

**MIDDLETOWN TOWNSHIP  
DELAWARE COUNTY  
PENNSYLVANIA**



**2022 ADOPTED BUDGET**

MIDDLETOWN TOWNSHIP  
DELAWARE COUNTY, PENNSYLVANIA

RESOLUTION 2021-30

**WHEREAS**, the Middletown Township Home Rule Charter and Administrative Code define the budget adoption process: and

**WHEREAS**, Sections 405 (Budget) and 406 (Capital) of the Home Rule Charter, and Section 4-42 of the Administrative Code, the operating and capital budgets shall provide a complete financial plan of all Township funds and activities for the ensuing fiscal year and, except as required by law or this Charter, shall be in such form as the Manager deems desirable or the Council may require; and


**WHEREAS**, Township Council desires to adopt the proposed 2022 Budget, including the operating and capital budgets, as amended from the advertised and presented; complying with Sections 405-406 and Section 4-42 respectively, as the official appropriations for the 2022 fiscal year.

**NOW, THEREFORE, BE IT RESOLVED** that: the attached 2022 Budget shall be adopted as the official appropriations effective January 1, 2022.

**RESOLVED** this 13<sup>th</sup> day of December, 2021, by the Middletown Township Council, Delaware County, Pennsylvania at a regularly scheduled meeting.

ATTEST:

  
\_\_\_\_\_  
John McMullan  
Township Manager

TOWNSHIP COUNCIL  
  
\_\_\_\_\_  
Mark Kirchgasser  
Council Chairman

**MIDDLETOWN TOWNSHIP**  
**2022 BUDGET PREPARATION TIMETABLE**

**1<sup>st</sup> Council Meeting in February 2022** - 2021 Budget Reconciliation Resolution

**December 13<sup>th</sup>** – Council Budget Adoption (2022 Tax Rate Resolution)

**November 22<sup>nd</sup>** – Draft Budget presented by staff at Council Meeting

**November 8<sup>th</sup>** – Draft Budget available to public on website and at Township Building. Public Advertisement of Draft Budget presentation and Scheduled Adoption dates (per §407 of Home Rule Charter)

**November 1<sup>st</sup>** – Draft Budget provided to Council by staff

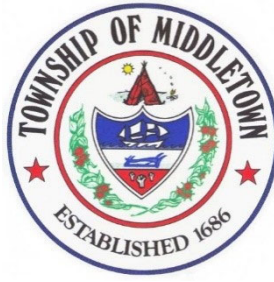
**Week of October 25<sup>th</sup>** – Finance Committee Meeting (Review of Draft Budget for Council)

**October 20<sup>th</sup>** – Department Head Budget Coordination Meeting with Township Manager & Finance Director

**October 15<sup>th</sup>** – Departmental Requests due to Finance Department

**First Week in October** – Finance Department to produce 2021 revenue projections for Finance Committee Review (Possible Finance Committee Remote Meeting)

**Third Week in September** – 2021 Departmental Expense Projections Distributed



MIDDLETOWN TOWNSHIP  
DELAWARE COUNTY, PENNSYLVANIA

December 13, 2021

TO: Middletown Township Council  
FROM: John McMullan, Township Manager  
RE: Manager's Budget Message; 2022 Budget

Township staff is pleased to submit for your review and adoption consideration for the 2022 Draft Budget to Council and the residents of Middletown Township. As submitted, this budget will allow Middletown Township to continue to provide high level quality of services to its residents. A budget is a living document that provides authorized expenses and initiatives for a fiscal year; however, every year has unforeseen fluctuation that needs to be addressed within the requirements of the Township Charter and Code. This budget document, as presented, incorporates input and direction from the Council Finance Committee during committee workshops. The following Draft Budget complies with adoption requirements and was reviewed and advertised as follows:

- October 12, 2021: Finance and Administration Committee.
- October 25, 2021: Finance and Administration Committee.
- November 5, 2021: Finance and Administration Committee.
- November 8, 2021: 2022 Draft Budget Published for Public Review.
- November 22, 2021: 2022 Draft Budget Presented.
- December 13, 2021: 2022 Draft Budget Ratification.

Revenue and Expense Summary

<b>Departmental Government Funds</b>	2022 Proposed Revenues	2022 Proposed Expenses
<b>General</b>	\$4,722,651	\$4,853,253
<b>Library</b>	-	\$250,000
<b>Recreation Enterprise Fund from GF</b>	-	\$40,000
<b>Public Works Replacement Fund</b>	-	-

<b>LST Fire Capital<sup>1</sup></b>	-	\$85,000
<b>State Liquid Fuels Subsidy<sup>2</sup></b>	-	\$(454,039)
<b>GF Revenues to Capital Improvements</b>		-
<b>GF Fund Balance</b>	\$359,641	-
<b>TOTALS</b>	<b>\$4,982,292</b>	<b>\$4,982,292</b>

1 LST Capital is the GF tax support for Fire Company equipment.

2 State Liquid Fuels Subsidy is a revenue/expense budget passthrough.

## 2022 Budget Overview

Staff is pleased to report that the Township is projected to end (2021) with lower than expected budgeted expenditures. This is due to prudent financial planning by Council and the diligence of Township staff, who consistently work to contain costs and reduce overall expenditures.

For 2021, the General Fund revenue totals are projected to be approximately \$958,162 more than budgeted and expenditures are projected to be at approximately \$263,617 less than budgeted. The Manager’s Office, Planning Development & Engineering, Finance & Information Technology, Public Safety and Emergency Management and Public Works are projected to end the year with expenditures under budget. The year over year difference in revenues and expenditures, contributes to an approximate opening 2022 fund balance of \$2,100,000, which \$359,140 is being used to balance the 2022 budget. The shortfall in revenue is related to a projected decrease in collected receipts generated by the mercantile and business privilege tax (and an increase in debt service attributed to the development of Smedley Park and the Roosevelt Community Center).

As a result of the impacts that COVID-19 has created for residents of Middletown, Council has charged staff with developing a proposed budget that does not increase taxes for 2022. This has been accomplished with the assistance of one-time, Federal American Recovery Act funding, the reduction of contributions to community organizations, and the use of the Township’s financial reserves. In the absence of a major economic rebound, it will be difficult to continue to do this in future budget years without cutting Township services as inflation continues to rise. Staff continues to look for opportunities to provide services as efficiently as possible to our residents. Due to the effects of the 2020 County-wide reassessment, Township real estate tax revenues have the potential to decline by up to 5.4% due to appeals pending before County Courts.

The Township has been able to continue to have the 5<sup>rd</sup> lowest Township real estate tax rate in Delaware County while at the same time fully funding a Capital Improvement Program and maintaining a reasonable fund balance, with limited impact to the services provided to our residents.

Historic Real Estate Tax Break down

Dedicated Towards	2022 Proposed	2021 Budget	2020 Budget
Total Millage	1.01	1.01	2.01
General Fund	\$269,011	\$0	\$638,818
Debt Service	\$1,752,982	\$1,865,342	\$1,226,523
Fire Apparatus Replacement	\$116,865	\$108,329	\$108,329
Fire Protection	\$88,200	\$80,738	\$80,738
Total Real Estate	\$2,227,059	\$2,054,409	\$2,054,409

Because of the pending appeals, after including projected growth, the Township is expected to collect slightly higher base real estate tax revenues in 2022 than was projected for in 2021. The proposed 2022 Middletown Real Estate Tax is based on the total assessed value of real estate in the Township of \$2,307,283,293 - before appeals. The Township continues its reliance on Business taxes. These make up the largest contribution (28%) to its revenue base. Real Estate Transfer taxes (13%) come in second. These revenue sources vary greatly with economic conditions. In an effort to mitigate this risk, the Township has instituted an Operating Reserve (Rainy Day) Fund. This way the Township can maintain existing services for at least a budget year should a natural disaster or economic downturn occur. The Township is slowly adding reserve funds each year until its goal of having 25% of yearly revenues in our Operating Reserves is reached.

**General Fund Expenditures**

The largest expenditure category in the General Fund is Manager’s Office/Council/Administrative Services, representing 35% of budgeted costs. Additional expenditure categories include: Planning, Development & Engineering at 22%, Public Works at 14%, Finance and Information Technology at 13%, Public Safety & Emergency Management at 13% and Parks Upkeep at 3%.

## **2021 Achievements**

1. Did not raise taxes and maintained public services during the Pandemic and accompanying economic downturn.
2. Worked with PECO & AQUA to subsidize full width roadway repaving where utility work occurred.
3. Completed the conversion of the west wing of the Roosevelt Community Center into the new home of the Middletown Free Library.
4. Undertook an update of the Township's Parks, Recreation, and Open Space Plan.
5. Completed the development of Smedley Park with new walking trails, parking areas, and stormwater management.
6. Began Master Plans for the 80-acre Sleighton School Farms Open Space, Lenni Park and Indian Orchards Park.
7. Acquisition of 21 N. Pennell Road (Old Library Building) for future municipal use.

## **2022 Budget Highlights**

### **Public Safety**

1. Under State Law, the Township is ultimately responsible for providing public safety services to our community. Given the staffing levels and other challenges facing the Township's emergency service providers, the Township is embarking upon a multi-year evolution of our Public Safety Administration. These efforts include:
  - a. Hiring a full-time Public Safety Director/Fire Chief.
  - b. Increasing the Township's contribution to the two Fire Companies by \$50,000.
  - c. Establishing a Volunteer Firefighter incentive program with an initial allocation of \$40,000.
  - d. Continuing funding of the Township's Firefighting Vehicle Capital Replacement Program.
  - e. Working with the Fire Companies to supplement their daytime staffing with full time staff initially paid for with Federal grants.

### **Library Contribution**

1. \$250,000 allocation to the Middletown Free Library
2. Completion of a \$6M renovation to the west wing of the old Roosevelt School into the new home of the Middletown Free Library.

### **Public Works**

1. Liquid Fuels Funds
  - \$45,000 Salt/Chemicals to treat weather conditions.
  - \$300,000 allocated for road construction.
  - \$45,000 allocated for road maintenance.

### Planning, Development and Engineering

1. \$50,000 allocated for professional services related to stormwater planning and regulation.  
The Township is planning to use approximately one-half (\$800,000) of the Federal American Recovery Act funding, plus three smaller grants from the Commonwealth, for stormwater infrastructure.
2. The Recycling Fee will remain at \$105, as the Township is in year two of a three-year recycling contract that reflects the increasing difficulty in selling recyclables.
3. The development of a new Parks, Recreation, and Open Space Plan is ongoing and is expected to be adopted as a follow up to the recently updated Comprehensive Plan.

### Park & Trail Development

1. A grant has been applied for to allow the completion of Smedley Park.
2. Final Design and the beginning of construction on the Franklin Mint trail connection between the new Middletown Train Station and the Chester Creek Rail Trail.
3. Funds have been secured for the creation of a habitat management plan for Sleighton Farms Park and the creation of a master park plan.
4. Grants have been applied for to assist with an inclusive playground at the Roosevelt Community Center in conjunction with fundraising assistance by the Dombroski Foundation for Mark's Park.
5. A trial project will be undertaken to test park security cameras to improve public safety and deter vandalism in Township parks.

### Other Capital Projects

1. The installation of new HVAC equipment for the old wing of the Roosevelt Community Center is underway with the remaining funds from the Federal American Recovery Act.

### Conclusion

Staff wish to sincerely thank members of Council, volunteers, and residents for their continued support. The preparation of this budget is the culmination of the collaborative efforts of many people.

The entire Township team of employees should be commended for their efforts. With this year's ongoing work to continue to control costs and contain spending, Township staff has exhibited their dedication to serving the residents of Middletown Township. Special recognition should be given to the following members of the Township's Leadership Team for assistance in crafting this document: Vince Visoskas, Meredith Merino, Jennifer Maul, Dan Simcox and Jean Kenny.

Members of Council, and especially members of the Council Finance Committee, should also be recognized for the many hours that they have dedicated to the budget process, gathering input and carefully reviewing each line item.

This document should be a valuable tool in making the important decisions that will impact Middletown Township residents and Township government in the upcoming year. I am grateful for the opportunity to serve the Council and residents in the Middletown Township community.

Respectfully submitted,

John McMullan  
Township Manager



# MIDDLETOWN TOWNSHIP

*Delaware County, Pennsylvania*

**Middletown Township  
2022 Budget  
Historical Real Estate Tax Breakdown**

Dedicated Towards	2022 Proposed Millage	2022 Expected Revenues	2021 Budget	2020 Budget
<b>Total Millage</b>	<b>1.01 mils<sup>1</sup></b>		<b>1.01 mils<sup>2</sup></b>	<b>2.01 mils<sup>3</sup></b>
GENERAL FUND	0.122	\$269,011	0 mils	0.625 mils = \$638,818
DEBT SERVICE	0.795	\$1,752,982	0.917 mils = \$1,865,342	1.200 mils = \$1,226,523
FIRE APPARATUS REPLACEMENT <sup>4</sup>	0.053	\$116,865	0.053 mils = \$108,329	0.106 mils = \$108,329
FIRE PROTECTION <sup>4</sup>	0.040	\$88,200	0.040 mils = \$80,738	0.079 mils = \$80,738

**Total Real Estate Tax Revenue      \$2,227,059                      \$2,054,409                      \$2,054,409**

<sup>1</sup> Note: **No Tax Increase is Proposed.** There is the potential to lose up to 5.4% of this revenue with tax appeals pending in Court.

<sup>2</sup> Note: Following a Countywide Reassessment municipalities must reset millage to equal the same revenue budgeted for the previous year.

<sup>3</sup> Note: Township residents approved this tax increase by referendum in 2019 to pay for the purchase 81 acres of the Sleighton Farms School

<sup>4</sup> Note: Township residents approved this tax increase by referendum circa 1990.



# MIDDLETOWN TOWNSHIP

## DELAWARE COUNTY, PENNSYLVANIA

### MIDDLETOWN TOWNSHIP HISTORICAL TAXATION SUMMARY

	YEAR									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021*
<b><u>PROPERTY TAX (IN MILLS)</u></b>										
<b>GENERAL FUND</b>	0.44	0.44	0.44	0.44	0.44	0.34	0.34	0.34	0.625	0
<b>DEBT SERVICE</b>	0.87	0.87	0.87	0.87	0.87	0.87	0.48	0.48	1.2	0.917
<b>PERMANENT IMPROVEMENT</b>	0	0	0	0	0	0	0.39	0.39	0	0
<b>FIRE APPARATUS REPLACEMENT</b>	0.106	0.106	0.106	0.106	0.106	0.106	0.106	0.106	0.106	0.053
<b>LIBRARY</b>	0.105	0.105	0.105	0.105	0.105	0.105	0.105	0.105	0	0
<b>FIRE PROTECTION</b>	0.079	0.079	0.079	0.079	0.079	0.079	0.079	0.079	0.079	0.04
<b>TOTAL MILS</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>2.01</b>	<b>1.01</b>

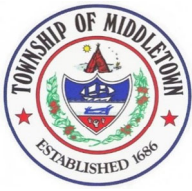
<b>MERCANTILE AND BUSINESS PRIVILEGE TAX**</b>	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
(IN MILLS, ON GROSS DOLLAR VALUE OF SALES)										

<b>REALTY TRANSFER TAX</b>	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
(IN PERCENTAGE, ON DOLLAR VALUE OF REAL ESTATE SALES)										

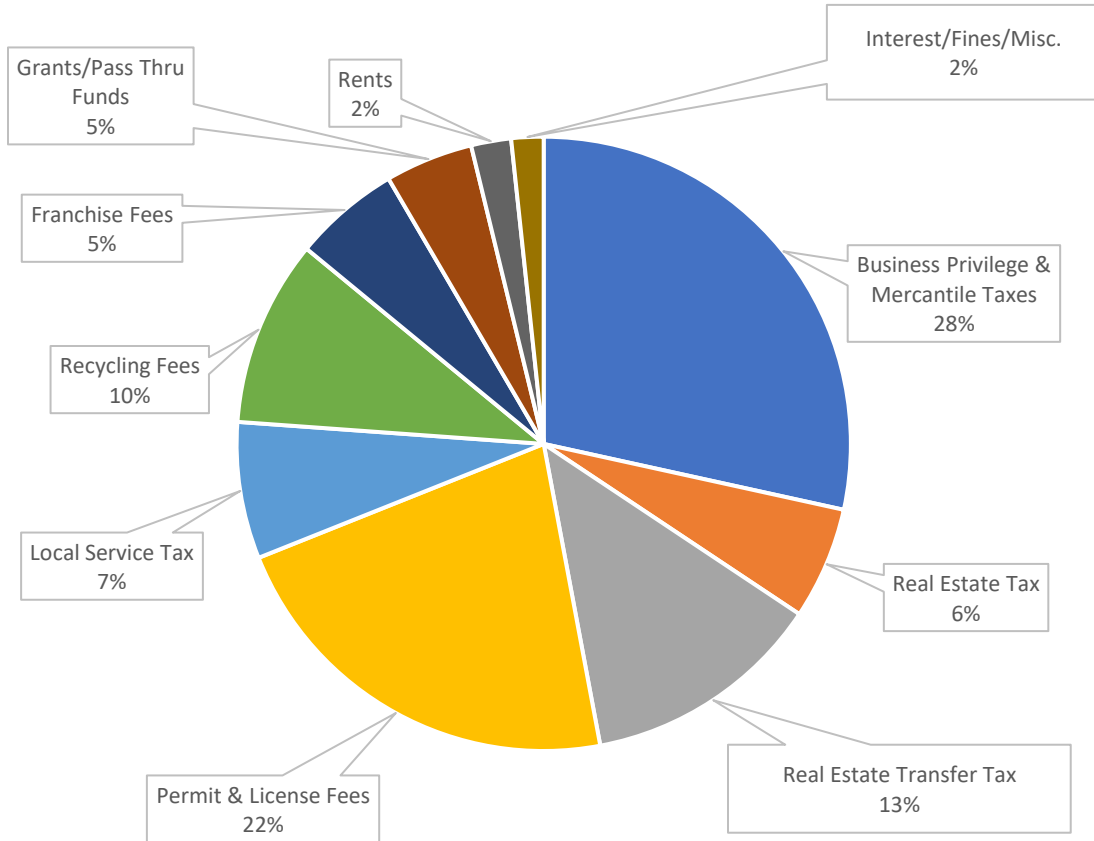
<b>LOCAL SERVICES TAX</b>	-	-	\$42	\$42	\$42	\$42	\$42	\$42	\$42	\$42
(FLAT RATE, ON EMPLOYEE)										

\* REVENUE NETURAL TAX MILL ADJUSTMENT DUE TO COUNTY REASSESSMENT

\*\* FROZEN AT CURRENT LEVEL BY STATE LAW



## Expected General Fund Revenue Distributions



**Middletown Township**  
**2022 Budget**  
**General Fund Revenues**



# MIDDLETOWN TOWNSHIP

*Delaware County, Pennsylvania*

ACCT NUMBER	REVENUE DESCRIPTION	2022 Proposed	2021 Expected	2021 Budget	2020 Actual
01-300-301-010	Current Real Estate Taxes <sup>1</sup>	\$ 269,011	\$ -	\$ 310,116	\$ 696,073
01-300-301-020	Prior Year Interim Taxes	\$ 500	\$ 125	\$ 500	\$ 524
01-300-301-040	Delinquent R/E Taxes	\$ 3,500	\$ 10,000	\$ 3,500	\$ 4,340
01-300-301-050	Current Year R/E Taxes Penalty	\$ 1,250	\$ -	\$ 1,250	\$ 1,260
01-300-301-060	Interim R/E Taxes	\$ 4,500	\$ -	\$ 4,500	\$ 11,202
01-300-301-070	Interim R/E Taxes Penalty	\$ -	\$ -	\$ -	\$ 38
01-310-310-010	Real Estate Transfer Taxes	\$ 600,000	\$ 675,000	\$ 350,000	\$ 426,308
01-310-310-030	Mercantile Taxes	\$ 475,000	\$ 457,836	\$ 362,600	\$ 570,772
01-310-310-051	Local Services Tax	\$ 340,000	\$ 325,000	\$ 340,000	\$ 369,982
01-310-310-090	Merc./Bus.Priv. Licenses	\$ 4,250	\$ 4,845	\$ 4,250	\$ 5,005
01-310-310-360	Business Privilege Taxes	\$ 865,000	\$ 922,669	\$ 617,400	\$ 791,960
01-320-321-041	Sub-Div/Land Dev Permits	\$ 17,500	\$ 42,200	\$ 17,500	\$ 17,600
01-320-321-042	Zoning Hearing Applications	\$ 4,500	\$ 17,250	\$ 4,500	\$ 10,250
01-320-321-043	Fire Permits/False Alarms Fees	\$ 25,000	\$ 78,977	\$ 25,000	\$ 29,910
01-320-321-044	Building Permits	\$ 700,000	\$ 936,407	\$ 700,000	\$ 765,193
01-320-321-045	Electrical Permits	\$ 95,000	\$ 273,339	\$ 95,000	\$ 150,793
01-320-321-046	Plumbing Permits	\$ 48,000	\$ 136,855	\$ 48,000	\$ 62,525
01-320-321-047	UCC Permit	\$ 4,000	\$ 7,290	\$ 4,000	\$ 4,857
01-320-321-048	Zoning Permit	\$ 8,500	\$ 12,855	\$ 8,500	\$ 10,275
01-320-321-049	Twp UCC Permit Admin Fee	\$ 650	\$ 809	\$ 650	\$ 535
01-320-321-060	Plumbing Licenses	\$ 3,800	\$ 6,000	\$ 3,800	\$ 4,450
01-320-321-061	Transient Retailers	\$ 2,000	\$ 1,150	\$ 2,000	\$ 2,400
01-320-321-062	Electrical Licenses	\$ 7,500	\$ 11,850	\$ 7,500	\$ 9,375
01-320-321-063	Soil Erosion Permits	\$ 7,750	\$ 12,000	\$ 7,750	\$ 10,425
01-320-321-080	Cable TV Franchise	\$ 265,000	\$ 202,412	\$ 275,000	\$ 279,666

ACCT NUMBER	REVENUE DESCRIPTION	2022 Proposed	2021 Expected	2021 Budget	2020 Actual
01-320-321-200	Health Lic/Food Establish	\$ 16,000	\$ 16,425	\$ 16,000	\$ 15,950
01-320-321-210	Health Lic/Pools & Spas	\$ 1,600	\$ 1,950	\$ 1,600	\$ 1,650
01-320-322-080	Street Permits	\$ 15,000	\$ 18,570	\$ 15,000	\$ 27,455
01-320-361-340	UCC Appeal Applications	\$ -	\$ -	\$ -	\$ -
01-330-331-014	Fire Code Violations	\$ -	\$ -	\$ -	\$ -
01-330-331-100	Court-District Magistrate	\$ 7,500	\$ 4,839	\$ 7,500	\$ 9,079
01-340-341-010	Interest Earnings	\$ 8,000	\$ 21,515	\$ 22,500	\$ 31,907
01-340-342-020	Rent Of Buildings (Township Bldg)	\$ 12,000	\$ 12,000	\$ 12,000	\$ 11,375
01-340-342-021	Rent Of Buildings (Smedley Tract)	\$ 86,000	\$ 84,000	\$ 86,000	\$ 87,693
01-340-342-022	Rent Of Buildings Roosevelt	\$ 1,000	\$ 1,050	\$ 1,000	\$ -
01-350-351-120	Emergency Disaster Relief	\$ -	\$ -	\$ -	\$ -
01-350-354-150	Recycling/Act 101 Grant	\$ 25,000	\$ 24,835	\$ 25,000	\$ -
01-350-355-010	Public Utility Contribution	\$ 3,500	\$ 2,840	\$ 3,500	\$ 1,949
01-350-355-014	Municipal Pension Assistance	\$ 75,000	\$ 67,161	\$ 75,000	\$ 78,781
01-350-355-070	Foreign Fire Insurance	\$ 100,000	\$ 101,632	\$ 100,000	\$ 114,859
01-350-355-080	Alcoholic Beverage Licenses	\$ 2,750	\$ 2,900	\$ 2,750	\$ 2,300
01-350-357-030	County Liquid Fuel Grant	\$ 15,000	\$ 20,000	\$ 18,000	\$ 20,385
01-360-361-032	Engineering Review & Insp	\$ -	\$ -	\$ -	\$ -
01-360-361-400	Health Plan Review Fees	\$ 500	\$ 300	\$ 500	\$ 300
01-360-361-401	Zoning Review Fee	\$ 14,000	\$ 28,685	\$ 14,000	\$ 13,005
01-360-361-402	U/O Fee	\$ 20,000	\$ 24,600	\$ 20,000	\$ 14,875
01-360-361-403	Building Plan Review Fee	\$ 40,000	\$ 46,700	\$ 40,000	\$ 35,948
01-360-361-410	Credit Card Convenience Fees	\$ 1,000	\$ -	\$ 1,000	\$ -
01-360-361-650	Tax Certifications	\$ 25,750	\$ 49,320	\$ 12,500	\$ 18,525
01-360-362-510	Sale Of Recycling Bins/Leaf Bags	\$ 2,000	\$ 1,496	\$ 2,000	\$ 2,378
01-360-364-051	Recycling Collection Fee	\$ 461,840	\$ 449,186	\$ 461,840	\$ 318,974
01-360-364-052	Recycling Collection Fee (Prior Year)	\$ -	\$ 851	\$ -	\$ 631
01-380-380-000	Miscellaneous Revenue	\$ 35,000	\$ 10,229	\$ 35,000	\$ 21,951
01-380-383-410	Municipal Liens/Recycling	\$ 3,500	\$ 3,982	\$ 3,500	\$ 5,682
01-390-391-010	Sale/General Fixed Assets	\$ -	\$ -	\$ -	\$ -





# MIDDLETOWN TOWNSHIP

*Delaware County, Pennsylvania*

## Middletown Township 2022 Budget Revenue & Expense Summary

DEPARTMENTAL GENERAL FUND EXPENDITURE SUMMARIES	2022 Proposed	2021 Expected	2021 Budget	2020 Actual
Manager's Office / Administrative	\$ 1,800,055	\$ 1,737,000	\$ 1,832,820	\$ 1,916,208
Planning, Development & Engineering	\$ 1,110,801	\$ 964,045	\$ 1,000,784	\$ 811,270
Finance & Information Technology	\$ 644,143	\$ 561,892	\$ 687,276	\$ 657,123
Public Safety & Emergency Management	\$ 677,173	\$ 454,120	\$ 440,864	\$ 447,173
Public Works	\$ 708,921	\$ 625,069	\$ 644,000	\$ 579,018
Recreation - General Fund	\$ 141,200	\$ 133,200	\$ 133,200	\$ 133,200

General Fund Expense Totals \$ 5,082,292 \$ 4,475,327 \$ 4,738,944 \$ 4,543,992

Library Contribution from GF \$ 250,000  
 Recreational Enterprise Fund from GF \$ 40,000  
 Public Works Equip Replacement Fund from GF \$ -  
 LST Revenues to Fire Capital (25%) \$ 85,000  
 State Liquid Fuels Subsidy \$ 454,039  
 GF Revenues to Capital Improvements \$ -

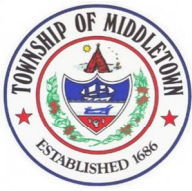
**Total General Fund Expense \$ 5,082,292**

**Projected General Fund Revenues \$ 4,722,651**

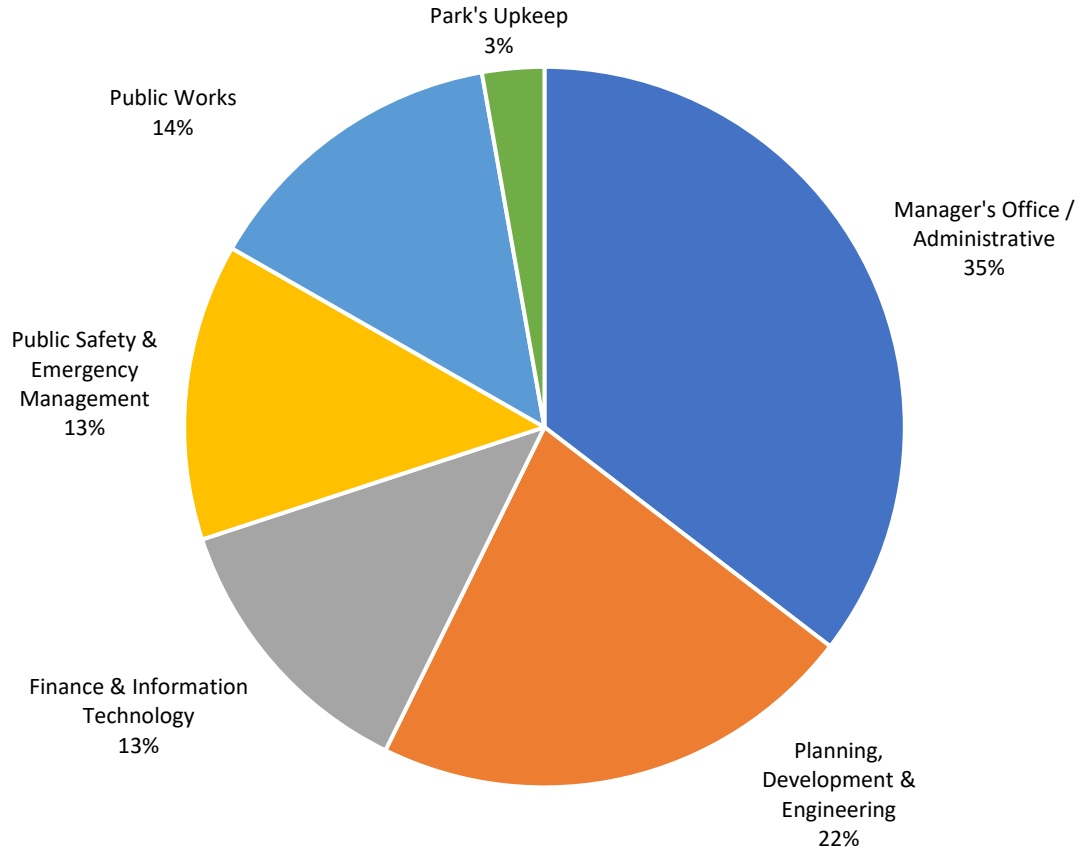
**General Fund Deficit \$ (359,641)**

**Projected General**

**Fund Opening Balance \$ 2,100,000**



## Departmental Expenditure Breakout



**Middletown Township**  
**2022 Budget**  
**Manager's Office / Administrative**



# MIDDLETOWN TOWNSHIP

*Delaware County, Pennsylvania*

ACCT NUMBER	EXPENDITURE DESCRIPTION	2022 Proposed	2021 Expected	2021 Budget	2020 Actual
01-400-400-110	Salaries - Council <sup>1</sup>	\$ 7,000	\$ -	\$ -	\$ 7,000
01-400-400-241	Books & Publications - Council	\$ 150	\$ 96	\$ 150	\$ 100
01-400-400-249	Miscellaneous Supplies - Council	\$ 2,000	\$ 38	\$ 2,000	\$ 100
01-400-400-310	Professional Services - Council	\$ 20,000	\$ 2,799	\$ 40,000	\$ 20,130
01-400-400-342	Printing & Binding - Council	\$ 775	\$ -	\$ 1,275	\$ 3,500
01-400-400-420	Dues & Memberships - Council	\$ 4,100	\$ 5,321	\$ 4,100	\$ 4,000
01-400-400-450	Contracted Services - Council	\$ 3,000	\$ 2,100	\$ 2,500	\$ 4,093
01-400-400-460	Meetings & Conferences - Council	\$ 1,700	\$ 1,272	\$ 500	\$ 1,018
01-400-400-470	Other Services & Charges - Council	\$ 3,000	\$ 2,489	\$ 6,800	\$ 3,583
01-400-400-500	Non-profit Contributions - Council	\$ 1,750	\$ -	\$ -	\$ 250
01-450-456-500	Library Contributions	\$ 250,000	\$ 300,000	\$ 300,000	\$ 350,000
01-400-401-121	Township Manager Salary	\$ 130,000	\$ 125,000	\$ 130,000	\$ 116,346
01-400-401-140	Administrative Staff Salaries <sup>2</sup>	\$ 120,862	\$ 63,615	\$ 86,012	\$ 216,000
01-400-401-158	Life, Disability, AD&D Insurance (All Dept. except Parks)	\$ 13,750	\$ 13,050	\$ 13,050	\$ 12,404
01-400-401-159	Supplemental Employee Benefits	\$ 4,250	\$ 4,200	\$ 6,300	\$ 4,195
01-400-401-180	Vehicle Use - Manager	\$ 20,000	\$ 18,600	\$ 3,600	\$ 4,500
01-400-401-183	Overtime	\$ -	\$ -	\$ -	\$ 36
01-400-401-210	Office Supplies	\$ 1,200	\$ 478	\$ 1,190	\$ 508
01-400-401-241	Books & Publications	\$ 350	\$ 483	\$ 400	\$ 388
01-400-401-341	Advertising	\$ 9,500	\$ 3,410	\$ 14,000	\$ 9,770
01-400-401-342	Printing & Binding	\$ 400	\$ 417	\$ 638	\$ 100
01-400-401-370	Repairs & Maintenance	\$ 10,300	\$ 10,298	\$ 8,500	\$ 7,650
01-400-401-420	Dues & Memberships	\$ 1,500	\$ 1,055	\$ 2,250	\$ 2,253
01-400-401-450	Contracted Services	\$ 5,150	\$ 1,000	\$ 2,500	\$ 500
01-400-401-460	Meetings & Conferences	\$ 700	\$ -	\$ 2,500	\$ 879
01-400-401-470	Other Services & Charges	\$ 1,000	\$ 782	\$ 2,000	\$ 1,134
01-400-401-480	Staff Training (All Depts)	\$ 1,000	\$ 40	\$ 3,000	\$ 3,349
01-400-401-750	Office Equipment	\$ 1,000	\$ 57	\$ 2,000	\$ 47

ACCT NUMBER	EXPENDITURE DESCRIPTION	2022 Proposed	2021 Expected	2021 Budget	2020 Actual
01-400-404-310	Twp Solicitor	\$ 84,000	\$ 73,537	\$ 84,000	\$ 57,594
01-400-404-314	Special Legal	\$ 6,000	\$ 3,133	\$ 12,000	\$ 18,000
01-400-404-400	General Court Costs	\$ 2,000	\$ -	\$ 4,000	\$ 1,000
01-400-409-226	Janitorial Supplies - Municipal Bldg	\$ 1,600	\$ 1,179	\$ 1,360	\$ 1,128
01-400-409-250	Repair & Maintenance Supplies - Municipal Bldg	\$ 2,000	\$ 1,711	\$ 2,500	\$ 7,505
01-400-409-260	Minor Equipment & Tools - Municipal Bldg	\$ 200	\$ -	\$ 85	\$ 38
01-400-409-360	Public Utilities - Municipal Bldg	\$ 22,000	\$ 21,855	\$ 20,000	\$ 14,580
01-400-409-370	Repair & Maintenance Services - Municipal Bldg	\$ 5,000	\$ 2,333	\$ 7,500	\$ 3,750
01-400-409-375	Repair & Maintenance - Rental Units	\$ 6,000	\$ -	\$ 6,000	\$ (2,478)
01-400-409-450	Contracted Services - Municipal Bldg	\$ 20,000	\$ 19,925	\$ 20,000	\$ 16,580
01-400-409-470	Other Services & Charges - Municipal Bldg	\$ 750	\$ 677	\$ 500	\$ 422
01-400-409-NEW	Repair & Maintenance Supplies - Municipal Annex	\$ 750	\$ -	\$ -	\$ -
01-400-409-NEW	Public Utilities - Municipal Annex	\$ 11,250	\$ 2,500	\$ -	\$ -
01-400-409-NEW	Contracted Services - Municipal Annex	\$ 5,000	\$ -	\$ -	\$ -
01-410-414-120	Salaries - Zoning Hearing Board	\$ 2,100	\$ -	\$ -	\$ 2,100
01-410-414-310	Legal Services - Zoning Hearing Board	\$ 9,000	\$ 8,983	\$ 6,000	\$ 2,059
01-410-414-341	Advertising - Zoning Hearing Board	\$ 3,500	\$ 3,239	\$ 2,500	\$ 1,933
01-410-414-450	Court Reporter - Zoning Hearing Board	\$ 5,000	\$ 3,917	\$ 2,000	\$ 2,000
01-410-414-480	Staff Training - Zoning Hearing Board	\$ -	\$ -	\$ -	\$ -
01-420-426-246	Recycling Supplies	\$ 6,320	\$ 4,362	\$ 4,500	\$ 3,500
01-420-426-342	Recycling - Printing	\$ 1,300	\$ -	\$ 750	\$ 375
01-420-426-400	Court Costs/Liens - Recycling	\$ 700	\$ 579	\$ 750	\$ (582)
01-420-426-450	Contracted Services - Recycling	\$ 460,000	\$ 446,667	\$ 460,000	\$ 411,910
01-480-401-161	FICA (Social Security) - All Depts except Parks	\$ 111,898	\$ 100,962	\$ 100,174	\$ 99,208
01-480-401-162	Unemployment Compensation - All Depts except Parks	\$ 2,750	\$ 2,500	\$ 2,500	\$ 2,482
01-480-484-000	Worker's Compensation - All Depts except Parks	\$ 46,500	\$ 46,500	\$ 46,500	\$ 46,495
01-487-400-156	Medical & Dental Insurance - All Dept. except Parks	\$ 330,000	\$ 326,942	\$ 250,590	\$ 256,276
01-450-451-501	Recreation Enterprise Fund Subsidy	\$ 40,000	\$ 108,897	\$ 163,346	\$ 196,500

**Total Projected Manager's Office/Administrative Expenses \$ 1,800,055 \$ 1,737,000 \$ 1,832,820 \$ 1,916,208**

<sup>1</sup> Note: Council elected to forgo their stipend for 2021 due to budgetary hardships.

<sup>2</sup> Note: This adds a receptionist position that was eliminated in 2021 due to budgetary hardships.

**Middletown Township**  
**2022 Budget**  
**Planning, Development & Engineering**



# MIDDLETOWN TOWNSHIP

*Delaware County, Pennsylvania*

ACCT NUMBER	EXPENDITURE DESCRIPTION	2022 Proposed	2021 Expected	2021 Budget	2020 Actual
01-410-401-142	UCC Appeal Board Salaries	\$ -	\$ -	\$ -	\$ -
01-410-408-310	Professional Services - Engineering & Planning	\$ 275,000	\$ 163,231	\$ 275,000	\$ 191,068
01-400-408-430	Professional Services - MS4/Stormwater	\$ 50,000	\$ 31,410	\$ 50,000	\$ -
01-410-413-140	Staff Salaries	\$ 292,401	\$ 278,477	\$ 272,834	\$ 277,061
01-410-413-141	Internship	\$ -	\$ -	\$ -	\$ -
01-410-413-210	Office Supplies	\$ 500	\$ 484	\$ 150	\$ 154
01-410-413-420	Dues & Memberships	\$ 700	\$ 167	\$ 500	\$ 560
01-410-413-450	Contracted Services & Outside Inspectors	\$ 485,000	\$ 483,772	\$ 400,000	\$ 339,749
01-410-413-460	Seminars/Conferences	\$ 700	\$ -	\$ -	\$ 383
01-410-413-471	UCC Charges	\$ 6,500	\$ 6,504	\$ 2,300	\$ 2,294
01-410-416-241	Books & Publications - Planning Commission	\$ -	\$ -	\$ -	\$ -
01-410-416-249	Miscellaneous Supplies - Planning Commission	\$ -	\$ -	\$ -	\$ -
01-410-416-420	Dues & Memberships - Planning Commission	\$ -	\$ -	\$ -	\$ -
01-410-416-450	Contracted Services - Planning Commission	\$ -	\$ -	\$ -	\$ -
01-410-416-460	Meetings/Conferences - Planning Commission	\$ -	\$ -	\$ -	\$ -

**Total Projected Planning, Development & Engineering Expenses**    \$    **1,110,801**    \$    **964,045**    \$    **1,000,784**    \$    **811,270**



# MIDDLETOWN TOWNSHIP

*Delaware County, Pennsylvania*

**Middletown Township  
2022 Budget  
Public Safety & Emergency Management**

ACCT NUMBER	EXPENDITURE DESCRIPTION	2022 Proposed	2021 Expected	2021 Budget	2020 Actual
01-410-411-122	Staff Salaries <sup>1</sup>	\$ 115,000	\$ 69,109	\$ 66,264	\$ 66,000
01-410-411-123	Fire Marshall (Part Time)	\$ 15,000	\$ 18,000	\$ 18,000	\$ 16,919
01-NEW	Fire Service Operating Subsidy	\$ 50,000	\$ -	\$ -	\$ -
01-NEW	Volunteer Firefighter Incentive	\$ 40,000	\$ -	\$ -	\$ -
01-NEW	Health/Hospital/Dental	\$ 30,000	\$ -	\$ -	\$ -
01-NEW	Life, Disability, AD&D - Insurance	\$ 1,500	\$ -	\$ -	\$ -
01-NEW	Supplemental Employee Benefits	\$ 500	\$ -	\$ -	\$ -
01-NEW	Pension (Defined Contribution)	\$ 9,775	\$ -	\$ -	\$ -
01-NEW	FICA (Social Security)	\$ 8,798	\$ -	\$ -	\$ -
01-NEW	Unemployment Compensation	\$ 250	\$ -	\$ -	\$ -
01-410-415-310	Professional Services	\$ 5,000	\$ 5,250	\$ 5,000	\$ 4,667
01-410-411-242	Miscellaneous Expenses	\$ 1,000	\$ 21	\$ 1,000	\$ 1,113
01-410-411-420	Dues & Membership	\$ 300	\$ -	\$ 200	\$ -
01-410-411-460	Meetings & Conferences	\$ -	\$ -	\$ -	\$ -
01-410-415-249	Miscellaneous Supplies	\$ 1,000	\$ 1,400	\$ 1,000	\$ 1,379
01-410-411-363	Fire Hydrant Service <sup>2</sup>	\$ 169,650	\$ 143,000	\$ 143,000	\$ 143,000
01-410-411-233	Vehicle Fuel - Fire Dept.	\$ 12,500	\$ 7,500	\$ 10,000	\$ 10,000
01-410-402-311	Fire Company Auditing	\$ 35,000	\$ 32,500	\$ 12,000	\$ 10,500
01-480-486-700	Fire Company Insurance	\$ 45,000	\$ 43,500	\$ 43,500	\$ 42,000
01-490-494-000	Fireman's Relief Fund	\$ 100,000	\$ 101,632	\$ 100,000	\$ 112,000
01-410-418-450	Contracted Services - Animal Control	\$ 6,500	\$ 5,508	\$ 5,500	\$ 4,096
01-420-421-249	Miscellaneous Expenses - Health	\$ 200	\$ 17	\$ 200	\$ -
01-420-421-342	Printing - Health	\$ 200	\$ -	\$ 200	\$ -
01-420-421-450	Contracted Services - Health	\$ 30,000	\$ 26,683	\$ 30,000	\$ 30,000
01-420-421-450	COVID Response	\$ -	\$ -	\$ 5,000	\$ 5,500

**Total Projected Public Safety & Emergency Mgt Expenses \$ 677,173 \$ 454,120 \$ 440,864 \$ 447,173**



# MIDDLETOWN TOWNSHIP

*Delaware County, Pennsylvania*

**Middletown Township**  
**2022 Budget**  
**Finance & Information Technology**

ACCT NUMBER	EXPENDITURE DESCRIPTION	2022 Proposed	2021 Expected	2021 Budget	2020 Actual
01-400-402-140	Staff Salaries	\$ 247,624	\$ 228,000	\$ 231,193	\$ 227,585
01-400-402-210	Office Supplies	\$ 1,000	\$ 524	\$ 683	\$ 803
01-400-402-241	Books & Publications	\$ 150	\$ -	\$ -	\$ -
01-400-402-260	Minor Equipment Purchases	\$ 350	\$ 112	\$ 250	\$ 36
01-400-402-311	Auditing Services	\$ 31,250	\$ 29,200	\$ 66,500	\$ 65,000
01-400-402-321	Telephone/Internet - Entire Office	\$ 9,250	\$ 8,369	\$ 8,900	\$ 8,764
01-400-402-325	Postage - Entire Office	\$ 8,000	\$ 3,418	\$ 8,000	\$ 8,000
01-400-402-331	Travel Expense	\$ 750	\$ -	\$ -	\$ -
01-400-402-420	Dues & Memberships	\$ 250	\$ 20	\$ 250	\$ 250
01-400-402-450	Contracted Services	\$ 75,000	\$ 45,509	\$ 75,000	\$ 62,792
01-400-402-460	Training/Seminar/Conferences	\$ 3,750	\$ -	\$ -	\$ (379)
01-470-475-000	Brokers Fees	\$ 150	\$ (96)	\$ -	\$ -
01-470-475-010	Credit Card Fees	\$ 2,750	\$ 1,498	\$ 1,500	\$ 862
01-470-475-030	Paying & Dissemination Agents	\$ 750	\$ 703	\$ -	\$ (12,250)
01-480-482-000	Tax Payments (County & RTMSD)	\$ 15,000	\$ 11,821	\$ 15,000	\$ 9,615
01-480-486-100	Insurance-Liability	\$ 60,000	\$ 55,134	\$ 116,500	\$ 101,316
01-480-483-300	Pension Contribution (Defined Benefit)	\$ 97,765	\$ 110,000	\$ 103,154	\$ 153,084
01-480-483-301	Pension Contribution (Defined Contribution)	\$ 34,855	\$ 17,740	\$ 25,847	\$ -
01-400-403-114	Commission/Act 511 Taxes	\$ 35,000	\$ 32,662	\$ 21,000	\$ 20,052
01-400-403-115	Commission & Tax Collection Expenses	\$ 5,500	\$ 4,535	\$ 7,000	\$ 5,228
01-400-403-183	Salaries/Overtime	\$ -	\$ -	\$ -	\$ -
01-400-403-325	Tax Bill Postage	\$ -	\$ -	\$ 2,000	\$ 2,000
01-400-403-353	Tax Collector Bond	\$ 1,500	\$ 1,450	\$ 1,500	\$ 1,450
01-400-403-450	Contracted Services - Tax Collection	\$ 13,500	\$ 11,293	\$ 3,000	\$ 2,915

**Total Projected Finance & IT Expenses \$ 644,143 \$ 561,892 \$ 687,276 \$ 657,123**



# MIDDLETOWN TOWNSHIP

*Delaware County, Pennsylvania*

**Middletown Township  
2022 Budget  
Recreational Enterprise**

**REVENUES**

ACCT NUMBER	REVENUE DESCRIPTION	2022 Proposed	2021 Expected	2021 Budget	2020 Actual
09-340-341-010	Interest Earned	\$ 250	\$ 500	\$ 300	\$ 350
09-360-367-030	Summer Camp Fees	\$ 100,000	\$ 96,775	\$ 75,000	\$ 38,950
09-360-367-031	Volleyball Program	\$ -	\$ -	\$ 2,800	\$ 132
09-360-367-032	Basketball Program	\$ -	\$ -	\$ 2,500	\$ 173
09-360-367-033	Field & Pavilion Rentals	\$ 2,000	\$ 1,730	\$ 1,000	\$ 355
09-360-367-034	Ticket Commissions	\$ 250	\$ 47	\$ 1,500	\$ 683
09-360-367-080	Softball League	\$ 1,200	\$ 1,088	\$ 1,750	\$ -
09-360-367-085	Other Events	\$ 1,500	\$ 1,505	\$ 1,000	\$ -
09-360-367-090	Trips	\$ 200,000	\$ 33,566	\$ 231,135	\$ 81,299
09-360-367-100	Fundraising	\$ 10,000	\$ 12,000	\$ -	\$ 64
09-360-367-130	Credit Card Convenience Fees	\$ 50	\$ 24	\$ -	\$ 38
09-380-380-000	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
09-380-387-000	Contributions from Private Sources	\$ 10,000	\$ 10,100	\$ -	\$ 2,275
09-380-389-000	General Fund Subsidy <sup>2</sup>	\$ 40,000	\$ 101,673	\$ 163,346	\$ 196,500
<b>Total Projected Recreational Enterprise Fund Revenues</b>		<b>\$ 365,250</b>	<b>\$ 259,008</b>	<b>\$ 480,331</b>	<b>\$ 320,820</b>
09-298-000-000	Projected Opening Balance	<u><b>\$ 75,000</b></u>			
<b>Total Projected Available - Recreational Enterprise Fund</b>		<b>\$ 440,250</b>			

**EXPENDITURES**

<b>ACCT NUMBER</b>	<b>RECREATION ENTERPRISE FUND EXPENDITURE DESCRIPTION</b>	<b>2022 Proposed</b>	<b>2021 Expected</b>	<b>2021 Budget</b>	<b>2020 Actual</b>
09-450-452-135	Group Leader Salaries	\$ 3,000	\$ -	\$ 3,000	\$ -
09-450-452-220	Operating Supplies	\$ 800	\$ 790	\$ 850	\$ 534
09-450-452-333	Refunds for Trips	\$ -	\$ 489	\$ 10,000	\$ 55,000
09-450-452-338	Tickets/Bus Tour/Program Costs	\$ 100,000	\$ 1,653	\$ 211,050	\$ 29,000
09-450-452-500	Contributions for Bus Drivers	\$ 1,500	\$ -	\$ 2,848	\$ -
09-450-450-000	Transfer to Recreational Facilities Fund	\$ -	\$ -	\$ -	\$ -
09-450-451-130	Adult Volleyball Costs	\$ -	\$ -	\$ 1,500	\$ 504
09-450-451-131	Adult Basketball Costs	\$ -	\$ 952	\$ 1,500	\$ -
09-450-451-140	Staff Salaries	\$ 142,366	\$ 135,587	\$ 133,580	\$ 129,388
09-450-451-141	Summer Recreation Program Staff	\$ 30,000	\$ 30,692	\$ 19,500	\$ 15,000
09-450-451-142	Special Events	\$ 10,000	\$ -	\$ 200	\$ -
09-450-451-144	Part Time & Intern Staff	\$ -	\$ -	\$ -	\$ -
09-487-400-156	Medical & Dental Insurance	\$ 35,000	\$ 33,445	\$ 34,085	\$ 15,015
09-450-451-158	Life, Disability, AD&D - Insurance	\$ 1,500	\$ 1,379	\$ 1,300	\$ 1,035
09-450-451-159	Supplemental Employee Benefits	\$ 500	\$ 213	\$ 200	\$ 200
09-480-483-000	Pension Contribution (Defined Contribution)	\$ 6,998	\$ 5,376	\$ 5,376	\$ 5,538
09-480-483-300	Pension Contribution (Defined Benefit)	\$ -	\$ -	\$ 4,298	\$ -
09-450-451-161	FICA (Social Security)	\$ 10,372	\$ -	\$ 10,219	\$ -
09-450-451-162	Unemployment Compensation	\$ 350	\$ 304	\$ 500	\$ 314
09-450-451-210	Office Supplies	\$ 500	\$ 35	\$ 255	\$ 99
09-450-451-217	Community Events	\$ 10,000	\$ -	\$ 8,500	\$ -
09-450-451-236	Summer Discount Tickets	\$ 150	\$ 63	\$ 4,000	\$ -
09-450-451-241	Books & Publications	\$ -	\$ -	\$ -	\$ -
09-450-451-247	Recreation Supplies	\$ 1,000	\$ 983	\$ 2,550	\$ 681
09-450-451-249	Summer Recreation Supplies	\$ 8,000	\$ 10,714	\$ 7,000	\$ 2,275
09-450-451-260	Minor Equipment Purchases	\$ 500	\$ -	\$ 170	\$ 200
09-450-451-333	Refunds for Recreation Programs	\$ -	\$ -	\$ 750	\$ 1,500
09-450-451-341	Advertising	\$ 250	\$ -	\$ 200	\$ 27
09-450-451-370	Repairs & Maintenance	\$ -	\$ 1,230	\$ 3,500	\$ 4,010
09-450-451-420	Dues/Subscriptions/Memberships	\$ 250	\$ -	\$ 300	\$ (105)
09-450-451-450	Contracted Services - General	\$ 10,000	\$ -	\$ 500	\$ 90
09-450-451-452	Contracted Services - Summer Programs	\$ 1,000	\$ -	\$ 2,000	\$ 500
09-450-451-456	Contracted Services - Special Events	\$ 2,000	\$ 1,829	\$ 1,400	\$ 1,500
09-450-451-460	Meetings & Conferences	\$ 500	\$ 330	\$ -	\$ 548

ACCT NUMBER	RECREATION ENTERPRISE FUND EXPENDITURE DESCRIPTION	2022 Proposed	2021 Expected	2021 Budget	2020 Actual
09-470-475-010	Credit Card Fees	\$ -	\$ -	\$ 1,000	\$ 149
09-480-486-100	Liability Insurance	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200

**Total Projected Recreational Enterprise Expenditures \$ 377,737 \$ 227,265 \$ 473,331 \$ 264,202**

01-450-454-250	Repair & Maintenance Supplies - Parks	\$ 5,000	\$ 5,675	\$ 5,000	\$ 2,762
01-450-454-360	Public Utilities - Parks	\$ 2,200	\$ 1,099	\$ 2,200	\$ 2,068
01-450-454-450	Contracted Services - Parks	\$ 5,000	\$ -	\$ 16,500	\$ 2,253
01-450-454-720	Minor Improvements - Parks	\$ 3,000	\$ 8,095	\$ 3,000	\$ 62
01-400-409-140	PT Attendant Staff - Roosevelt Community Center	\$ 62,500	\$ 20,602	\$ 45,000	\$ 40,871
01-400-409-227	Janitorial Supplies- Roosevelt Community Center	\$ 1,000	\$ 1,079	\$ 1,000	\$ 1,111
01-400-409-251	Repair & Maint Supplies - Roosevelt Community Center	\$ 2,000	\$ 1,182	\$ 5,000	\$ 1,000
01-400-409-361	Public Utilities - Roosevelt Community Center	\$ 39,000	\$ 33,410	\$ 25,000	\$ 25,000
01-400-409-371	Repair & Maintenance Svcs - Roosevelt Community Center	\$ 8,000	\$ 2,446	\$ 4,000	\$ 4,000
01-400-409-470	Other Services & Charges	\$ 1,000	\$ 857	\$ 500	\$ -
01-400-409-451	Contracted Services - Roosevelt Community Center	\$ 12,500	\$ 2,525	\$ 8,000	\$ 6,602

**Total Projected General Fund Expenditures for Parks & Facilities \$ 141,200 \$ 76,969 \$ 115,200 \$ 85,729**

<sup>1</sup> Note: Parkland, Open Space & Trail costs are expensed from the Township's General or Capital Funds.

**Middletown Township**  
**2022 Budget**  
**Public Works**



# MIDDLETOWN TOWNSHIP

*Delaware County, Pennsylvania*

ACCT NUMBER	EXPENDITURE DESCRIPTION	2022 Proposed	2021 Expected	2021 Budget	2020 Actual
01-430-438-245	Hwy Maintenance Supplies	\$ 13,000	\$ 9,111	\$ 13,000	\$ 3,552
01-430-438-249	Hwy Miscellaneous Supplies	\$ 2,000	\$ 1,263	\$ 2,000	\$ 2,192
01-430-438-250	Hwy Repair/Maintenance Supplies	\$ 1,275	\$ 448	\$ 1,275	\$ 1,009
01-430-438-260	Hwy Minor Tools/Equipment	\$ 1,000	\$ 651	\$ 1,000	\$ 414
01-430-438-380	Hwy Equip Rentals	\$ 1,000	\$ -	\$ 1,000	\$ -
01-430-438-450	Hwy Equip Contracted Services	\$ -	\$ 289	\$ -	\$ -
01-430-438-500	Tree Trim/Removal	\$ 20,000	\$ 6,667	\$ 20,000	\$ 12,500
01-430-430-140	Staff Salaries	\$ 492,551	\$ 459,430	\$ 459,430	\$ 457,600
01-430-430-141	Part Time/Seasonal Laborers	\$ 9,000	\$ -	\$ -	\$ -
01-430-430-183	Overtime	\$ 25,000	\$ 27,338	\$ 20,000	\$ 5,000
01-430-430-210	Office Supplies	\$ 250	\$ 103	\$ 250	\$ 76
01-430-430-231	Vehicle Fuel	\$ 30,000	\$ 20,755	\$ 22,000	\$ 12,620
01-430-430-238	Clothing & Uniforms	\$ 4,500	\$ 5,822	\$ 4,500	\$ 4,618
01-430-430-249	Miscellaneous Supplies	\$ 1,120	\$ 1,206	\$ 1,020	\$ 951
01-430-430-260	Minor Tools & Equipment	\$ 2,125	\$ 575	\$ 2,125	\$ 5,588
01-430-430-360	Public Utilities	\$ 12,000	\$ 10,126	\$ 8,000	\$ 5,202
01-430-430-370	Repairs & Maintenance	\$ 5,000	\$ 1,733	\$ 5,000	\$ 4,979
01-430-430-420	Dues/Subscript/Membership	\$ 500	\$ 287	\$ 500	\$ 535
01-430-430-470	Miscellaneous Expense	\$ 750	\$ 667	\$ 750	\$ 750
01-430-437-234	Oil & Lubricants	\$ 1,000	\$ 35	\$ 750	\$ 41
01-430-437-239	Vehicle Equipment Parts	\$ 11,000	\$ 10,250	\$ 7,500	\$ 4,712
01-430-437-250	Repair/Maint/Supplies	\$ 1,000	\$ 305	\$ 1,000	\$ 500
01-430-437-260	Minor Tools & Equipment	\$ 1,500	\$ 1,195	\$ 1,500	\$ 1,940
01-430-437-327	Radio Equipment	\$ 2,000	\$ 67	\$ 2,550	\$ 628
01-430-437-380	Rentals	\$ 500	\$ -	\$ 500	\$ 1,018
01-430-437-451	Maint & Repairs - Contracted Services	\$ 20,000	\$ 10,429	\$ 20,000	\$ 11,292
01-430-433-249	Miscellaneous Supplies	\$ 7,650	\$ 9,415	\$ 7,650	\$ 6,422
01-430-433-370	Repairs & Maintenance Guiderails & Signals	\$ 35,000	\$ 45,000	\$ 32,500	\$ 31,317

ACCT NUMBER	EXPENDITURE DESCRIPTION	2022 Proposed	2021 Expected	2021 Budget	2020 Actual
01-430-433-450	Signs - Contracted Services	\$ 4,250	\$ 1,600	\$ 4,250	\$ -
01-430-432-450	Snow Removal - Contracted Services	\$ 2,750	\$ -	\$ 2,750	\$ 2,750
01-430-434-370	Street Light Repairs & Maintenance	\$ 1,200	\$ 305	\$ 1,200	\$ 814
35-430-430-740	Capital Equip Purchase (Liq.Fuels)	\$ 70,000	\$ 46,871	\$ 89,494	\$ 43,155
35-430-432-222	Salt/Chemicals (Liq.Fuels)	\$ 45,000	\$ 67,236	\$ 45,000	\$ 15,000
35-430-433-360	Electric-Traffic Lights (Liq.Fuels)	\$ 3,000	\$ 2,543	\$ 3,000	\$ 1,951
35-430-433-450	Contracted Services (Liq.Fuels)	\$ 20,000	\$ -	\$ 15,000	\$ 10,000
35-430-434-360	Electric-Street Lights (Liq.Fuels)	\$ 6,250	\$ 6,176	\$ 6,250	\$ 5,115
35-430-438-450	Hwy Maint - Contracted Services (Liq.Fuels)	\$ 25,000	\$ 20,385	\$ 25,000	\$ 5,000
35-430-439-450	Hwy Const - Contracted Services (Liq.Fuels)	\$ 300,000	\$ 545,291	\$ 263,727	\$ 266,932
30-430-439-450	Hwy Construction - Other Capital Funds	\$ -	\$ 180,000	\$ -	\$ -
01-430-438-450	Hwy Maintenance - Contracted Services (LST) <sup>1</sup>	\$ -	\$ -	\$ -	\$ 2,253
01-430-439-450	Hwy Construction - Contracted Services (LST) <sup>1</sup>	\$ -	\$ -	\$ -	\$ -

Total Projected Public Works Expenses from General Fund	\$	708,921	\$	625,069	\$	644,000	\$	579,018
Total Projected Liquid Fuel Expenses	\$	469,250	\$	688,502	\$	447,471	\$	347,153
Total Projected Road Maint from LST	\$	-	\$	-	\$	-	\$	2,253
<b>Total Projected Public Works Departmental Expenses</b>	<b>\$</b>	<b>1,178,171</b>	<b>\$</b>	<b>1,313,571</b>	<b>\$</b>	<b>1,091,471</b>	<b>\$</b>	<b>928,424</b>



**EXPENDITURES**

ACCT NUMBER	EXPENDITURE DESCRIPTION	2022 Proposed	2021 Expected	2021 Budget	2020 Actual
30-470-475-000	Debt Admin Fees	\$ 1,500	\$ -	\$ 2,500	\$ 15,000
30-470-471-230	GO 2011 (Fire Apparatus) - Principal	\$ -	\$ -	paid off	\$ 170,000
30-470-472-230	GO 2011 (Fire Apparatus) - Interest	\$ -	\$ -	paid off	\$ 2,019
30-470-471-229	GO 2011 (Sleighton Open Space) - Principal	\$ -	\$ -	paid off	\$ 330,000
30-470-472-229	GO 2011 (Sleighton Open Space) - Interest	\$ -	\$ -	paid off	\$ 3,919
30-470-471-231	GO 2019 (Refinance 2014 GO - Smedley Park Purchase) - Principal <sup>1</sup>	\$ 335,000	\$ 330,000	\$ 330,000	\$ 290,000
30-470-472-232	GO 2019 (Refinance 2014 GO - Smedley Park Purchase) - Interest <sup>1</sup>	\$ 146,370	\$ 156,270	\$ 156,270	\$ 116,600
30-470-471-240	GO 2019 (Roosevelt) - Principal	\$ 450,000	\$ 435,000	\$ 435,000	\$ -
30-470-472-246	GO 2019 (Roosevelt) - Interest	\$ 137,150	\$ 149,850	\$ 149,850	\$ 149,850
30-470-471-241	GO 2019 (TRID) - Principal	\$ 255,000	\$ 245,000	\$ 245,000	\$ 240,000
30-470-472-245	GO 2019 (TRID) - Interest	\$ 126,500	\$ 136,300	\$ 136,300	\$ 143,500
30-470-471-247	GO 2020 - Principal <sup>2</sup>	\$ 225,000	\$ 190,000	\$ 190,000	\$ -
30-470-472-247	GO 2020 - Interest <sup>2</sup>	\$ 351,783	\$ 343,544	\$ 343,544	\$ -

**Total Projected Debt Service Expenditures \$ 2,028,303 \$ 1,985,964 \$ 1,988,464 \$ 1,460,888**

<sup>1</sup> Note: The 2019 payment shown reflected a refinancing.

<sup>2</sup>The May 21, 2019 Voter Referendum for the purchase of the Sleighton School Open Space increased total millage by 0.51 mils. In budgets prior to 2020 the debt service tax rate did not reflect the full debt obligations of the Township.

**Middletown Township  
Outstanding Debt Payments  
as of January 2022**

Period Ending	Total Due	Principal	Interest	Issue
2/1/2022	\$ 73,185.00	\$ -	\$ 73,185.00	GO 2019 (Refinance 2014 GO)
5/1/2022	\$ 68,575.00	\$ -	\$ 68,575.00	GO 2019 (Roosevelt)
5/1/2022	\$ 63,250.00	\$ -	\$ 63,250.00	GO 2019 (TRID) <sup>1</sup>
5/1/2022	\$ 175,891.25	\$ -	\$ 175,891.25	GO 2020
8/1/2022	\$ 408,185.00	\$ 335,000.00	\$ 73,185.00	GO 2019 (Refinance 2014 GO)
11/1/2022	\$ 518,575.00	\$ 450,000.00	\$ 68,575.00	GO 2019 (Roosevelt)
11/1/2022	\$ 318,250.00	\$ 255,000.00	\$ 63,250.00	GO 2019 (TRID) <sup>1</sup>
11/1/2022	\$ 400,891.25	\$ 225,000.00	\$ 175,891.25	GO 2020
<b>Needed for Budget year</b>			<b>\$ 2,026,802.50</b>	
2/1/2023	\$ 66,485.00	\$ -	\$ 66,485.00	GO 2019 (Refinance 2014 GO)
5/1/2023	\$ 59,575.00	\$ -	\$ 59,575.00	GO 2019 (Roosevelt)
5/1/2023	\$ 58,150.00	\$ -	\$ 58,150.00	GO 2019 (TRID) <sup>1</sup>
5/1/2023	\$ 175,475.00	\$ -	\$ 175,475.00	GO 2020.
8/1/2023	\$ 411,485.00	\$ 345,000.00	\$ 66,485.00	GO 2019 (Refinance 2014 GO)
11/1/2023	\$ 534,575.00	\$ 475,000.00	\$ 59,575.00	GO 2019 (Roosevelt)
11/1/2023	\$ 323,150.00	\$ 265,000.00	\$ 58,150.00	GO 2019 (TRID) <sup>1</sup>
11/1/2023	\$ 400,475.00	\$ 225,000.00	\$ 175,475.00	GO 2020
<b>Needed for Budget year</b>			<b>\$ 2,029,370.00</b>	
2/1/2024	\$ 59,585.00	\$ -	\$ 59,585.00	GO 2019 (Refinance 2014 GO)
5/1/2024	\$ 50,075.00	\$ -	\$ 50,075.00	GO 2019 (Roosevelt)
5/1/2024	\$ 52,850.00	\$ -	\$ 52,850.00	GO 2019 (TRID) <sup>1</sup>
5/1/2024	\$ 174,350.00	\$ -	\$ 174,350.00	GO 2020
8/1/2024	\$ 424,585.00	\$ 365,000.00	\$ 59,585.00	GO 2019 (Refinance 2014 GO)
11/1/2024	\$ 540,075.00	\$ 490,000.00	\$ 50,075.00	GO 2019 (Roosevelt)
11/1/2024	\$ 327,850.00	\$ 275,000.00	\$ 52,850.00	GO 2019 (TRID) <sup>1</sup>
11/1/2024	\$ 409,350.00	\$ 235,000.00	\$ 174,350.00	GO 2020
<b>Needed for Budget year</b>			<b>\$ 2,038,720.00</b>	
2/1/2025	\$ 52,285.00	\$ -	\$ 52,285.00	GO 2019 (Refinance 2014 GO)
5/1/2025	\$ 42,775.00	\$ -	\$ 42,775.00	GO 2019 (Roosevelt)
5/1/2025	\$ 47,350.00	\$ -	\$ 47,350.00	GO 2019 (TRID) <sup>1</sup>
5/1/2025	\$ 173,175.00	\$ -	\$ 173,175.00	GO 2020
8/1/2025	\$ 432,285.00	\$ 380,000.00	\$ 52,285.00	GO 2019 (Refinance 2014 GO)
11/1/2025	\$ 547,775.00	\$ 505,000.00	\$ 42,775.00	GO 2019 (Roosevelt)
11/1/2025	\$ 337,350.00	\$ 290,000.00	\$ 47,350.00	GO 2019 (TRID) <sup>1</sup>
11/1/2025	\$ 408,175.00	\$ 235,000.00	\$ 173,175.00	GO 2020
<b>Needed for Budget year</b>			<b>\$ 2,041,170.00</b>	
2/1/2026	\$ 44,685.00	\$ -	\$ 44,685.00	GO 2019 (Refinance 2014 GO)
5/1/2026	\$ 37,700.00	\$ -	\$ 37,700.00	GO 2019 (Roosevelt)
5/1/2026	\$ 43,000.00	\$ -	\$ 43,000.00	GO 2019 (TRID) <sup>1</sup>
5/1/2026	\$ 172,000.00	\$ -	\$ 172,000.00	GO 2020
8/1/2026	\$ 444,685.00	\$ 400,000.00	\$ 44,685.00	GO 2019 (Refinance 2014 GO)
11/1/2026	\$ 542,700.00	\$ 505,000.00	\$ 37,700.00	GO 2019 (Roosevelt)

**Middletown Township  
Outstanding Debt Payments  
as of January 2022**

Period Ending	Total Due	Principal	Interest	Issue
11/1/2026	\$ 338,000.00	\$ 295,000.00	\$ 43,000.00	GO 2019 (TRID) <sup>1</sup>
11/1/2026	\$ 407,000.00	\$ 235,000.00	\$ 172,000.00	GO 2020
<b>Needed for Budget year</b>			<b>\$ 2,029,770.00</b>	
2/1/2027	\$ 40,685.00	\$ -	\$ 40,685.00	GO 2019 (Refinance 2014 GO)
5/1/2027	\$ 30,125.00	\$ -	\$ 30,125.00	GO 2019 (Roosevelt)
5/1/2027	\$ 38,575.00	\$ -	\$ 38,575.00	GO 2019 (TRID) <sup>1</sup>
5/1/2027	\$ 170,825.00	\$ -	\$ 170,825.00	GO 2020
8/1/2027	\$ 435,685.00	\$ 395,000.00	\$ 40,685.00	GO 2019 (Refinance 2014 GO)
11/1/2027	\$ 565,125.00	\$ 535,000.00	\$ 30,125.00	GO 2019 (Roosevelt)
11/1/2027	\$ 343,575.00	\$ 305,000.00	\$ 38,575.00	GO 2019 (TRID) <sup>1</sup>
11/1/2027	\$ 410,825.00	\$ 240,000.00	\$ 170,825.00	GO 2020
<b>Needed for Budget year</b>			<b>\$ 2,035,420.00</b>	
2/1/2028	\$ 36,735.00	\$ -	\$ 36,735.00	GO 2019 (Refinance 2014 GO)
5/1/2028	\$ 22,100.00	\$ -	\$ 22,100.00	GO 2019 (Roosevelt)
5/1/2028	\$ 34,000.00	\$ -	\$ 34,000.00	GO 2019 (TRID) <sup>1</sup>
5/1/2028	\$ 169,625.00	\$ -	\$ 169,625.00	GO 2020
8/1/2028	\$ 441,735.00	\$ 405,000.00	\$ 36,735.00	GO 2019 (Refinance 2014 GO)
11/1/2028	\$ 567,100.00	\$ 545,000.00	\$ 22,100.00	GO 2019 (Roosevelt)
11/1/2028	\$ 349,000.00	\$ 315,000.00	\$ 34,000.00	GO 2019 (TRID) <sup>1</sup>
11/1/2028	\$ 409,625.00	\$ 240,000.00	\$ 169,625.00	GO 2020
<b>Needed for Budget year</b>			<b>\$ 2,029,920.00</b>	
2/1/2029	\$ 32,685.00	\$ -	\$ 32,685.00	GO 2019 (Refinance 2014 GO)
5/1/2029	\$ 11,200.00	\$ -	\$ 11,200.00	GO 2019 (Roosevelt)
5/1/2029	\$ 27,700.00	\$ -	\$ 27,700.00	GO 2019 (TRID) <sup>1</sup>
5/1/2029	\$ 167,225.00	\$ -	\$ 167,225.00	GO 2020
8/1/2029	\$ 457,685.00	\$ 425,000.00	\$ 32,685.00	GO 2019 (Refinance 2014 GO)
11/1/2029	\$ 571,200.00	\$ 560,000.00	\$ 11,200.00	GO 2019 (Roosevelt)
11/1/2029	\$ 352,700.00	\$ 325,000.00	\$ 27,700.00	GO 2019 (TRID) <sup>1</sup>
11/1/2029	\$ 412,225.00	\$ 245,000.00	\$ 167,225.00	GO 2020
<b>Needed for Budget year</b>			<b>\$ 2,032,620.00</b>	
2/1/2030	\$ 28,435.00	\$ -	\$ 28,435.00	GO 2019 (Refinance 2014 GO)
5/1/2030	\$ 21,200.00	\$ -	\$ 21,200.00	GO 2019 (TRID) <sup>1</sup>
5/1/2030	\$ 164,775.00	\$ -	\$ 164,775.00	GO 2020
8/1/2030	\$ 448,435.00	\$ 420,000.00	\$ 28,435.00	GO 2019 (Refinance 2014 GO)
11/1/2030	\$ 361,200.00	\$ 340,000.00	\$ 21,200.00	GO 2019 (TRID) <sup>1</sup>
11/1/2030	\$ 419,775.00	\$ 255,000.00	\$ 164,775.00	GO 2020
<b>Needed for Budget year</b>			<b>\$ 1,443,820.00</b>	
2/1/2031	\$ 24,235.00	\$ -	\$ 24,235.00	GO 2019 (Refinance 2014 GO)
5/1/2031	\$ 14,400.00	\$ -	\$ 14,400.00	GO 2019 (TRID) <sup>1</sup>
5/1/2031	\$ 159,675.00	\$ -	\$ 159,675.00	GO 2020
8/1/2031	\$ 464,235.00	\$ 440,000.00	\$ 24,235.00	GO 2019 (Refinance 2014 GO)
11/1/2031	\$ 369,400.00	\$ 355,000.00	\$ 14,400.00	GO 2019 (TRID) <sup>1</sup>

**Middletown Township  
Outstanding Debt Payments  
as of January 2022**

Period Ending	Total Due	Principal	Interest	Issue
11/1/2031	\$ 424,675.00	\$ 265,000.00	\$ 159,675.00	GO 2020
<b>Needed for Budget year</b>			<b>\$ 1,456,620.00</b>	
2/1/2032	\$ 19,835.00	\$ -	\$ 19,835.00	GO 2019 (Refinance 2014 GO)
5/1/2032	\$ 7,300.00	\$ -	\$ 7,300.00	GO 2019 (TRID) <sup>1</sup>
5/1/2032	\$ 154,375.00		\$ 154,375.00	GO 2020
8/1/2032	\$ 464,835.00	\$ 445,000.00	\$ 19,835.00	GO 2019 (Refinance 2014 GO)
11/1/2032	\$ 372,300.00	\$ 365,000.00	\$ 7,300.00	GO 2019 (TRID) <sup>1</sup>
11/1/2032	\$ 429,375.00	\$ 275,000.00	\$ 154,375.00	GO 2020
<b>Needed for Budget year</b>			<b>\$ 1,448,020.00</b>	
2/1/2033	\$ 15,162.50	\$ -	\$ 15,162.50	GO 2019 (Refinance 2014 GO)
5/1/2033	\$ 148,875.00	\$ -	\$ 148,875.00	GO 2020
8/1/2033	\$ 475,162.50	\$ 460,000.00	\$ 15,162.50	GO 2019 (Refinance 2014 GO)
11/1/2033	\$ 808,875.00	\$ 660,000.00	\$ 148,875.00	GO 2020
<b>Needed for Budget year</b>			<b>\$ 1,448,075.00</b>	
2/1/2034	\$ 10,332.50	\$ -	\$ 10,332.50	GO 2019 (Refinance 2014 GO)
5/1/2034	\$ 138,975.00	\$ -	\$ 138,975.00	GO 2020
8/1/2034	\$ 480,332.50	\$ 470,000.00	\$ 10,332.50	GO 2019 (Refinance 2014 GO)
11/1/2034	\$ 808,975.00	\$ 670,000.00	\$ 138,975.00	GO 2020
<b>Needed for Budget year</b>			<b>\$ 1,438,615.00</b>	
2/1/2035	\$ 5,280.00	\$ -	\$ 5,280.00	GO 2019 (Refinance 2014 GO)
5/1/2035	\$ 128,925.00	\$ -	\$ 128,925.00	GO 2020
8/1/2035	\$ 485,280.00	\$ 480,000.00	\$ 5,280.00	GO 2019 (Refinance 2014 GO)
11/1/2035	\$ 823,925.00	\$ 695,000.00	\$ 128,925.00	GO 2020
<b>Needed for Budget year</b>			<b>\$ 1,443,410.00</b>	
<b>Total Debt Outstanding</b>	<b>\$ 24,942,352.50</b>		<b>\$ 1,781,597</b>	<b>Average Annual Debt 2022 thru 2035</b>

<sup>1</sup> Note: The Township is scheduled to receive an annual grant from the Commonwealth of \$350,000 through 2032 to offset debt on this bond.



# MIDDLETOWN TOWNSHIP

*Delaware County, Pennsylvania*

**Middletown Township  
2022 Budget  
Operational Reserve**

**REVENUES**

ACCT NUMBER	REVENUE DESCRIPTION	2022 Proposed	2021 Expected	2021 Budget	2020 Actual
95-340-341-010	Interest Earned	\$ 100	\$ 110	\$ 325	\$ 250
95-390-392-000	General Fund Subsidy	\$ 180,000	\$ -	\$ -	\$ 230,500
<b>Total Projected Operational Reserve Fund Revenues</b>		<b>\$ 180,100</b>	<b>\$ 110</b>	<b>\$ 325</b>	<b>\$ 230,750</b>
95-298-000-000	Projected Opening Balance	<b>\$ 230,500</b>			
<b>Total Projected Available - Operational Reserve Fund</b>		<b>\$ 410,600</b>			

**EXPENDITURES**

ACCT NUMBER	EXPENDITURE DESCRIPTION	2022 Proposed	2021 Expected	2021 Budget	2020 Actual
95-492-492-010	Transfer to General Fund	\$ -	\$ -	\$ -	n/a
95-492-492-030	Transfer to Capital Reserve Fund	\$ -	\$ -	\$ -	n/a
<b>Total Projected Operational Reserve Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

The Operational Reserve (Rainy Day) Fund was created in 2019 to enable the Township to continue to provide services to our Citizens in the event of a major recession or natural disaster.

The 2nd Class Twp Code & Home Rule Charter allow deposits to the account until a balance of 25% of the estimated general fund revenues of the current budget.



# MIDDLETOWN TOWNSHIP

*Delaware County, Pennsylvania*

**Middletown Township**  
**2022 Budget**  
**Year End Anticipated Capital Fund Balalces**

ACCT NUMBER	ANTICIPATED YEAR END BALANCE	ALLOCATION	2021 Expectation	2020 Budget
30-298-000-000	Capital Fund - Unrestricted	Unrestricted	\$ 2,000,000	\$ 1,600,000
30-298-000-NEW	Highway Improvement Fund	Roadway Improvements (Restricted) <sup>1</sup>	\$ 673,000	\$ 720,000
35-298-000-000	Liquid Fuels Fund <sup>2</sup>	Public Works Equipment (Restricted)	\$ 15,000	\$ 40,000
35-298-000-000	Liquid Fuels Fund <sup>2</sup>	Roadway Maintenance (Restricted)	\$ 250,000	\$ 500,000
30-298-000-NEW	Equipment Replacement Fund	Public Works Equipment (Designated)	\$ -	\$ -
30-298-000-014	Fire Apparatus Replacement Fund <sup>3</sup>	Fire Department Vehicles (Restricted)	\$ 535,000	\$ 316,000
30-298-000-NEW	Sleighton School Farms Fund <sup>4</sup>	Planning & Park Improvements - Sleighton Farms OS	\$ 105,000	\$ 150,000
30-298-000-015	Roosevelt Redevelopment Fund <sup>4</sup>	Community Center and Parkland (Restricted)	\$ 375,000	\$ 4,850,000
30-298-000-016	TRID Bond Fund <sup>4</sup>	TRID Program (Restricted)	\$ 3,500,000	\$ 3,400,000
30-298-000-NEW	Park Improvement Fund	Park Improvements (Designated)	\$ 417,000	\$ 375,000

<sup>1</sup> Balances in the Highway Improvement Fund are from the LST Tax and limited to roadway improvements or public safety use.

<sup>2</sup> Balances in the Liquid Fuel (State Aid) Fund are restricted in use by the Commonwealth to roadway maintenance purposes.

<sup>3</sup> Balances in the Fire Apparatus Replacement Fund are restricted in use due to voter referendum & LST Tax limitations.

<sup>4</sup> Balances in these funds are from bond issuance for the particular purpose.



# MIDDLETOWN TOWNSHIP

*Delaware County, Pennsylvania*

**Middletown Township  
2022 Budget  
3-Year Dedicated Capital Revenue Sources & Allocations**

ACCT NUMBER	REVENUE SOURCE	ALLOCATION	2022 Expectation	2023 Expectation	2024 Expectation	2021 Anticipated
35-350-355-005	Pennsylvania Liquid Fuels Distribution (20% of total)	Public Works Equipment	\$ 90,808	\$ 88,084	\$ 85,881	\$ 92,195
35-350-355-005	Pennsylvania Liquid Fuels Distribution (Road Repair Allocation)	Roadway Maintenance	\$ 288,981	\$ 280,312	\$ 273,304	\$ 368,778
n/a	Restricted Highway Improvement Fund Balance Allocation	Roadway Maintenance	\$ -	\$ -	\$ -	\$ -
01-310-310-051	Local Service Tax (LST) @ 75%	Loop Road Project (Hwy Imp Fund)	\$ -	\$ -	\$ -	\$ -
01-310-310-051	Local Service Tax (LST) @ 25%	Fire Apparatus Replacement Fund	\$ 65,000	\$ 66,000	\$ 6,750	\$ 68,308
14-300-301-010	Fire Apparatus Tax @ 0.053 mils	Fire Apparatus Replacement Fund	\$ 120,714	\$ 123,490	\$ 126,331	\$ 118,000
30-NEW	Loop Road Grant	Loop Road Project (Hwy Imp Fund)	\$ -	\$ 2,000,000	\$ -	\$ -
30-340-341-021	Interest on Highway Improvement Fund	Loop Road Project (Hwy Imp Fund)	\$ 7,890	\$ 4,000	\$ -	\$ 8,000
30-340-341-014	Interest on Fire Apparatus Replacement Fund	Fire Apparatus Replacement Fund	\$ 750	\$ 1,250	\$ 1,500	\$ 2,500
30-340-341-NEW	Interest on Park Improvements Fund	Parkland Improvements	\$ 75	\$ 100	\$ 50	\$ -
30-340-341-010	Interest on Capital Reserve Fund	Unrestricted	\$ 15,000	\$ 12,500	\$ 10,000	\$ 18,000
30-340-341-NEW	Interest on Public Works Equipment Fund	Public Works Equipment	\$ -	\$ -	\$ -	\$ -
30-490-493-712	Roosevelt Community Center Library Grant	Roosevelt Community Center	\$ -	\$ -	\$ -	\$ 750,000
30-NEW	Roosevelt Community Center RACP Grant	Roosevelt Community Center	\$ 1,000,000	\$ -	\$ -	\$ -
30-300-301-010	Dedicated Real Estate Taxes @ 0.106 mils	Fire Apparatus Replacement Fund	\$ 115,000	\$ 117,000	\$ 120,000	\$ 117,582
30-300-301-011	TRID Real Estate Tax Revenues	Restricted TRID Improvement Fund	TBD	TBD	TBD	\$ -
30-350-355-100	TRID Real Estate Tax Transfer - RTM School District	Restricted TRID Improvement Fund	\$ 66,000	\$ 66,000	\$ 66,000	\$ -
30-350-355-101	TRID Real Estate Tax Transfer - Delaware County	Restricted TRID Improvement Fund	TBD	TBD	TBD	\$ -
30-390-391-010	Sale of Public Works Equipment	Public Works Equipment Fund	\$ 40,000	\$ -	\$ -	\$ -
30-357-070-000	Sleighton School Open Space RACP Grant	Project Specific	\$ 1,000,000	\$ -	\$ -	\$ -
30-357-070-NEW	Delco Green Ways Grant Award	Mint Trail	\$ 500,000	\$ -	\$ -	\$ -
30-360-361-035	Impact Fees	Project Specific	\$ 10,000	\$ 5,000	\$ -	\$ -
30-380-387-000	Private Contributions - Unrestricted	Unrestricted	\$ -	\$ -	\$ -	\$ -
30-380-387-001	Private Contributions - Parkland Improvements	Parkland Improvements	\$ 5,000	\$ -	\$ -	\$ 10,000
30-390-392-006	General Fund Contribution to Capital Fund <sup>1</sup>	Unrestricted Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -
30-390-492-840	General Fund Contribution to Capital Fund	Public Works Equipment Fund	\$ -	\$ -	\$ -	\$ -
30-300-301-015	Dedicated Real Estate Taxes <sup>1</sup>	Unrestricted Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -

**Total Projected Capital Revenues \$3,325,218 \$2,763,736 \$ 689,816 \$1,553,363**

<sup>1</sup> Beginning with the 2020 budget, historical real estate tax millages were reapportioned to fully cover debt service, reducing capital funding millages. This is made up with a General Fund allocation from other revenue sources.



# MIDDLETOWN TOWNSHIP

*Delaware County, Pennsylvania*

**Middletown Township  
2022 Budget  
Capital Expenditures**

ACCT NUMBER	PROJECT EXPENSES	2022	2023	2024	Dedicated Funds Available	Lead Department
30-400-409-752	Roosevelt Community Center Development (West Wing)	\$ 75,000	\$ -	\$ -	Bond Issue	Parks & Recreation
30-400-409-752	Roosevelt HVAC Engineering (East Wing)	\$ 75,000	\$ -	\$ -	Grant	Parks & Recreation
30-400-409-752	Roosevelt HVAC Replacement (East Wing)	\$ 720,000	\$ -	\$ -	Grant	Parks & Recreation
30-400-409-752	Roosevelt Veteran's Memorial	\$ 15,000	\$ -	\$ -		Parks & Recreation
30-400-409-752	Roosevelt Window & Sill Repair (East Wing)	\$ -	\$ -	\$ -		Parks & Recreation
30-400-409-752	Roosevelt Masonary Façade Repairs (East Wing)	\$ -	\$ -	\$ -		Parks & Recreation
30-400-409-752	Roosevelt Roofing Replacenment (East Wing)	\$ -	\$ -	\$ 425,000		Parks & Recreation
30-400-409-752	Roosevelt Parking Lot & Rain Garden	\$ 20,000	\$ 250,000	\$ -		Parks & Recreation
30-400-409-752	Roosevelt Playground & Courtyard	\$ 350,000	\$ 300,000	\$ -	Grant	Parks & Recreation
30-450-452-710	Park Kiosks/Signage	\$ 5,000	\$ 5,000	\$ -		Parks & Recreation
30-450-610-610	Sleighton School Master Plan	\$ 50,000	\$ -	\$ -	Bond Issue	Parks / Planning
30-450-610-610	Sleighton School Site Improvements	\$ 100,000	\$ 50,000	\$ -	Partial	Parks & Recreation
30-450-610-610	Smedley Tract Site Improvements (Final Phase)	\$ 120,000	\$ -	\$ -	Partial	Parks & Recreation
30-NEW	Park Security Cameras	\$ 40,000	\$ 35,000	\$ -		Parks & Recreation
30-460-463-313	TRID Project (not debt service)	\$ 1,000,000	\$ 250,000	\$ 100,000	Bond Issue	Planning & Development
30-430-446-670	MS4 sediment reduction projects	\$ 850,000	\$ 150,000	\$ -	Grant	Planning & Development
30-430-446-670	Stormwater Pipe Repairs	\$ -	\$ 50,000	\$ 50,000		Manager's Office
30-NEW	Guiderail Project	\$ 54,000	\$ -	\$ -	Partial	Public Works
30-NEW	Transit Improvements - Baltimore PK	\$ 120,557	\$ -	\$ -	Partial	Manager's Office
30-430-430-740	Public Works Equipment Purchases	\$ 115,000	\$ 140,000	\$ 81,000	Partial	Public Works
30-NEW	Replacement Generator - Municipal Building	\$ -	\$ 45,000	\$ -		Finance / IT
30-NEW	Signal Timing Upgrades	\$ 40,000	\$ 40,000	\$ 40,000		Public Works
30-430-430-742	PW Building Improvements	\$ 5,000	\$ -	\$ 5,000		Public Works
30-409-460-600	EV Charging Stations	\$ -	\$ 40,000	\$ -	Grant	Finance / IT
30-400-409-740	IT Replacement	\$ 15,000	\$ 10,000	\$ 8,000		Finance / IT
30-400-409-740	Financial System Software Update	\$ -	\$ 60,000	\$ -		Finance / IT
30-NEW	Repairs - Rocky Run FC Truck 46	\$ 46,000	\$ -	\$ -		Public Safety
30-NEW	Purchase - Middletown FC Rescue Pumper	\$ 351,000	\$ 391,280	\$ -		Public Safety
30-NEW	Municipal Annex Rehabilitation	\$ -	\$ 250,000	\$ 50,000		Manager's Office
30-400-409-751	Twp Bldg Improvements	\$ 25,000	\$ 10,000	\$ 10,000		Manager's Office
30-430-439-732	Loop Road Project	\$ 1,500,000	\$ -	\$ -	Partial	Manager's Office
30-430-439-450	Street Resurfacing (Total Costs)	\$ 300,000	\$ 300,000	\$ 300,000	Partial	Manager's Office

	2022	2023	2024
<b>Total Projected Costs</b>	<b>\$ 5,991,557</b>	<b>\$ 2,376,280</b>	<b>\$ 1,069,000</b>
<b>Total Available Funding</b>	<b>\$ 3,325,218</b>	<b>\$ 2,763,736</b>	<b>\$ 689,816</b>
<b>Additional Amount to be Expended from Capital Fund Balances</b>	<b>\$ 2,666,339</b>	<b>\$ (387,456)</b>	<b>\$ 379,184</b>

**Middletown Township  
Public Works Equipment Replacement Schedule**

<u>Year</u>	<u>Item</u>	<u>Projected Cost</u>	<u>Year of Next Replacement</u>
<b>2022</b>	Ventrac Mower	\$45,000.00	2037
	2011 Ford F-350 Pickup Truck (M-22)	\$70,000.00	2031
	<b>TOTAL</b>	<b>\$115,000.00</b>	
<b>2023</b>	2015 Ford F-550 Dump Truck (M-01)	\$95,000.00	2029
	Replacement Generator Twp Bldg/EOC	\$40,000.00	2037
	2013 Big Tex 35SA (TRL-04)	\$5,000.00	2033
	<b>TOTAL</b>	<b>\$140,000.00</b>	
<b>2024</b>	2011 Drum Chipper (M-13)	\$29,000.00	2036
	2005 Ford Explorer (M-15)	\$52,000.00	2035
	<b>TOTAL</b>	<b>\$81,000.00</b>	
<b>2025</b>	2017 Ford F-550 (M-03)	\$95,000.00	2031
	<b>TOTAL</b>	<b>\$95,000.00</b>	
<b>2026</b>	2017 Ford F-550 (M-05)	\$95,000.00	2032
	<b>TOTAL</b>	<b>\$95,000.00</b>	
<b>2027</b>	2019 Ford F-250 (M-04)	\$89,597.48	2033
	<b>TOTAL</b>	<b>\$89,597.48</b>	
<b>2028</b>	M-23 - 2002 OLYMPIAN D125P1	\$140,599.13	2047
	2019 Ford F-250 (M-18)	\$95,000.00	2033
	2008 Ford F-250 Truck (M-06) (2nd Replacement; Replacing 2020)	\$67,956.24	2034
	<b>TOTAL</b>	<b>\$303,555.37</b>	
<b>2029</b>	2018 Case Super Backhoe (M-09)	\$125,152.48	2038
	Zero Turn Mower (MZM-01/27) (2nd Replacement; Replacing 2020)	\$14,341.11	2036
	Zero Turn Mower W/72" Deck (MZM-02/28) (2nd Replacement; Replacing 2020)	\$14,341.11	2036
	Ford F-350 Utility (M-16) (2nd Replacement; Replacing 2022)	\$83,656.48	2035
	<b>TOTAL</b>	<b>\$237,491.19</b>	
<b>2030</b>	Ford F-350 Pickup Truck (M-22) (2nd Replacement; Replacing 2021)	\$60,949.72	2036
	Ford F-550 Dump Truck (M-01) (2nd Replacement; Replacing 2022)	\$95,578.91	2036
	<b>TOTAL</b>	<b>\$156,528.64</b>	

**Middletown Township  
Public Works Equipment Replacement Schedule**

<u>Year</u>	<u>Item</u>	<u>Projected Cost</u>	<u>Year of Next Replacement</u>
<b>2031</b>	Ford Explorer (M-15) (2nd Replacement; Replacing 2021)	\$60,925.34	2038
	<b>TOTAL</b>	<b>\$60,925.34</b>	
<b>2032</b>	John Deere 5055E Tractor (M-24)	\$80,532.66	2046
	Ford F-550 (M-03) (2nd Replacement; Replacing 2024)	\$102,472.67	2038
	Ford F-550 (M-05) (2nd Replacement; Replacing 2024)	\$102,472.67	2038
	<b>TOTAL</b>	<b>\$285,477.99</b>	
<b>2033</b>	No Scheduled Replacements	\$0.00	
<b>2034</b>	Mack Truck (M-02)	\$204,899.22	2048
	Loader Tractor w/Boom (M-08)	\$32,687.45	2048
	Big Tex 35SA (TRL-04) (2nd Replacement; Replacing 2023)	\$4,618.18	2043
	Ford F-250 (M-18) (2nd Replacement; Replacing 2026)	\$56,737.59	2040
	Ford F-550 (M-04) (2nd Replacement; Replacing 2026)	\$102,919.34	2040
	<b>TOTAL</b>	<b>\$401,861.77</b>	
<b>2035</b>	Ford F-250 Truck (M-06) (3rd Replacement; Replacing 2027)	\$78,060.36	2041
	<b>TOTAL</b>	<b>\$78,060.36</b>	
<b>2036</b>	Mack Truck (M-07)	\$213,177.15	2052
	John Deere Gator Utility Vehicle (M-14) (2nd Replacement; Replacing 2020)	\$16,473.43	2051
	Drum Chipper (M-13) (2nd Replacement; Replacing 2023)	\$35,692.43	2048
	M-25 AMERICAN SIGNAL CO. CMS-4 (2nd Replacement; Replacing 2025)	\$20,591.79	2046
	Pequa Deck Over Trailer (2nd Replacement; Replacing 2025)	\$4,804.75	2046
	Ford F-350 Pickup Truck (M-16) (3rd Replacement; Replacing 2028)	\$96,095.00	2043
	<b>TOTAL</b>	<b>\$386,834.54</b>	