



# Elected and Appointed Officials

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## ELECTED OFFICIALS

### **Board of Supervisors**

Tom Tosti, Chairperson  
Mike Ksiazek, Vice Chairperson  
Amy Strouse, Secretary  
Douglas Downing  
H. George Leonhauser

### **Tax Collector**

Ray Chapman

### **Elected Auditors**

Jena Champion, Chairperson  
Michelle Glasson, Vice Chairperson  
Anna Payne, Secretary

## APPOINTED OFFICIALS

### **Executive Officials**

Stephanie Teoli Kuhls, Township Manager  
Joseph Bartorilla, Chief of Police  
Lisa Berkis, Special Projects Manager  
Mega Bhandary, Director of Finance  
Patrick Duffy, P.E., Director of Building and Zoning  
Eric Gartenmayer, Public Works Superintendent  
Paul Kopera, Director of Parks and Recreation  
James McGuire, Fire Marshal  
Scott Sadowsky, Assistant to the Manager  
Nick Valla, Management Analyst

### **Professional Consultants**

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

# Board of Supervisors

- About Us -



## Tom Tosti, Chairperson

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

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## Mike Ksiazek, Vice Chairperson

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



## Amy Strouse, Secretary

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

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## H. George Leonhauser

Elected to the Board of Supervisors in 2007, Mr. Leonhauser has led the Board as Chairperson ('16), Vice Chairperson ('14, '15), and Secretary ('10, '11, '17). Prior to his election, Mr. Leonhauser was a decorated Middletown Township police officer and detective, a legacy carried on by his sons Mark and Derek. Mr. Leonhauser's term expires in December 2019.



## Douglas Downing

Appointed to the Board of Supervisors in September 2019, Mr. Downing stepped up to fill in the position vacated by Supervisor Oettinger. Previously working as a summer grass cutter for the Township in college, Mr. Downing works as an Engineering Manager for NCC Automated Systems. Mr. Downing's term expires in December 2019.



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Middletown Township, Bucks County  
Pennsylvania**

For the Fiscal Year Beginning

**January 1, 2019**

*Christopher P. Morill*

Executive Director

# Awards & Accreditations



*Distinguished  
Budget  
Presentation  
Award*

## GFOA Distinguished Budget Presentation Award (2019)

The Government Finance Officers Association (GFOA) establishes nationally-recognized standards for governmental budgeting. Middletown Township received this award for the first time in 2019. **Middletown Township is one of eleven governmental bodies in the Commonwealth of Pennsylvania to earn this award in 2019.** This document has been prepared to meet the criteria of this award for 2020.

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*Certificate  
of Achievement  
FOR EXCELLENCE IN  
Financial Reporting*

## GFOA Certificate of Achievement for Excellence in Financial Reporting (2018)

First awarded in 1996, Middletown Township is a **sixteen-time recipient** of the Certificate of Achievement for Excellence in Financial Reporting. The Township has earned this award for the last seven consecutive years. This award recognizes governmental bodies for preparing their annual audited financial report in accordance with nationally-recognized standards for financial reporting. The Township will continue to strive for this award as it prepares the 2019 comprehensive annual financial report (CAFR).

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**MOODY'S**  
**Aaa**  
**Bond Rating**

## Aaa Bond Rating by Moody's (2019)

In November 2019, Middletown Township earned a triple-A credit rating by Moody's, becoming **one of ten townships in Pennsylvania to attain this achievement**, and the only one in Bucks County. Moody's issued the Township a triple-A credit rating for its strong management, financial health, and vibrant local economy.

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## Pennsylvania Police Chief's Association Accredited Law Enforcement Agency

On December 20, 2008, Middletown Township became the 47th law enforcement agency to earn accreditation by the Pennsylvania Police Chief's Association, and the second in Bucks County. Today, Middletown Township is one of 117 law enforcement agencies in Pennsylvania and one of 11 in Bucks County to earn and maintain this achievement. This accreditation adds authority and legitimacy to the Middletown Township Police Department when working with other local, state, and federal law enforcement authorities.



December 16, 2019

The 2020 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.

## Year in Review

The 2020 Proposed Budget is balanced and includes \$34,986,715 in operational expenditures and \$6,607,060 in capital expenditures. Middletown Township is in excellent financial condition with healthy fund balances across all fourteen funds.

Two significant financial goals were achieved in 2019, as Middletown Township was awarded the Distinguished Budget Presentation Award by the Government Finance Officers Association (GFOA) and Moody's issued the township a "Aaa" credit rating. The Distinguished Budget Award represents a commitment by the Board of Supervisors and staff to meet the highest principles of governmental budgeting and places Middletown Township in an elite group of governmental agencies to achieve this recognition. The November 2019 "Aaa" credit rating by Moody's is also a reflection of sound fiscal management and will provide Middletown with efficient access to capital markets for debt issuance. Middletown Township is the only township in Bucks County to have a "Aaa" credit rating by Moody's and is one of 10 townships in Pennsylvania to achieve this credit rating.

The third pillar of Middletown's strength in financial management is the GFOA Certificate of Achievement for Excellence in Financial Reporting. Middletown Township received this award for the 15<sup>th</sup> time in 2019 for its Comprehensive Annual Financial Report. Middletown Township is only the 11<sup>th</sup> governmental body in Pennsylvania to receive both the Excellence in Financial Reporting recognition and the Distinguished Budget Award from GFOA.

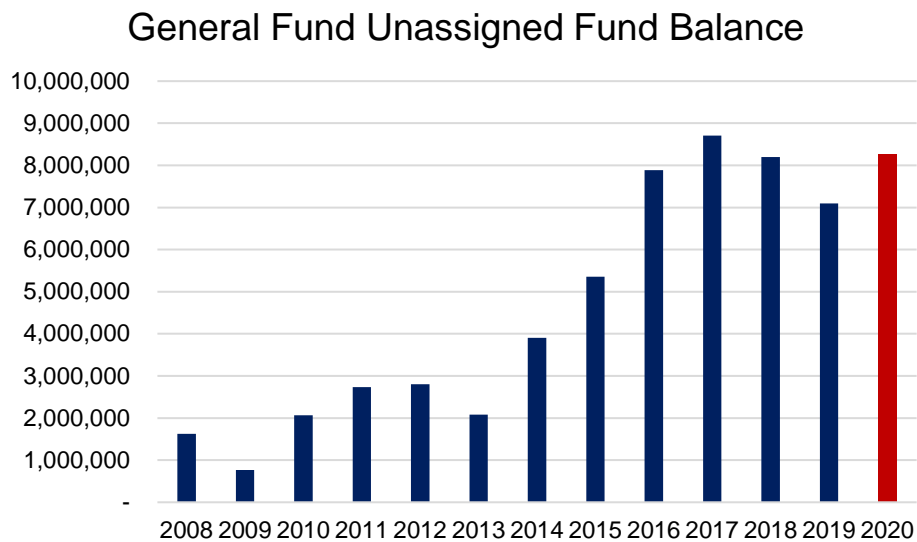
## Fund Balance

One of the key aspects of Middletown's current financial status is the growth in fund balances that was made possible by the implementation of the Earned Income Tax (EIT) in 2014. During the initial years of EIT collection (2015-2018), significant transfers of EIT revenue were made to the Capital Fund. These transfers have been pivotal in funding infrastructure improvements and capital expenditures as the Capital Fund does not have a dedicated revenue source.

Fund balances in the Township's fourteen funds are projected to be the following at the beginning of 2020:

General Fund	\$8,238,268
Street Lighting Fund	868,771
Fire Protection Fund	32,518
Parks and Recreation Fund	659,229
Ambulance Fund	20,256
Road Machinery Fund	278,098
Fire Hydrant Fund	20,908
Sanitation Fund	403,513
Country Club Fund	85,396
Farm Fund	201,617
Debt Service Fund	133,107
Capital Fund	6,301,633
Investment Fund	43,072,893
Highway Aid Fund	373,454

Please see below a chart that illustrates the history of fund balance in the General Fund:





## Budget Overview

Budgeting discussions during the 2020 Budget process focused again on two important issues -- maintaining a balanced General Fund and establishing a long-term funding source for the Capital Fund.

Although the proposed General Fund is balanced with \$21,824,000 in revenues and \$21,805,600 in expenditures, forecasts show that contractual obligations will begin to outpace anticipated revenues in the coming years. The Board of Supervisors and staff should continue to closely monitor revenues and expenditures on a monthly, quarterly and annual basis. Ongoing efforts to create efficiencies in providing services and restraining spending will help to keep the General Fund stable.

Establishing a consistent and long-term funding source for the Capital Fund has been an important topic of discussion in recent years. As noted earlier, strong EIT revenue in the General Fund has allowed for significant interfund transfers to the Capital Fund in the recent past, contributing to a strong fund balance. Middletown Township has been successful in utilizing this fund balance for matching funds to maximize grants for capital improvements. As the EIT revenue stabilizes and General Fund expenditures continue to rise, it is most likely that future transfers will not be possible, and we will need to consider other sources of revenue for the Capital Fund.

## Key Factors and Assumptions

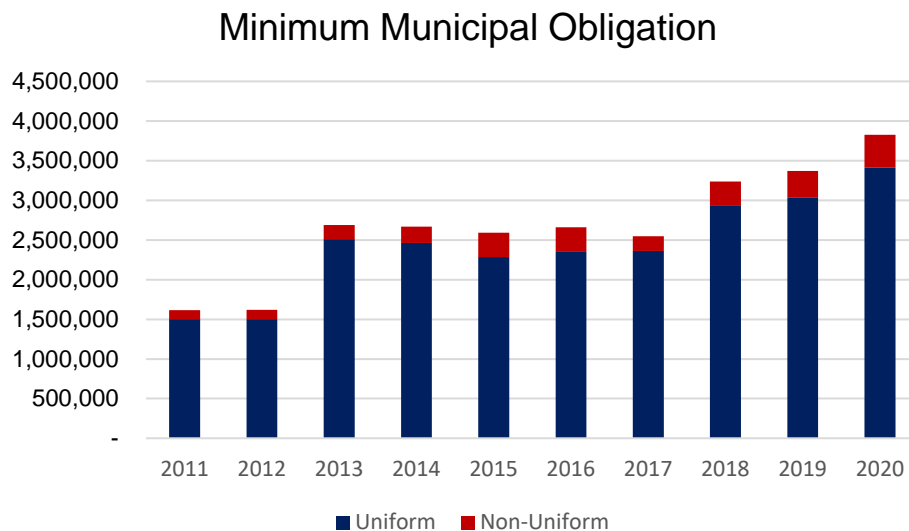
Key factors that have been considered when developing this budget include the following:

- The Township continues to aggressively seek grant revenue. More than \$8,500,000 has been received from various grant programs since 2011.
- 2019 marked the sixth year of the Fifteen-Year Road Improvement Program and included the paving of nearly four miles of Township roadways. More than 64 miles of Township roads have been paved since this program began. The 2020 Proposed Budget provides for the continuation of the Road Improvement Program with \$1 million dedicated to road paving.
- The 2020 Capital Improvement Plan details priority physical improvements to the community in the coming five years. The Capital Reserve Fund budget reflects these priorities.
- The Township's vehicle and equipment replacement needs have been consistently met by the Bucks County Redevelopment Authority (RDA) Grant Program with supplemental funding from the Capital Fund and the Road Machinery Fund. Vehicle replacement has been streamlined through strategic oversight and implementation of departmental vehicle replacement plans, reflected in the capital improvement plan.
- Township employees are represented by four separate collective bargaining units with the following contractual wage increases for 2020: Independent Association of the Department of Public Works (DPW) – 3.5%, Teamsters Local 107 – 3%, and the Crossing Guard Association – 3%. The Police Benevolent Association (PBA) collective bargaining agreement is currently being negotiated.

- The 2020 proposed budget includes the addition of a new inspector position in the Building and Zoning Department to address increased demands on this department.
- Middletown Township is served by four volunteer fire companies. Staff from the Department of Fire and Emergency Management supplement the efforts of the fire companies by providing daytime fire suppression response. As volunteers dwindle across the country and in our community, Middletown Township will need to address the need for expanded daytime response hours. Efforts will be made in 2020 to restructure and position the department to prepare to expanding expectations and needs.
- The Board of Supervisors emphasizes the best management practice of issuing Requests for Proposals (RFPs) and Requests for Qualifications (RFQs) for professional and consulting services on a periodic basis. In 2020, Middletown will benefit from reduced fees for collection of certain taxes and for pension consulting services as a result of this practice.

## Pension

The Minimum Municipal Obligation (MMO) for 2020 was certified to the Board of Supervisors in September at \$3,411,929 for the Police Pension Plan and \$416,541 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.



## Township Financial Goals

Establishing and achieving goals allows the Township to combat stagnation and to constantly improve services provided to residents. For 2020, the Township will prioritize the following long-term objectives:

- Continue to take advantage of the favorable interest rate market to maximize returns on the Township’s Investment Fund for the next several years.
- Continue to seek out a permanent, stable revenue source to fund capital improvement projects.

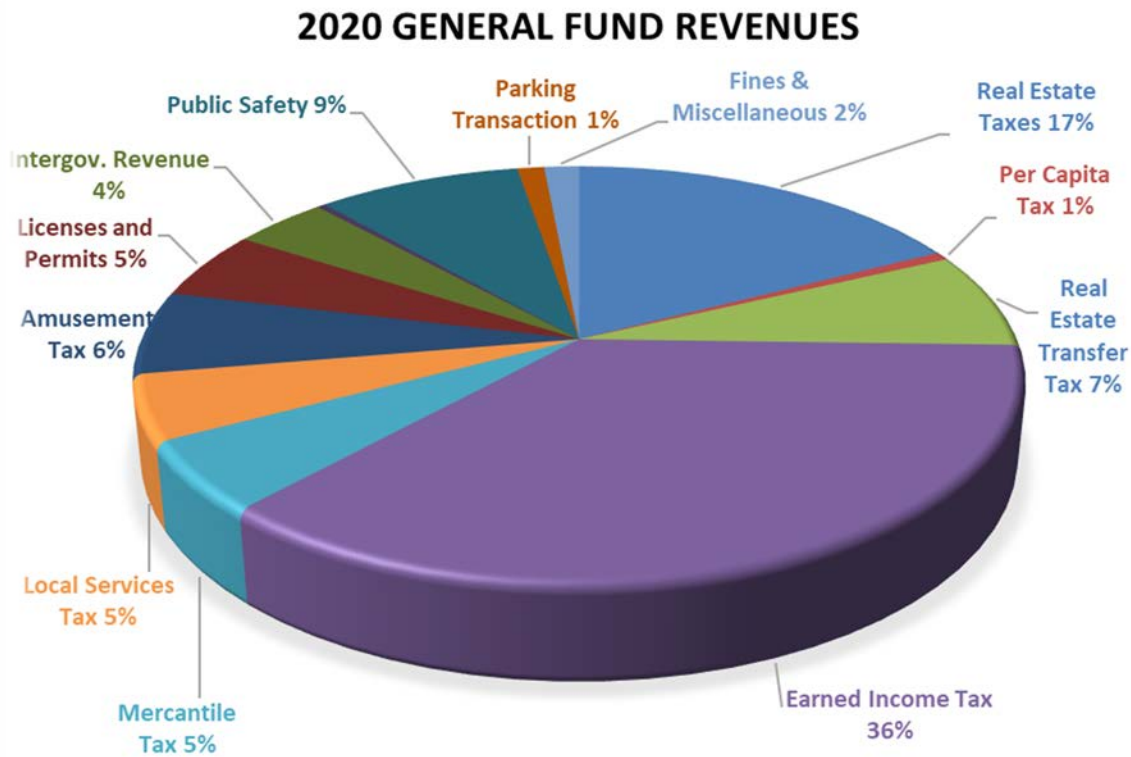
- Work to stabilize expenditures in the coming years to better match anticipated revenues.
- Establish strategic planning initiatives and practices in 2020.
- Begin implementing performance management systems and practices to more accurately determine changes in service levels and growth opportunities in 2020 and beyond.
- Maintain the General Fund Balance at levels recommended by the Government Finance Officers Association (GFOA). Establish a formal fund balance policy.
- Pursue economic development initiatives to attract and retain businesses in the community.

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

### General Fund Highlights

#### *General Fund Revenues - \$21,824,000*

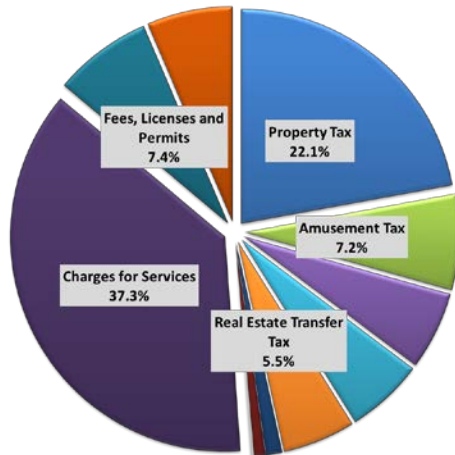
The Earned Income Tax is the largest source of revenue in the General Fund at \$7,850,000 (36%), followed by Real Estate Taxes at \$3,750,000 (17%). Other major tax categories include the Amusement Tax at \$1,392,000 (6%), Real Estate Transfer Tax \$1,600,000 (7%) and Mercantile Tax at \$1,175,000 (5%).



Middletown Township has been successful in diversifying its General Fund revenue sources as depicted below:

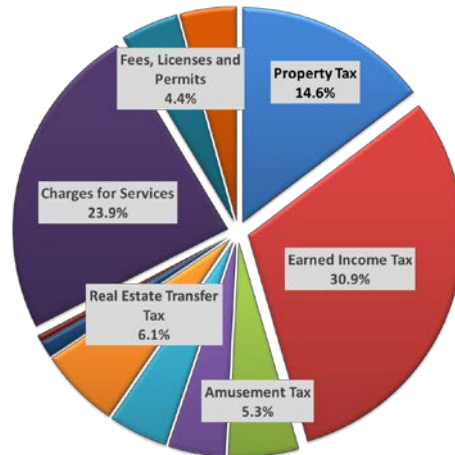
**2013 General Fund Revenues**

Concentration in property taxes and charges for service.



**2019 General Fund Revenues**

Diversified mix of economically sensitive and non-sensitive revenues.

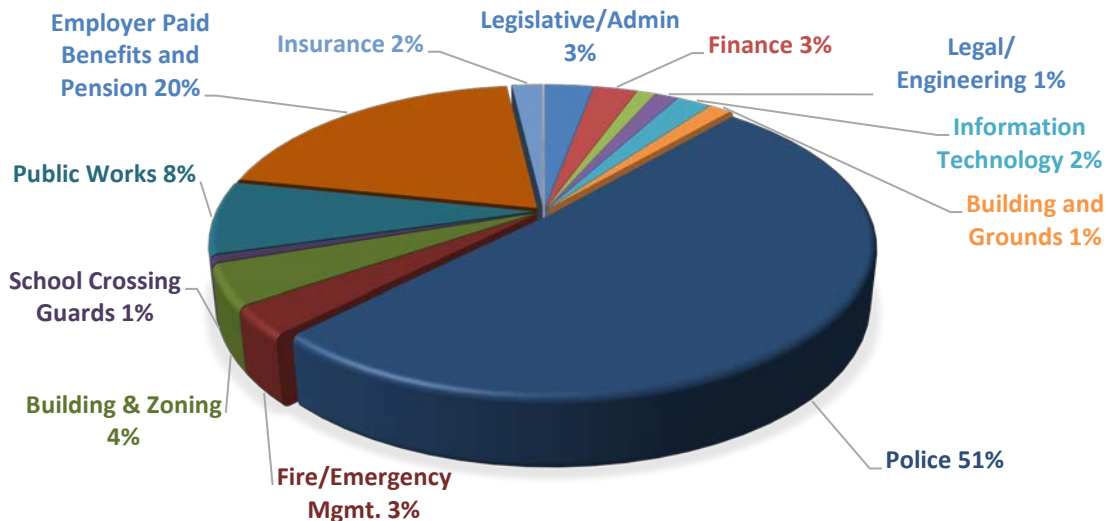


\*Credit: PFM Financial Advisors, LLM

**General Fund Expenditures - \$21,805,600**

The primary expenditure category in the General Fund is Police Protection at \$11,123,000, 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 2020 General Fund include Employer Paid Benefits and Pension at \$4,324,000 (20%), Public Works at \$1,686,800 (8%), Building and Zoning at \$931,900 (4%) and Fire Protection/Emergency Management at \$667,450 (3%).

**2020 GENERAL FUND EXPENDITURES**





## The Budget Process

The budget process is actually a year-round effort as the Board of Supervisors, Township Manager and department directors monitor revenues and expenditures as compared to budget on a monthly basis. The formal process for development of the 2020 Proposed Budget begins in earnest in late August when departmental budget requests were prepared and submitted by department directors to the Township Manager and Finance Director. After thorough evaluation and significant revision during the month of September, a draft budget was developed and presented to the Board of Supervisors during two public Budget Workshops in October. These meetings included review of the proposed budget and discussion of long-range goals and capital improvement planning. The 2020 capital planning process also included a public presentation of proposed capital expenditures by department directors at a Board of Supervisors meeting in September.

Public input into the budget process is welcomed and encouraged. The Board of Supervisors is required to adopt the annual budget by December 31<sup>st</sup> each year. Opportunities for input and discussion were available during the December 2<sup>nd</sup> and December 16<sup>th</sup> Board of Supervisors meetings. Copies of the budget were available for inspection at the Municipal Center and through the township website: [www.middletonbucks.org](http://www.middletonbucks.org).

## Conclusion

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 2020.

Respectfully submitted,



Stephanie Teoli Kuhls  
Township Manager

# Reader's Guide

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The goal of this reader's guide is to outline the Township's budget process, clarify format and content, and help navigate this document. Middletown Township prepares its budget and associated contextual information in accordance with Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award standards, an honor held by fewer than 2% of municipalities in the United States, and fewer than 1% of municipalities in Pennsylvania. With the 2019 budget, Middletown Township became the 15<sup>th</sup> governmental body, 11<sup>th</sup> municipality, and

8<sup>th</sup> township in the Commonwealth of Pennsylvania to earn this achievement. Middletown Township is submitting this budget document to earn this achievement again in 2020.

1 of 11



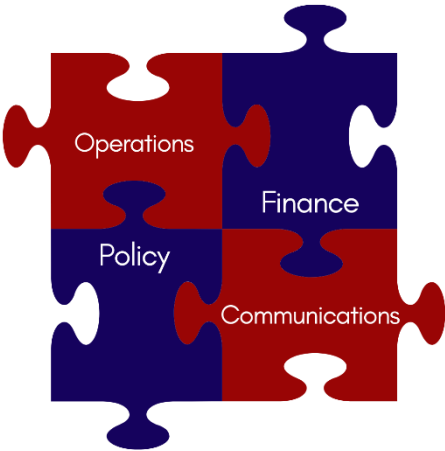
Pennsylvania municipalities to hold budget and audit awards

Source: Government Finance Officers Assoc.

While adhering to GFOA criteria makes the budget document longer, it provides context and supplementary information to assist all parties in understanding Middletown Township's finances. These changes allow all parties—the Board of Supervisors, Township staff, taxpayers, business owners, patrons, and neighbors—to be more informed and make more informed decisions.

In addition to the line-item budget, this budget book contains detailed information about the Middletown Township organizational structure, tax collection, debt service, planned capital improvement projects, and additional supplemental information. This book is designed to transmit budget and financial information of the Township into a medium that makes it more accessible to and understandable by the public. There are also tools built into the document such as a guide to reading the line-item budget and a comprehensive glossary to assist readers in understanding the technical elements of the document. Together, these elements turn the budget document into a policy document, financial plan, operations guide, and a communications device.

Middletown Township is also a 15-time winner of the Certificate of Achievement for Excellence in Financial Reporting Program for its Comprehensive Annual Financial Report (CAFR). By earning the Distinguished Budget Presentation Award, Middletown Township is the 11<sup>th</sup> governmental body in the Commonwealth of Pennsylvania to have both titles.



# Budget Purpose & Process

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## 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. Additionally, it serves as an ongoing guide to staff about how funds are to be expended in accordance with the public's needs.

## Budget Process

The formal process for the 2020 Budget commenced in July when departmental budget requests and capital project plans were prepared and submitted for review to the Township Manager and Department of Finance. Department Directors proposed budgets for their individual departments' anticipated needs, and personnel costs were calculated by the Finance Department.



The Township Manager and Director of Finance made annual budget expenditure estimates in consultation with department directors based on past use, anticipated changes, availability of funds, and contracts.

Revenue projections are based upon changes in the assessed values of properties, grants received by the Township, and projecting other fee-for-service incomes. Some projects may get postponed or removed based upon the availability of funds and grants. Additional influencing factors and on budgeting and projecting are the local and national economy, the local and national unemployment rates, anticipated housing developments, and the real estate market.

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 and with a lifespan of five years or longer. Capital projects are generally determined based upon the age and safety of equipment and structures and the evolving needs of the community. Capital improvement projects are put into one of five asset categories, each with its own depreciation standards: building improvements, equipment, infrastructure improvements, professional services, and vehicles. Additional information can be found in the Capital Improvement Plan section of this document.

# Budget Calendar

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 in the month of October. 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 2020 Budget is proposed as follows:

- **July-October** - Departmental preparation and review of proposed budget and proposed capital improvement projects
- **October 7, 2019**- Capital Improvement Plan presentation at Board of Supervisors Meeting
- **October 14, 2019**- Public Budget Workshop 1 (Operating Budget)
- **October 28, 2019**- Public Budget Workshop 2 (Capital Improvement Plan)
- **November 18, 2019** - Presentation of 2020 Budget to Board of Supervisors and citizens of Middletown Township; authorization to advertise Preliminary Budget
- **November 19, 2019** - Advertisement for public inspection (not less than 20 days)
- **December 16, 2019** – First scheduled opportunity for Board to officially adopt the Final 2020 Budget
- **December 31, 2019**- Final possible day for 2020 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 31<sup>st</sup>. In budget years following the election of Township Supervisors, the new Board of Supervisors may make budget amendments by majority vote, which must be approved no later than February 15<sup>th</sup> of the following year. Additional applicable regulatory information can be found in Pennsylvania Title 53, the Pennsylvania Second Class Township Code and in the Financial Polices section of this budget.

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





# Reading the Line-Item Budget

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2017 ACTUAL		2018 ACTUAL		2019 BUDGET	12/31/19 PROJECTED	2020 BUDGET
<b>TAX COLLECTION</b>								
01-403-105	Salaries and Wages	\$ 56,404	\$ 56,404	\$ 56,500	\$ 54,500	\$ 56,500		
01-403-160	Commission	156,960	158,439	150,000	\$ 159,000	160,000		
01-403-192	FICA/Medicare	4,232	4,303	4,500	\$ 4,500	4,500		
01-403-220	Operating Supplies	12,981	5,248	10,000	20,000	10,000		
01-403-490	Refund on Taxes	-	-	-	172,514	-		
		\$ 230,578	\$ 224,395	\$ 221,000	\$ 410,514	\$ 231,000		
<b>LEGAL SERVICES</b>								
01-404-301	General Legal Services	\$ 82,833	\$ 132,302	\$ 150,000	130,000	130,000		
01-404-314	Special Legal Services	17,790	38,272	50,000	50,000	50,000		
		\$ 100,623	\$ 170,574	\$ 200,000	\$ 180,000	\$ 180,000		

- Fund name.** Each of the Township's funds has its own line-item budget.
- Section of budget.** This label will read either "revenues," "expenditures," or "summary."
- Account number.** These numbers allow Township funds to be categorized in the correct fund and fund category.
- Prior years' numbers.** These numbers show money actually collected/spent in the given year. Providing actual numbers from prior years helps show growth and decline within individual accounts over time after adjustments are made.
- Budgeted Funds.** This is the amount of money budgeted by Township staff to be collected/spent for each fiscal year.
- 2019 Projection.** This is the amount of money Township staff estimates will actually be collected/spent by the end of 2019.
- Fund department.** Within each fund, there are several categories of revenues and expenditures. These departments summarize related line items.
- Account description.** Each account number has an associated account description which describes the activity of the associated account number.
- Fund number.** The first two digits of the account number correspond to each fund. Because this fund above is considered Fund 01, the first two numbers are "01."
- Fund department number.** The middle three numbers correspond to the fund department, each of which aligns with the Commonwealth's Chart of Accounts. Generally, department numbers beginning with a "3" refer to revenue items, and department numbers beginning with a "4" refer to expenditure items.
- Fund category number.** The final three digits correspond to each line item. Matching line items in different fund categories will have the same final three digits. This number indicates where transactions occur.
- Department Total.** Total for each department when adding individual lines above it. Totals will always be below a line.

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

# Planning Processes and Goal Making

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In addition to overseeing daily operations, it is the responsibility of the Township Manager to prepare and position the Township for changes in the near and distant future. 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 began developing a new comprehensive plan. The current Middletown Township Comprehensive Plan was adopted in 1994. The new document will allow the Board of Supervisors and Township staff to make clearer decisions working toward a common goal. This document is expected to be completed and published in the spring of 2020. The focus categories of the new comprehensive plan are transportation, redevelopment and housing, parks and recreation, and sustainability.

The Township Capital Improvement Plan (CIP) 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 first developed in 2015. The 2020 CIP can be found under the section “Capital Improvement Plan.”

## Planning Efforts



Capital Plan



Comprehensive Plan



Parks Master Plan



Fire Study

The Township will begin pursuing a strategic plan to better integrate functional and organizational 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. This effort will be bolstered by streamlining the flow of data and information in order to improve performance management across all service areas.

The Township periodically engages consultants to create a comprehensive plan or feasibility study focused on a specific service area. The Department of Parks and Recreation created a Parks Master Plan in 2005, and periodically studies individual parks or areas to align Township assets with community needs.

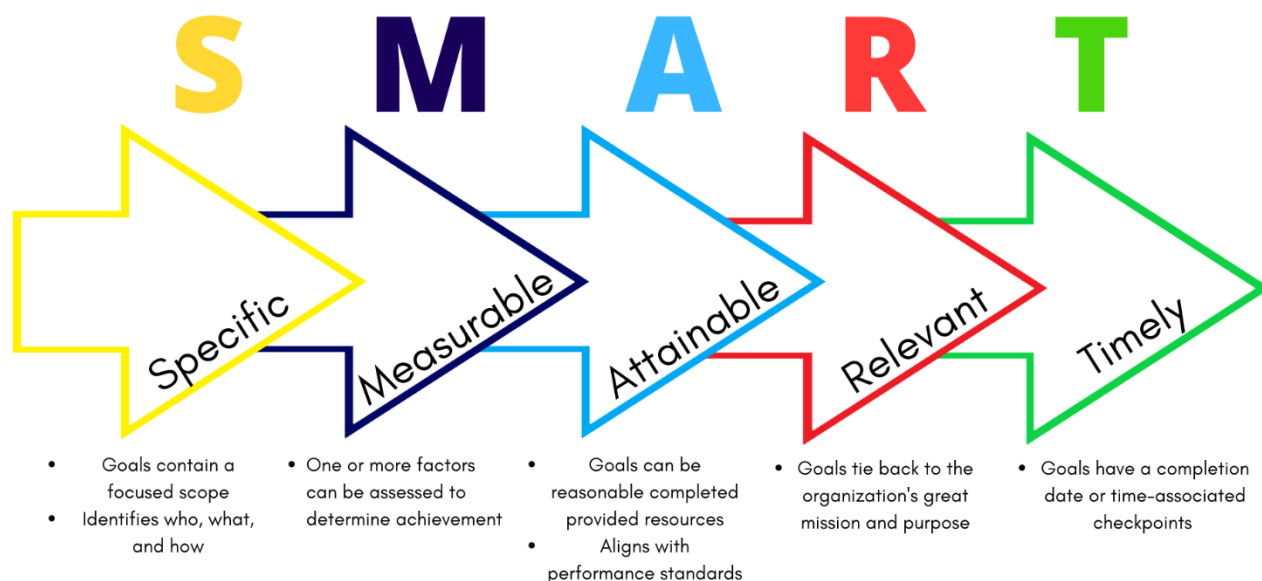
The Department of Fire & Emergency Management is planning to commission a comprehensive fire study to examine how the Township’s fire needs are being met by the existing service levels provided by Township staff and the volunteer fire companies serving the area.

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

## GOAL MAKING

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

Township staff utilize the "SMART" method for making goals, or goals that are specific, measurable, attainable, relevant, and timely. Additionally, goals are designed to support broader Township goals as well as the mission of the department and needs of the community. The Township's financial goals are defined in the Township Manager's Budget Message, and departmental goals are defined in the Township Information section of this budget document. Once performance measures are developed and integrated into regular operations, goals will be tracked and achieved based on changes in the performance measures.

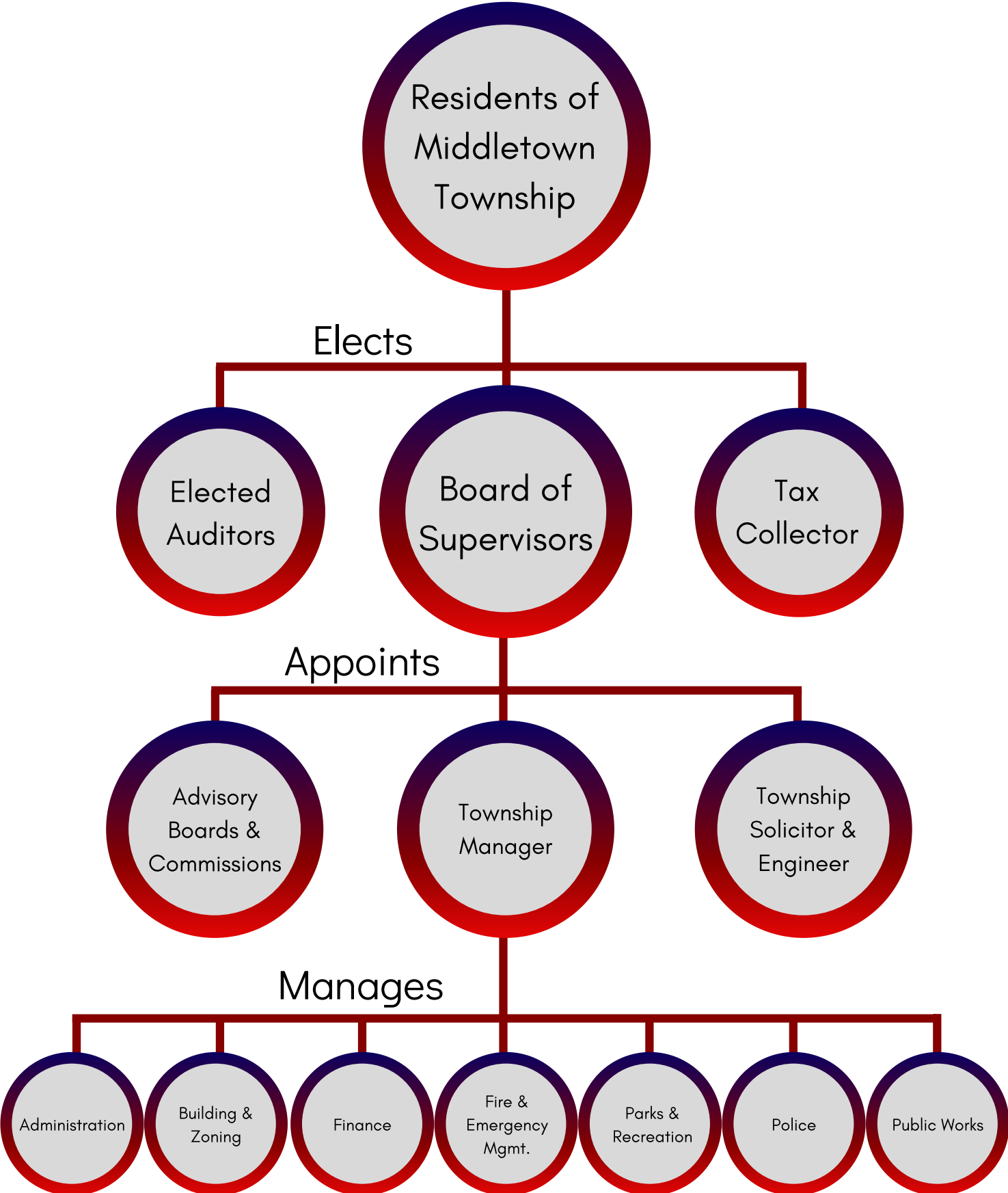


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# Department Descriptions & Goals

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# Meet Our Management Team

## Stephanie Teoli Kuhls, Township Manager



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

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## Joseph Bartorilla, Chief of Police

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



## Mega Bhandary, Director of Finance



Mega Bhandary is the newly appointed Director of Finance for Middletown Township. She is responsible for overseeing the effective and efficient management of the Township's financial resources as well as the Finance Staff. Ms. Bhandary has more than 12 years of experience in Finance and Business Operations. She comes from the private sector working for large corporations including General Electric and Aramark. Ms. Bhandary's last role was as a Financial Planning and Analysis Director at Aramark Corporation. She holds a Master of Business Administration (MBA) degree in Finance and Marketing from La Salle University and a Bachelor of Arts (BA) degree from the University of Wisconsin.

## Pat Duffy, P.E., Director of Building & Zoning



After more than 25 years of working as a professional engineer in the private sector on several major land developments, Pat Duffy was appointed the Township Engineer for Middletown in 2010-2011. After working for Cheltenham Township, he was then hired by Middletown Township to serve as the Director of Planning, Zoning & Engineering in 2012-2015 and the Director of Building & Zoning in 2015. Pat earned a bachelor's of science degree in civil engineering from Penn State and is a licensed professional engineer (P.E.). Pat will be retiring in March 2020 and looks forward to spending more time with his wife, Miriam, and on his favorite pastime, baseball.

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## Eric Gartenmayer, Superintendent of Public Works

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



## Paul Kopera, Director of Parks & Recreation



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

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## James McGuire, Fire Marshal

Jim McGuire is the Fire Marshal and Director of Emergency Services for Middletown Township. Mr. McGuire started in the volunteer fire service in 1988 with the Feasterville Fire Company. Hired in 2001, Mr. McGuire has served in many roles including Fire Inspector, Deputy Fire Marshal and as the state-appointed emergency manager. He has also participated in several local, regional, state, and federal emergency management teams, and is currently a member of the Commonwealth Incident Management Team. Mr. McGuire is married to his wife Lesley and has two sons, James and Landon.



# Administration

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## 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 for the Township. The Administration assists in these and other special functions. The Administration is also the conduit for managing internal services, including legal matters, personnel, grant applications, special projects, and customer service. This department oversees the Citizens' Traffic Commission, Disabled Persons Advisory Board, and Historic Preservation Committee. The Administration oversees all Township funds.

## 2019 Accomplishments

- Awarded a new five-year solid waste and recycling contract to Waste Management with the goal of improvement resident relations and customer service.
- Negotiated an agreement with the Independent Association of the Middletown Township Department of Public Works for an agreement ending in 2024, and is in the process of negotiating an agreement with the Police Benevolent Association (PBA).
- Began the Neighborhood Sign Program and completed phase one with strong community support.
- Hired a new Technology Support Specialist and began updating aging equipment and implementing a disaster recovery plan.
- Issued requests for proposals for several professional services, resulting in the reappointment of incumbent Pension Investment Manager and Act 511 Tax Collector with lower fees.
- Improved Township outreach strategies by creating new social media accounts and reorganizing Local Government Day with 125 second graders.

## 2020 Goals

- Continue to implement policies and programs as directed by the Board of Supervisors.
- Negotiate a new contract with the Teamsters union.
- Implement strategic planning and performance management strategies to improve customer service to the community and internal management.
- Finish updating the Comprehensive Plan.
- Connect the Municipal Center and Public Works building to dedicated fiber optic lines and to each other.
- Complete job description updates.
- Continue to implement the Township's new visual identity, social media presence, new Township website, and phase two of the Neighborhood Sign Program.



# Building & Zoning

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## Department Description

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

## 2019 Accomplishments

- Administered successful road improvement program with the Department of Public Works.
- Assisting Departments of Parks & Recreation and Public Works with bidding and engineering for the new Middletown Skatepark at Middletown Community Park.
- Completed design and bid specifications for the \$175,000 Pennsylvania Department of Environmental Protection Growing Greener Grant to retrofit five Township detention basins to reduce sediment and enhance water quality in accordance MS4 regulations.
- Launched new EnerGov software and training staff. Updated records in the new system with existing County and Township information.
- Coordinating plan reviews and hearing scheduling for major subdivision and land development projects including the Stone Meadows Farm property (Langhorne-Newtown Road) and Lennar (Woodbourne Road), and rezoning of the Oxford Valley Mall property to allow residential use.
- Successfully implemented the subdivision, land development, and permitting processes.

## 2020 Goals

- Ensure compliance with all ordinances related to building, zoning, and property upkeep.
- Ensure successful implementation and transition to EnerGov software.
- Prepare bid specifications and documents for the 2020 road improvement program and provide the Department of Public Works with the working model to take control of the process in future years.
- Award a bid for retrofitting five basins funded by the Growing Greener Grant (see above).
- Complete transition of retirement and replacement of staff, including the Director.

# Finance

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## Department Description

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

## 2019 Accomplishments

- Transitioned in a new Management Analyst in April and Director of Finance in June.
- Became a first-time recipient of the GFOA Distinguished Budget Presentation Award for the 2019 Budget.
- Achieved the GFOA Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report (CAFR) for the 15<sup>th</sup> time.
- Developed and implemented several standard operating procedures to streamline operations and create efficiencies within the Department of Finance and other departments' finance-related tasks.
- Deployed software tools to improve the Township's presentation of financial information to the Board of Supervisors and the public in an effort to further financial transparency.
- Reviewed and resolved aging receivable payments and payable bills to maximize revenue.

## 2020 Goals

- Continue to expand alternative payment options for permits and other fees collected by the Township.
- Continue to earn the GFOA Certificate of Achievement for Excellence in Financial Reporting and GFOA Distinguished Budget Presentation Award.
- Improve streamlining and efficiency within departments and offer new functionality to residents, such as the ability to complete forms online.
- Create and recommend formal fund balance and vehicle replacement policies that meet or exceed professional standards.
- Work with Financial Advisory Committee to maximize returns on the Investment Fund.
- Resume training with staff.

# Fire & Emergency Management

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## Department Description

The Department of the Fire and Emergency Management responds to emergencies and promotes fire safety practices to educate the public, businesses and schools with nationally-recognized best practices. Certified fire investigators investigate all fires for origin and cause, and analyze the data to develop and implement effective fire prevention programs. Staff performs commercial and multi-family fire inspections to help reduce amount of fires and their effects.

Middletown Township contracts with four volunteer fire companies to provide fire response: Parkland Fire Company, Penndel Fire Company, Langhorne-Middletown Fire Company, and William Penn Fire Company. Emergency medical services are provided primarily by the Penndel-Middletown Emergency Squad. The Department of Fire and Emergency Management provides daytime emergency response utilizing Engine 244 from the Municipal Center. 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.

## 2019 Accomplishments

- Provided and administered training to Township staff, fire company staff, and volunteers about best practices, strategies, and tactics for emergency response.
- Completed and reviewed first full year of daytime response and operation of Engine 244 from the Municipal Center.
- Created new brochures about fire prevention and fire safety with updated information and statistics.
- Successfully evacuated 180 nursing home residents in response to power outage caused by natural disaster.

## 2020 Goals

- Purchase a replacement vehicle better equipped to serve the department's response needs.
- Commission and complete a comprehensive fire services study.
- Continue to perform fire prevention and public safety events for community groups and the public at large.
- Evaluate and update one section of the emergency operations plan.
- Create, plan, and implement an emergency management drill for 2020.
- Continue partnership with large venues in the Township to coordinate fire and emergency drills.
- Evaluate staffing needs and align staff duties with evolving role of the Department.

# Parks & Recreation

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## Department Description

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

Department staff manages public use of the Community Center, Community Park Barn and Municipal Center, and assists the volunteers on the Parks and Recreation Board, Environmental Advisory Council, and 4th of July Parade Committee. Service levels are not expected to change. The Department of Parks & Recreation uses funds from the Parks & Recreation Fund and Capital Fund.

## 2019 Accomplishments

- Built a new 8,600 square foot concrete skate park at Middletown Community Park with intergovernmental and private partnerships.
- Completed two Bucks County Municipal Open Space Project Grants, including a one-mile trail and land clearing at the Spring Valley Farm property.
- Completed renovation of amenities at Firefighters' Park (formerly known as Poplar Park), including a new playground, basketball court, and softball fields. Parking lot repaving is scheduled for 2020.
- Completed work at the Raymond P. Mongillo, Sr., Community Center with a \$3,000 matching PECO Green Grant.
- Beat forecasted revenue projects for recreation program fees by 13% (\$47,000) and facility rental by 23% (\$10,000) in 2019.
- Administered or co-administered seventeen events, plus four successful beer gardens.

## 2020 Goals

- Complete Phase 2 of the Pennsylvania Department of Conservation and Natural Resources (DCNR) grant at Middletown Community Park by June 1.
- Complete the Bucks County Municipal Open Space Project Grants and process reimbursement of funds from the County.
- Rework contract agreements with the Langhorne Athletic Association, Middletown Athletic Association, and Neshaminy Wildcats Athletic Association that have expired.
- Implement five new programs to utilize the new skate park and walking trail at Middletown Community Park.

# Police Department

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## Department Description

The motto "To Safeguard, Protect and Serve" essentially states the purpose of the Middletown Township Police Department. The department safeguards lives and property, and protects the rights of all persons within its jurisdiction to be free from violence and criminal attack, to be secure in their possessions, and to live in peace and tranquility. The department serves the citizens of Middletown Township by discharging the law enforcement function in a professional manner, and it is to these people that the department is ultimately responsible. The Police Department is organized into a Patrol Division, Administrative Division, and a Criminal Investigations Division. Additional specialty units of the Department include the K-9 unit, Traffic Safety, ATV Unit, Honor Guard, Motor Unit, Firearms Training, and Special Emergency Response Team (SERT). Together, the Department responds to nearly 20,000 calls annually. Service levels are expected to increase through technological efficiencies. The Police Department uses funds from the General Fund and Capital Fund.

## 2019 Accomplishments

- Hosted several large community events including National Night Out, Shop with a Cop, Back to School events, and Coffee with a Cop.
- Conducted several public training seminars including active short response, firearms safety, fraud prevention, and neighborhood watch/safety.
- Worked in conjunction with the Federal Bureau of Investigations (FBI), State Police, Bucks County District Attorney's Office, and several neighboring police departments on several drug investigations, resulting in numerous arrests.
- Hired three police officers, two community service officers, and an animal control officer.
- Restarted the Drug Abuse Resistance Education (DARE) program at Catholic schools.
- Implemented e-ticketing in place of handwriting traffic tickets.
- Began another School Resource Officer at Maple Point and Carl Sandburg Middle Schools.

## 2020 Goals

- Continue to expand teaching the DARE program into public schools.
- Institute a citizen's police academy.
- Purchase replacement vehicles and equipment.
- Expand inter-agency cooperation through the FBI task force, Bucks County Drug and Human Trafficking Task Force, and Crimes Against Children Task Force.
- Expand the traffic enforcement and special investigations units.
- Institute a community relations officer/quality of life, two-person unit.
- Hire two new police officers to replenish officers who retired with the early retirement incentive.



# Public Works

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## Department Description

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

## 2019 Accomplishments

- Administered successful road improvement program, paving 3.6 miles of roads and a walking trail connection from the Laurel Oaks neighborhood to Core Creek Park. The road improvement program has continued to track below the projected budget.
- Completed capital improvements at multiple Township properties and facilities.
- Installed 53 new signs for phase one of the Neighborhood Sign Program.
- Completed several planned and emergency drainage and sinkhole projects.
- Prepared and implemented a new snow removal plan to optimize staff efforts.
- Processed 456 work orders and replaced 88 street lights from January to November 2019.
- Performed over 300 hours of staff training on a variety of topics, including road management, procurement, and street light repair.

## 2020 Goals

- Administer additional training sessions for staff to eliminate preventable injuries and accidents. Certify all employees with traffic flagging and PA-1 Calls for marking utility lines.
- Develop and implement a plan to mow grass on Township properties more efficiently.
- Experiment with new snow plowing techniques to reduce costs, including pre-treating roadways, parking lots, and sidewalks for more effective plowing and time management.
- Establish a better relationship with PennDOT to more effectively complete road projects.
- Implement initial phases of improvements to the Public Works facility.
- Develop plans for the next three to five years of the Road Improvement Program.
- Try to reduce contracted projects and perform more work in-house to reduce project costs.
- Explore new strategies for replacing drainage inlets and piping to see what type of materials will be used to fix drainage issues.
- Continue to revise the vehicle replacement list and incorporate maintenance data.

# Unions & Associations

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All full-time and regular part-time employees are governed by one of four collective bargaining agreements (CBAs) with the Township, with the exception of management and confidential personnel. The Township administration will typically negotiate with the union or association during the final year of their existing collective bargaining agreement. In Pennsylvania, municipal-union relations are guided by either Act 111 of 1968 for uniformed personnel, or Act 195 of 1970 for all other personnel. Common points discussed during negotiations include compensation, insurance, and pensions.

## Police Benevolent Association (PBA)

- Consists of all uniformed police officers below the rank of Lieutenant.
- CBA expiring: December 2023.
  - A new four-year agreement between the Association and the Township is being negotiated in 2019.

Township Employees  
are represented by



unions & associations

## Teamsters Local 107

- Consists of all full-time and regular part-time employees in the Building and Zoning, Finance, Fire & Emergency Management, Parks and Recreation, Police (non-uniform), and Public Works (administrative) who are not considered management or confidential employees.
- CBA expiring: December 2020.

## Independent Association of Middletown Township Department of Public Works Employees

- Consists of all full-time, non-administrative employees of the Department of Public Works, including management.
- CBA expiring: December 2024.
  - A new five-year agreement between the Association and the Township was signed in 2019.

## Middletown Township Crossing Guard Association

- Consists of all regular part-time crossing guards.
- CBA expiring: December 2021.

# Boards and Commissions

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

## Citizens’ Traffic Commission

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

## 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 seven members, appointed by the Board of Supervisors, led by the Assistant to the 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 nine 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.

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# Staff

Middletown Township is run by 113 full-time staff, 28 regular part-time staff, and approximately 76 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 following table shows total employees and full-time equivalents (FTEs) for last year, the current year, and the budget year.

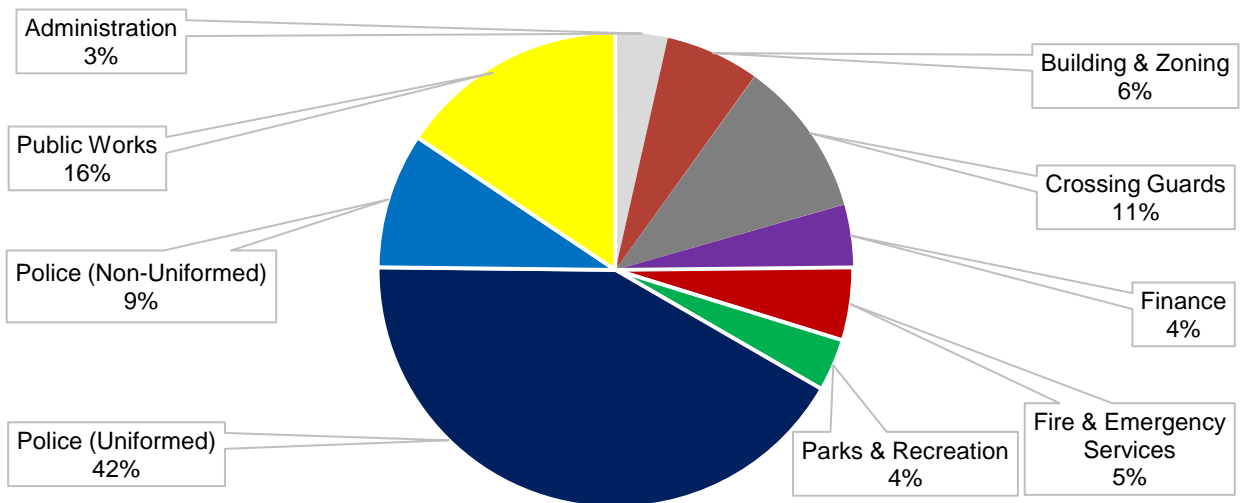
Compared to 2019, there is one staff change to note:

- The Department of Building and Zoning will be hiring a new full-time inspector to take on apartment inspections, whose position will be funded by approved increases to the fee schedule for permits and fines.

This change reflects an organizational change designed to create efficiencies and meet the increased demand for services without creating a financial burden. As positions and roles continue to evolve, especially as more employees retire, the configuration and responsibilities of the staff in these positions will also continue to evolve.



Permanent Employees by Department (2020)



## Township Staff by Department

Department/Position	2017		2018		2019		2020	
	Total Employees	FTEs	Total Employees	FTEs	Total Employees	FTEs	Total Employees	FTEs
<b>Administration</b>								
Township Manager	1	1	1	1	1	1	1	1
Assistant to the Manager	1	1	1	1	1	1	1	1
Technology Support Specialist	0	0	0	0	1	1	1	1
Executive Secretary	1	1	1	1	1	1	1	1
Special Projects Manager	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Building and Zoning</b>								
Director of Building and Zoning	1	1	1	1	1	1	1	1
Administrative/Clerical Support	3	3	4	4	4	4	4	4
Building Code Official/Inspector	1	1	1	1	1	1	1	1
Code Enforcement/Apartment Inspector	1	1	1	1	1	1	2	2
Building and Grounds Operator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>9</b>
<b>Crossing Guards</b>								
Crossing Guards	15	7.5	15	7.5	15	7.5	15	7.5
Substitute Crossing Guards	<u>11</u>	<u>0</u>	<u>7</u>	<u>0</u>	<u>7</u>	<u>0</u>	<u>7</u>	<u>0</u>
<b>TOTAL</b>	<b>26</b>	<b>7.5</b>	<b>22</b>	<b>7.5</b>	<b>22</b>	<b>7.5</b>	<b>22</b>	<b>7.5</b>
<b>Finance</b>								
Director of Finance*	1	1	1	1	1	1	1	1
Payroll/Human Resources Specialist	1	1	1	1	1	1	1	1
Accountant	1	1	1	1	1	1	1	1
Accounts Payable Specialist	1	1	1	1	1	1	1	1
Management Analyst	0	0	0	0	1	1	1	1
Cashier/Accounts Receivable	2	1.5	0	0	0	0	1	0.5
Intern	0	0	1	0.5	0	0	0	0
<b>TOTAL</b>	<b>6</b>	<b>5.5</b>	<b>5</b>	<b>4.5</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>5.5</b>
<b>Fire &amp; Emergency Management</b>								
Fire Marshal	1	1	1	1	1	1	1	1
Fire Inspectors, Full Time	2	2	3	3	3	3	3	3
Fire Inspectors, Part Time	2	1	3	1.5	3	1.5	3	1.5
Fire Inspectors, Per-Diem (As Needed)	0	0	6	0	11	0	11	0
Administrative/Clerical Support	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL</b>	<b>6</b>	<b>5</b>	<b>13</b>	<b>5.5</b>	<b>18</b>	<b>5.5</b>	<b>18</b>	<b>5.5</b>
<b>Parks and Recreation</b>								
Director of Parks and Recreation	1	1	1	1	1	1	1	1
Program Coordinator	1	1	1	1	1	1	1	1
Program Specialist	1	1	1	1	1	1	1	1
Secretary/Community Services Coordinator	1	1	1	1	1	1	1	1
Intern	1	0.5	1	0.5	1	0.5	1	0.5
Building Monitors	4	0	4	0	4	0	4	0
Seasonal Staff	<u>47</u>	<u>0</u>	<u>47</u>	<u>0</u>	<u>47</u>	<u>0</u>	<u>47</u>	<u>0</u>
<b>TOTAL</b>	<b>56</b>	<b>4.5</b>	<b>56</b>	<b>4.5</b>	<b>56</b>	<b>4.5</b>	<b>56</b>	<b>4.5</b>

Department/Position	2017		2018		2019		2020	
	Total Employees	FTEs	Total Employees	FTEs	Total Employees	FTEs	Total Employees	FTEs
<b>Police (Uniformed)</b>								
Chief of Police	1	1	1	1	1	1	1	1
Captain	0	0	1	1	1	1	1	1
Lieutenants	4	4	3	3	3	3	3	3
Sergeants	5	5	6	6	6	6	6	6
Detectives	5	5	7	7	7	7	7	7
Patrol Officers	42	42	39	39	41	41	41	41
<b>TOTAL</b>	<b>57</b>	<b>57</b>	<b>57</b>	<b>57</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>
<b>Police (Non-Uniformed)</b>								
Animal Control Officer	1	1	1	1	1	1	1	1
Administrative/Clerical Support	5	5	5	5	5	5	5	5
Civilian Support Officer	2	1	2	1	2	1	2	1
Community Service Officer	2	1	2	1	2	1	4	2
Youth Aid Panel Coordinator	1	0.25	1	0.25	1	0.25	1	0.25
<b>TOTAL</b>	<b>11</b>	<b>8.25</b>	<b>11</b>	<b>8.25</b>	<b>11</b>	<b>8.25</b>	<b>13</b>	<b>9.25</b>
<b>Public Works</b>								
Superintendent	1	1	1	1	1	1	1	1
Administrative Asst./Clerical Support	2	1.5	2	1.5	2	1.5	2	1.5
Assistant Mechanic	1	1	1	1	1	1	1	1
Equipment Operator 1	3	3	3	3	3	3	0	0
Equipment Operator 2	3	3	3	3	3	3	6	6
Equipment Operator 3	9	9	9	9	9	9	9	9
Foreman	3	3	3	3	3	3	3	3
Seasonal Staff	7	0	7	0	7	0	7	0
<b>TOTAL</b>	<b>29</b>	<b>21.5</b>	<b>29</b>	<b>21.5</b>	<b>29</b>	<b>21.5</b>	<b>29</b>	<b>21.5</b>
<b>Summary</b>								
Full-Time		108		108		112		113
Part-Time		25		26		25		28
Seasonal/As Needed		69		71		76		76
<b>Total Employees</b>		<b>202</b>		<b>205</b>		<b>213</b>		<b>217</b>
<b>Total Full-Time Equivalents</b>		<b>120.25</b>		<b>120.75</b>		<b>124.25</b>		<b>126.75</b>

\* = The Director of Finance was also the Director of Human Resources in 2017-2019.

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# Township Background

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At the heart of lower Bucks County, Middletown Township is only two miles away from the City of Philadelphia and only six miles away from the New Jersey border. Middletown Township is the 14<sup>th</sup> largest municipality in the Philadelphia-Camden-Wilmington, PA-NJ-DE-MD Metropolitan Statistical Area. This area contains 11 counties across four states: Bucks, Chester, Delaware, Montgomery, and Philadelphia Counties in Pennsylvania; Burlington, Camden, Gloucester, and Salem Counties in New Jersey; New Castle County in Delaware; and Cecil County in Maryland. Although Trenton, New Jersey, is close to Middletown Township, it is not considered part of the same metropolitan area. Middletown Township is the eighth largest municipality in southeastern Pennsylvania and the 19<sup>th</sup> largest municipality in Pennsylvania. Middletown Township shares its boundary with eleven municipalities, more than any other municipality in Bucks County.

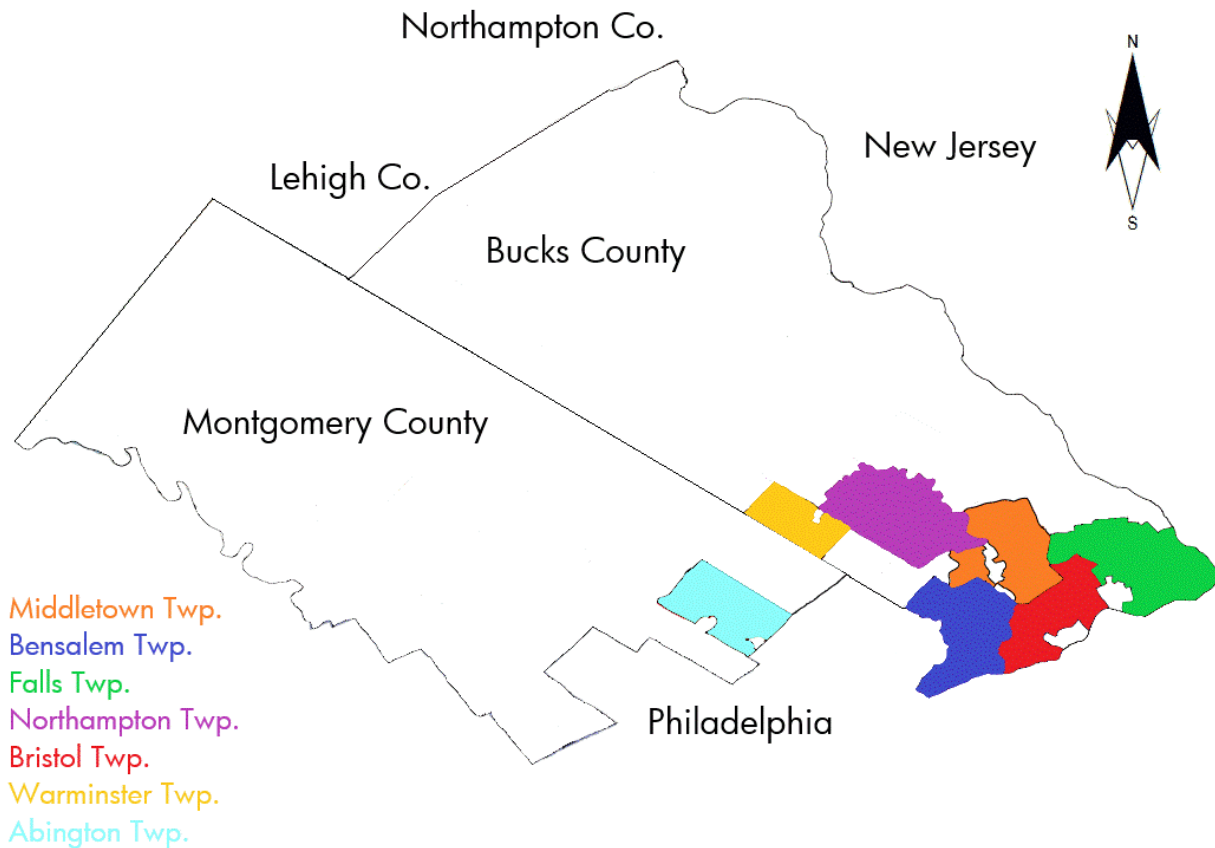
Rank	Municipality	Population (2017)	Municipality Type	County	State
1	City of Philadelphia	1,569,657	First Class City/County	Philadelphia	PA
2	Upper Darby Township	82,993	First Class Township	Delaware	PA
3	City of Camden	75,550	City	Camden	NJ
4	City of Wilmington	71,276	City	New Castle	DE
5	Cherry Hill Township	71,204	Township	Camden	NJ
6	Gloucester Township	64,034	Township	Camden	NJ
7	Bensalem Township	60,418	Second Class Township	Bucks	PA
8	Lower Merion Township	58,500	First Class Township	Montgomery	PA
9	Abington Township	55,649	First Class Township	Montgomery	PA
10	Bristol Township	54,036	First Class Township	Bucks	PA
11	Haverford Township	49,089	First Class Township	Delaware	PA
12	Washington Township	48,559	Township	Gloucester	NJ
13	Evesham Township	45,489	Township	Burlington	NJ
14	Middletown Township	45,224	Second Class Township	Bucks	PA
15	Mount Laurel Township	41,795	Township	Burlington	NJ
16	Northampton Township	39,411	Second Class Township	Bucks	PA
17	Winslow Township	39,317	Township	Camden	NJ
18	Cheltenham Township	37,172	First Class Township	Montgomery	PA
19	Monroe Township	36,129	Township	Gloucester	NJ
20	Pennsauken Township	35,863	Township	Camden	NJ



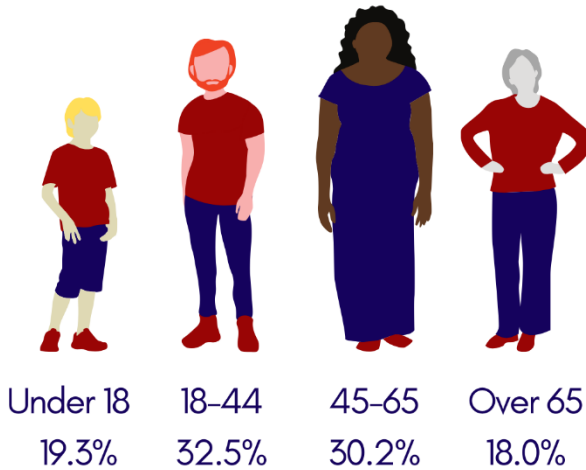
## Demographics and Comparable Statistics

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

POPULATION (2017)	Middletown Township	Bensalem Township	Falls Township	Northampton Township	Bristol Township	Warminster Township	Abington Township
Total Population	45,224	60,418	33,954	39,411	54,036	32,548	55,649



## Age Distribution



Source: 2017 American Community Survey

As of 2017, Middletown Township has a population of 45,224, 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.

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.

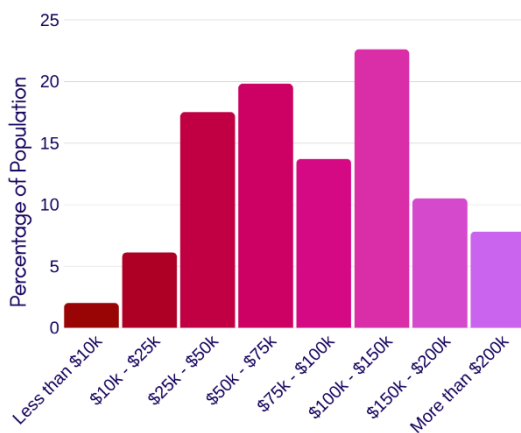
# 94.6%



## Residents have a high school education or higher

Source: 2017 American Community Survey

## Income Distribution



Source: 2017 American Community Survey

A few proposed multi-family, single-family, and townhome developments are proposed and may change this. The Township is 19.32 square miles, and the median and mean household incomes are \$85,136 and \$106,897, respectively. The average age of our population is 43.7 years.

	Middletown Township		Bensalem Township		Falls Township		Northampton Township		Bristol Township		Warminster Township		Abington Township	
<b>INCOME (2017)</b>														
Median Household Income	\$	85,136	\$	61,025	\$	70,000	\$	112,990	\$	61,321	\$	68,856	\$	84,593
Mean Income	\$	106,897	\$	79,253	\$	85,594	\$	138,152	\$	73,068	\$	86,317	\$	110,057
Less than \$10,000	361	2.0%	1,140	4.8%	527	4.2%	294	2.1%	937	4.8%	527	4.0%	664	3.2%
\$10,000-\$14,999	267	1.8%	870	3.7%	441	3.4%	189	1.4%	884	4.6%	478	3.7%	516	2.5%
\$15,000-\$24,999	817	4.3%	2,202	9.2%	797	6.3%	741	5.3%	1,598	8.2%	1,070	8.2%	1,160	5.6%
\$25,000-\$34,999	992	5.5%	2,190	9.2%	1,081	8.5%	666	4.8%	1,722	8.9%	1,185	9.1%	1,456	7.0%
\$35,000-\$49,999	1,718	12.0%	3,508	14.7%	1,204	9.5%	903	6.5%	2,773	14.3%	1,786	13.6%	1,905	9.1%
\$50,000-\$74,999	3,126	19.8%	4,451	18.7%	2,810	22.2%	1,736	12.4%	3,693	19.0%	2,003	15.3%	3,474	16.6%
\$75,000-\$99,999	2,302	13.7%	3,167	13.3%	1,882	14.9%	1,587	11.4%	2,880	14.8%	1,703	13.0%	3,047	14.6%
\$100,000-\$149,999	3,559	22.6%	3,469	14.6%	2,704	21.4%	3,177	22.7%	3,594	18.5%	2,500	19.1%	4,526	21.7%
\$150,000-\$199,999	2,007	10.5%	1,678	7.0%	693	5.5%	1,970	14.1%	938	4.8%	1,322	10.1%	1,927	9.2%
\$200,000 or more	1,435	7.8%	1,159	4.9%	513	4.1%	2,712	19.4%	401	2.1%	517	3.9%	2,197	10.5%
Living in poverty	2,031	4.5%	6,144	10.2%	1,966	5.8%	1,219	3.1%	5,384	10.0%	2,065	6.4%	2,737	5.0%

	Middletown Township		Bensalem Township		Falls Township		Northampton Township		Bristol Township		Warminster Township		Abington Township	
<b>EMPLOYMENT (2017)</b>														
Employed	23,823	63.2%	31,898	63.9%	18,456	67.2%	20,147	62.8%	28,141	64.5%	15,563	61.6%	28,887	64.3%
Unemployed	1,422	3.8%	2,063	4.1%	984	3.6%	995	3.1%	2,524	5.8%	1,208	4.4%	1,681	3.7%
Not in Labor Force	12,435	33.0%	15,890	31.8%	8,025	29.2%	10,911	34.0%	12,951	29.7%	10,427	38.3%	14,347	31.9%

	Middletown Township		Bensalem Township		Falls Township		Northampton Township		Bristol Township		Warminster Township		Abington Township	
<b>AGE/SEX (2017)</b>														
Median Age		43.7		40.4		39.1		45.8		38.7		47.3		42.7
Age Under 18		19.3%		19.6%		21.2%		21.7%		21.7%		18.8%		21.8%
Age Over 65		18.0%		15.7%		14.2%		18.6%		13.2%		26.0%		17.8%
Male		48.8%		49.0%		48.0%		48.6%		49.1%		47.2%		47.9%
Female		51.2%		51.0%		52.0%		51.4%		50.9%		52.8%		52.1%

	Middletown Township		Bensalem Township		Falls Township		Northampton Township		Bristol Township		Warminster Township		Abington Township	
<b>RACE (2017)</b>														
White	39,653	87.7%	44,865	74.3%	28,148	82.9%	36,537	92.7%	45,153	83.6%	29,307	90.0%	44,159	79.4%
African American	2,191	4.8%	4,377	7.2%	3,235	9.5%	438	1.1%	5,009	9.3%	1,058	3.3%	6,886	12.4%
American Indian	43	0.1%	98	0.2%	3	0.0%	55	0.1%	146	0.3%	39	0.1%	35	0.1%
Asian	2,346	5.2%	7,054	11.7%	1,406	4.1%	1,956	5.0%	1,529	2.8%	857	2.6%	2,406	4.3%
Other	248	0.5%	1,569	2.6%	449	1.3%	75	0.2%	969	1.8%	796	2.4%	410	0.7%
Two or More Races	743	1.6%	2,455	4.1%	713	2.1%	350	0.9%	1,230	2.3%	491	1.5%	1,753	3.2%
Hispanic/Latino**	1,875	4.1%	5,650	9.4%	1,589	4.7%	891	2.3%	5,031	9.3%	2,750	8.4%	2,303	4.1%

\*\*Hispanic/Latino is reported separately from all other race classifications.

<b>HOUSING (2017)</b>	<b>Middletown Township</b>	<b>Bensalem Township</b>	<b>Falls Township</b>	<b>Northampton Township</b>	<b>Bristol Township</b>	<b>Warminster Township</b>	<b>Abington Township</b>
# of Households	17,331	25,369	13,561	14,437	20,925	13,528	22,650
Housing Units Occupied	16,584	23,834	12,652	13,975	19,420	13,091	20,872
Housing Units Vacant	747	1,535	909	462	1,505	437	1,778
Owner-Occupied	75.2%	58.2%	71.4%	89.1%	72.7%	69.5%	80.1%
Renter-Occupied	24.8%	41.8%	28.6%	10.9%	27.3%	30.5%	19.9%
No Access to Vehicle	3.9%	7.7%	5.0%	2.9%	6.6%	7.0%	6.3%
Median Home Value	\$ 306,300	\$ 254,200	\$ 236,400	\$ 392,900	\$ 203,300	\$ 295,700	\$ 272,300
Median Monthly Rent	\$ 1,270	\$ 1,127	\$ 1,108	\$ 1,681	\$ 984	\$ 1,275	\$ 1,168

<b>EDUCATION (AGE 25+) (2017)</b>	<b>Middletown Township</b>	<b>Bensalem Township</b>	<b>Falls Township</b>	<b>Northampton Township</b>	<b>Bristol Township</b>	<b>Warminster Township</b>	<b>Abington Township</b>
Less than 9th Grade	1.3%	2.8%	2.0%	0.6%	2.5%	3.4%	1.3%
9th-12th Grade	4.2%	5.4%	6.4%	2.1%	9.3%	6.1%	3.8%
High School/Equiv.	28.9%	36.9%	40.7%	21.5%	45.0%	32.6%	23.9%
Some College	16.9%	18.9%	20.4%	16.1%	20.0%	18.8%	16.3%
Associate's Degree	8.9%	8.2%	8.6%	8.3%	8.2%	9.9%	7.5%
Bachelor's Degree	24.5%	18.1%	15.1%	28.0%	10.2%	19.6%	27.7%
Grad/Prof. Degree	15.4%	9.7%	6.9%	23.3%	4.9%	9.7%	19.5%

## Economic Indicators

As one of the largest municipalities in the region, and at the crossroads of some of the Northeast's busiest thoroughfares (including US-1 and Interstate-295), Middletown Township is a hub for commerce across a variety of industries. As the Township was developed throughout the 20<sup>th</sup> century, the Township evolved from an agrarian community to a bustling suburban community ranging from single-family home subdivisions, to the largest mall in the county (the second-largest in suburban Philadelphia), to the largest hospital in the county (the third-largest is suburban Philadelphia), to the only theme park based on a children's television show in North America.



The Oxford Valley Mall, St. Mary's Medical Center, Sesame Place Theme Park, and the Neshaminy School District are four of the primary pillars to the Township's economy. Additionally, the Township is home to several community assets, such as several grocery stores, auto dealerships, and private schools that add economic diversity to the community.



are employed by Middletown's  
three largest employers

One-quarter of Township residents work in the educational services, healthcare, and social assistance industry. Not only is the Township home to St. Mary's Medical Center, but it also features the school district's only high school, as well as several other public schools, the George School—one of the best private boarding schools in the United States—and Woods Services—an educational community eliminating barriers for individuals developmental needs and equipping them with occupational skills.

In addition to education, healthcare, and social services, the Township also has a strong retail presence.



Rank	Top Middletown Township Commercial Taxpayers (Multiple Parcels Grouped Together; 2019)	Taxable Assessed Value	Anticipated Township Real Estate Taxes
1	McStome, Inc. (Kravco) Commercial Development	\$ 17,642,830	\$ 309,985
2	St. Mary Medical Center Healthcare	4,565,800	80,221
3	800 (Eight) Trenton Assoc. LP Apartment Complex	4,368,800	76,760
4	Harper's Crossing Owner LLC	4,157,100	73,040
5	Shoppes at Flowers Mills Shopping Center	3,585,060	62,990
6	Attleboro Associates Retirement & Assisted Living	2,797,300	49,149
7	TLC Reedman LP Auto Dealership	2,617,520	45,990
8	Busch Entertainment Corp/Sesame Place Inc.	2,422,050	42,555
9	Arepil BC Industrial LLC (Cabot Blvd./Wheeler Way)	2,413,950	42,413
10	Guttman (Langhorne Square Shopping Center)	2,331,110	40,958

Rank	Top Middletown Township Industries (2017)	# Employed in Industry	Percentage of Labor Force in Industry
1	Educational services and health care and social assistance	5,954	25.0%
2	Retail Trade	2,939	12.3%
3	Manufacturing	2,768	11.6%
4	Professional, scientific, and management, and administrative and waste management services	2,686	11.3%
5	Finance and insurance, and real estate and rental leasing	1,999	8.4%
6	Arts, entertainment, recreation, accommodation, and food services	1,797	7.5%
7	Construction	1,365	5.7%
8	Transportation, warehousing, and utilities	1,055	4.4%
9	Other services, except public administration	1,041	4.4%
10	Public administration	744	3.1%
11	Wholesale Trade	691	2.9%
12	Information	660	2.8%
13	Agriculture, forestry, fishing, hunting, and mining	124	0.5%

Rank	Top Middletown Township Employers (2018)	Industry	# of Employees
1	St. Mary Medical Center	Hospital	2,733
2	Woods Services, Inc.	Education	1,947
3	SeaWorld Parks & Entertainment	Entertainment/ Theme Park	1,726
4	BMG Circle of Life LLC	Healthcare	1,243
5	Neshaminy School District	Education	1,007
6	Amazon.com Services, Inc.	Retail	945
7	Reedman-Toll Autoworld	Retail/ Automotive	569
8	Amazon.com Dedc LLC	Retail	508
9	Pennswood Village	Retirement Community	476
10	George School	Education	430

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**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
FUND OVERVIEW**

**REVENUES**

<u>Fund</u>	2016	2017	2018	2019	12/31/19	2020
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>BUDGET</u>
General	\$ 21,170,876	\$ 21,511,113	\$ 21,681,004	\$ 19,835,500	\$ 22,120,845	\$ 21,824,000
Street Lighting Tax	525,359	1,636,384	708,755	524,000	525,508	520,500
Fire Protection Tax	1,424,523	1,138,269	1,110,267	1,222,500	1,162,854	1,160,500
Parks and Recreation	1,394,397	1,399,343	1,450,165	1,418,500	1,491,634	1,425,360
Ambulance and Rescue	208,110	227,781	228,767	232,500	230,000	232,700
Road Machinery Tax	158,326	156,086	157,121	158,500	159,250	158,000
Fire Hydrant Tax	56,460	55,550	55,786	56,000	57,060	56,000
Sanitation	4,180,946	4,194,420	4,212,471	4,177,500	4,167,200	4,693,966
Middletown Country Club	126,068	26,354	38,558	52,000	52,000	46,500
Farm	18,951	53,318	48,759	54,000	50,410	31,500
Debt Service	2,711,653	2,669,965	2,705,969	2,832,100	2,841,930	2,830,500
Investment	482,983	403,558	720,636	651,500	1,632,600	875,000
Highway Aid	<u>1,220,868</u>	<u>1,282,314</u>	<u>1,348,554</u>	<u>1,341,500</u>	<u>1,383,387</u>	<u>1,319,567</u>
	\$ 33,679,519	\$ 34,754,454	\$ 34,466,811	\$ 32,556,100	\$ 35,874,679	\$ 35,174,093
Capital Fund	\$ 13,014,289	\$ 3,282,730	\$ 3,173,941	\$ 1,486,975	\$ 780,945	\$ 915,800

**EXPENDITURES**

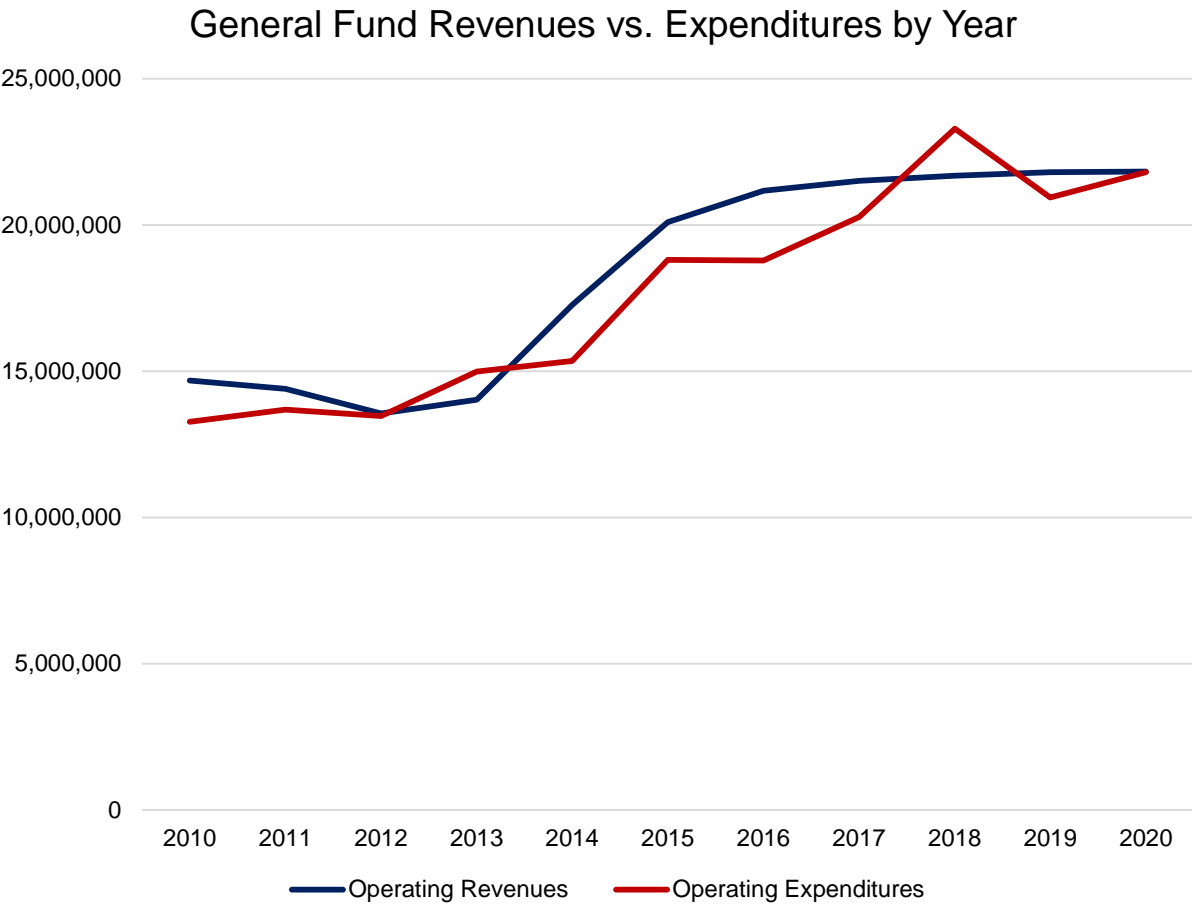
<u>Fund</u>	2016	2017	2018	2019	12/31/19	2020
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>BUDGET</u>
General	\$ 18,782,619	\$ 20,274,660	\$ 23,291,705	\$ 19,835,350	\$ 20,979,127	\$ 21,805,600
Street Lighting Tax	483,592	1,574,206	364,225	515,600	404,500	713,500
Fire Protection Tax	1,412,543	1,120,364	1,135,419	1,213,000	1,226,922	1,155,000
Parks and Recreation	1,322,579	1,288,665	1,311,395	1,319,500	1,456,267	1,702,450
Ambulance and Rescue	206,406	222,215	215,650	230,000	229,905	232,000
Road Machinery Tax	260,925	40,913	225,423	255,000	-	255,000
Fire Hydrant Tax	54,881	53,310	53,956	55,000	55,000	55,000
Sanitation	4,082,077	4,209,621	4,337,709	4,202,500	4,192,136	4,627,065
Middletown Country Club	73,270	52,653	52,319	240,000	198,000	53,000
Farm	28,463	28,822	9,893	14,000	3,800	204,300
Debt Service	2,648,704	3,025,608	2,924,003	2,758,500	2,934,374	2,766,300
Investment	42,849	41,060	38,686	45,000	36,000	40,000
Highway Aid	<u>1,529,774</u>	<u>1,473,318</u>	<u>1,420,063</u>	<u>1,581,000</u>	<u>1,210,000</u>	<u>1,377,500</u>
	\$ 30,928,683	\$ 33,405,417	\$ 35,380,446	\$ 32,264,450	\$ 32,926,031	\$ 34,986,715
Capital Fund	\$ 8,838,654	\$ 2,122,518	\$ 2,093,488	\$ 5,434,292	\$ 4,273,696	\$ 6,607,060

**Income/(Loss) from Operations (W/ out Capital)** \$ 2,750,836 \$ 1,349,037 \$ (913,635) \$ 291,650 \$ 2,948,648 \$ 187,378

# 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

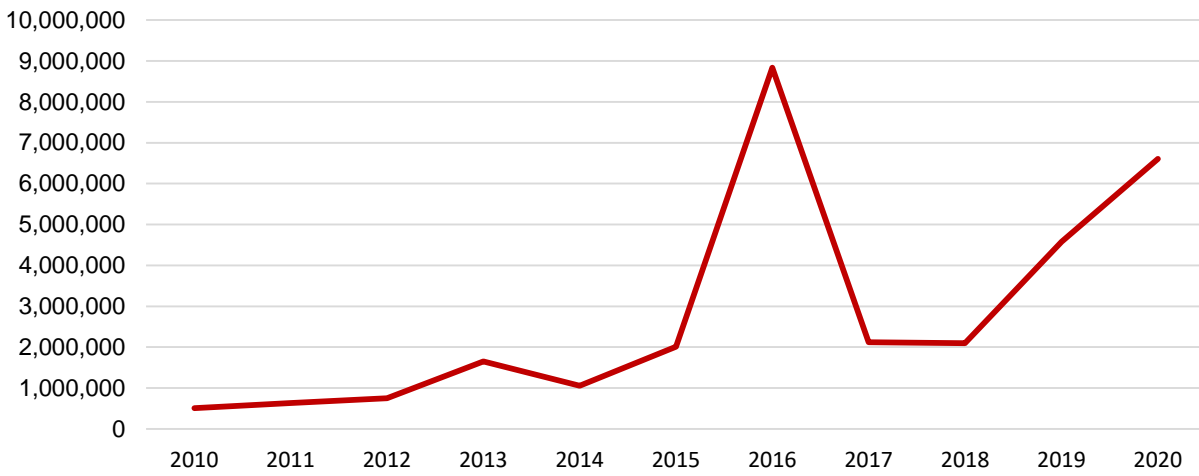


General fund revenues increased due to the implementation of the 0.5% Earned Income Tax in 2014. This has enabled the Township to meet increased service demands and to grow the unassigned fund balance levels to exceed GFOA recommended standards. Revenues have begun to stabilize as more employers are added to the earned income tax register. Expenditures increase steadily due to contracted annual pay increases to all employees. Expenditures peaked in 2018 due to the one-time economic incentive authorized by the Board of Supervisors of \$1,000,000 to Township property owners.

## Capital Expenditures

Capital Fund revenues are expected to increase due to focused efforts in pursuing grants and with anticipated growth in the Investment Fund, the revenues of which can be used to finance capital improvement projects. Capital expenditures are expected to steadily increase as Township assets require repair or replacement over time. Some major infrastructure needs have been resolved over the last several years, and better planning efforts and intergovernmental communication with agencies serving the community are expected to produce stabilized costs.

Capital Expenditures by Year



In 2013, the Road Improvement Program was developed and implemented to fix over 130 miles of roads in the Township. In 2015, the Capital Improvement Plan was developed and implemented. Both plans still exist today and are pivotal pieces to the Township’s financial decisions about major infrastructure improvements. Capital Fund expenditures peaked in 2016 due to the issuance of a general obligation bond in the amount of \$9,490,000, the proceeds of which were used toward infrastructure improvements. Prior to 2016, proceeds from general obligation bonds were accounted for in the Bond Fund, which has since been made inactive.

Greater focus is being placed on managing storm water and drainage infrastructure as state regulations tighten. As much of the Township was developed in the 1950s and 1980s, critical infrastructure is beginning to weaken. Anticipating and addressing infrastructure issues is a consistent priority of the Township.

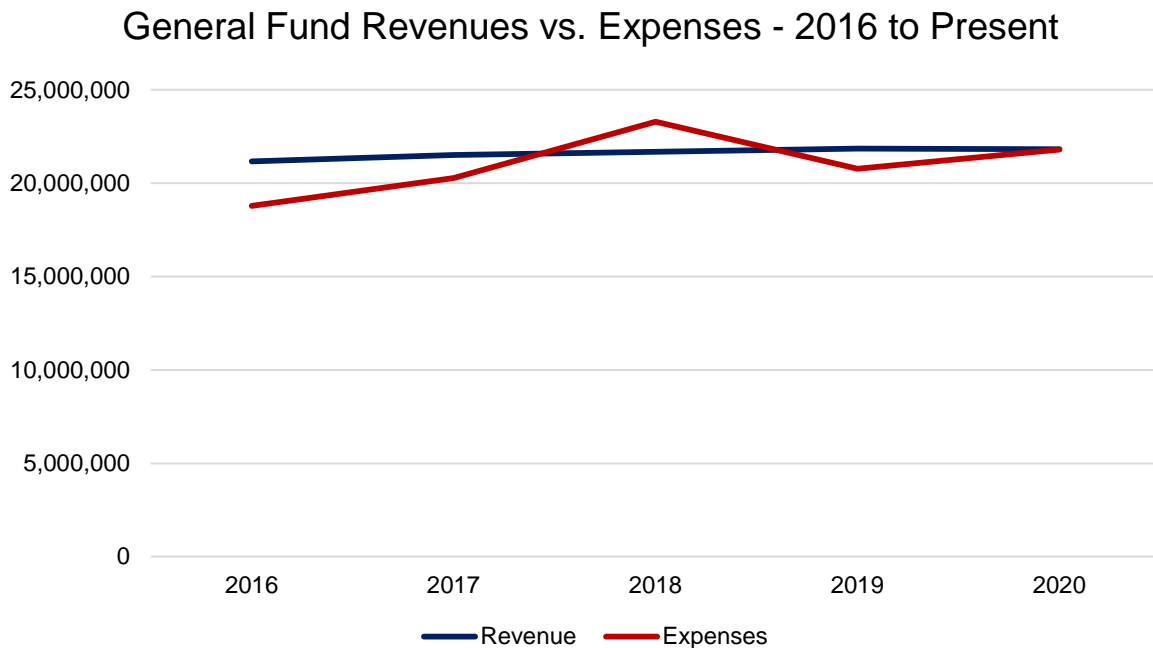
# General Fund

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## Fund Overview

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 General Fund is funded by a 7.125 mills (.7125%) Real Estate Tax. 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. Including transfers, the General Fund budget is \$21,805,600.



## Fund Balance

Due to several years of revenues exceeding expenditures, the General Fund has built a healthy fund balance, which is projected to be \$8,238,268 by the beginning of 2020. This is expected to be maintained as revenues and expenditures are budgeted nearly equally in 2020.



**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
GENERAL FUND SUMMARY**

**REVENUES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b><i>CURRENT REVENUE</i></b>						
Real Property Taxes	\$ 3,906,321	\$ 3,762,748	\$ 3,784,801	\$ 3,760,000	\$ 3,757,000	\$ 3,750,000
Local Enabling Act Taxes	12,632,724	13,460,676	13,368,365	11,717,000	13,568,193	13,292,000
Business Licenses and Permits	1,174,593	1,186,665	1,129,665	1,172,000	1,118,592	1,148,000
Fines	138,439	144,157	131,869	155,000	120,371	124,000
Interest Earnings	23,312	48,160	49,246	30,000	58,000	50,000
Rents and Royalties	112,038	92,076	83,670	95,000	101,337	95,000
State Operating & Capital Grant	203,124	96,817	-	95,000	337,819	100,000
State Shared Revenue and Entitlements	603,605	658,259	724,421	683,000	790,693	783,000
Charges for Services	109,366	81,387	87,400	72,500	75,000	77,000
Public Safety	2,125,194	1,869,016	2,178,261	2,000,000	2,138,195	2,149,000
Contributions from Private Sources	-	51,897	450	1,000	2,150	1,000
Other	4,995	8,205	91,549	5,000	5,000	5,000
Interfund Transfers	137,166	51,050	51,308	50,000	48,496	250,000
<b>Total Revenue</b>	<b>\$ 21,170,876</b>	<b>\$ 21,511,113</b>	<b>\$ 21,681,004</b>	<b>\$ 19,835,500</b>	<b>\$ 22,120,845</b>	<b>\$ 21,824,000</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b><i>EXPENDITURES</i></b>						
Legislative Body	\$ 49,075	\$ 36,330	\$ 45,810	\$ 51,500	\$ 47,907	\$ 54,450
Executive	1,193,336	545,167	555,353	580,500	585,530	579,100
Financial Administration	-	591,499	557,980	525,000	547,556	564,000
Tax Collection	264,752	230,578	224,395	221,000	398,440	231,000
Legal Services	107,139	100,623	170,574	200,000	180,000	180,000
Information Technology	154,037	233,811	215,504	290,500	385,757	448,200
Engineering	32,264	54,261	78,261	80,000	110,000	125,500
Building and Grounds	326,292	362,940	282,764	348,500	272,500	288,000
Police Services	8,603,218	9,312,083	10,212,938	10,130,000	10,690,855	11,123,000
Fire Protection Services	462,692	519,532	639,652	572,650	608,521	633,950
Emergency Management	30,681	16,472	30,199	29,500	34,800	33,500
Building and Zoning	592,330	645,864	677,766	715,000	719,460	877,900
Planning Commission	-	137	-	1,500	-	1,500
Zoning Hearing Board	57,784	41,126	51,254	53,500	53,500	52,500
School Crossing Guards	157,500	163,215	165,887	164,000	165,208	164,000
Youth Aid Panel	2,821	1,213	-	3,200	3,200	3,200
Public Works	905,197	1,180,314	1,444,567	1,310,000	1,475,965	1,344,300
Fleet Maintenance Services	155,077	272,189	329,265	242,500	359,927	342,500
Civil Celebrations	-	10,887	2,454	2,500	10,500	5,000
Other Miscellaneous	-	-	-	-	-	-
Employer Paid Benefits	3,227,184	3,010,627	3,716,251	3,884,000	3,931,500	4,324,000
Insurance	424,355	391,000	380,084	400,000	360,000	400,000
Other Financing Sources	-	-	948,789	-	8,000	-
<b>Total Operating Expenditures</b>	<b>\$ 16,745,734</b>	<b>\$ 17,719,867</b>	<b>\$ 20,729,746</b>	<b>\$ 19,805,350</b>	<b>\$ 20,949,127</b>	<b>\$ 21,775,600</b>
Interfund Transfers	2,000,000	2,500,000	2,500,000	30,000	30,000	30,000
Bad Debt	36,885	54,793	61,959	-	-	-
<b>Total Expenditures</b>	<b>\$ 18,782,619</b>	<b>\$ 20,274,660</b>	<b>\$ 23,291,705</b>	<b>\$ 19,835,350</b>	<b>\$ 20,979,127</b>	<b>\$ 21,805,600</b>
<b>Income/(Loss) from Operations</b>	<b>\$ 2,388,257</b>	<b>\$ 1,236,453</b>	<b>\$ (1,610,701)</b>	<b>\$ 150</b>	<b>\$ 1,141,719</b>	<b>\$ 18,400</b>
<b>Fund Balance - Beginning</b>					<b>\$ 7,096,549</b>	<b>\$ 8,238,268</b>
<b>Fund Balance - Ending</b>					<b>\$ 8,238,268</b>	<b>\$ 8,256,668</b>

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
GENERAL FUND**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>REAL PROPERTY TAXES</b>							
01-301-100	Real Estate Taxes - Current YR	\$ 3,852,778	\$ 3,710,640	\$ 3,727,483	\$ 3,710,000	\$ 3,712,000	\$ 3,700,000
01-301-300	Real Estate Taxes - Delinquent	<u>53,543</u>	<u>52,108</u>	<u>57,317</u>	<u>50,000</u>	<u>45,000</u>	<u>50,000</u>
		\$ 3,906,321	\$ 3,762,748	\$ 3,784,801	\$ 3,760,000	\$ 3,757,000	\$ 3,750,000
<b>LOCAL TAX ENABLING ACT 511 TAXES</b>							
01-310-001	Per Capita Taxes - Current YR	\$ 133,205	\$ 126,396	\$ 128,863	\$ 125,000	\$ 129,508	\$ 128,000
01-310-003	Per Capita Taxes - Delinquent	12,914	12,165	2,646	10,000	12,500	10,000
01-310-100	Real Estate Transfer Tax	1,258,149	1,334,379	1,568,242	1,150,000	1,509,240	1,600,000
01-310-210	Earned Income Taxes	7,612,374	8,349,759	7,998,427	7,000,000	8,138,826	7,850,000
01-310-310	Mercantile Taxes	1,004,647	1,177,552	1,158,235	1,100,000	1,168,038	1,175,000
01-310-500	Local Services Tax	1,129,355	1,091,284	1,111,139	1,000,000	1,115,957	1,089,000
01-310-600	Amusement Tax	1,447,720	1,333,653	1,364,243	1,300,000	1,439,284	1,392,000
01-310-710	Mechanical Device Tax	34,360	32,860	31,780	32,000	49,840	43,000
01-319-100	Penalties and Interest - R.E. Taxes	<u>-</u>	<u>2,629</u>	<u>4,790</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
		\$ 12,632,724	\$ 13,460,676	\$ 13,368,365	\$ 11,717,000	\$ 13,568,193	\$ 13,292,000
<b>BUSINESS LICENSES &amp; PERMITS</b>							
01-321-340	Towing Licenses	\$ 2,650	\$ 3,350	\$ 3,990	\$ 4,000	\$ 4,000	\$ 4,000
01-321-600	Contractors License	38,205	35,960	38,710	35,000	41,260	39,000
01-321-610	Solicitor Permits	12,000	6,100	9,930	5,000	5,000	5,000
01-321-800	Cable Television Franchise Fee	1,092,908	1,112,261	1,042,950	1,100,000	1,029,332	1,066,000
01-321-900	Sign Registration	25,825	25,279	30,455	25,000	28,000	30,000
01-322-820	Road Encroachment Permits	<u>3,005</u>	<u>3,715</u>	<u>3,630</u>	<u>3,000</u>	<u>11,000</u>	<u>4,000</u>
		\$ 1,174,593	\$ 1,186,665	\$ 1,129,665	\$ 1,172,000	\$ 1,118,592	\$ 1,148,000
<b>FINES</b>							
01-331-110	Vehicle Code Violations	\$ 44,583	\$ 35,158	\$ 50,941	\$ 50,000	\$ 72,409	\$ 73,000
01-331-130	State Police Fines	18,866	23,407	42,817	50,000	45,998	47,000
01-331-140	Parking Violation Fines	3,270	34,571	36,883	30,000	1,352	2,000
01-331-300	Other Fines	<u>71,720</u>	<u>51,020</u>	<u>1,229</u>	<u>25,000</u>	<u>611</u>	<u>2,000</u>
		\$ 138,439	\$ 144,157	\$ 131,869	\$ 155,000	\$ 120,371	\$ 124,000
<b>INTEREST EARNINGS</b>							
01-341-100	Interest Income	\$ 23,312	\$ 48,160	\$ 49,246	\$ 30,000	\$ 58,000	\$ 50,000
		\$ 23,312	\$ 48,160	\$ 49,246	\$ 30,000	\$ 58,000	\$ 50,000
<b>RENTS AND ROYALTIES</b>							
01-342-200	Rent	\$ 112,038	\$ 92,076	\$ 83,670	\$ 95,000	\$ 101,337	\$ 95,000
		\$ 112,038	\$ 92,076	\$ 83,670	\$ 95,000	\$ 101,337	\$ 95,000
<b>STATE CAPITAL AND OPERATING GRANTS</b>							
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>-</u>	<u>95,000</u>	<u>337,819</u>	<u>100,000</u>
		\$ 203,124	\$ 96,817	\$ -	\$ 95,000	\$ 337,819	\$ 100,000

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
GENERAL FUND**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>STATE SHARED REVENUE AND ENTITLEMENTS</b>							
01-355-005	Pension System State Aid	\$ 573,079	\$ 628,741	\$ 684,071	\$ 650,000	\$ 747,593	\$ 747,000
01-355-010	Public Utility Realty Taxes	23,626	22,618	23,150	25,000	25,000	22,000
01-355-040	Beverage License	6,900	6,900	17,200	8,000	18,100	14,000
		\$ 603,605	\$ 658,259	\$ 724,421	\$ 683,000	\$ 790,693	\$ 783,000
<b>CHARGES FOR SERVICES</b>							
01-361-310	Land Development Fees	\$ 23,700	\$ 8,451	\$ 18,695	\$ 12,000	\$ 8,500	\$ 12,000
01-361-340	Zoning Hearing Board Fees	29,350	17,075	24,650	20,000	24,000	22,000
01-361-400	Plan Review Fees	29,908	26,807	20,593	20,000	25,000	23,000
01-361-500	Sale of Maps and Publications	177	123	40	500	-	-
01-361-800	Other Services	26,231	28,932	23,421	20,000	17,500	20,000
		\$ 109,366	\$ 81,387	\$ 87,400	\$ 72,500	\$ 75,000	\$ 77,000
<b>PUBLIC SAFETY</b>							
01-362-100	Reimbursement of Police Services	\$ 483,864	\$ 94,313	\$ 363,523	\$ 430,000	\$ 480,000	\$ 430,000
01-362-110	Police Overtime Reimbursement	-	322,436	124,738	-	-	-
01-362-140	Crossing Guard Reimbursement	82,939	81,375	82,976	85,000	81,000	81,000
01-362-200	Fire Protection Permits	162,608	156,686	183,072	160,000	160,000	160,000
01-362-210	Fire Protection Inspections	292,158	305,276	404,809	400,000	420,000	400,000
01-362-220	Fire Reports	1,000	625	622	1,000	600	1,000
01-362-410	Building Permits	394,458	306,624	324,431	350,000	320,000	465,000
01-362-420	Electrical Permits	195,432	160,195	146,344	150,000	155,000	153,000
01-362-430	Plumbing Permits	83,723	71,993	90,796	85,000	95,000	93,000
01-362-470	Zoning Permits	31,970	29,281	31,071	25,000	32,000	32,000
01-362-480	Other Services	611	6,356	10,285	10,000	8,000	8,000
01-362-490	Inspection of Rental Unit	75,920	77,830	76,575	75,000	75,000	73,000
01-363-200	Parking Transaction Fee	312,160	227,193	327,151	225,000	280,000	250,000
01-363-600	Highway and Streets - Services	8,351	2,855	24	3,000	(9,405)	2,000
01-380-100	Miscellaneous Revenue	-	25,978	11,846	1,000	41,000	1,000
		\$ 2,125,194	\$ 1,869,016	\$ 2,178,261	\$ 2,000,000	\$ 2,138,195	\$ 2,149,000
<b>CONTRIBUTIONS FROM PRIVATE SOURCES</b>							
01-387-100	Contributions and Donations	\$ -	\$ 51,897	\$ 450	\$ 1,000	2,150	1,000
		\$ -	\$ 51,897	\$ 450	\$ 1,000	\$ 2,150	\$ 1,000
<b>OTHER</b>							
01-391-100	Sales of General Fixed Assets	\$ 4,995	\$ 8,205	\$ 6,700	\$ 5,000	\$ 5,000	\$ 5,000
01-395-000	Refund of Prior Year Expenditures	-	-	84,848	-	-	-
		\$ 4,995	\$ 8,205	\$ 91,549	\$ 5,000	\$ 5,000	\$ 5,000
<b>TOTAL OPERATIONAL REVENUES</b>		<b>\$ 21,033,710</b>	<b>\$ 21,460,063</b>	<b>\$ 21,629,695</b>	<b>\$ 19,785,500</b>	<b>\$ 22,072,349</b>	<b>\$ 21,574,000</b>

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>INTERFUND TRANSFERS</b>							
01-392-002	Transfer from Street Lighting Tax Fund	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ -
01-392-003	Transfer from Fire Protection Fund	5,000	-	-	-	-	-
01-392-004	Transfer from Park and Rec Fund	20,000	-	-	-	-	-
01-392-005	Transfer from Ambulance and Rescue Fund	3,500	-	-	-	-	-
01-392-006	Transfer from Road Machinery Tax Fund	1,200	-	-	-	-	-
01-392-007	Transfer from Fire Hydrant Tax Fund	1,000	-	-	-	-	-
01-392-010	Transfer from Country Club Fund	6,674	-	-	-	-	-
01-392-011	Transfer from Farm Fund	12,689	-	-	-	-	200,000
01-392-023	Transfer from Debt Service Fund	32,000	-	-	-	-	-
01-392-031	Transfer from Contingency Fund	-	-	-	-	-	-
01-392-035	Transfer from Livescan Restricted Account	38,103	51,050	51,308	50,000	48,496	50,000
		\$ 137,166	\$ 51,050	\$ 51,308	\$ 50,000	\$ 48,496	\$ 250,000
<b>TOTAL REVENUES WITH TRANSFERS</b>		<b>\$ 21,170,876</b>	<b>\$ 21,511,113</b>	<b>\$ 21,681,004</b>	<b>\$ 19,835,500</b>	<b>\$ 22,120,845</b>	<b>\$ 21,824,000</b>

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
GENERAL FUND**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>LEGISLATIVE BODY</b>							
01-400-105	Salaries and Wages	\$ 31,814	\$ 20,000	\$ 20,000	\$ 20,000	\$ 19,862	\$ 20,000
01-400-192	FICA/Medicare	2,402	1,846	1,530	2,000	1,519	2,000
01-400-210	Office Supplies	692	1,967	72	-	26	50
01-400-340	Advertising & Printing	-	3,244	11,282	7,500	15,500	14,000
01-400-420	Subscriptions & Memberships	2,900	210	76	500	500	500
01-400-450	Contracted Services	10,677	7,615	11,070	20,000	10,000	16,400
01-400-460	Trainings & Meetings	590	1,449	1,779	1,500	500	1,500
		<u>\$ 49,075</u>	<u>\$ 36,330</u>	<u>\$ 45,810</u>	<u>\$ 51,500</u>	<u>\$ 47,907</u>	<u>\$ 54,450</u>
<b>EXECUTIVE</b>							
01-401-112	Salaries and Wages	\$ 813,897	\$ 354,182	\$ 371,626	\$ 360,000	\$ 374,641	\$ 363,000
01-401-180	Overtime Salaries	7,662	2,166	-	5,000	-	5,000
01-401-192	FICA/Medicare	59,790	22,340	23,977	28,000	25,608	29,000
01-401-196	Medical Insurance	161,765	80,299	100,008	120,000	121,276	122,500
01-401-198	Disability Insurance	2,548	1,375	1,147	2,000	1,511	1,500
01-401-199	Group Life Insurance	4,310	1,874	1,359	1,000	894	1,000
01-401-210	Office Supplies	9,514	6,829	4,711	5,000	5,500	5,000
01-401-215	Postage	7,654	7,711	10,302	15,000	11,500	10,000
01-401-220	Operating Supplies	2,354	4,526	2,810	3,000	2,500	3,000
01-401-260	Minor Equipment	-	2,524	258	500	-	500
01-401-310	Professional Services	28,935	8,750	-	5,000	-	-
01-401-320	Communications	4,487	5,286	1,557	5,000	4,000	4,500
01-401-340	Advertising and Printing	2,071	123	485	1,000	2,500	2,500
01-401-374	Equipment Maintenance	4,638	4,651	5,415	5,000	5,500	7,500
01-401-384	Equipment Leasing	8,684	8,526	8,141	6,500	7,300	6,500
01-401-420	Subscriptions and Memberships	13,586	16,318	10,702	7,500	7,800	5,000
01-401-450	Contracted Services	53,307	14,269	6,271	6,000	6,500	7,600
01-401-460	Trainings and Meetings	8,134	3,418	6,584	5,000	8,500	5,000
		<u>\$ 1,193,336</u>	<u>\$ 545,167</u>	<u>\$ 555,353</u>	<u>\$ 580,500</u>	<u>\$ 585,530</u>	<u>\$ 579,100</u>
<b>FINANCIAL ADMINISTRATION</b>							
01-402-112	Salaries and Wages	\$ -	\$ 398,558	\$ 348,100	\$ 320,000	\$ 345,767	\$ 361,000
01-402-180	Overtime Salaries	-	2,457	-	5,000	4,418	5,000
01-402-192	FICA/Medicare	-	30,386	26,499	30,000	28,431	28,000
01-402-196	Medical Insurance	-	122,939	120,319	120,000	112,559	122,500
01-402-198	Disability Insurance	-	1,123	1,574	2,000	1,421	2,000
01-402-199	Group Life Insurance	-	3,080	1,121	1,000	860	1,500
01-402-210	Office Supplies	-	1,885	2,806	2,500	1,600	1,500
01-402-220	Operating Supplies	-	2,320	4,685	1,000	1,200	1,000
01-402-260	Minor Equipment	-	-	-	500	-	-
01-402-310	Professional Services	-	21,935	31,775	30,000	30,000	30,000
01-402-320	Communications	-	-	-	-	500	600
01-402-374	Equipment Maintenance	-	-	-	500	-	-
01-402-384	Equipment Leasing	-	-	-	500	-	-
01-402-390	Bank Service Charges/Fees	-	3,216	3,613	3,000	6,800	3,400
01-402-420	Subscriptions and Memberships	-	1,429	1,075	1,000	2,500	1,500
01-402-450	Contracted Services	-	625	13,861	5,000	500	1,000
01-402-460	Trainings and Meetings	-	1,545	2,550	3,000	11,000	5,000
		<u>\$ -</u>	<u>\$ 591,499</u>	<u>\$ 557,980</u>	<u>\$ 525,000</u>	<u>\$ 547,556</u>	<u>\$ 564,000</u>

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
GENERAL FUND**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>TAX COLLECTION</b>							
01-403-105	Salaries and Wages	\$ 57,177	\$ 56,404	\$ 56,404	\$ 56,500	\$ 54,911	\$ 56,500
01-403-160	Commission	183,624	156,960	158,439	150,000	145,227	160,000
01-403-192	FICA/Medicare	4,374	4,232	4,303	4,500	4,303	4,500
01-403-220	Operating Supplies	19,526	12,981	5,248	10,000	20,000	10,000
01-403-490	Refund on Taxes	<u>50</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>174,000</u>	<u>-</u>
		\$ 264,752	\$ 230,578	\$ 224,395	\$ 221,000	\$ 398,440	\$ 231,000
<b>LEGAL SERVICES</b>							
01-404-301	General Legal Services	\$ 102,747	\$ 82,833	\$ 132,302	\$ 150,000	\$ 130,000	\$ 130,000
01-404-314	Special Legal Services	<u>4,392</u>	<u>17,790</u>	<u>38,272</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
		\$ 107,139	\$ 100,623	\$ 170,574	\$ 200,000	\$ 180,000	\$ 180,000
<b>INFORMATION TECHNOLOGY</b>							
01-407-112	Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ 37,612	\$ 68,000
01-407-180	Overtime Salaries	-	-	-	-	9,665	5,000
01-407-192	FICA/Medicare	-	-	-	-	3,623	6,000
01-407-196	Medical Insurance	-	-	-	-	8,354	42,000
01-407-198	Disability Insurance	-	-	-	-	-	500
01-407-199	Group Life Insurance	-	-	-	-	3	500
01-407-220	Office Supplies	304	290	-	-	600	200
01-407-260	Minor Equipment	2,459	4,954	3,963	5,000	20,000	15,000
01-407-318	Software License Fees	-	86,317	105,961	151,000	180,000	185,000
01-407-320	Communications	-	-	2,667	-	10,000	28,000
01-407-340	Advertising and Printing	-	-	38	-	400	-
01-407-374	Equipment Maintenance	23,983	50,964	616	5,000	8,000	8,000
01-407-420	Subscriptions and Memberships	42,090	4,455	6,218	4,000	6,500	1,000
01-407-450	Contracted Services	71,043	86,830	96,042	125,000	100,000	87,000
01-407-460	Trainings and Meetings	-	-	-	500	1,000	2,000
01-407-700	Capital Purchases	<u>14,158</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 154,037	\$ 233,811	\$ 215,504	\$ 290,500	\$ 385,757	\$ 448,200
<b>ENGINEERING</b>							
01-408-313	General Engineering	\$ 29,022	\$ 36,121	\$ 70,133	\$ 50,000	\$ 80,000	\$ 100,000
01-408-317	Traffic Engineering	<u>3,243</u>	<u>18,140</u>	<u>8,128</u>	<u>30,000</u>	<u>30,000</u>	<u>25,500</u>
		\$ 32,264	\$ 54,261	\$ 78,261	\$ 80,000	\$ 110,000	\$ 125,500
<b>BUILDINGS AND GROUNDS</b>							
01-409-220	Operating Supplies	\$ 11,808	\$ 5,836	\$ 17,437	\$ 10,000	\$ 21,000	\$ 15,000
01-409-236	Building Supplies	4,452	11,116	3,379	7,500	5,000	7,000
01-409-260	Minor Equipment	3,041	119	240	1,000	500	1,000
01-409-320	Communications	-	6,382	5,489	5,000	6,000	-
01-409-360	Utilities	169,811	152,540	125,128	150,000	120,000	130,000
01-409-450	Contracted Services	<u>137,180</u>	<u>186,946</u>	<u>131,090</u>	<u>175,000</u>	<u>120,000</u>	<u>135,000</u>
		\$ 326,292	\$ 362,940	\$ 282,764	\$ 348,500	\$ 272,500	\$ 288,000

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
GENERAL FUND**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>POLICE SERVICES</b>							
01-410-112	Salaries and Wages	\$ 5,468,439	\$ 6,253,714	\$ 6,381,740	\$ 6,395,000	\$ 6,761,412	\$ 6,821,000
01-410-149	Holiday Pay	275,057	56	337,907	315,000	318,063	335,000
01-410-180	Overtime Salaries	546,591	754,874	995,370	760,000	979,000	800,000
01-410-181	Court Overtime Pay	263,735	268,903	237,259	275,000	250,500	275,000
01-410-182	Shift Differential	77,889	84,308	80,648	105,000	80,500	105,000
01-410-186	Clothing Allowance	42,441	37,543	38,252	50,000	40,000	50,000
01-410-187	Education Allowance	36,603	6,391	-	-	-	-
01-410-192	FICA/Medicare	114,334	123,413	134,672	140,000	143,000	151,000
01-410-196	Medical Insurance	1,246,971	1,358,904	1,609,887	1,715,000	1,735,000	2,185,500
01-410-198	Disability Insurance	10,394	10,212	10,683	20,000	15,500	20,000
01-410-199	Group Life Insurance	35,678	16,050	11,728	15,000	12,000	16,000
01-410-210	Office Supplies	13,677	8,045	8,732	13,500	10,000	13,500
01-410-215	Postage	1,537	1,654	1,909	3,000	3,000	3,000
01-410-220	Operating Supplies	49,554	43,204	44,114	45,000	30,000	50,000
01-410-238	Clothing and Uniforms	39,029	49,233	31,793	16,000	16,000	27,000
01-410-239	Equipment Allowance	32,001	6,127	-	-	-	-
01-410-260	Minor Equipment	109,696	62,779	52,023	80,000	70,000	50,000
01-410-310	Professional Services	1,780	1,531	1,662	2,500	5,880	-
01-410-320	Communications	8,038	29,644	42,714	20,000	45,000	30,000
01-410-340	Advertising and Printing	988	341	1,585	1,500	1,000	1,500
01-410-374	Equipment Maintenance	7,620	14,460	17,016	15,000	5,000	15,000
01-410-384	Equipment Leasing	3,266	3,911	3,908	6,000	6,000	6,000
01-410-420	Subscriptions and Memberships	7,921	3,417	11,150	7,500	14,000	7,500
01-410-450	Contracted Services	115,712	96,184	84,704	50,000	70,000	81,000
01-410-460	Trainings and Meetings	87,101	77,186	73,486	80,000	80,000	80,000
01-410-700	Capital Purchases	7,166	-	-	-	-	-
		<u>\$ 8,603,218</u>	<u>\$ 9,312,083</u>	<u>\$ 10,212,938</u>	<u>\$ 10,130,000</u>	<u>\$ 10,690,855</u>	<u>\$ 11,123,000</u>
<b>FIRE PROTECTION SERVICES</b>							
01-411-112	Salaries and Wages	\$ 326,005	\$ 323,816	\$ 393,156	\$ 330,000	\$ 378,297	\$ 390,000
01-411-180	Overtime Salaries	11,956	30,215	58,098	30,000	22,429	30,000
01-411-192	FICA/Medicare	25,434	28,376	34,940	30,000	34,021	32,000
01-411-196	Medical Insurance	49,623	76,989	86,968	100,000	93,636	100,000
01-411-198	Disability Insurance	766	1,129	1,052	2,500	961	1,500
01-411-199	Group Life Insurance	1,530	4,487	1,900	2,000	836	2,000
01-411-210	Office Supplies	2,951	3,826	4,821	3,500	4,000	3,500
01-411-220	Operating Supplies	5,809	8,605	8,206	8,000	7,840	8,000
01-411-238	Clothing and Uniforms	13,034	8,552	16,171	15,500	16,500	15,500
01-411-260	Minor Equipment	8,347	11,955	9,125	12,500	12,000	13,000
01-411-320	Communications	5,490	6,566	7,866	9,000	9,000	9,000
01-411-340	Advertising and Printing	1,275	1,906	3,446	5,000	5,000	5,000
01-411-374	Equipment Maintenance	893	1,000	3,854	8,150	8,000	9,450
01-411-420	Subscriptions and Memberships	1,798	2,258	1,022	4,000	2,500	2,500
01-411-450	Contracted Services	877	2,296	6,918	5,000	5,500	5,000
01-411-460	Training and Meetings	6,903	7,558	2,110	7,500	8,000	7,500
		<u>\$ 462,692</u>	<u>\$ 519,532</u>	<u>\$ 639,652</u>	<u>\$ 572,650</u>	<u>\$ 608,521</u>	<u>\$ 633,950</u>



**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
GENERAL FUND**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>EMERGENCY MANAGEMENT</b>							
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	200	500
01-412-220	Operating Supplies	1,695	529	8,027	6,000	6,200	6,000
01-412-238	Clothing and Uniforms	-	-	1,270	2,000	3,500	3,000
01-412-260	Minor Equipment	4,355	6,494	6,149	5,500	10,000	6,500
01-412-320	Communications	1,233	1,152	426	2,000	500	1,500
01-412-340	Advertising and Printing	-	-	-	-	-	-
01-412-374	Equipment Maintenance	1,326	322	2,622	2,000	3,000	2,000
01-412-420	Subscriptions and Memberships	118	1,516	-	500	400	500
01-412-450	Contracted Services	1,556	31	4,939	5,000	3,000	5,000
01-412-460	Trainings and Meetings	4,436	1,288	6,767	6,000	8,000	8,500
		\$ 30,681	\$ 16,472	\$ 30,199	\$ 29,500	\$ 34,800	\$ 33,500
<b>BUILDING &amp; ZONING</b>							
01-413-112	Salaries and Wages	\$ 344,706	\$ 368,491	\$ 363,091	\$ 385,000	\$ 390,826	\$ 468,000
01-413-180	Overtime Salaries	245	2,366	436	5,000	4,440	5,000
01-413-192	FICA/Medicare	26,072	28,159	28,470	30,000	31,687	37,000
01-413-196	Medical Insurance	79,533	95,382	121,005	150,000	137,856	222,500
01-413-198	Disability Insurance	1,321	1,453	1,710	2,500	1,830	2,500
01-413-199	Group Life Insurance	4,001	3,780	1,565	2,000	1,420	2,500
01-413-210	Office Supplies	1,248	2,295	4,645	3,000	3,000	3,000
01-413-238	Clothing and Uniforms	-	215	110	500	500	500
01-413-260	Minor Equipment	-	200	230	500	-	500
01-413-320	Communications	2,144	2,817	3,116	3,000	3,500	2,400
01-413-340	Advertising and Printing	990	858	386	500	1,800	1,000
01-413-374	Equipment Maintenance	561	542	503	1,000	600	1,000
01-413-384	Equipment Leasing	1,604	6,239	1,824	3,000	3,000	3,000
01-413-420	Subscriptions and Memberships	1,958	702	60	1,000	1,000	1,000
01-413-450	Contracted Services	125,097	130,816	148,797	125,000	135,000	125,000
01-413-460	Training and Meetings	2,848	1,549	1,817	3,000	3,000	3,000
		\$ 592,330	\$ 645,864	\$ 677,766	\$ 715,000	\$ 719,460	\$ 877,900
<b>PLANNING COMMISSION</b>							
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
<b>ZONING HEARING BOARD</b>							
01-417-112	Salaries and Wages	\$ 6,000	\$ 6,000	\$ 5,500	\$ 6,000	\$ 6,000	\$ 6,000
01-417-192	FICA/Medicare	459	459	421	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	29,320	30,000	30,000	30,000
01-417-340	Advertising and Printing	12,527	8,033	9,166	11,000	12,000	10,000
01-417-450	Contracted Services	3,800	2,633	6,847	6,000	5,000	6,000
		\$ 57,784	\$ 41,126	\$ 51,254	\$ 53,500	\$ 53,500	\$ 52,500

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
GENERAL FUND**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>SCHOOL CROSSING GUARDS</b>							
01-418-112	Salaries and Wages	\$ 145,143	\$ 149,303	\$ 152,837	\$ 150,000	\$ 153,090	\$ 150,000
01-418-192	FICA/Medicare	11,103	11,249	11,698	12,000	11,892	12,000
01-418-199	Group Life Insurance	678	664	664	500	76	500
01-418-220	Operating Supplies	421	1,504	302	500	150	500
01-418-238	Clothing and Uniforms	155	496	387	1,000	-	1,000
		\$ 157,500	\$ 163,215	\$ 165,887	\$ 164,000	\$ 165,208	\$ 164,000
<b>YOUTH AID PANEL</b>							
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
<b>PUBLIC WORKS</b>							
01-430-112	Salaries and Wages	\$ 374,324	\$ 466,545	\$ 637,956	\$ 450,000	\$ 564,643	\$ 450,000
01-430-180	Overtime Salaries	621	27,209	53,545	80,000	86,276	80,000
01-430-192	FICA/Medicare	28,315	38,017	54,861	40,000	54,944	35,000
01-430-196	Medical Insurance	322,067	357,736	459,088	450,000	518,872	578,000
01-430-198	Disability Insurance	4,620	5,749	6,156	5,000	6,836	4,500
01-430-199	Group Life Insurance	6,639	9,821	4,658	5,000	4,303	5,000
01-430-210	Office Supplies	833	1,166	2,177	1,000	1,800	1,500
01-430-220	Operating Supplies	3,196	3,581	4,047	3,000	9,800	4,000
01-430-238	Clothing and Uniforms	797	724	10,970	12,000	12,000	12,000
01-430-260	Minor Equipment	5,713	3,350	7,625	10,000	10,000	10,000
01-430-320	Communications	6,371	7,741	12,946	10,000	18,000	10,800
01-430-340	Advertising and Printing	279	325	-	500	-	500
01-430-374	Equipment Maintenance	12,453	11,911	1,094	15,000	15,000	15,000
01-430-420	Subscriptions and Memberships	439	2,050	953	2,000	2,000	2,000
01-430-450	Contracted Services	17,156	6,323	18,906	15,000	8,000	15,000
01-430-460	Trainings and Meetings	6,687	6,474	7,622	7,000	4,000	7,000
		\$ 790,510	\$ 948,720	\$ 1,282,606	\$ 1,105,500	\$ 1,316,473	\$ 1,230,300
<b>SNOW AND ICE REMOVAL</b>							
01-432-112	Salaries and Wages	\$ 8,605	\$ 28,796	\$ 43,088	\$ 20,000	\$ 51,129	\$ -
01-432-180	Overtime Salaries	-	35,216	43,111	10,000	47,728	-
01-432-192	FICA/Medicare	651	3,908	7,636	2,500	7,605	-
01-432-260	Minor Equipment	-	502	240	2,500	2,500	-
01-432-450	Contracted Services	-	-	(2,821)	5,000	(2,712)	-
		\$ 9,255	\$ 68,421	\$ 91,254	\$ 40,000	\$ 106,250	\$ -
<b>TRAFFIC CONTROL DEVICES</b>							
01-433-112	Salaries and Wages	\$ (162)	\$ -	\$ -	\$ 5,000	\$ -	\$ -
01-433-192	FICA/Medicare	-	-	-	1,000	-	-
01-433-220	Operating Supplies	44	(1)	189	2,500	-	2,500
01-433-246	Other Service Supplies	10,000	-	-	5,000	-	3,500
01-433-450	Contracted Services	-	-	-	1,000	-	1,000
		\$ 9,883	\$ (1)	\$ 189	\$ 14,500	\$ -	\$ 7,000
<b>STORM SEWERS AND DRAINS</b>							
01-436-112	Salaries and Wages	\$ 66,965	\$ 103,539	\$ 14,934	\$ 55,000	\$ 2,500	\$ 46,000
01-436-180	Overtime Salaries	-	10,006	143	20,000	1,000	5,000
01-436-192	FICA/Medicare	5,064	8,710	1,021	10,000	500	4,000
01-436-220	Operating Supplies	3,198	9,775	23,061	20,000	20,000	20,000
01-436-450	Contracted Services	10,650	980	919	10,000	15,000	5,000
		\$ 85,876	\$ 133,010	\$ 40,078	\$ 115,000	\$ 39,000	\$ 80,000

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
GENERAL FUND**

**EXPENDITURES**

ACCOUNT NUMBER	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	12/31/19 PROJECTED	2020 BUDGET
<b>FLEET MAINTENANCE SERVICES</b>							
01-437-112	Salaries and Wages	\$ -	\$ 45,630	\$ 75,355	\$ -	\$ 77,262	\$ 68,000
01-437-192	FICA/Medicare	-	3,329	5,743	-	5,919	7,000
01-437-220	Operating Supplies	-	241	535	2,500	4,746	5,500
01-437-231	Gasoline	-	95,234	116,451	100,000	130,000	100,000
01-437-232	Diesel	-	37,734	47,344	50,000	40,000	50,000
01-437-235	Oils and Lubricants	75,494	15,301	1,131	10,000	2,500	10,000
01-437-251	Vehicle Parts	(844)	4,613	2,019	4,000	500	4,000
01-437-253	Administration	7,217	2,741	-	2,000	-	-
01-437-254	Police Services	46,014	50,129	52,843	50,000	50,000	50,000
01-437-255	Fire Marshall	3,223	945	7,176	4,000	25,000	25,000
01-437-256	Building and Zoning	990	1,804	3,800	2,000	2,000	2,000
01-437-260	Minor Equipment	-	3,542	4,334	3,000	4,000	6,000
01-437-450	Contracted Services	22,982	10,946	12,534	15,000	18,000	15,000
		\$ 155,077	\$ 272,189	\$ 329,265	\$ 242,500	\$ 359,927	\$ 342,500
<b>ROAD AND BRIDGE MAINTENANCE</b>							
01-438-112	Salaries and Wages	\$ 1,982	\$ 7,765	\$ 10,964	\$ 15,000	\$ 5,673	\$ 13,000
01-438-180	Overtime Salaries	-	228	106	10,000	1,862	2,000
01-438-192	FICA/Medicare	149	627	806	2,500	707	2,000
01-438-220	Operating Supplies	2,837	4,453	1,057	5,000	1,000	5,000
01-438-450	Contracted Services	4,705	17,090	17,509	2,500	5,000	5,000
		\$ 9,673	\$ 30,163	\$ 30,441	\$ 35,000	\$ 14,242	\$ 27,000
<b>CIVIL CELEBRATIONS</b>							
01-457-490	Township Sponsored Events	\$ -	\$ 10,887	\$ 2,454	\$ 2,500	\$ 10,500	\$ 5,000
		\$ -	\$ 10,887	\$ 2,454	\$ 2,500	\$ 10,500	\$ 5,000
<b>OTHER MISCELLANEOUS</b>							
01-482-001	Bad Debt Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EMPLOYER PAID BENEFITS</b>							
01-483-191	Police - Post Retirement Medical	\$ 101,332	\$ 112,718	\$ 128,840	\$ 150,000	\$ 150,000	\$ 150,000
01-483-194	Unemployment Compensation	(1,367)	1,450	60	1,000	500	1,000
01-483-195	Workers' Compensation	358,065	333,330	333,393	362,000	400,000	339,000
01-483-197	Police Pension Plan	2,440,236	2,364,717	2,938,145	3,000,000	3,000,000	3,412,000
01-483-198	Non-Uniformed Pension Plan	328,918	195,766	310,213	371,000	371,000	417,000
01-483-199	Educational Incentive Benefits	-	2,645	5,600	-	10,000	5,000
		\$ 3,227,184	\$ 3,010,627	\$ 3,716,251	\$ 3,884,000	\$ 3,931,500	\$ 4,324,000
<b>INSURANCE</b>							
01-486-350	Property and Liability	\$ 417,294	\$ 391,000	\$ 380,084	\$ 400,000	\$ 360,000	\$ 400,000
01-487-196	Medical Insurance	7,062	-	-	-	-	-
		\$ 424,356	\$ 391,000	\$ 380,084	\$ 400,000	\$ 360,000	\$ 400,000
<b>OTHER FINANCING USES</b>							
01-491-510	Resolution #18-12R Appropriation	\$ -	\$ -	\$ 948,789	\$ -	\$ 8,000	\$ -
		\$ -	\$ -	\$ 948,789	\$ -	\$ 8,000	\$ -
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 16,745,734</b>	<b>\$ 17,719,867</b>	<b>\$ 20,729,746</b>	<b>\$ 19,805,350</b>	<b>\$ 20,949,127</b>	<b>\$ 21,775,600</b>
<b>INTERFUND TRANSFERS</b>							
01-492-003	Transfer to Fire Protection Fund	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
01-492-030	Transfer to Capital Reserves	2,000,000	2,500,000	2,500,000	-	-	-
		\$ 2,000,000	\$ 2,500,000	\$ 2,500,000	\$ 30,000	\$ 30,000	\$ 30,000
<b>BAD DEBT EXPENSE</b>							
01-493-915	Bad Debt Expense	\$ 36,885	\$ 54,793	\$ 61,959	\$ -	\$ -	\$ -
		\$ 36,885	\$ 54,793	\$ 61,959	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES WITH TRANSFERS</b>		<b>\$ 18,782,619</b>	<b>\$ 20,274,660</b>	<b>\$ 23,291,705</b>	<b>\$ 19,835,350</b>	<b>\$ 20,979,127</b>	<b>\$ 21,805,600</b>

# Street Lighting Fund

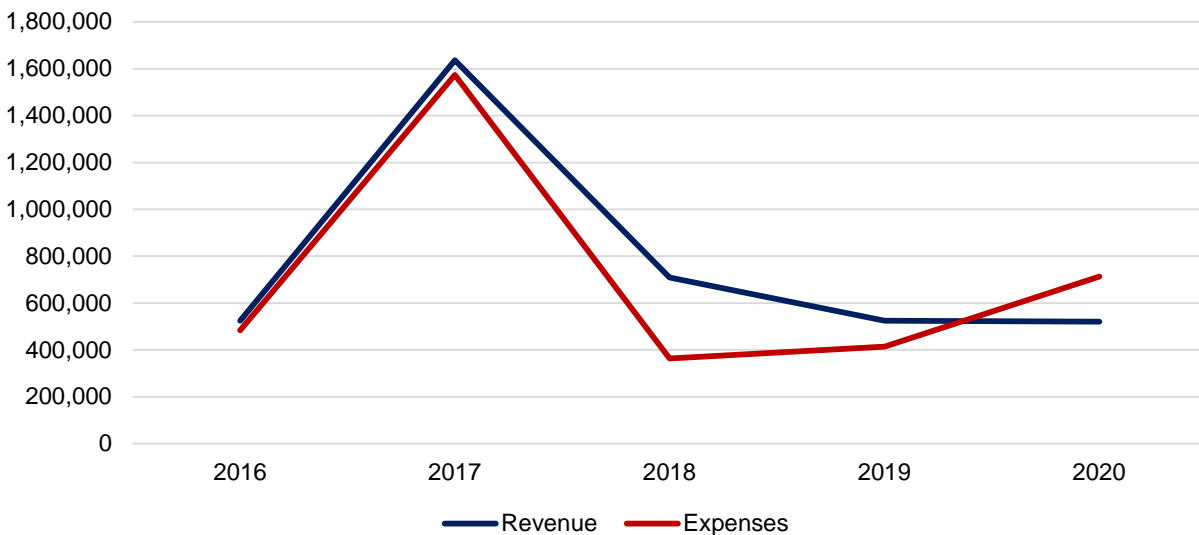
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## Fund Overview

The Street Lighting Fund is funded by a .988 mill (.0988%) Real Estate Tax. This is an appropriated special revenue governmental fund used to maintain and repair street lights on Township-owned roads throughout the Township. This fund also pays for lighting on all Township-owned property, such as parks.

In 2017, the Township implemented the LED Street Lighting Program, resulting in the conversion of thousands of street lights to LEDs. As a result, maintenance and operating costs have significantly decreased and funds can be used to update park lighting. In 2020, \$275,000 will be transferred to the Capital Fund for park lighting, reflecting the increase in 2020 expenditures. Including transfers, the Street Lighting Fund budget is \$713,500.

Street Lighting Fund Revenues vs. Expenses  
2016 to Present



## Fund Balance

The Street Lighting Fund has a healthy fund balance, projected to be \$868,771 at the beginning of 2020. In 2020, some of the fund balance will be used toward capital improvement projects.

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
STREET LIGHTING TAX FUND SUMMARY**

**REVENUES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b><i>CURRENT REVENUE</i></b>						
Real Property Taxes	\$ 520,114	\$ 510,942	\$ 511,931	\$ 520,000	\$ 515,000	\$ 515,000
Interest Earnings	532	2,579	6,721	3,000	11,810	5,000
Charges for Services	4,713	1,024	-	500	-	-
Miscellaneous Revenues	-	1,121,839	190,104	500	(1,302)	500
<b>Total Revenue</b>	<b>\$ 525,359</b>	<b>\$ 1,636,384</b>	<b>\$ 708,755</b>	<b>\$ 524,000</b>	<b>\$ 525,508</b>	<b>\$ 520,500</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b><i>EXPENDITURES</i></b>						
Legal Services	\$ 554	\$ 2,224	\$ -	\$ 500	\$ -	\$ 500
Engineering	19,630	1,400	-	2,500	3,000	3,000
Street Lighting	445,008	1,563,787	357,344	370,000	262,050	288,500
Fleet Maintenance Services	456	1,084	1,334	6,000	1,850	6,000
Employer Paid Benefits	944	5,711	5,546	7,000	8,000	6,500
<b>Total Operating Expenditures</b>	<b>\$ 466,592</b>	<b>\$ 1,574,206</b>	<b>\$ 364,225</b>	<b>\$ 386,000</b>	<b>\$ 274,900</b>	<b>\$ 304,500</b>
Interfund Transfers	17,000	-	-	129,600	129,600	409,000
<b>Total Expenditures</b>	<b>\$ 483,592</b>	<b>\$ 1,574,206</b>	<b>\$ 364,225</b>	<b>\$ 515,600</b>	<b>\$ 404,500</b>	<b>\$ 713,500</b>
<b>Income/(Loss) from Operations</b>	<b>\$ 41,767</b>	<b>\$ 62,177</b>	<b>\$ 344,530</b>	<b>\$ 8,400</b>	<b>\$ 121,008</b>	<b>\$ (193,000)</b>
<b>Fund Balance - Beginning</b>					<b>\$ 747,763</b>	<b>\$ 868,771</b>
<b>Fund Balance - Ending</b>					<b>\$ 868,771</b>	<b>\$ 675,771</b>

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
STREET LIGHTING TAX FUND**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>REAL PROPERTY TAXES</b>							
02-301-100	Real Estate Taxes - Current YR	\$ 512,860	\$ 505,573	\$ 506,197	\$ 515,000	\$ 510,000	\$ 510,000
02-301-300	Real Estate Taxes - Delinquent	<u>7,254</u>	<u>5,368</u>	<u>5,734</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
		\$ 520,114	\$ 510,942	\$ 511,931	\$ 520,000	\$ 515,000	\$ 515,000
<b>PENALTIES AND INTREST</b>							
02-319-100	Penalties and Interest - R.E. Tax	\$ -	\$ 364	\$ 664	\$ -	\$ 610	\$ -
		\$ -	\$ 364	\$ 664	\$ -	\$ 610	\$ -
<b>INTEREST EARNINGS</b>							
02-341-100	Interest Income	\$ 532	\$ 2,215	\$ 6,057	\$ 3,000	\$ 11,200	\$ 5,000
		\$ 532	\$ 2,215	\$ 6,057	\$ 3,000	\$ 11,200	\$ 5,000
<b>CHARGES FOR SERVICES</b>							
02-361-600	Tax Collection Fees	\$ 4,713	\$ 1,024	-	\$ 500	-	-
		\$ 4,713	\$ 1,024	-	\$ 500	-	-
<b>MISCELLANEOUS REVENUES</b>							
02-389-100	Miscellaneous	\$ -	\$ 1,486	\$ 303	\$ 500	\$ (1,302)	\$ 500
02-391-100	Sale of General Fixed Assets	-	<u>3,705</u>	-	-	-	-
		\$ -	\$ 5,191	\$ 303	\$ 500	\$ (1,302)	\$ 500
<b>LOAN PROCEEDS</b>							
02-393-000	Loan Proceeds	\$ -	\$ 1,116,648	\$ 189,800	\$ -	\$ -	\$ -
		\$ -	\$ 1,116,648	\$ 189,800	\$ -	\$ -	\$ -
<b>TOTAL OPERATIONAL REVENUES</b>		<b>\$ 525,359</b>	<b>\$ 1,636,384</b>	<b>\$ 708,755</b>	<b>\$ 524,000</b>	<b>\$ 525,508</b>	<b>\$ 520,500</b>



**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
STREET LIGHTING TAX FUND**

**EXPENDITURES**

ACCOUNT NUMBER	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	12/31/19 PROJECTED	2020 BUDGET
<b>LEGAL SERVICES</b>							
02-404-301	General Legal Services	\$ 554	\$ 2,224	\$ -	\$ 500	\$ -	\$ 500
02-404-314	Special Legal Services	-	-	-	-	-	-
		\$ 554	\$ 2,224	\$ -	\$ 500	\$ -	\$ 500
<b>ENGINEERING</b>							
02-408-313	General Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-408-319	Street Lighting Engineering	19,630	1,400	-	2,500	3,000	3,000
		\$ 19,630	\$ 1,400	\$ -	\$ 2,500	\$ 3,000	\$ 3,000
<b>STREET LIGHTING</b>							
02-434-112	Salaries and Wages	\$ 75,763	\$ 66,025	\$ 13,569	\$ 50,000	\$ 14,655	\$ 33,000
02-434-180	Overtime Salaries	1,406	18,527	2,613	12,000	2,105	12,000
02-434-192	FICA/Medicare	5,919	6,883	1,443	10,000	1,413	10,000
02-434-196	Medical Insurance	6,259	39,948	-	39,000	8,378	35,500
02-434-198	Disability Insurance	133	33	-	1,000	-	500
02-434-199	Group Life Insurance	199	50	-	1,000	-	500
02-434-210	Office Supplies	47	38	-	500	-	500
02-434-220	Operating Supplies	62,345	14,645	44,046	40,000	35,000	40,000
02-434-260	Minor Equipment	-	4,722	429	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	103,125	200,000	200,000	140,000
02-434-450	Contracted Services	-	15,694	2,250	10,000	-	10,000
02-434-700	Capital Purchases	-	1,117,031	189,871	5,000	-	5,000
		\$ 445,008	\$ 1,563,787	\$ 357,344	\$ 370,000	\$ 262,050	\$ 288,500
<b>FLEET MAINTENANCE SERVICES</b>							
02-437-220	Operating Supplies	\$ -	\$ (152)	\$ 1,319	\$ 2,000	\$ 1,200	\$ 2,000
02-437-235	Oils and Lubricants	-	33	16	2,000	50	2,000
02-437-450	Contracted Services	456	1,203	-	2,000	600	2,000
		\$ 456	\$ 1,084	\$ 1,334	\$ 6,000	\$ 1,850	\$ 6,000
<b>EMPLOYER PAID BENEFITS</b>							
02-483-194	Unemployment Compensation	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ -
02-483-195	Workers' Compensation	944	5,711	5,546	-	8,000	6,500
02-483-198	Non-Uniformed Pension Plan	-	-	-	-	-	-
		\$ 944	\$ 5,711	\$ 5,546	\$ 7,000	\$ 8,000	\$ 6,500
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 466,592</b>	<b>\$ 1,574,206</b>	<b>\$ 364,225</b>	<b>\$ 386,000</b>	<b>\$ 274,900</b>	<b>\$ 304,500</b>
<b>INTERFUND TRANSFERS</b>							
02-492-001	Transfer to General Fund	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ -
02-492-023	Transfer to Debt Fund	-	-	-	129,600	129,600	134,000
02-492-030	Transfer to Capital Fund	-	-	-	-	-	275,000
		\$ 17,000	\$ -	\$ -	\$ 129,600	\$ 129,600	\$ 409,000
<b>TOTAL EXPENDITURES WITH TRANSFERS</b>		<b>\$ 483,592</b>	<b>\$ 1,574,206</b>	<b>\$ 364,225</b>	<b>\$ 515,600</b>	<b>\$ 404,500</b>	<b>\$ 713,500</b>

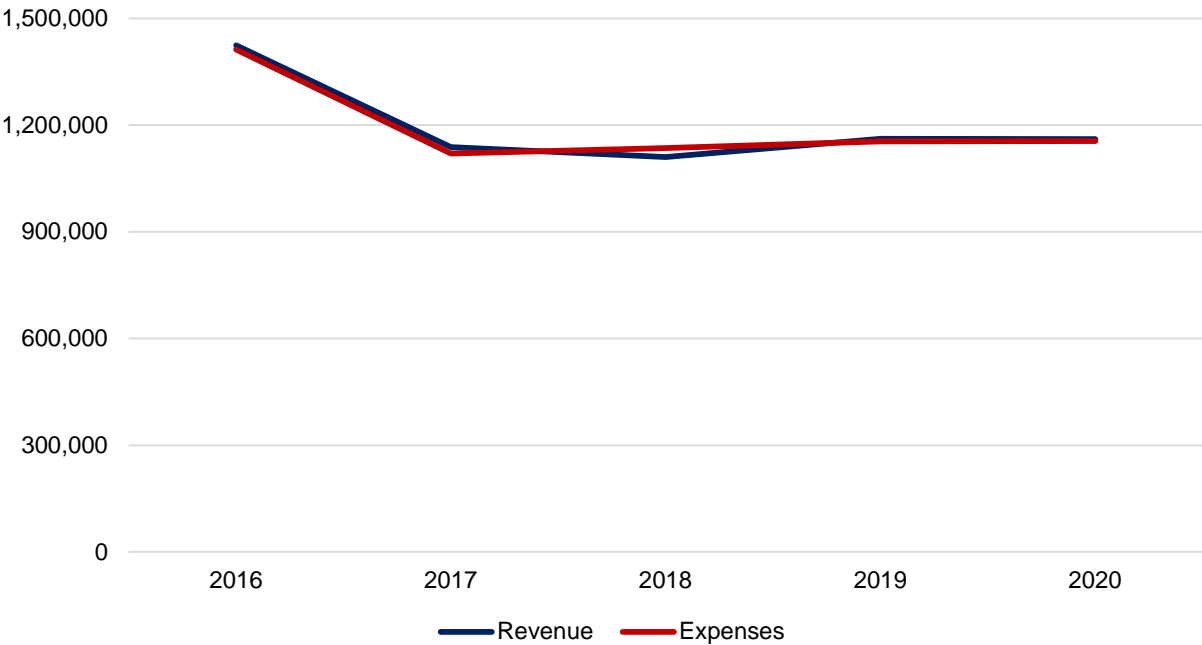
# Fire Protection Fund

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## Fund Overview

The Fire Protection Fund is funded by a 1.545 mill (.1545%) Real Estate Tax. This is an appropriated special revenue governmental fund which provides revenue to the four volunteer fire companies that serve Middletown Township: Langhorne-Middletown Fire Company, Parkland Fire Company, Penndel Fire Company, and William Penn Fire Company. 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. Operational costs of the Fire and Emergency Management Department are funded separately in the General Fund. For 2020, the Fire Protection Fund budget is \$1,155,000.

Fire Protection Fund Revenues vs. Expenses  
2016 to Present



## Fund Balance

The Fire Protection Fund maintains a low fund balance since funds are transferred to the contracted fire companies serving the Township. The 2020 beginning balance is projected to be \$32,518 and remain relatively unchanged.

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
FIRE PROTECTION TAX FUND SUMMARY**

REVENUES						
<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>CURRENT REVENUE</b>						
Real Property Taxes	\$ 723,794	\$ 798,747	\$ 801,486	\$ 811,500	\$ 804,500	\$ 805,500
Interest Earnings	403	1,701	1,643	1,000	697	1,000
State Shared Revenues and Entitlements	700,326	337,821	307,138	380,000	327,657	324,000
Interfund Transfers	-	-	-	30,000	30,000	30,000
<b>Total Revenue</b>	<b>\$ 1,424,523</b>	<b>\$ 1,138,269</b>	<b>\$ 1,110,267</b>	<b>\$ 1,222,500</b>	<b>\$ 1,162,854</b>	<b>\$ 1,160,500</b>
EXPENDITURES						
<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>EXPENDITURES</b>						
Fire Protection Services	\$ 1,407,543	\$ 1,120,857	\$ 1,135,419	\$ 1,211,000	\$ 1,136,497	\$ 1,155,000
Employer Paid Benefits	-	(493)	-	2,000	-	-
<b>Total Operating Expenditures</b>	<b>\$ 1,407,543</b>	<b>\$ 1,120,364</b>	<b>\$ 1,135,419</b>	<b>\$ 1,213,000</b>	<b>\$ 1,136,497</b>	<b>\$ 1,155,000</b>
Interfund Transfers	5,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,412,543</b>	<b>\$ 1,120,364</b>	<b>\$ 1,135,419</b>	<b>\$ 1,213,000</b>	<b>\$ 1,136,497</b>	<b>\$ 1,155,000</b>
<b>Income/(Loss) from Operations</b>	<b>\$ 11,980</b>	<b>\$ 17,905</b>	<b>\$ (25,151)</b>	<b>\$ 9,500</b>	<b>\$ 26,358</b>	<b>\$ 5,500</b>
<b>Fund Balance - Beginning</b>					<b>\$ 6,160</b>	<b>\$ 32,518</b>
<b>Fund Balance - Ending</b>					<b>\$ 32,518</b>	<b>\$ 38,018</b>

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
FIRE PROTECTION TAX FUND**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>REAL PROPERTY TAXES</b>							
03-301-100	Real Estate Taxes - Current YR	\$ 713,742	\$ 790,590	\$ 792,518	\$ 804,000	\$ 797,000	\$ 798,000
03-301-300	Real Estate Taxes - Delinquent	<u>10,052</u>	<u>8,157</u>	<u>8,968</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
		\$ 723,794	\$ 798,747	\$ 801,486	\$ 811,500	\$ 804,500	\$ 805,500
<b>PENALTIES AND INTEREST</b>							
03-319-100	Penalties and Interest - R.E. Taxes	\$ -	\$ 570	\$ 1,038	\$ -	\$ 1,000	\$ -
		\$ -	\$ 570	\$ 1,038	\$ -	\$ 1,000	\$ -
<b>INTEREST EARNINGS</b>							
03-341-100	Interest Income	\$ 403	\$ 1,131	\$ 605	\$ 1,000	\$ (303)	\$ 1,000
		\$ 403	\$ 1,131	\$ 605	\$ 1,000	\$ (303)	\$ 1,000
<b>STATE SHARED REVENUE AND ENTITLEMENTS</b>							
03-355-007	Foreign Fire Insurance Premium Tax	\$ 374,731	\$ 337,821	\$ 307,138	\$ 380,000	\$ 327,657	\$ 324,000
03-357-020	Public Safety	<u>325,595</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 700,326	\$ 337,821	\$ 307,138	\$ 380,000	\$ 327,657	\$ 324,000
<b>INTERFUND TRANSFERS</b>							
03-392-001	Transfer from General Fund	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
		\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
	<b>TOTAL OPERATIONAL REVENUES</b>	<b>\$ 1,424,523</b>	<b>\$ 1,138,269</b>	<b>\$ 1,110,267</b>	<b>\$ 1,222,500</b>	<b>\$ 1,162,854</b>	<b>\$ 1,160,500</b>

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>FIRE PROTECTION SERVICES</b>							
03-411-373	Repairs and Maintenance	\$ -	\$ 2,600	\$ 1,090	\$ 5,000	\$ 1,300	\$ 5,000
03-411-490	Refunds of Taxes	9	-	-	-	-	-
03-411-540	Contribution To Fire Company	1,407,534	1,118,257	1,134,329	1,176,000	1,110,947	1,120,000
03-411-550	Incentive Contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>24,250</u>	<u>30,000</u>
		\$ 1,407,543	\$ 1,120,857	\$ 1,135,419	\$ 1,211,000	\$ 1,136,497	\$ 1,155,000
<b>EMPLOYER PAID BENEFITS</b>							
03-483-194	Unemployment Compensation	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -
03-483-195	Workers Compensation	<u>-</u>	<u>(493)</u>	<u>-</u>	<u>-</u>	<u>90,426</u>	<u>-</u>
		\$ -	\$ (493)	\$ -	\$ 2,000	\$ 90,426	\$ -
	<b>TOTAL OPERATIONAL EXPENDITURES</b>	<b>\$ 1,407,543</b>	<b>\$ 1,120,364</b>	<b>\$ 1,135,419</b>	<b>\$ 1,213,000</b>	<b>\$ 1,226,922</b>	<b>\$ 1,155,000</b>
<b>INTERFUND TRANSFERS</b>							
03-492-001	Transfer to General Fund	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
03-492-052	Transfer to Apparatus Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL EXPENDITURES WITH TRANSFERS</b>	<b>\$ 1,412,543</b>	<b>\$ 1,120,364</b>	<b>\$ 1,135,419</b>	<b>\$ 1,213,000</b>	<b>\$ 1,226,922</b>	<b>\$ 1,155,000</b>

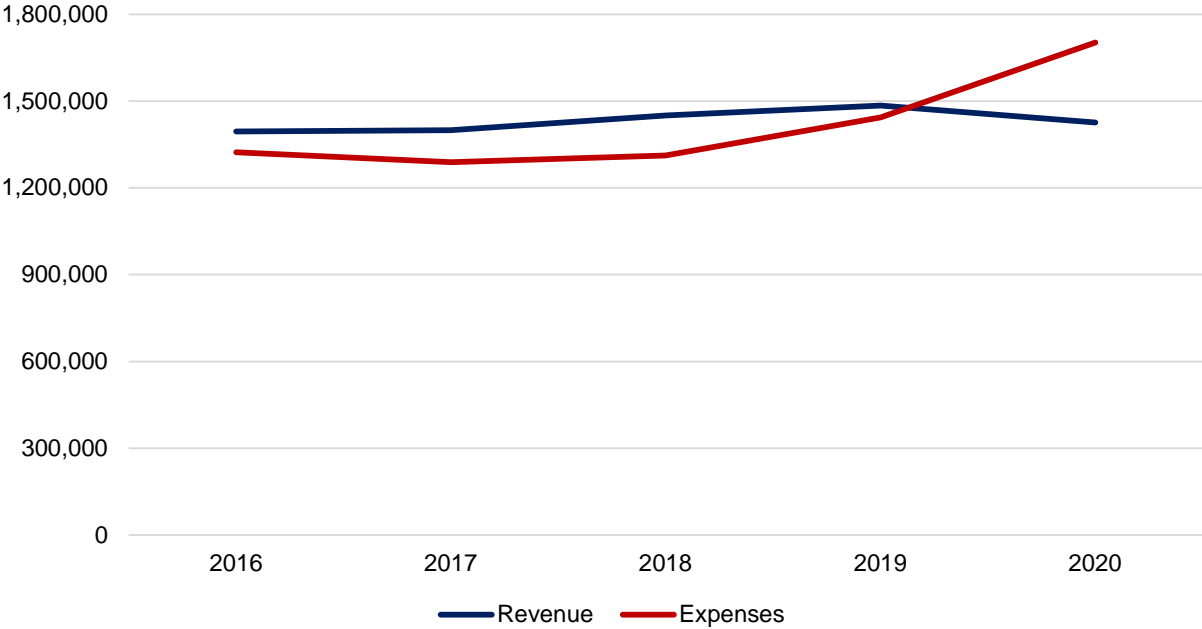
# Parks and Recreation Fund

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## Fund Overview

Revenue in the Parks and Recreation Fund is derived from the 1.92 mill (0.192%) Real Estate Tax, 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. Due to several strong years of recreation programs, the Parks and Recreation Fund has built a healthy fund balance. In 2020, \$300,000 will be transferred to the Capital Fund for park upgrades. Including transfers, the Parks & Recreation Fund budget is \$1,702,450.

Parks & Recreation Fund Revenues vs. Expenses  
2016 to Present



## Fund Balances

The Parks and Recreation Fund has built a healthy fund balance due to several years of strong recreation programming revenue and stable expenditures. The Parks and Recreation Fund beginning fund balance is projected to be \$659,229 in 2020. Some of the fund balance will be transferred to the Capital Fund for park improvements, leaving a projected ending balance of \$382,139.

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
PARKS AND RECREATION FUND SUMMARY**

**REVENUES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>CURRENT REVENUE</b>						
Real Property Taxes	\$ 1,007,763	\$ 992,562	\$ 996,522	\$ 1,009,500	\$ 1,000,000	\$ 1,002,000
Interest Earnings	942	3,405	7,713	4,000	11,200	7,000
Rents and Royalties	26,409	17,622	13,823	14,500	14,500	14,500
Charges for Services	340,075	381,991	420,153	385,500	461,553	396,860
Contributions and Donations	19,208	3,763	11,954	5,000	4,381	5,000
Interfund Transfers	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 1,394,397</b>	<b>\$ 1,399,343</b>	<b>\$ 1,450,165</b>	<b>\$ 1,418,500</b>	<b>\$ 1,491,634</b>	<b>\$ 1,425,360</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>EXPENDITURES</b>						
Legal Services	\$ -	\$ -	\$ 1,089	\$ 500	\$ 500	\$ 500
Fleet Maintenance Services	7,173	16,118	15,059	16,500	15,900	16,500
Recreation Administration	339,014	329,584	271,197	267,500	218,983	330,750
Participant Recreation	293,225	307,968	403,066	417,500	451,744	428,200
Building and Facility Maintenance	619,711	607,376	593,253	582,500	731,140	594,500
Employer Paid Benefits	43,456	27,620	27,731	35,000	38,000	32,000
<b>Total Operating Expenditures</b>	<b>\$ 1,302,579</b>	<b>\$ 1,288,665</b>	<b>\$ 1,311,395</b>	<b>\$ 1,319,500</b>	<b>\$ 1,456,267</b>	<b>\$ 1,402,450</b>
Interfund Transfers	20,000	-	-	-	-	300,000
<b>Total Expenditures</b>	<b>\$ 1,322,579</b>	<b>\$ 1,288,665</b>	<b>\$ 1,311,395</b>	<b>\$ 1,319,500</b>	<b>\$ 1,456,267</b>	<b>\$ 1,702,450</b>
<b>Income/(Loss) from Operations</b>	<b>\$ 71,818</b>	<b>\$ 110,679</b>	<b>\$ 138,769</b>	<b>\$ 99,000</b>	<b>\$ 35,367</b>	<b>\$ (277,090)</b>
<b>Fund Balance - Beginning</b>					<b>\$ 623,862</b>	<b>\$ 659,229</b>
<b>Fund Balance - Ending</b>					<b>\$ 659,229</b>	<b>\$ 382,139</b>



**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
PARKS AND RECREATION FUND**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>REAL PROPERTY TAXES</b>							
04-301-100	Real Estate Taxes - Current YR	\$ 995,928	\$ 982,542	\$ 985,370	\$ 999,500	\$ 990,000	\$ 992,000
04-301-300	Real Estate Taxes - Delinquent	<u>11,836</u>	<u>10,020</u>	<u>11,151</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
		\$ 1,007,763	\$ 992,562	\$ 996,522	\$ 1,009,500	\$ 1,000,000	\$ 1,002,000
<b>PENALTIES AND INTEREST</b>							
04-319-100	Penalties and Interest - R.E. Taxes	\$ -	\$ 709	\$ 1,291	\$ -	\$ 1,200	\$ 1,000
		\$ -	\$ 709	\$ 1,291	\$ -	\$ 1,200	\$ 1,000
<b>INTEREST EARNINGS</b>							
04-341-100	Interest Income	\$ 942	\$ 2,697	\$ 6,422	\$ 4,000	\$ 10,000	\$ 6,000
		\$ 942	\$ 2,697	\$ 6,422	\$ 4,000	\$ 10,000	\$ 6,000
<b>RENTS AND ROYALTIES</b>							
04-342-200	Rent of Buildings	\$ 26,409	\$ 17,622	\$ 13,823	\$ 14,500	\$ 14,500	\$ 14,500
		\$ 26,409	\$ 17,622	\$ 13,823	\$ 14,500	\$ 14,500	\$ 14,500
<b>RECREATION</b>							
04-354-040	Recreation	\$ -	\$ 4,965	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ 4,965	\$ -	\$ -	\$ -	\$ -
<b>CHARGES FOR SERVICES</b>							
04-367-100	Administrative Fees	\$ -	\$ 569	\$ 25	\$ -	\$ -	\$ -
04-367-140	Facility Rental	21,089	22,812	36,970	25,000	42,100	26,000
04-367-200	Recreation Program Fees	308,308	344,262	370,811	350,000	408,000	360,000
04-367-270	Discount Ticket Sales	916	(1,151)	2,112	1,500	(1,547)	1,500
04-367-280	Advertising Revenue	9,687	9,721	9,735	9,000	13,000	9,360
04-367-300	Miscellaneous Other	74	563	-	-	-	-
04-367-400	Sponsorships	<u>-</u>	<u>250</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 340,075	\$ 377,025	\$ 420,153	\$ 385,500	\$ 461,553	\$ 396,860
<b>CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES</b>							
04-387-100	Contributions and Donations	\$ 19,208	\$ 3,763	\$ 11,954	\$ 5,000	\$ 4,381	\$ 5,000
		\$ 19,208	\$ 3,763	\$ 11,954	\$ 5,000	\$ 4,381	\$ 5,000
	<b>TOTAL OPERATIONAL REVENUES</b>	<b>\$ 1,394,397</b>	<b>\$ 1,399,343</b>	<b>\$ 1,450,165</b>	<b>\$ 1,418,500</b>	<b>\$ 1,491,634</b>	<b>\$ 1,425,360</b>
<b>INTERFUND TRANSFERS</b>							
04-392-030	Transfer from Capital Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES WITH TRANSFERS</b>	<b>\$ 1,394,397</b>	<b>\$ 1,399,343</b>	<b>\$ 1,450,165</b>	<b>\$ 1,418,500</b>	<b>\$ 1,491,634</b>	<b>\$ 1,425,360</b>

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
PARKS AND RECREATION FUND**

**EXPENDITURES**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2016 ACTUAL</b>	<b>2017 ACTUAL</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>12/31/19 PROJECTED</b>	<b>2020 BUDGET</b>
<b>LEGAL SERVICES</b>							
04-404-301	General Legal Services	\$ -	\$ -	\$ 1,089	\$ 500	\$ 500	\$ 500
		\$ -	\$ -	\$ 1,089	\$ 500	\$ 500	\$ 500
<b>FLEET MAINTENANCE SERVICES</b>							
04-437-231	Gasoline	\$ -	\$ 8,855	\$ 9,480	\$ 9,000	\$ 8,500	\$ 9,000
04-437-232	Diesel	-	2,653	2,741	2,000	3,500	2,000
04-437-235	Oils and Lubricants	4,172	2,477	47	2,000	100	2,000
04-437-257	Parks and Recreation Department	2,089	2,058	945	3,000	3,000	3,000
04-437-450	Contracted Services	912	75	1,846	500	800	500
		\$ 7,173	\$ 16,118	\$ 15,059	\$ 16,500	\$ 15,900	\$ 16,500
<b>RECREATION ADMINISTRATION</b>							
04-451-112	Salaries and Wages	\$ 167,437	\$ 220,972	\$ 160,757	\$ 110,000	\$ 108,873	\$ 114,000
04-451-180	Overtime Salaries	202	139	-	5,000	-	3,000
04-451-192	FICA/Medicare	12,736	18,527	13,939	10,000	9,709	10,000
04-451-196	Medical Insurance	135,206	78,920	86,442	120,000	88,340	184,000
04-451-198	Disability Insurance	2,290	1,414	971	3,000	971	1,000
04-451-199	Group Life Insurance	7,108	3,460	1,354	3,000	822	2,000
04-451-210	Office Supplies	733	327	241	1,000	447	1,000
04-451-215	Postage	350	129	129	500	500	500
04-451-220	Operating Supplies	480	720	720	2,000	720	2,000
04-451-340	Advertising and Printing	-	-	250	500	600	500
04-451-420	Subscriptions and Memberships	1,054	526	1,019	1,000	1,000	1,000
04-451-450	Contracted Services	7,514	160	408	5,000	500	5,000
04-451-460	Trainings and Meetings	3,891	4,290	4,967	6,500	6,500	6,750
04-451-490	Refund on Taxes	13	-	-	-	-	-
		\$ 339,014	\$ 329,584	\$ 271,197	\$ 267,500	\$ 218,983	\$ 330,750
<b>PARTICIPANT RECREATION</b>							
04-452-112	Salaries and Wages	\$ 109,981	\$ 127,230	\$ 193,969	\$ 200,000	\$ 215,000	\$ 205,000
04-452-180	Overtime Salaries	107	590	2,599	5,000	5,000	5,000
04-452-192	FICA/Medicare	8,403	9,697	15,784	20,000	18,000	20,000
04-452-215	Postage	9,820	9,860	13,243	10,000	10,000	10,500
04-452-220	Operating Supplies	14,215	13,900	18,048	13,500	13,500	16,000
04-452-260	Minor Equipment	228	1,745	800	1,500	1,500	1,500
04-452-320	Communication	-	-	(181)	-	1,200	1,200
04-452-340	Advertising & Printing	7,935	7,785	7,465	8,500	14,044	10,000
04-452-360	Utilities	25,262	-	-	-	-	-
04-452-390	Bank Service Charges/Fees	-	10,312	8,435	9,000	8,500	9,000
04-452-450	Contracted Services	117,275	126,848	142,904	150,000	165,000	150,000
04-452-700	Capital Purchases	-	-	-	-	-	-
		\$ 293,225	\$ 307,968	\$ 403,066	\$ 417,500	\$ 451,744	\$ 428,200

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
PARKS AND RECREATION FUND**

**EXPENDITURES**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2016 ACTUAL</b>	<b>2017 ACTUAL</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>12/31/19 PROJECTED</b>	<b>2020 BUDGET</b>
<b>BUILDINGS AND FACILITY MAINTENANCE</b>							
04-454-112	Salaries and Wages	\$ 390,751	\$ 360,851	\$ 339,009	\$ 330,000	\$ 429,631	\$ 340,000
04-454-180	Overtime Salaries	-	4,859	3,169	5,000	10,778	5,000
04-454-192	FICA/Medicare	29,581	29,182	27,010	30,000	34,531	30,000
04-454-220	Operating Supplies	15,223	19,877	12,142	19,500	35,000	19,500
04-454-235	Oils and Lubricants	6,559	74	78	500	500	500
04-454-260	Minor Equipment	5,760	2,989	-	2,500	500	2,500
04-454-320	Communications	3,874	4,702	5,766	5,000	5,000	5,000
04-454-360	Utilities	87,519	97,397	94,703	100,000	95,000	100,000
04-454-370	Repairs and Maintenance	21,309	27,274	20,163	20,000	20,000	20,000
04-454-374	Equipment Maintenance	660	5,507	2,269	2,000	200	2,000
04-454-450	Contracted Services	58,476	54,664	88,945	68,000	100,000	70,000
		\$ 619,711	\$ 607,376	\$ 593,253	\$ 582,500	\$ 731,140	\$ 594,500
<b>EMPLOYER PAID BENEFITS</b>							
04-457-490	Township Sponsered Events	\$ 13,245	\$ -	\$ -	\$ -	\$ -	\$ -
04-483-195	Workers' Compensation	29,711	27,620	27,731	35,000	38,000	32,000
04-483-198	Non-Uniformed Pension Plan	500	-	-	-	-	-
		\$ 43,456	\$ 27,620	\$ 27,731	\$ 35,000	\$ 38,000	\$ 32,000
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 1,302,579</b>	<b>\$ 1,288,665</b>	<b>\$ 1,311,395</b>	<b>\$ 1,319,500</b>	<b>\$ 1,456,267</b>	<b>\$ 1,402,450</b>
<b>INTERFUND TRANSFERS</b>							
04-492-001	Transfer to General Fund	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
04-492-030	Transfer to Capital Fund	-	-	-	-	-	300,000
		\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
<b>TOTAL EXPENDITURES WITH TRANSFERS</b>		<b>\$ 1,322,579</b>	<b>\$ 1,288,665</b>	<b>\$ 1,311,395</b>	<b>\$ 1,319,500</b>	<b>\$ 1,456,267</b>	<b>\$ 1,702,450</b>

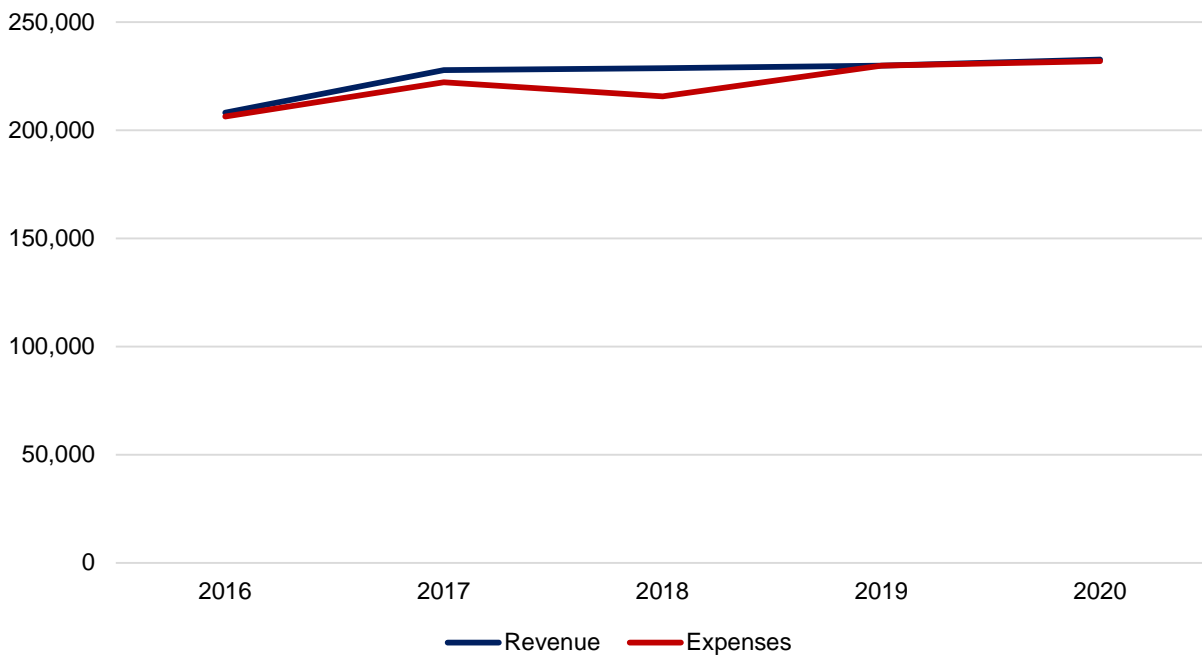
# Ambulance and Rescue Fund

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## Fund Overview

Middletown Township levies a .440 mill (0.044%) Real Estate Tax that is dedicated to emergency medical services through the Penn-del-Middletown Emergency Squad (PMES). This is an appropriated special revenue governmental fund. PMES serves Middletown Township, the four surrounding boroughs, and other parts of lower Bucks County during major crises. The four neighboring boroughs also contribute to PMES for their emergency medical services. All money collected for this fund is transferred to PMES. For 2020, the Ambulance and Rescue Fund budget is \$232,000.

Ambulance and Rescue Fund Revenues vs. Expenses  
2016 to Present



## Fund Balance

Like the Fire Protection Fund, the Ambulance and Rescue Fund serves as a pass-through account as funds received are transferred to PMES. The projected 2020 beginning balance of the Ambulance and Rescue Fund is \$20,256, and is not expected to change.

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
AMBULANCE AND RESCUE FUND SUMMARY**

**REVENUES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>CURRENT REVENUE</b>						
Real Property Taxes	\$ 208,014	\$ 227,457	\$ 228,228	\$ 232,000	\$ 229,500	\$ 232,000
Interest Earnings	96	324	539	500	500	700
<b>Total Revenue</b>	<b>\$ 208,110</b>	<b>\$ 227,781</b>	<b>\$ 228,767</b>	<b>\$ 232,500</b>	<b>\$ 230,000</b>	<b>\$ 232,700</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>EXPENDITURES</b>						
Ambulance and Rescue	\$ 202,906	\$ 222,215	\$ 215,650	\$ 230,000	\$ 229,905	\$ 232,000
<b>Total Operating Expenditures</b>	<b>\$ 202,906</b>	<b>\$ 222,215</b>	<b>\$ 215,650</b>	<b>\$ 230,000</b>	<b>\$ 229,905</b>	<b>\$ 232,000</b>
Interfund Transfers	3,500	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 206,406</b>	<b>\$ 222,215</b>	<b>\$ 215,650</b>	<b>\$ 230,000</b>	<b>\$ 229,905</b>	<b>\$ 232,000</b>
<b>Income/(Loss) from Operations</b>	<b>\$ 1,704</b>	<b>\$ 5,566</b>	<b>\$ 13,116</b>	<b>\$ 2,500</b>	<b>\$ 95</b>	<b>\$ 700</b>
<b>Fund Balance - Beginning</b>					<b>\$ 20,161</b>	<b>\$ 20,256</b>
<b>Fund Balance - Ending</b>					<b>\$ 20,256</b>	<b>\$ 20,956</b>

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
AMBULANCE AND RESCUE FUND**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>REAL PROPERTY TAXES</b>							
05-301-100	Real Estate Taxes - Current YR	\$ 205,049	\$ 225,117	\$ 225,677	\$ 230,000	\$ 227,500	\$ 230,000
05-301-300	Real Estate Taxes - Delinquent	<u>2,965</u>	<u>2,340</u>	<u>2,551</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
		\$ 208,014	\$ 227,457	\$ 228,228	\$ 232,000	\$ 229,500	\$ 232,000
<b>PENALTIES AND INTREST - R.E. Taxes</b>							
05-319-100	Penalties and Intrest - R.E. Taxes	\$ -	\$ 162	\$ 295	\$ -	\$ 300	\$ 200
		\$ -	\$ 162	\$ 295	\$ -	\$ 300	\$ 200
<b>INTEREST EARNINGS</b>							
05-341-100	Interest Income	\$ 96	\$ 162	\$ 244	\$ 500	\$ 200	\$ 500
		\$ 96	\$ 162	\$ 244	\$ 500	\$ 200	\$ 500
<b>TOTAL OPERATIONAL REVENUES</b>		<b>\$ 208,110</b>	<b>\$ 227,781</b>	<b>\$ 228,767</b>	<b>\$ 232,500</b>	<b>\$ 230,000</b>	<b>\$ 232,700</b>

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>AMBULANCE AND RESCUE</b>							
05-412-540	Contribution To Ambulance	\$ 3	\$ 222,215	\$ 215,650	\$ 230,000	\$ 227,905	\$ 230,000
05-483-195	Workers' Compensation	<u>202,903</u>	-	-	-	<u>2,000</u>	<u>2,000</u>
		\$ 202,906	\$ 222,215	\$ 215,650	\$ 230,000	\$ 229,905	\$ 232,000
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 202,906</b>	<b>\$ 222,215</b>	<b>\$ 215,650</b>	<b>\$ 230,000</b>	<b>\$ 229,905</b>	<b>\$ 232,000</b>
<b>INTERFUND TRANSFERS</b>							
05-492-001	Transfer to General Fund	\$ 3,500	-	-	-	-	-
		\$ 3,500	-	-	-	-	-
<b>TOTAL EXPENDITURES WITH TRANSFERS</b>		<b>\$ 206,406</b>	<b>\$ 222,215</b>	<b>\$ 215,650</b>	<b>\$ 230,000</b>	<b>\$ 229,905</b>	<b>\$ 232,000</b>

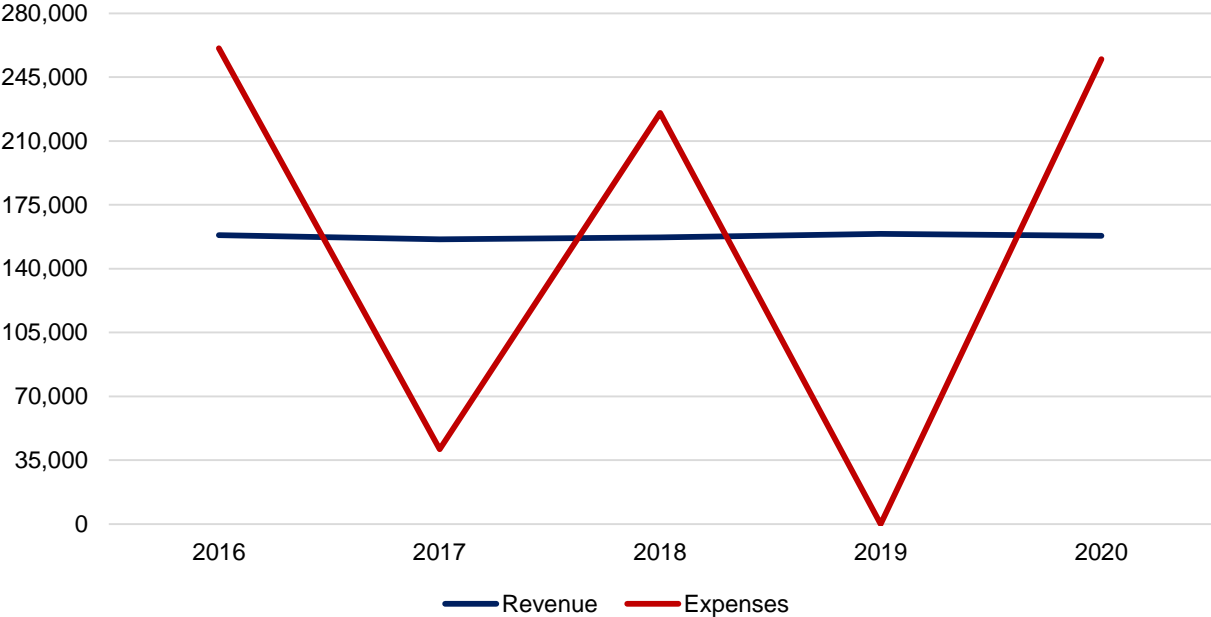
# Road Machinery Fund

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## Fund Overview

The Road Machinery Fund is an appropriated special revenue governmental fund designed to provide a consistent pool of funding to replace vehicles in the Department of Public Works. The Road Machinery Fund is funded by a .3 mill (0.03%) Real Estate Tax. These vehicles are used to transport staff and equipment to repair and maintain Township property to ensure quality of life to residents. These vehicles often double as snow plows in the winter. Requests are made to the Bucks County Redevelopment Authority (RDA) for some of these vehicle purchases. The Township typically uses this fund to pay for any utility vehicles not funded by the RDA. For 2020, the Road Machinery Fund budget is anticipated to be \$255,000.

Road Machinery Fund Revenues vs. Expenses  
2016 to Present



## Fund Balance

Expenditures to the Road Machinery Fund fluctuated based upon road machinery needs and earned grants. The Road Machinery Fund is projected to have a 2020 beginning balance of \$278,098. Since there are several equipment purchases planned for 2020, is projected to have an ending balance of \$181,098.



**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
ROAD MACHINERY TAX FUND SUMMARY**

**REVENUES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>CURRENT REVENUE</b>						
Real Property Taxes	\$ 158,101	\$ 155,216	\$ 155,440	\$ 157,500	\$ 156,500	\$ 156,500
Interest Earnings	<u>225</u>	<u>869</u>	<u>1,681</u>	<u>1,000</u>	<u>2,750</u>	<u>1,500</u>
<b>Total Revenue</b>	<b>\$ 158,326</b>	<b>\$ 156,086</b>	<b>\$ 157,121</b>	<b>\$ 158,500</b>	<b>\$ 159,250</b>	<b>\$ 158,000</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>EXPENDITURES</b>						
Public Works	<u>\$ 259,725</u>	<u>\$ 40,913</u>	<u>\$ 225,423</u>	<u>\$ 255,000</u>	<u>\$ -</u>	<u>\$ 255,000</u>
<b>Total Operating Expenditures</b>	<b>\$ 259,725</b>	<b>\$ 40,913</b>	<b>\$ 225,423</b>	<b>\$ 255,000</b>	<b>\$ -</b>	<b>\$ 255,000</b>
Interfund Transfers	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 260,925</b>	<b>\$ 40,913</b>	<b>\$ 225,423</b>	<b>\$ 255,000</b>	<b>\$ -</b>	<b>\$ 255,000</b>
<b>Income/(Loss) from Operations</b>	<b>\$ (102,600)</b>	<b>\$ 115,173</b>	<b>\$ (68,302)</b>	<b>\$ (96,500)</b>	<b>\$ 159,250</b>	<b>\$ (97,000)</b>
<b>Fund Balance - Beginning</b>					<b>\$ 118,848</b>	<b>\$ 278,098</b>
<b>Fund Balance - Ending</b>					<b>\$ 278,098</b>	<b>\$ 181,098</b>

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
ROAD MACHINERY TAX FUND**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>REAL PROPERTY TAXES</b>							
06-301-100	Real Estate Taxes - Current YR	\$ 155,778	\$ 153,556	\$ 153,695	\$ 156,000	\$ 155,000	\$ 155,000
06-301-300	Real Estate Taxes - Delinquent	<u>2,322</u>	<u>1,661</u>	<u>1,745</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
		\$ 158,101	\$ 155,216	\$ 155,440	\$ 157,500	\$ 156,500	\$ 156,500
<b>PENALTIES AND INTREST - R.E. Taxes</b>							
06-319-100	Penalties and Intrest - R.E. Taxes	\$ -	\$ 111	\$ 202	\$ -	\$ 250	\$ -
		\$ -	\$ 111	\$ 202	\$ -	\$ 250	\$ -
<b>INTEREST EARNINGS</b>							
06-341-100	Interest Income	\$ 225	\$ 759	\$ 1,479	\$ 1,000	\$ 2,500	\$ 1,500
		\$ 225	\$ 759	\$ 1,479	\$ 1,000	\$ 2,500	\$ 1,500
	<b>TOTAL OPERATIONAL REVENUES</b>	<b>\$ 158,326</b>	<b>\$ 156,086</b>	<b>\$ 157,121</b>	<b>\$ 158,500</b>	<b>\$ 159,250</b>	<b>\$ 158,000</b>

**EXPENDITURES**

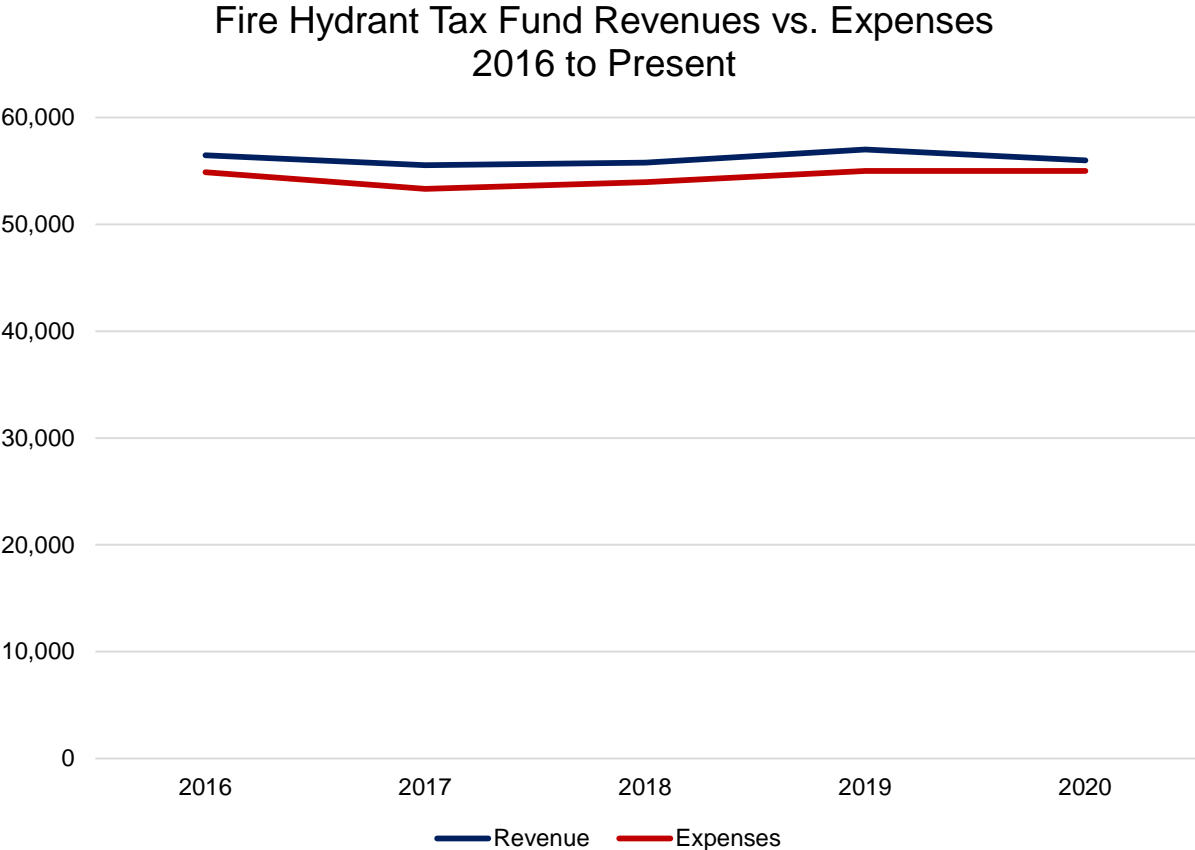
<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>PUBLIC WORKS</b>							
06-430-260	Minor Equipment	\$ 1,348	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
06-430-490	Refunds of Taxes	2	-	-	-	-	-
06-430-700	Capital Purchases	<u>258,376</u>	<u>40,913</u>	<u>225,423</u>	<u>250,000</u>	-	<u>250,000</u>
		\$ 259,725	\$ 40,913	\$ 225,423	\$ 255,000	\$ -	\$ 255,000
	<b>TOTAL OPERATIONAL EXPENDITURES</b>	<b>\$ 259,725</b>	<b>\$ 40,913</b>	<b>\$ 225,423</b>	<b>\$ 255,000</b>	<b>\$ -</b>	<b>\$ 255,000</b>
<b>INTERFUND TRANSFERS</b>							
06-492-001	Transfer to General Fund	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL EXPENDITURES WITH TRANSFERS</b>	<b>\$ 260,925</b>	<b>\$ 40,913</b>	<b>\$ 225,423</b>	<b>\$ 255,000</b>	<b>\$ -</b>	<b>\$ 255,000</b>

# Fire Hydrant Fund

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## Fund Overview

The Fire Hydrant Fund is an appropriated special revenue governmental fund used to finance the 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 2020, the Fire Hydrant Fund is \$55,000.



## Fund Balance

The Fire Hydrant Fund expenditures consistently reflect the revenues brought in. The projected 2020 beginning balance will be \$20,908 and is not expected to change.

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
FIRE HYDRANT TAX FUND SUMMARY**

REVENUES						
<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>CURRENT REVENUE</b>						
Real Property Taxes	\$ 56,418	\$ 55,367	\$ 55,439	\$ 55,500	\$ 56,510	\$ 55,500
Interest Earnings	<u>42</u>	<u>183</u>	<u>348</u>	<u>500</u>	<u>550</u>	<u>500</u>
<b>Total Revenue</b>	<b>\$ 56,460</b>	<b>\$ 55,550</b>	<b>\$ 55,786</b>	<b>\$ 56,000</b>	<b>\$ 57,060</b>	<b>\$ 56,000</b>
EXPENDITURES						
<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>EXPENDITURES</b>						
Fire Protection Services	\$ 53,881	\$ 53,310	\$ 53,956	\$ 55,000	\$ 55,000	\$ 55,000
<b>Total Operating Expenditures</b>	<b>\$ 53,881</b>	<b>\$ 53,310</b>	<b>\$ 53,956</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>
Interfund Transfers	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 54,881</b>	<b>\$ 53,310</b>	<b>\$ 53,956</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>
<b>Income/(Loss) from Operations</b>	<b>\$ 1,579</b>	<b>\$ 2,240</b>	<b>\$ 1,830</b>	<b>\$ 1,000</b>	<b>\$ 2,060</b>	<b>\$ 1,000</b>
<b>Fund Balance - Beginning</b>					<b>\$ 18,848</b>	<b>\$ 20,908</b>
<b>Fund Balance - Ending</b>					<b>\$ 20,908</b>	<b>\$ 21,908</b>

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
FIRE HYDRANT TAX FUND**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>REAL PROPERTY TAXES</b>							
07-301-100	Real Estate Taxes - Current YR	\$ 55,553	\$ 54,770	\$ 54,816	\$ 55,000	\$ 56,000	\$ 55,000
07-301-300	Real Estate Taxes - Delinquent	<u>865</u>	<u>597</u>	<u>622</u>	<u>500</u>	<u>510</u>	<u>500</u>
		\$ 56,418	\$ 55,367	\$ 55,439	\$ 55,500	\$ 56,510	\$ 55,500
<b>PENALTIES AND INTREST</b>							
07-319-100	Penalties and Intrest	\$ -	\$ 40	\$ 72	\$ -	\$ 100	\$ -
		\$ -	\$ 40	\$ 72	\$ -	\$ 100	\$ -
<b>INTEREST EARNINGS</b>							
07-341-100	Interest Income	\$ 42	\$ 143	\$ 275	\$ 500	\$ 450	\$ 500
		\$ 42	\$ 143	\$ 275	\$ 500	\$ 450	\$ 500
<b>TOTAL OPERATIONAL REVENUES</b>		<b>\$ 56,460</b>	<b>\$ 55,550</b>	<b>\$ 55,786</b>	<b>\$ 56,000</b>	<b>\$ 57,060</b>	<b>\$ 56,000</b>

**EXPENDITURES**

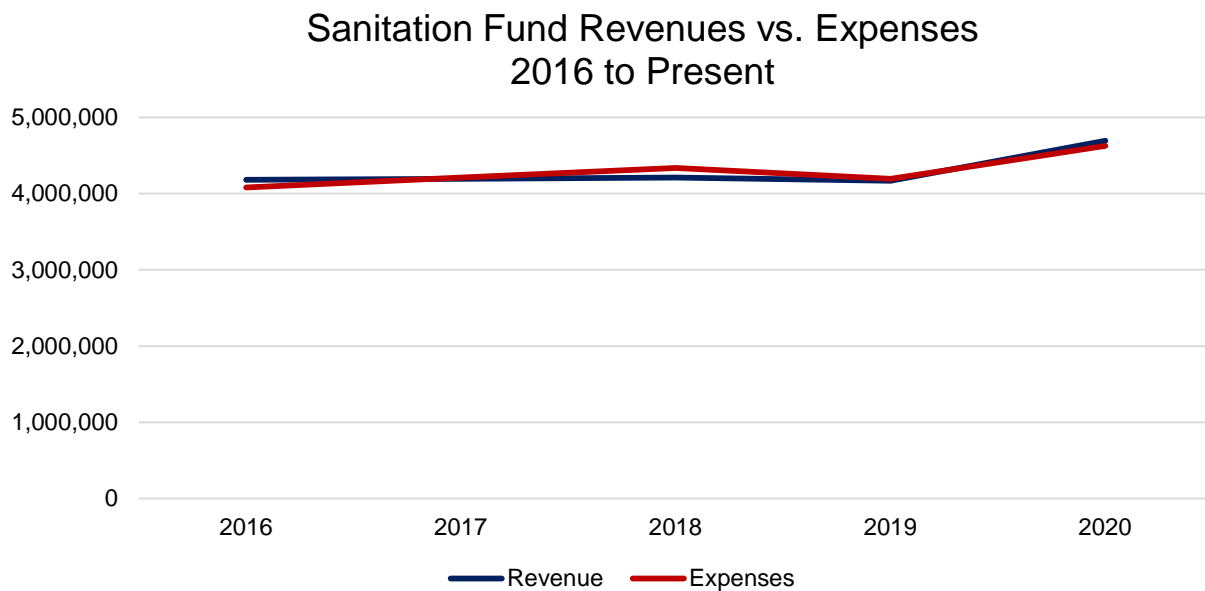
<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>FIRE PROTECTION SERVICES</b>							
07-411-363	Hydrant Service	\$ 53,880	\$ 53,310	\$ 53,956	\$ 55,000	\$ 55,000	\$ 55,000
07-411-490	Refunds of Taxes	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 53,881	\$ 53,310	\$ 53,956	\$ 55,000	\$ 55,000	\$ 55,000
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 53,881</b>	<b>\$ 53,310</b>	<b>\$ 53,956</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>
<b>INTERFUND TRANSFERS</b>							
07-492-001	Transfer to General Fund	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES WITH TRANSFERS</b>		<b>\$ 54,881</b>	<b>\$ 53,310</b>	<b>\$ 53,956</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>

# Sanitation Fund

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## Fund Overview

Revenues in the Sanitation Fund are made up of fees charged to residents for solid waste and recycling services. This is an appropriated general governmental fund. Middletown Township has a single-hauler contract with Waste Management, Inc. The Township is concluding a three year contract and two-year extension in 2019. Collection and disposal of residential solid waste, recycling, and yard waste was publicly bid in August 2019. Waste Management was the lowest bidder and was reappointed for a five-year term. The Township pays approximately \$4.6 million for trash collection per year. For 2020, the annual fee to Township residents will increase from \$340 to \$401 per household per year until 2024.



## Fund Balance

Sanitation Fund expenditures typically match the revenue received by residents paying their solid waste and recycling fees. Although residents are charged an averaged amount for solid waste and recycling services over the life of a contract between the Township and the collector, the cost of the contract typically increases each year. This means latter years of a contract (as seen in 2018 and 2019), expenditures outpace revenues as the fund balance is used. The projected 2020 beginning balance is expected to be \$403,513. This fund balance will grow to \$470,414 by the end of 2020 as residents are paying the new higher average of \$401 per year, and while the new contract with Waste Management is in its cheapest year.

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
SANITATION FUND SUMMARY**

**REVENUES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>CURRENT REVENUE</b>						
Interest Earnings	\$ 2,117	\$ 6,667	\$ 12,709	\$ 7,500	\$ 16,000	\$ 10,500
Sanitation	<u>4,178,828</u>	<u>4,187,752</u>	<u>4,199,762</u>	<u>4,170,000</u>	<u>4,151,200</u>	<u>4,683,466</u>
<b>Total Revenue</b>	<b>\$ 4,180,946</b>	<b>\$ 4,194,420</b>	<b>\$ 4,212,471</b>	<b>\$ 4,177,500</b>	<b>\$ 4,167,200</b>	<b>\$ 4,693,966</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>EXPENDITURES</b>						
Legal Services	\$ 216	\$ 625	\$ (699)	\$ 2,500	\$ 2,500	\$ 2,500
Sanitation	4,081,788	4,208,508	4,338,011	4,199,500	4,189,036	4,624,065
Employer Paid Benefits	<u>73</u>	<u>489</u>	<u>396</u>	<u>500</u>	<u>600</u>	<u>500</u>
<b>Total Operating Expenditures</b>	<b>\$ 4,082,077</b>	<b>\$ 4,209,621</b>	<b>\$ 4,337,709</b>	<b>\$ 4,202,500</b>	<b>\$ 4,192,136</b>	<b>\$ 4,627,065</b>
<b>Income/(Loss) from Operations</b>	<b>\$ 98,868</b>	<b>\$ (15,202)</b>	<b>\$ (125,238)</b>	<b>\$ (25,000)</b>	<b>\$ (24,936)</b>	<b>\$ 66,901</b>
<b>Fund Balance - Beginning</b>					<b>\$ 428,449</b>	<b>\$ 403,513</b>
<b>Fund Balance - Ending</b>					<b>\$ 403,513</b>	<b>\$ 470,414</b>

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
SANITATION FUND**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>INTEREST EARNINGS</b>							
09-341-100	Interest Income	\$ 2,117	\$ 6,667	\$ 12,709	\$ 7,500	\$ 16,000	\$ 10,500
		\$ 2,117	\$ 6,667	\$ 12,709	\$ 7,500	\$ 16,000	\$ 10,500
<b>SANITATION</b>							
09-364-300	Solid Waste Collection Charges	\$ 4,094,587	\$ 4,119,987	\$ 4,179,601	\$ 4,120,000	\$ 4,138,000	\$ 4,662,066
09-364-310	Penalties and Interest	84,241	65,265	18,748	50,000	11,000	20,000
09-364-510	Sale of Containers	-	2,501	1,413	-	2,200	1,400
		\$ 4,178,828	\$ 4,187,752	\$ 4,199,762	\$ 4,170,000	\$ 4,151,200	\$ 4,683,466
<b>TOTAL OPERATIONAL REVENUES</b>		<b>\$ 4,180,946</b>	<b>\$ 4,194,420</b>	<b>\$ 4,212,471</b>	<b>\$ 4,177,500</b>	<b>\$ 4,167,200</b>	<b>\$ 4,693,966</b>

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>LEGAL SERVICES</b>							
09-404-301	General Legal Services	\$ 216	\$ 625	\$ (699)	\$ 2,500	\$ 2,500	\$ 2,500
09-404-314	Special Legal Services	-	-	-	-	-	-
		\$ 216	\$ 625	\$ (699)	\$ 2,500	\$ 2,500	\$ 2,500
<b>SANITATION</b>							
09-427-112	Salaries and Wages	\$ 27,988	\$ 26,125	\$ 25,476	\$ 30,000	\$ 26,788	\$ 27,000
09-427-180	Overtime Salaries	-	851	2,369	-	-	-
09-427-192	FICA/Medicare	2,123	1,489	2,094	1,000	2,147	3,000
09-427-196	Medical Insurance	11,097	3,106	-	6,000	-	7,000
09-427-198	Disability Insurance	120	30	-	1,000	-	500
09-427-199	Group Life Insurance	306	77	-	1,000	-	500
09-427-220	Operating Supplies	-	-	-	-	-	-
09-427-340	Advertising and Printing	-	-	-	500	-	-
09-427-367	Garbage - Refuse Removal	4,038,708	4,160,581	4,307,821	4,160,000	4,160,000	4,585,965
09-427-450	Contracted Services	1,447	15,031	252	-	100	100
09-427-490	Refunds of Taxes	-	1,218	-	-	-	-
		\$ 4,081,788	\$ 4,208,508	\$ 4,338,011	\$ 4,199,500	\$ 4,189,036	\$ 4,624,065
<b>EMPLOYER PAID BENEFITS</b>							
09-483-194	Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09-483-195	Workers' Compensation	73	489	396	500	600	500
09-483-198	Non-Uniformed Pension Plan	-	-	-	-	-	-
		\$ 73	\$ 489	\$ 396	\$ 500	\$ 600	\$ 500
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 4,082,077</b>	<b>\$ 4,209,621</b>	<b>\$ 4,337,709</b>	<b>\$ 4,202,500</b>	<b>\$ 4,192,136</b>	<b>\$ 4,627,065</b>



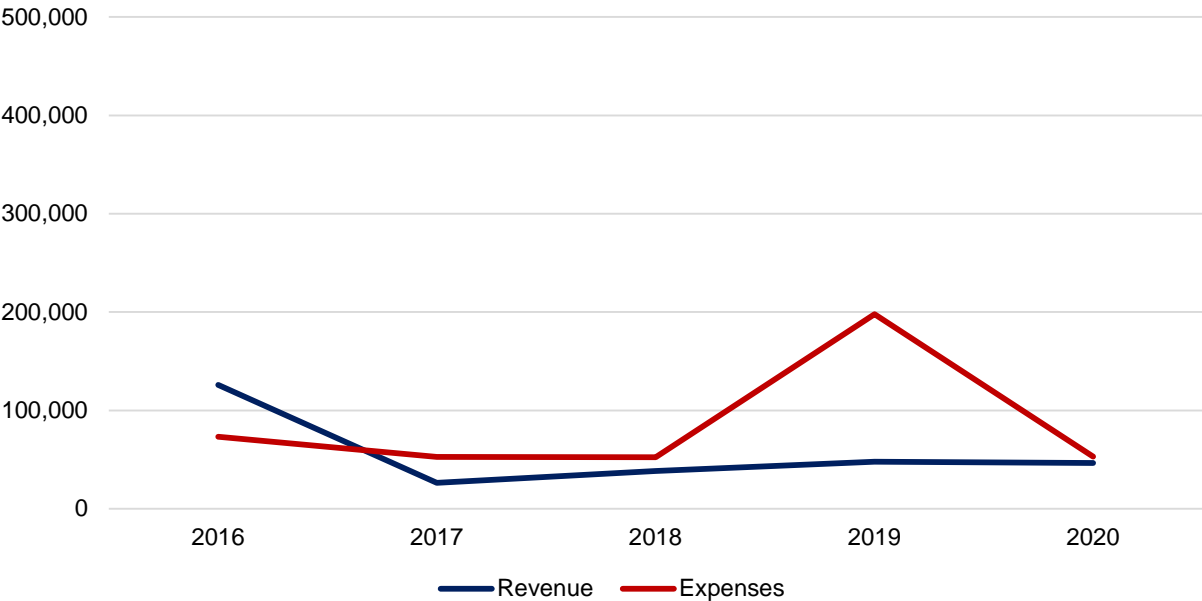
# Middletown Country Club Fund

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## Fund Overview

The Middletown Country Club Fund is an appropriated enterprise fund with revenues generated from the contract between Middletown Township and lessee Agro Golf. Built in 1941, the Country Club was purchased by the Township in 1986 to preserve the property as a recreational asset to the community. While the Township owns the Country Club, the daily operation and management of the facility is handled by Agro Golf. In 2019, the Township spent \$108,000 to restore two greens on the golf course. For 2020, the Middletown Country Club budget will be \$53,000.

Middletown Country Club Revenues vs. Expenses  
2016 to Present



## Fund Balance

The Middletown Country Club Fund had a healthy fund balance going into 2019, which was partially used to finance green restorations. The projected 2020 beginning balance is expected to be \$85,396. Since the only budgeted item in 2020 is depreciation expense, the fund balance will remain relatively unchanged during 2020.

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
MIDDLETOWN COUNTRY CLUB FUND SUMMARY**

**REVENUES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>CURRENT REVENUE</b>						
Interest Earnings	\$ 180	\$ 750	\$ 1,802	\$ 1,000	\$ 3,000	\$ 1,500
Rents and Royalties	<u>125,888</u>	<u>25,604</u>	<u>36,756</u>	<u>51,000</u>	<u>49,000</u>	<u>45,000</u>
<b>Total Revenue</b>	<b>\$ 126,068</b>	<b>\$ 26,354</b>	<b>\$ 38,558</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>\$ 46,500</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>EXPENDITURES</b>						
Participant Recreation	\$ 5,590	\$ 334	\$ -	\$ 175,000	\$ 145,000	\$ -
Depreciation	60,538	52,319	52,319	65,000	53,000	53,000
Debt Interest	<u>468</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Operating Expenditures</b>	<b>\$ 66,596</b>	<b>\$ 52,653</b>	<b>\$ 52,319</b>	<b>\$ 240,000</b>	<b>\$ 198,000</b>	<b>\$ 53,000</b>
Interfund Transfers	<u>6,674</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 73,270</b>	<b>\$ 52,653</b>	<b>\$ 52,319</b>	<b>\$ 240,000</b>	<b>\$ 198,000</b>	<b>\$ 53,000</b>
<b>Income/(Loss) from Operations</b>	<b>\$ 52,797</b>	<b>\$ (26,299)</b>	<b>\$ (13,761)</b>	<b>\$ (188,000)</b>	<b>\$ (146,000)</b>	<b>\$ (6,500)</b>
<b>Cash Balance - Beginning</b>					<b>\$ 231,396</b>	<b>\$ 85,396</b>
<b>Cash Balance - Ending</b>					<b>\$ 85,396</b>	<b>\$ 78,896</b>

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
MIDDLETOWN COUNTRY CLUB FUND**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>INTEREST EARNINGS</b>							
10-341-100	Interest Income	\$ 180	\$ 750	\$ 1,802	\$ 1,000	\$ 3,000	\$ 1,500
		\$ 180	\$ 750	\$ 1,802	\$ 1,000	\$ 3,000	\$ 1,500
<b>RENTS AND ROYALTIES</b>							
10-342-500	Rent of Country Club	\$ 76,885	\$ 5,069	\$ -	\$ 2,000	\$ -	\$ -
10-342-510	Rent - Other	49,003	20,535	36,756	49,000	49,000	45,000
		\$ 125,888	\$ 25,604	\$ 36,756	\$ 51,000	\$ 49,000	\$ 45,000
<b>TOTAL OPERATIONAL REVENUES</b>		<b>\$ 126,068</b>	<b>\$ 26,354</b>	<b>\$ 38,558</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>\$ 46,500</b>

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>PARTICIPANT RECREATION</b>							
10-452-112	Salaries and Wages	\$ 5,201	\$ 311	\$ -	\$ -	\$ -	\$ -
10-452-192	FICA/Medicare	389	23	-	-	-	-
10-452-700	Capital Construction	-	-	-	175,000	145,000	-
		\$ 5,590	\$ 334	\$ -	\$ 175,000	\$ 145,000	\$ -
<b>DEPRECIATION EXPENSE</b>							
10-493-800	Depreciation Expense	60,538	52,319	52,319	65,000	53,000	53,000
		\$ 60,538	\$ 52,319	\$ 52,319	\$ 65,000	\$ 53,000	\$ 53,000
<b>DEBT INTEREST</b>							
10-472-100	General Obligation Bond	\$ 468	\$ -	\$ -	\$ -	\$ -	\$ -
10-472-400	General Obligation Notes	-	-	-	-	-	-
		\$ 468	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 66,596</b>	<b>\$ 52,653</b>	<b>\$ 52,319</b>	<b>\$ 240,000</b>	<b>\$ 198,000</b>	<b>\$ 53,000</b>
<b>INTERFUND TRANSFERS</b>							
10-492-001	Transfer to General Fund	\$ 6,674	\$ -	\$ -	\$ -	\$ -	\$ -
10-492-023	Transfer to Debt Service Fund	-	-	-	-	-	-
		\$ 6,674	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES WITH TRANSFERS</b>		<b>\$ 73,270</b>	<b>\$ 52,653</b>	<b>\$ 52,319</b>	<b>\$ 240,000</b>	<b>\$ 198,000</b>	<b>\$ 53,000</b>

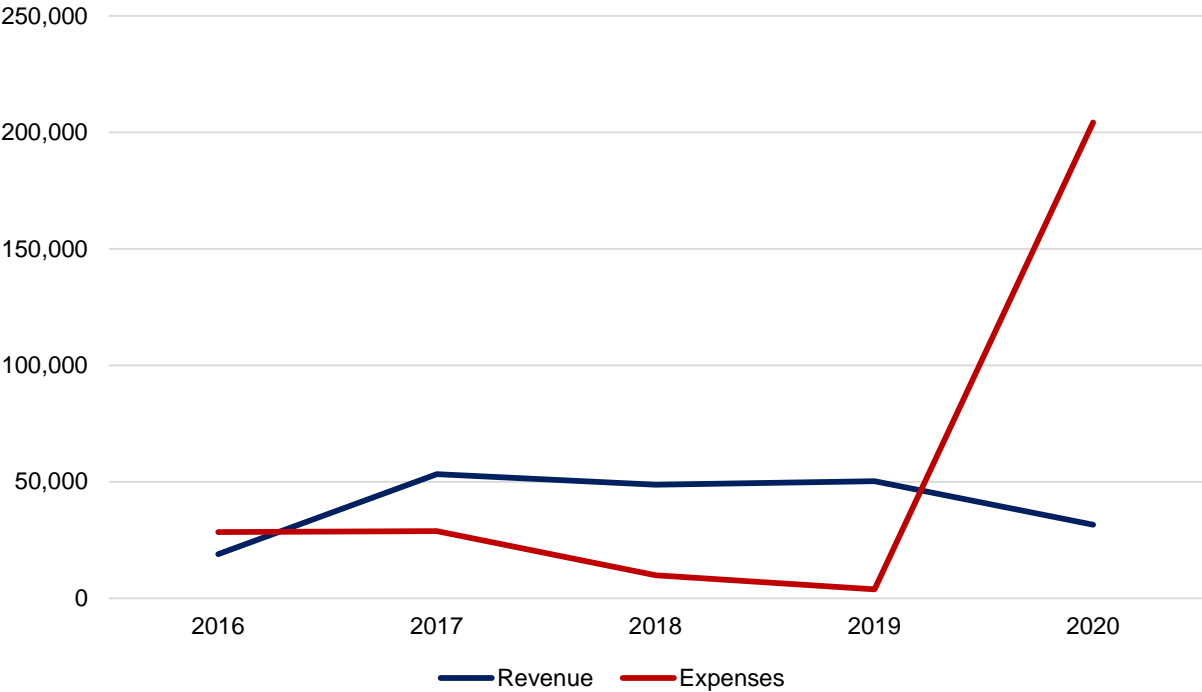
# Farm Fund

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## Fund Overview

The Farm Fund is an appropriated enterprise fund dealing with the operation of the Township-owned Styer Orchard and the Market at Styer Orchard. Known for their bountiful Stayman-Winesap apple crops and fresh apple cider donuts, 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.

Farm Fund Revenues vs. Expenses  
2016 to Present



## Fund Balance

Revenues from the Farm Fund typically go straight to the fund balance. Since the Farm Fund has built a healthy reserve, about \$200,000 is budgeted to be transferred to the General Fund. The projected 2020 beginning fund balance is expected to be \$201,617. By the end of 2020, the projected ending fund balance is expected to be \$28,817.

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
FARM FUND SUMMARY**

**REVENUES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>CURRENT REVENUE</b>						
Interest Earnings	\$ 17	\$ 334	\$ 1,058	\$ 500	\$ 1,900	\$ 1,000
Rents and Royalties	<u>18,933</u>	<u>52,984</u>	<u>47,700</u>	<u>53,500</u>	<u>48,510</u>	<u>30,500</u>
<b>Total Revenue</b>	<b>\$18,951</b>	<b>\$ 53,318</b>	<b>\$ 48,759</b>	<b>\$ 54,000</b>	<b>\$ 50,410</b>	<b>\$ 31,500</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>EXPENDITURES</b>						
Legal Services	\$ 68	\$ 304	\$ 34	\$ 500	\$ 3,000	\$ 1,000
Engineering	-	6,238	-	500	-	500
Buildings and Facilities Maintenance	<u>15,707</u>	<u>22,280</u>	<u>9,859</u>	<u>13,000</u>	<u>800</u>	<u>2,800</u>
<b>Total Operating Expenditures</b>	<b>\$15,774</b>	<b>\$ 28,822</b>	<b>\$ 9,893</b>	<b>\$ 14,000</b>	<b>\$ 3,800</b>	<b>\$ 4,300</b>
Interfund Transfers	<u>12,689</u>	-	-	-	-	200,000
<b>Total Expenditures</b>	<b>\$28,463</b>	<b>\$ 28,822</b>	<b>\$ 9,893</b>	<b>\$ 14,000</b>	<b>\$ 3,800</b>	<b>\$ 204,300</b>
<b>Income/(Loss) from Operations</b>	<b>\$ (9,513)</b>	<b>\$ 24,496</b>	<b>\$ 38,865</b>	<b>\$ 40,000</b>	<b>\$ 46,610</b>	<b>\$ (172,800)</b>
<b>Cash Balance - Beginning</b>					<b>\$ 155,007</b>	<b>\$ 201,617</b>
<b>Cash Balance - Ending</b>					<b>\$ 201,617</b>	<b>\$ 28,817</b>

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
FARM FUND**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>INTEREST EARNINGS</b>							
11-341-100	Interest Income	\$ 17	\$ 334	\$ 1,058	\$ 500	\$ 1,900	\$ 1,000
		\$ 17	\$ 334	\$ 1,058	\$ 500	\$ 1,900	\$ 1,000
<b>RENTS AND ROYALTIES</b>							
11-342-500	Rent	\$ 8,933	\$ 7,000	\$ 7,700	\$ 8,500	\$ 8,500	\$ 8,500
11-342-510	Rent - Other	<u>10,000</u>	<u>45,984</u>	<u>40,000</u>	<u>45,000</u>	<u>40,010</u>	<u>22,000</u>
		\$18,933	\$ 52,984	\$ 47,700	\$ 53,500	\$ 48,510	\$ 30,500
<b>TOTAL OPERATIONAL REVENUES</b>		<b>\$18,951</b>	<b>\$ 53,318</b>	<b>\$ 48,759</b>	<b>\$ 54,000</b>	<b>\$ 50,410</b>	<b>\$ 31,500</b>

**EXPENDITURES**

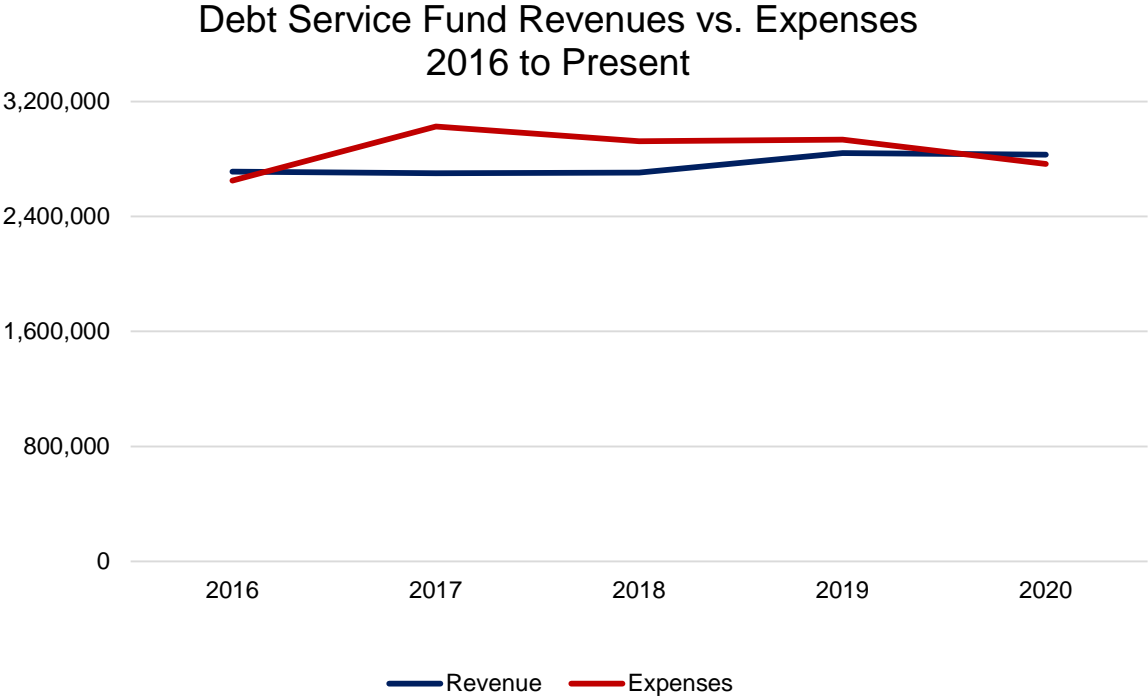
<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>LEGAL SERVICES</b>							
11-404-301	General Legal Services	\$ 68	\$ 304	\$ 34	\$ 500	\$ 3,000	\$ 1,000
11-404-314	Special Legal Services	-	-	-	-	-	-
		\$ 68	\$ 304	\$ 34	\$ 500	\$ 3,000	\$ 1,000
<b>ENGINEERING</b>							
11-408-313	General Engineering	\$ -	\$ 6,238	\$ -	\$ 500	\$ -	\$ 500
		\$ -	\$ 6,238	\$ -	\$ 500	\$ -	\$ 500
<b>BUILDINGS AND FACILITY MAINTENANCE</b>							
11-454-112	Salaries and Wages	\$ 5,201	\$ 311	\$ -	\$ -	\$ -	\$ -
11-454-192	FICA/Medicare	389	23	-	-	-	-
11-454-360	Utilities	521	401	547	1,000	720	800
11-454-370	Repair and Maintenance	-	5,129	47	2,000	80	1,000
11-454-450	Contracted Services	391	621	297	1,000	-	1,000
11-454-700	Capital Purchases	-	6,943	-	-	-	-
11-454-800	Depreciation Expense	<u>9,205</u>	<u>8,852</u>	<u>8,968</u>	<u>9,000</u>	<u>-</u>	<u>-</u>
		\$15,707	\$ 22,280	\$ 9,859	\$ 13,000	\$ 800	\$ 2,800
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$15,774</b>	<b>\$ 28,822</b>	<b>\$ 9,893</b>	<b>\$ 14,000</b>	<b>\$ 3,800</b>	<b>\$ 4,300</b>
<b>INTERFUND TRANSFERS</b>							
11-492-001	Transfer to General Fund	\$12,689	\$ -	\$ -	\$ -	\$ -	\$ 200,000
		\$12,689	\$ -	\$ -	\$ -	\$ -	\$ 200,000
<b>TOTAL EXPENDITURES WITH TRANSFERS</b>		<b>\$28,463</b>	<b>\$ 28,822</b>	<b>\$ 9,893</b>	<b>\$ 14,000</b>	<b>\$ 3,800</b>	<b>\$ 204,300</b>

# Debt Service Fund

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## Fund Overview

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 2020, the Township owes approximately \$18.9 million. The Township will spend approximately \$2.8 million in 2020 toward the principal and interest of these debts. Detailed debt service schedules are available under the “Debt” tab.



## Fund Balance

The fund balance of the Debt Service Fund has been slowly utilized to submit payments early on the County Radio municipal note, reflected in several years of expenditures exceeding revenues. Now that the municipal note has been paid off, expenditures will drop and the fund balance will begin to grow again. The projected 2020 beginning balance is expected to be \$133,107, and will grow to \$197,307 by the end of 2020.

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
DEBT SERVICE FUND SUMMARY**

**REVENUES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b><i>CURRENT REVENUE</i></b>						
Real Property Taxes	\$ 2,709,619	\$ 2,663,029	\$ 2,695,661	\$ 2,695,000	\$ 2,698,150	\$ 2,686,500
Interest Earnings	2,034	6,936	10,307	7,500	14,180	10,000
Interfund Transfers	-	-	-	129,600	129,600	134,000
<b>Total Operational Revenue</b>	<b>\$ 2,711,653</b>	<b>\$ 2,669,965</b>	<b>\$ 2,705,969</b>	<b>\$ 2,832,100</b>	<b>\$ 2,841,930</b>	<b>\$ 2,830,500</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b><i>EXPENDITURES</i></b>						
Public Safety	3,155	780	-	-	800	800
Debt Principal	1,955,000	2,352,014	2,282,440	2,263,000	2,360,155	2,345,000
Debt Interest	658,549	671,254	639,223	493,500	570,918	418,000
Fiscal Agent Fees	-	1,560	2,340	2,000	2,500	2,500
<b>Total Operating Expenditures</b>	<b>\$ 2,616,704</b>	<b>\$ 3,025,608</b>	<b>\$ 2,924,003</b>	<b>\$ 2,758,500</b>	<b>\$ 2,934,374</b>	<b>\$ 2,766,300</b>
Interfund Transfers	32,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,648,704</b>	<b>\$ 3,025,608</b>	<b>\$ 2,924,003</b>	<b>\$ 2,758,500</b>	<b>\$ 2,934,374</b>	<b>\$ 2,766,300</b>
<b>Income/(Loss) from Operations</b>	<b>\$ 62,949</b>	<b>\$ (355,643)</b>	<b>\$ (218,034)</b>	<b>\$ 73,600</b>	<b>\$ (92,444)</b>	<b>\$ 64,200</b>
<b>Fund Balance - Beginning</b>					<b>\$ 225,551</b>	<b>\$ 133,107</b>
<b>Fund Balance - Ending</b>					<b>\$ 133,107</b>	<b>\$ 197,307</b>



**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
DEBT SERVICE FUND**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>REAL PROPERTY TAXES</b>							
23-301-100	Real Estate Taxes - Current YR	\$ 2,671,224	\$ 2,633,044	\$ 2,662,317	\$ 2,670,000	\$ 2,670,000	\$ 2,658,000
23-301-300	Real Estate Taxes - Delinquent	<u>38,396</u>	<u>28,086</u>	<u>29,884</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
		\$ 2,709,619	\$ 2,661,130	\$ 2,692,202	\$ 2,695,000	\$ 2,695,000	\$ 2,683,000
<b>MISC</b>							
23-319-100	Penalties and Interest	\$ -	\$ 1,899	\$ 3,460	\$ -	\$ 3,150	\$ 3,500
		\$ -	\$ 1,899	\$ 3,460	\$ -	\$ 3,150	\$ 3,500
<b>INTEREST EARNINGS</b>							
23-341-100	Interest Income	\$ 2,034	\$ 6,936	\$ 10,307	\$ 7,500	\$ 14,180	\$ 10,000
		\$ 2,034	\$ 6,936	\$ 10,307	\$ 7,500	\$ 14,180	\$ 10,000
<b>TOTAL OPERATIONAL REVENUES</b>		<b>\$ 2,711,653</b>	<b>\$ 2,669,965</b>	<b>\$ 2,705,969</b>	<b>\$ 2,702,500</b>	<b>\$ 2,712,330</b>	<b>\$ 2,696,500</b>
<b>INTERFUND TRANSFERS</b>							
23-392-002	Transfer from Street Lighting Fund	\$ -	\$ -	\$ -	\$ 129,600	\$ 129,600	\$ 134,000
23-392-010	Transfer from Country Club	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ -	\$ -	\$ -	\$ 129,600	\$ 129,600	\$ 134,000
<b>TOTAL REVENUES WITH TRANSFERS</b>		<b>\$ 2,711,653</b>	<b>\$ 2,669,965</b>	<b>\$ 2,705,969</b>	<b>\$ 2,832,100</b>	<b>\$ 2,841,930</b>	<b>\$ 2,830,500</b>

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
DEBT SERVICE FUND**

**EXPENDITURES**

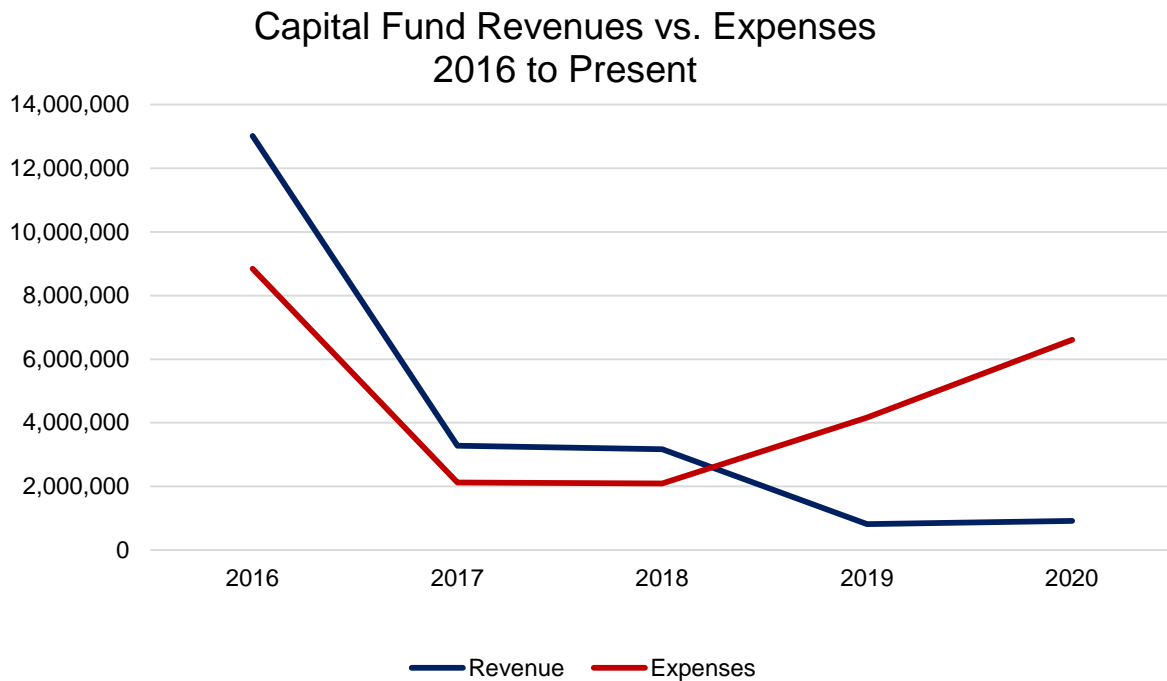
<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>PUBLIC SAFETY</b>							
23-418-480	Miscellaneous	\$ 3,120	\$ 780	\$ -	\$ -	\$ 800	\$ 800
23-418-490	Refunds of Taxes	<u>35</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 3,155	\$ 780	\$ -	\$ -	\$ 800	\$ 800
<b>DEBT PRINCIPLE</b>							
23-471-100	General Obligation Bond	\$ 1,955,000	\$ 2,060,000	\$ 2,095,000	\$ 2,170,000	\$ 2,170,000	\$ 2,245,000
23-471-400	General Obligation Notes	<u>-</u>	<u>292,014</u>	<u>187,440</u>	<u>93,000</u>	<u>190,155</u>	<u>100,000</u>
		\$ 1,955,000	\$ 2,352,014	\$ 2,282,440	\$ 2,263,000	\$ 2,360,155	\$ 2,345,000
<b>DEBT INTEREST</b>							
23-472-100	General Obligation Bond	\$ 658,549	\$ 632,645	\$ 600,130	\$ 457,000	\$ 530,000	\$ 384,000
23-472-400	General Obligation Notes	<u>-</u>	<u>38,609</u>	<u>39,093</u>	<u>36,500</u>	<u>40,918</u>	<u>34,000</u>
		\$ 658,549	\$ 671,254	\$ 639,223	\$ 493,500	\$ 570,918	\$ 418,000
<b>FISCAL AGENT FEES</b>							
23-475-000	Fiscal Agent Fees	\$ -	\$ 1,560	\$ 2,340	\$ 2,000	\$ 2,500	\$ 2,500
		\$ -	\$ 1,560	\$ 2,340	\$ 2,000	\$ 2,500	\$ 2,500
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 2,616,704</b>	<b>\$ 3,025,608</b>	<b>\$ 2,924,003</b>	<b>\$ 2,758,500</b>	<b>\$ 2,934,374</b>	<b>\$ 2,766,300</b>
<b>INTERFUND TRANSFERS</b>							
23-492-001	Transfer to General Fund	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES WITH TRANSFERS</b>		<b>\$ 2,648,704</b>	<b>\$ 3,025,608</b>	<b>\$ 2,924,003</b>	<b>\$ 2,758,500</b>	<b>\$ 2,934,374</b>	<b>\$ 2,766,300</b>

# Capital Fund

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## Fund Overview

The Capital Fund proposes \$6,607,060 in capital projects for 2019. Anticipated grant revenue will offset these expenses; however grants are not added to the budget until they are awarded. This is an appropriated major special revenue governmental fund. A schedule of specific projects proposed with detailed descriptions can be found at the “Capital Improvement Plan” tab. This plan provides estimated capital needs and associated cost projections for the coming five years, with greater detail for upcoming projects. The Capital Fund does not have a dedicated revenue source and is funded year to year by interfund transfers and grant revenues. When issued, proceeds from general obligation bonds are placed in the Capital Fund.



## Fund Balance

The fund balance of the Capital Fund fluctuated significantly based upon interfund transfers and earned grant revenue. The graph reflects a significant amount of the fund balance being used in 2020 since unearned grant revenue has not been accounted for. The projected 2020 beginning fund balance is expected to be \$6,301,633.

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
CAPITAL FUND SUMMARY**

**REVENUES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b><i>CURRENT REVENUE</i></b>						
Local Tax Enabling Act 511 Taxes	\$ 38,214	\$ 15,548	\$ -	\$ 7,500	\$ -	\$ -
Interest Earnings	7,593	40,625	69,940	45,000	103,000	96,000
State Operating and Capital Grants	-	15,000	15,734	-	30,000	-
Local Operating and Capital Grants	913,851	623,981	248,796	1,434,475	622,905	244,800
Contributions from Private Sources	59,575	60,374	140,950	-	25,040	-
General Fixed Asset Disposition	-	-	-	-	-	-
All Other	-	27,202	72,986	-	-	-
<b><i>Total Operating Revenue</i></b>	<b>1,019,233</b>	<b>782,730</b>	<b>548,405</b>	<b>1,486,975</b>	<b>780,945</b>	<b>340,800</b>
Interfund Transfers	2,000,000	2,500,000	2,500,000	-	-	575,000
Other Financing Sources	9,995,056	-	125,535	-	-	-
<b><i>Total Revenue</i></b>	<b>\$ 13,014,289</b>	<b>\$ 3,282,730</b>	<b>\$ 3,173,941</b>	<b>\$ 1,486,975</b>	<b>\$ 780,945</b>	<b>\$ 915,800</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b><i>EXPENDITURES</i></b>						
Executive	\$ 553,785	\$ 75,132	\$ 50,425	\$ 36,000	\$ 76,292	\$ 40,000
Legal Services	3,062	1,382	5,040	-	-	-
Information Technology	-	41,214	126,383	130,000	161,387	145,900
Engineering Services	235,886	349,714	392,493	-	55,260	30,000
Buildings and Grounds	-	1,115	136,647	160,000	120,000	174,200
Police Services	371,251	495,551	222,168	350,153	418,709	514,400
Fire Protection Services	586,260	20,196	168,595	252,090	86,412	141,000
Building and Zoning	-	27,474	99,497	28,000	29,998	-
Public Works	298,731	1,020,314	801,677	2,817,536	2,142,196	4,493,560
Street Lighting	-	16	-	-	-	-
Recreation Administration	200,706	75,988	44,737	1,660,513	1,183,443	1,068,000
All Other	-	14,421	45,828	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>\$ 2,249,681</b>	<b>\$ 2,122,518</b>	<b>\$ 2,093,488</b>	<b>\$ 5,434,292</b>	<b>\$ 4,273,696</b>	<b>\$ 6,607,060</b>
Interfund Transfers	-	-	-	-	-	-
Fiscal Agent Fees	6,588,973	-	-	-	-	-
<b><i>Total Expenditures</i></b>	<b>\$ 8,838,654</b>	<b>\$ 2,122,518</b>	<b>\$ 2,093,488</b>	<b>\$ 5,434,292</b>	<b>\$ 4,273,696</b>	<b>\$ 6,607,060</b>
<b><i>Income/(Loss) from Operations</i></b>	<b>\$ 4,175,635</b>	<b>\$ 1,160,212</b>	<b>\$ 1,080,452</b>	<b>\$ (3,947,317)</b>	<b>\$ (3,492,751)</b>	<b>\$ (5,691,260)</b>
<b><i>Fund Balance - Beginning</i></b>					<b>\$ 9,794,384</b>	<b>\$ 6,301,633</b>
<b><i>Fund Balance - Ending</i></b>					<b>\$ 6,301,633</b>	<b>\$ 610,373</b>

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
CAPITAL FUND**

**REVENUES**

ACCOUNT NUMBER	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	12/31/19 PROJECTED	2020 BUDGET
<b>LOCAL TAX ENABLING ACT 511 TAXES</b>							
30-310-800	Non-Res Bldg Permit Tax	\$ 38,214	\$ 15,548	\$ -	\$ 7,500	\$ -	\$ -
		\$ 38,214	\$ 15,548	\$ -	\$ 7,500	\$ -	\$ -
<b>INTEREST EARNINGS</b>							
30-341-100	Interest Income	\$ 7,593	\$ 40,625	\$ 69,940	\$ 45,000	\$ 103,000	\$ 96,000
		\$ 7,593	\$ 40,625	\$ 69,940	\$ 45,000	\$ 103,000	\$ 96,000
<b>STATE OPERATING &amp; CAPITAL GRANTS</b>							
30-354-010	General Government	\$ -	\$ 15,000	\$ 15,734	\$ -	\$ 30,000	\$ -
		\$ -	\$ 15,000	\$ 15,734	\$ -	\$ 30,000	\$ -
<b>LOCAL GOVERNMENT CAPITAL AND OPERATING GRANTS</b>							
30-357-010	General Government	\$ -	\$ -	\$ -	\$ 745,385	\$ 419,907	\$ 244,800
30-357-020	Public Safety	265,686	617,627	139,043	266,153	133,998	-
30-357-030	Highway and Streets	98,350	6,354	83,609	346,847	-	-
30-357-040	Fire Protection Services	549,815	-	26,144	76,090	69,000	-
		\$ 913,851	\$ 623,981	\$ 248,796	\$ 1,434,475	\$ 622,905	\$ 244,800
<b>CONTRIBUTIONS FROM PRIVATE SOURCES</b>							
30-387-100	Contributions and Donations	\$ 59,575	\$ 60,374	\$ 140,950	\$ -	\$ 25,040	\$ -
		\$ 59,575	\$ 60,374	\$ 140,950	\$ -	\$ 25,040	\$ -
<b>GENERAL FIXED ASSET DISPOSITION</b>							
30-391-100	Sales of General Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ALL OTHER</b>							
30-361-100	General Government	\$ -	\$ -	\$ 54,514	\$ -	\$ -	\$ -
30-383-200	Fee in Lieu of	-	-	18,472	-	-	-
30-389-100	Miscellaneous	-	5,328	-	-	-	-
30-389-389	Reimbursements	-	21,874	-	-	-	-
		\$ -	\$ 27,202	\$ 72,986	\$ -	\$ -	\$ -
	<b>TOTAL OPERATIONAL REVENUES</b>	<b>\$ 1,019,233</b>	<b>\$ 782,730</b>	<b>\$ 548,405</b>	<b>\$ 1,486,975</b>	<b>\$ 780,945</b>	<b>\$ 340,800</b>
<b>INTERFUND TRANSFERS</b>							
30-392-001	Transfer from General Fund	\$ 2,000,000	\$ 2,500,000	\$ 2,500,000	\$ -	\$ -	\$ -
30-392-002	Transfer from Street Lighting Tax Fund	-	-	-	-	-	275,000
30-392-004	Transfer from Parks and Recreation Fund	-	-	-	-	-	300,000
		\$ 2,000,000	\$ 2,500,000	\$ 2,500,000	\$ -	\$ -	\$ 575,000
<b>OTHER FINANCING SOURCES</b>							
30-393-100	G.O. Bond and Note Proceeds	\$ 9,490,000	\$ -	\$ 125,535	\$ -	\$ -	\$ -
30-393-200	Premiums on Bonds Sold	505,056	-	-	-	-	-
		\$ 9,995,056	\$ -	\$ 125,535	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES WITH TRANSFERS</b>	<b>\$ 13,014,289</b>	<b>\$ 3,282,730</b>	<b>\$ 3,173,941</b>	<b>\$ 1,486,975</b>	<b>\$ 780,945</b>	<b>\$ 915,800</b>

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
CAPITAL FUND**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>EXECUTIVE</b>							
30-401-450	Contracted Services	\$ -	\$ 49,424	\$ 36,000	\$ 36,000	34,650	\$ 40,000
30-401-700	Capital Purchases	<u>553,785</u>	<u>25,708</u>	<u>14,425</u>	-	<u>41,642</u>	-
		\$ 553,785	\$ 75,132	\$ 50,425	\$ 36,000	\$ 76,292	\$ 40,000
<b>LEGAL SERVICES</b>							
30-404-301	General Legal Services	<u>\$ 3,062</u>	<u>\$ 1,382</u>	<u>\$ 5,040</u>	\$ -	\$ -	\$ -
		\$ 3,062	\$ 1,382	\$ 5,040	\$ -	\$ -	\$ -
<b>INFORMATION TECHNOLOGY</b>							
30-407-700	Capital Purchases	\$ -	<u>\$ 41,214</u>	<u>\$ 126,383</u>	<u>\$ 130,000</u>	<u>\$ 161,387</u>	<u>\$ 145,900</u>
		\$ -	\$ 41,214	\$ 126,383	\$ 130,000	\$ 161,387	\$ 145,900
<b>ENGINEERING SERVICES</b>							
30-408-313	General Engineering	<u>\$ 235,886</u>	<u>\$ 349,714</u>	<u>\$ 392,493</u>	\$ -	<u>\$ 55,260</u>	<u>\$ 30,000</u>
		\$ 235,886	\$ 349,714	\$ 392,493	\$ -	\$ 55,260	\$ 30,000
<b>BUILDINGS AND GROUNDS</b>							
30-409-450	Contracted Services	-	-	105,420	-	-	-
30-409-700	Capital Purchases	<u>-</u>	<u>1,115</u>	<u>31,227</u>	<u>160,000</u>	<u>120,000</u>	<u>174,200</u>
		\$ -	\$ 1,115	\$ 136,647	\$ 160,000	\$ 120,000	\$ 174,200
<b>POLICE SERVICES</b>							
30-410-700	Capital Purchases	<u>\$ 371,251</u>	<u>\$ 495,551</u>	<u>\$ 222,168</u>	<u>\$ 350,153</u>	<u>\$ 418,709</u>	<u>\$ 514,400</u>
		\$ 371,251	\$ 495,551	\$ 222,168	\$ 350,153	\$ 418,709	\$ 514,400
<b>FIRE PROTECTION SERVICES</b>							
30-411-700	Capital Purchases	<u>\$ 586,260</u>	<u>\$ 20,196</u>	<u>\$ 168,595</u>	<u>\$ 252,090</u>	<u>\$ 86,412</u>	<u>\$ 141,000</u>
		\$ 586,260	\$ 20,196	\$ 168,595	\$ 252,090	\$ 86,412	\$ 141,000
<b>BUILDING AND ZONING</b>							
30-413-700	Capital Purchases	\$ -	<u>\$ 27,474</u>	<u>\$ 99,497</u>	<u>\$ 28,000</u>	<u>\$ 29,998</u>	\$ -
		\$ -	\$ 27,474	\$ 99,497	\$ 28,000	\$ 29,998	\$ -

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
CAPITAL FUND**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>PUBLIC WORKS</b>							
30-430-180	Overtime Salaries	\$ -	\$ 3,488	\$ -	\$ -	\$ -	\$ -
30-430-192	FICA/Medicare	-	10	-	-	-	-
30-430-450	Contracted Services	-	-	-	-	-	-
30-430-700	Capital Purchases	<u>259,445</u>	<u>943,483</u>	<u>760,846</u>	<u>2,567,536</u>	<u>2,088,750</u>	<u>3,718,560</u>
		\$ 259,445	\$ 946,981	\$ 760,846	\$ 2,567,536	\$ 2,088,750	\$ 3,718,560
<b>STREET LIGHTING</b>							
30-434-700	Capital Purchases	\$ -	\$ 16	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ 16	\$ -	\$ -	\$ -	\$ -
<b>STORM SEWERS AND DRAINS</b>							
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>40,830</u>	<u>250,000</u>	<u>53,446</u>	<u>775,000</u>
		\$ 39,286	\$ 73,334	\$ 40,830	\$ 250,000	\$ 53,446	\$ 775,000
<b>RECREATION ADMINISTRATION</b>							
30-451-112	Salaries and Wages	\$ -	\$ 20,466	\$ -	\$ -	\$ -	\$ -
30-451-192	FICA/Medicare	-	-	-	-	-	-
30-451-450	Contracted Services	-	-	-	-	220	-
30-451-700	Capital Purchases	<u>200,706</u>	<u>55,522</u>	<u>44,737</u>	<u>1,660,513</u>	<u>1,183,223</u>	<u>1,068,000</u>
		\$ 200,706	\$ 75,988	\$ 44,737	\$ 1,660,513	\$ 1,183,443	\$ 1,068,000
<b>ALL OTHER</b>							
30-439-700	Capital Purchases	\$ -	\$ -	\$ 23,317	\$ -	\$ -	\$ -
30-452-112	Salaries and Wages	-	9,616	-	-	-	-
30-454-220	Operating Supplies	-	-	5,778	-	-	-
30-454-700	Capital Purchases	<u>-</u>	<u>4,806</u>	<u>16,733</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ -	\$ 14,421	\$ 45,828	\$ -	\$ -	\$ -
	<b>TOTAL OPERATIONAL EXPENDITURES</b>	<b>\$ 2,249,681</b>	<b>\$ 2,122,518</b>	<b>\$ 2,093,488</b>	<b>\$ 5,434,292</b>	<b>\$ 4,273,696</b>	<b>\$ 6,607,060</b>
<b>INTERFUND TRANSFERS</b>							
30-492-004	Transfer to Parks and Rec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FISCAL AGENT FEES</b>							
30-475-000	Fiscal Agent Fees	\$ 6,435,448	\$ -	\$ -	\$ -	\$ -	\$ -
30-475-901	Bond Issuance Costs	<u>153,525</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 6,588,973	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL EXPENDITURES WITH TRANSFERS</b>	<b>\$ 8,838,654</b>	<b>\$ 2,122,518</b>	<b>\$ 2,093,488</b>	<b>\$ 5,434,292</b>	<b>\$ 4,273,696</b>	<b>\$ 6,607,060</b>

# Investment Fund

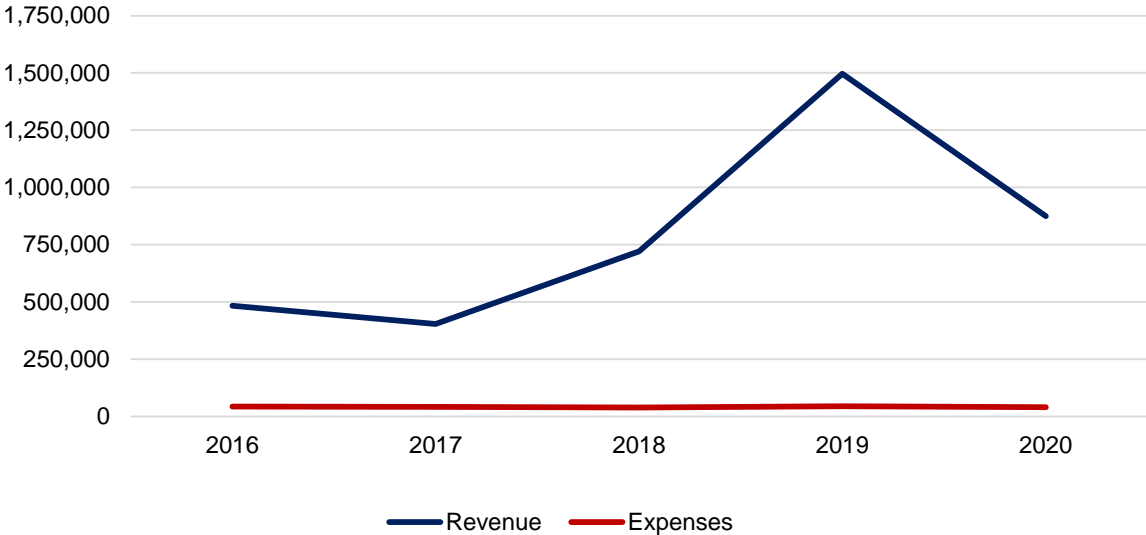
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## Fund Overview

In 2002, the Township’s water and sewer facilities were sold to the Bucks County Water and Sewer Authority for \$40 million. This \$40 million is now held in the Investment Fund, an appropriated major special revenue governmental fund. Revenue comes from investment income on certificates of deposit and fixed income securities, primarily US Treasury Bills.

The Township began investing funds into certificate of deposit (CD) accounts with several depositories chosen following a request for proposals in 2018. 2019 revenues in the Investment Fund are expected to more than double the 2019 budget. The dividends of this strategy are beginning to return and are expect to increase as more funds are transitions into CD accounts. Expenses in this fund are limited by ordinance so that the fund balance never drops below the original \$40 million principal. Interest from the Investment Fund can be used to help fund the Capital Fund. The budgeted revenue of \$875,000 in 2020 reflects a conservative projection due to the unstable interest rate market.

Investment Fund Revenues vs. Expenses  
2016 to Present



## Fund Balance

The fund balance of the Investment Fund reflects the \$40 million principal, and any earned interest that has not been transferred to another fund. There are no interfund transfers planned in 2020, so all earned interest (less fees) will be added to the fund balance. The projected 2020 beginning fund balance is expected to be \$43,072,893. The ending fund balance is projected to be \$43,907,893.



**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
INVESTMENT FUND SUMMARY**

**REVENUES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>CURRENT REVENUE</b>						
Interest Earnings	\$ 482,983	\$ 403,558	\$ 720,636	\$ 651,500	\$ 1,632,600	\$ 875,000
<b>Total Operational Revenue</b>	<b>\$ 482,983</b>	<b>\$ 403,558</b>	<b>\$ 720,636</b>	<b>\$ 651,500</b>	<b>\$ 1,632,600</b>	<b>\$ 875,000</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>EXPENDITURES</b>						
Water System	\$ 42,849	\$ 41,060	\$ 38,686	\$ 45,000	\$ 36,000	\$ 40,000
<b>Total Operating Expenditures</b>	<b>\$ 42,849</b>	<b>\$ 41,060</b>	<b>\$ 38,686</b>	<b>\$ 45,000</b>	<b>\$ 36,000</b>	<b>\$ 40,000</b>
Interfund Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 42,849</b>	<b>\$ 41,060</b>	<b>\$ 38,686</b>	<b>\$ 45,000</b>	<b>\$ 36,000</b>	<b>\$ 40,000</b>
<b>Income/(Loss) from Operations</b>	<b>\$ 440,135</b>	<b>\$ 362,498</b>	<b>\$ 681,950</b>	<b>\$ 606,500</b>	<b>\$ 1,596,600</b>	<b>\$ 835,000</b>
<b>Fund Balance - Beginning</b>					<b>\$ 41,476,293</b>	<b>\$ 43,072,893</b>
<b>Fund Balance - Ending</b>					<b>\$ 43,072,893</b>	<b>\$ 43,907,893</b>

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
INVESTMENT FUND**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>INTEREST EARNINGS</b>							
32-341-100	Interest Income	\$ 604,120	\$ 706,284	\$ 948,169	\$ 650,000	\$ 980,000	\$ 874,000
32-341-400	Penalties and Interest	1,778	371	1,786	1,500	600	1,000
32-341-500	Gain (Loss) On Investments	<u>(122,914)</u>	<u>(303,097)</u>	<u>(229,320)</u>	<u>-</u>	<u>652,000</u>	<u>-</u>
		\$ 482,983	\$ 403,558	\$ 720,636	\$ 651,500	\$ 1,632,600	\$ 875,000
	<b>TOTAL OPERATIONAL REVENUES</b>	<b>\$ 482,983</b>	<b>\$ 403,558</b>	<b>\$ 720,636</b>	<b>\$ 651,500</b>	<b>\$ 1,632,600</b>	<b>\$ 875,000</b>

**EXPENDITURES**

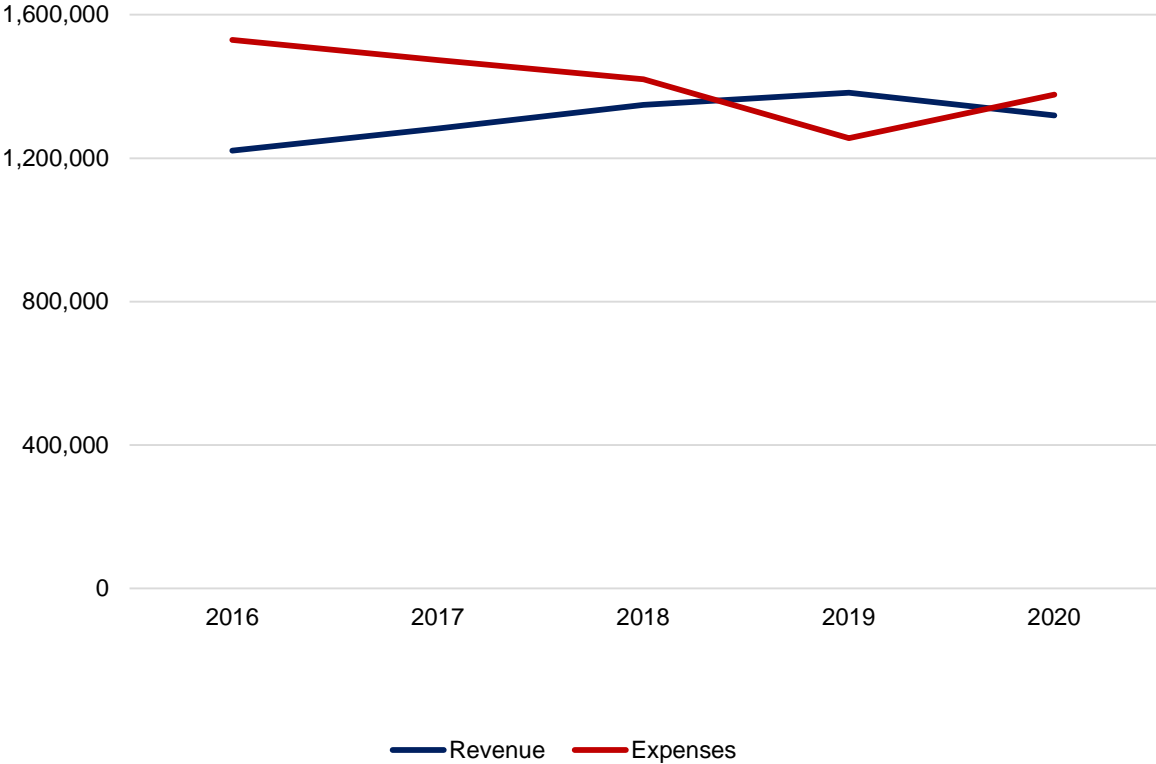
<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>FISCAL AGENT FEES</b>							
32-475-317	Administration Fees	\$ 42,849	\$ 41,060	\$ 39,260	\$ 45,000	\$ 36,000	\$ 40,000
		\$ 42,849	\$ 41,060	\$ 39,260	\$ 45,000	\$ 36,000	\$ 40,000
	<b>TOTAL OPERATIONAL EXPENDITURES</b>	<b>\$ 42,849</b>	<b>\$ 41,060</b>	<b>\$ 39,260</b>	<b>\$ 45,000</b>	<b>\$ 36,000</b>	<b>\$ 40,000</b>
<b>INTERFUND TRANSFERS</b>							
32-492-001	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ALL OTHER</b>							
32-404-301	General Legal	\$ -	\$ -	\$ (574)	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ (574)	\$ -	\$ -	\$ -
	<b>TOTAL EXPENDITURES WITH TRANSFERS</b>	<b>\$ 42,849</b>	<b>\$ 41,060</b>	<b>\$ 38,686</b>	<b>\$ 45,000</b>	<b>\$ 36,000</b>	<b>\$ 40,000</b>

# Highway Aid Fund

## Fund Overview

The Highway Aid Fund is an appropriated special revenue governmental fund funded by the State Motor Vehicle Fuel Tax. Expenses in this fund are limited to road and highway related projects. The Township’s allotment is based on population and road mileage. Expenditures in this fund for 2020 are \$1,377,500. The largest expense category in 2020 is \$367,000 for snow and ice removal. Other categories include: traffic control devices at \$224,500, storm water management at \$301,500, fleet maintenance at \$247,500, road/bridge maintenance at \$203,000, and highway construction/rebuilding at \$21,000.

Highway Aid Fund Revenues vs. Expenses  
2016 to Present



## Fund Balance

The fund balance of the Highway Aid Fund was replenished in 2019 as more expenditures in these categories were carried by the General Fund. Revenues are budgeted conservatively, reflected in the imbalance shown for 2020 in this fund. The projected 2020 beginning fund balance of the Highway Aid Fund is expected to be \$373,454.

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
HIGHWAY AID FUND SUMMARY**

**REVENUES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>CURRENT REVENUE</b>						
Interest Earnings	\$ 1,385	\$ 5,144	\$ 7,890	\$ 5,000	\$ 10,500	\$ 10,000
Intergovernmental Revenues	1,219,483	1,277,170	1,340,665	1,336,500	1,372,887	1,309,567
<b>Total Operational Revenue</b>	<b>\$ 1,220,868</b>	<b>\$ 1,282,314</b>	<b>\$ 1,348,554</b>	<b>\$ 1,341,500</b>	<b>\$ 1,383,387</b>	<b>\$ 1,319,567</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>EXPENDITURES</b>						
Public Works	\$ 562,805	\$ 406,699	\$ 588,702	\$ 1,040,500	\$ 706,500	\$ 1,109,000
Fleet Maintenance Services	187,879	182,283	218,903	195,500	203,500	247,500
Highway Construction	779,090	884,336	612,458	345,000	300,000	21,000
<b>Total Operational Expenditures</b>	<b>\$ 1,529,774</b>	<b>\$ 1,473,318</b>	<b>\$ 1,420,063</b>	<b>\$ 1,581,000</b>	<b>\$ 1,210,000</b>	<b>\$ 1,377,500</b>
<b>Income/(Loss) from Operations</b>	<b>\$ (308,907)</b>	<b>\$ (191,005)</b>	<b>\$ (71,508)</b>	<b>\$ (239,500)</b>	<b>\$ 173,387</b>	<b>\$ (57,933)</b>
<b>Fund Balance - Beginning</b>					<b>\$ 200,067</b>	<b>\$ 373,454</b>
<b>Fund Balance - Ending</b>					<b>\$ 373,454</b>	<b>\$ 315,520</b>

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
HIGHWAY AID FUND**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>12/31/19 PROJECTED</u>	<u>2020 BUDGET</u>
<b>INTEREST EARNINGS</b>							
35-341-100	Interest Income	\$ 1,385	\$ 5,144	\$ 7,890	\$ 5,000	\$ 10,500	\$ 10,000
		\$ 1,385	\$ 5,144	\$ 7,890	\$ 5,000	\$ 10,500	\$ 10,000
<b>INTERGOVERNMENTAL REVENUES</b>							
35-350-050	Motor Vehicle Fuel Taxes	\$ 1,217,003	\$ 1,275,170	\$ 1,338,665	\$ 1,334,500	\$ 1,370,887	\$ 1,307,567
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>	<u>2,000</u>
		\$ 1,219,003	\$ 1,277,170	\$ 1,340,665	\$ 1,336,500	\$ 1,372,887	\$ 1,309,567
<b>MISCELLANEOUS REVENUES</b>							
35-380-000	Miscellaneous Income	\$ 479	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 479	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OPERATIONAL REVENUES</b>		<b>\$ 1,220,868</b>	<b>\$ 1,282,314</b>	<b>\$ 1,348,554</b>	<b>\$ 1,341,500</b>	<b>\$ 1,383,387</b>	<b>\$ 1,319,567</b>

**MIDDLETOWN TOWNSHIP  
2020 BUDGET  
HIGHWAY AID FUND**

**EXPENDITURES**

ACCOUNT NUMBER	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	12/31/19 PROJECTED	2020 BUDGET
<b>CLEANING OF STREETS AND GUTTERS</b>							
35-431-112	Salaries and Wages	\$ 19,693	\$ 25,501	\$ 20,463	\$ 25,000	\$ 9,000	\$ 12,000
35-431-192	FICA/Medicare	<u>1,496</u>	<u>1,924</u>	<u>1,588</u>	<u>5,000</u>	<u>1,000</u>	<u>1,000</u>
		\$ 21,188	\$ 27,424	\$ 22,050	\$ 30,000	\$ 10,000	\$ 13,000
<b>SNOW AND ICE REMOVAL</b>							
35-432-112	Salaries and Wages	\$ 72,111	\$ 42,751	\$ -	\$ 175,000	\$ 50,000	\$ 178,000
45-432-180	Overtime Salaries	-	-	6,408	-	4,500	19,000
35-432-192	FICA/Medicare	5,464	3,236	513	15,000	500	15,000
35-432-220	Operating Supplies	67,369	53,220	105,584	100,000	138,000	150,000
35-432-450	Contracted Services	-	-	-	<u>5,000</u>	-	<u>5,000</u>
		\$ 144,943	\$ 99,207	\$ 112,505	\$ 295,000	\$ 193,000	\$ 367,000
<b>TRAFFIC CONTROL DEVICES</b>							
35-433-112	Salaries and Wages	\$ 67,256	\$ 46,075	\$ 53,978	\$ 80,000	\$ 66,000	\$ 83,000
35-433-180	Overtime Salaries	-	1,175	646	10,000	4,500	9,000
35-433-192	FICA/Medicare	5,064	3,485	4,192	10,000	5,500	7,000
35-433-220	Operating Supplies	14,680	12,774	11,536	25,000	7,000	25,000
35-433-360	Utilities	2,109	1,199	49	-	500	500
35-433-450	Contracted Services	<u>91,805</u>	<u>80,529</u>	<u>66,320</u>	<u>100,000</u>	<u>110,000</u>	<u>100,000</u>
		\$ 180,914	\$ 145,237	\$ 136,719	\$ 225,000	\$ 193,500	\$ 224,500
<b>STORM SEWERS AND DRAINS</b>							
35-436-112	Salaries and Wages	\$ 69,384	\$ 240	\$ 142,960	\$ 150,000	\$ 90,500	\$ 152,000
35-436-180	Overtime Salaries	-	186	13,658	10,000	13,000	16,000
35-436-192	FICA/Medicare	5,234	34	12,071	5,000	8,000	13,000
35-436-220	Operating Supplies	8,460	5,081	3,496	20,500	4,000	20,500
35-436-450	Contracted Services	-	-	-	<u>100,000</u>	-	<u>100,000</u>
		\$ 83,078	\$ 5,542	\$ 172,186	\$ 285,500	\$ 115,500	\$ 301,500
<b>FLEET MAINTENANCE SERVICES</b>							
35-437-112	Salaries and Wages	\$ 106,789	\$ 131,523	\$ 140,243	\$ 90,000	\$ 119,500	\$ 135,000
35-437-180	Overtime Salaries	-	7,374	12,934	15,000	14,500	14,000
35-437-192	FICA/Medicare	8,090	10,104	12,097	10,000	10,500	12,000
35-437-220	Operating Supplies	40,495	32,447	34,660	50,000	59,000	50,000
35-437-231	Gasoline	22,861	834	391	500	-	500
35-437-232	Diesel	-	-	-	10,000	-	10,000
35-437-235	Oils and Lubricants	-	-	428	20,000	-	1,000
35-437-450	Contracted Services	<u>9,645</u>	-	<u>18,149</u>	-	-	<u>25,000</u>
		\$ 187,879	\$ 182,283	\$ 218,903	\$ 195,500	\$ 203,500	\$ 247,500
<b>ROAD AND BRIDGE MAINTENANCE</b>							
35-438-112	Salaries and Wages	\$ 107,653	\$ 109,432	\$ 110,996	\$ 130,000	\$ 156,000	\$ 132,000
35-438-180	Overtime Salaries	-	7,407	15,580	15,000	6,000	14,000
35-438-192	FICA/Medicare	8,114	8,852	9,810	15,000	12,500	12,000
35-438-220	Operating Supplies	16,914	3,590	8,858	20,000	20,000	20,000
35-438-450	Contracted Services	-	-	-	<u>25,000</u>	-	<u>25,000</u>
		\$ 132,682	\$ 129,281	\$ 145,243	\$ 205,000	\$ 194,500	\$ 203,000
<b>HIGHWAY CONSTRUCTION AND REBUILDING</b>							
35-439-112	Salaries and Wages	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 14,000
35-439-192	FICA/Medicare	-	-	-	5,000	-	2,000
35-439-220	Operating Supplies	-	-	-	5,000	-	5,000
35-439-450	Contracted Services	<u>779,090</u>	<u>884,336</u>	<u>612,458</u>	<u>300,000</u>	<u>300,000</u>	-
		\$ 779,090	\$ 884,336	\$ 612,458	\$ 345,000	\$ 300,000	\$ 21,000
<b>ALL OTHER</b>							
35-430-220	Operating Supplies	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 1,529,774</b>	<b>\$ 1,473,318</b>	<b>\$ 1,420,063</b>	<b>\$ 1,581,000</b>	<b>\$ 1,210,000</b>	<b>\$ 1,377,500</b>

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# Taxation

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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 Group collects the Earned Income Tax for Middletown Township and all other municipalities in Bucks County. Fees are collected by the firms for each tax. Middletown Township released a request for proposals for Act 511 tax collection services, which was won by the incumbent, Berkheimer. Berkheimer lowered its fee for collecting the Local Services Tax from 2.25% to 1.75%.

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



## 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 property and its improvements. Bucks County assesses all Township 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 (CLR) 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. The CLR bridges the gap between a property's market value and its assessed value. It is especially important for new construction as it allows a newer structure to have a comparable assessed value to existing structures.

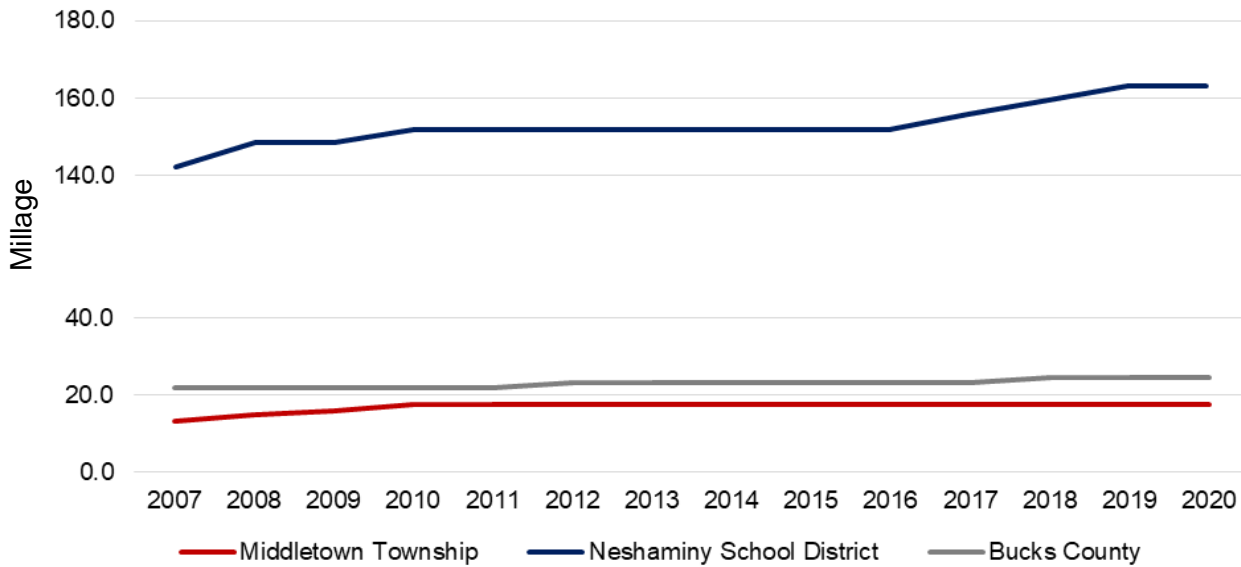
**Middletown Township is not raising property taxes for 2020.** Middletown Township has not raised property taxes since 2010. Some Township property taxes were shifted toward specialized uses in 2012 and 2017 without increasing the overall rate. Neshaminy School District raised property taxes in 2019, to 163.1 mills. In 2018, Bucks County increased taxes by 1.25 mills. The numbers below reflect rates as of November 2019. 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 205.12 mills in property taxes to all three taxing authorities in 2020.

Year	Combined Township Assessed Value	Middletown Township	Neshaminy School District	Bucks County	Total Real Estate Millage
2020	\$ 527,288,950	17.57	163.10	24.45000	205.12000
2019	530,697,360	17.57	163.10	24.45000	205.12000
2018	531,237,950	17.57	159.50	24.45000	201.52000
2017	531,487,260	17.57	155.80	23.20000	196.57000
2016	530,541,620	17.57	152.00	23.20000	192.77000
2015	530,073,610	17.57	152.00	23.20000	192.77000
2014	527,666,530	17.57	152.00	23.20000	192.77000
2013	528,103,540	17.57	152.00	23.20000	192.77000
2012	529,526,770	17.57	152.00	23.20000	192.77000
2011	529,169,685	17.57	152.00	21.94211	191.51211
2010	529,215,470	17.57	152.00	21.94211	191.51211
2009	530,222,610	15.84	148.60	21.94211	186.38211
2008	529,440,660	14.84	148.60	21.94211	185.38211
2007	532,427,760	13.34	142.30	21.94211	177.58211

## Where Your Real Estate Taxes Go

### Real Estate Tax Millage - Trend Over Time



Of the Township's three taxing authorities, Middletown Township taxes real estate the least, and has gone the longest without increasing the total tax rate. Residents of Middletown Township only pay 9% of their property taxes to the Township. The remaining 91% is split between Bucks County and Neshaminy School District.



Neshaminy School District (79%)

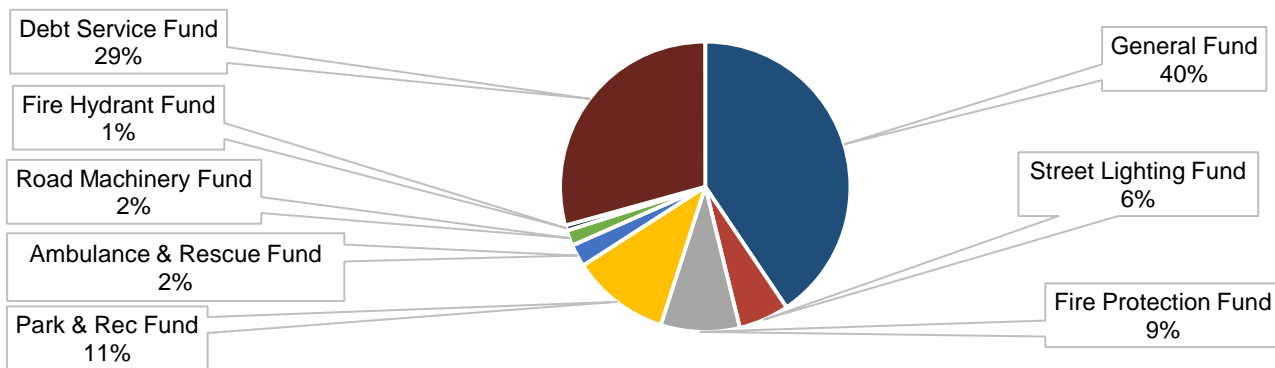
Bucks County (12%)

Middletown Township (9%)

## Tax Levy Summary

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

### Real Estate Tax - Distribution by Fund



<u>Year</u>	<u>General Fund</u>	<u>Street Lighting Fund</u>	<u>Fire Protection Fund</u>	<u>Parks &amp; Rec Fund</u>	<u>Ambulance &amp; Rescue Fund</u>	<u>Road Machinery Fund</u>	<u>Fire Hydrant Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
<b>2020</b>	7.125	0.988	1.545	1.920	0.440	0.300	0.107	5.145	<b>17.570</b>
<b>2019</b>	7.125	0.988	1.545	1.920	0.440	0.300	0.107	5.145	<b>17.570</b>
<b>2018</b>	7.125	0.988	1.545	1.920	0.440	0.300	0.107	5.145	<b>17.570</b>
<b>2017</b>	7.125	0.988	1.545	1.920	0.440	0.300	0.107	5.145	<b>17.570</b>
<b>2016</b>	7.340	0.988	1.375	1.920	0.395	0.300	0.107	5.145	<b>17.570</b>
<b>2015</b>	7.340	0.988	1.375	1.920	0.395	0.300	0.107	5.145	<b>17.570</b>
<b>2014</b>	7.340	0.988	1.375	1.620	0.395	0.300	0.107	5.445	<b>17.570</b>
<b>2013</b>	7.340	0.988	1.375	1.620	0.395	0.300	0.107	5.445	<b>17.570</b>
<b>2012</b>	7.340	0.988	1.375	1.620	0.395	0.300	0.107	5.445	<b>17.570</b>
<b>2011</b>	7.485	0.988	1.375	1.620	0.395	0.300	0.107	5.300	<b>17.570</b>
<b>2010</b>	7.000	0.800	1.375	1.620	0.395	0.300	0.080	6.000	<b>17.570</b>
<b>2009</b>	7.000	0.700	1.375	1.620	0.395	0.300	0.070	4.380	<b>15.840</b>
<b>2008</b>	7.000	0.700	1.375	1.620	0.395	0.300	0.070	3.380	<b>14.840</b>
<b>2007</b>	5.890	0.700	1.250	1.370	0.320	0.130	0.070	3.610	<b>13.340</b>

## Real Estate Tax Revenue by Fund

Fund	Estimated 2020 Assessed Value (Less Appeals, Adjustments, and Uncollectable)	2020 Tax Levy	Estimated Tax Revenue
General Fund	\$ 516,693,171	7.1250	\$ 3,681,439
Street Lighting Fund	516,693,171	0.9880	510,493
Fire Protection Fund	516,693,171	1.5450	798,291
Parks & Rec Fund	516,693,171	1.9200	992,051
Ambulance & Rescue Fund	516,693,171	0.4400	227,345
Road Machinery Fund	516,693,171	0.3000	155,008
Fire Hydrant Fund	516,693,171	0.1070	55,286
Debt Service Fund	516,693,171	5.1450	2,658,386
<b>TOTAL - ALL FUNDS</b>	<b>516,693,171</b>	<b>17.5700</b>	<b>9,078,299</b>

Rate	2013	2014	2015	2016	2017	2018	2019	2020	Average
1 Mill	\$517,491	\$517,063	\$519,422	\$519,881	\$520,808	\$520,563	\$520,033	\$516,693	\$518,994
3/4 Mills	388,119	387,797	389,567	389,911	390,606	390,422	390,025	387,520	389,246
1/2 Mills	258,746	258,532	259,711	259,940	260,404	260,282	260,017	258,347	259,497
1/4 Mills	129,373	129,266	129,856	129,970	130,202	130,141	130,008	129,173	129,749

The value of a mill is based upon the total assessed value of all properties in the Township. In 2020, the value of one mill is calculated to be approximately \$516,693. The revenue for each fund is calculated based upon this number. In total, \$9,078,299 is expected in real estate tax revenue for 2020.

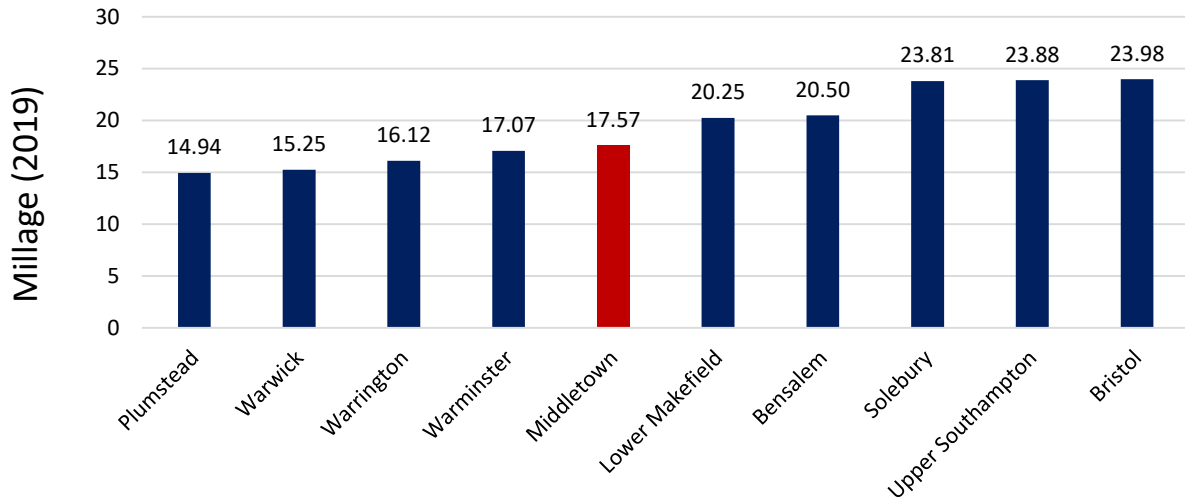
## Bucks County Property Tax Comparison

Residents of Middletown Township pay a combined total of 205.12 mills to Neshaminy School District, Bucks County, and Middletown Township. Due primarily to school district taxes, the Township has the 6<sup>th</sup> highest millage rate in the County for a Township. Boroughs were excluded as their tax rates are typically not comparable. Three of the five townships levying higher taxes than Middletown—Bristol (23.98 mills), Bensalem (20.50 mills), and Lower Makefield (20.25 mills) are direct neighbors of Middletown Township. Upper Southampton Township (23.88 mills) and Solebury Township (23.81 mills) are a few miles to the west and north of Middletown, respectively.

#	Township	School District	Township Millage	SD Millage	County Millage	Total Millage
1	Bristol	Bristol Twp	<b>23.98</b>	220.14	24.45	268.57
2	Upper Southampton	Centennial	<b>23.88</b>	144.27	24.45	192.60
3	Solebury	NH/Solebury	<b>23.81</b>	102.34	24.45	150.60
4	Bensalem	Bensalem	<b>20.50</b>	162.83	24.45	207.78
5	Lower Makefield	Pennsbury	<b>20.25</b>	170.08	24.45	214.78
6	Middletown	Neshaminy	<b>17.57</b>	163.10	24.45	205.12
7	Warminster	Centennial	<b>17.07</b>	144.27	24.45	185.79
8	Warrington	Central Bucks	<b>16.12</b>	124.10	24.45	164.67
9	Warwick	Central Bucks	<b>15.25</b>	124.10	24.45	163.80
10	Plumstead	Central Bucks	<b>14.94</b>	124.10	24.45	163.49
11	Northampton	Council Rock	<b>14.91</b>	126.30	24.45	165.66
12	Lower Southampton	Neshaminy	<b>14.08</b>	163.10	24.45	201.63
13	Doylestown	Central Bucks	<b>12.38</b>	124.10	24.45	160.93
14	East Rockhill	Pennridge	<b>12.24</b>	135.26	24.45	171.94
15	New Britain	Central Bucks	<b>12.06</b>	124.10	24.45	160.61
16	Springfield	Palisades	<b>12.00</b>	115.00	24.45	151.45
17	Richland	Quakertown	<b>11.30</b>	168.83	24.45	204.58
18	Wrightstown	Council Rock	<b>9.23</b>	126.30	24.45	159.98
19	Hilltown	Pennridge	<b>8.75</b>	135.26	24.45	168.46
20	Tinicum	Palisades	<b>8.50</b>	115.00	24.45	147.95
21	Upper Makefield	Council Rock	<b>7.60</b>	126.30	24.45	158.35
22	Bedminster	Pennridge	<b>7.50</b>	135.26	24.45	167.21
23	West Rockhill	Pennridge	<b>7.25</b>	135.26	24.45	166.96
24	Falls	Pennsbury	<b>7.22</b>	167.54	24.45	199.21
25	Bridgeton	Palisades	<b>6.00</b>	115.00	24.45	145.45
26	Durham	Palisades	<b>6.00</b>	115.00	24.45	145.45
27	Haycock	Quakertown	<b>6.00</b>	168.83	24.45	199.28
28	Nockamixon	Palisades	<b>6.00</b>	115.00	24.45	145.45
29	Newtown	Council Rock	<b>4.50</b>	126.30	24.45	155.25
30	Buckingham	Central Bucks	<b>4.00</b>	124.10	24.45	152.55
31	Milford	Quakertown	<b>2.00</b>	168.83	24.45	195.28

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

### Township RE Millages in Bucks Co. (Top 10, 2019)



### Greater Philadelphia Property Tax Comparison

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

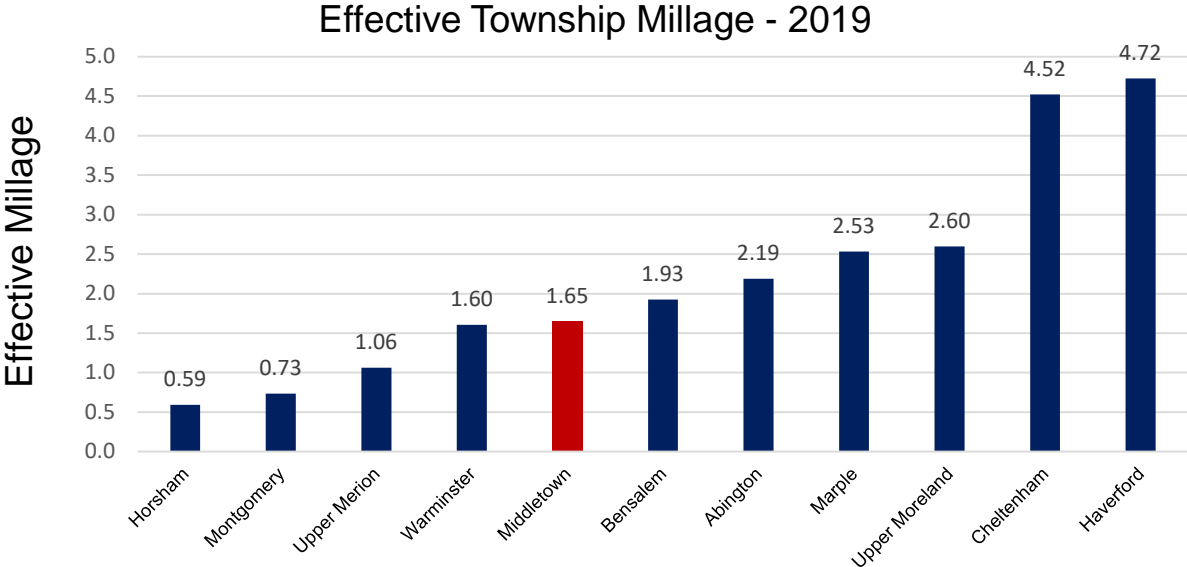
County Boards of Assessment are responsible for determining assessed (taxable) values of properties, since they are not tied to inflation or the economy like market values are. Because counties reassess (or do not reassess) at different times, the Common Level Ratio (CLR) is used in Pennsylvania to compare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

#	Township	County	Township Millage	Total Millage	Common Level Ratio Factor	Effective Twp. Millage	Effective Total Millage
1	Haverford	Delaware	8.3610	46.3525	1.7700	<b>4.7237</b>	26.1879
2	Cheltenham	Montgomery	9.1785	61.3048	2.0300	<b>4.5214</b>	30.1994
3	Upper Moreland	Montgomery	5.2690	40.8739	2.0300	<b>2.5956</b>	20.1349
4	Marple	Delaware	4.4800	28.7766	1.7700	<b>2.5311</b>	16.2580
5	Abington	Montgomery	4.4430	40.0620	2.0300	<b>2.1887</b>	19.7350
6	Bensalem	Bucks	20.5000	207.7840	10.6400	<b>1.9267</b>	19.5286
7	Middletown	Bucks	17.5700	205.1200	10.6400	<b>1.6513</b>	19.2782
8	Warminster	Bucks	17.0700	185.7916	10.6400	<b>1.6043</b>	17.4616
9	Upper Merion	Montgomery	2.1590	26.3480	2.0300	<b>1.0635</b>	12.9793
10	Montgomery	Montgomery	1.4900	31.4347	2.0300	<b>0.7340</b>	15.4851
11	Horsham	Montgomery	1.2000	34.5130	2.0300	<b>0.5911</b>	17.0015

Bucks County has the second-highest CLR factor in the state at 10.64, indicative of a significant period without reassessing properties. The CLR factor works similarly to the Consumer Price Index (CPI) factor, in that it creates a consistent basis to compare property taxes. Like the CPI, the CLR factor changes incrementally each year based on a variety of factors. Without using the CLR factor to compare property taxes across counties, it would appear that tax rates are far higher than other municipalities, while assessed property values are far lower. The CLR factor equalizes millage rates by accounting for differences in assessed values. Montgomery County’s CLR factor is 2.03 and Delaware County’s CLR factor is 1.77 for 2019-2020.

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

17.57	(Township Millage)
÷	10.64
1.65	(Effective Township Millage)





## 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. Since Bucks County has not comprehensively reassessed properties since the 1970s, the average home assessment remains far below market value. The amount paid in taxes is calculated in the following way:

**\$515.38**



average annual amount  
paid in property taxes

$$\begin{array}{rcl}
 & \$29,333 & \text{(Average Assessed Property Value)} \\
 \times & 0.01757 & \text{(Township Millage rate- 1 mill = 0.001\%)} \\
 \hline
 & \$515.38 & \text{(Average Total Township Property Taxes)}
 \end{array}$$

Comparison of Real Estate Taxes in Selected Township Neighborhoods					
	Assessment of Sample Property	Middletown Township	Neshaminy School District *	Bucks County *	Total Real Estate Tax Bill
<b>2020/2019 Millage Rates</b>		17.57	163.10	24.45	205.12
<b>Average Residential Assessment</b>	\$ 29,333.00	\$ 515.38	\$ 4,784.21	\$ 717.19	\$ 6,016.78
<b>Selected Township Developments:</b>					
<b>Snowball Gate</b>	\$ 29,650.00	\$ 520.95	\$ 4,835.92	\$ 724.94	\$ 6,081.81
<b>Highland Park</b>	25,620.00	450.14	4,178.62	626.41	5,255.17
<b>Maple Point</b>	43,600.00	766.05	7,111.16	1,066.02	8,943.23
<b>Villages of Shadybrook</b>	38,740.00	680.66	6,318.49	947.19	7,946.35
<b>Villages of Flowers Mill</b>	34,200.00	600.89	5,578.02	836.19	7,015.10

\*Neshaminy School District and Bucks County are independent taxing authorities. The rates shown reflect rates as of November 2019 and are not to be considered binding for the purposes of this document.

Impact of Real Estate Taxes and Fees for A Typical Homeowner Over Time									
Year	2020	2019	2018	2017	2016	2010	2009	2008	2007
Assessment	29,333	29,333	29,243	29,243	29,243	29,243	29,243	29,243	29,243
Millage	17.57	17.57	17.57	17.57	17.57	17.57	15.84	14.84	13.34
Tax	\$ 515.38	\$ 515.38	\$ 513.80	\$ 513.80	\$ 513.80	\$ 513.80	\$ 463.21	\$ 433.97	\$ 390.10



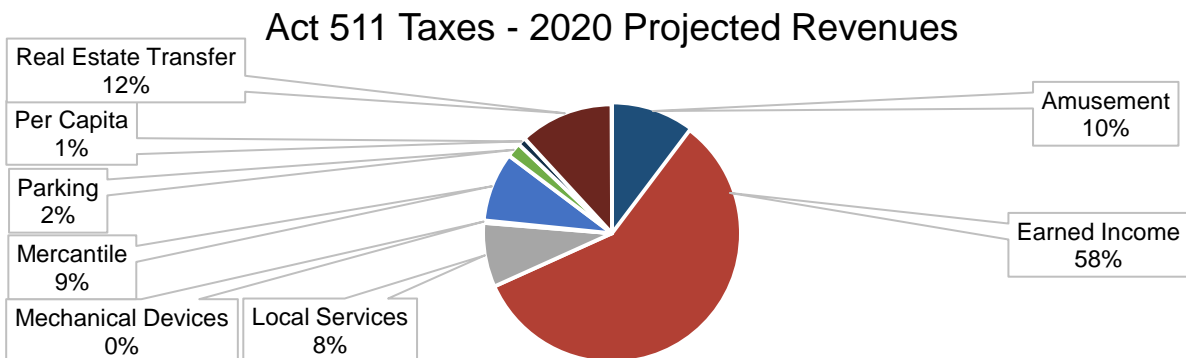
## Act 511 Taxes

Pennsylvania Act 511 of 1965 determines the types of taxes and limits municipalities may levy in their jurisdiction. The table below represents all Act 511 taxes Middletown Township levies, and the corresponding rate. Each type of tax can vary from percentages, a flat dollar amount, to millage. **None of the Act 511 taxes are increasing for 2020.** 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 elected Middletown Township Tax Collector collects predominately real estate taxes, as well as the Per Capita Tax and Solid Waste and Recycling Fee. The Township also works with two tax collection agencies, Berkheimer and Keystone Collections, to collect the Act 511 Taxes.

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

SCHEDULE OF ACT 511 TAXES - MIDDLETOWN TOWNSHIP						
Tax	2020	2019	2018	2017	2016	2015
Amusement	5%	5%	5%	5%	5%	5%
Earned Income	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Local Services	\$47.00	\$47.00	\$47.00	\$47.00	\$47.00	\$47.00
Mechanical Device - Vending	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
Mechanical Device - Amusement	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
Mercantile - Wholesale	0.5 mill	0.5 mill	0.5 mill	0.5 mill	0.5 mill	0.5 mill
Mercantile - Retail	0.75 mill	0.75 mill	0.75 mill	0.75 mill	0.75 mill	0.75 mill
Parking Transaction Fee	10%	10%	10%	10%	10%	10%
Per Capita	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Real Estate Transfer	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%



## Amusement Tax

Middletown Township and the Neshaminy School District levy an Amusement Tax at a combined rate of 10%, which is shared equally by both. The tax is levied on any business that offers entertainment within the Township/School District.

Taxable entities include but are not limited to: amusement parks, golf courses, shows, sporting events, musical performances, circuses and/or any event with an admission charge or where entertainment is offered and no separate charge levied, on the total cost of food purchased. Returns for this tax are due monthly on the prior month's gross ticket sales. Sesame Place theme park is the largest contributor to this tax category.

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

## Strong Amusement Tax Revenue

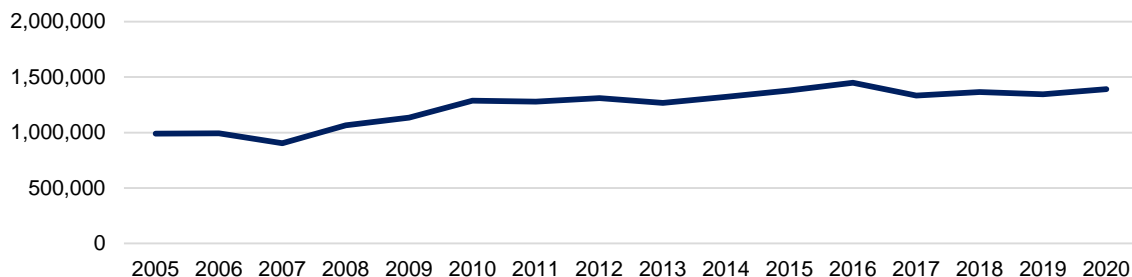


is a key sign of a strong, stable local economy

SUMMARY OF AMUSEMENT TAX RATES AND COLLECTIONS			
	Middletown Township	Neshaminy School District	Total
Rate	5%	5%	10%

Year	Amusement Tax Collections (Middletown Portion)
2020 - Budgeted	\$ 1,392,000
2019 - Estimated	1,439,284
2018	1,364,243
2017	1,333,653
2016	1,447,720
2015	1,379,123
2014	1,321,125
2013	1,265,984
2012	1,310,544

## Amusement Tax Revenue



## Earned Income Tax

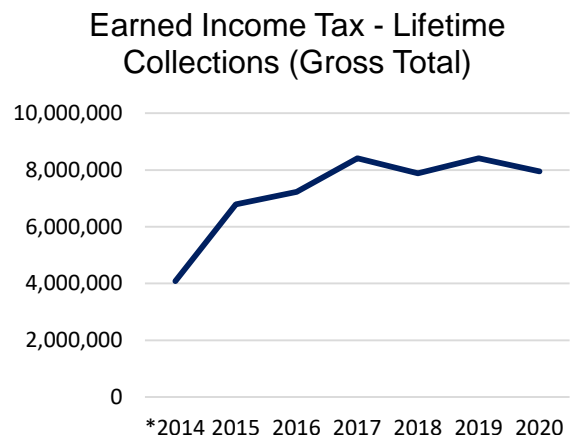
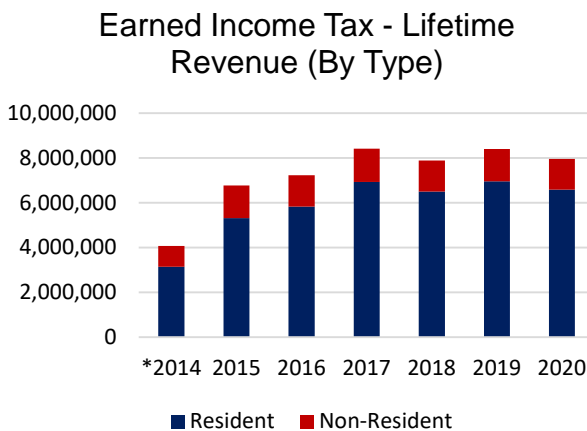
Middletown Township instituted a 0.5% Earned Income Tax (EIT) in 2014 to provide additional, consistent revenue to the Township. In Pennsylvania, EIT is remitted to an individual's municipality of residence. This tax is levied on all residents of Middletown Township, regardless of where they work. This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

If individuals live and work in municipalities without an EIT, then they are not taxed. All individuals who work in the City of Philadelphia but live elsewhere are subject to the City Wage Tax for non-residents, which is 3.4567% as of November 2019, the highest local income tax in the United States. Philadelphia residents are charged at a different rate, regardless of where they are employed. Municipalities with residents working in the City of Philadelphia cannot collect EIT for these individuals. As required by state law, collection of EIT is governed by the Bucks County Tax Collection Committee (TCC). The current county-wide EIT collector is Keystone Collections Group.

EIT Collections are beginning to stabilize as expected. Collections typically peak in years three and four after an EIT is instituted as all employers with employees subject to the tax update their records and delinquent taxes are paid.

EARNED INCOME TAX COLLECTIONS BY YEAR				
Year	Resident	Non-Resident	Total Collections	% Change
2020	\$ 6,584,850	\$ 1,370,340	\$ 7,955,190	-5.40%
2019	6,960,563	1,448,714	8,409,277	6.63%
2018	6,504,615	1,381,546	7,886,161	-6.30%
2017	6,937,377	1,479,182	8,416,559	16.34%
2016	5,831,028	1,403,405	7,234,433	6.65%
2015	5,320,954	1,462,393	6,783,347	66.23%
*2014	3,153,750	926,994	4,080,744	

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



**EARNED INCOME TAX - COLLECTIONS BY MONTH**

***Resident Collections***

<u>Month</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
January	\$ -	\$ 223,709	\$ 189,081	\$ 320,936	\$ 333,023	\$ 271,104
February	-	771,391	914,990	736,881	913,206	1,008,644
March	11,845	255,064	317,598	603,758	357,236	347,210
April	129,495	305,498	423,558	640,885	515,100	586,459
May	654,654	1,007,326	1,064,149	1,319,569	1,397,556	1,360,139
June	86,342	365,053	306,975	414,798	341,796	360,445
July	267,635	244,403	287,484	472,266	400,747	351,050
August	682,857	813,566	770,942	801,667	770,358	870,590
September	176,886	171,956	211,342	242,517	242,313	254,026
October	249,614	168,808	292,448	417,339	355,492	284,729
November	725,344	827,838	819,882	742,041	810,383	883,292
December	<u>169,078</u>	<u>166,342</u>	<u>232,579</u>	<u>224,720</u>	<u>67,405</u>	<u>382,875</u> est
<b>Total</b>	<b>\$ 3,153,750</b>	<b>\$ 5,320,954</b>	<b>\$ 5,831,028</b>	<b>\$ 6,937,377</b>	<b>\$ 6,504,615</b>	<b>\$ 6,960,563</b>

***Non-Resident Collections***

<u>Month</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
January	\$ -	\$ 59,893	\$ 44,421	\$ 85,665	\$ 36,062	\$ 41,532
February	-	245,036	385,418	219,451	265,973	305,629
March	6,442	21,445	10,679	8,067	33,373	13,263
April	52,495	57,985	14,670	27,402	22,681	62,489
May	242,369	289,719	268,578	279,407	320,274	272,590
June	12,011	13,060	14,353	22,989	14,463	13,784
July	34,478	46,171	58,363	101,559	84,182	86,211
August	254,503	332,790	239,738	223,383	231,699	265,276
September	21,586	10,760	9,050	8,572	26,527	8,409
October	39,350	49,561	70,315	261,605	93,388	62,989
November	246,471	322,767	270,821	233,806	243,161	278,840
December	<u>17,289</u>	<u>13,206</u>	<u>16,999</u>	<u>7,276</u>	<u>9,763</u>	<u>37,702</u> est
<b>Total</b>	<b>\$ 926,994</b>	<b>\$ 1,462,393</b>	<b>\$ 1,403,405</b>	<b>\$ 1,479,182</b>	<b>\$ 1,381,546</b>	<b>\$ 1,448,714</b>

***All Collections***

<b>Total:</b>	<b>\$ 4,080,744</b>	<b>\$ 6,783,347</b>	<b>\$ 7,234,433</b>	<b>\$ 8,416,559</b>	<b>\$ 7,886,161</b>	<b>\$ 8,409,277</b>
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\*Figures denote gross collections and are not net of accruals and fees.

## Local Services Tax

The Local Services Tax is imposed upon each individual engaged in any occupation in Middletown Township. It is the responsibility of the employer to deduct, from their employees' pay, the tax of \$52 per year at a rate of \$1 per week employed. The tax is shared with Neshaminy School District with \$47 going to Middletown Township, and \$5 going to 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		
Year	Total Collections	% Change
2020 - Budget	1,089,000	-2.42%
2019 - Estimated	1,115,957	0.43%
2018	1,111,139	1.82%
2017	1,091,284	-3.37%
2016	1,129,355	14.74%
2015	984,249	-13.17%
2014	1,133,549	11.68%
2013	1,015,020	

LOCAL SERVICES TAX COLLECTIONS BY MONTH							
Month	2013	2014	2015	2016	2017	2018	2019
January	\$ 44,336	\$ 89,898	\$ 31,302	\$ 11,624	\$ 25,332	\$ 32,857	\$ 64,334
February	156,312	112,933	124,780	127,208	213,633	233,266	216,722
March	114,249	113,401	50,308	126,163	24,132	3,085	7,117
April	42,353	33,796	32,695	35,716	15,291	35,232	39,914
May	90,694	115,424	135,760	181,206	250,658	224,668	186,609
June	33,246	58,521	82,887	46,229	2,372	8,282	42,893
July	105,048	88,911	22,890	30,555	49,000	45,597	23,192
August	54,063	163,449	102,743	238,110	231,263	223,093	244,571
September	103,355	83,742	129,723	20,872	3,558	3,254	10,894
October	112,688	47,512	51,009	21,107	43,972	41,262	23,794
November	109,135	114,728	161,502	257,908	223,428	228,011	244,088
December	49,541	111,234	58,650	32,657	8,644	728	11,829
<b>Total</b>	<b>\$1,015,020</b>	<b>\$1,133,549</b>	<b>\$984,249</b>	<b>\$1,129,355</b>	<b>\$1,091,284</b>	<b>\$1,079,336</b>	<b>\$1,115,957</b>

est

\*Figures denote collections net of fees paid to the tax collector.

## Mercantile Tax

Mercantile Tax is levied on the gross receipts of retail trade, wholesale trade, and food/refreshment trade businesses in Middletown Township. The breakdown of the Mercantile Tax is 0.75 mill for retail sales, 0.50 mill for wholesale sales, and \$2 each for a retail or wholesale license. Neshaminy School District also collects Mercantile Taxes on the same areas as Middletown Township, as well as a Business Privilege Tax 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.

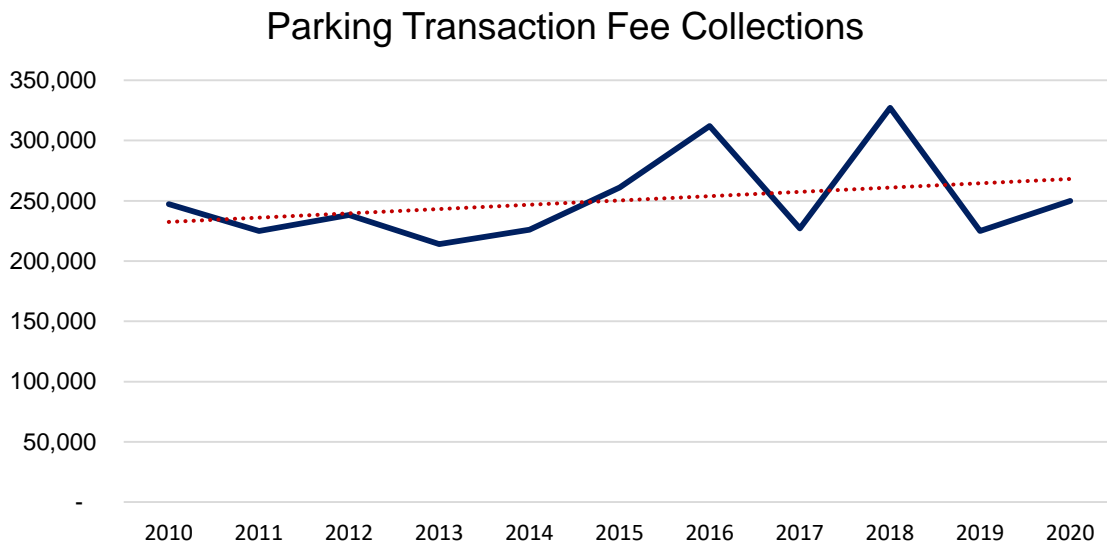
SUMMARY OF MERCANTILE TAX RATES AND COLLECTIONS			
Category	Middletown Township	Neshaminy School District	Total
Retail Sales	.75 mill	.75 mill	1.5 mills
Wholesale Sales	.50 mill	.50 mill	1.0 mill
Retail or Wholesale License	\$2 each	\$2 each	\$4 each

YEAR	MERCANTILE TAX COLLECTIONS BY YEAR
2020 - Budgeted	\$ 1,175,000
2019 - Estimated	1,168,038
2018	1,158,235
2017	1,177,552
2016	1,046,011
2015	1,116,110
2014	1,024,321
2013	1,032,229
2012	1,045,066
2011	1,114,116
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
2003	925,079

## Parking Transaction Fee

The parking transaction fee is charged to all businesses that charge patrons for parking. Businesses with free parking are not required to pay this fee. The parking transaction fee is 10% of gross parking revenue. The primary contributor to this fee is Sesame Place theme park. This fee is an important revenue stream to the Township because the Township does not have any metered parking to generate revenue.

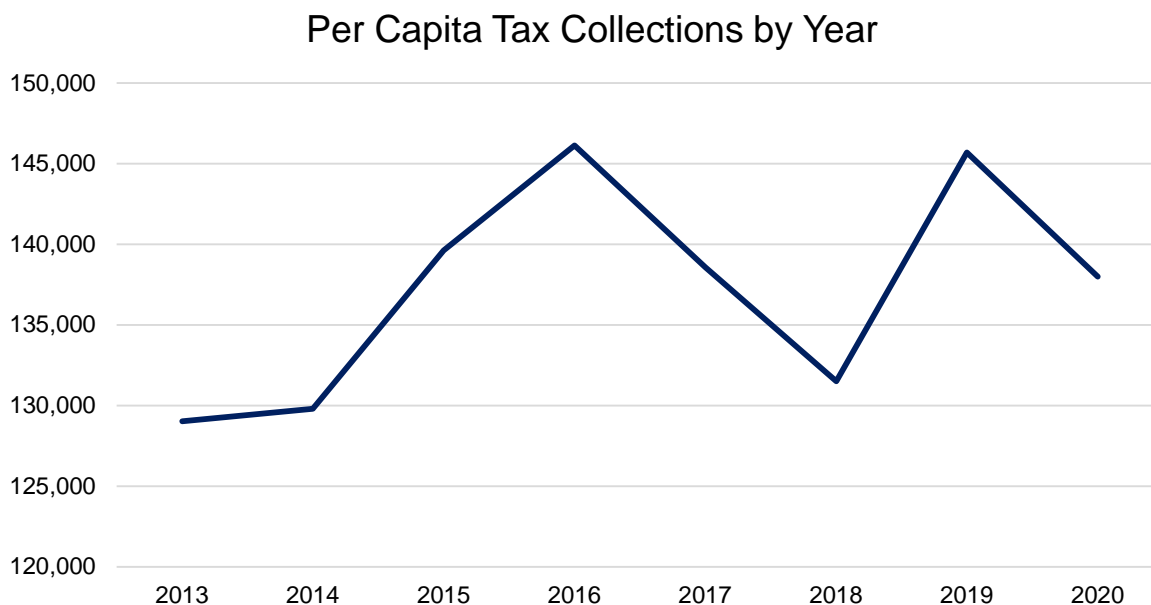
PARKING TRANSACTION FEE COLLECTIONS		
Year	Total Collections	% Change
2020 - Budgeted	250,000	-10.71%
2019 - Estimated	280,000	-14.41%
2018	327,151	44.00%
2017	227,193	-27.22%
2016	312,160	19.61%
2015	260,992	15.44%
2014	226,091	5.56%
2013	214,177	-10.07%
2012	238,155	5.83%
2011	225,038	-9.03%
2010	247,386	



## Per Capita Tax

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

PER CAPITA TAX COLLECTIONS BY YEAR		
Year	Collections	% Change
2020 - Budgeted	\$ 138,000	-2.82%
2019 - Estimated	\$ 142,008	7.98%
2018	\$ 131,509	-5.09%
2017	\$ 138,561	-5.17%
2016	\$ 146,119	4.65%
2015	\$ 139,627	7.58%
2014	\$ 129,790	0.59%
2013	\$ 129,031	-





## Real Estate Transfer Tax

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

REAL ESTATE TRANSFER TAX COLLECTIONS BY MONTH								
Month	2016		2017		2018		2019	
	Total Transfers	Transfer Fee	Total Transfers	Transfer Fee	Total Transfers	Transfer Fee	Total Transfers	Transfer Fee
January	43	\$ 61,937	39	\$155,361	41	\$ 89,873	34	\$251,908
February	49	72,538	39	55,763	28	39,041	20	88,847
March	40	55,719	39	57,191	36	84,640	36	55,431
April	45	113,958	44	173,584	46	68,097	41	59,478
May	78	128,128	40	58,700	54	79,769	56	93,249
June	76	190,712	74	133,068	68	105,623	56	152,962
July	62	107,294	74	114,791	65	100,317	83	147,086
August	83	200,120	56	83,403	59	216,834	67	117,806
September	56	74,936	56	80,224	56	102,061	47	71,537
October	47	127,112	58	115,507	46	117,550	51	145,375
November	41	51,711	36	58,990	38	64,383	41	82,020
December	53	73,984	34	247,795	54	500,054	46	243,542 est
<b>Totals</b>	<b>673</b>	<b>\$ 1,258,149</b>	<b>589</b>	<b>\$ 1,334,378</b>	<b>591</b>	<b>\$ 1,568,242</b>	<b>579</b>	<b>\$ 1,509,240</b>
<b>Monthly Average</b>	<b>56</b>	<b>\$ 104,846</b>	<b>49</b>	<b>\$ 111,198</b>	<b>49</b>	<b>\$ 130,687</b>	<b>48</b>	<b>\$ 125,770</b>
<b>Market Value</b>		<b><u>\$128,382,538</u></b>		<b><u>\$136,161,051</u></b>		<b><u>\$160,024,734</u></b>		<b><u>\$154,004,087</u></b>

REAL ESTATE TRANSFER TAX HISTORY			
2014	\$1,035,953	2007	\$1,084,244
2013	960,777	2006	1,349,030
2012	850,232	2005	1,440,813
2011	714,932	2004	1,207,455
2010	720,571	2003	1,065,824
2009	622,383	2002	995,686
2008	1,148,983	2001	800,729

## Solid Waste/Recycling Fees

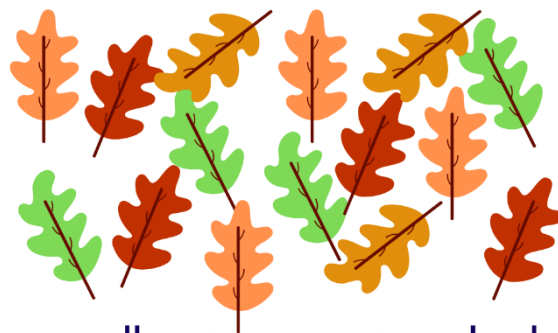
In 2019, the Township is concluding the final year of a five-year solid waste, recycling, and yard waste collection and disposal contract with Waste Management. After a public bidding process, Middletown Township awarded a five-year contract to Waste Management, effective 2020-2024. The method of collection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

The market for selling recycled materials has changed significantly due to global trade conditions, resulting in rate hikes across the industry. The rate charged per household in Middletown Township is increasing from \$340 to \$401 in 2020. Although the contract requires different amounts to be paid to Waste Management each year, the Township smooths the cost of collections over the life of the contract to assist residents' financial planning efforts. This fee is included on a resident's real estate tax bill. The fees collected are put into the Sanitation Fund and are paid out to Waste Management as their contract requires.

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

In 2020, the Township will be organizing an e-waste program to assist residents with disposing of unneeded electronic items.

## Yard Waste



collections extended  
from April to January

## SOLID WASTE COLLECTION AND RECYCLING COSTS

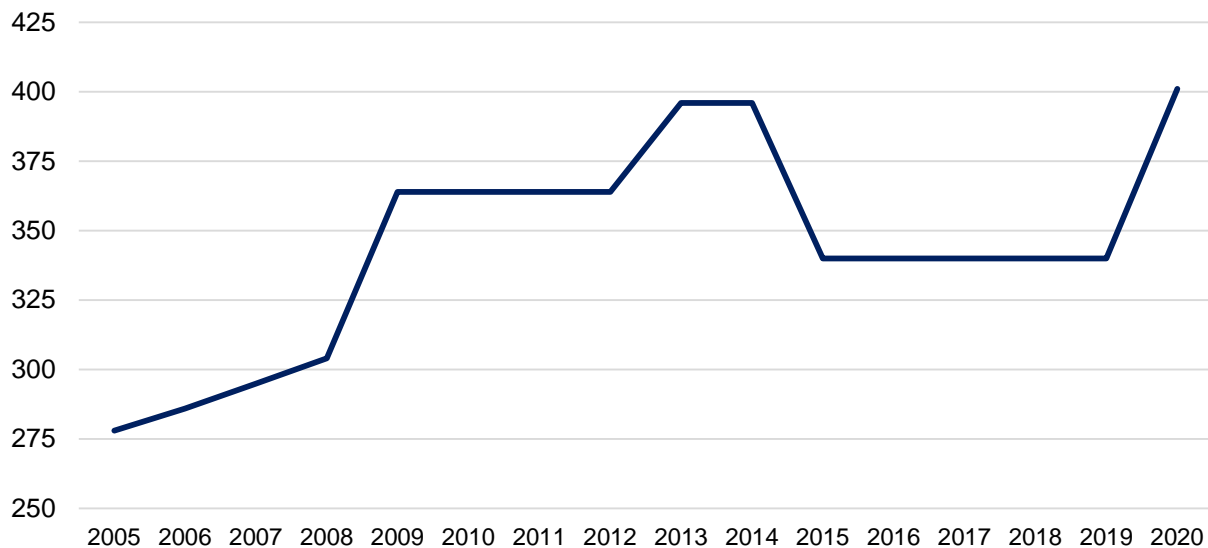
### *Waste Collection Fee Revenue*

<u>Year</u>	<u># of Units</u>	<u>Cost Per Household</u>	<u>Annual Revenue</u>	<u>Net of Uncollectible/ Delinquent</u>
2020	12,238	\$ 401	\$ 4,907,438	\$ 4,662,066
2019	12,186	340	4,143,240	4,135,000
2018	12,145	340	4,129,300	4,179,601
2017	12,142	340	4,128,280	4,119,987
2016	12,142	340	4,128,280	4,094,587
2015	12,142	340	4,128,280	4,045,714
2014	12,141	396	4,807,836	4,711,679
2013	12,129	396	4,803,084	4,707,022
2012	12,129	364	4,414,956	4,326,657
2011	12,117	364	4,410,588	4,322,376

### *Rate History*

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

## Solid Waste & Recycling Fee by Year



# Projections

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Making estimates of revenues and expenditures is a critical task and goal of budgeting. Some budget projections can be made through simple calculations while others require more analysis and interpretation. Real estate tax revenue can be projected largely through mathematics, as it is levied in millage (1 mill = 0.1% of a home's assessed value). Each type of real estate tax has its own millage. To calculate the real estate tax income per fund, one would use the following calculation:

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

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

Other types of taxes, such as the Earned Income Tax (EIT) are predicted through trend analysis. 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 four, tax collections peak as taxpayers are nearly all added and as delinquent taxes are paid. This comparative analysis is done on the assumption that Middletown's collection patterns will reflect the collection patterns of other governments; however, 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. In 2020, the Board of Supervisors has adopted a revised fee schedule to increase fees related to building permits and zoning.

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

on tracking expenses in their true categories so projections in subsequent years are based upon accurate data.

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

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

# Fund Fluctuations

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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 2020 Budget reflect marginal increases or decreases from 2019 projected revenues and expenditures, there are a few fluctuations in excess of 10% worth identifying and explaining. Typically, new budgeting methods and a small quantity of funds create the changes, but there are also other influencing factors at play.

The following funds fluctuated more or less than 10% between 2019 Projections and the 2020 Budget:

## Revenues

- *Sanitation Fund (+13%)*. A new solid waste, yard waste, and recycling contract was approved with Waste Management effective 2020 for five years. Primarily due to market conditions, the per-resident fee cost rose from \$340 to \$401 per year, meaning more funds are flowing into this account from fees paid.
- *Farm Fund (-37%)*. This decrease reflects a change in management strategy.
- *Investment Fund (-46%)*. This decrease is due to conservative projections in light of a strong revenue year in 2019. The Township has transitioned its investment strategy with the Investment Fund to using compounding deposit (CD) accounts with several approved depositories. Revenue projections are down primarily due to a weakening interest rate market, and is consistent with revenue prior to 2019.
- *Capital Fund (+12%)*. The increase in Capital Fund revenues reflects anticipated income from Redevelopment Association (RDA) grant revenues in 2020, as well as larger interfund transfers to the Capital Fund.

## Expenditures

- *Street Lighting Fund (+77%)*. This increase reflects an interfund transfer to the Capital Fund to cover lighting projects at Township parks.
- *Parks and Recreation (+17%)*. This increase reflects an interfund transfer to the Capital fund to cover capital projects at Township parks.
- *Road Machinery Fund (-100%)*. This decrease reflects a capital improvement project that was planned in 2019, but not completed. The project is budgeted for the same amount (\$55,000) in 2020.
- *Sanitation Fund (+10%)*. This increase reflects a new contract with Waste Management beginning in 2020. The fund is comprised solely of fees paid by residents and does not affect operating expenses.

- *Middletown Country Club (-73%)*. This decrease reflects capital improvements to two greens on the fairway of the golf course that were completed in 2019. These expenses will not recur in 2020.
- *Farm Fund (+100%)*. This increase reflects a change in management strategy.
- *Investment Fund (+11%)*. This increase reflects a slight increase in fees paid to manage the certificate of deposit (CD) accounts used in the Investment Fund. Additionally, there are few expenses in this fund, so small changes appear to be larger.
- *Highway Aid Fund (+14%)*. This slight increase reflects a larger portion of road constructions being expensed to this fund instead of the General Fund.
- *Capital Fund (+55%)*. This increase is caused by two primary factors: underspending in 2019, and consolidation of projects from multiple funds into the Capital Fund. Capital Fund expenditures typically come in well under budget due to mid-year grant revenue and projects that get delayed or canceled.

# Debt Service and Limitations

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## Debt Service

Incurring debt to finance major projects is a normal, common practice in municipal government. This practice allows the Township to build or complete projects quickly and to pay for them in following years, allowing normal programs or services to resume uninterrupted. Middletown Township issued three general obligation bonds in 2012, 2014, and 2016 for capital projects. In late 2019, the Township began the process of refinancing the series 2012 and series 2014 general obligation bonds to take advantage of record-low interest rates, since both had reached their maturity date and were eligible to be refinanced. As a result of this, Middletown Township was given a credit rating of Aaa Moody's—the highest possible credit rating—as a result of strong fund balances, management, and local economy. Middletown Township is the only municipality in Bucks County and the tenth township in Pennsylvania with a Moody's Aaa credit rating.

Credit Rating  
**MOODY'S**  
**Aaa**

Highest possible credit rating  
as of Nov. '19

The Township is also paying off a municipal note for the LED Streetlight Conversion Project from 2017. This is a type of loan used commonly for capital projects involving multiple municipalities with a lower interest rate and shorter window of time. The Township was one of several municipalities in Bucks County that incurred a municipal note to finance a new emergency radio system in 2014. In 2019, Middletown Township paid its final payment on the county radio municipal note, three years ahead of the final payment due date.

## Debt Limitations

Municipalities in Pennsylvania are regulated by the Local Government Unit Debt Act (Act 177) of 1996, which establishes legal limitations for incurring debt. The statute establishes a Township's borrowing base as a three-year average of revenues. As of November 2019, the Township's borrowing base is \$33,629,325. The Township is legally allowed to borrow 250% (2.5 times) its borrowing base for non-electoral debt. When including non-electoral debt and lease rental debt, this limit increases to 350% (3.5 times) the borrowing base. For 2019, the Township's non-electoral debt limit is \$84,073,312. The Township's total debt limit including lease rental debt is \$117,702,636. The Township has \$18,893,451 in debt principal, 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.



## 2020 Debt Service Summary

<b>2020 DEBT SERVICE SCHEDULE</b>						
<b>GENERAL OBLIGATION BONDS</b>						
<u>FUND</u>	<u>YEAR</u>	<u>DUE DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>12/31/20 BALANCE</u>
Debt Service	2012	4/15/20	\$ -	66,850	\$ 66,850	
		10/15/20	<u>585,000</u>	<u>66,850</u>	<u>651,850</u>	
			<b>\$ 585,000</b>	<b>\$ 133,700</b>	<b>\$ 718,700</b>	<b>\$ 5,765,000</b>
Debt Service	2014	4/15/20	\$ -	62,609	\$ 62,609	
		10/15/20	<u>1,070,000</u>	<u>62,609</u>	<u>1,132,609</u>	
			<b>\$1,070,000</b>	<b>\$ 125,218</b>	<b>\$1,195,218</b>	<b>\$ 4,935,000</b>
Debt Service	2016	2/15/20	\$ -	\$ 95,750	\$ 95,750	
		8/15/20	<u>590,000</u>	<u>95,750</u>	<u>685,750</u>	
			<b>\$ 590,000</b>	<b>\$ 191,500</b>	<b>\$ 781,500</b>	<b>\$ 7,230,000</b>
<b>Total General Obligation Bonds</b>			<b>\$2,245,000</b>	<b>\$ 383,568</b>	<b>\$2,628,568</b>	<b>\$ 17,930,000</b>
<b>MUNICIPAL NOTES</b>						
<u>FUND</u>	<u>YEAR</u>	<u>DUE DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>12/31/20 BALANCE</u>
County Radio Note	2014	PAID IN FULL	\$ -	\$ -	\$ -	\$ -
LED Street Light Note	2017	Monthly	<u>99,391</u>	<u>30,017</u>	<u>129,408</u>	<b>\$ 963,451</b>
<b>Total Notes</b>			<b>\$ 99,391</b>	<b>\$ 30,017</b>	<b>\$ -</b>	<b>\$ 963,451</b>
<b>ALL DEBT</b>						
<b>Total 2020 Debt Service</b>			<b><u>\$2,344,391</u></b>	<b><u>\$ 413,585</u></b>	<b><u>\$2,628,568</u></b>	<b><u>\$ 21,296,220</u></b>

## General Obligation Bonds

The series of 2012, 2014, and 2016 general obligation bond issuances refinanced older general obligation bonds and allowed the Township to take on a variety of capital improvement projects related to transportation and accessibility. Some funding was used to improve storm water management efforts as mandated by the state, while other funding was used to finance road repairs. The following tables show the principal and interest payments on each bond for each year and the remaining principal on each bond.

### Series of 2012

<b>2020 DEBT SERVICE SCHEDULE - SERIES OF 2012</b>						
<b>GENERAL OBLIGATION BOND (\$9,820,000 - 15 Years)</b>						
<b><u>Purpose:</u></b> 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.						
<u>Year</u>	<u>Interest Rate</u>	<u>Principal (Due Oct 15)</u>	<u>Interest (Due April 15)</u>	<u>Interest (Due Oct 15)</u>	<u>Total Interest</u>	<u>Principal Balance</u>
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	
<b>TOTALS</b>		<b>\$ 8,925,000</b>	<b>\$ 1,040,728</b>	<b>\$ 1,040,728</b>	<b>\$ 2,081,456</b>	

Series of 2014

<b>2020 DEBT SERVICE SCHEDULE - SERIES OF 2014</b>						
<b>GENERAL OBLIGATION BOND (\$9,820,000 - 12 Years)</b>						
<b>Purpose:</b>	(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.					
<u>Year</u>	<u>Interest Rate</u>	<u>Principal (Due Oct 15)</u>	<u>Interest (Due April 15)</u>	<u>Interest (Due Oct 15)</u>	<u>Total Interest</u>	<u>Principal Balance</u>
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	153,465	153,465	306,929	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%	275,000	3,218	3,218	6,436	-
<b>TOTALS</b>		<b>\$ 9,820,000</b>	<b>\$ 830,508</b>	<b>\$ 830,508</b>	<b>\$1,661,016</b>	

Series of 2016

<b>2020 DEBT SERVICE SCHEDULE - SERIES OF 2016</b>						
<b><i>GENERAL OBLIGATION BOND (\$9,490,000 - 11 Years)</i></b>						
<b><u>Purpose:</u></b>	(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					
<b><u>Year</u></b>	<b><u>Interest Rate</u></b>	<b><u>Principal (Due Aug 15)</u></b>	<b><u>Interest (Due Feb 15)</u></b>	<b><u>Interest (Due Aug 15)</u></b>	<b><u>Total Interest</u></b>	<b><u>Principal Balance</u></b>
						\$
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	133,000	133,000	266,000	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	
<b>TOTALS</b>		<b>\$ 9,490,000</b>	<b>\$ 857,428</b>	<b>\$ 857,428</b>	<b>\$ 1,714,856</b>	

## Radio (Series of 2014)

This municipal note was Middletown Township's contribution to a new emergency radio at the County that all municipalities contributed to. Several municipalities incurred a municipal note to finance this effort. The original amount of the bond was \$640,850, but was offset due to a prepayment in the amount of \$85,321. The Township has paid early on the County Radio Note, resulting in it being paid off in 2019, as opposed to 2022 when it was previously due. This amortization table was updated to reflect actual payments made.

<b>2020 DEBT SERVICE SCHEDULE - SERIES OF 2014</b>				
<b><i>MUNICIPAL NOTE (\$555,529 - 7 Years)</i></b>				
<b><u>Purpose:</u></b>		To finance the purchase of radio equipment.		
<b><u>Year</u></b>	<b><u>Interest Rate</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Principal Balance</u></b>
2016	*Prepay	85,321	1,540	555,529
2016	1.500%	89,486	7,639	466,043
2016	1.500%	121,038	583	345,005
2017	1.500%	93,243	3,881	251,762
2017	1.500%	113,931	944	137,831
2018	1.500%	95,230	1,895	42,601
2019	1.500%	42,601	533	-
2020	1.500%	-	-	-
2021	1.500%	-	-	-
2022	1.500%	-	-	-
<b>TOTALS</b>		<b>\$ 555,529</b>	<b>\$ 17,014</b>	
*Savings from Prepayment: \$22,009.64				

## LED Street Lighting (Series of 2017)

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

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

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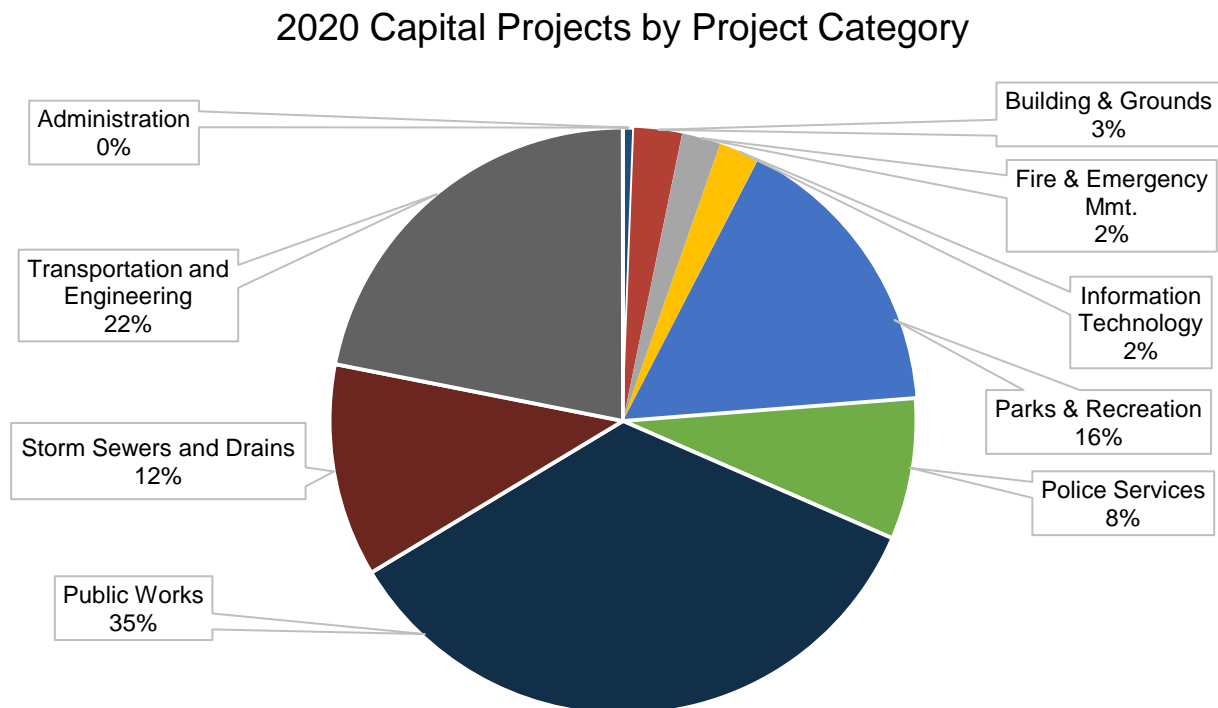
# Capital Improvement Plan

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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 lists anticipated project costs through the year 2024. Projects planned for 2020 are explained individually. Additionally, expected changes to operating costs, if any, are listed for each 2020 project. The 2020 CIP proposes \$6,607,060 in projects in 2020, and an additional \$16.3 million in projects between 2021 and 2024.

Capital improvement projects are categorized based upon their purpose and asset type. The CIP is comprised of projects in the following nine categories:

- Administration
- Building and Grounds
- Fire and Emergency Management
- Information Technology
- Parks and Recreation
- Police Services
- Public Works
- Storm Sewers and Drains
- Transportation and Engineering

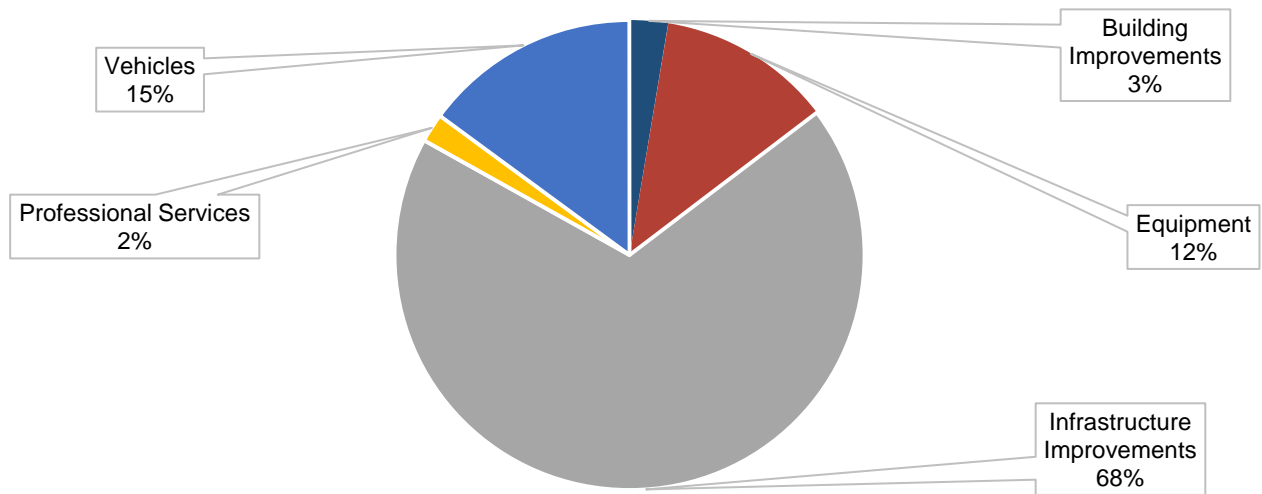




Additionally, capital improvement projects are organized into one of five asset categories:

- Building Improvements
  - Building improvements consist of any modifications to an existing structure.
- Equipment
  - Equipment consists of tools (other than vehicles) used to perform work.
- Infrastructure Improvements
  - Infrastructure improvements consist of permanent modifications to land, such as construction of buildings and structures, drainage infrastructure, road improvements, major equipment used for recreation purposes.
- Professional Services
  - Professional services consist of consultants to perform studies or assist with grant writing.
- Vehicles
  - Cars, trucks, and utility vehicles used across all departments.

2020 Capital Projects by Asset Category



Tracking capital improvement projects by asset category is important because each asset type carries a different requirement for financial reporting and accounting for depreciation. For example, a vehicle typically has a depreciable life of five to ten years, while drainage improvements typically has a depreciable life of fifty years.

# Purpose

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

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

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

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

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

Projects included in the CIP generally have a long life expectancy and high cost. In most cases, capital projects 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. Additionally, some projects are replacements or upgrades to existing equipment and facilities, while others bring new assets to the Township.

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

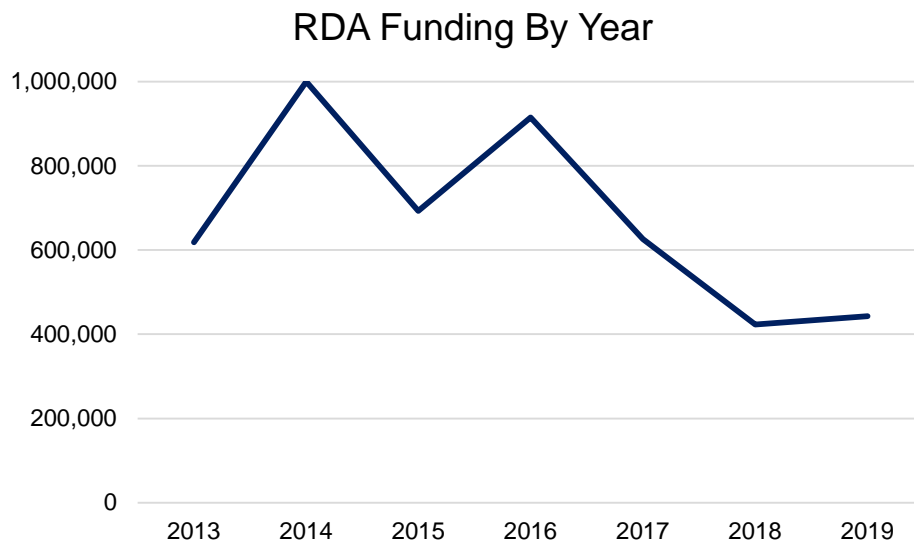
Capital improvements taking place in the current year are included in the budget. Future projects are subject to change as priorities evolve and funds become available. Each year, the Township continues to project future capital needs, updating the CIP with what projects have been completed and what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

## Funding Overview

Many capital improvement projects are funded by transfers from the Capital Fund to the operating budget for the current year. Middletown Township does not levy a tax specifically for funding capital improvement projects. In 2020, the Parks and Recreation Fund and the Street Lighting Fund will be used to offset planned projects at Twin Oaks Park for the first time. Another source of Capital Fund revenue is the Road Machinery Fund, which is used in purchasing vehicles and road equipment for the Department of Public Works. The Township can also refinance debt and issue new borrowing to fund capital projects.

While Township revenues fund many projects, there are some exceptions. Some road improvement projects 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 Bucks County 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. Grants are awarded in November or December for the upcoming year. The Township has not yet been notified of any 2020 RDA grants. The following chart shows grants given by the RDA since 2013.



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# 2020 Capital Improvement Projects

2020 CAPITAL IMPROVEMENT PROJECTS BY CATEGORY					
Category // Project	Township Capital Fund Cost	Earned Grant/ External Funding	Potential Grant/ External Funding	Due from Other Funds	Total Cost
<b>Administration</b>					
Grant Writing	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
<b>TOTAL</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000</b>
<b>Building &amp; Grounds</b>					
Generator- Phase 2	\$ 89,200	\$ -	\$ -	\$ -	\$ 89,200
Broadcast System Upgrades	30,000	-	-	-	30,000
Key Card System	45,000	-	-	-	45,000
Public Hall Upgrade	10,000	-	-	-	10,000
<b>TOTAL</b>	<b>\$ 174,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 174,200</b>
<b>Fire &amp; Emergency Services</b>					
Comprehensive Fire Study	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Fire Safety Tent	-	10,000	-	-	10,000
Gas Detector	5,000	-	-	-	5,000
Vehicle & Equipment	-	-	96,000	-	96,000
<b>TOTAL</b>	<b>\$ 35,000</b>	<b>\$ 10,000</b>	<b>\$ 96,000</b>	<b>\$ -</b>	<b>\$ 141,000</b>
<b>Information Technology</b>					
Website Redesign	\$ 16,000	\$ -	\$ -	\$ -	\$ 16,000
Cellebrite	20,000	-	-	-	20,000
Barracuda Email Gateway	10,000	-	-	-	10,000
Patrol Mobile Data Terminals	30,000	-	-	-	30,000
Document Scanning	15,000	-	-	-	15,000
Desktop Computer Replacement	32,900	-	-	-	32,900
Network Switches & Components	22,000	-	-	-	22,000
<b>TOTAL</b>	<b>\$ 145,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 145,900</b>
<b>Parks &amp; Recreation</b>					
Middletown Community Park-Phase 2	\$ 133,000	\$ 61,000	\$ -	\$ -	\$ 194,000
Tree Remediation	30,000	-	-	-	30,000
Upper Orchard Park	85,000	-	-	-	85,000
Langhorne Spring Water Company	65,000	-	-	-	65,000
Lions Park	10,000	-	-	-	10,000
Forsythia Crossing Park	105,000	-	-	-	105,000
Delaware Park	4,000	-	-	-	4,000
Twin Oaks Park	-	-	-	575,000	575,000
<b>TOTAL</b>	<b>\$ 432,000</b>	<b>\$ 61,000</b>	<b>\$ -</b>	<b>\$ 575,000</b>	<b>\$ 1,068,000</b>

Category // Project	Township Capital Fund Cost	Earned Grant/ External Funding	Potential Grant/ External Funding	Due from Other Funds	Total Cost
<b>Police</b>					
Taser Replacement	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000
Bulletproof Vests	-	-	43,400	-	43,400
Police Parking Cover	30,000	-	-	-	30,000
Aerial Drone	10,000	-	-	-	10,000
Vehicles & Outfits	-	-	351,000	-	351,000
<b>TOTAL</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ 394,400</b>	<b>\$ -</b>	<b>\$ 514,400</b>
<b>Public Works</b>					
Intersection Improvements	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Neighborhood Sign Program	125,000	-	-	-	125,000
Camera Truck	190,000	-	-	-	190,000
Truck Lift	60,000	-	-	-	60,000
Snowplow Attachment	9,500	-	-	-	9,500
Levittown Footbridges	25,000	-	-	-	25,000
Gas/Diesel Tanks	350,000	-	-	-	350,000
Road Improvement Program	1,000,000	-	-	-	1,000,000
Vehicles & Outfits	-	-	518,000	-	518,000
<b>TOTAL</b>	<b>\$ 1,784,500</b>	<b>\$ -</b>	<b>\$ 518,000</b>	<b>\$ -</b>	<b>\$ 2,302,500</b>
<b>Storm Sewer &amp; Drains</b>					
Langhorne Gables/Adams Avenue	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
Richardson Avenue	175,000	-	-	-	175,000
Emergency Drainage Projects	250,000	-	-	-	250,000
<b>TOTAL</b>	<b>\$ 775,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 775,000</b>
<b>Transportation &amp; Engineering</b>					
Comprehensive Plan	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
Quiet Zone Project	51,760	177,800	-	-	229,560
Swift Road/Woodbourne Road Traffic Improvements	552,500	-	-	-	552,500
Woodbourne Road/Langhorne-Yardley Road Engineering	300,000	-	-	-	300,000
Walkability Improvements	50,000	-	-	-	50,000
Handicap Ramp Program	225,000	-	-	-	225,000
Traffic Preemption Controllers & Signal Head Replacement	-	-	59,000	-	59,000
<b>TOTAL</b>	<b>\$ 1,179,260</b>	<b>\$ 207,800</b>	<b>\$ 59,000</b>	<b>\$ -</b>	<b>\$ 1,446,060</b>
<b>TOTAL COSTS</b>	<b>\$ 4,685,860</b>	<b>\$ 278,800</b>	<b>\$ 1,067,400</b>	<b>\$ 575,000</b>	<b>\$ 6,607,060</b>

# Five-Year Capital Improvement Plan

Category // Project		2020 - 2024 CAPITAL IMPROVEMENT PLAN					
Administration	2020	2021	2022	2023	2024	Five-Year Total	
Grant Writing	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000	
<b>TOTAL</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 200,000</b>	
Building & Grounds	2020	2021	2022	2023	2024	Five-Year Total	
Generator- Phase 2	\$ 89,200	\$ -	\$ -	\$ -	\$ -	\$ 89,200	
Broadcast System Upgrades	30,000	30,000	30,000	30,000	30,000	150,000	
Key Card System	45,000	-	-	-	-	45,000	
Public Hall Upgrade	10,000	-	-	-	-	10,000	
HVAC System	-	250,000	-	-	350,000	600,000	
<b>TOTAL</b>	<b>\$ 174,200</b>	<b>\$ 280,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 380,000</b>	<b>\$ 894,200</b>	
Fire & Emergency Services	2020	2021	2022	2023	2024	Five-Year Total	
Comprehensive Fire Study	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	
Fire Safety Tent	10,000	-	-	-	-	10,000	
Gas Detector	5,000	-	-	-	-	5,000	
Vehicles & Equipment	96,000	39,000	-	-	-	135,000	
Fire Education Equipment	-	10,000	-	-	-	10,000	
<b>TOTAL</b>	<b>\$ 141,000</b>	<b>\$ 49,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 190,000</b>	
Information Technology	2020	2021	2022	2023	2024	Five-Year Total	
Website Redesign	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000	
Cellebrite	20,000	-	-	-	-	20,000	
Barracuda Email Gateway	10,000	-	-	-	-	10,000	
Patrol Mobile Data Terminals	30,000	30,000	30,000	30,000	30,000	150,000	
Document Scanning	15,000	15,000	15,000	15,000	15,000	75,000	
Desktop Computer Replacement	32,900	25,000	25,000	25,000	25,000	132,900	
Network Switches & Components	22,000	25,000	-	25,000	110,000	182,000	
Watch Guard Server	-	-	25,000	-	-	25,000	
<b>TOTAL</b>	<b>\$ 145,900</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>	<b>\$ 180,000</b>	<b>\$ 610,900</b>	
Parks & Recreation	2020	2021	2022	2023	2024	Five-Year Total	
Middletown Community Park	\$ 194,000	\$ 375,000	\$ 345,000	\$ 300,000	\$ 300,000	\$ 1,514,000	
Tree Remediation	30,000	30,000	30,000	30,000	30,000	150,000	
Upper Orchard Park	85,000	-	-	-	-	85,000	
Langhorne Spring Water Company	65,000	-	-	-	-	65,000	
Lions Park	10,000	-	60,000	70,000	-	140,000	
Forsythia Crossing Park	105,000	15,000	100,000	-	-	220,000	
Delaware Park	4,000	50,000	-	-	-	54,000	
Twin Oaks Park	575,000	933,700	986,300	361,100	631,000	3,487,100	
Deep Dale East Park	-	75,000	-	-	-	75,000	
Cobalt Ridge Park	-	-	160,000	-	-	160,000	
Queen Anne Greenway	-	-	-	630,000	-	630,000	
Mill Creek Greenway	-	-	-	32,000	1,000,000	1,032,000	
Parks Comprehensive Plan	-	-	-	-	60,000	60,000	
<b>TOTAL</b>	<b>\$1,068,000</b>	<b>\$1,478,700</b>	<b>\$1,681,300</b>	<b>\$1,423,100</b>	<b>\$2,021,000</b>	<b>\$ 7,672,100</b>	

<b>Police</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>Five-Year Total</b>
Taser Replacement	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Bulletproof Vests	43,400	6,000	3,700	16,000	5,900	75,000
Police Parking Cover	30,000	-	-	-	-	30,000
Aerial Drone	10,000	-	-	-	-	10,000
Vehicles & Equipment	351,000	312,000	312,000	312,000	312,000	1,599,000
Office Trailer	-	50,000	-	-	-	50,000
Shooting Range	-	200,000	-	-	-	200,000
<b>TOTAL</b>	<b>\$ 514,400</b>	<b>\$ 368,000</b>	<b>\$ 315,700</b>	<b>\$ 328,000</b>	<b>\$ 317,900</b>	<b>\$ 1,844,000</b>
<b>Public Works</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>Five-Year Total</b>
Intersection Improvements	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Neighborhood Sign Program	125,000	80,000	-	-	-	205,000
Camera Truck	190,000	-	-	-	-	190,000
Truck Lift	60,000	-	-	-	-	60,000
Snowplow Attachment	9,500	-	-	-	-	9,500
Levittown Footbridges	25,000	75,000	-	75,000	-	175,000
Gas/Diesel Tanks	350,000	-	-	-	-	350,000
Road Improvement Program	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Vehicles & Equipment	518,000	235,000	170,000	15,000	-	938,000
<b>TOTAL</b>	<b>\$2,302,500</b>	<b>\$1,415,000</b>	<b>\$1,195,000</b>	<b>\$1,115,000</b>	<b>\$1,025,000</b>	<b>\$ 7,052,500</b>
<b>Storm Sewer &amp; Drains</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>Five-Year Total</b>
Langhorne Gables/Adams Avenue	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Richardson Avenue	175,000	-	-	-	-	175,000
Emergency Drainage Projects	250,000	250,000	250,000	250,000	250,000	1,250,000
Hillside Avenue	-	200,000	-	-	-	200,000
<b>TOTAL</b>	<b>\$ 775,000</b>	<b>\$ 450,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 1,975,000</b>
<b>Transportation &amp; Engineering</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>Five-Year Total</b>
Comprehensive Plan	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Quiet Zone Project	229,560	-	-	-	-	229,560
Swift Road/Woodbourne Road Traffic Improvements	552,500	-	-	-	-	552,500
Woodbourne Road/Langhorne-Yardley Road Engineering	300,000	-	-	-	-	300,000
Walkability Improvements	50,000	-	-	-	-	50,000
Handicap Ramp Program	225,000	225,000	225,000	225,000	200,000	1,100,000
Traffic Preemption Controllers & Signal Head Replacement	59,000	45,000	45,000	45,000	45,000	239,000
<b>TOTAL</b>	<b>\$1,446,060</b>	<b>\$ 270,000</b>	<b>\$ 270,000</b>	<b>\$ 270,000</b>	<b>\$ 245,000</b>	<b>\$ 2,501,060</b>
<b>ALL CATEGORIES</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>Five-Year Total</b>
<b>TOTAL COSTS</b>	<b>\$6,607,060</b>	<b>\$4,475,700</b>	<b>\$3,877,000</b>	<b>\$3,551,100</b>	<b>\$4,458,900</b>	<b>\$ 22,969,760</b>



# Administration

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

Project	2020	2021	2022	2023	2024	Five-Year Total
Grant Writing	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000
<b>TOTAL</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 200,000</b>

## Grant Writing - \$40,000

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

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

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

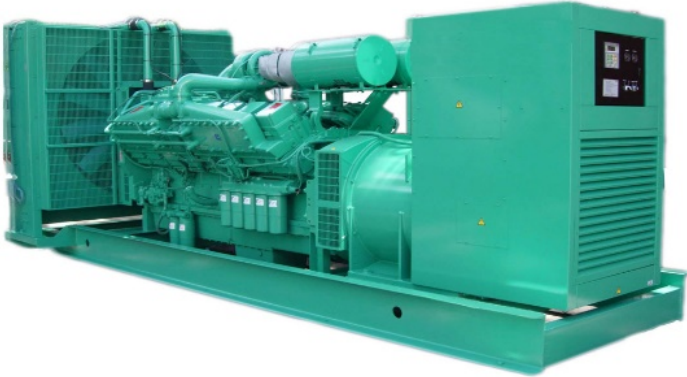
# Building & Grounds

Building and Grounds includes any physical improvements to Township facilities that are not otherwise 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.

Projects	2020	2021	2022	2023	2024	Five-Year Total
Generator- Phase 2	\$ 89,200	\$ -	\$ -	\$ -	\$ -	\$ 89,200
Broadcast System Upgrades	30,000	30,000	30,000	30,000	30,000	150,000
Key Card System	45,000	-	-	-	-	45,000
Public Hall Upgrade	10,000	-	-	-	-	10,000
HVAC System	-	250,000	-	-	350,000	600,000
<b>TOTAL</b>	<b>\$ 174,200</b>	<b>\$ 280,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 380,000</b>	<b>\$ 894,200</b>

## Generator – Phase 2 - \$89,200

The Township replaced its power generator in 2019. The generator provides power to some offices in the Municipal Center during a power outage. With the new generator installed, the Township will complete a study to determine if the new generator can power more offices than those currently supported. The previous generator had a very limited ability to power the building when needed. Completing a study and using the new generator to power additional offices and areas of the building will improve efficiency and Township services during a power outage while allowing the Municipal Center to better serve as a temporary refuge for residents without power.



The study will be completed in 2020, and the recommendations will be implemented later in the year. Employees will have increased productivity and less downtime during a power outage. Phase 2 of the generator upgrade will be funded through the Capital Fund. This project is contingent upon available funding.

## Broadcasting Equipment - \$30,000

The Township's current broadcasting system was installed in 2006, and many parts have reached the end of their useful life. Yearly maintenance and upgrades ensures that the system stays reliable and current with modern technology. The upgrade planned for 2020 is a new server that is high definition compatible. 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. The new server will replace one that is past its useful life and no longer supported by the manufacturer.



The server will be purchased and installed in 2020. The server upgrade will have a negligible impact on operating expenses. Broadcasting improvements are funded through the Capital Fund.

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

## Key Card System Upgrade - \$45,000

The Key Card System is a security measure that controls access to different sections of the Municipal Center. It protects the main entrance as well as the Police Department and several confidential offices. The Township plans to upgrade the software and motherboard that operate the system. The Key Card System is essential for the security of the building. It allows each employee's card to be programmed to open specific offices based on need, and offers the security and confidentiality protections required during day-to-day operations of the Township and Police Department. The current software is older and no longer supported by the vendor, so upgrading the system will allow for continued functionality as well as service should issues arise.



The software will be purchased and installed in 2020. The server upgrade will have a negligible impact on operating expenses. The system will be purchased using the Capital Fund.

## Public Hall Upgrade - \$10,000

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. 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.

The upgrade will take place in 2020. The server upgrade will have a negligible impact on operating expenses. The upgrade will be funded by the Capital Fund. This project is contingent upon available funding.



# Fire & Emergency Management

The Department of Fire and Emergency Management maintains equipment and 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. Many of the Department’s needs are funded through the Capital Fund, but RDA funding is available in some cases as well.

Projects	2020	2021	2022	2023	2024	Five-Year Total
Comprehensive Fire Study	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Fire Safety Tent	10,000	-	-	-	-	10,000
Gas Detector	5,000					5,000
Vehicles & Equipment	96,000	39,000	-	-	-	135,000
Fire Education Equipment	-	10,000	-	-	-	10,000
<b>TOTAL</b>	<b>\$ 141,000</b>	<b>\$ 49,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 190,000</b>

## Comprehensive Fire Study - \$30,000

The Township will contract with a consultant to conduct a Comprehensive Fire Services Study. The study will assess the emergency and fire response needs of the community to determine what services are needed. It will be conducted by a third party consultant. The Department is committed to working with local fire companies and emergency services to ensure the safety of the community. This study will thoroughly assess the needs of the community and identify gaps in necessary services. The Department can then effectively coordinate its efforts with local emergency services to better protect the community.

The Comprehensive Fire Study will be conducted in 2020. There will be no direct operating costs associated with this project, but the study may recommend actions to the Township that will impact future expenses. This projected will be funded by the Capital Fund.





## Fire Safety Tent - \$10,000

Middletown's fire safety trailer was recently damaged beyond repair. When in use, the trailer was a key feature in the Department's fire safety education programs. To replace it, they will purchase a tent with a similar function. The new tent will help children practice how to safely exit a building during a fire. The fire safety tent will help prevent injury by simulating emergency situations and giving children and adults a safe chance to practice evacuations. With the loss of the trailer, the Department needs to replace an important educational tool.



The tent will be purchased in 2020. The tent will require minimal maintenance over time. Since the new tent is more portable than the preexisting trailer, it will increase staff efficiency. The tent will be purchased with money from an insurance claim on the fire safety trailer that was damaged.

## Gas Detector - \$5,000



The Department will purchase a handheld gas detector. This device can be used to detect gas when staff are investigating a potential leak or responding to fires and other emergencies. Gas leaks can present a serious safety hazard to those in close proximity. When in the field, this device will allow staff to detect and identify the source of such hazards before an incident occurs.

The gas detector will be purchased in 2020. Minimal maintenance may be required during the useful life of the device. The purchase will be made with funds from the Capital Fund.

## Vehicle Replacement - \$96,000

The Fire and Emergency Management Department has several vehicles that are used in inspections and emergency activities. Each vehicle is replaced approximately every ten years. A pickup truck will be purchased in 2020, and it will include an air foam firefighting system that will not require use of a pump or large water supply. Vehicles must be replaced to prevent excessive maintenance costs and ensure usability of vehicles in an emergency situation. This vehicle will allow for better response to emergencies in areas unreachable to a larger fire engine. Additionally, its larger, safer storage capabilities will improve efficiency and reduce the injury risk to employees.

Vehicles are replaced on an ongoing basis every ten years. The truck and associated equipment will be purchased in 2020. New vehicles will reduce maintenance and fueling costs, and the added safety features of this vehicle can prevent costs from potential injuries to employees. The Township has applied to a grant from the RDA for this vehicle. Any amount not covered by the grant will be supplemented by the Capital Fund.

*Ongoing costs: \$39,000 in 2021.*

# Information Technology

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

Projects	2020	2021	2022	2023	2024	Five-Year Total
Website Redesign	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000
Cellebrite	20,000	-	-	-	-	20,000
Barracuda Email Gateway	10,000	-	-	-	-	10,000
Patrol Mobile Data Terminals	30,000	30,000	30,000	30,000	30,000	150,000
Document Scanning	15,000	15,000	15,000	15,000	15,000	75,000
Desktop Computer Replacement	32,900	25,000	25,000	25,000	25,000	132,900
Network Switches & Components	22,000	25,000	-	25,000	110,000	182,000
Watch Guard Server	-	-	25,000	-	-	25,000
<b>TOTAL</b>	<b>\$ 145,900</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>	<b>\$ 180,000</b>	<b>\$ 610,900</b>

## Website Redesign - \$16,000

In August 2019, the Township awarded an RFP to Creative Marketing Alliance to overhaul the Township website. The current website was designed in 2013, and website technology and best practices have changed. The Township seeks a redesigned page that makes information more readily accessible to residents. The current website has begun to feel dated, and residents have expressed 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.

Website design began in 2019 and will be completed in early 2020. The new website hosting fee will be marginally higher than the fees with the previous vendor. The design and first year hosting fee will be paid through the Capital Fund. Two-thirds of the cost of the website design was paid out in 2019.



*Ongoing costs: \$4,400 per year, expensed from the operating budget.*

### Cellebrite - \$20,000

The Police Department plans to purchase Cellebrite, an investigation software that allows them access to locked mobile devices. Such access will only be available after receiving a warrant. The Police Department currently has no way to access locked mobile devices in-house. When they receive a warrant to search a phone during an investigation, they often have to rely on neighboring municipalities who have the software. This delay can cause significant issues when searching for a suspect or a missing person.



The software will be purchased and installed in 2020. While the software purchase will take place in 2020, the Township will owe a maintenance fee in future years. The software will be purchased through the Capital Fund.

### Barracuda Security Gateway - \$10,000

The Township will replace its Barracuda Security Gateway. This filters out spam and helps prevent malware attacks on the Township's network and data. The new system will both have more current security capabilities and improved functionality for employees in searching their email records. Spam and malware pose a threat to public entities. Enhancing security capabilities will better allow the Township to protect its data and taxpayer money from malicious software.

The new Barracuda Security Gateway will be purchased and installed in 2020. An annual fee will grant the Township access to updated security measures from the manufacturer. The purchase will be made using the Capital Fund. This project is contingent upon available funds.

### Patrol Mobile Data Terminals (MDT'S) - \$30,000



Each Police Department vehicle has an on-board computer that allows reporting and data access for officers on patrol. The Township last upgraded these Mobile Data Terminals (MDT) in 2015. In order to keep them functioning at a high level, the Township will begin a plan to replace five MDTs per year. These computers are a highly valuable resource to officers on patrol. Similar to desktop computers, regular replacement ensures that the MDTs are functioning properly when officers need them. Changing to a recurring replacement plan will help the Township smooth the replacement costs over several years rather than making one significant purchase at a time.

Five MDTs will be purchased in 2020. New MDTs will require less investment for maintenance. The MDTs will be purchased using funds from the Capital Fund.

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



## Document Scanning - \$15,000

The Department of Building and Zoning have property records and other documentation that has existed for decades. These records must be maintained, but are difficult to search in their current paper form. The Township will begin the process of transferring these records to electronic storage. Unlike many entities that can dispose of records after a certain amount of time, the Department of Building and Zoning must keep property records indefinitely. As they move forward with improved software to better serve the community, electronic records will be necessary for the Department to function optimally.

The Township will begin the project in 2020, and it is expected to last for several years. Staff efficiency will improve as they have easier access to electronic files. The project will be funded by the Capital Fund. This project is contingent upon available funds.

*Ongoing costs: \$15,000 per year.*

## Desktop Computer Replacement - \$32,900

Most Township employees require the use of a computer for their day-to-day tasks. As computers age, they become obsolete and more likely to break down. The Township has developed a schedule to regularly replace all of its computers. The first year will require more replacements than subsequent years because many Township computers still run on Windows 7. Microsoft announced they will end their support for this operating system in 2020, and many of the machines are not equipped to run Windows 10. Replacing computers is essential to ensuring that employees can work efficiently. Additionally, replacing the Windows 7 machines with those using Windows 10 will allow the Township to continue receiving important security updates.

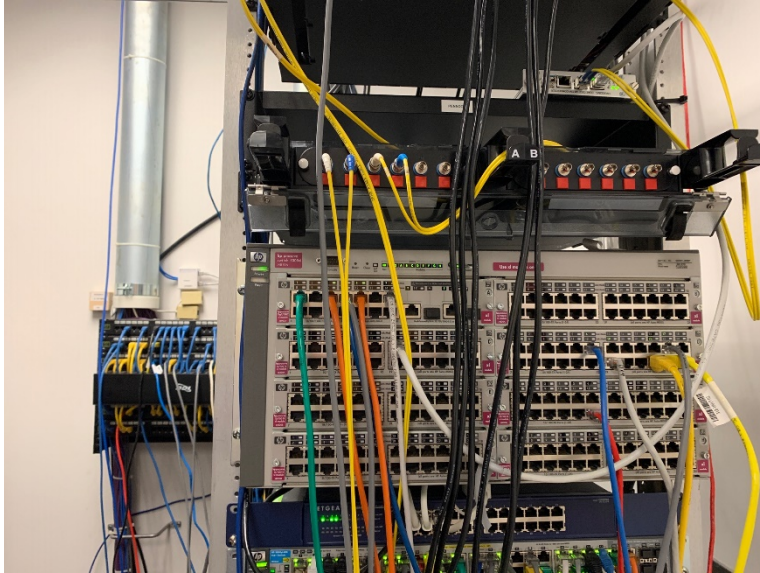
The Township will purchase and replace 44 desktop computers in 2020. New computers will require less maintenance and be more secure than the machines they will replace. The purchases will be made through the Capital Fund.

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



## Network Switches and Components - \$22,000

The Township will replace its network switches in 2020. The switches connect each individual computer to the network and internet. The switches currently in use range from seven to twelve years old and are considerably slower than current standards recommend. The Township upgraded its network servers in 2019, but the switches are necessary for computers to use the improve speed capabilities. The current switches are slow and dated. Employees suffer increased



lag time when accessing their files or using the internet. Upgraded the switches will improve the speed and performance of each computer accessing the network.

All switches will be purchased and installed in 2020. The new switches will be faster and more reliable, so employee efficiency will increase while maintenance costs decrease. The purchase will be funded through the Capital Fund.

*Ongoing costs: \$25,000 - \$110,000 per year.*

# Parks & 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. When the reserve funds exist, some money from the Parks and Recreation Fund is transferred to offset the cost of select capital projects.

Projects	2020	2021	2022	2023	2024	Five-Year Total
Middletown Community Park	\$ 194,000	\$ 375,000	\$ 345,000	\$ 300,000	\$ 300,000	\$ 1,514,000
Tree Remediation	30,000	30,000	30,000	30,000	30,000	150,000
Upper Orchard Park	85,000	-	-	-	-	85,000
Langhorne Spring Water Company	65,000	-	-	-	-	65,000
Lions Park	10,000	-	60,000	70,000	-	140,000
Forsythia Crossing Park	105,000	15,000	100,000	-	-	220,000
Delaware Park	4,000	50,000	-	-	-	54,000
Twin Oaks Park	575,000	933,700	986,300	361,100	631,000	3,487,100
Deep Dale East Park	-	75,000	-	-	-	75,000
Cobalt Ridge Park	-	-	160,000	-	-	160,000
Queen Anne Greenway	-	-	-	630,000	-	630,000
Mill Creek Greenway	-	-	-	32,000	1,000,000	1,032,000
Parks Comprehensive Plan	-	-	-	-	60,000	60,000
<b>TOTAL</b>	<b>\$1,068,000</b>	<b>\$1,478,700</b>	<b>\$1,681,300</b>	<b>\$1,423,100</b>	<b>\$2,021,000</b>	<b>\$ 7,672,100</b>

## Middletown Community Park - \$194,000

Middletown Community Park is currently undergoing significant improvements across multiple phases designed to enhance the functionality of the park. In 2019, the first phase completed with the opening of the new skate park and the creation of new walking paths. The second phase includes the installation of a Sutu Kick Wall and a new outdoor senior fitness area. The kick wall will offer a new recreational opportunity for residents that includes sports games and drills. The fitness equipment will be designed to encourage social engagement while working out. Future improvements will include lighting upgrades, walkability improvements, and upgrades to the Barn.

Middletown Community Park is the Township's largest park, and it is important to keep its functionality high. Many of these projects add new features and improve existing assets to help the Township offer more recreational and programming opportunities for Township residents. Renovations to the Barn are necessary to maintain one of the used assets in the community.



The kick wall and fitness equipment are scheduled to be installed in 2020. Other improvements will run through 2024. The new equipment purchased in 2020 will require minimal maintenance. The upgrades at the Barn will decrease maintenance costs, as will the improved lighting. The new lights will also reduce energy consumption and therefore decrease electric costs. The kick wall and senior fitness equipment is funded partially by the DCNR grant, with the Township's grant match coming from the Capital Fund. The Township will explore additional funding sources for future stages of the project. Projected costs for this project include engineering costs.

*Ongoing costs: \$300,000 - \$375,000 per year.*





## Tree Remediation - \$30,000

Ash trees throughout the Township have been infected by an invasive insect called the emerald ash borer. Hundreds of trees have already been killed and must be removed. Additionally, the spotted lantern fly, another invasive insect, has made its way to the area and causes further damage to plants and trees throughout the region. Trees killed by either species will be removed by a combination of Township staff and contractors,



depending on the size and location of the tree. 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. Trees killed by emerald ash borers and spotted lantern flies 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.

Tree removal and replacement began in 2016 and has continued through 2019. Township staff and contractors will remove the additional dead trees in 2020.

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

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



## Upper Orchard Park - \$85,000

The Township will replace the playground at Upper Orchard Park. Like facilities in other parks, this playground was installed many years ago and will need to be replaced. Playground equipment wears with use over time, and it is important to replace it to maintain a safe place for children to play.

The playground will be replaced in 2020. New playground equipment will require less investment in maintenance. The project will be funded by the Capital Fund.



### Langhorne Spring Water Company - \$65,000

The Township will make improvements to preserve the main structure at Langhorne Spring Water Company. This historic building, constructed in 1892, currently has a leaking roof as well as an entrance path that is covered with holes. The roof will be repaired and the pathway will be repaved. The Township purchased this property to preserve the open space and historic structure, and these improvements will ensure that the building remains in good condition. Additionally, improving the building and making it more accessible may allow for additional future recreation opportunities.

The improvements will be made in 2020. The improvements will prevent further damage to the property and will reduce future maintenance costs. The repairs will be funded by the Capital Fund.

### Lions Park - \$10,000

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. 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.

The parking lot will be completed with in-house labor in 2020. The playground will be replaced in 2022. The parking lot will have no immediate impact on operating expenses. The project will be funded by the Capital Fund. This project is contingent upon available funds.

*Ongoing costs: \$60,000 in 2022; \$70,000 in 2023.*

### Forsythia Crossing Park - \$105,000

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



The lighting will be installed in 2020. The Township will be responsible for maintenance of the lights as well as costs for additional electricity. The project will be funded by the Capital Fund. This project is contingent upon available funds.

*Ongoing costs: \$15,000 in 2021; \$100,000 in 2022.*

## Delaware Park - \$4,000

The Township will make landscaping improvements at Delaware Park. Some overgrown vegetation will be cut back to allow for a better passive recreation experience. The Township will later construct wetlands education facilities in 2022 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. 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.

The landscaping improvements will be completed in 2020, and the facility will be constructed in 2022. The landscaping improvements will not have an impact on operating expenses as the Township already maintains the property. The project will be completed through the Capital Fund. This project is contingent upon available funds.

*Ongoing costs: \$50,000 in 2021.*

## Twin Oaks Park - \$575,000

The renovations at Twin Oaks Park will improve the accessibility and functionality of one of the Township's largest parks. The project will be completed over multiple phases totaling approximately \$4 million. The first phase will include upgrading the lighting at the main field as well as improvements to the drainage on the park property. Future phases will include new fields, resurfaced parking lots, new walking trails, and many other landscaping, drainage, and recreation improvements. Twin Oaks Park is one of the Township's largest parks and has several fields that are used by the community and youth sports organizations. Renovations in the first phase will allow the community to make better use of the fields.



Phase one of the project is scheduled to begin in 2020. Other phases will run through 2024. Impact on Operating Expenses: The new lights will be cheaper to maintain and require lower spending on energy than the current lighting. The drainage will reduce the need for repairs to flooded fields.

*Ongoing costs: \$361,000 - \$986,000 per year.*

# Police

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

Projects	2020	2021	2022	2023	2024	Five-Year Total
Taser Replacement	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Bulletproof Vests	43,400	6,000	3,700	16,000	5,900	75,000
Police Parking Cover	30,000	-	-	-	-	30,000
Aerial Drone	10,000	-	-	-	-	10,000
Vehicles & Equipment	351,000	312,000	312,000	312,000	312,000	1,599,000
Office Trailer	-	50,000	-	-	-	50,000
Shooting Range	-	200,000	-	-	-	200,000
<b>TOTAL</b>	<b>\$ 514,400</b>	<b>\$ 368,000</b>	<b>\$ 315,700</b>	<b>\$ 328,000</b>	<b>\$ 317,900</b>	<b>\$ 1,844,000</b>

## Taser Replacement - \$80,000

The Police Department began replacing all of their Tasers in 2019. The ones previously in use are aging and are no longer the current models. The replacement will continue in 2020. 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.



The Police Department began replacing Tasers in 2019 and will conclude the upgrade in 2020. New Tasers will require less investment in maintenance. The Tasers will be purchased using money from the Capital Fund.



### **Bulletproof Vests - \$43,400**

The Police Department will replace 34 of its bullet proof vests. Vests are replaced regularly based on manufacturer recommendations. The vests purchased in 2020 will replace those that are due to expire during the year. Bullet proof vests are essential to keep Police Officers safe while on patrol. The manufacturer notes that they expire after five years of use, and their functionality is no longer guaranteed. Replacing them in a timely manner will ensure officer safety.

Vests are replaced when they are set to expire. In 2020, 34 vests will be replaced. Bulletproof vests will not likely have any impact on operating expenditures. The Township will apply for grant funding for the vests. Remaining costs will be funded by the Capital Fund.

*Ongoing costs: \$3,700 - \$16,000 per year.*

### **Patrol Parking Cover - \$30,000**

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. 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.

The extension will be constructed in 2020. The parking cover will require minimal maintenance, and it will prevent future injury expenses to the Township. The project will be funded through the Capital Fund. This project is contingent upon available funds.

### **Aerial Drone - \$10,000**

The Police Department will purchase an aerial drone that will be able to take overhead images and videos. Multiple officers have undergone the training needed to become certified to operate a drone, and this new functionality will be available at all times. Its primary uses will be to get images of accidents and assist in locating missing persons. The drone will add important capabilities for the Police Department. When the Police are notified that someone is missing or a child has run away, a drone can help them search areas quickly that are otherwise inaccessible or too slow to search on foot. Additional image and video angles will also aid them in investigation of incidents and vehicle accidents.

The drone will be purchase in 2020. The Township will be responsible for costs of maintaining the drone. The Township will also have to pay for training and certification of additional officers over time. The drone will be purchased through the Capital Fund.

## Vehicle Replacement - \$351,000

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. Both marked and unmarked vehicles are replaced each year. In 2020, the Department will also purchase a van for its Animal Control Officer, replace one motorcycle, and add one all-terrain vehicle (ATV).



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. The new van will replace an unsafe sedan that does not meet the animal control needs of the community. Motorcycles and ATVs allow the Department to set up specialized units, such as enforcing traffic or patrolling wooded areas. Keeping to a vehicle replacement plan also helps keep maintenance costs under control.

Vehicle replacement is a yearly, ongoing occurrence. New vehicles require less maintenance investment and suffer less downtime for repairs. The Township applied for RDA grants to fund the purchase of police vehicles. Any remaining balance beyond the grant awards will be paid from the Capital Fund.

*Ongoing costs: Approximately \$312,000 per year.*

# Public Works

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

Projects	2020	2021	2022	2023	2024	Five-Year Total
Intersection Improvements	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Neighborhood Sign Program	125,000	80,000	-	-	-	205,000
Camera Truck	190,000	-	-	-	-	190,000
Truck Lift	60,000	-	-	-	-	60,000
Snowplow Attachment	9,500	-	-	-	-	9,500
Levittown Footbridges	25,000	75,000	-	75,000	-	175,000
Gas/Diesel Tanks	350,000	-	-	-	-	350,000
Road Improvement Program	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Vehicles & Equipment	<u>518,000</u>	<u>235,000</u>	<u>170,000</u>	<u>15,000</u>	<u>-</u>	<u>938,000</u>
<b>TOTAL</b>	<b>\$2,302,500</b>	<b>\$1,415,000</b>	<b>\$1,195,000</b>	<b>\$1,115,000</b>	<b>\$1,025,000</b>	<b>\$ 7,052,500</b>

## Intersection Improvements - \$25,000

The Township is responsible for maintaining the markings at all major intersections, including those on state-owned roads. Crosswalks, stop bars, and other lines and markers will be replaced. The Township will remove current, faded markings and repaint them using a long-lasting thermoplastic. Traffic safety is a responsibility and high priority for the Township. Faded markings can be more difficult for motorists to see, potentially causing them to stop in the wrong place or fail to see a crosswalk.

Several intersections were completed from 2017 to 2019, and additional intersections will be repainted in 2020. This project is not expected to have an impact on operating costs. This project will be funded through the Capital Fund.

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



## Neighborhood Sign Program - \$125,000

In 2019, The Township began a project aimed at adding or upgrading signs at all neighborhood entrances. The first phase was to replace existing signs, and the second phase adds signs to entrance that do not currently have them. The signs follow a uniform design that is unique to the Township. Public Works staff will complete the installation.

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.

Sign installation began in 2019, and phase 2 will be completed in 2020. This project is not expected to have an impact on operating costs. The sign upgrade project will be funded by the Capital Fund.



*Ongoing costs: \$80,000 in 2021.*

## Camera Truck - \$190,000

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 proactively determine and address potential problem areas in the Township's storm water infrastructure. The Department is responsible for maintaining storm water 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.

The camera truck will be purchased in 2020. Maintenance and the observation of problems in the storm water system may cause some initial increases in operating costs. In the long run, operating costs will decrease as more significant damage and emergency repairs can be prevented. The truck will be purchased using money from the Capital Fund. This project is contingent upon available funds.



### Truck Lift - \$60,000

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. 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.



The truck lift will be purchased and installed in 2020. Maintenance costs will reduce as repairs can be made faster, safer, and more efficiently. The lift will be purchased using the Capital Fund. This project is contingent upon available funds.

### Snow Plow Attachment - \$9,500

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. 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.

The attachment will be purchased in 2020. Impact on Operational Costs: Minimal maintenance costs in the future will be offset by improved employee efficiency during snow clearing operations. The attachment will be purchased using the Capital Fund.

### Levittown Foot Bridges - \$25,000

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 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.

The footbridges are expected to be replaced in 2020. New bridges will not require sudden maintenance costs due to aging and they will help prevent future costs from additional damage. The bridge replacement will be paid for using the Capital Fund. This project is contingent upon available funding.

*Ongoing costs: \$75,000 in 2021 and 2023.*

## Replacement of Gas and Diesel Tanks - \$350,000

The existing underground gas and diesel tanks at the Public Works building are coming to the end of their useful lives. The Department will replace both tanks to properly store the fuel. Both tanks are aging, and over time can become less safe for fuel storage. Replacing the underground tanks with new above-ground tanks will ensure that the contents are stored safely without the likelihood of a leak.

Both tanks will be purchased and installed in 2020. The new tanks may save a minimal amount in maintenance costs. Both tanks will be purchased through the Capital Fund.



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

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. 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.

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 2020 Road Improvement Plan are currently

under consideration and will be determined by the end of 2019. Improved roads will reduce the likelihood of having additional maintenance costs to Township vehicles and equipment. Road projects are funded through a combination of the Highway Aid Fund and Capital Fund. Projected costs for this project include engineering costs.

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

## Vehicle Replacement - \$518,000

Public Works maintains a fleet of vehicles for transporting supplies, snow plowing, and other road and park maintenance activities. The Department owns large and small dump trucks as well as pickup trucks that are used during regular activities. Each vehicle is replaced approximately every fifteen to twenty years. It is important that the Department of Public Works vehicles work when road repair, road maintenance, and snow removal are needed. Regularly replacing vehicles helps prevent unwanted downtime while also preventing excessive maintenance costs.

Vehicles are purchased on an ongoing basis. In 2020, one large dump truck and two pickup trucks with all necessary equipment will be purchased. The vehicles being replaced are twenty years old and incur significant maintenance costs. The new vehicles will save on that cost while allowing the mechanics to spend more time with other vehicles. The Township has applied for RDA grant funding for the trucks to be purchased in 2020. Those vehicles will otherwise be purchased using the Road Machinery Fund.

*Ongoing costs: \$15,000 - \$235,000 per year.*



# Storm Sewer & Drains

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Storm water 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 storm water management are listed among the following projects, some of which have already begun. In addition to noted areas for construction, an ongoing allowance for maintenance is also required. The Township often finds areas of urgent need throughout the year, and an amount for such repairs is budgeted in the Capital Fund. Some of the projects listed include pipe replacements while others require more significant reconstruction and road maintenance. Storm water projects are typically funded through the Capital Fund.

Projects	2020	2021	2022	2023	2024	Five-Year Total
Langhorne Gables/Adams Avenue	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Richardson Avenue	175,000	-	-	-	-	175,000
Emergency Drainage Projects	250,000	250,000	250,000	250,000	250,000	1,250,000
Hillside Avenue	-	200,000	-	-	-	200,000
<b>TOTAL</b>	<b>\$ 775,000</b>	<b>\$ 450,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 1,975,000</b>

## Langhorne Gables / Adams Avenue - \$350,000

Storm drainage improvement has been ongoing in the Langhorne Gables neighborhood since 2017. The next step is to install a new drainage system on several roads within the neighborhood. The project will include pipes to carry away water before roads are flooded. This project will help prevent flooding in the Langhorne Gables neighborhood. A buildup of storm water can cause hazards for motorists and pedestrians, damage the surface of the road, and undermine the foundation and integrity of the road, leading to further damage and safety hazards.

This project will occur in 2020. The pipes may require some maintenance over time, but net impact will be a decrease in spending as severe damage to the roads is prevented. The project will be funded through the Capital Fund. Projected costs for this project include engineering costs.



## Richardson Avenue - \$175,000

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. 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.

Construction will take place in 2020. Short-term maintenance needs for the drainage system will be minimal, and the improved drainage will reduce necessary repair costs for the road after a storm. The project will be funded through the Capital Fund. Projected costs for this project include engineering costs. This project is contingent upon available funds.



## Emergency Drainage Projects - \$250,000

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

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

# Transportation & Engineering

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. Some of the capital projects for transportation are recommended by the Citizens' Traffic Commission. Additionally, the Township is responsible for ensuring that traffic signals are compliant with the permits from the Pennsylvania Department of Transportation (PennDOT) and that intersections are safe for commuters. While many traffic signal maintenance projects are ongoing operating costs, some larger projects are included in the Capital Plan and are funded through the Capital Fund and grants.

Projects	2020	2021	2022	2023	2024	Five-Year Total
Comprehensive Plan	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Quiet Zone Project	229,560	-	-	-	-	229,560
Swift Road/Woodbourne Road Traffic Improvements	552,500	-	-	-	-	552,500
Woodbourne Road/Langhorne-Yardley Road Engineering	300,000	-	-	-	-	300,000
Walkability Improvements	50,000	-	-	-	-	50,000
Handicap Ramp Program	225,000	225,000	225,000	225,000	200,000	1,100,000
Traffic Preemption Controllers & Signal Head Replacement	59,000	45,000	45,000	45,000	45,000	239,000
<b>TOTAL</b>	<b>\$1,446,060</b>	<b>\$ 270,000</b>	<b>\$ 270,000</b>	<b>\$ 270,000</b>	<b>\$ 245,000</b>	<b>\$ 2,501,060</b>

## Comprehensive Plan - \$30,000

A Comprehensive Plan is a blueprint for the community that details its objectives for the future. Relying heavily on resident input, the Plan will detail specific goals and strategies to address needs and opportunities in transportation, recreation, housing and redevelopment, and sustainability. In 2018, Middletown Township was awarded a grant from the Delaware Valley Regional Planning Commission (DVRPC) to update its outdated Comprehensive Plan. Having a Comprehensive Plan is necessary to guide future decisions regarding development in the community. It also is beneficial when applying for certain grant opportunities.

The planning process began in early 2019, and the Comprehensive Plan will be completed in the spring of 2020. The impact to operating costs is expected to be minimal, but any new initiatives created by way of the Comprehensive Plan may incur an operating expense. The Township received a grant for \$67,000 from DVRPC, and the remaining balance will come from the Capital Fund.

## Quiet Zone Project - \$229,560

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. 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.

Engineering for the project is expected to be completed in late 2019, and construction will occur in 2020. This project will have minimal impact on operating expenses. The Township received a grant for \$180,000, with the remaining Township match coming from the Capital Fund. Projected costs for this project include engineering costs.



## Swift Road / Woodbourne Road - \$552,000

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. After residents raised concerns about the safety of the intersection, the Township traffic engineer completed a traffic study to determine a viable solution. Adding a signal and/or 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.

The intersection improvements were designed in 2019 and will be constructed in 2020. The installation of turn lanes will have no significant impact operating expenses. Maintenance costs and minimal electric costs would be the responsibility of the Township. The turn lanes will be funded by the Capital Fund or Highway Aid Fund as part of the Road Improvement Program. Projected costs for this project include engineering costs.

The traffic signal portion of the project is contingent upon available funds in the Capital Fund.

## Woodbourne Road / Langhorne-Yardley Road Engineering - \$300,000

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.



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.

The state has already allocated funds through the Transportation Improvement Program (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 2020. The improvements at Bridgetown Pike may remove the need for a traffic signal, which would reduce maintenance costs. The improvements at Woodbourne Road will have minimal impact on future costs. Engineering costs will be funded by the Capital Fund. The future construction will be funded through the TIP.

## Walkability Improvements - \$50,000

Middletown Township seeks to improve pedestrian access to Middletown Community Park. There are currently several crosswalks that lead from neighborhoods on Langhorne-Yardley Road into the Park. The full project will include handicap ramps, flashing pedestrian indicators, improved signage, and sidewalk linkages. While there are currently several crosswalks leading into the Park, some of them are difficult to access due to a lack of sidewalk connectivity, and some of them provide difficult crossing options for pedestrians. These improvements will ensure that families in the area can walk to the park safely and easily.

Some improvements will be completed by the end of 2019, and the bulk of the construction will take place in 2020. Maintenance of the new walkways, ramps, and flashing pedestrian indicators will be the Township's responsibility. The Township has applied for a Multimodal grant from PennDOT to fund the program. The Township's match requirement would come from the Capital Fund. Without the grant, the Capital Fund will be used to complete a phase of the improvements. Projected costs for this project include engineering costs.



## Handicap Ramp Program - \$225,000

Public facilities and sidewalks 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. Residents with disabilities may depend on these ramps for access to different locations in the community, 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.

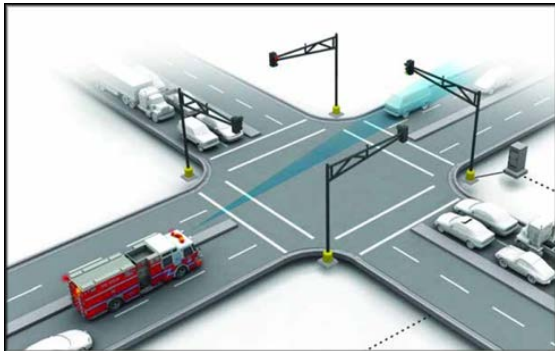


Ramp replacement is ongoing and occurs on a yearly basis. Ramps that are in good condition and meeting the most current standards of the ADA will both require less maintenance and reduce potential future liability costs. The project will be funded through the Capital Fund. Projected costs for this project include engineering costs.

*Ongoing costs: \$225,000 per year.*

## Traffic Preemption Controllers & Signal Head Replacement - \$59,000

Middletown will begin replacing the preemption 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. 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.



Replacements will be purchased and installed in 2020 and continue on an ongoing basis. Maintenance costs will be reduced. The Township will apply for grant funding to purchase the controllers and signal heads. If the grant is not secured, this project will be contingent upon available funds in the Capital Fund.

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

# History and Community Information

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## History

Middletown Township is located in lower Bucks County in southeastern Pennsylvania, just northeast of the City of Philadelphia, and encompasses significant portions of the Langhorne and Levittown areas. Bucks County, along with Philadelphia and Chester Counties, was one of the original three counties created when King Charles II of England granted land to William Penn in 1682. Although formally established as a Township in 1692, Middletown Township was well-established ten years earlier, when William Penn and his surveyor, General Thomas Holme, laid out the City of Philadelphia.

In 1692, Bucks County was divided into five townships: Middletown, Makefield (now Upper and Lower Makefield); Buckingham (now Bristol Borough and Bristol Township), Falls, and Salem (now Bensalem). Because it was in the middle of the five original townships, Middletown became its name. Newtown, the Township's neighbor to the north, was the original county seat, until it moved further north to Doylestown in 1812. Like all the original Townships, the boundary was surveyed and established by Penn and Holme. Middletown's western boundary hugs the curves of the Neshaminy Creek.

The early settlers were Swedish, Dutch, English, Welsh, Quaker, German, Scottish and Irish immigrants. The Swedes and Dutch were the first to settle in the area since the Delaware Valley climate closely resembled that of their native countries. A few 17<sup>th</sup>-century sycamore trees planted by early Dutch settlers, mimicking methods used by Native Americans to denote water sources, stand to this day along a tributary feeding the Neshaminy Creek.

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 railroad line, now operating as the West Trenton Line Regional Rail line of the Southeastern Pennsylvania Transportation Authority (SEPTA). Attleboro was renamed Langhorne in 1876 in honor of Jeremiah Langhorne, an early resident of the area and former chief justice of the Pennsylvania Supreme Court.

The Township is also the home of approximately 120 historically significant sites, many dating back several centuries and to the Civil War era, which includes a former stop for runaway slaves fleeing north to freedom on the Underground Railroad. Attleboro was home to one of the earliest free black communities in Bucks County, largely reason why many African-American veterans of the Union Army are buried here.

Until the late 1800s, Middletown was one contiguous Township. The Township's current shape settled into place after four boroughs—Hulmeville (1872), Penndel (1874), Langhorne (1890), and Langhorne Manor (1890)—split from the Township. In most cases, the boroughs cover narrow-road business districts with some small-lot housing. As a result, the Township's boundary

today is connected by a train line between Langhorne Manor Borough and Penndel Borough, and a small pathway between Penndel Borough and Hulmeville Borough. To this day, all four boroughs maintain their own governments and provide their own services to the residents living there. Middletown Township partners with the Boroughs and the neighboring Townships on joint or borderline projects when it's appropriate.

Largely due to its proximity to the Neshaminy Creek, most of Middletown remained a farming community until the latter part of the 1800s. Langhorne was the only place for stage coaches to change direction from the east-west Philadelphia-Trenton route to the north-south Bristol-Easton route. Once the rail line from Philadelphia was developed, it stopped in Langhorne, Woodbourne, and Glen Lake, leading to a wave of Philadelphians migrating from the city to the rural farmlands. Migration accelerated after the invention of the car and growth of the Old Lincoln Highway.

While Langhorne's growth slowed after World War I, the southern portion of the township took off shortly after World War II. The largest explosion of housing in the Township came in the 1950's when William Levitt built Levittown, the second development by Levitt (the first was on Long Island, NY), and at the time became the largest suburban planned community in the United States when completed in 1958. It was unique for its alphabetized street name sections which remain to this day. Levittown as a neighborhood is considered one of the largest suburbs of Philadelphia, though it is governed by Middletown Township and three neighboring municipalities.

Middletown Township was home to the Langhorne Speedway, a grueling racetrack that many of motorsports' biggest dynasties feared, including the Andretti's and the Wood Brothers. The track had many monikers including "The Big Left Turn," "The 'Horne," and "Puke Hollow," all immortalizing the one-mile track's unique circular design which proved to be a litmus test for any driver during its near half-century run between 1926 and 1971. While many racetracks at the time were horseracing tracks at fairgrounds, the Langhorne Speedway was one of the first ever built specifically for motorsports. The track hosted NASCAR races during its peak in the 1950s and 1960s, but was unpopular among drivers because of its difficulty and danger—a total of 27 people lost their lives at the track. Shortly after closing, on the heels of the development of Levittown, the property was redeveloped into a shopping center and has since been marked as a historical site.

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.middletonbucks.org/visitors/township\\_history/index.php#C5rqlcjH4y53bHxz.99](http://www.middletonbucks.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>

<http://www.phmc.state.pa.us/bah/dam/rg/di/IncorporationDatesForMunicipalities/pdfs/bucks.pdf?catid=9>

## 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 2018, 1,543 emergency fire calls were made within Middletown Township. Crews responded to 22 residential fires and two business/industrial fires. 374 fire investigations were conducted and 49 calls were regarding hazardous materials and petroleum spills. Officials conducted 235 mechanical inspections and 1,979 fire safety inspections.

The Township Police Department employs 59 officers with four dedicated K-9 officers. In 2018, officers made 761 arrests, and issued 3,091 traffic citations, 1,775 accident reports, and 177 parking violations. Additionally, 304 animal control cases were investigated. 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. A total of 8,916 students attended these schools, most of which are Middletown residents. In addition to these seven public schools, Middletown Township has three private schools: Newtown Friends Schools (Quaker), George School (Quaker), and Queen of the Universe (Catholic), as well as others in surrounding municipalities.



Middletown Township offers residents unique athletic opportunities. Middletown Township purchased the historic Middletown Country Club in 1988 to keep the course open to the public. The Middletown Clubhouse and course was completed in 1913 after the Bucks County Country Club decided to move to its current location for the sake of expansion. The course formerly known as Langhorne Country Club was originally designed by golf legend Alex Findlay. Findlay, known to many as the “Father of American Golf,” designed several courses in the Philadelphia area. The layout of the course attracted both amateur and professional golfers. In the 1930s and 1940s the course hosted several exhibitions, including an exhibition graced by the presence of historic golf figure, Ben Hogan. Hogan even battled against the former owner of the course George Fazio at the US Open in 1950. George Fazio built upon Alex Findlay’s foundation by improving the course through renovations. George Fazio the uncle of Tom Fazio inspired Tom to become a world renowned golf architect. The course was even recently renovated by Stephen Kay and Peter Fazio. Middletown Country Club may be small compared to other courses, but it continues to challenge golfers. In addition to golfing, there are several organized athletic associations serving residents throughout the community. Opened in 2019, Middletown features a state-of-the-art skate park that attracts dozens of children and young adults from around the region every day.

Middletown Township’s main public high school is Neshaminy High School in the Neshaminy School District. Several former Neshaminy High School athletes have risen to the top of their sports of the last several decades, including Brittany Benvenuto (golf), Len Barker (baseball), and Ryan Arcidiacono (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 today. The Neshaminy High School football program has experienced a major transformation since its inception ranging from league changes to program expansion. Neshaminy High School football has accrued an overall record of 556-319-34, along with 9 undefeated seasons. The success of the program has resulted in several championships, including 19 Lower Bucks County league championships, 11 Suburban One League titles, an East Penn Conference championship, two Big Seven Conference championships, the District One East State Champions twice and a District One Championship. The tradition of Neshaminy High School football still continues.

In addition to several shopping centers, the Township boasts Bucks County's largest shopping mall—Oxford Valley Mall—hosting eateries ranging from quick eats to a variety of ethnic restaurants, a movie theater, and dozens of stores catering to the whole family, all on a 1.3 million square foot complex. Like other indoor malls in the United States, it has noticed consumers shift to outdoor shopping areas. Simon Properties, the owner of the Oxford Valley Mall, is in the process of redeveloping the property, and has proposed adding apartments to one end of the property. More redevelopment is expected in the coming years.

Directly across from Oxford Valley Mall is Sesame Place, the only theme park in the United States entirely themed for the popular Sesame Street television show. The park attracts thousands from around the country annually. Our suburban Philadelphia location makes other destinations outside the Township only a short drive away for residents. In 2019, the Sesame Street television show celebrated 50 years of broadcasting. In 2020, Sesame Place theme park will be celebrating 40 years of entertainment. Sesame Place will be expanding to a second location in San Diego, California in 2021.

The entire Philadelphia metropolitan area is serviced by a regional transportation network: the Southeastern Pennsylvania Transportation Authority (SEPTA). In suburban neighborhoods like Middletown Township, residents have easy access to light rail trains (commonly referred to as "Regional Rail") and busses. The West Trenton rail line cuts through the center of the Township and stops at the Woodbourne and Langhorne stations which can be ridden northeast to Trenton, New Jersey, or southwest to Philadelphia. The Trenton line runs south of the Township, but is easily accessible by car and bus. Individuals living in suburban neighborhoods will often drive to and park at a nearby train station and ride in to Philadelphia or elsewhere for work in lieu of driving. Trains run every 20-60 minutes depending on the time and day of the week. Of the 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, as well as Philadelphia International Airport and Trenton-Mercer Airport.

Middletown Township is an ideal location for motorists. Interstate 295 (originally part of Interstate 95) runs through the center of the Township. In 2019, part of the Pennsylvania Turnpike between Bristol and the New Jersey Turnpike was re-signed as Interstate 95, though many local motorists

still opt for to the original route through Middletown Township. Interstate 95 runs along the entire Northeast and Mid-Atlantic corridors, stretching to Canada and Miami, FL, at its ends. The Interstate 295 portion parallels much of Interstate 95 on the New Jersey side of the Delaware River. Route 1, a major highway stretching from Trenton, NJ, through Philadelphia to the Delaware state border is a popular commuting highway. In Middletown, Route 1 is split into a higher-speed expressway and a more stop-and-go business road through the Township. State Routes 213 and 413 (paralleling Maple Avenue and Pine Street, respectively) cross at the heart of Township and feature dozens of businesses along each. Many long-time residents still refer to Route 1 by its original name—Lincoln Highway.

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. Middletown Township operated its own water and sewer services before selling the infrastructure to Bucks County Water and Sewer Authority in 2002 for \$40 million, making up the balance of the Investment Fund used to offset capital improvement costs.

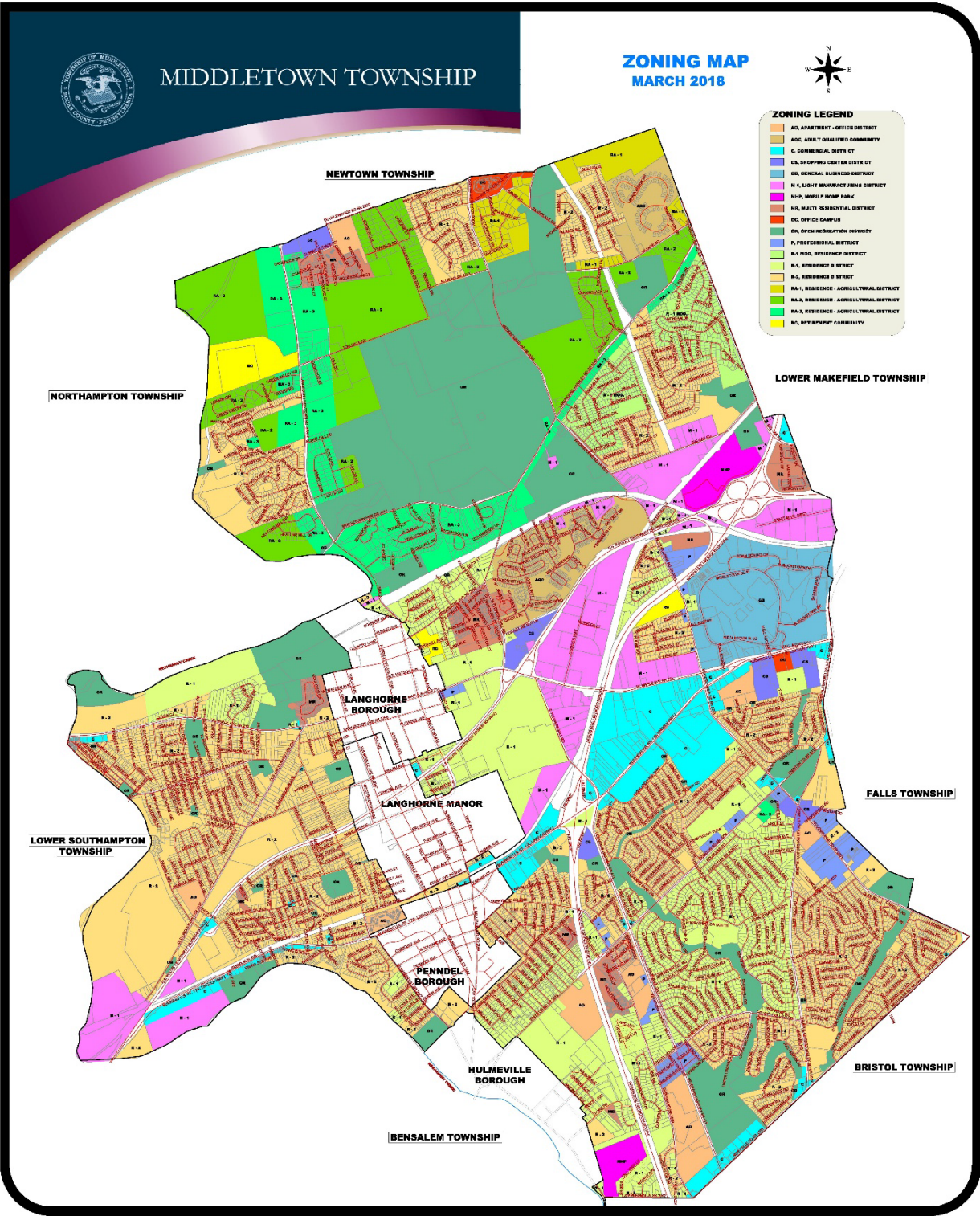
Trash collection for the Township is contracted to Waste Management, which renewed for a new five-year term beginning in 2020. Residents dispose of trash using twice-weekly manual collection, once-weekly collection for recyclables and bulk waste, and once-weekly yard waste collection between April and January.

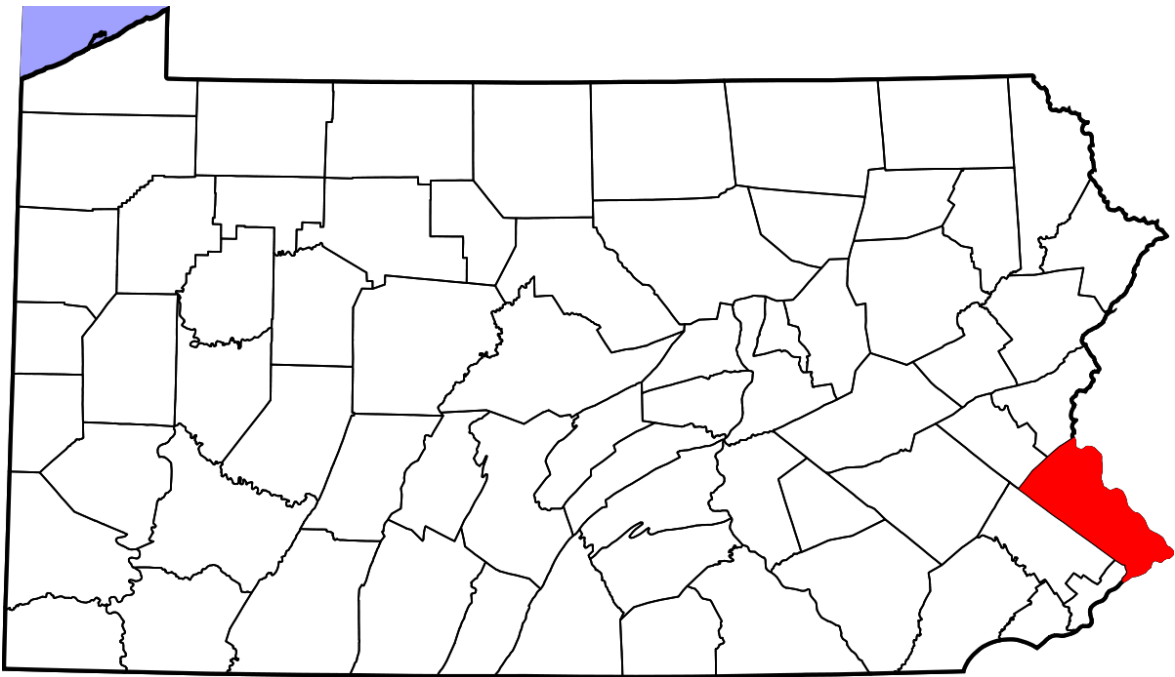
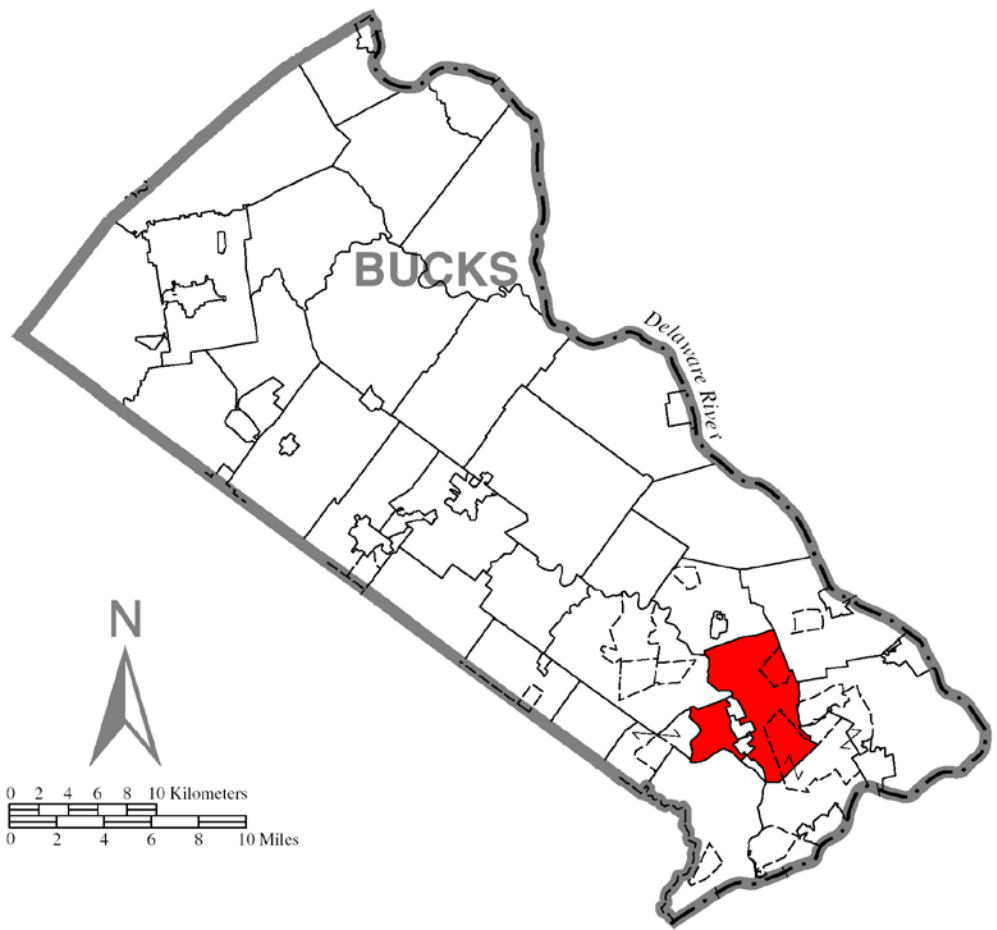
Middletown Township is a township of the second class. The governing body of Middletown Township is the Board of Supervisors, which is comprised of five members, who are elected at large and serve six-year staggered terms. The Board is empowered with legislative functions which include enacting ordinances and resolutions, adopting a budget, levying taxes, providing for appropriations, awarding bids and contracts, and making appointments to various advisory boards and commissions. Daily operations are overseen by the appointed Township Manager and staff.

The Township also has a long-standing history of producing several active members of the community, the most notable of which are incumbent Congressman Brian Fitzpatrick, a native of Levittown, who represents all of Bucks County and a portion of Montgomery County as part of Pennsylvania's first congressional district. This was known as the eighth congressional district prior to 2019. In addition to Congressman Fitzpatrick, Middletown Township also produced Governor Mark Schweiker. Also a native of Levittown, Schweiker began his political career as a member of the Middletown Township Board of Supervisors from 1979 to 1987, when he was elected as a Bucks County Commissioner. He successfully ran for Lieutenant Governor of Pennsylvania in 1994, alongside Governor Tom Ridge. Both men won re-election in 1998. In the

wake of the September 11, 2001, terrorist attacks, Governor Ridge was appointed as the first Secretary of Homeland Security, paving the way for Schweiker to become governor in October 2001. Schweiker did not seek re-election in 2002, and completed his gubernatorial term in January 2003. In addition to Congressman Fitzpatrick and Governor Schweiker, several other politicians are serving throughout Bucks County and the Commonwealth with roots in Middletown Township.

# Maps







# Consumer Price Index (CPI)

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The Consumer Price Index (CPI) is a statistical measure of change in the price of goods and services in major expenditure groups as food, housing, apparel, transportation, health and recreation that are typically purchased by urban consumers. It measures the purchasing power of consumer dollars by comparing the cost of a sample “market basket” of goods from one time period to another. The Index is often referred to as a “cost-of-living” index and is a widely used measure of inflationary trends.

Of particular importance is the use of the CPI in wage adjustments and collective bargaining negotiations. The Index is also used to measure adjustments in pension payments to government employees. Comparing year to year percentage changes in the CPI can determine price trends for equipment and supplies, and serve as a guide to estimate costs associated with budget preparation.

The Consumer Price Index is computed by the Bureau of Labor Statistics of the U.S. Department of Labor for the nation as a whole and for several selected metropolitan areas, including Philadelphia.

The Index is calculated with the years 1982-1984 equal to 100 in Tables 1 & 2 for All Urban Consumers (CPI-U).

Following are the Consumer Price Index figures for the United States and the Philadelphia-Camden-Wilmington (PA-NJ-DE-MD) statistical area for the years 1984 to 2017. Additionally, a bimonthly breakdown over the last year shows immediate changes to the regional economy.

<b>CONSUMER PRICE INDEX - ONE-YEAR SUMMARY</b>	
Philadelphia-Camden-Wilmington, PA-NJ-DE-MD	
<b>2018</b>	
October	253.04
December	251.15
<b>2019</b>	
February	253.22
April	256.53
June	257.71
August	258.88
October	257.97
<b>% Change</b>	
<b>10/2018- 10/2019</b>	<b>1.95%</b>

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

<b>CONSUMER PRICE INDEX HISTORY (1984-PRESENT)</b>				
Philadelphia-Camden-Wilmington, PA-NJ-DE-MD				
<b>Year</b>	<b>US CPI</b>	<b>% Change</b>	<b>PA-NJ-DE-MD CPI</b>	<b>% Change</b>
1984	103.9	4.30%	104.1	4.70%
1985	107.6	3.60%	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	124.0	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	163.0	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	184.0	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	233.0	1.48%	240.9	1.20%
2014	236.7	1.59%	244.1	1.30%
2015	236.5	-0.08%	243.9	-0.10%
2016	236.9	0.17%	245.3	0.60%
2017	245.0	3.42%	248.4	1.26%
2018	251.6	2.69%	251.6	1.29%

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



# Basis of Accounting & Budgeting

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Middletown Township uses a modified accrual basis for both accounting and budgeting. Modified accrual is a combination of cash basis and full accrual basis. Revenues are recognized when they are both measurable and available. Measurable means that the cash flow from the revenue can be reasonably estimated. Available means that the revenue is available to finance current expenditures to be paid within 60 days. In other words, available means monies are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period.

Expenditures, however, are recorded on a full accrual basis because they are always measurable when they are incurred. The measurement focus of governmental funds affects which transactions are recognized in the operating fund. If transactions are not a current resource or use, they are not reported in the operating fund of the fund financial statement (for example, capital assets or long-term liabilities). Under the Government Accounting Standards Board (GASB) policy #34, these noncurrent activities are reported on the government-wide statements only.

The Commonwealth of Pennsylvania uses and audits on a cash basis of accounting. Middletown Township's financial statements reflect a modified accrual basis of accounting. All Township funds are audited annually, except for the Highway Aid Fund which is audited biannually.

*Source:*

[https://fmx.cpa.texas.gov/fmx/pubs/afrrptreg/gen\\_acct/index.php?section=overview&page=modified\\_accrual](https://fmx.cpa.texas.gov/fmx/pubs/afrrptreg/gen_acct/index.php?section=overview&page=modified_accrual)

# Financial Policies

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Financial policies set guidelines on accounting practices across an industry in order to ensure consistency, transparency, and clarity. The foundation of all governmental accountancy in the United States is overseen by the Governmental Accounting Standards Board (GASB). GASB establishes and updates Generally Accepted Accounting Principles (GAAP), which provides clarity to all levels of government accountancy and seeks to limit errors and mitigate unethical and illegal accounting practices. The Commonwealth of Pennsylvania uses GAAP and other standard practices to establish a chart of accounts.

## Budget Amendment Process

The final approved budget is a legal document of Middletown Township. The Board of Supervisors has the authority to make changes by resolution should any anticipated revenues or expenditures have any significant fluctuations. As budget projecting practices have been streamlined and improved, the use of budget amendments by the Board of Supervisors has decreased significantly.

In addition to budget amendments throughout the year, the Board of Supervisors has the authority to reopen and change the final budget for budget years following municipal elections, pursuant to the second class township code of Pennsylvania. Since the Board of Supervisors is elected in November of odd years, these amendments can be made at the beginning of even budget years.

## Budgetary Control

Budgetary control refers to the authority possessed by certain individuals in overseeing the annual budget and daily expenditures. Department Directors oversee budgets for their individual departments. The implementation of Incode finance software in 2017 has improved staff's ability to oversee finances within departments and across the Township. The annual budget is developed by the Department of Finance with contributions by individual departments. The Department Descriptions in the Township Information section details which departments use each fund.

## Financial Regulations

Middletown Township does not have any self-imposed financial policies. Instead, the Township abides by and complies with all financial policies and regulations mandated by the Commonwealth of Pennsylvania for townships of the second class, P.L. 103, No. 69. Some key financial policies include:

- 1) Fiscal Year
  - a) The fiscal year in townships commences on the first day of January in each year. All receipts, disbursements, contracts and purchases shall be entered as of record in the fiscal year in which made.
- 2) Annual Budget
  - a) The board of supervisors shall annually prepare a proposed budget for all funds for the ensuing fiscal year. The proposed budget shall reflect as nearly as possible the estimated revenues and expenses of the township for the year for which the budget is prepared. A township shall not prepare and advertise notice of a proposed budget when it is knowingly inaccurate. Upon any revision of the proposed budget, if the estimated revenues or expenses in the final budget are increased more than ten percent in the aggregate or more than twenty-five percent in any major category over the proposed budget, it may not be legally adopted with those increases unless it is again advertised once, the same as the original proposed budget, and an opportunity given to taxpayers to examine the amended proposed budget. A major category is a group of related revenue or expense items, the combined total of which is listed as a line item. The budget shall be prepared on a uniform form prepared and furnished under section 3203. The estimates in the budget shall specify the amount of money necessary for each governmental activity of the township for which a special tax levy may or may not be authorized and the amount of money necessary for the payment of debts and other miscellaneous purposes.
  - b) Upon the preparation of the proposed budget, the board of supervisors shall give public notice by advertisement once in one newspaper of general circulation in the township that the proposed budget is available for public inspection at a designated place in the township. After the proposed budget has been available for public inspection for twenty days, the board of supervisors shall, after making revisions as are appropriate, adopt the final budget not later than the thirty-first day of December and the necessary appropriation measures required to put it into effect.
  - c) The total appropriation shall not exceed the revenues estimated as available for the fiscal year.
  - d) During the month of January next following any municipal election, the board of supervisors may amend the budget and the levy and tax rate to conform with its amended budget. A period of ten days' public inspection at the office of the township secretary of the proposed amended budget, after notice by the township secretary to that effect is published once in a newspaper of general circulation in the township, shall intervene between the adoption of the proposed amended budget and the final adoption of the amended budget. Any amended budget must be adopted by the board of supervisors on or before the fifteenth day of February. No proposed amended budget shall before final adoption be revised upward in excess of ten percent in the aggregate or in excess of

twenty-five percent of the amount of any major category in the proposed amended budget. A major category is a group of related revenue or expense items, the combined total of which is listed as a line item.

- e) The board of supervisors may by resolution make supplemental appropriations for any purpose from any funds on hand or estimated to be received within the fiscal year and not otherwise appropriated, including the proceeds of any borrowing authorized by law. Supplemental appropriations may be made whether or not an appropriation for that purpose was included in the original budget as adopted.
  - f) The board of supervisors may by resolution transfer unencumbered moneys from one township account to another, but no moneys may be transferred from the fund allocated for the payment of debts or from any fund raised by a special tax levy or assessment for a particular purpose. Transfers shall not be made during the first three months of the fiscal year. No moneys shall be paid out of the township treasury except upon appropriation made according to law.
- 3) Auditing
- a) Audits on a prior year's financial statements must occur each year by April 1<sup>st</sup>. Public advertisement of audited financial statements in the newspaper must occur each year by April 15<sup>th</sup>. Any auditor who is financially interested, directly or indirectly, in any township transaction commits a summary offense. The auditor shall forfeit the office and forfeit to the township any financial benefit derived from the transaction.
- 4) Capital Reserve Fund
- a) The Board of Supervisors may create and maintain a separate capital reserve fund for any anticipated capital expenses, which fund shall be designated for a specific purpose or purposes when created. The moneys in the fund shall be used for no other purpose unless the Board of Supervisors declares that conditions in the township make other expenses more urgent than those for which the fund was created. The Board of Supervisors may appropriate moneys from the general township funds to be paid into the capital reserve fund or place in the fund any moneys received from the sale, lease or other disposition of any township property or from any other source.
- 5) Operating Reserve Fund
- a) The board of supervisors shall have the power to create and maintain a separate operating reserve fund in order to minimize future revenue shortfalls and deficits, provide greater continuity and predictability in the funding of vital government services, minimize the need to increase taxes to balance the budget in times of fiscal distress, provide the capacity to undertake long-range financial planning and develop fiscal resources to meet long-term needs.
  - b) The board of supervisors may annually make appropriations from the general township fund to the operating reserve fund, but no appropriation shall be made to the operating reserve fund if the effect of the appropriation would cause the fund to exceed twenty-five per centum of the estimated revenues of the township's general fund in the current fiscal year.
  - c) The board of supervisors may at any time by resolution make appropriations from the operating reserve fund for the following purposes only:

- i) to meet emergencies involving the health, safety or welfare of the residents of the township;
  - ii) to counterbalance potential budget deficits resulting from shortfalls in anticipated revenues or program receipts from whatever source;
  - iii) to counterbalance potential budget deficits resulting from increases in anticipated costs for goods or services;
  - iv) or to provide for anticipated operating expenditures related either to the planned growth of existing projects or programs or to the establishment of new projects or programs if for each such project or program appropriations have been made and allocated to a separate restricted account established within the operating reserve fund.
- d) The operating reserve fund shall be invested, reinvested and administered in a manner consistent with the investment of township funds generally.
- 6) Indebtedness
- a) The board of supervisors may incur indebtedness and issues notes, bonds or other evidence of indebtedness under the act of July 12, 1972 (P.L.781, No.185), known as the "Local Government Unit Debt Act," to provide sufficient moneys for any expense of the township.
- 7) Investment of Township Funds
- a) The board of supervisors may:
    - i) Make investment of township sinking funds as authorized by the act of July 12, 1972 (P.L.781, No.185), known as the "Local Government Unit Debt Act."
    - ii) Make investment of moneys in the general fund and in special funds of the township.
    - iii) Liquidate any investment, in whole or in part, by disposing of securities or withdrawing funds on deposit. Any action taken to make or to liquidate any investment shall be made by the officers designated by action of the board of supervisors.
  - b) The board of supervisors shall invest township funds consistent with sound business practice.
  - c) The board of supervisors shall provide for an investment program subject to restrictions contained in this act and in any other applicable statute and any rules and regulations adopted by the board of supervisors.
  - d) Authorized types of investments of township funds are:
    - i) United States Treasury bills.
    - ii) Short-term obligations of the Federal Government or its agencies or instrumentalities.
    - iii) Deposits in savings accounts or time deposits, other than certificates of deposit, or share accounts of institutions insured by the Federal Deposit Insurance Corporation, the National Credit Union Share Insurance Fund, the Pennsylvania Deposit Insurance Corporation or the Pennsylvania Savings Association Insurance Corporation, or their successor agencies, to the extent that the accounts are so insured and, for any amounts above the insured maximum, if approved collateral therefor is pledged by the depository.
    - iv) Obligations of the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America, of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by

the full faith and credit of the Commonwealth or of any political subdivision of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision.

- e) In making investments of township funds, the board of supervisors may:
  - i) Permit assets pledged as collateral to be pooled under the act of August 6, 1971 (P.L.281, No.72), entitled "An act standardizing the procedures for pledges of assets to secure deposits of public funds with banking institutions pursuant to other laws; establishing a standard rule for the types, amounts and valuations of assets eligible to be used as collateral for deposits of public funds; permitting assets to be pledged against deposits on a pooled basis; and authorizing the appointment of custodians to act as pledgees of assets."
  - ii) Combine moneys from more than one fund under township control for the purchase of a single investment if each of the funds combined for the purpose is accounted for separately in all respects and the earnings from the investment are separately and individually computed and recorded and credited to the accounts from which the investment was purchased.
  - iii) Join with one or more other municipal corporations, municipality authorities or school districts under the act of July 12, 1972 (P.L.762, No.180), referred to as the Intergovernmental Cooperation Law, in the purchase of a single investment if the requirements of paragraph (2) on separate accounting of individual funds and separate computation, recording and crediting of the earnings therefrom are adhered to.
- 8) Township and Special Tax Levies
  - a) The board of supervisors may by resolution levy taxes upon all real property within the township made taxable for township purposes, as ascertained by the last adjusted valuation for county purposes, for the purposes and at the rates specified in this section. All taxes shall be collected in cash.
  - b) An annual tax not exceeding fourteen mills for general township purposes. If the board of supervisors petitions the court of common pleas for the right to levy additional millage, the court may order a greater rate than fourteen mills, but not exceeding five additional mills, to be levied.
  - c) An annual tax not exceeding five mills to light the highways, roads and other public places in the township.
  - d) An annual tax not exceeding fifty percent of the rate of assessment for the general township tax to procure land and erect public buildings thereon and for the payment of indebtedness incurred in connection therewith.
  - e) An annual tax not exceeding three mills to purchase and maintain fire apparatus and a suitable place to house fire apparatus, to make appropriations to fire companies located inside and outside the township, to make appropriations for the training of fire company personnel and for fire training schools or centers and to contract with adjacent municipal corporations or volunteer fire companies therein for fire protection.
    - i) The township may appropriate up to one-half, but not to exceed one mill, of the revenue generated from a tax under this clause for the purpose of paying salaries,

- benefits or other compensation of fire suppression employees of the township or a fire company serving the township.
- ii) If an annual tax is proposed to be set at a level higher than three mills, the question shall be submitted to the voters of the township.
  - f) A tax not exceeding two mills to establish and maintain fire hydrants and fire hydrant water service.
  - g) A tax to acquire, maintain and operate parks, playgrounds, playfields, gymnasiums, swimming pools and recreation centers.
  - h) An annual tax sufficient to pay interest and principal on any indebtedness incurred under 53 Pa.C.S. Pt. VII Subpt. B (relating to indebtedness and borrowing).
  - i) An annual tax not exceeding one-half mill to support ambulance, rescue and other emergency services serving the township.
    - i) The township may appropriate up to one-half of the revenue generated from a tax under this clause for the purpose of paying salaries, benefits or other compensation of employees of the ambulance, rescue or other emergency service.
    - ii) If an annual tax is proposed to be set higher than one-half mill, the question shall be submitted to the voters of the township.
  - j) An annual tax not exceeding five mills to create and maintain a revolving fund to be used in making permanent street, sidewalk, water supply or sewer improvements before the collection of all or part of the cost from the property owners. A revolving fund may also be used for the deposit of funds raised through the issuance of general obligation bonds of the township for the making of permanent street, sidewalk, water supply or sewer improvements. When all or part of the cost of the construction of any permanent street, sidewalk, water supply or sewer improvement is paid from the revolving fund and is later assessed and collected from the owners of the property adjoining or abutting upon the improvement, the collections shall be applied to the credit of the revolving fund to the extent of the withdrawal therefrom for that purpose.
  - k) An annual special tax not exceeding two mills to create and accumulate moneys in a road equipment fund to be used exclusively for purchasing road equipment.
  - l) When it is shown to the court that the debts due by any township exceed the amount which the board of supervisors may collect in any year by taxation, the court, after ascertaining the amount of indebtedness of the township, may in an action of mandamus direct the board of supervisors, by special taxation, to collect an amount sufficient to pay the debts. If the amount of indebtedness is so large as to render it inadvisable to collect the entire amount in any one year, the court may direct the special taxes to be levied and collected during successive years as may be required for payment of the debt.

*All regulatory polices applicable to Middletown Township in this act have been obtained from and can be viewed at the following link:*

<http://www.legis.state.pa.us/WU01/LI/LI/US/HTM/1933/0/0069..HTM>.

# Glossary of Terms

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**Accrual-** A charge for work that has been done but not yet invoiced, for which provision is made at the end of a financial period.

**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.

**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 2002.

**Budget-** A plan of financial operation setting forth an estimate of proposed revenue and expenditures for a given period of time, typically one year.

**Budget Message-** A general discussion of the proposed budget presented in writing as a part of the budget document. The budget message explains major budget issues, describes the financial experience during the past period and presents recommendations regarding the financial policy during the coming period.

**Capital-** A general term for most physical assets that are usable for more than a single fiscal year. Capital can include buildings, furniture, equipment, vehicles, and more.

**Capital Improvement Plan (CIP)-** The plan for capital expenditures to be incurred by the Township each year over six future years setting forth each capital project, the amount to be expended in each year, and the method of financing those expenditures.

**Capital Projects-** Projects which purchase, construct, or reconstruct capital assets, and are typically nonrecurring and in excess of \$5,000.



**Cash Balance-** Total amount of money in a financial account, calculated by adding all deposits to the initial deposit and deducting all disbursements or payments made. Net cash balance can be positive, if money is available; or negative if the account has been overdrawn.

**Chart of Accounts-** A chart of accounts is a financial organizational tool that provides a complete listing of every account in an accounting system. An account is a unique record for each type of asset, liability, equity, revenue and expense.

**Collective Bargaining Agreement-** an agreement in writing between an employer and a labor union setting forth the terms and conditions of employment or containing provisions in regard to rates of pay, hours of work, or other working conditions of employees.

**Common Level Ratio (CLR)-** a comparison of a previous year's actual sale prices to the assessed value of properties set by the counties. Since counties use the base year when all properties were last reassessed to arrive at comparative property values, the CLR (based on two years prior) is a more accurate reflection of current property values.

**Community Development Block Grant (CDBG)-** A federal program established to provide municipalities with grant funds needed to address local community development needs in the areas of housing, community facilities, economic development, and public services.

**Comprehensive Annual Financial Report (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.

**Delaware Valley Regional Planning Commission (DVRPC)-** Regional planning organization that facilitates inter-municipal and intergovernmental cooperation on topics such as land use, environmental impact, and public transportation.

**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.

**Municipal Separate Storm Sewer System (MS4)-** A program administered by the Pennsylvania Department of Environmental Protection (DEP) aimed at regulating water runoff and preventing contamination in local communities.

**Municipality-** A general term for a local government. This can include townships, cities, and boroughs of all classes.

**Net Investment in Capital Assets-** This category groups all capital assets, including infrastructure, into one component of Net Position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance of this category.

**Non-Operating-** Refers to a fund used for a single or very specific use, instead of as part of the day-to-day operating budget.

**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.

**Procurement-** The process of finding, purchasing, and acquiring goods and services. The Commonwealth of Pennsylvania establishes laws to control which purchases and services must undergo a public bidding process, a request for proposals process, or a quotation process.

**Proprietary Fund-** A fund established to account for operations that are financed and operated in a manner similar to a private business enterprise. The intent is that the costs of providing goods and services to the public on a continuing basis will be financed primarily through user fees.

**Redevelopment Authority of the County of Bucks (RDA)-** assists municipalities, businesses, private developers, and homeowners located in the County of Bucks in the rehabilitation of blighted and deteriorated properties and reuse of abandoned or underutilized industrial, commercial and residential sites. The RDA is the largest grant funder of the Township.

**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 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.