1,000	3,500	2,000
04-454-450	Contracted Services	<u>58,476</u>	<u>54,664</u>	<u>48,000</u>	<u>85,000</u>	<u>68,000</u>
		\$ 619,711	\$ 607,376	\$ 574,500	\$ 592,500	\$ 582,500
<i>EMPLOYER PAID BENEFITS</i>						
04-483-194	Unemployment Compensation	\$ 500	\$ -	\$ -	\$ -	\$ -
04-483-195	Workers' Compensation	<u>29,711</u>	<u>27,620</u>	<u>35,500</u>	<u>35,000</u>	<u>35,000</u>
		\$ 30,211	\$ 27,620	\$ 35,500	\$ 35,000	\$ 35,000
TOTAL OPERATIONAL EXPENDITURES		\$ 1,289,334	\$ 1,288,665	\$ 1,336,000	\$ 1,333,600	\$ 1,319,500
<i>INTERFUND TRANSFERS</i>						
04-492-001	Transfer to General Fund	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
		\$ 20,000	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES WITH TRANSFERS		\$ 1,309,334	\$ 1,288,665	\$ 1,336,000	\$ 1,333,600	\$ 1,319,500

**MIDDLETOWN TOWNSHIP
2019 BUDGET
AMBULANCE AND RESCUE FUND
SUMMARY**

REVENUES

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>CURRENT REVENUE</i>					
Real Property Taxes	\$ 208,014	\$ 227,619	\$ 232,000	\$ 230,500	\$ 232,000
Interest Earnings	<u>96</u>	<u>162</u>	<u>500</u>	<u>500</u>	<u>500</u>
<i>Total Revenue</i>	\$ 208,110	\$ 227,781	\$ 232,500	\$ 231,000	\$ 232,500

EXPENDITURES

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>EXPENDITURES</i>					
Ambulance and Rescue	<u>\$ 202,906</u>	<u>\$ 222,215</u>	<u>\$ 230,000</u>	<u>\$ 215,650</u>	<u>\$ 230,000</u>
<i>Total Operating Expenditures</i>	\$ 202,906	\$ 222,215	\$ 230,000	\$ 215,650	\$ 230,000
Interfund Transfers	<u>3,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Expenditures</i>	\$ 206,406	\$ 222,215	\$ 230,000	\$ 215,650	\$ 230,000
<i>Income/(Loss) from Operations</i>	\$ 1,704	\$ 5,566	\$ 2,500	\$ 15,350	\$ 2,500
<i>Fund Balance - Beginning</i>				\$ 7,045	\$ 22,395
<i>Fund Balance - Ending</i>				\$ 22,395	\$ 24,895

**MIDDLETOWN TOWNSHIP
2019 BUDGET
AMBULANCE AND RESCUE FUND**

REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
REAL PROPERTY TAXES						
05-301-100	Real Estate Taxes - Current YR	\$ 205,049	\$ 225,117	\$ 230,000	\$ 227,500	\$ 230,000
05-301-300	Real Estate Taxes - Delinquent	<u>2,965</u>	<u>2,502</u>	<u>2,000</u>	<u>3,000</u>	<u>2,000</u>
		\$ 208,014	\$ 227,619	\$ 232,000	\$ 230,500	\$ 232,000
INTEREST EARNINGS						
05-341-100	Interest Income	<u>\$ 96</u>	<u>\$ 162</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>
		\$ 96	\$ 162	\$ 500	\$ 500	\$ 500
TOTAL OPERATIONAL REVENUES		\$ 208,110	\$ 227,781	\$ 232,500	\$ 231,000	\$ 232,500

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
AMBULANCE AND RESCUE						
05-412-490	Refunds of Taxes	\$ 3	\$ -	\$ -	\$ -	\$ -
05-412-540	Contribution To Ambulance	<u>202,903</u>	<u>222,215</u>	<u>230,000</u>	<u>215,650</u>	<u>230,000</u>
		\$ 202,906	\$ 222,215	\$ 230,000	\$ 215,650	\$ 230,000
TOTAL OPERATIONAL EXPENDITURES		\$ 202,906	\$ 222,215	\$ 230,000	\$ 215,650	\$ 230,000
INTERFUND TRANSFERS						
05-492-001	Transfer to General Fund	<u>\$ 3,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
		\$ 3,500	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES WITH TRANSFERS		\$ 206,406	\$ 222,215	\$ 230,000	\$ 215,650	\$ 230,000

**MIDDLETOWN TOWNSHIP
2019 BUDGET
ROAD MACHINERY FUND
SUMMARY**

REVENUES

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>CURRENT REVENUE</i>					
Real Property Taxes	\$ 158,101	\$ 155,327	\$ 157,500	\$ 157,000	\$ 157,500
Interest Earnings	<u>225</u>	<u>759</u>	<u>500</u>	<u>1,500</u>	<u>1,000</u>
Total Revenue	\$ 158,326	\$ 156,086	\$ 158,000	\$ 158,500	\$ 158,500

EXPENDITURES

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>EXPENDITURES</i>					
Public Works	\$ 259,725	\$ 40,913	\$ 155,000	\$ 225,423	\$ 255,000
Total Operating Expenditures	\$ 259,725	\$ 40,913	\$ 155,000	\$ 225,423	\$ 255,000
Interfund Transfers	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ 260,925	\$ 40,913	\$ 155,000	\$ 225,423	\$ 255,000
Income/(Loss) from Operations	\$ (102,600)	\$ 115,173	\$ 3,000	\$ (66,923)	\$ (96,500)
Fund Balance - Beginning				\$ 187,150	\$ 120,227
Fund Balance - Ending				\$ 120,227	\$ 23,727

**MIDDLETOWN TOWNSHIP
2019 BUDGET
ROAD MACHINERY FUND**

REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
REAL PROPERTY TAXES						
06-301-100	Real Estate Taxes - Current YR	\$ 155,778	\$ 153,556	\$ 156,000	\$ 155,000	\$ 156,000
06-301-300	Real Estate Taxes - Delinquent	<u>2,322</u>	<u>1,771</u>	<u>1,000</u>	<u>2,000</u>	<u>1,500</u>
		\$ 158,101	\$ 155,327	\$ 157,500	\$ 157,000	\$ 157,500
INTEREST EARNINGS						
06-341-100	Interest Income	<u>\$ 225</u>	<u>\$ 759</u>	<u>\$ 500</u>	<u>\$ 1,500</u>	<u>\$ 1,000</u>
		\$ 225	\$ 759	\$ 500	\$ 1,500	\$ 1,000
TOTAL OPERATIONAL REVENUES		\$ 158,326	\$ 156,086	\$ 158,000	\$ 158,500	\$ 158,500

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
PUBLIC WORKS						
06-430-260	Minor Equipment	\$ 1,348	\$ -	\$ 5,000	\$ -	\$ 5,000
06-430-490	Refunds of Taxes	2	-	-	-	-
06-430-700	Capital Purchases	<u>258,376</u>	<u>40,913</u>	<u>150,000</u>	<u>225,423</u>	<u>250,000</u>
		\$ 259,725	\$ 40,913	\$ 155,000	\$ 225,423	\$ 255,000
TOTAL OPERATIONAL EXPENDITURES		\$ 259,725	\$ 40,913	\$ 155,000	\$ 225,423	\$ 255,000
INTERFUND TRANSFERS						
06-492-001	Transfer to General Fund	<u>\$ 1,200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
		\$ 1,200	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES WITH TRANSFERS		\$ 260,925	\$ 40,913	\$ 155,000	\$ 225,423	\$ 255,000

**MIDDLETOWN TOWNSHIP
2019 BUDGET
FIRE HYDRANT FUND
SUMMARY**

REVENUES

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>CURRENT REVENUE</i>					
Real Property Taxes	\$ 56,418	\$ 55,406	\$ 55,500	\$ 55,750	\$ 55,500
Interest Earnings	<u>42</u>	<u>143</u>	<u>500</u>	<u>250</u>	<u>500</u>
<i>Total Revenue</i>	\$ 56,460	\$ 55,550	\$ 56,000	\$ 56,000	\$ 56,000

EXPENDITURES

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>EXPENDITURES</i>					
Fire Protection Services	\$ 53,881	\$ 53,310	\$ 55,000	\$ 55,000	\$ 55,000
<i>Total Operating Expenditures</i>	\$ 53,881	\$ 53,310	\$ 55,000	\$ 55,000	\$ 55,000
Interfund Transfers	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Expenditures</i>	\$ 54,881	\$ 53,310	\$ 55,000	\$ 55,000	\$ 55,000
<i>Income/(Loss) from Operations</i>	\$ 1,579	\$ 2,240	\$ 1,000	\$ 1,000	\$ 1,000
<i>Fund Balance - Beginning</i>				\$ 17,017	\$ 18,017
<i>Fund Balance - Ending</i>				\$ 18,017	\$ 19,017

**MIDDLETOWN TOWNSHIP
2019 BUDGET
FIRE HYDRANT FUND**

REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
REAL PROPERTY TAXES						
07-301-100	Real Estate Taxes - Current YR	\$ 55,553	\$ 54,770	\$ 55,000	\$ 55,000	\$ 55,000
07-301-300	Real Estate Taxes - Delinquent	<u>865</u>	<u>637</u>	<u>500</u>	<u>750</u>	<u>500</u>
		\$ 56,418	\$ 55,406	\$ 55,500	\$ 55,750	\$ 55,500
INTEREST EARNINGS						
07-341-100	Interest Income	<u>\$ 42</u>	<u>\$ 143</u>	<u>\$ 500</u>	<u>\$ 250</u>	<u>\$ 500</u>
		\$ 42	\$ 143	\$ 500	\$ 250	\$ 500
TOTAL OPERATIONAL REVENUES		\$ 56,460	\$ 55,550	\$ 56,000	\$ 56,000	\$ 56,000

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
FIRE PROTECTION SERVICES						
07-411-363	Hydrant Service	\$ 53,880	\$ 53,310	\$ 55,000	\$ 55,000	\$ 55,000
07-411-490	Refunds of Taxes	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 53,881	\$ 53,310	\$ 55,000	\$ 55,000	\$ 55,000
TOTAL OPERATIONAL EXPENDITURES		\$ 53,881	\$ 53,310	\$ 55,000	\$ 55,000	\$ 55,000
INTERFUND TRANSFERS						
07-492-001	Transfer to General Fund	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
		\$ 1,000	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES WITH TRANSFERS		\$ 54,881	\$ 53,310	\$ 55,000	\$ 55,000	\$ 55,000

**MIDDLETOWN TOWNSHIP
2019 BUDGET
SANITATION FUND
SUMMARY
REVENUES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>CURRENT REVENUE</i>					
Interest Earnings	\$ 2,117	\$ 6,667	\$ 5,000	\$ 12,500	\$ 7,500
Sanitation	<u>4,178,828</u>	<u>4,187,752</u>	<u>4,145,000</u>	<u>4,155,000</u>	<u>4,170,000</u>
Total Revenue	\$ 4,180,946	\$ 4,194,420	\$ 4,150,000	\$ 4,167,500	\$ 4,177,500

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>EXPENDITURES</i>					
Legal Services	\$ 216	\$ 625	\$ 2,500	\$ -	\$ 2,500
Sanitation	4,081,788	4,208,508	4,201,750	4,323,000	4,199,500
Employer Paid Benefits	<u>73</u>	<u>489</u>	<u>500</u>	<u>500</u>	<u>500</u>
Total Operating Expenditures	\$ 4,082,077	\$ 4,209,621	\$ 4,204,750	\$ 4,323,500	\$ 4,202,500
Income/(Loss) from Operations	\$ 98,868	\$ (15,202)	\$ (54,750)	\$ (156,000)	\$ (25,000)
Fund Balance - Beginning				\$ 553,687	\$ 397,687
Fund Balance - Ending				\$ 397,687	\$ 372,687

**MIDDLETOWN TOWNSHIP
2019 BUDGET
SANITATION FUND**

REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
INTEREST EARNINGS						
09-341-100	Interest Income	\$ 2,117	\$ 6,667	\$ 5,000	\$ 12,500	\$ 7,500
		\$ 2,117	\$ 6,667	\$ 5,000	\$ 12,500	\$ 7,500
SANITATION						
09-364-300	Solid Waste Collection Charges	\$ 4,094,587	\$ 4,119,987	\$ 4,080,000	\$ 4,135,000	\$ 4,120,000
09-364-310	Penalties and Interest	84,241	65,265	65,000	20,000	50,000
09-364-510	Sale of Containers	-	2,501	-	-	-
		\$ 4,178,828	\$ 4,187,752	\$ 4,145,000	\$ 4,155,000	\$ 4,170,000
TOTAL OPERATIONAL REVENUES		\$ 4,180,946	\$ 4,194,420	\$ 4,150,000	\$ 4,167,500	\$ 4,177,500

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
LEGAL SERVICES						
09-404-301	General Legal Services	\$ 216	\$ 625	\$ 2,500	\$ -	\$ 2,500
09-404-314	Special Legal Services	-	-	-	-	-
		\$ 216	\$ 625	\$ 2,500	\$ -	\$ 2,500
SANITATION						
09-427-112	Salaries and Wages	\$ 27,988	\$ 26,125	\$ 30,000	\$ 30,000	\$ 30,000
09-427-180	Overtime Salaries	-	851	-	-	-
09-427-192	FICA/Medicare	2,123	1,489	3,000	3,000	1,000
09-427-196	Medical Insurance	11,097	3,106	15,000	6,000	6,000
09-427-198	Disability Insurance	120	30	1,000	1,000	1,000
09-427-199	Group Life Insurance	306	77	1,000	1,000	1,000
09-427-220	Operating Supplies	-	-	-	-	-
09-427-340	Advertising and Printing	-	-	500	500	500
09-427-367	Garbage - Refuse Removal	4,038,708	4,160,581	4,151,250	4,281,500	4,160,000
09-427-450	Contracted Services	1,447	15,031	-	-	-
09-427-490	Refunds of Taxes	-	1,218	-	-	-
		\$ 4,081,788	\$ 4,208,508	\$ 4,201,750	\$ 4,323,000	\$ 4,199,500
EMPLOYER PAID BENEFITS						
09-483-194	Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ -
09-483-195	Workers' Compensation	73	489	500	500	500
09-483-198	Non-Uniformed Pension Plan	-	-	-	-	-
		\$ 73	\$ 489	\$ 500	\$ 500	\$ 500
TOTAL OPERATIONAL EXPENDITURES		\$ 4,082,077	\$ 4,209,621	\$ 4,204,750	\$ 4,323,500	\$ 4,202,500

MIDDLETOWN TOWNSHIP
2019 BUDGET
MIDDLETOWN COUNTRY CLUB
SUMMARY
REVENUES

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>CURRENT REVENUE</i>					
Interest Earnings	\$ 180	\$ 750	\$ 500	\$ 1,750	\$ 1,000
Rents and Royalties	<u>125,888</u>	<u>25,604</u>	<u>51,000</u>	<u>40,000</u>	<u>51,000</u>
Total Revenue	\$ 126,068	\$ 26,354	\$ 51,500	\$ 41,750	\$ 52,000

EXPENDITURES

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>EXPENDITURES</i>					
Participant Recreation	\$ 66,128	\$ 52,653	\$ 65,000	\$ 65,000	\$ 240,000
Debt Principle	-	-	-	-	-
Debt Interest	<u>468</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Expenditures	\$ 66,596	\$ 52,653	\$ 65,000	\$ 65,000	\$ 240,000
Interfund Transfers	<u>6,674</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ 73,270	\$ 52,653	\$ 65,000	\$ 65,000	\$ 240,000
Income/(Loss) from Operations	\$ 52,797	\$ (26,299)	\$ (13,500)	\$ (23,250)	\$ (188,000)
Cash Balance - Beginning				\$ 192,838	\$ 169,588
Cash Balance - Ending				\$ 169,588	\$ (18,412)

**MIDDLETOWN TOWNSHIP
2019 BUDGET
MIDDLETOWN COUNTRY CLUB**

REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
INTEREST EARNINGS						
10-341-100	Interest Income	\$ 180	\$ 750	\$ 500	\$ 1,750	\$ 1,000
		\$ 180	\$ 750	\$ 500	\$ 1,750	\$ 1,000
RENTS AND ROYALTIES						
10-342-500	Rent of Country Club	\$ 76,885	\$ 5,069	\$ 2,000	\$ -	\$ 2,000
10-342-510	Rent - Other	<u>49,003</u>	<u>20,535</u>	<u>49,000</u>	<u>40,000</u>	<u>49,000</u>
		\$ 125,888	\$ 25,604	\$ 51,000	\$ 40,000	\$ 51,000
TOTAL OPERATIONAL REVENUES		\$ 126,068	\$ 26,354	\$ 51,500	\$ 41,750	\$ 52,000

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
PARTICIPANT RECREATION						
10-452-112	Salaries and Wages	\$ 5,201	\$ 311	\$ -	\$ -	\$ -
10-452-192	FICA/Medicare	389	23	-	-	-
10-452-700	Capital Construction	-	-	-	-	175,000
10-452-800	Depreciation Expense	<u>60,538</u>	<u>52,319</u>	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>
		\$ 66,128	\$ 52,653	\$ 65,000	\$ 65,000	\$ 240,000
DEBT INTEREST						
10-472-100	General Obligation Bond	\$ 468	\$ -	\$ -	\$ -	\$ -
10-472-400	General Obligation Notes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 468	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATIONAL EXPENDITURES		\$ 66,596	\$ 52,653	\$ 65,000	\$ 65,000	\$ 240,000
INTERFUND TRANSFERS						
10-492-001	Transfer to General Fund	\$ 6,674	\$ -	\$ -	\$ -	\$ -
10-492-023	Transfer to Debt Service Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 6,674	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES WITH TRANSFERS		\$ 73,270	\$ 52,653	\$ 65,000	\$ 65,000	\$ 240,000

**MIDDLETOWN TOWNSHIP
2019 BUDGET
FARM FUND
SUMMARY**

REVENUES

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>CURRENT REVENUE</i>					
Interest Earnings	\$ 17	\$ 334	\$ 500	\$ 1,000	\$ 500
Rents and Royalties	<u>18,933</u>	<u>52,984</u>	<u>53,500</u>	<u>53,500</u>	<u>53,500</u>
Total Revenue	\$ 18,951	\$ 53,318	\$ 54,000	\$ 54,500	\$ 54,000

EXPENDITURES

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>EXPENDITURES</i>					
Legal Services	\$ 68	\$ 304	\$ 1,000	\$ 100	\$ 500
Engineering	-	6,238	1,000	-	500
Buildings and Facilities Maintenance	<u>15,707</u>	<u>22,280</u>	<u>12,500</u>	<u>10,500</u>	<u>13,000</u>
Total Operating Expenditures	\$ 15,774	\$ 28,822	\$ 14,500	\$ 10,600	\$ 14,000
Interfund Transfers	<u>12,689</u>	-	-	-	-
Total Expenditures	\$ 28,463	\$ 28,822	\$ 14,500	\$ 10,600	\$ 14,000
Income/(Loss) from Operations	\$ (9,513)	\$ 24,496	\$ 39,500	\$ 43,900	\$ 40,000
Cash Balance - Beginning				\$ 107,650	\$ 151,550
Cash Balance - Ending				\$ 151,550	\$ 191,550

**MIDDLETOWN TOWNSHIP
2019 BUDGET
FARM FUND**

REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
INTEREST EARNINGS						
11-341-100	Interest Income	\$ 17	\$ 334	\$ 500	\$ 1,000	\$ 500
		\$ 17	\$ 334	\$ 500	\$ 1,000	\$ 500
RENTS AND ROYALTIES						
11-342-500	Rent	\$ 8,933	\$ 7,000	\$ 8,500	\$ 8,500	\$ 8,500
11-342-510	Rent - Other	10,000	45,984	45,000	45,000	45,000
		\$ 18,933	\$ 52,984	\$ 53,500	\$ 53,500	\$ 53,500
TOTAL OPERATIONAL REVENUES		\$ 18,951	\$ 53,318	\$ 54,000	\$ 54,500	\$ 54,000

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
LEGAL SERVICES						
11-404-301	General Legal Services	\$ 68	\$ 304	\$ 1,000	\$ 100	\$ 500
11-404-314	Special Legal Services	-	-	-	-	-
		\$ 68	\$ 304	\$ 1,000	\$ 100	\$ 500
ENGINEERING						
11-408-313	General Engineering	\$ -	\$ 6,238	\$ 1,000	\$ -	\$ 500
		\$ -	\$ 6,238	\$ 1,000	\$ -	\$ 500
BUILDINGS AND FACILITY MAINTENANCE						
11-454-112	Salaries and Wages	\$ 5,201	\$ 311	\$ -	\$ -	\$ -
11-454-192	FICA/Medicare	389	23	-	-	-
11-454-360	Utilities	521	401	1,000	500	1,000
11-454-370	Repair and Maintenance	-	5,129	1,500	500	2,000
11-454-450	Contracted Services	391	621	1,000	500	1,000
11-454-700	Capital Purchases	-	6,943	-	-	-
11-454-800	Depreciation Expense	9,205	8,852	9,000	9,000	9,000
		\$ 15,707	\$ 22,280	\$ 12,500	\$ 10,500	\$ 13,000
TOTAL OPERATIONAL EXPENDITURES		\$ 15,774	\$ 28,822	\$ 14,500	\$ 10,600	\$ 14,000
INTERFUND TRANSFERS						
11-492-001	Transfer to General Fund	\$ 12,689	\$ -	\$ -	\$ -	\$ -
		\$ 12,689	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES WITH TRANSFERS		\$ 28,463	\$ 28,822	\$ 14,500	\$ 10,600	\$ 14,000

**MIDDLETOWN TOWNSHIP
2019 BUDGET
DEBT SERVICE FUND
SUMMARY**

REVENUES

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>CURRENT REVENUE</i>					
Real Property Taxes	\$ 2,709,619	\$ 2,663,029	\$ 2,690,000	\$ 2,683,000	\$ 2,695,000
Interest Earnings	2,034	6,936	5,000	11,000	7,500
Charges for Services	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Interfund Transfers	-	-	-	86,272	129,600
<i>Total Operational Revenue</i>	\$ 2,711,653	\$ 2,669,965	\$ 2,695,000	\$ 2,780,272	\$ 2,832,100

EXPENDITURES

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>EXPENDITURES</i>					
Public Safety	3,155	780	-	-	-
Debt Principal	1,955,000	2,352,014	2,095,000	2,266,474	2,263,000
Debt Interest	658,549	671,254	701,500	734,990	493,500
Fiscal Agent Fees	-	1,560	1,000	2,500	2,000
<i>Total Operating Expenditures</i>	\$ 2,616,704	\$ 3,025,608	\$ 2,797,500	\$ 3,003,964	\$ 2,758,500
Interfund Transfers	32,000	-	-	-	-
<i>Total Expenditures</i>	\$ 2,648,704	\$ 3,025,608	\$ 2,797,500	\$ 3,003,964	\$ 2,758,500
<i>Income/(Loss) from Operations</i>	\$ 62,949	\$ (355,643)	\$ (102,500)	\$ (223,692)	\$ 73,600
<i>Fund Balance - Beginning</i>				\$ 341,085	\$ 117,393
<i>Fund Balance - Ending</i>				\$ 117,393	\$ 190,993

**MIDDLETOWN TOWNSHIP
2019 BUDGET
DEBT SERVICE FUND**

REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
REAL PROPERTY TAXES						
23-301-100	Real Estate Taxes - Current YR	\$ 2,671,224	\$ 2,633,044	\$ 2,670,000	\$ 2,650,000	\$ 2,670,000
23-301-300	Real Estate Taxes - Delinquent	<u>38,396</u>	<u>29,985</u>	<u>20,000</u>	<u>33,000</u>	<u>25,000</u>
		\$ 2,709,619	\$ 2,663,029	\$ 2,690,000	\$ 2,683,000	\$ 2,695,000
INTEREST EARNINGS						
23-341-100	Interest Income	<u>\$ 2,034</u>	<u>\$ 6,936</u>	<u>\$ 5,000</u>	<u>\$ 11,000</u>	<u>\$ 7,500</u>
		\$ 2,034	\$ 6,936	\$ 5,000	\$ 11,000	\$ 7,500
CHARGES FOR SERVICES						
23-361-100	General Government	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
		\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES						
23-393-000	Proceeds Fr Bond Issuance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATIONAL REVENUES		\$ 2,711,653	\$ 2,669,965	\$ 2,695,000	\$ 2,694,000	\$ 2,702,500
INTERFUND TRANSFERS						
23-392-002	Transfer from Street Lighting Fund	\$ -	\$ -	\$ -	\$ 86,272	\$ 129,600
23-392-010	Transfer from Country Club	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ -	\$ -	\$ -	\$ 86,272	\$ 129,600
TOTAL REVENUES WITH TRANSFERS		\$ 2,711,653	\$ 2,669,965	\$ 2,695,000	\$ 2,780,272	\$ 2,832,100

**MIDDLETOWN TOWNSHIP
2019 BUDGET
DEBT SERVICE FUND**

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
PUBLIC SAFETY						
23-418-480	Miscellaneous	\$ 3,120	\$ 780	\$ -	\$ -	\$ -
23-418-490	Refunds of Taxes	<u>35</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 3,155	\$ 780	\$ -	\$ -	\$ -
DEBT PRINCIPLE						
23-471-100	General Obligation Bond	\$ 1,955,000	\$ 2,060,000	\$ 2,095,000	\$ 2,095,000	\$ 2,170,000
23-471-400	General Obligation Notes	<u>-</u>	<u>292,014</u>	<u>-</u>	<u>171,474</u>	<u>93,000</u>
		\$ 1,955,000	\$ 2,352,014	\$ 2,095,000	\$ 2,266,474	\$ 2,263,000
DEBT INTEREST						
23-472-100	General Obligation Bond	\$ 658,549	\$ 632,645	\$ 701,500	\$ 701,500	\$ 457,000
23-472-400	General Obligation Notes	<u>-</u>	<u>38,609</u>	<u>-</u>	<u>33,490</u>	<u>36,500</u>
		\$ 658,549	\$ 671,254	\$ 701,500	\$ 734,990	\$ 493,500
FISCAL AGENT FEES						
23-475-000	Fiscal Agent Fees	\$ -	\$ 1,560	\$ 1,000	\$ 2,500	\$ 2,000
23-475-901	Bond Issuance Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ -	\$ 1,560	\$ 1,000	\$ 2,500	\$ 2,000
TOTAL OPERATIONAL EXPENDITURES		\$ 2,616,704	\$ 3,025,608	\$ 2,797,500	\$ 3,003,964	\$ 2,758,500
INTERFUND TRANSFERS						
23-492-001	Transfer to General Fund	<u>\$ 32,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
		\$ 32,000	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES WITH TRANSFERS		\$ 2,648,704	\$ 3,025,608	\$ 2,797,500	\$ 3,003,964	\$ 2,758,500

**MIDDLETOWN TOWNSHIP
2018 BUDGET
CAPITAL FUND
SUMMARY**

REVENUES

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
CURRENT REVENUE					
Local Tax Enabling Act 511 Taxes	\$ 38,214	\$ 15,548	\$ 7,500	\$ -	\$ 7,500
Interest Earnings	7,593	40,625	35,000	65,000	45,000
State Operating and Capital Grants	-	15,000	-	16,233	-
Local Operating and Capital Grants	913,851	623,981	941,712	222,652	1,434,475
Contributions from Private Sources	59,575	87,576	-	160,000	-
General Fixed Asset Disposition	-	-	-	-	-
Other Financing Sources	9,995,056	-	-	-	-
Interfund Transfers	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>2,500,000</u>	<u>-</u>
Total Operational Revenue	\$ 13,014,289	\$ 782,730	\$ 984,212	\$ 2,963,885	\$ 1,486,975

EXPENDITURES

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
EXPENDITURES					
Executive	\$ 553,785	\$ 75,132	\$ -	\$ 75,000	\$ 36,000
Legal Services	3,062	1,382	-	6,000	-
Information Technology	-	41,214	65,000	125,000	130,000
Engineering Services	235,886	349,714	375,000	400,000	-
Buildings and Grounds	-	1,115	10,000	150,000	160,000
Police Services	371,251	495,551	495,000	200,000	350,153
Fire Protection Services	586,260	20,196	382,000	200,000	252,090
Building and Zoning	-	27,474	25,000	15,000	28,000
Public Works	298,731	1,020,314	2,874,500	1,550,000	2,817,536
Street Lighting	-	16	-	-	-
Recreation Administration	<u>200,706</u>	<u>90,409</u>	<u>610,000</u>	<u>100,000</u>	<u>1,660,513</u>
Total Operating Expenditures	\$ 2,249,681	\$ 2,122,518	\$ 4,836,500	\$ 2,821,000	\$ 5,434,292
Interfund Transfers	-	-	-	-	-
Fiscal Agent Fees	<u>6,588,973</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ 8,838,654	\$ 2,122,518	\$ 4,836,500	\$ 2,821,000	\$ 5,434,292
Income/(Loss) from Operations	\$ 4,175,635	\$ (1,339,788)	\$ (3,852,288)	\$ 142,885	\$ (3,947,317)
Fund Balance - Beginning				\$ 8,713,931	\$ 8,856,816
Fund Balance - Ending				\$ 8,856,816	\$ 4,909,499

**MIDDLETOWN TOWNSHIP
2018 BUDGET
CAPITAL FUND**

REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
LOCAL TAX ENABLING ACT 511 TAXES						
30-310-800	Non-Res Bldg Permit Tax	\$ 38,214	\$ 15,548	\$ 7,500	\$ -	\$ 7,500
		\$ 38,214	\$ 15,548	\$ 7,500	\$ -	\$ 7,500
INTEREST EARNINGS						
30-341-100	Interest Income	\$ 7,593	\$ 40,625	\$ 35,000	\$ 65,000	\$ 45,000
		\$ 7,593	\$ 40,625	\$ 35,000	\$ 65,000	\$ 45,000
STATE OPERATING & CAPITAL GRANTS						
30-354-100	General Government	\$ -	\$ 15,000	\$ -	\$ 16,233	\$ -
		\$ -	\$ 15,000	\$ -	\$ 16,233	\$ -
LOCAL GOVERNMENT CAPITAL AND OPERATING GRANTS						
30-357-001	General Government	\$ -	\$ -	\$ -	\$ -	\$ 745,385
30-357-002	Public Safety	265,686	617,627	450,783	139,043	266,153
30-357-003	Highway and Streets	98,350	6,354	278,929	83,609	346,847
30-357-004	Fire Protection Services	549,815	-	212,000	-	76,090
		\$ 913,851	\$ 623,981	\$ 941,712	\$ 222,652	\$ 1,434,475
CONTRIBUTIONS FROM PRIVATE SOURCES						
30-387-100	Contributions and Donations	\$ 59,575	\$ 87,576	\$ -	\$ 160,000	\$ -
		\$ 59,575	\$ 87,576	\$ -	\$ 160,000	\$ -
GENERAL FIXED ASSET DISPOSITION						
30-391-100	Sales of General Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATIONAL REVENUES		\$ 1,019,233	\$ 782,730	\$ 984,212	\$ 463,885	\$ 1,486,975
INTERFUND TRANSFERS						
30-392-001	Transfer from General Fund	\$ 2,000,000	\$ -	\$ -	\$ 2,500,000	\$ -
		\$ 2,000,000	\$ -	\$ -	\$ 2,500,000	\$ -
OTHER FINANCING SOURCES						
30-393-100	G.O. Bond and Note Proceeds	\$ 9,490,000	\$ -	\$ -	\$ -	\$ -
30-393-200	Premiums on Bonds Sold	505,056	-	-	-	-
		\$ 9,995,056	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES WITH TRANSFERS		\$ 13,014,289	\$ 782,730	\$ 984,212	\$ 2,963,885	\$ 1,486,975

**MIDDLETOWN TOWNSHIP
2018 BUDGET
CAPITAL FUND**

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
EXECUTIVE						
30-401-450	Contracted Services	\$ -	\$ 49,424	\$ -	\$ 60,000	\$ 36,000
30-401-700	Capital Purchases	<u>553,785</u>	<u>25,708</u>	-	<u>15,000</u>	-
		\$ 553,785	\$ 75,132	\$ -	\$ 75,000	\$ 36,000
LEGAL SERVICES						
30-404-301	General Legal Services	<u>\$ 3,062</u>	<u>\$ 1,382</u>	\$ -	\$ 6,000	\$ -
		\$ 3,062	\$ 1,382	\$ -	\$ 6,000	\$ -
INFORMATION TECHNOLOGY						
30-407-700	Capital Purchases	<u>\$ -</u>	<u>\$ 41,214</u>	<u>\$ 65,000</u>	<u>\$ 125,000</u>	<u>\$ 130,000</u>
		\$ -	\$ 41,214	\$ 65,000	\$ 125,000	\$ 130,000
ENGINEERING SERVICES						
30-408-313	General Engineering	<u>\$ 235,886</u>	<u>\$ 349,714</u>	<u>\$ 375,000</u>	<u>\$ 400,000</u>	<u>\$ -</u>
		\$ 235,886	\$ 349,714	\$ 375,000	\$ 400,000	\$ -
BUILDINGS AND GROUNDS						
30-409-700	Capital Purchases	<u>-</u>	<u>1,115</u>	<u>10,000</u>	<u>150,000</u>	<u>160,000</u>
		\$ -	\$ 1,115	\$ 10,000	\$ 150,000	\$ 160,000
POLICE SERVICES						
30-410-700	Capital Purchases	<u>\$ 371,251</u>	<u>\$ 495,551</u>	<u>\$ 495,000</u>	<u>\$ 200,000</u>	<u>\$ 350,153</u>
		\$ 371,251	\$ 495,551	\$ 495,000	\$ 200,000	\$ 350,153
FIRE PROTECTION SERVICES						
30-411-700	Capital Purchases	<u>\$ 586,260</u>	<u>\$ 20,196</u>	<u>\$ 382,000</u>	<u>\$ 200,000</u>	<u>\$ 252,090</u>
		\$ 586,260	\$ 20,196	\$ 382,000	\$ 200,000	\$ 252,090
BUILDING AND ZONING						
30-413-700	Capital Purchases	<u>\$ -</u>	<u>\$ 27,474</u>	<u>\$ 25,000</u>	<u>\$ 15,000</u>	<u>\$ 28,000</u>
		\$ -	\$ 27,474	\$ 25,000	\$ 15,000	\$ 28,000

**MIDDLETOWN TOWNSHIP
2018 BUDGET
CAPITAL FUND**

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
PUBLIC WORKS						
30-430-450	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -
30-430-700	Capital Purchases	<u>259,445</u>	<u>946,981</u>	<u>2,079,500</u>	<u>1,500,000</u>	<u>2,567,536</u>
		\$ 259,445	\$ 946,981	\$ 2,079,500	\$ 1,500,000	\$ 2,567,536
STREET LIGHTING						
30-434-700	Capital Purchases	<u>\$ -</u>	<u>\$ 16</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
		\$ -	\$ 16	\$ -	\$ -	\$ -
STORM SEWERS AND DRAINS						
30-436-112	Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
30-436-192	FICA/Medicare	-	-	-	-	-
30-436-700	Capital Purchases	<u>39,286</u>	<u>73,334</u>	<u>795,000</u>	<u>50,000</u>	<u>250,000</u>
		\$ 39,286	\$ 73,334	\$ 795,000	\$ 50,000	\$ 250,000
RECREATION ADMINISTRATION						
30-451-112	Salaries and Wages	\$ -	\$ 30,081	\$ -	\$ -	\$ -
30-451-192	FICA/Medicare	-	-	-	-	-
30-451-450	Contracted Services	-	-	-	-	-
30-451-700	Capital Purchases	<u>200,706</u>	<u>60,328</u>	<u>610,000</u>	<u>100,000</u>	<u>1,660,513</u>
		\$ 200,706	\$ 90,409	\$ 610,000	\$ 100,000	\$ 1,660,513
TOTAL OPERATIONAL EXPENDITURES		\$ 2,249,681	\$ 2,122,518	\$ 4,836,500	\$ 2,821,000	\$ 5,434,292
INTERFUND TRANSFERS						
30-492-004	Transfer to Parks and Rec	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
		\$ -	\$ -	\$ -	\$ -	\$ -
FISCAL AGENT FEES						
30-475-000	Fiscal Agent Fees	\$ 6,435,448	\$ -	\$ -	\$ -	\$ -
30-475-901	Bond Issuance Costs	<u>153,525</u>	-	-	-	-
		\$ 6,588,973	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES WITH TRANSFERS		\$ 8,838,654	\$ 2,122,518	\$ 4,836,500	\$ 2,821,000	\$ 5,434,292

**MIDDLETOWN TOWNSHIP
2019 BUDGET
INVESTMENT FUND
SUMMARY**

REVENUES

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
CURRENT REVENUE					
Interest Earnings	\$ 482,983	\$ 403,558	\$ 651,000	\$ 202,500	\$ 651,500
Total Operational Revenue	\$ 482,983	\$ 403,558	\$ 651,000	\$ 202,500	\$ 651,500

EXPENDITURES

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
EXPENDITURES					
Water System	\$ 42,849	\$ 41,060	\$ 45,000	\$ 45,000	\$ 45,000
Total Operating Expenditures	\$ 42,849	\$ 41,060	\$ 45,000	\$ 45,000	\$ 45,000
Interfund Transfers	-	-	-	-	-
Total Expenditures	\$ 42,849	\$ 41,060	\$ 45,000	\$ 45,000	\$ 45,000
Income/(Loss) from Operations	\$ 440,135	\$ 362,498	\$ 606,000	\$ 157,500	\$ 606,500
Fund Balance - Beginning				\$ 40,794,343	\$ 40,951,843
Fund Balance - Ending				\$ 40,951,843	\$ 41,558,343

**MIDDLETOWN TOWNSHIP
2019 BUDGET
INVESTMENT FUND**

REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
INTEREST EARNINGS						
32-341-100	Interest Income	\$ 604,120	\$ 706,284	\$ 650,000	\$ 850,000	\$ 650,000
32-341-400	Penalties and Interest	1,778	371	1,000	2,500	1,500
32-341-500	Gain (Loss) On Investments	<u>(122,914)</u>	<u>(303,097)</u>	<u>-</u>	<u>(650,000)</u>	<u>-</u>
		\$ 482,983	\$ 403,558	\$ 651,000	\$ 202,500	\$ 651,500
TOTAL OPERATIONAL REVENUES		\$ 482,983	\$ 403,558	\$ 651,000	\$ 202,500	\$ 651,500

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
WATER SYSTEM						
32-448-317	Other Services and Charges	<u>\$ 42,849</u>	<u>\$ 41,060</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>
		\$ 42,849	\$ 41,060	\$ 45,000	\$ 45,000	\$ 45,000
TOTAL OPERATIONAL EXPENDITURES		\$ 42,849	\$ 41,060	\$ 45,000	\$ 45,000	\$ 45,000
INTERFUND TRANSFERS						
32-492-001	Transfer to General Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES WITH TRANSFERS		\$ 42,849	\$ 41,060	\$ 45,000	\$ 45,000	\$ 45,000

**MIDDLETOWN TOWNSHIP
2019 BUDGET
HIGHWAY AID FUND
SUMMARY**

REVENUES

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>CURRENT REVENUE</i>					
Interest Earnings	\$ 1,385	\$ 5,144	\$ 3,000	\$ 7,500	\$ 5,000
Intergovernmental Revenues	1,219,003	1,277,170	1,316,500	1,340,665	1,336,500
Miscellaneous Revenues	<u>479</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Operational Revenue</i>	\$ 1,220,868	\$ 1,282,314	\$ 1,319,500	\$ 1,348,165	\$ 1,341,500

EXPENDITURES

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>EXPENDITURES</i>					
Public Works	\$ 562,805	\$ 406,699	\$ 1,027,500	\$ 613,500	\$ 1,040,500
Fleet Maintenance Services	187,879	182,283	210,000	225,500	195,500
Highway Construction	<u>779,090</u>	<u>884,336</u>	<u>825,000</u>	<u>500,000</u>	<u>345,000</u>
<i>Total Operational Expenditures</i>	\$ 1,529,774	\$ 1,473,318	\$ 2,062,500	\$ 1,339,000	\$ 1,581,000
<i>Income/(Loss) from Operations</i>	\$ (308,907)	\$ (191,005)	\$ (743,000)	\$ 9,165	\$ (239,500)
<i>Fund Balance - Beginning</i>				\$ 271,575	\$ 280,740
<i>Fund Balance - Ending</i>				\$ 280,740	\$ 41,240

**MIDDLETOWN TOWNSHIP
2019 BUDGET
HIGHWAY AID FUND**

REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
<i>INTEREST EARNINGS</i>						
35-341-100	Interest Income	\$ 1,385	\$ 5,144	\$ 3,000	\$ 7,500	\$ 5,000
		\$ 1,385	\$ 5,144	\$ 3,000	\$ 7,500	\$ 5,000
<i>INTERGOVERNMENTAL REVENUES</i>						
35-350-050	Motor Vehicle Fuel Taxes	\$ 1,217,003	\$ 1,275,170	\$ 1,314,500	\$ 1,338,665	\$ 1,334,500
35-350-055	State Road Turnback Payments	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
		\$ 1,219,003	\$ 1,277,170	\$ 1,316,500	\$ 1,340,665	\$ 1,336,500
<i>MISCELLANEOUS REVENUES</i>						
35-380-000	Miscellaneous Income	\$ 479	\$ -	\$ -	\$ -	\$ -
35-395-000	Refund of PY Expenditure	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 479	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATIONAL REVENUES		\$ 1,220,868	\$ 1,282,314	\$ 1,319,500	\$ 1,348,165	\$ 1,341,500

**MIDDLETOWN TOWNSHIP
2019 BUDGET
HIGHWAY AID FUND**

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>12/31/18 PROJECTED</u>	<u>2019 BUDGET</u>
CLEANING OF STREETS AND GUTTERS						
35-431-112	Salaries and Wages	\$ 19,693	\$ 25,501	\$ 25,000	\$ 22,000	\$ 25,000
35-431-192	FICA/Medicare	1,496	1,931	5,000	2,000	5,000
		\$ 21,188	\$ 27,432	\$ 30,000	\$ 24,000	\$ 30,000
SNOW AND ICE REMOVAL						
35-432-112	Salaries and Wages	\$ 72,111	\$ 42,751	\$ 170,000	\$ 7,000	\$ 175,000
35-432-192	FICA/Medicare	5,464	3,236	15,000	1,000	15,000
35-432-220	Operating Supplies	67,369	53,220	100,000	115,000	100,000
35-432-450	Contracted Services	-	-	5,000	-	5,000
		\$ 144,943	\$ 99,207	\$ 290,000	\$ 123,000	\$ 295,000
TRAFFIC CONTROL DEVICES						
35-433-112	Salaries and Wages	\$ 67,256	\$ 46,075	\$ 75,000	\$ 53,000	\$ 80,000
35-433-180	Overtime Salaries	-	1,175	-	1,000	10,000
35-433-192	FICA/Medicare	5,064	3,485	10,000	4,500	10,000
35-433-220	Operating Supplies	14,680	12,774	27,000	15,000	25,000
35-433-360	Utilities	2,109	1,199	-	-	-
35-433-450	Contracted Services	91,805	80,529	100,000	75,000	100,000
		\$ 180,914	\$ 145,237	\$ 212,000	\$ 148,500	\$ 225,000
STORM SEWERS AND DRAINS						
35-436-112	Salaries and Wages	\$ 69,384	\$ 240	\$ 50,000	\$ 132,500	\$ 150,000
35-436-180	Overtime Salaries	-	186	5,000	15,000	10,000
35-436-192	FICA/Medicare	5,234	34	5,000	11,500	5,000
35-436-220	Operating Supplies	8,460	5,081	20,500	5,000	20,500
35-436-450	Contracted Services	-	-	200,000	5,000	100,000
		\$ 83,078	\$ 5,542	\$ 280,500	\$ 169,000	\$ 285,500
FLEET MAINTENANCE SERVICES						
35-437-112	Salaries and Wages	\$ 106,789	\$ 131,523	\$ 90,000	\$ 134,500	\$ 90,000
35-437-180	Overtime Salaries	-	7,374	10,000	13,000	15,000
35-437-192	FICA/Medicare	8,090	10,104	10,000	12,000	10,000
35-437-220	Operating Supplies	40,495	32,447	60,000	40,000	50,000
35-437-231	Gasoline	22,861	834	-	1,000	500
35-437-231	Oils and Lubricants	-	-	30,000	5,000	10,000
35-437-450	Contracted Services	9,645	-	10,000	20,000	20,000
		\$ 187,879	\$ 182,283	\$ 210,000	\$ 225,500	\$ 195,500
ROAD AND BRIDGE MAINTENANCE						
35-438-112	Salaries and Wages	\$ 107,653	\$ 109,432	\$ 125,000	\$ 112,000	\$ 130,000
35-438-180	Overtime Salaries	-	7,407	20,000	17,000	15,000
35-438-192	FICA/Medicare	8,114	8,852	15,000	10,000	15,000
35-438-220	Operating Supplies	16,914	3,590	30,000	10,000	20,000
35-438-450	Contracted Services	-	-	25,000	-	25,000
		\$ 132,682	\$ 129,281	\$ 215,000	\$ 149,000	\$ 205,000
HIGHWAY CONSTRUCTION AND REBUILDING						
35-439-112	Salaries and Wages	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000
35-439-192	FICA/Medicare	-	-	5,000	-	5,000
35-439-220	Operating Supplies	-	-	5,000	-	5,000
35-439-450	Contracted Services	779,090	884,336	780,000	500,000	300,000
		\$ 779,090	\$ 884,336	\$ 825,000	\$ 500,000	\$ 345,000
TOTAL OPERATIONAL EXPENDITURES		\$ 1,529,774	\$ 1,473,318	\$ 2,062,500	\$ 1,339,000	\$ 1,581,000

Taxation

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.

The elected Middletown Township Tax Collector collects all real estate taxes and the per capita tax. Additionally, the Township contracts two firms to perform collections of other taxes. Berkheimer collects the Local Services Tax, Business Privilege Tax, Amusement Tax, and Parking Tax. Keystone Collections collects the Earned Income Tax for Middletown Township and all other municipalities in Bucks County. Fees collected by the firms for each tax are listed in the following table:

Collection Firm	Tax Type	Fees Collected
<i>Berkheimer</i>	Local Services Tax	2.25%
	Business Privilege Tax	2.25%
	Amusement Tax	0.00%
	Parking Tax	0.00%
<i>Keystone Collections</i>	Earned Income Tax	1.34%

Real Estate Taxes

Middletown Township residents pay property taxes to three different local government authorities: Middletown Township, Neshaminy School District, and Bucks County. Property taxes are calculated through millage. One mill equals 0.1% of the assessed value of a home. Bucks County assesses its residents' properties. Total property taxes paid are calculated as millage multiplied by assessed property value. Bucks County has not reassessed properties since 1972. In 2004, the State Tax Equalization Board adjusted the Common Level Ratio in Bucks County to account for the relatively unchanged assessed value of county homes. Adjustments to the Common Level Ratio allow for current economic conditions to be fairly reflected for taxing purposes.

Middletown Township is not raising property taxes for 2019. Middletown Township has not raised property taxes since 2010. Bucks County and Neshaminy School District both raised property taxes, reflected below. Bucks County increased taxes by 1.25 mills, effective January 2018. Neshaminy School District increased taxes by 3.7 mills, effective July 2018. The numbers below reflect rates as of October 2018. Bucks County and Neshaminy School District numbers are subject to change as they are not determined by Middletown Township.

Middletown Township residents will pay a combined 201.52 mills in property taxes to all three taxing authorities in 2019.

TAX LEVY SUMMARY

Year	Combined Township Assessed Value	Middletown Township	Neshaminy School District	Bucks County	Total Real Estate Millage
2019	531,357,220	17.5700	159.5000	24.45000	201.5200
2018	531,237,950	17.5700	159.5000	24.45000	201.5200
2017	531,487,260	17.5700	155.8000	23.20000	196.5700
2016	530,541,620	17.5700	152.0000	23.20000	192.7700
2015	530,073,610	17.5700	152.0000	23.20000	192.7700
2014	527,666,530	17.5700	152.0000	23.20000	192.7700
2013	528,103,540	17.5700	152.0000	23.20000	192.7700
2012	529,526,770	17.5700	152.0000	23.20000	192.7700
2011	529,169,685	17.5700	152.0000	21.94211	191.5121
2010	529,215,470	17.5700	152.0000	21.94211	191.5121
2009	530,222,610	15.8400	148.6000	21.94211	186.3821
2008	529,440,660	14.8400	148.6000	21.94211	185.3821
2007	532,427,760	13.3400	142.3000	21.94211	177.5821
2006	529,657,910	11.2800	137.4000	21.94211	170.6221

TAX LEVY BY FUND

Year	General Fund	Highway Lighting Fund	Fire Protection Fund	Park & Rec Fund	Ambulance & Rescue Fund	Road Machinery Fund	Fire Hydrant Fund	Debt Service Fund	TOTAL
2019	7.1250	0.9880	1.5450	1.9200	0.4400	0.3000	0.1070	5.1450	17.5700
2018	7.1250	0.9880	1.5450	1.9200	0.4400	0.3000	0.1070	5.1450	17.5700
2017	7.1250	0.9880	1.5450	1.9200	0.4400	0.3000	0.1070	5.1450	17.5700
2016	7.3400	0.9880	1.3750	1.9200	0.3950	0.3000	0.1070	5.1450	17.5700
2015	7.3400	0.9880	1.3750	1.9200	0.3950	0.3000	0.1070	5.1450	17.5700
2014	7.3400	0.9880	1.3750	1.6200	0.3950	0.3000	0.1070	5.4450	17.5700
2013	7.3400	0.9880	1.3750	1.6200	0.3950	0.3000	0.1070	5.4450	17.5700
2012	7.3400	0.9880	1.3750	1.6200	0.3950	0.3000	0.1070	5.4450	17.5700
2011	7.4850	0.9880	1.3750	1.6200	0.3950	0.3000	0.1070	5.3000	17.5700
2010	7.0000	0.8000	1.3750	1.6200	0.3950	0.3000	0.0800	6.0000	17.5700
2009	7.0000	0.7000	1.3750	1.6200	0.3950	0.3000	0.0700	4.3800	15.8400
2008	7.0000	0.7000	1.3750	1.6200	0.3950	0.3000	0.0700	3.3800	14.8400
2007	5.8900	0.7000	1.2500	1.3700	0.3200	0.1300	0.0700	3.6100	13.3400
2006	5.6400	0.1200	1.2500	1.1200	0.3200	0.1300	0.0900	2.6100	11.2800

10 Yr Avg	7.26	0.97	1.43	1.77	0.41	0.30	0.10	5.34	17.57
5 Yr Avg	7.21	0.99	1.48	1.92	0.42	0.30	0.11	5.15	17.57

ESTIMATED INCOME BY FUND

	General Fund	Highway Lighting Fund	Fire Protection Fund	Park & Rec Fund	Ambulance & Rescue Fund	Road Machinery Fund	Fire Hydrant Fund	Debt Service Fund	TOTAL
2019 Assessment (09-01-18)	531,357,220	531,357,220	531,357,220	531,357,220	531,357,220	531,357,220	531,357,220	531,357,220	531,357,220
Less									
Appeals and Adjustments	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Less 2% Discounts and									
Uncollectible	10,627,144	10,627,144	10,627,144	10,627,144	10,627,144	10,627,144	10,627,144	10,627,144	10,627,144
Estimated 2019 Assessed Value	\$520,680,076	\$520,680,076	\$520,680,076	\$520,680,076	\$520,680,076	\$520,680,076	\$520,680,076	\$520,680,076	\$520,680,076
2019 Tax Levy	7.1250	0.9880	1.5450	1.9200	0.4400	0.3000	0.1070	5.1450	17.5700
Estimated Net Tax Revenue	\$ 3,709,846	\$ 514,432	\$ 804,451	\$ 999,706	\$ 229,099	\$ 156,204	\$ 55,713	\$ 2,678,899	\$ 9,148,349

Rate	2012	2013	2014	2015	2016	2017	2018	2019	Average
1 Mill	\$518,886	\$517,491	\$517,063	\$519,422	\$519,881	\$520,808	\$520,563	\$520,680	\$519,349
3/4 Mills	\$389,165	\$388,119	\$387,797	\$389,567	\$389,911	\$390,606	\$390,422	\$390,510	\$389,512
1/2 Mills	\$259,443	\$258,746	\$258,532	\$259,711	\$259,940	\$260,404	\$260,282	\$260,340	\$259,675
1/4 Mills	\$129,722	\$129,373	\$129,266	\$129,856	\$129,970	\$130,202	\$130,141	\$130,170	\$129,837

IMPACT OF TAXES

Residents of Middletown Township pay, on average, \$515.38 in property taxes. The average assessment of a Township home is \$29,333. 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, their amount paid in taxes is calculated in the following way:

	\$29,333	(Assessed Property Value)
X	<u>0.01757</u>	(Millage rate- 1 mill=0.001)
	\$515.38	(Total Property Taxes)

Comparison of Real Estate Taxes on Selected Township Assessments				
Combined Township Assessed Value: \$531,357,220	Middletown Township	Neshaminy School District *	Bucks County *	Total Real Estate Tax Bill
2019 Millage Rates	17.5700	159.5000	24.4500	201.5200

Selected Township Developments:	Assessment of Sample Property	Middletown Township	Neshaminy School District *	Bucks County *	Total Real Estate Tax Bill
Snowball Gate	29,650	\$ 520.95	\$ 4,729.18	\$ 724.94	\$ 5,975.07
Highland Park	25,620	450.14	4,086.39	626.41	5,162.94
Maple Point	43,600	766.05	6,954.20	1,066.02	8,786.27
Villages of Shadybrook	38,740	680.66	6,179.03	947.19	7,806.88
Villages of Flower Mill	34,200	600.89	5,454.90	836.19	6,891.98
Average Township Home	29,333	515.38	4,678.61	717.19	5,911.19

*Neshaminy School District and Bucks County are independent taxing authorities. The rates shown reflect rates as of September 2018 and are not to be considered binding for the purposes of this document.

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 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 2019.** Per Capita tax is a flat tax of \$5 levied on every adult resident in the Township. The Real Estate Transfer Tax is levied on the sale price of all real estate transactions within the Township. Implemented in 2014, the Earned Income Tax charges 0.5% of all workers' income in the Township. Additional tax detail is provided on the following pages.

The Middletown Township Tax Collector collects predominately real estate taxes, as well as the Per Capita Tax. 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 account 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.

Schedule of Act 511 Taxes - Middletown Township					
Tax	2019	2018	2017	2016	2015
Amusement	5%	5%	5%	5%	5%
Earned Income	0.50%	0.50%	0.50%	0.50%	0.50%
Local Services	\$47.00	\$47.00	\$47.00	\$47.00	\$47.00
Mechanical Device - Vending	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
Mechanical Device - Amusement	\$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
Mercantile - Retail	0.75 mill	0.75 mill	0.75 mill	0.75 mill	0.75 mill
Non-Residential Building Permit	\$2/ sq. ft.	\$2/ sq. ft.	\$2/ sq. ft.	\$2/ sq. ft.	\$2/ sq. ft.
Parking Transaction Fee	10%	10%	10%	10%	10%
Per Capita	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Real Estate Transfer	0.50%	0.50%	0.50%	0.50%	0.50%

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 and are due by the 10th day of the succeeding month. Sesame Place 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 since 2004, as well as budgeted projections for the upcoming year.

	Middletown Township	Neshaminy School District	Total
Rate	5%	5%	10%
Year	Amusement Tax Collections		
2019 - Budgeted	\$	1,300,000	
2018 - Estimated		1,300,000	
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	
2010		1,288,175	
2009		1,133,682	
2008		1,064,290	
2007		902,608	
2006		993,224	
2005		990,237	

EARNED INCOME TAX

Middletown Township instituted a 0.5% Earned Income Tax in 2014 to provide additional, consistent revenue to the Township. In Pennsylvania, Earned Income Tax is given to an individual's township of residence. This tax is levied on all residents of Middletown Township, regardless of where they work. This is considered "Resident Collections" in the table below. Additionally, individuals working in Middletown Township who live in another municipality that does not collect Earned Income Tax pay the Earned Income Tax to Middletown Township. This is considered "Non-Resident Collections" in the following tables. If individuals live and work in municipalities without an Earned Income Tax, then they are not taxed.

As required by state law, collection of Earned Income Tax is governed by the Bucks County Tax Collection Committee (TCC). The current county-wide Earned Income Tax collector is Keystone Collections Group.

Year	Resident	Non-Resident	Total	% Change
2019 - Budgeted	\$ 6,000,000	\$ 1,000,000	\$ 7,000,000	-12.32%
2018 - Estimated	6,607,210	1,376,783	7,983,993	-5.14%
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	-

EARNED INCOME TAX COLLECTIONS BY MONTH

Earned Income Tax- Resident Collections by Month						
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
January	\$ -	\$ 223,709	\$ 189,081	\$ 320,936	\$ 333,023	
February	-	771,391	914,990	736,881	913,206	
March	11,845	255,064	317,598	603,758	357,236	
April	129,495	305,498	423,558	640,885	515,100	
May	654,654	1,007,326	1,064,149	1,319,569	1,397,556	
June	86,342	365,053	306,975	414,798	341,796	
July	267,635	244,403	287,484	472,266	400,747	
August	682,857	813,566	770,942	801,667	770,358	
September	176,886	171,956	211,342	242,517	242,313	
October	249,614	168,808	292,448	417,339	355,492	
November	725,344	827,838	819,882	742,041	810,383	
December	<u>169,078</u>	<u>166,342</u>	<u>232,579</u>	<u>224,720</u>	<u>170,000</u>	est
	\$ 3,153,750	\$ 5,320,954	\$ 5,831,028	\$ 6,937,377	\$ 6,607,210	

Earned Income Tax- Non-Resident Collections by Month						
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
January	\$ -	\$ 59,893	\$ 44,421	\$ 85,665	\$ 36,062	
February	-	245,036	385,418	219,451	265,973	
March	6,442	21,445	10,679	8,067	33,373	
April	52,495	57,985	14,670	27,402	22,681	
May	242,369	289,719	268,578	279,407	320,274	
June	12,011	13,060	14,353	22,989	14,463	
July	34,478	46,171	58,363	101,559	84,182	
August	254,503	332,790	239,738	223,383	231,699	
September	21,586	10,760	9,050	8,572	26,527	
October	39,350	49,561	70,315	261,605	93,388	
November	246,471	322,767	270,821	233,806	243,161	
December	<u>17,289</u>	<u>13,206</u>	<u>16,999</u>	<u>7,276</u>	<u>5,000</u>	est
	\$ 926,994	\$ 1,462,393	\$ 1,403,405	\$ 1,479,182	\$ 1,376,783	
Total:	\$ 4,080,744	\$ 6,783,347	\$ 7,234,433	\$ 8,416,559	\$ 7,983,993	

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 Neshaminy 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.

LOCAL SERVICES TAX COLLECTIONS		
	<u>Total Collections</u>	<u>% Change</u>
2019 - Budgeted	1,000,000	-11.61%
2018 - Estimated	1,131,404	3.68%
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	

LOCAL SERVICES TAX COLLECTIONS BY MONTH

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
January	\$ 44,336	\$ 89,898	\$ 31,302	\$ 11,624	\$ 25,332	\$ 32,857
February	156,312	112,933	124,780	127,208	213,633	233,266
March	114,249	113,401	50,308	126,163	24,132	3,085
April	42,353	33,796	32,695	35,716	15,291	35,232
May	90,694	115,424	135,760	181,206	250,658	224,668
June	33,246	58,521	82,887	46,229	2,372	8,282
July	105,048	88,911	22,890	30,555	49,000	45,597
August	54,063	163,449	102,743	238,110	231,263	223,093
September	103,355	83,742	129,723	20,872	3,558	3,254
October	112,688	47,512	51,009	21,107	43,972	41,262
November	109,135	114,728	161,502	257,908	223,428	228,011
December	49,541	111,234	58,650	32,657	8,644	52,796
Total	\$ 1,015,020	\$ 1,133,549	\$ 984,249	\$ 1,129,355	\$ 1,091,284	\$ 1,131,404

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: .75 mill for retail sales, .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 on service/rental sales and service/rental licensing. Below is a breakdown of tax rates for Middletown Township, Neshaminy School District, and the combined rate by category.

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
Mercantile Taxes			
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
Business Privilege Taxes			
Service/Rental Sales	-	1.5 mills	1.5 mills
Service/Rental License	-	\$5 each	\$5 each

Year	Mercantile Tax Collections
2019 - Budgeted	\$ 1,100,000
2018 - Estimated	1,150,000
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
2010	1,025,104
2009	923,789
2008	1,113,334
2007	1,070,593
2006	1,207,887
2005	1,073,865
2004	924,928

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. The tax has no connection with employment, income, voting rights, or any other factor except residence within the community. 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 1st of each year. If paid in July or August of a given year, residents receive a 2% discount. If paid after October 31st, 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.

Per Capita Tax Collections by Year		
Year	Collections	% Change
2019- Budgeted	135,000	3.85%
2018 - Estimated	130,000	-6.18%
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 1 percent on the value of real estate (including contracted-for improvements to property) transferred by deed, instrument, long-term lease or other writing. This 1 percent is split equally between Middletown Township and Neshaminy School District. Both grantor and grantee are held jointly and severally liable for payment of the tax. Below lists the 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. Some significant effects of revenue fluctuations are market conditions and time of year.

REAL ESTATE TRANSFER TAX HISTORY					
2019 - Budgeted	1,150,000	2013	960,777	2007	1,084,244
2018 - Estimated	1,141,681	2012	850,232	2006	1,349,030
2017	1,334,378	2011	714,932	2005	1,440,813
2016	1,258,149	2010	720,571	2004	1,207,455
2015	1,139,041	2009	622,383	2003	1,065,824
2014	1,035,953	2008	1,148,983	2002	995,686

REAL ESTATE TRANSFER TAX COLLECTIONS BY MONTH

Month	2015		2016		2017		2018	
	# Transfers	Transfer Fee	# Transfers	Transfer Fee	# Transfers	Transfer Fee	# Transfers	Transfer Fee
January	26	\$ 33,109	43	\$ 61,937	39	\$ 155,361	41	\$ 89,873
February	24	34,356	49	72,538	39	55,763	28	39,041
March	52	70,708	40	55,719	39	57,191	36	84,640
April	42	62,774	45	113,958	44	173,584	46	68,097
May	43	74,598	78	128,128	40	58,700	54	79,769
June	72	104,561	76	190,712	74	133,068	68	105,623
July	63	136,675	62	107,294	74	114,791	65	100,317
August	57	100,760	83	200,120	56	83,403	59	216,834
September	59	120,359	56	74,936	56	80,224	56	102,061
October	51	229,773	47	127,112	58	115,507	46	117,550
November	53	85,620	41	51,711	36	58,990	37	64,383
December	<u>43</u>	<u>85,748</u>	<u>53</u>	<u>73,984</u>	<u>34</u>	<u>247,795</u>	<u>43</u>	<u>73,493</u> est
Totals	585	\$ 1,139,041	673	\$ 1,258,149	589	\$ 1,334,378	579	\$ 1,141,681
Monthly Average	49	\$ 94,920	56	\$ 104,846	49	\$ 111,198	48	\$ 95,140
Market Value	\$116,228,673		\$128,382,538		\$136,161,051		\$116,498,073	

SOLID WASTE/RECYCLING FEES

The Township is currently on the final year of a solid waste disposal contract with Waste Management. The rate charged per household is remaining the same for 2019. As a new contract is negotiated in 2019 to take effect in 2020, the rate is likely to change after 2019 based upon current market conditions.

Solid Waste Fee - Collections by Year				
Year	# Units	Cost/Unit	Annual Revenue	Net of 2% Uncollectible
2011	12,117	\$364	\$4,410,588	\$ 4,322,376
2012	12,129	364	4,414,956	4,326,657
2013	12,129	396	4,803,084	4,707,022
2014	12,141	396	4,807,836	4,711,679
2015	12,142	340	4,128,280	4,045,714
2016	12,142	340	4,128,280	4,045,714
2017	12,142	340	4,128,280	4,045,714
2018	12,145	340	4,129,300	4,046,714
2019	12,186	340	4,143,240	4,060,375

Solid Waste Fee - Collection History		
Year	Rate	% Change
2005	\$278	
2006	286	2.88%
2007	295	3.15%
2008	304	3.05%
2009	364	19.74%
2010	364	0.00%
2011	364	0.00%
2012	364	0.00%
2013	396	8.79%
2014	396	0.00%
2015	340	-14.14%
2016	340	0.00%
2017	340	0.00%
2018	340	0.00%
2019	340	0.00%

Projections and Fund Fluctuations

PROJECTIONS

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. 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:

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

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. The Township's prior trends and other communities' trends are considered in these analyses. For example, data from other communities shows that EIT collections tend to stabilize around the fourth year of implementation. Prior to this, taxpayers are being added and levied as the tax is implemented. Around year three, tax collections peak as taxpayers are nearly all added and as delinquent taxes are paid. While this comparative analysis is done on the assumption that Middletown's collection patterns will reflect the collection patterns of other governments, this assumption has held to be true. For ongoing collections, Keystone Collections, the tax collector for the EIT, sends annual revenue projections which are also used for making EIT projections.

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. 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.

Some expenditure projections, such as employee pay and debt service payments, are predetermined through contracts and agreements. Other expenditure categories are projected with assumptions of external changes, such as approximating grant revenue for a given year.

FUND FLUCTUATIONS

Generally speaking, 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. While most funds in the 2019 Budget reflect marginal increases or decreases from 2018 projected revenues and expenditures, there are a few fluctuations in excess of 10% worth highlighting and clarifying:

- *Middletown Country Club (Revenues) +25%*. This increase reflects anticipated growth of rent income. Rent income from the Middletown Country Club is based on a percentage of revenues of the facility.
- *Investment Fund (Revenues) +222%*. This increase in revenues is expected due to a change in investment strategy. The relatively small amount of money in this fund also makes small nominal changes appear as large percentage changes.
- *Capital Fund (Revenues) -50%*. The decrease in Capital Fund revenues reflects anticipated income from Redevelopment Association (RDA) grant revenues in 2019.
- *General Fund (Expenditures) -14%*. In 2018, there was a one-time appropriation of \$1,000,000 that is not expected to occur again in 2019.
- *Street Lighting Fund (Expenditures) +197%*. In 2017, the Township installed LED street lights throughout the community. Rebates for this upgrade were received in 2018. Expenditures are expected to decrease due to energy efficiency. The change reflects increase allocations toward personnel and utilities.
- *Road Machinery Fund (Expenditures) +13%*. This fund is used to buy vehicles biannually. This fund will be expensed for vehicles in 2019.
- *Middletown Country Club (Expenditures) +269%*. This increase reflects planned capital improvements to two greens on the fairway of the golf course.
- *Farm Fund (Expenditures) +32%*. The relatively small amount of money in this fund makes small nominal changes appear as large percentage changes.
- *Highway Aid Fund (Expenditures) +18%*. This slight increase reflects a slight increase in road construction, as well as a larger percentage of road constructions being expensed to this fund.
- *Capital Fund (Expenditures) +93%*. This increase reflects low expenditures from the Capital Fund in 2018. The 2019 Capital Fund budget is only marginally higher than the 2018 budget.

Debt Service and Limitations

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, allowing normal programs or services to resume uninterrupted. Middletown Township issued three general obligation bonds in 2012, 2014, and 2016 for capital projects. The Township is also paying off a municipal note for the LED Streetlight Conversion Project. This is a type of loan used commonly for projects involving multiple municipalities with a lower interest rate and shorter window of time.

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. The Township is legally allowed to borrow 250% (2.5 times) its borrowing base for nonelectoral debt. When including nonelectoral debt and lease rental debt, this limit increases to 350% (3.5 times) the borrowing base. For 2019, the Township's nonelectoral debt limit is \$58,956,890. The Township's total debt limit including lease rental debt is \$82,539,646. The Township has \$21,428,680 in debt, which is 25.96% of the 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.

2019 DEBT SERVICE SUMMARY

2019 DEBT SERVICE SUMMARY						
<u>GENERAL OBLIGATION BONDS</u>						
FUND	ISSUE YEAR	DUE DATE	PRINCIPAL	INTEREST	TOTAL	12/31/19 BALANCE
Debt Service	2012	4/15/19	\$ -	70,732	\$ 70,732	\$6,350,000
		10/15/19	<u>575,000</u>	<u>70,732</u>	<u>645,732</u>	
			\$ 575,000	\$ 141,463	\$ 716,463	
Debt Service	2014	4/15/19	\$ -	83,209	\$ 83,209	\$6,005,000
		10/15/19	<u>1,030,000</u>	<u>83,209</u>	<u>1,113,209</u>	
			\$ 1,030,000	\$ 166,418	\$ 1,196,418	
Debt Service	2016	2/15/19	\$ -	\$ 109,875	\$ 109,875	\$7,820,000
		8/15/19	<u>565,000</u>	<u>109,875</u>	<u>674,875</u>	
			\$ 565,000	\$ 219,750	\$ 784,750	
Total General Obligation Bonds			\$ 2,170,000	\$ 456,900	\$ 2,626,900	\$20,175,000

<u>MUNICIPAL NOTES</u>						
FUND	ISSUE YEAR	DUE DATE	PRINCIPAL	INTEREST	TOTAL	12/31/19 BALANCE
Debt Service	2014	7/15/19	\$ 92,869	\$ 4,256	\$ 97,125	\$190,838
Debt Service	2017	Monthly	<u>96,505</u>	<u>32,903</u>	<u>129,408</u>	\$1,062,842
Total Municipal Notes			\$ 189,374	\$ 37,159	\$ 97,125	\$1,253,680

TOTAL DEBT SERVICE			<u>\$ 2,359,374</u>	<u>\$ 494,058</u>	<u>\$ 2,724,025</u>	<u>\$21,428,680</u>
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SERIES OF 2012

2019 DEBT SERVICE SCHEDULE						
General Obligation Bonds Series of 2012 (\$8,925,000 - 15 Years)						
Purpose:	To refund the General Obligation Bond, Series of 2008, outstanding in the principal amount of \$8,755,000, and pay the costs of issuing the Bonds.					
	Interest Rate	Principal (Due Oct 15)	Interest (Due April 15)	Interest (Due Oct 15)	Total Interest	Principal Balance
2013	1.000%	-	95,089	95,089	190,178	8,925,000
2014	1.000%	5,000	105,007	105,007	210,013	8,920,000
2015	4.000%	365,000	104,982	104,982	209,963	8,555,000
2016	4.000%	520,000	97,682	97,682	195,363	8,035,000
2017	4.000%	545,000	87,282	87,282	174,563	7,490,000
2018	2.000%	565,000	76,382	76,382	152,763	6,925,000
2019	1.350%	575,000	70,732	70,732	141,463	6,350,000
2020	1.500%	585,000	66,850	66,850	133,700	5,765,000
2021	1.750%	590,000	62,463	62,463	124,925	5,175,000
2022	2.000%	600,000	57,300	57,300	114,600	4,575,000
2023	2.000%	615,000	51,300	51,300	102,600	3,960,000
2024	2.100%	625,000	45,150	45,150	90,300	3,335,000
2025	2.150%	640,000	38,588	38,588	77,175	2,695,000
2026	2.200%	650,000	31,708	31,708	63,415	2,045,000
2027	2.300%	665,000	24,558	24,558	49,115	1,380,000
2028	2.400%	680,000	16,910	16,910	33,820	700,000
2029	2.500%	700,000	8,750	8,750	17,500	-
TOTALS		\$ 8,925,000	\$ 1,040,728	\$ 1,040,728	\$2,081,456	

SERIES OF 2014

2019 DEBT SERVICE SCHEDULE						
General Obligation Bonds Series of 2014 (\$9,820,000 - 12 Years)						
Purpose:	(1) To refund the Township's General Obligation Bonds, Series of 2009, (2) the review, planning, design, engineering, construction, reconstruction, furnishings, 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, stormwater management, facilities, and all appurtenant facilities related thereto, and (3) paying the costs and expenses related to the issuance of Bonds.					
	Interest Rate	Principal (Due Oct 15)	Interest (Due April 15)	Interest (Due Oct 15)	Total Interest	Principal Balance
2014	0.200%	660,000	37,522	37,522	75,044	9,160,000
2015	2.000%	350,000	121,034	121,034	242,068	8,810,000
2016	3.000%	235,000	117,534	117,534	235,068	8,575,000
2017	4.000%	555,000	114,009	114,009	228,018	8,020,000
2018	4.000%	985,000	102,909	102,909	205,818	7,035,000
2019	4.000%	1,030,000	83,209	83,209	166,418	6,005,000
2020	2.000%	1,070,000	62,609	62,609	125,218	4,935,000
2021	2.000%	1,135,000	51,909	51,909	103,818	3,800,000
2022	2.000%	1,155,000	40,559	40,559	81,118	2,645,000
2023	2.150%	1,170,000	29,009	29,009	58,018	1,475,000
2024	2.200%	1,200,000	16,432	16,432	32,863	275,000
2025	2.350%	<u>275,000</u>	<u>3,231</u>	<u>3,231</u>	<u>6,462</u>	-
TOTALS		\$9,820,000	\$779,966	\$779,966	\$1,559,931	

SERIES OF 2016

2019 DEBT SERVICE SCHEDULE						
General Obligation Bonds Series of 2016 (\$9,490,000- 11 Years)						
Purpose:	(1) The advance refunding of the Township's General Obligation Bonds, Series of 2011 currently outstanding in the aggregate principal amount of \$6,350,000, (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.					
	Interest Rate	Principal (Due Oct 15)	Interest (Due April 15)	Interest (Due Oct 15)	Total Interest	Principal Balance
2017	2.000%	560,000	110,578	110,578	221,156	8,930,000
2018	4.000%	545,000	120,775	120,775	241,550	8,385,000
2019	5.000%	565,000	109,875	109,875	219,750	7,820,000
2020	5.000%	590,000	95,750	95,750	191,500	7,230,000
2021	5.000%	580,000	81,000	81,000	162,000	6,650,000
2022	2.000%	610,000	66,500	66,500	133,000	6,040,000
2023	2.000%	630,000	60,400	60,400	120,800	5,410,000
2024	2.000%	640,000	54,100	54,100	108,200	4,770,000
2025	2.000%	1,600,000	47,700	47,700	95,400	3,170,000
2026	2.000%	1,915,000	31,700	31,700	63,400	1,255,000
2027	2.000%	1,255,000	12,550	12,550	25,100	-
TOTALS		\$9,490,000	\$790,928	\$790,928	\$1,581,856	

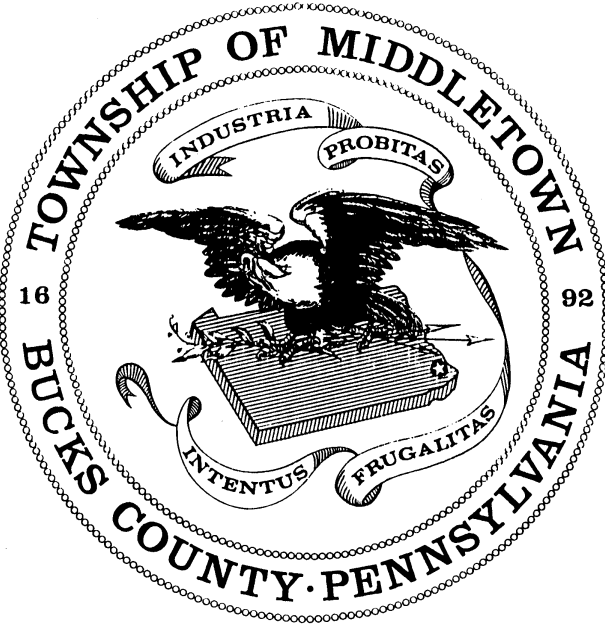
RADIO (SERIES OF 2014)

2019 DEBT SERVICE SCHEDULE				
<u>Municipal Note Series of 2014 (\$555,529 - 7 Years)</u>				
<u>Purpose:</u>		To finance the purchase of radio equipment through the County of Bucks for the County-wide radio upgrade program.		
Year	Interest Rate	Principal	Interest	Principal Balance
2016	1.500%	90,180	6,944	465,349
2017	1.500%	90,145	6,980	375,204
2018	1.500%	91,497	5,628	283,707
2019	1.500%	92,869	4,256	190,838
2020	1.500%	94,262	2,863	96,576
2021	1.500%	96,676	1,449	900
2022	1.500%	900	14	-
TOTALS		\$ 555,529	\$ 28,134	

LED STREET LIGHTING (SERIES OF 2017)

2019 DEBT SERVICE SCHEDULE				
<u>Municipal Note Series of 2017 (\$1,306,448 - 12 Years)</u>				
<u>Purpose:</u>		To finance the purchase of LED street lights and other outdoor lighting improvement measures.		
Year	Interest Rate	Principal	Interest	Principal Balance
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%	<u>53,524</u>	<u>395</u>	0
TOTALS		\$1,306,448	\$ 246,445	

Middletown Township Five Year Capital Improvement Plan (2019-2023)



Overview

The Capital Improvement Plan (CIP) represents a multi-year schedule of major, needed improvements to the Township's physical property, including equipment and infrastructure. The following pages detail expected projects and their projected costs through the year 2023.

Purpose

Middletown Township created a CIP to proactively project future capital needs. This process offers several benefits to the Township:

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

Looking ahead several years, the Township is able to anticipate its upcoming capital needs and prioritize their completion based on available funds. A key feature to having a comprehensive 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 residents and staff understand the impact each project has on the plan as a whole – for example, increasing spending for a road improvement project may decrease available funds for parks improvements.

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 increased 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.

Explanation

Projects included in the CIP generally have a long life expectancy and high cost. In most cases, capital projects are physical improvements costing over \$5,000 that last for five or more years. Some projects involve one-time purchases, such as vehicle replacement, while others involve multi-year construction plans.

Many CIP projects do NOT add new costs to the Township's operating budget. Rather than creating new assets with their own staffing and maintenance costs, many projects are replacements or improvements to existing Township infrastructure and equipment. Several projects, such as the planned vehicle replacements, will save the Township on maintenance and repair costs. Some projects, however, bring new assets to the Township. First-time assets can add to operating costs which will be reflected in future operating budgets. No projects planned for 2019 are expected to have significant impacts on future operating expenditures. Some may bring small reductions in expenditures, such as the Police Department's extension of the patrol vehicle parking cover improving safety and reducing the likelihood of workers' compensation costs from injuries in that area.

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 to allow them to achieve their goals.

Projects in the current CIP include some that began in previous years. Each project is listed with a total project cost as well as the costs broken down by year within the plan. While capital improvements taking place in the current year are included in the current operating budget, future projects are subject to change as priorities and available funds may change over time. Each year, the Township will continue to project future capital needs, updating the CIP with what projects have been completed and what expenditures are projected over a five-year period.

While the overall expenditures are important to consider, the Township also looks at capital needs by category. The projects on the following pages are totaled by department through 2023, but they are also subsequently explained individually and separated into the following categories:

- Building and Grounds
- Building and Zoning
- Fire Protection Services
- Information Technology
- Parks and Recreation
- Police Services
- Public Works
- Storm Sewers and Drains
- Transportation Improvement

Funding Overview

Many capital projects are funded by transfers from the Capital Fund to the operating budget for the current year. Another source of Township revenue is the Road Machinery Fund, which is used in purchasing vehicles and road equipment for the Department of Public Works. While Township revenues fund many projects, there are some exceptions. Some road improvement plans are funded by state grants through the Transportation Improvement Program (TIP). Road

funds are further supplemented by the state with revenue from the Liquid Fuels Tax, which the Township places into the Highway Aid Fund. State grants for parks and open space projects are also available through the Department of Conservation and Natural Resources (DCNR). Additional grants are sometimes available through the Department of Community and Economic Development (DCED). Another outside source of revenue is the Redevelopment Authority (RDA). RDA grants make use of money collected from Parx Casino to help the Township fund projects such as police and public works vehicles replacements. The Township also refinanced its debt in 2016 and borrowed an additional \$3.5 million to be used for road and stormwater projects.

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2019 Proposed Capital Projects

	Total Cost	Township Cost	Grant Funding
Building and Grounds			
Public Hall Upgrade	\$ 10,000	\$ 10,000	\$ -
Generator Replacement	150,000	150,000	-
Building and Zoning			
Vehicle Replacement	28,000	28,000	-
Fire Protection Services			
County Radio Program	96,000	96,000	-
Daytime Response Equipment	76,090	76,090	-
Fire Safety Trailer	80,000	80,000	-
Information Technology			
Broadcasting Equipment	30,000	30,000	-
IT/Network Upgrades	60,000	60,000	-
DPW In-Field IT	5,000	5,000	-
Website Upgrade	35,000	35,000	-
Parks and Recreation			
Middletown Community Park Skate Park	250,000	250,000	-
Middletown Community Park Improvements	500,000	250,000	250,000
Middletown Community Park Walkability	470,513	117,628	352,885
Spring Valley Farm Landscape Improvements	190,000	47,500	142,500
Middletown Community Park Barn Renovations	50,000	50,000	-
Emerald Ash Borer Management Plan	50,000	50,000	-
Fire Fighters' Park	150,000	150,000	-
Police Services			
Equipment Garage	20,000	20,000	-
Training Room	20,000	20,000	-
Tasers Upgrade	19,000	19,000	-
Vehicle Replacement	266,153	266,153	-
Patrol Parking Cover	25,000	25,000	-
Public Works			
Road Improvement Program	1,000,000	1,000,000	-
Vehicle Replacement - Small Dump Truck	91,093	91,093	-
Vehicle Replacement - Service/Maintenance Vehicle	95,183	95,183	-
Intersection Line Painting	100,000	100,000	-
Handicap Ramps	200,000	200,000	-
Light Towers (2)	19,560	19,560	-
Message Sign Boards (2)	26,700	26,700	-
Neighborhood Sign Project	100,000	100,000	-
Storm Sewer and Drains			
Langhorne Gables (Engineering Phases)	50,000	50,000	-
Hillside Avenue	200,000	200,000	-
Transportation Projects			
Swift and Woodbourne Traffic Signal	300,000	300,000	-
Maple Point Crossing	30,000	30,000	-
Snowball Gate Traffic Calming	50,000	50,000	-
Langhorne-Yardley Road Intersection Engineering	300,000	300,000	-
Quiet Zone Project	255,000	75,000	180,000
Total	\$ 5,398,292	\$ 4,472,907	\$ 925,385

Capital Project Expenditures by Category, 2018-2023

Department	2018	2019	2020	2021	2022	2023	2019-2023 Total
Building and Grounds	\$10,000	\$160,000	\$0	\$250,000	\$350,000	\$0	\$760,000
Building & Zoning	\$0	\$28,000	\$0	\$30,000	\$0	\$0	\$58,000
Fire Protection Services	\$382,000	\$252,090	\$70,000	\$49,000	\$0	\$0	\$371,090
Information Technology	\$65,000	\$130,000	\$65,000	\$65,000	\$65,000	\$65,000	\$390,000
Parks & Recreation	\$610,000	\$1,660,513	\$3,123,000	\$505,000	\$1,135,000	\$720,000	\$7,143,513
Police Services	\$495,000	\$350,153	\$601,000	\$328,000	\$309,000	\$309,000	\$1,897,153
Public Works	\$2,454,500	\$1,632,536	\$2,714,071	\$1,846,000	\$1,870,000	\$1,711,000	\$9,773,607
Storm Sewers & Drains	\$795,000	\$250,000	\$520,000	\$500,000	\$450,000	\$350,000	\$2,070,000
Transportation Improvement	N/A	\$935,000	\$75,000	\$225,000	\$225,000	\$225,000	\$1,685,000
Grand Total	\$4,801,500	\$5,398,292	\$7,168,071	\$3,798,000	\$4,404,000	\$3,380,000	\$24,148,363

Building and Grounds

Building and Grounds includes any physical improvements to Township facilities that are not otherwise covered by a different category. Most expenditures in this category are upgrades to the Township Municipal Center. Some expenditures are ongoing grounds improvements, while others are significant, individual upgrades such as a new HVAC system. Building and Grounds projects are typically funded by the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Generator	Replace and Relocate Existing Backup Generator	\$150,000	\$150,000					\$150,000
Public Hall Upgrade	Improvements to Room Acoustics	\$10,000	\$10,000					\$10,000
HVAC System	Replace/Repair/Upgrade System	\$600,000			\$250,000	\$350,000		\$600,000
Grand Total			\$160,000	\$0	\$250,000	\$350,000	\$0	\$760,000

Generator

Description: The Township seeks to replace the current backup power generator for the Municipal Center and Police Department. The current unit was installed when the building was first constructed in 2002. In addition to replacing the existing generator, the Township also plans to move it to a different location at the Municipal Center.

Importance: The current generator is aging and limited in its ability to power the building. It also produces an output of carbon monoxide, causing police employees near its location to require extra safety precautions. Replacing it will remove the safety concerns while allowing more of the building to function during a power outage.

Project Status: The generator will be purchased and installed in 2019

Expenses: The generator will be purchased using money from the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Generator	Replace and Relocate Existing Backup Generator	\$150,000	\$150,000					\$150,000

Public Hall Upgrade

Description: The Township will upgrade the Public Hall to improve the acoustics within the room. The room is large, and its concrete walls can cause sound waves to reflect away from where people are sitting. A combination of acoustic panels and drapes are being considered to mitigate these issues and improve the sound quality for those within the Public Hall.

Importance: The Public Hall holds many public meetings and events throughout each year, and it is important for speakers and attendees alike to be able to hear when someone speaks into the microphones.

Project Status: The upgrade will take place in 2019.

Expenses: The upgrade will be funded by the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Public Hall Upgrade	Improvements to Room Acoustics	\$10,000	\$10,000					\$10,000

HVAC System

Description: The Township investigated the best method to improve the administration building's HVAC system and determined physical improvements to the infrastructure are needed. The boiler, chiller, and controls all need to be upgraded to newer, more efficient, and more reliable models.

Importance: The current HVAC system is fifteen years old, and many parts are reaching the end of their useful lives. Updating the HVAC system will greatly decrease its energy output. The upgraded control system better regulates the building's temperature, while the new boiler and chiller will work significantly more efficiently than the current units. Potential exists for upgrades to come with guaranteed energy savings, meaning that the vendor would be responsible to reimburse the Township if the expected amounts of energy and money are not saved.

Project Status: The Township seeks to complete the project over multiple years to spread out the upfront costs. The controls were installed in 2017, while the boiler and chiller will be installed in 2021 and 2022, respectively.

Expenses: The HVAC system will be funded through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
HVAC System	Replace/Repair/Upgrade System	\$600,000			\$250,000	\$350,000		\$600,000

Building and Zoning

The Building and Zoning Department is responsible for performing inspections, issuing permits, and enforcement of zoning ordinances in the Township. The majority of its capital needs are for vehicles for inspectors who frequently travel to locations within the Township.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Vehicle Replacement	SUV	\$53,000	\$28,000		\$30,000			\$58,000
Grand Total			\$28,000	\$0	\$30,000	\$0	\$0	\$58,000

Vehicle Replacement

Description: The Building and Zoning Department requires vehicles for inspectors that must be replaced every fifteen years. Two SUVs will be replaced during the scope of this CIP.

Importance: Regular replacement of inspectors' vehicles will help prevent staff downtime and excessive maintenance costs when vehicles break down.

Project Status: Vehicles are replaced on an ongoing basis every fifteen years. One vehicle will be purchased in 2019, and an additional one will be purchased in 2021.

Expenditures: The vehicle will be purchased using money from the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Vehicle Replacement	SUV	\$53,000	\$28,000		\$30,000			\$58,000

Fire Protection Services

The Fire Protection Services includes the Office of the Fire Marshal and Emergency Management, which maintain several vehicles for fire inspections, fire prevention, and emergency response. Vehicles are replaced regularly to minimize maintenance costs and ensure the safety of residents and staff. Lastly, the Township repays a loan from Bucks County that was used to upgrade emergency radio equipment. Many of the Department's needs are funded through the Capital Fund, but RDA funding is available in some cases as well.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
*Training & Daytime Response	Certification and Rescue Equipment	\$76,090	\$76,090					\$76,090
County Radio	Loan Repayment	\$96,000	\$96,000					\$96,000
Fire Safety Trailer	Smoke Prevention	\$80,000	\$80,000					\$80,000
Fire Education Equipment	Replacement	\$10,000			\$10,000			\$10,000
Vehicle Replacement	Pickup Truck	ongoing		\$70,000				\$70,000
Vehicle Replacement	Van	ongoing			\$39,000			\$39,000
Total Grant Projects			\$76,090	\$76,090	\$76,090	\$76,090	\$76,090	\$76,090
Grand Total			\$252,090	\$70,000	\$49,000	\$0	\$0	\$371,090

Training and Daytime Response Equipment

Description: The Office of the Fire Marshal has expanded its mission to include daytime response to fire emergencies as a primary function. Some additional equipment is needed for this role, including nozzles and masks for search and rescue operations. Additionally, training equipment is required for recertification with the State Fire Commissioner and Department of Health Rescue Certification Program.

Importance: It is necessary for Fire Marshal staff to have all of the equipment needed to keep the community safe. It is also important for them to have the equipment required for training exercises and certification.

Project Status: The equipment will be purchased in 2019.

Expenditures: The Township has applied for an RDA Grant to fund the equipment.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
*Training & Daytime Response	Certification and Rescue Equipment	\$76,090	\$76,090					\$76,090

County Radio Loan Repayment

Description: In 2012, the Township began its participation in a countywide radio upgrade program. All municipalities in the County were to update their radios and equipment to meet new federal guidelines. The County offered loans, which the Township used, to assist with the high upfront costs of this upgrade. The Township pays back a portion of this loan yearly.

Importance: The upgrades were a necessary program to ensure safety for residents and to comply with federal guidelines. The Township has already taken the loan to pay for the upgrades and currently pays the County back over a seven year period.

Project Status: The Township has paid back a portion of the loan each year, and the final loan payment will be made in 2019.

Expenditures: The Township uses funds from RDA grants to repay the loans.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
County Radio	Loan Repayment	\$96,000	\$96,000					\$96,000

Fire Safety Trailer

Description: The fire safety trailer is used to teach fire and smoke safety. The trailer goes to schools, camps, apartments, and community events to educate children and adults on emergency preparedness. The trailer simulates a home and allows the Office of the Fire Marshal to explain evacuation procedures and fire hazards. The trailer typically is replaced every 15 to 20 years.

Importance: The fire safety trailer helps prevent injury by simulating emergency situations and giving children and adults a safe chance to practice evacuations. Keeping it in good condition helps it remain a valuable tool for community safety. The current trailer is currently damaged from a vehicle accident and needs to be replaced.

Status: The trailer will be purchased in 2019.

Expenditures: The trailer will be purchased through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Fire Safety Trailer	Smoke Prevention	\$80,000	\$80,000					\$80,000

Fire Education Equipment

Description: The Fire Marshal's Office uses child-friendly equipment among its fire education tools. At school functions and Township events, children learn valuable lessons about fire prevention and safety through interactions with staff that are facilitated with this equipment. Replacement is necessary due to age and wear from use.

Importance: Prevention and education are among the most important methods in preventing fire-related injuries. Having tools that children can connect to makes instructing them a smoother process and can lead to better fire prevention outcomes.

Project Status: The equipment will be purchased in 2021.

Expenditures: The equipment will be purchased through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Fire Education Equipment	Replacement	\$10,000			\$10,000			\$10,000

Vehicle Replacement

Description: The office keeps three pickup trucks, one van, and one utility vehicle. These vehicles are used during inspections and to prevent and investigate fires. Each vehicle is replaced every ten years, but the utility vehicle will not be replaced during the scope of this CIP. The office converted from using sedans and SUVs to pickup trucks for the safety of the Fire Marshal staff; keeping contaminated materials in a truck bed instead of within the vehicle drastically decreases health risks.

Importance: Vehicles must be replaced to prevent excessive maintenance costs and ensure usability of vehicles in an emergency situation.

Project Status: Vehicles are replaced on an ongoing basis every ten years.

Expenditures: Vehicles are typically purchased through the Capital Fund, while some are purchased using RDA Grant funding.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Vehicle Replacement	Pickup Truck	ongoing		\$70,000				\$70,000
Vehicle Replacement	Van	ongoing			\$39,000			\$39,000
Total			\$0	\$70,000	\$39,000	\$0	\$0	\$109,000

Information Technology

Information Technology (IT) expenditures typically involve significant upgrades or changes to the Township's broadcasting and network capabilities. While minor equipment replacement purchases are designated to the Operating Budget, upgrades to the Township's technological infrastructure are considered Capital IT projects. This category includes all annual upgrades to the broadcasting system and network in Township facilities and is typically funded through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Broadcasting Equipment	Maintenance and Upgrades	ongoing	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
IT/Network	Replace and Maintain Network	ongoing	\$60,000	\$35,000	\$35,000	\$35,000	\$35,000	\$200,000
Public Works IT	Mobile Technology	\$5,000	\$5,000					\$5,000
Township Website	Update and Redesign	\$35,000	\$35,000					\$35,000
Grand Total			\$130,000	\$65,000	\$65,000	\$65,000	\$65,000	\$390,000

Broadcasting Equipment

Description: The Township's current broadcasting system was installed in 2006, and many parts have reached the end of their useful life. Maintenance and upgrades are needed each year. The main upgrade planned for 2019 includes a new switcher and cameras. The switcher is the master control for the system, allowing the operator to control the cameras and sound levels during broadcasting. The new cameras will replace the existing ones and will include high definition functionality for when the Township receives an HD channel from Comcast and Verizon.

Importance: Regularly upgrading and replacing parts of the broadcasting system will spread costs out over the duration of this CIP rather than incur a significant cost to the Township all at once.

Project Status: The switcher and cameras will be purchased and installed in 2019.

Expenditures: Broadcasting improvements are funded through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Broadcasting Equipment	Maintenance and Upgrades	ongoing	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000

Information Technology and Network

Description: Upgrades, maintenance, and software renewals for information technology and network needs for the Township take place each year. The next upgrade will be to completely rebuild the network servers. This will improve the infrastructure of the network, allowing it to handle and deliver software and data more efficiently.

Importance: A planned, systematic upgrade of equipment and software improves services and prevents the Township from incurring unforeseeable, significant expenses all at once when software and network equipment fail. The planned improvements for 2019 will help streamline the Township's IT infrastructure and improve productivity. It will also bring the network servers up to current standards while accounting for future needs and capabilities.

Project Status: Upgrades take place each year on an ongoing basis. The servers will be upgraded in 2019.

Expenditures: The purchase will be made through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
IT/Network	Replace and Maintain Network	ongoing	\$60,000	\$35,000	\$35,000	\$35,000	\$35,000	\$200,000

Public Work IT Upgrade

Description: The Department of Public Works will receive new mobile technology that will enhance their ability to send and receive data remotely. The wireless tablets will integrate with new Township software to allow employees to instantly receive work orders and send updates. Residents will be able to raise a concern online, and staff will automatically be notified and able to respond.

Importance: These upgrades will allow the Department of Public Works to better serve the community. Work orders will be processed significantly faster, and residents will have their concerns sent directly to staff who can assist. The Township has invested in its software systems in recent years, and adding these mobile devices will allow employees to take full advantage of new capabilities in serving the public.

Project Status: The mobile devices will be purchased in 2019.

Expenditures: The purchase will be made through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Public Works IT	Mobile Technology	\$5,000	\$5,000					\$5,000

Township Website

Description: The Township will look to issue an RFP for a website designer to overhaul the Township website. The current website was designed in 2013, and website technology and best practices have changed over the years. The Township seeks a redesigned page that makes information more readily accessible to residents.

Importance: The current website has begun to feel dated, and residents have complained about trouble finding the information they seek. The Township prioritizes its accessibility to the community, and the website is often the first point of contact with the public. Easy access to information and services through the website is a necessity for delivering efficient, high-quality service to residents.

Project Status: The Township will issue an RFP and plan to have the website redesigned in 2019.

Expenditures: The web designer will be paid through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Township Website	Update and Redesign	\$35,000	\$35,000					\$35,000

Parks and Recreation

Capital needs for the Parks and Recreation Department revolve predominantly around improving and maintaining facilities, improving parking, constructing facilities, making changes for safety, and replacing equipment. Specific projects range from planting trees to site planning and constructing buildings. Several of the projects listed involve expenditures outside the scope of this CIP, whether they are completed parts of the project or future plans. Parks and Recreation projects are funded through the Capital Fund, DCNR grants, County funds, grants through the state Department of Community and Economic Development (DCED), and other outside sources as available for specific projects.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Middletown Community Park	Skate Park	\$250,000	\$250,000					\$250,000
*Middletown Community Park	Community Park Grant Improvement	\$500,000	\$500,000					\$500,000
Middletown Community Park	Lighting Renovation	\$540,000		\$540,000				\$540,000
Middletown Community Park	Turf Soccer Field	\$600,000		\$600,000				\$600,000
Community Park Barn	Renovation and Recreation Center Feasibility Study	\$95,000	\$50,000			\$45,000		\$95,000
EAB Management Plan	Tree Removal and Replacement	on going	\$50,000	\$20,000	\$20,000	\$20,000	\$20,000	\$130,000
Firefighters' Park	Fields, Walking Paths, Parking, and Playground	\$210,000	\$150,000	\$60,000				\$210,000
*Park Access & Walkability	Community Park Open Space Project	\$470,513	\$470,513					\$470,513
*Spring Valley Farm	Landscape Management Strategy	\$190,000	\$190,000					\$190,000
Lions Park	Parking & Playground Replacement	\$70,000		\$10,000	\$60,000			\$70,000
Upper Orchard Park	Replace Playground	\$55,000		\$55,000				\$55,000
Langhome Spring Water Company	Master Site Plan; Parking Lot	\$65,000		\$65,000				\$65,000
Delaware Park	Wetlands Education Facility	\$10,000				\$10,000		\$10,000
Twin Oaks Park	Phases 1 through 4	\$5,000,000		\$1,000,000	\$350,000	\$1,000,000	\$700,000	\$3,050,000
*Queen Anne Greenway	Trail/Recreation Plan & Construction	\$630,000		\$630,000				\$630,000
*Mill Creek Greenway	Trail/Recreation Plan & Construction	\$1,032,000		\$32,000				\$32,000
Forsythia Crossing	Lighting for Hockey Rink and Walking Paths	\$105,000		\$105,000				\$105,000
Deep Dale East	Repair Basketball Court	\$75,000			\$75,000			\$75,000
Cobalt Ridge Park	Replace Playground	\$60,000				\$60,000		\$60,000
Trailer	Mobile Recreation	\$6,000		\$6,000				\$6,000
Total Grant Projects			\$1,160,513	\$662,000	\$0	\$0	\$0	\$1,822,513
Grand Total			\$1,660,513	\$3,123,000	\$505,000	\$1,135,000	\$720,000	\$7,143,513

Middletown Community Park

Description: Middletown Community Park will receive several improvements during the scope of this CIP. The lighting at the fields will be replaced, and a turf soccer park will be added to the park. The skate park will be replaced. Additionally, several new recreational facilities will be added for residents of all ages. These additions will be made possible by a DCNR Grant. These projects follow the path and accessibility improvements recently made to the park.

Importance: Middletown Community Park is the Township's largest park, and it is important to keep its functionality high. Adding new features and improving existing assets will help the Township offer more recreational and programming opportunities for Township residents. The construction of the skate park will replace a damaged facility that was widely used by residents. Additionally, the new lighting will replace aging and insufficient equipment to improve visibility and safety for the park.

Project Status: The old skate park was demolished in 2016, and the new one is expected to be constructed in 2019. The upgrades from the grant will also be installed in 2019. The lights will be improved and the turf soccer field will be installed in 2020.

Expenditures: Many of the projects will be funded through the DCNR Grant, and the Township's portion will be paid using the Capital Fund. The skate park will also include contributions from private donations.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Middletown Community Park	Skate Park	\$250,000	\$250,000					\$250,000
*Middletown Community Park	Community Park Grant Improvement	\$500,000	\$500,000					\$500,000
Middletown Community Park	Lighting Renovation	\$540,000		\$540,000				\$540,000
Middletown Community Park	Turf Soccer Field	\$600,000		\$600,000				\$600,000
Grand Total			\$750,000	\$1,140,000	\$0	\$0	\$0	\$1,890,000

Community Park Barn

Description: The Township recently took ownership of this asset from the Youth Services Agency. The Barn was in need of repairs, and renovations began in 2015. Several improvements are still planned, including an improved air conditioning unit and new floors for the garage and multipurpose room. An improved fire alarm and suppression system will also be added

Importance: The Barn was in a state of disrepair when the Township acquired it. The improvements will continue the work that began in 2015 to make this facility safe and usable by the Township.

Project Status: The air conditioning unit and floor improvements will take place in 2019, while the fire suppression system will be upgraded in 2022.

Expenditures: The improvements will be made through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Community Park Barn	Renovation and Recreation Center Feasibility Study	\$95,000	\$50,000			\$45,000		\$95,000

EAB Management Plan

Description: Ash trees throughout the Township have been infected by an invasive insect called the emerald ash borer. Hundreds of trees have been killed and must be removed. Some trees will be removed by Township staff, while others will be removed by contractors. Replacement trees will be added to replenish the canopy as ash trees are removed. Over the course of this CIP, as more ash trees die, they will be removed and replaced with a different species of tree.

Importance: Trees killed by emerald ash borers do not offer the same environmental benefits to the Township as do healthy trees. Additionally, dead trees pose a risk of falling, potentially damaging property or endangering the safety of residents.

Project Status: Tree removal and replacement began in 2016 and continued throughout 2017 and 2018. Township staff and contractors will remove the additional dead trees in 2019. Trees will continually be removed throughout the duration of this CIP as more infections are discovered.

Expenditures: Tree removal and replacement will be funded through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
EAB Management Plan	Tree Removal and Replacement	on going	\$50,000	\$20,000	\$20,000	\$20,000	\$20,000	\$130,000

Firefighters' Park

Description: Firefighters' Park is currently under renovation to replace and repair existing space and facilities. During the scope of this CIP, the Parks and Recreation Department will add a new playground, construct walking paths, pave parking lots, and renovate baseball and softball fields.

Importance: Improving current fields, paths, and equipment is important to ensuring residents have positive experiences when using the park. Paving the parking lot and adding bumpers to spaces is important to the safety of park visitors.

Project Status: The softball and baseball fields, parking, and walking paths will be completed in 2019. The playground will be replaced in 2020.

Expenditures: The project will be completed through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Firefighters' Park	Fields, Walking Paths, Parking, and Playground	\$210,000	\$150,000	\$60,000				\$210,000

Park Access & Walkability Project

Description: The Township seeks to use grant funding from the Bucks County Municipal Open Space Program to create better walking paths connecting open space and parks in the Township. The project would create paths from the entrance of Middletown Community Park through Maple Point Middle School and connecting to the Woodbourne Road entrance of Core Creek Park.

Importance: This project will connect two of the most popular parks within the Township and allow residents to walk freely between them. The County's Open Space Program specifically offers money to help municipalities improve their open space areas, and it is important for the Township to take advantage of such resources for projects that will benefit the community.

Project Status: The project will be completed in 2019.

Expenditures: The Open Space Program will fund 75 percent of the project with the rest coming from the Township Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
*Park Access & Walkability	Community Park Open Space Project	\$470,513	\$470,513					\$470,513

Spring Valley Farm

Description: Spring Valley Farm is a Township-owned property that spans 11 acres of preserved land. The Township acquired the farmhouse and surrounding land in 2013, and in 2016 a master site plan was completed to determine the best use of this property for Middletown residents. The first phase of the plan is to create and implement a landscape management strategy that includes planting, maintenance, and invasive species management. The Township will also remove several hundred feet of rusted fence from the border with the Pennel Wildcat property.

Importance: Landscape management is essential for the preservation of the property. Planting and maintaining healthy plants ensures environmental protection, prevents damage from runoff, and balances the local ecosystem. Managing and removing invasive species protects existing plants and wildlife.

Project Status: The landscape management strategy will be developed and implemented in 2019.

Expenditures: The Bucks County Municipal Open Space Program will fund 75 percent of the project, with the remainder coming from the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
*Spring Valley Farm	Landscape Management Strategy	\$190,000	\$190,000					\$190,000

Lions Park

Description: Lions Park will see two upgrades during the course of this CIP: parking and playground equipment. Additional parking will be added to Lions Park. Township staff will alter dimensions of the curb to create and clearly mark spaces for street parking along the park property.

Importance: Creating designated street parking not only adds to the capacity and functionality of the park, but it also provides safety for visitors and drivers. Clearly designated street parking will minimize traffic hazards and help prevent visitors from parking in dangerous areas.

Project Status: The parking will be completed with in-house labor in 2020. The playground will be replaced in 2021.

Expenditures: The project will be funded by the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Lions Park	Parking & Playground Replacement	\$70,000		\$10,000	\$60,000			\$70,000

Upper Orchard Park

Description: The Township will replace the playground at Upper Orchard Park. Like facilities in other parks, this playground was installed many years ago, and it will need to be replaced during the scope of this CIP.

Importance: Playground equipment wears with use over time, and it is important to replace it to maintain a safe place for children to play.

Project Status: The playground will be replaced in 2020.

Expenditures: The project will be paid for from the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Upper Orchard Park	Replace Playground	\$55,000		\$55,000				\$55,000

Langhorne Spring Water Company

Description: The Township will conduct a master site plan for this protected property, which is the largest preserved woodlands in the area. No further action will be taken based on the plan during the scope of this CIP.

Importance: The plan is necessary for the Township to determine what must be done with the property and the existing structures in order to best preserve the land and serve the Township.

Project Status: The master plan will be conducted in 2020.

Expenditures: The Township will apply for a DCNR grant to fund half of the site plan.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Langhorne Spring Water Company	Master Site Plan; Parking Lot	\$65,000		\$65,000				\$65,000

Delaware Park

Description: The Township will construct wetlands education facilities at Delaware Park that will allow for the Parks and Recreation Department to host programs at this location. Delaware Park is a natural habitat area that greatly lends itself to outdoor education.

Importance: The Township owns many parks and open space properties, and it is important to ensure that each has the best recreational use available for residents. The wetlands education facility will provide valuable educational opportunities in a natural setting.

Project Status: The facility will be constructed in 2022.

Expenditures: The project will be completed through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Delaware Park	Wetlands Education Facility	\$10,000				\$10,000		\$10,000

Twin Oaks Park

Description: The renovations at Twin Oaks Park will improve the accessibility and functionality of one of the Township's largest parks. The project, adapted from the location's master site plan, will be completed over six phases, totaling approximately \$5 million. The first phase will reconfigure the parking lot and redo the facility entrance. As a result, some fields will be eliminated during this phase. The four future phases will include additional parking, walkways, playgrounds, landscaping, and ball fields.

Importance: Twin Oaks Park has several fields that are used by the community and youth sports organizations. Renovations in phase one will improve access to the park and quality of experience for Township residents.

Project Status: Phase one of the project is scheduled to begin in 2020. Phases two through four are scheduled annually from 2020 to 2022. Phase five is expected to occur outside the scope of this CIP.

Expenditures: The project is currently budgeted in the Capital Fund, but the Township will also explore applying for grants and issuing bonds.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Twin Oaks Park	Phases 1 through 4	\$5,000,000		\$1,000,000	\$350,000	\$1,000,000	\$700,000	\$3,050,000

Queen Anne Greenway and Mill Creek Greenway

Description: The Township has partnered with nearby municipalities and Bucks County on a plan to create walking paths along Neshaminy Creek. Two Township properties – Queen Anne Greenway and Mill Creek Greenway – are part of this project. In addition to construction, each section will require a trail and recreation plan to adapt the county engineering study. Both plans fall under the scope of this CIP, as will the trail construction at Queen Anne Greenway.

Importance: These trails will improve the functionality of the Township’s open space.

Project Status: The plan for the Queen Anne Greenway will be completed in 2020 with construction to commence in that same year. Mill Creek Greenway will also see its trail and recreation plan in 2020, with construction beginning after the scope of this CIP in 2025.

Expenditures: The project will be funded through a combination of County and Township funds. The Township will apply for DCNR grants to help fund its portion of the cost, specifically for the planning phase, but it will otherwise provide funding through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
*Queen Anne Greenway	Trail/Recreation Plan & Construction	\$630,000		\$630,000				\$630,000
*Mill Creek Greenway	Trail/Recreation Plan & Construction	\$1,032,000		\$32,000				\$32,000
Grand Total			\$0	\$662,000	\$0	\$0	\$0	\$662,000

Forsythia Crossing Park

Description: Lighting will be added to Forsythia Crossing Park facilities. Both the hockey rink and walking paths will have new lights installed.

Importance: The Parks and Recreation Department seeks to improve the functionality of their facilities so that they can benefit more residents. Adding lighting to the hockey rink and paths will allow them to be safely used for events later in the evening.

Project Status: The lighting will be installed in 2020.

Expenditures: The project will be funded by the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Forsythia Crossing	Lighting for Hockey Rink and Walking Paths	\$105,000		\$105,000				\$105,000

Deep Dale East

Description: The dirt basketball court at Deep Dale East will be upgraded to improve playing conditions. The court will be paved, improving the surface, and nets will be replaced.

Importance: An improved court will offer a better experience for those playing basketball. It is important that the Township's facilities are in good condition to ensure quality recreational opportunities and a safe place for residents to play.

Project Status: The court will be renovated in 2021.

Expenditures: The project will be funded through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Deep Dale East	Repair Basketball Court	\$75,000			\$75,000			\$75,000

Cobalt Ridge Park

Description: The Township will replace the playground at Cobalt Ridge Park. Like facilities in other parks, this playground was installed many years ago, and it will need to be replaced during the scope of this CIP.

Importance: Playground equipment wears with use over time, and it is important to replace it to maintain a safe place for children to play.

Project Status: The playground will be replaced in 2022.

Expenditures: The project will be paid for from the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Cobalt Ridge Park	Replace Playground	\$60,000				\$60,000		\$60,000

Mobile Recreation Trailer

Description: The Township seeks new ways to bring recreation to the residents of the community. The Parks and Recreation Department will purchase a new trailer that can provide mobile recreation. Township staff can bring the trailer to a neighborhood, park, or event and provide activities for residents everywhere they go.

Importance: The trailer will provide recreational and educational opportunities to residents by granting them easier access to activities. By appearing in their neighborhoods or at events with large gatherings of people, the trailer will help remove transportation as a potential barrier to recreation. Such a versatile piece of equipment also opens itself up to additional uses in the future.

Project Status: The trailer will be purchased in 2020.

Expenditures: The trailer will be purchased through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Trailer	Mobile Recreation	\$6,000		\$6,000				\$6,000

Police Services

The Police Department requires capital improvements to maintain and enhance their ability to provide public safety. The key driver of capital costs for the 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, and efficiency.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Equipment Garage	Vehicle Storage	\$20,000	\$20,000					\$20,000
Training Room	Office Construction	\$20,000	\$20,000					\$20,000
Tasers	Upgrade Equipment	\$58,950	\$19,000	\$19,000	\$19,000			\$57,000
Patrol Parking Cover	Extension of Walkway Coverage	\$25,000	\$25,000					\$25,000
*Vehicle Replacement	Marked Vehicles	ongoing	\$266,153	\$259,000	\$259,000	\$259,000	\$259,000	\$1,302,153
Vehicle Replacement	ATVs	\$8,000		\$8,000				\$8,000
Vehicle Replacement	Unmarked Vehicle	ongoing		\$30,000	\$30,000	\$30,000	\$30,000	\$120,000
Vehicle Replacement	Motorcycles	ongoing		\$20,000	\$20,000	\$20,000	\$20,000	\$80,000
Sergeants' Office	Replace Office Equipment	\$20,000		\$20,000				\$20,000
Office Trailer	Workspace for Traffic Units	\$50,000		\$50,000				\$50,000
Sally Port Exit Door	Exit for Discharged or Transferred Prisoners	\$20,000		\$20,000				\$20,000
Shooting Range	Electronic Targeting System	\$175,000		\$175,000				\$175,000
*Total Grant Projects			\$266,153	\$259,000	\$259,000	\$259,000	\$259,000	\$1,302,153
Grand Total			\$350,153	\$601,000	\$328,000	\$309,000	\$309,000	\$1,897,153

Equipment Garage

Description: The Police Department plans to construct a 24 x 36 foot storage garage at the location of their K-9 yard. The garage will be used to store smaller vehicles, including motorcycles, ATVs, and bicycles. Currently, these vehicles are stored in the evidence garage.

Importance: Interior storage of these vehicles is essential to keeping them protected from wear and weather. In their current location in the evidence garage, they require an evidence custodian to get them in and out to get their equipment, and the vehicles are sometimes harder to access. With their own storage garage, the vehicles will be kept both safe and readily accessible to the officers who need them.

Project Status: The equipment garage will be constructed in 2019.

Expenditures: The project will be funded through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Equipment Garage	Vehicle Storage	\$20,000	\$20,000					\$20,000

Training Room

Description: The Police Department training room will be converted into three separate offices. Mostly completed with in-house labor, the project will involve removing the existing doorway to create a hallway for the offices. One of the offices will be used by a sergeant, while another will be used by the Community Relations Officer. The third office will include multiple workstations that can be used by specialized units.

Importance: As the Police Department has expanded and increased its command staff, additional workspaces are needed. The training room is only used sparingly for group meetings and training, and other space can be used for this purpose. Creating the offices will allow the Department to meet the needs of its staff to work efficiently.

Project Status: The offices will be built in 2019.

Expenditures: The Township will pay for the project from the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Training Room	Office Construction	\$20,000	\$20,000					\$20,000

Tasers

Description: The Police Department will replace all of their Tasers over the next three years. The ones now in use are aging and are no longer the current models.

Importance: Tasers are an essential piece of equipment for officers that allows them to use non-lethal force on resisting suspects. Replacing the old models for new ones will ensure that they work when needed. Additionally, older models are often no longer supported and serviced, so repairs become very difficult.

Project Status: The Police Department will spread out costs by purchasing the Tasers over a three year period, from 2019 to 2021.

Expenditures: The Tasers will be purchased using money from the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Tasers	Upgrade Equipment	\$58,950	\$19,000	\$19,000	\$19,000			\$57,000

Patrol Parking Cover

Description: The Police patrol vehicles are kept under an overhang to keep them out of the rain and snow. The overhang currently does not extend all the way to the exit from the Police Department, so the Department plans to extend the roof so that the entire walking and storage area is covered.

Importance: This overhang is an important feature that keeps the path from the Police Department to the vehicles clear of rain and snow. As it currently stands, the area immediately outside the exit to the building is uncovered, which allows it to get snowy and icy in the winter. This presents a potential hazard to an officer who is quickly heading toward a vehicle to respond to an emergency. Extending the roof of the overhand would remove a hazard and help prevent injuries to officers.

Project Status: The extension will be constructed in 2019.

Expenditures: The project will be funded through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Patrol Parking Cover	Extension of Walkway Coverage	\$25,000	\$25,000					\$25,000

Vehicle Replacement

Description: Police vehicles experience more wear and abuse than other Township vehicles, and they often must be replaced more frequently. The 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. For most years of this CIP, the Department will replace five marked vehicles and one unmarked vehicle. In 2019, a prisoner patrol van and a transport van will also be included among the patrol vehicles. The Department will also replace one all-terrain vehicle (ATV) which allows them to patrol off-road areas. Lastly, the Police Department will begin replacing the motorcycles used in the Motor Unit.

Importance: Members of the Police Department require vehicles for patrols, investigations, and responses to emergencies. Vehicles must be replaced before they are at risk of breaking down, leaving the force with fewer vehicles to use in providing public safety. Keeping to a vehicle replacement plan also helps keep maintenance costs under control.

Project Status: Vehicle replacement is a yearly, ongoing occurrence.

Expenditures: The Township applies for RDA grants to fund the purchase of police vehicles. Any remaining balance beyond the grant awards will be paid from the Capital Fund. Additionally, the unmarked vehicle, motorcycles, and ATV will be purchased through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
*Vehicle Replacement	Marked Vehicles	ongoing	\$266,153	\$259,000	\$259,000	\$259,000	\$259,000	\$1,302,153
Vehicle Replacement	ATVs	\$8,000		\$8,000				\$8,000
Vehicle Replacement	Unmarked Vehicle	ongoing		\$30,000	\$30,000	\$30,000	\$30,000	\$120,000
Vehicle Replacement	Motorcycles	ongoing		\$20,000	\$20,000	\$20,000	\$20,000	\$80,000
Grand Total			\$266,153	\$317,000	\$309,000	\$309,000	\$309,000	\$1,510,153

Sergeants' Office

Description: The Police Department will replace all of the furniture and work stations in the sergeants' office area.

Importance: The Department has six sergeants who are each responsible for supervising other officers, detectives, or administrative staff. As the Department runs 24 hours every day of the year, their equipment and work spaces wear from constant use. Replacing the furniture as it gets worn can improve employee safety and efficiency.

Project Status: The office area will be upgraded in 2020.

Expenditures: Purchases will be made through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Sergeants' Office	Replace Office Equipment	\$20,000		\$20,000				\$20,000

Office Trailer

Description: The Police Department plans to construct a modular trailer to serve as an office space for specialized units. The trailers will be fixed structures with lockers and three work stations for officers. They will be used by specialized units including the traffic unit and specialized investigations.

Importance: When the Municipal Center was designed to include the Police Department, the Department was smaller and did not have the specialized units that exist now. The design of the facility reflects what the needs were at the time. With the creation of the units, the Department now needs additional working spaces for them.

Project Status: The office trailer will be constructed in 2020.

Expenditures: The project will be funded through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Office Trailer	Workspace for Traffic Units	\$50,000		\$50,000				\$50,000

Sally Port Door

Description: The Police Department intends to install an exit door to the sally port. The sally port is a secure entrance used when officers are transporting suspects to the prison block. Its purpose is to ensure officer safety and prevent a suspect from fleeing during transportation. Currently, there is no direct exit, meaning that prisoners are taken through the Department office areas when leaving the building.

Importance: This project is a necessary safety and efficiency improvement that will allow prisoners who are either discharged or being transferred to be escorted out of the building directly rather than having them walk through open areas and police offices.

Project Status: The sally port door will be installed in 2020.

Expenditures: The project will be funded through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Sally Port Exit Door	Exit for Discharged or Transferred Prisoners	\$20,000		\$20,000				\$20,000

Shooting Range

Description: The Police Department's shooting range allows for officers to practice and certify with certain firearms without having to pay to send them to other locations. The electronic targeting system is supposed to allow them to practice at different target distances. The system does not work properly and must be removed and reinstalled.

Importance: Having its own range allows the Department to improve efficiency and savings by keeping much of the firearm practice in-house. Unfortunately the disabled targeting system takes away from the functionality of the range, and it must be repaired to gain the proper benefits from the facility.

Project Status: The project will take place in 2020.

Expenditures: The project will be funded through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Shooting Range	Electronic Targeting System	\$175,000		\$175,000				\$175,000

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.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Road Improvement	Repaving	ongoing	\$1,000,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$7,000,000
Intersection Improvement	Painting Intersection Lines	\$100,000	\$100,000					\$100,000
Handicap Ramps	Replace Existing Ramps	ongoing	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
Light Towers	Portable Light Sources	\$19,560	\$19,560					\$19,560
Message Boards	Portable Construction Message Boards	\$26,700	\$26,700					\$26,700
Neighborhood Sign Project	New Entrance Signs	\$100,000	\$100,000					\$100,000
*Vehicle Replacement	Small Dump Trucks	ongoing	\$91,093			\$84,000		\$175,093
*Vehicle Replacement	Service/Maintenance Vehicle	\$98,000	\$95,183					\$95,183
*Vehicle Replacement	Large Dump Trucks	ongoing		\$160,571				\$160,571
Vehicle Replacement	Zero Turn Mowers	\$25,000		\$25,000	\$11,000		\$11,000	\$47,000
Vehicle Replacement	Backhoe	\$121,000		\$121,000				\$121,000
*Vehicle Replacement	Pickup Trucks	ongoing		\$48,000		\$86,000		\$134,000
Vehicle Replacement	Skid Loader	\$75,000			\$75,000			\$75,000
Vehicle Replacement	Bucket Truck	\$85,000		\$85,000				\$85,000
Camera Truck	Stormwater Maintenance	\$190,000		\$190,000				\$190,000
Truck Lift	Add-On to Vehicle Maintenance Shop	\$50,000		\$50,000				\$50,000
Snow Plow Attachment	Attachment for Skid Steer	\$9,500		\$9,500				\$9,500
Asphalt Roller	Road Paving Equipment	\$60,000			\$60,000			\$60,000
*Levittown Foot Bridges	Replacement	\$75,000		\$75,000				\$75,000
Replacement Tanks	Gas and Diesel Tanks	\$250,000		\$250,000				\$250,000
Total Grant Projects			\$186,276	\$283,571	\$0	\$170,000	\$0	\$639,847
Grand Total			\$1,632,536	\$2,714,071	\$1,846,000	\$1,870,000	\$1,711,000	\$9,773,607

Road Improvement

Description: Road improvement includes repairing roads damaged during the winter as well as those whose pavement has worn out with use over time. The projected schedule is detailed in the Township's fourteen year Road Improvement Plan. While some work is completed with Public Works staff, larger projects are typically contracted by issuing an RFP.

Importance: Damaged and worn roads can cause safety hazards and additional risk to vehicle maintenance. It is important to keep road repaving on schedule because delays cause additional wear to roads, making them more expensive to fix and maintain over longer periods of time.

Project Status: Road improvement continues on a yearly basis as set by the Road Improvement Plan. Additional road projects are considered as urgent need arises. The roads for the 2019 Road Improvement Plan are currently under consideration and will be determined by the end of 2018.

Expenditures: Road projects are funded through a combination of the Highway Aid Fund and Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Road Improvement	Repaving	ongoing	\$1,000,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$7,000,000

Intersection Improvement

Description: 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.

Importance: 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.

Project Status: Several intersections were completed in 2017 and 2018, and additional intersections will be repainted in 2019. The paint typically lasts about four years, so those completed in 2019 will need to be repainted in 2023. Thermoplastic is a more expensive option to replace the markers, but it lasts longer. If the Township uses thermoplastic in 2019, the lines likely will not have to be replaced again within the scope of this CIP.

Expenditures: This project will be funded through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Intersection Improvement	Painting Intersection Lines	\$100,000	\$100,000					\$100,000

Handicap Ramps

Description: Public facilities throughout the Township have handicap ramps to allow access to all residents. Many of these ramps are aging, and some are damaged or have fallen out of compliance with the Americans with Disabilities Act (ADA). These ramps will be repaired or replaced.

Importance: Residents with disabilities may depend on these ramps for access to some public facilities, and deficient ramps can impose an unnecessary challenge or even create safety risks. Ramps that are no longer ADA compliant can also create liability risks to the Township. Repairing and replacing these ramps protects both the Township and residents.

Project Status: Ramps will be replaced throughout the Township in 2019 and each year on an ongoing basis.

Expenditures: The project will be funded through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Handicap Ramps	Replace Existing Ramps	ongoing	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000

Light Towers

Description: The Township will purchase two portable light towers that will be used during nighttime construction projects. They can be moved to any construction project and provide light for the workers.

Importance: The light towers are an important feature to ensure safe working conditions. Some urgent projects cannot be scheduled during the day, and having lighting available will allow employees to see clearly as they work while also alerting nearby motorists of their presence.

Project Status: The two towers will be purchased in 2019.

Expenditures: The towers will be purchased using the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Light Towers	Portable Light Sources	\$19,560	\$19,560					\$19,560

Message Boards

Description: The Department of Public Works will purchase two electronic message boards that can be used to notify motorists of construction, road closures, and events. Currently, the Department meets this need by renting signs on an as needed basis.

Importance: The Department regularly uses signs to post important notifications for the public, such as road work and construction. Purchasing signs will make them more readily available when needed and help keep down costs from leasing them.

Project Status: The signs will be purchased in 2019.

Expenditures: The signs will be purchased using the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Message Boards	Portable Construction Message Boards	\$26,700	\$26,700					\$26,700

Neighborhood Sign Project

Description: The Township will undergo a project aimed at adding or upgrading signs at all neighborhood entrances. Signs will be added to locations without them, and existing ones will be replaced. The Township will select one design for all entrance signs, and Public Works staff will complete the installation.

Importance: Some neighborhood entrances have signs that are aging or faded, and others have none at all. Doing a Township-wide upgrade will increase the sense of community identity and ensure that all Middletown neighborhoods are easily identifiable.

Project Status: The sign installation will begin in 2019.

Expenditures: The sign upgrade project will be funded by the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Neighborhood Sign Project	New Entrance Signs	\$100,000	\$100,000					\$100,000

Vehicle Replacement

Description: Public Works maintains a fleet of vehicles for transporting supplies, snow plowing, and other road and park maintenance activities. The Township owns ten large dump trucks, and six small dump trucks, and several pickup trucks. Each vehicle is replaced approximately every fifteen years. Public Works also will replace mowers used for cutting grass on Township property as well as specialized vehicles such as the skid loader and bucket truck.

Importance: 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.

Project Status: Vehicles are purchased on an ongoing basis. In 2019, one small dump truck and the service vehicle will be purchased. A large dump truck may also be purchased in 2019 if an RDA grant is secured for funding.

Expenditures: The Township will apply for RDA grant funding for the dump trucks and service vehicle to be purchased in 2019. Those vehicles will otherwise be purchased using the Road Machinery Fund. The skid loader and mowers will be purchased from the Capital Fund, and the bucket truck from the Street Lighting Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
*Vehicle Replacement	Small Dump Trucks	ongoing	\$91,093			\$84,000		\$175,093
*Vehicle Replacement	Service/Maintenance Vehicle	\$98,000	\$95,183					\$95,183
*Vehicle Replacement	Large Dump Trucks	ongoing		\$160,571				\$160,571
Vehicle Replacement	Zero Turn Mowers	\$25,000		\$25,000	\$11,000		\$11,000	\$47,000
Vehicle Replacement	Backhoe	\$121,000		\$121,000				\$121,000
*Vehicle Replacement	Pickup Trucks	ongoing		\$48,000		\$86,000		\$134,000
Vehicle Replacement	Skid Loader	\$75,000			\$75,000			\$75,000
Vehicle Replacement	Bucket Truck	\$85,000		\$85,000				\$85,000
Grand Total			\$186,276	\$439,571	\$86,000	\$170,000	\$11,000	\$892,847

Camera Truck

Description: The Department of Public Works plans to purchase a new camera truck for the Township. The vehicle will have a mounted camera attachment that will be able to get into storm drains and sewers to take images and videos of the drainage system. Its recordings will be used to better determine potential problem areas in the Township's stormwater infrastructure.

Importance: The Department is responsible for maintaining stormwater pipes and sewers. Currently, if they need to inspect an area, they need to bring in an outside contractor to get images. Having this truck will allow for safe and efficient detection of issues and allow the Township to prioritize areas of need to repair projects.

Project Status: The camera truck will be purchased in 2020.

Expenditures: The truck will be purchased using money from the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Camera Truck	Stormwater Maintenance	\$190,000		\$190,000				\$190,000

Truck Lift

Description: The Township will add a truck lift to the Public Works shop to aid in vehicle repair. This new feature will be able to elevate even the large dump trucks in the fleet to allow mechanics to make necessary repairs underneath the vehicles.

Importance: The truck lift was originally designed to be in the shop when it was first built, but it was left out of final construction. Adding the lift will not only make vehicle repairs significantly easier but it will also drastically reduce the risk of employee injury. Public Works mechanics will be able to safely reach parts under the vehicles when repairs are necessary.

Project Status: The truck lift will be purchased and installed in 2020.

Expenditures: The lift will be purchased using the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Truck Lift	Add-On to Vehicle Maintenance Shop	\$50,000		\$50,000				\$50,000

Snow Plow Attachment

Description: The Township will purchase a snow plowing attachment to allow the skid steer to aid in clearing snow. The attachment will add another option to the Township fleet in clearing snow from roads, parking lots, and walkways.

Importance: Keeping roadways and walkways safe is one of the Township's most important responsibilities and highest priorities. Adding this attachment will give the Department of Public Works an additional tool to make clearing snow a more efficient process.

Project Status: The attachment will be purchased in 2020.

Expenditures: The attachment will be purchased using the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Snow Plow Attachment	Attachment for Skid Steer	\$9,500		\$9,500				\$9,500

Asphalt Roller

Description: The Department of Public Works undertakes many road repair projects throughout the year. Replacing the current asphalt roller will allow crews to quickly and efficiently address smaller road issues without renting or relying on aging equipment.

Importance: Keeping roads maintained and safe is a top priority for the Township. While larger road improvements are typically completed by contractors, the Township staff can save time and money by addressing smaller repairs themselves with this equipment. The current roller is over 25 years old.

Project Status: The asphalt roller will be purchased in 2021.

Expenditures: The project will be funded through the Road Machinery Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Asphalt Roller	Road Paving Equipment	\$60,000			\$60,000			\$60,000

Levittown Foot Bridges

Description: Greenways in Levittown have pedestrian bridges which connect walking paths on either side of the water. These aging bridges are in need of replacement to maintain structural integrity while ensuring proper runoff of water. The new bridges will be lighter, more durable structures made of fiberglass modules.

Importance: The current bridges are aging and structurally deficient. Portions of some of the bridges have fallen down and continue to crumble. Replacing these bridges is important for resident safety to prevent serious injury to those trying to cross as well as to prevent further damage to the bridges or the surrounding walkways.

Project Status: The footbridges are expected to be replaced in 2020.

Expenditures: The Township intends to apply for grant funds to pay for the bridges. Otherwise, the bridge replacement will be paid for using the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
*Levittown Foot Bridges	Replacement	\$75,000		\$75,000				\$75,000

Replace Gas and Diesel Tanks

Description: The current gas and diesel tanks at the Public Works building are coming to the end of their usable life. The Department will replace both tanks to properly store the fuel.

Importance: Both tanks are aging, and over time can become less safe for fuel storage. Replacing the tanks will ensure that the contents are stored safely without the likelihood of a leak.

Project Status: Both tanks will be purchased and installed in 2020.

Expenditures: Both tanks will be purchased through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Replacement Tanks	Gas and Diesel Tanks	\$250,000		\$250,000				\$250,000

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 this CIP. Some of the projects listed include pipe replacements while others require more significant reconstruction and road maintenance. Stormwater projects are typically funded through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Langhorne Gables	Drainage Improvements	\$600,000	\$50,000	\$170,000				\$220,000
Hillside Avenue Drainage	Drainage Improvements	\$200,000	\$200,000					\$200,000
Richardson Avenue	Install Storm Sewer	\$150,000			\$150,000			\$150,000
Simmons Park	Storm Drain System	\$100,000				\$100,000		\$100,000
Priority Projects	Major Stormwater Construction Projects	ongoing		\$350,000	\$350,000	\$350,000	\$350,000	\$1,400,000
Grant Total			\$250,000	\$520,000	\$500,000	\$450,000	\$350,000	\$2,070,000

Langhorne Gables

Description: Storm drainage improvement has been ongoing in the Langhorne Gables neighborhood since 2017. The next step is to install a 3,000 linear foot pipe to carry water away from the neighborhood and connect it to the larger stormwater system.

Importance: This project will help prevent flooding in this neighborhood. A buildup of stormwater 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.

Project Status: Engineering for the project will occur in 2019, and construction will take place in 2020.

Expenditures: The project will be funded through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Langhorne Gables	Drainage Improvements	\$600,000	\$50,000	\$170,000				\$220,000

Hillside Avenue Drainage

Description: A storm drain and sewer system will be added to Hillside Avenue. This system will reroute stormwater for proper drainage and replace the pipe that drains water to the Neshaminy Creek.

Importance: The Hillside Avenue drainage will help prevent flooding of the roadway which causes damage to the road, undermines the road foundation, and creates safety hazards for motorists and pedestrians.

Project Status: Engineering for the project began in 2016, and the construction will take place in 2019.

Expenditures: The project will be funded through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Hillside Avenue Drainage	Drainage Improvements	\$200,000	\$200,000					\$200,000

Richardson Avenue

Description: Storm sewers will be added to Richardson Avenue to improve the drainage system. Pipes will also be installed to redirect drainage. Repaving around the installation will be required after the system is installed.

Importance: The Richardson Avenue drainage will help prevent flooding of the roadway which causes damage to the road, undermines the road foundation, and creates safety hazards for motorists and pedestrians.

Project Status: Construction will take place in 2021.

Expenditures: The project will be funded through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Richardson Avenue	Install Storm Sewer	\$150,000			\$150,000			\$150,000

Simmons Park

Description: Simmons Park is currently drained by a pipe basin. To further prevent flooding, a storm drain system will be added to move overflow water to a storm sewer.

Importance: The current pipe basin is prone to overflowing. When the basin builds up, water spills onto the roadways, causing damage to the road and safety hazards for motorists and pedestrians. Adding storm drains to remove the excess water will safely redirect stormwater to the storm sewer system.

Project Status: The work at Simmons Park is scheduled for 2022.

Expenditures: The project will be funded through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Simmons Park	Storm Drain System	\$100,000				\$100,000		\$100,000

Transportation Improvement

The Township undertakes several projects throughout the year geared toward improving the transportation infrastructure of the Middletown. 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. Many 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.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Snowball Gate Traffic Calming	Design and Implementation	\$50,000	\$50,000					\$50,000
Swift Road and Woodbourne Road	Traffic Signal	\$300,000	\$300,000					\$300,000
Maple Point Crossing	Pedestrian Crossing Upgrade	\$30,000	\$30,000					\$30,000
Langhorne-Yardley Road Intersections	Engineering	\$300,000	\$300,000					\$300,000
Quiet Zone Project	Woodbourne Crossing	\$255,000	\$255,000					\$255,000
Signal Head Replacement	Upgrade to New Standards	ongoing		\$50,000	\$50,000	\$50,000	\$50,000	\$200,000
Controller Replacement	Traffic Signals at Intersections	ongoing		\$25,000	\$25,000	\$25,000	\$25,000	\$100,000
General Traffic Signal Compliance Projects	Ongoing Improvements	ongoing			\$150,000	\$150,000	\$150,000	\$450,000
Grant Total			\$935,000	\$75,000	\$225,000	\$225,000	\$225,000	\$1,685,000

Snowball Gate Traffic Calming

Description: Snowball Gate has been in the traffic calming process for the past several years. In the past, a traffic study indicated that calming measures were necessary, and the residents of the neighborhood were presented with options from the traffic engineer at the time. Time passed without a consensus, but residents have returned to re-launch the process. The current traffic engineer will review the previous plans and make any updates necessary to determine the best method of traffic calming for the neighborhood.

Importance: The Township's Traffic Calming Policy is designed to determine which roads truly have a speed issue and qualify for calming measures. It is important to complete projects for roads that qualify in order to ensure safety for motorists and pedestrians in the neighborhood. This particular project will provide a necessary safety improvement for residents of Snowball Gate.

Project Status: Traffic calming measures will be designed by the traffic engineer in 2019. If the plans secure neighborhood approval, they can be constructed in the same year.

Expenditures: Traffic calming projects are funded through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Snowball Gate Traffic Calming	Design and Implementation	\$50,000	\$50,000					\$50,000

Swift Road and Woodbourne Road

Description: The Township will install a traffic signal at the intersection of Swift Road and North Woodbourne Road to ease the flow of traffic. Included in the project will be a dedicated left turn lane heading in both directions along Woodbourne Road. The traffic signal will tie into the Traffic Adaptive System along the Newtown Bypass.

Importance: After residents raised concerns about the safety of the intersection, the Township traffic engineer completed a traffic study which showed that a signal is warranted at this intersection. Adding the signal and left turn lanes would 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. Due to the proposed signal's proximity to the Bypass, it would have to be tied in to the Traffic Adaptive System to prevent significant backups spilling onto the Bypass.

Project Status: The intersection improvement will be designed and constructed in 2019.

Expenditures: The project will be funded through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Swift Road and Woodbourne Road	Traffic Signal	\$300,000	\$300,000					\$300,000

Maple Point Crossing

Description: The Township plans to upgrade the crossing from Maple Point to the walking paths at the Community Park. Improvements will be made for residents crossing from the sidewalk in the neighborhood to the crosswalk on the other side with handicap access being added.

Importance: There is currently a crosswalk connecting the park to the neighborhood, but it is on the opposite side of the road from the main crosswalk. Some residents have expressed concerns about getting to the crosswalk. Improving the accessibility will make it safer for residents to enter the park.

Project Status: Design for the project began in 2018, and construction will take place in 2019.

Expenditures: The project will be funded through the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Maple Point Crossing	Pedestrian Crossing Upgrade	\$30,000	\$30,000					\$30,000

Woodbourne Road & Langhorne-Yardley Road Intersection Improvement Plan

Description: The intersection of Langhorne-Yardley Road and Woodbourne Road requires significant improvement. A left turn lane will be constructed in each direction at the intersection to allow traffic to pass through more efficiently. Additional improvements are also planned for the intersection of Langhorne-Yardley Road and Bridgetown Pike, and engineering is underway for that portion of the project as well.

Importance: Cars waiting to make left turns at this intersection frequently obstruct other vehicles traveling straight ahead. This causes traffic delays and increases the likelihood of an accident as motorists try to pass one another. Adding the turn lanes will allow for safer, more efficient traffic flow at this intersection. The intersection at Bridgetown Pike presents similar challenges, and improving the intersection will aid the flow of traffic and increase visibility for turning vehicles.

Project Status: The state has already allocated funds through the TIP for Woodbourne Road, and the Township worked with the State to approve the use of these funds for this project. Engineer design began in 2016 and will continue through 2019.

Expenses: Engineering costs will be funded by the Capital Fund. The future construction will be funded through the TIP.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Langhorne-Yardley Road Intersections	Engineering	\$300,000	\$300,000					\$300,000

Quite Zone Project

Description: In 2016, the Township was awarded a Multimodal Transportation Fund Grant from Pennsylvania to create a quiet zone at the Woodbourne Road train crossing. Typically, trains are required to sound their horns as they approach a crossing to notify motorists and pedestrians of their presence. Quiet zone projects reconfigure the crossing so that trains slow down as they approach and can ensure safety without the sound from the train.

Importance: Several neighborhoods are located near the rail crossing, and the loud horn from trains can be disturbing at certain hours. The Township applied for and received this grant to make this quality-of-life improvement for residents.

Project Status: Engineering for the project is expected to be completed in late 2018 or early 2019, and construction will occur in 2019.

Expenditures: The Township received a grant for \$180,000, with the remaining Township match coming from the Capital Fund.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Quiet Zone Project	Woodbourne Crossing	\$255,000	\$255,000					\$255,000

Controller and Signal Head Replacement

Description: Middletown will begin replacing the control units and signal heads for traffic signals throughout the Township. Both the controllers and signal heads are older models that are no longer manufactured and do not meet current transportation standards.

Importance: The controllers used in most Township traffic signals are no longer being manufactured, meaning that replacement parts cannot be found if they fail. 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.

Project Status: Replacements will begin in 2020 and continue on an ongoing basis.

Expenditures: The Township will purchase the controllers and signal heads in 2020 through the Capital Fund while seeking grant funding to assist in future purchases.

Project	Description	Project Cost	2019	2020	2021	2022	2023	Total Cost (2019-2023)
Signal Head Replacement	Upgrade to New Standards	ongoing		\$50,000	\$50,000	\$50,000	\$50,000	\$200,000
Controller Replacement	Traffic Signals at Intersections	ongoing		\$25,000	\$25,000	\$25,000	\$25,000	\$100,000
Grant Total			\$0	\$75,000	\$75,000	\$75,000	\$75,000	\$300,000

History and Community Information

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. 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.

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 townships, Middletown became its name.

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.

Until the late 1800s, Middletown included the boroughs of Penn-del, Hulmeville, Langhorne, and Langhorne Manor, when these entities split from the Township. Early settlements in Langhorne Terrace and Parkland, 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 rail line. 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.

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. 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.

The Township is also the home of approximately 120 historically significant sites, including the Beechwood Manor home on the Woods Schools property, the "Wistar House" on New Falls Road, and the Wildman House on Langhorne-Yardley Road, a stop for runaway slaves fleeing north to freedom on the Underground Railroad.

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. 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, the property was redeveloped into a shopping center and has since been marked as a historical site.

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.

Information obtained from the following resources:

http://www.middletownbucks.org/visitors/township_history/index.php#C5rqlcjH4y53bHxz.99

<https://www.mercermuseum.org/wp-content/uploads/2014/10/A-Timeline-of-Bucks-County-History-1600s-1900s-rev-8-14-13.pdf>

<http://www.motortrend.com/news/legend-puke-hollow-remembering-langhorne-speedway/>

<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 another neighboring municipality and are funded by real estate taxes, levied at the rate of 1.545 mills. The fire companies are functionally autonomous entities, connected to the Township by our Fire Marshal.

In 2017, 1,467 emergency fire calls were made within Middletown Township. Crews responded to 26 residential fires and six business/industrial fires. 339 fire investigations were conducted and 50 calls were regarding hazardous materials and petroleum spills. Officials conducted 267 mechanical inspections and 1,886 fire safety inspections.

The Township Police Department employs 59 officers with four dedicated K-9 officers. In 2017, officers made 664 arrests, issued 3,697 traffic citations, 1,787 accident reports, 120 parking violations. Our community continues to be a safe and welcoming area for families.

Public schools in Middletown Township are part of the Neshaminy School District. 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 Sanburg Middle Schools, and Neshaminy High School. Recent awards for the school district include 2017 Best High Schools by U.S. News and World Report, 2018 Best Communities for Music Education, and the 2017 Charlotte F. Lockhart Award for Excellence in Literary Excellence. 8,718 Middletown Township residents attended these schools. 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).

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.

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.

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 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.

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. 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. 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.

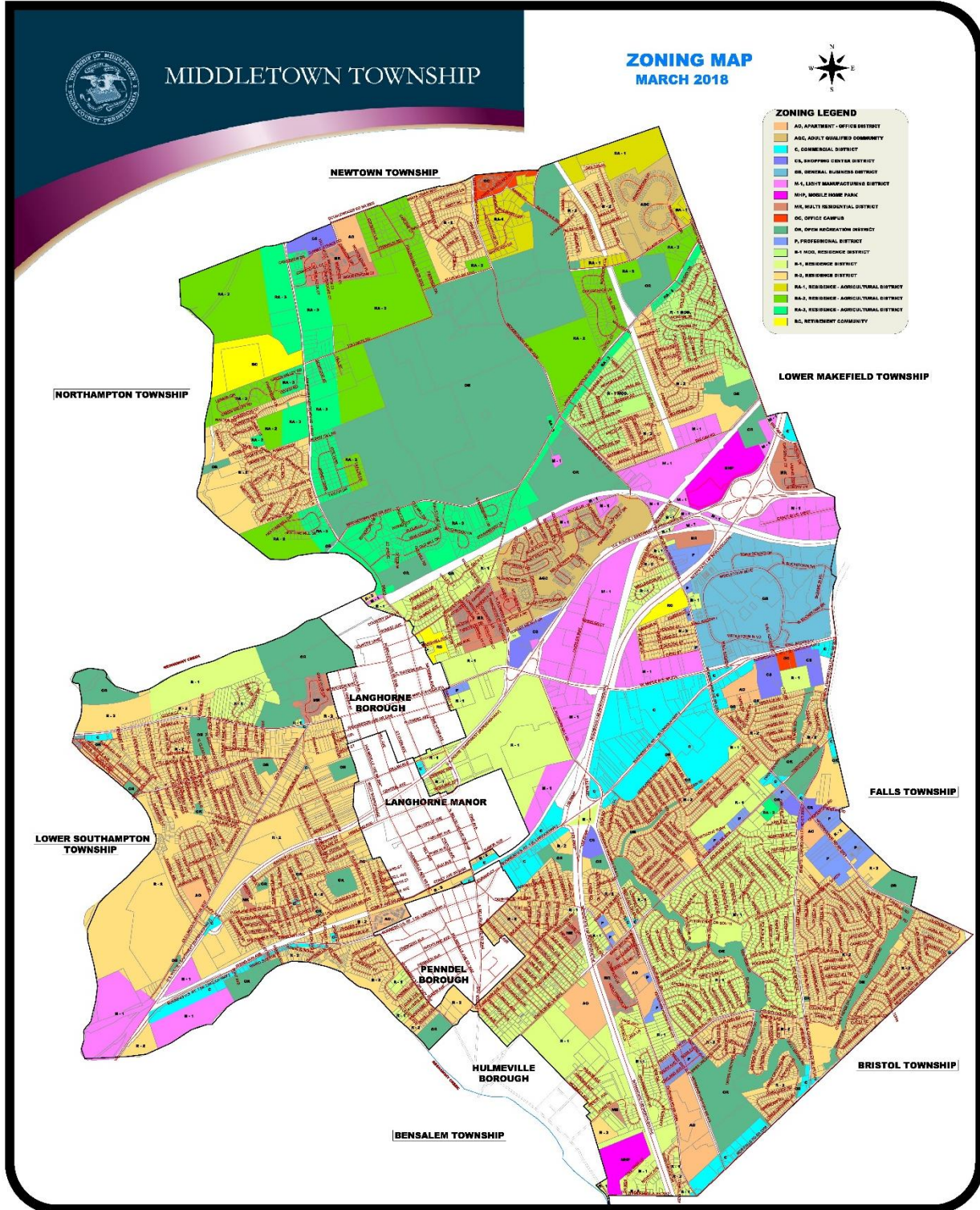
The entire Philadelphia metropolitan area is serviced by a regional transportation network: the Southeastern Pennsylvania Transportation Authority (SEPTA). In suburban neighborhoods like Middletown Township, residents have easy access to light rail trains and busses. The West Trenton rail line cuts through 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. 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 124 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.

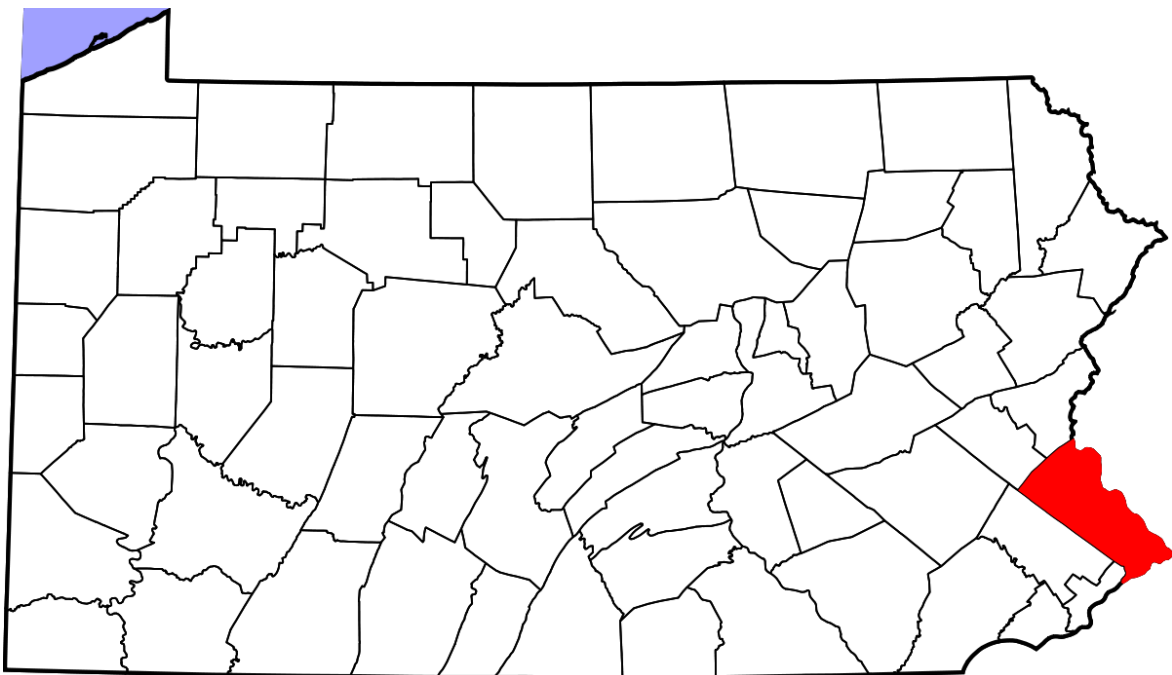
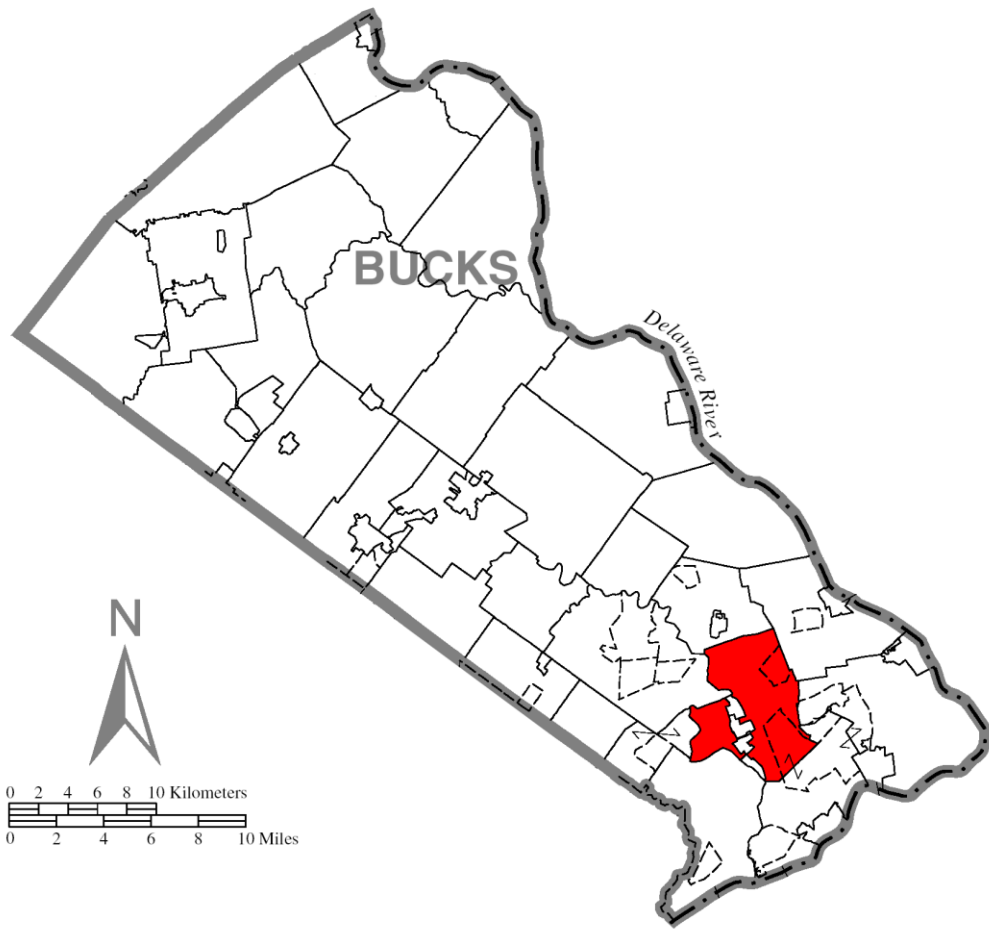
Middletown Township is an ideal location for motorists. Interstate 95, the busiest freeway in the US, runs through the center of the Township. It runs along the entire Northeast and Mid-Atlantic corridors, stretching to Canada and Miami, FL, at its ends. Route 1, a major highway stretching from Trenton, NJ, through Philadelphia to the Delaware state border is a popular commuting highway. 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.

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 can choose from one of two servicers: the Bucks County Water and Sewer Authority or the Lower Bucks County Joint Municipal Authority. Trash collection for the Township is contracted to Waste Management.

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.





Consumer Price Index

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 23 selected metropolitan areas, including New York and Philadelphia.

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 Philadelphia for the years 1985 to 2016.

Consumer Price Index (CPI) 2017	
September	246.82
October	246.66
November	246.67
December	246.52
2018	
January	247.87
February	248.99
March	249.55
April	250.55
May	251.59
June	251.99
July	252.01
August	252.15
September	252.44
% Change 09/2017- 09/2018	
	1.02%

Source: US Department of Labor; US Bureau of Labor Statistics

CONSUMER PRICE INDEX HISTORY

Consumer Price Index History (1984-Present)				
Year	US CPI	% Change	Philadelphia CPI	% Change
1984	103.9	4.30%	104.1	4.70%
1985	107.6	3.60%	108.8	4.50%
1986	109.6	1.90%	111.5	2.50%
1987	113.6	3.60%	116.8	4.80%
1988	118.3	4.10%	122.4	4.80%
1989	124	4.80%	128.3	4.80%
1990	130.7	5.40%	135.8	5.80%
1991	136.2	4.20%	142.2	4.70%
1992	140.3	3.00%	146.6	3.10%
1993	144.5	3.00%	150.2	2.50%
1994	148.2	2.60%	154.6	2.90%
1995	152.4	2.80%	158.7	2.70%
1996	156.9	3.00%	162.8	2.60%
1997	160.5	2.30%	166.5	2.30%
1998	163	1.60%	168.2	1.00%
1999	166.6	2.20%	171.9	2.20%
2000	172.2	3.40%	176.5	2.70%
2001	177.1	2.80%	181.3	2.70%
2002	179.9	1.60%	184.9	2.00%
2003	184	2.30%	188.8	2.10%
2004	188.9	2.70%	196.5	4.10%
2005	195.3	3.40%	204.2	3.90%
2006	201.6	3.20%	212.1	3.90%
2007	207.3	2.80%	216.7	2.20%
2008	215.3	3.90%	224.1	3.40%
2009	214.5	-0.40%	223.3	-0.40%
2010	218.1	1.70%	227.7	2.00%
2011	224.9	3.10%	233.8	2.70%
2012	229.6	2.10%	238.1	1.80%
2013	233	1.50%	240.9	1.20%
2014	236.7	1.60%	244.1	1.30%
2015	237	0.10%	243.9	-0.10%
2016	240	1.30%	245.3	0.60%
2017	245.1	2.10%	250.7	2.20%

Basis of Accounting & Budgeting

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/afrrptreq/gen_acct/index.php?section=overview&page=modified_accrual

Financial Policies

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.

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. 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 1st. Public advertisement of audited financial statements in the newspaper must occur each year by April 15th. 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.

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

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.

Balanced Budget- A budget where total revenues match or exceed total expenditures, or is balanced through the use of transfers from other funds.

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.

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 2001.

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 (CAFR)- 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.

Department- A major administrative segment responsible for the provision of services within a functional area.

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.

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.

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).

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.

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.

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.

Pennsylvania Department of Transportation (PennDOT)- The department of the Pennsylvania state government that oversees transportation. All highways of the Township are maintained by PennDOT.

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 Benevolent Association- Labor union representing collective interests of uniformed police officers.

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.

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.

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.

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 project or purpose.

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.