

**MIDDLETOWN TOWNSHIP
DELAWARE COUNTY
PENNSYLVANIA**



2024 BUDGET

Adopted on December 11, 2023

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MIDDLETOWN TOWNSHIP
DELAWARE COUNTY, PENNSYLVANIA

RESOLUTION 2023-38

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 2024 Budget, including the operating and capital budgets; complying with Sections 405-406 and Section 4-42 respectively, as the official appropriations for the 2024 fiscal year.

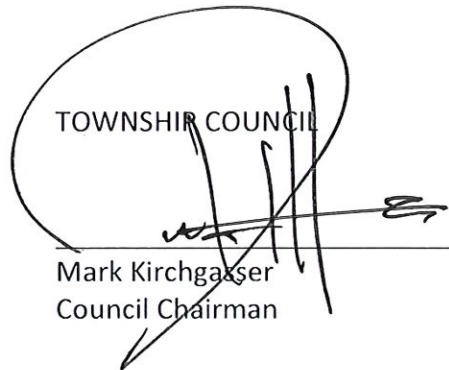
NOW, THEREFORE, BE IT RESOLVED that the attached 2024 Budget shall be adopted as the official appropriations effective January 1, 2024.

RESOLVED this 11th day of December 2023, 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
DELAWARE COUNTY, PENNSYLVANIA
ORDINANCE NO. 859**

**AN ORDINANCE OF MIDDLETOWN TOWNSHIP, DELAWARE COUNTY, PENNSYLVANIA
ENACTING AND LEVYING CERTAIN TAX RATES ON ALL REAL PROPERTY WITHIN THE
TOWNSHIP**

The Township Council of the Township of Middletown, Delaware County, Pennsylvania, hereby **ENACTS** and **ORDAINS** a tax and the same is hereby levied on all real property within the said Township subject to taxation for the fiscal year 2024 as follows:

Tax rate for General Purposes, the sum of 0.217 mills
on each dollar assessed valuation, or the sum of \$0.217
on each one hundred dollars of assessed valuation.

Tax rate for Fire Protection Purposes, the sum of 0.093 mills
on each dollar assessed valuation, or the sum of \$0.093
on each one hundred dollars of assessed valuation.

Tax rate for Debt Purposes, the sum of 0.700 mills
on each dollar assessed valuation, or the sum of \$0.700
on each one hundred dollars of assessed valuation.

The same being summarized in tabular form as follows:

	<u>Mills on each Dollar of Assessed Valuation</u>	<u>Cents on each One Hundred Dollar of Assessed Valuation</u>
Tax Rate for General Purposes	0.217 mills	2.17 cents
Tax Rate for Fire Protection	0.093 mills	0.93 cents
Tax Rate for Debt Purposes	<u>0.700 mills</u>	7.00 cents
	<u>1.010 mills</u>	

ENACTED AND ORDAINED this 10th day of January 2024 at a regularly scheduled public meeting.

ATTEST



JOHN MCMULLAN
TOWNSHIP MANAGER

TOWNSHIP COUNCIL



BIBIANA DUSSLING
CHAIR OF COUNCIL

COUNCIL MEMBERS

AT LARGE
MARK KIRCHGASSER
KATHLEEN O'CONNELL BELL
JACKIE DONNELLY

FIRST DISTRICT
SUSAN K. POWELL

SECOND DISTRICT
WALTER (BOK) READ

THIRD DISTRICT
BIBIANNA DUSSLING

FOURTH DISTRICT
DAVID BIALEK, PharmD, RPh

TOWNSHIP OF MIDDLETOWN

DELAWARE COUNTY, PENNSYLVANIA

www.middletowndelcopa.gov

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610-565-2700

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MANAGER
JOHN McMULLAN

ENGINEER
KELLY & CLOSE ENGINEERS

SOLICITOR
MARK D. DAMICO, JR., ESQ

MIDDLETOWN TOWNSHIP
DELAWARE COUNTY, PENNSYLVANIA

December 12, 2023

TO: Middletown Township Council
FROM: John McMullan, Township Manager
RE: Manager's Budget Message; 2024 Budget

Township staff is pleased to submit for your review and adoption consideration for the 2024 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:

- August 22, 2023: Finance and Administration Committee.
- September 26, 2023: Finance and Administration Committee.
- November 1, 2023: Finance and Administration Committee.
- November 6, 2023: Draft Budget Provided for Council Review.
- November 13, 2023: Draft Budget Published for Public Review.
- November 27, 2023: Draft Budget Presented.
- December 11, 2023: Draft Budget Ratification.

Revenue and Expense Summary

Departmental Government Funds	2024 Proposed Revenues	2024 Proposed Expenses
General	\$6,324,456	\$5,731,149
Library	-	\$275,000
LST Fire Capital ¹	-	\$84,375
State Liquid Fuels Subsidy ²	-	\$(475,061)

GF Revenues to Capital Improvements³		-
GF Fund Balance	\$2,065,000	-
TOTALS	\$8,389,456	\$5,731,149

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

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

3 A transfer of \$2,295,500 surplus from the General Fund to the Capital Reserve Fund is expected before the end of 2023.

2024 Budget Overview

Staff is pleased to report that the Township is projected to end 2023 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 2023, the General Fund revenue totals are projected to be approximately \$392,410 more than budgeted and expenditures are projected to be at approximately \$525,944 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 2024 general fund balance of \$2,065,000. Council redirects, when prudent, additional surplus funds near year’s end into the Operational Reserve (Rainy Day) and various capital reserve funds. This allows the Township to undertake many of the roadway, parkland, stormwater, and facility projects that have completed their planning and engineering stages.

Council has charged staff with developing a proposed budget that does not increase taxes for 2024 but proceeds with longer term capital and public safety projects that will benefit our residents.

The Township has been able to continue to have the 6th lowest real estate tax rate in Delaware County while at the same time fully funding our 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	2024	2023	2022
Total Millage	1.01	1.01	1.01
General Fund	\$533,796	\$293,162	\$281,489
Debt Service	\$1,721,923	\$1,910,358	\$1,834,290
Fire Apparatus Replacement	\$130,374	\$127,357	\$122,286
Fire Protection	\$98,396	\$96,119	\$92,291
Total Real Estate	\$2,484,488	\$2,426,996	\$2,330,356

The Township’s tax base grew by 2.2% over 2023 levels. However, there are still pending tax assessment appeals from the 2020 Countywide reassessment that have the potential to wipe out this increase. It is expected that these court cases will be resolved in 2024 providing a clearer picture of our future tax base. The proposed 2024 Middletown Real Estate Tax is based on the total assessed value of real estate in the Township of \$2,463,352,681. The Township continues its reliance on Business taxes. These make up the largest contribution (29%) to its revenue base. Permit & License fees (22%) 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 is reached.

General Fund Expenditures

The largest expenditure category in the General Fund is Manager's Office/Council/Administrative Services, representing 37% of budgeted costs. Additional expenditure categories include: Planning, Development & Engineering at 19%, Public Works at 15%, Finance and Information Technology at 14%, Public Safety & Emergency Management at 12% and Recreation Facility Upkeep at 3%.

2023 Achievements

1. Maintained public services without raising taxes in an economy with over 7% inflation.
2. Repaved over 3.75 miles of Township roadways.
3. Upgraded the electrical system and lighting, replaced the HVAC system, roof, and flooring in the east wing of the Roosevelt Community Center.
4. Officially named Longview Park and opened one multi-purpose field.
5. Opened a new parking area and trail loops on the 80-acre Sleighton School Farms Open Space.
6. Hired a new Public Safety Director to coordinate with our Fire Companies.
7. Purchased used aerial fire apparatus to replace damaged unit.
8. Purchased two new public works vehicles and new mowers to maintain new parkland.

2024 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. Supporting the newly hired full-time Public Safety Director/Fire Chief.
 - b. Taking over all fleet maintenance costs for our two fire companies.
 - c. Doubling the Volunteer Firefighter incentive program to \$80,000.
 - d. Continuing funding of the Township's Firefighting Vehicle Capital Replacement Program.
 - e. Undertaking a holistic analysis of the Township's public safety needs and creating a multi-year plan to meet future needs.

Library Contribution

1. \$275,000 allocation to the Middletown Free Library.
2. Increased cost sharing for building costs.

Public Works

1. Continue to upgrade various traffic signals to LED technology and continued conversion of traffic signals from roadway loops to cameral sensor to improve traffic flow.
2. Continued the permitting and land acquisition for the 2nd leg of the Loop Road between Baltimore Pike (Route 1) and S. Pennell Road (Route 452).
3. Replaced one dump truck and one pick up truck.
4. Liquid Fuels Funds
 - \$35,000 Salt/Chemicals to treat weather conditions.
 - Approximately \$300,000 allocated for road construction.

- \$25,000 allocated for minor road maintenance.

Planning, Development and Engineering

1. Updating Township Ordinances concerning building upkeep, streets and sidewalks, grading and excavating and nuisance activities.
2. Starting in January of 2024, the Recycling Fee will increase to \$132.25 per residential unit, as the Township is in year one of a new three-year recycling contract that reflects recent inflation and the lower price of recyclables.

Park & Trail Development and Use

1. Beginning of construction on the Franklin Mint trail connection between the new WaWa SEPTA Train Station and the Chester Creek Rail Trail.
2. Final design and bidding are expected for the installation of the new playground, courtyard upgrades, a veteran's memorial and stormwater management at the Roosevelt Community Center.
3. As part of the Link Middletown trails project the Township will be hiding glass orbs on our trails for residents to find and keep. We hope this will encourage more residents to enjoy our beautiful trail network.

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 Maull, Dan Simcox, Chief Bill Rigby and Jean Kenny.

Members of Council, and especially members of the Council Finance and Administration 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. I wish to acknowledge and thank the departing members of Council, Mark Kirchgasser and Kathleen O'Connell Bell, for their dedication and service to their community during their many years of service.

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 HISTORICAL TAXATION SUMMARY

	YEAR									
	2014	2015	2016	2017	2018	2019	2020*	2021 ⁺	2022	2023
<u>PROPERTY TAX (IN MILLS)</u>										
GENERAL FUND	0.440	0.440	0.440	0.340	0.340	0.340	0.625	0.625	0.122	0.122
DEBT SERVICE	0.870	0.870	0.870	0.870	0.480	0.480	1.200	0.917	0.795	0.795
PERMANENT IMPROVEMENT					0.390	0.390				
FIRE APPARATUS REPLACEMENT	0.106	0.106	0.106	0.106	0.106	0.106	0.106	0.053	0.053	0.053
LIBRARY⁺⁺	0.105	0.105	0.105	0.105	0.105	0.105				
FIRE PROTECTION	0.079	0.079	0.079	0.079	0.079	0.079	0.079	0.040	0.040	0.040
TOTAL MILS	0.29	0.29	0.29	0.29	0.29	1.5	2.01⁺	1.01	1.01	1.01

MERCANTILE AND BUSINESS PRIVILEGE TAX**	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)										

REALTY TRANSFER TAX	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)										

LOCAL SERVICES TAX	\$42	\$42	\$42	\$42	\$42	\$42	\$42	\$42	\$42	\$42
(FLAT RATE, ON EMPLOYEE)										

* REVENUE NETURAL TAX MILL ADJUSTMENT DUE TO COUNTY REASSESSMENT

⁺ TAX INCREASE APPROVED BY VOTERS FOR OPEN SPACE PURCHASE

⁺⁺ LIBRARY TAX REPLACED BY DIRECT CONTRIBUTION

** FROZEN AT CURRENT LEVEL BY STATE LAW

**Middletown Township
2024 Budget
Historical Real Estate Tax Breakdown**

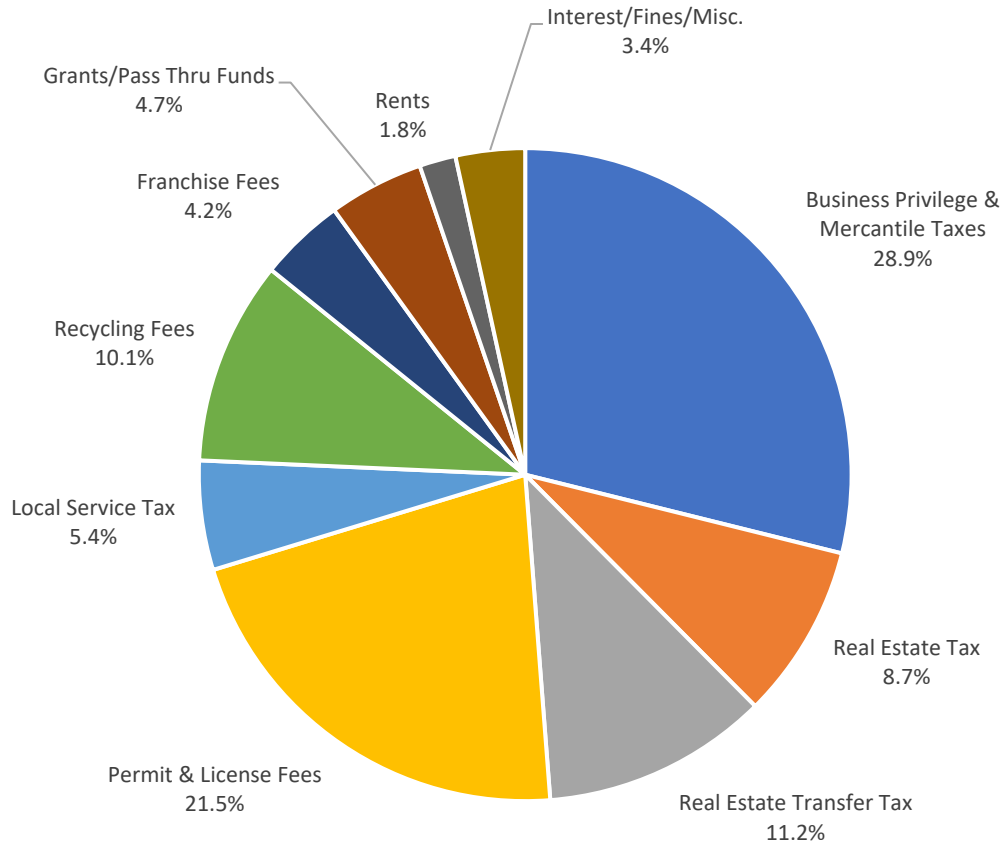
Dedicated Towards	2024 Proposed	2023 Adopted	2022 Actual
Total Millage	1.01 mils	1.01 mils	1.01 mils
GENERAL FUND	0.217 mils = \$533,796	0.122 mils = \$295,662	0.122 mils = \$285,880
DEBT SERVICE	0.700 mils = \$1,721,923	0.795 mils = \$1,910,358	0.795 mils = \$1,849,918
FIRE APPARATUS REPLACEMENT ¹	0.053 mils = \$130,374	0.053 mils = \$127,357	0.053 mils = \$124,217
FIRE PROTECTION ¹	0.040 mils = \$98,396	0.040 mils = \$96,119	0.040 mils = \$92,731
CAPITAL RESERVE	n/a	n/a	n/a

Total Real Estate Tax Revenue \$2,484,488 \$2,429,496 \$2,354,072

¹Township residents approved this tax increase by referendum circa 1990
The assessed valuation of the Township is expected to increase by approximately \$35M for 2024.



Expected Revenue Distributions





MIDDLETOWN TOWNSHIP

Delaware County, Pennsylvania

**Middletown Township
2024 Budget
General Fund Revenues**

ACCT NUMBER	REVENUE DESCRIPTION	2024 Proposed	2023 Expected	2023 Budget	2022 Budget
01-300-301-010	Current Real Estate Taxes ¹	\$ 533,796	\$ 295,000	\$ 389,281	\$ 270,000
01-300-301-020	Prior Year Interim Taxes	\$ -	\$ -	\$ -	\$ -
01-300-301-040	Delinquent R/E Taxes	\$ 5,000	\$ 5,000	\$ 2,500	\$ 4,800
01-300-301-050	Current Year R/E Taxes Penalty	\$ 750	\$ 750	\$ -	\$ 650
01-300-301-060	Interim R/E Taxes	\$ 1,500	\$ 3,500	\$ 1,500	\$ 1,500
01-300-301-070	Interim R/E Taxes Penalty	\$ -	\$ -	\$ -	\$ -
01-310-310-010	Real Estate Transfer Taxes	\$ 700,000	\$ 775,000	\$ 750,000	\$ 900,000
01-310-310-030	Mercantile Taxes	\$ 395,000	\$ 390,000	\$ 650,000	\$ 700,000
01-310-310-051	Local Services Tax	\$ 337,500	\$ 348,750	\$ 300,000	\$ 300,000
01-310-310-090	Merc./Bus.Priv. Licenses	\$ 3,000	\$ 3,300	\$ 3,800	\$ 3,755
01-310-310-360	Business Privilege Taxes	\$ 1,403,900	\$ 1,390,000	\$ 1,350,000	\$ 1,450,000
01-320-321-041	Sub-Div/Land Dev Permits	\$ 17,500	\$ 21,450	\$ 12,500	\$ 15,000
01-320-321-042	Zoning Hearing Applications	\$ 13,500	\$ 14,625	\$ 10,000	\$ 15,000
01-320-321-043	Fire Permits/False Alarms Fees	\$ 60,000	\$ 57,990	\$ 50,000	\$ 64,000
01-320-321-044	Building Permits	\$ 850,000	\$ 905,000	\$ 680,000	\$ 710,000
01-320-321-045	Electrical Permits	\$ 170,000	\$ 195,000	\$ 135,000	\$ 145,000
01-320-321-046	Plumbing Permits	\$ 75,000	\$ 77,750	\$ 85,000	\$ 92,000
01-320-321-047	UCC Permit	\$ 6,000	\$ 5,750	\$ 6,500	\$ 7,000
01-320-321-048	Zoning Permit	\$ 10,500	\$ 11,775	\$ 8,500	\$ 10,050
01-320-321-049	Twp UCC Permit Admin Fee	\$ 1,200	\$ 1,550	\$ 650	\$ 650
01-320-321-060	Plumbing Licenses	\$ 5,000	\$ 6,975	\$ 5,000	\$ 5,500
01-320-321-061	Transient Retailers	\$ 2,250	\$ 2,850	\$ 1,500	\$ 1,600
01-320-321-062	Electrical Licenses	\$ 8,500	\$ 10,375	\$ 7,500	\$ 9,000
01-320-321-063	Soil Erosion Permits	\$ 15,750	\$ 11,000	\$ 7,750	\$ 7,750
01-320-321-080	Cable TV Franchise	\$ 265,000	\$ 272,210	\$ 265,000	\$ 265,000
01-320-321-200	Health Lic/Food Establish	\$ -	\$ 14,175	\$ -	\$ 16,000
01-320-321-210	Health Lic/Pool & Spas	\$ -	\$ 1,200	\$ -	\$ 1,800
01-320-322-080	Street Permits	\$ 20,250	\$ 13,503	\$ 10,000	\$ 10,000
01-320-361-340	UCC Appeal Applications	\$ -	\$ -	\$ -	\$ -
01-330-331-014	Fire Code Violations	\$ -	\$ -	\$ -	\$ -
01-330-331-100	Court-District Magistrate	\$ 8,750	\$ 15,500	\$ 6,750	\$ 6,750
01-340-341-010	Interest Earnings	\$ 160,000	\$ 156,484	\$ 25,000	\$ 25,000
01-340-342-020	Rent Of Buildings (Township Bldg)	\$ 12,150	\$ 11,918	\$ 12,600	\$ 12,000



MIDDLETOWN TOWNSHIP

Delaware County, Pennsylvania

Middletown Township 2024 Budget Revenue & Expense Summary

DEPARTMENTAL GENERAL FUND EXPENDITURE SUMMARIES	2024 Proposed	2023 Expected	2023 Budget	2022 Budget
Manager's Office / Administrative	\$ 2,122,730	\$ 1,861,419	\$ 1,971,955	\$ 1,790,554
Planning, Development & Engineering	\$ 1,074,850	\$ 882,084	\$ 1,079,132	\$ 931,460
Finance & Information Technology	\$ 803,525	\$ 837,736	\$ 852,878	\$ 795,150
Public Safety & Emergency Management	\$ 687,120	\$ 609,362	\$ 659,515	\$ 497,777
Public Works - General Fund	\$ 848,675	\$ 691,842	\$ 803,874	\$ 588,174
Recreation - General Fund	\$ 194,250	\$ 152,441	\$ 193,475	\$ 114,486

General Fund Expense Totals \$ 5,731,149 \$ 5,034,884 \$ 5,560,828 \$ 4,717,601

Library Contribution from GF	\$ 275,000
Recreational Enterprise Fund from GF	\$ -
Public Works Equip Replacement Fund from GF	\$ -
LST Revenues to Fire Capital (25%)	\$ 84,375
State Liquid Fuels Subsidy	\$ 475,061
Contribution to Rainy Day Fund from GF ¹	\$ -
Debt Service Subsidy from GF	\$ -
GF Revenues to Capital Improvements	\$ -

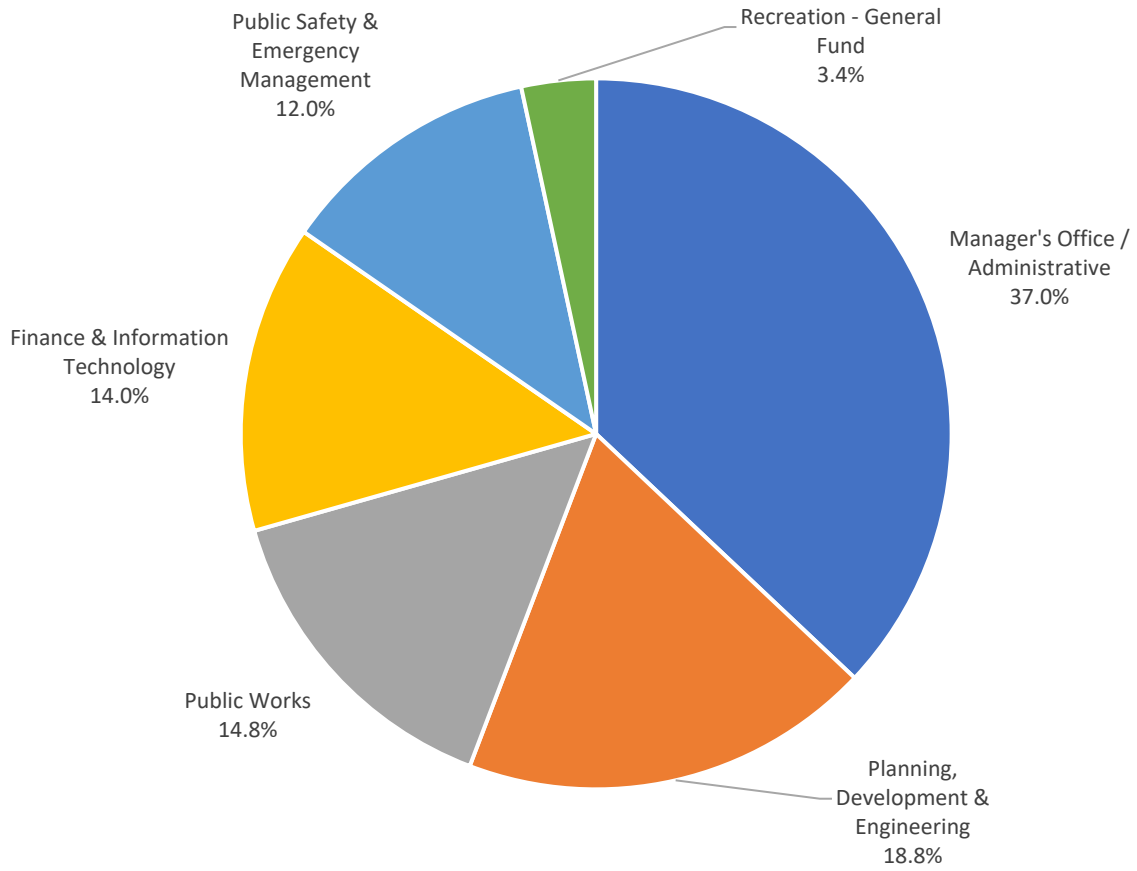
Total General Fund Expense \$ 5,731,149
Projected General Fund Revenues \$ 6,324,456

General Fund Surplus \$ 593,307 **Projected General Fund Opening Balance \$ 2,065,000**

¹ Note: Optional expense not included in expense totals.



Departmental Expenditure Breakout



Middletown Township
2024 Budget
Manager's Office / Administrative

ACCT NUMBER	EXPENDITURE DESCRIPTION	2024 Proposed	2023 Expected	2023 Budget	2022 Budget
01-400-400-110	Salaries - Council	\$ 7,000	\$ 7,000	\$ 7,000	\$ 6,000
01-400-400-241	Books & Publications - Council	\$ 250	\$ 59	\$ 250	\$ 350
01-400-400-249	Miscellaneous Supplies - Council	\$ 2,000	\$ 770	\$ 2,000	\$ 1,905
01-400-400-310	Professional Services - Council	\$ 20,000	\$ 15,800	\$ 20,000	\$ 2,750
01-400-400-342	Printing & Binding - Council	\$ 650	\$ 819	\$ 650	\$ 68
01-400-400-420	Dues & Memberships - Council	\$ 4,200	\$ 6,181	\$ 4,100	\$ 3,991
01-400-400-450	Contracted Services - Council	\$ 2,500	\$ 1,769	\$ 3,000	\$ 1,575
01-400-400-460	Meetings & Conferences - Council	\$ 1,500	\$ 125	\$ 1,700	\$ 954
01-400-400-470	Other Services & Charges - Council	\$ 3,500	\$ 2,723	\$ 3,000	\$ 2,375
01-400-400-500	Non-profit Contributions - Council	\$ 1,750	\$ 1,875	\$ 1,750	\$ 1,750
01-450-456-500	Library Contributions	\$ 275,000	\$ 250,000	\$ 250,000	\$ 250,000
01-400-401-121	Township Manager Salary	\$ 158,582	\$ 146,088	\$ 153,219	\$ 146,875
01-400-401-140	Administrative Staff Salaries	\$ 124,067	\$ 110,517	\$ 118,691	\$ 94,162
01-400-401-158	Life, Disability, AD&D Insurance (All Depts)	\$ 16,500	\$ 15,712	\$ 16,350	\$ 14,366
01-400-401-159	Supplemental Employee Benefits	\$ 5,760	\$ 3,938	\$ 3,850	\$ 3,510
01-400-401-180	Vehicle Use - Manager	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
01-400-401-183	Overtime	\$ -	\$ -	\$ -	\$ -
01-400-401-210	Office Supplies	\$ 1,200	\$ 945	\$ 1,200	\$ 985
01-400-401-241	Books & Publications	\$ 700	\$ 415	\$ 400	\$ 385
01-400-401-331	Travel Expense	\$ 500	\$ -	\$ 1,000	\$ -
01-400-401-341	Advertising	\$ 9,500	\$ 9,378	\$ 9,500	\$ 7,338
01-400-401-342	Printing & Binding	\$ 450	\$ 998	\$ 400	\$ 375
01-400-401-370	Repairs & Maintenance	\$ 6,500	\$ 11,953	\$ 15,000	\$ 13,244
01-400-401-420	Dues & Memberships	\$ 1,000	\$ 1,105	\$ 1,500	\$ 1,275
01-400-401-450	Contracted Services	\$ 2,500	\$ 1,125	\$ 5,000	\$ 750
01-400-401-460	Meetings & Conferences	\$ 1,000	\$ 123	\$ 750	\$ 513
01-400-401-470	Other Services & Charges	\$ 1,000	\$ 2,097	\$ 1,000	\$ 870
01-400-401-480	Staff Training (All Depts)	\$ 1,000	\$ -	\$ 1,000	\$ 80

ACCT NUMBER	EXPENDITURE DESCRIPTION	2024 Proposed	2023 Expected	2023 Budget	2022 Budget
01-400-401-750	Office Equipment	\$ 500	\$ -	\$ 1,000	\$ 225
01-400-404-310	Twp Solicitor	\$ 134,000	\$ 84,639	\$ 84,000	\$ 62,500
01-400-404-314	Special Legal	\$ 20,000	\$ 17,917	\$ 7,500	\$ 11,293
01-400-404-400	General Court Costs	\$ 2,000	\$ -	\$ 2,000	\$ -
01-400-409-226	Janitorial Supplies - Municipal Bldg	\$ 1,500	\$ 597	\$ 1,600	\$ 750
01-400-409-250	Repair & Maintenance Supplies - Municipal Bldg	\$ 2,000	\$ 1,256	\$ 2,000	\$ 1,302
01-400-409-260	Minor Equipment & Tools - Municipal Bldg	\$ 200	\$ -	\$ 200	\$ -
01-400-409-360	Public Utilities - Municipal Bldg	\$ 22,500	\$ 19,135	\$ 22,500	\$ 20,943
01-400-409-370	Repair & Maintenance Services - Municipal Bldg	\$ 6,000	\$ 13,963	\$ 5,000	\$ 4,250
01-400-409-375	Repair & Maintenance - Rental Units	\$ 6,500	\$ -	\$ 6,000	\$ -
01-400-409-450	Contracted Services - Municipal Bldg	\$ 20,750	\$ 17,525	\$ 20,000	\$ 20,825
01-400-409-470	Other Services & Charges - Municipal Bldg	\$ 750	\$ -	\$ 750	\$ -
01-400-409-252	Repair & Maintenance Supplies - Municipal Annex	\$ 750	\$ 45	\$ 775	\$ 473
01-400-409-362	Public Utilities - Municipal Annex	\$ 11,500	\$ 11,684	\$ 7,500	\$ 6,382
01-400-409-452	Contracted Services - Municipal Annex	\$ 5,500	\$ 1,571	\$ 5,175	\$ 5,000
01-410-414-120	Salaries - Zoning Hearing Board	\$ 2,100	\$ -	\$ 2,100	\$ 2,100
01-410-414-310	Legal Services - Zoning Hearing Board	\$ 15,000	\$ 3,262	\$ 14,000	\$ 16,038
01-410-414-341	Advertising - Zoning Hearing Board	\$ 4,000	\$ 3,816	\$ 3,500	\$ 275
01-410-414-450	Court Reporter - Zoning Hearing Board	\$ 5,000	\$ 2,813	\$ 5,000	\$ 1,900
01-420-426-246	Recycling - Supplies	\$ 7,800	\$ -	\$ 6,320	\$ 3,750
01-420-426-342	Recycling - Printing	\$ 1,500	\$ -	\$ 1,200	\$ -
01-420-426-400	Court Costs/Liens - Recycling	\$ 700	\$ (491)	\$ 700	\$ 520
01-420-426-450	Contracted Services - Recycling	\$ 618,500	\$ 524,897	\$ 555,000	\$ 531,946
01-480-401-161	FICA (Social Security)	\$ 133,675	\$ 122,080	\$ 131,500	\$ 101,129
01-480-401-162	Unemployment Compensation	\$ 8,600	\$ 6,080	\$ 8,600	\$ 2,680
01-480-484-000	Worker's Compensation - All Depts	\$ 43,136	\$ 50,520	\$ 52,125	\$ 48,040
01-487-400-156	Medical & Dental Insurance - All Depts	\$ 396,060	\$ 385,000	\$ 400,000	\$ 348,187
01-450-451-501	Recreation Enterprise Fund Subsidy	\$ -	\$ -	\$ -	\$ 40,000

Total Projected Manager's Office/Administrative Expenses \$ 2,122,730 \$ 1,861,419 \$ 1,971,955 \$ 1,790,554

Middletown Township
2024 Budget
Planning, Development & Engineering

ACCT NUMBER	EXPENDITURE DESCRIPTION	2024 Proposed	2023 Expected	2023 Budget	2022 Budget
01-410-401-142	UCC Appeal Board Salaries	\$ -	\$ 253	\$ 500	\$ -
01-410-408-310	Professional Services - Engineering & Planning	\$ 320,000	\$ 235,440	\$ 320,850	\$ 311,518
01-400-408-430	Professional Services - MS4/Stormwater	\$ 50,000	\$ 14,532	\$ 51,750	\$ 17,189
01-410-413-140	Staff Salaries	\$ 235,000	\$ 214,000	\$ 231,307	\$ 243,678
01-410-413-210	Office Supplies	\$ 500	\$ 253	\$ 500	\$ 175
01-410-413-314	Legal Svcs - Code Enforcement	\$ 10,000	\$ 1,800	\$ 7,500	\$ 2,000
01-410-413-420	Dues & Memberships	\$ 1,000	\$ -	\$ 725	\$ 150
01-410-413-450	Contracted Services & Outside Inspectors	\$ 450,000	\$ 411,542	\$ 455,400	\$ 350,000
01-410-413-460	Seminars/Conferences	\$ 2,000	\$ 1,347	\$ 2,500	\$ -
01-410-413-471	UCC Charges	\$ 5,000	\$ 2,916	\$ 6,750	\$ 6,750
01-410-416-249	Miscellaneous Supplies - Planning Commission	\$ 100	\$ -	\$ 100	\$ -
01-410-416-420	Dues & Memberships - Planning Commission	\$ 250	\$ -	\$ 250	\$ -
01-410-416-450	Contracted Services - Planning Commission	\$ 500	\$ -	\$ 500	\$ -
01-410-416-460	Meetings/Conferences - Planning Commission	\$ 500	\$ -	\$ 500	\$ -

Total Projected Planning, Development & Engineering Expenses \$ 1,074,850 \$ 882,084 \$ 1,079,132 \$ 931,460

Middletown Township
2024 Budget
Finance & Information Technology

ACCT NUMBER	EXPENDITURE DESCRIPTION	2024 Proposed	2023 Expected	2023 Budget	2022 Budget
01-400-402-140	Staff Salaries	\$ 250,750	\$ 291,826	\$ 258,347	\$ 235,546
01-400-402-210	Office Supplies	\$ 1,200	\$ 980	\$ 1,553	\$ 1,500
01-400-402-241	Books & Publications	\$ 150	\$ -	\$ 150	\$ -
01-400-402-260	Minor Equipment Purchases	\$ 750	\$ 516	\$ 362	\$ 50
01-400-402-311	Auditing Services	\$ 95,000	\$ 89,474	\$ 75,000	\$ 71,000
01-400-402-321	Telephone/Internet - Entire Office	\$ 9,850	\$ 9,318	\$ 9,850	\$ 9,850
01-400-402-325	Postage - Entire Office	\$ 5,500	\$ 3,697	\$ 8,500	\$ 8,250
01-400-402-331	Travel Expense	\$ 1,500	\$ 1,452	\$ 985	\$ 950
01-400-402-420	Dues & Memberships	\$ 900	\$ 405	\$ 450	\$ 275
01-400-402-450	Contracted Services	\$ 100,000	\$ 87,000	\$ 85,905	\$ 83,000
01-400-402-460	Training/Seminar/Conferences	\$ 5,500	\$ 5,306	\$ 4,500	\$ 1,500
01-470-475-000	Brokers Fees	\$ 150	\$ 92	\$ 150	\$ -
01-470-475-010	Credit Card Fees	\$ 3,750	\$ 3,309	\$ 2,250	\$ 1,633
01-470-475-030	Paying & Dissemination Agents	\$ 1,500	\$ -	\$ 500	\$ 500
01-480-482-000	Tax Payments (County & RTMSD)	\$ 9,250	\$ 8,805	\$ 9,500	\$ 8,546
01-480-486-100	Insurance-Liability	\$ 115,975	\$ 110,447	\$ 157,626	\$ 150,120
01-480-483-300	Pension Contribution (Defined Benefit)	\$ 100,000	\$ 142,059	\$ 130,000	\$ 128,000
01-480-483-301	Pension Contribution (Defined Contribution)	\$ 36,750	\$ 19,417	\$ 45,000	\$ 37,950
01-480-483-302	401a Pension Forfeiture	\$ -	\$ (1,211)	\$ -	\$ -
01-400-403-114	Commission/Act 511 Taxes	\$ 36,750	\$ 36,225	\$ 36,750	\$ 35,164
01-400-403-115	Commission & Tax Collection Expenses	\$ 5,750	\$ 7,953	\$ 5,750	\$ 4,563
01-400-403-325	Tax Bill Postage	\$ 4,500	\$ 4,751	\$ 3,250	\$ 2,803
01-400-403-353	Tax Collector Bond	\$ 1,550	\$ 1,450	\$ 1,500	\$ 1,450
01-400-403-450	Contracted Services - Tax Collection	\$ 16,500	\$ 14,465	\$ 15,000	\$ 12,500

Total Projected Finance & IT Expenses \$ 803,525 \$ 837,736 \$ 852,878 \$ 795,150

Middletown Township
2024 Budget
Public Safety & Emergency Management

ACCT NUMBER	EXPENDITURE DESCRIPTION	2024 Proposed	2023 Expected	2023 Budget	2022 Budget
01-410-411-122	Public Safety Director Salary	\$ 123,000	\$ 43,195	\$ 118,000	\$ 47,500
01-410-411-123	Part-Time Staff Salaries ¹	\$ 80,000	\$ 15,000	\$ 15,000	\$ 15,000
01-410-411-410	Fire Company Subsidy	\$ -	\$ 170,000	\$ 170,000	\$ 50,000
01-410-411-411	Volunteer Firefighter Incentive	\$ 80,000	\$ 40,000	\$ 40,000	\$ 40,000
01-410-411-156	Health/Hospital/Dental	\$ 26,250	\$ 8,000	\$ 30,000	\$ -
01-410-411-158	Life, Disability, AD&D - Insurance	\$ 1,200	\$ 500	\$ 1,500	\$ -
01-410-411-157	Supplemental Employee Benefits	\$ 500	\$ 150	\$ 500	\$ -
01-410-483-000	Pension (Defined Contribution)	\$ 9,225	\$ 2,350	\$ 9,775	\$ -
01-410-411-161	FICA (Social Security)	\$ 15,530	\$ 2,754	\$ 8,798	\$ -
01-410-411-162	Unemployment Compensation	\$ 7,750	\$ 1,250	\$ 250	\$ -
01-410-415-310	Professional Services	\$ 7,500	\$ -	\$ 7,500	\$ 7,000
01-410-411-238	Clothing & Uniforms	\$ 5,000	\$ 6,675	\$ -	\$ -
01-410-411-242	Miscellaneous Expenses	\$ 2,500	\$ -	\$ 1,000	\$ -
01-410-411-420	Dues & Membership	\$ 2,500	\$ -	\$ 300	\$ -
01-410-411-460	Meetings & Conferences	\$ 5,000	\$ -	\$ -	\$ -
01-410-415-249	Miscellaneous Supplies	\$ 750	\$ -	\$ 1,000	\$ -
01-410-411-331	Travel Costs	\$ -	\$ -	\$ -	\$ -
01-410-411-363	Fire Hydrant Service	\$ 135,000	\$ 116,000	\$ 130,500	\$ 115,639
01-410-411-233	Vehicle Fuel - Fire Dept.	\$ 15,000	\$ 12,000	\$ 12,500	\$ 11,013
01-410-437-250	Fleet Maintenance	\$ 25,000	\$ -	\$ -	\$ -
01-410-437-451	Equipment Testing & Certification	\$ 15,000	\$ -	\$ -	\$ -
01-410-437-451	Contracted Services - Public Safety	\$ 5,000	\$ 377	\$ -	\$ 40,000
01-410-402-311	Fire Company Auditing	\$ 50,750	\$ 45,000	\$ 18,000	\$ 16,810
01-480-486-700	Fire Company Insurance	\$ 25,000	\$ 18,500	\$ 43,500	\$ 39,874
01-490-494-000	Fireman's Relief Fund	\$ 132,365	\$ 132,365	\$ 132,365	\$ 126,078
01-410-418-450	Contracted Services - Animal Control	\$ 10,000	\$ 8,401	\$ 6,728	\$ 6,350
01-420-421-249	Miscellaneous Expenses - Health	\$ 100	\$ 40	\$ 100	\$ 13
01-420-421-342	Printing - Health	\$ 200	\$ -	\$ 200	\$ -
01-420-421-450	Contracted Services - Health	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
01-420-421-450	Public Health Response	\$ -	\$ -	\$ -	\$ -

Total Projected Public Safety & Emergency Mgt Expenses \$ 687,120 \$ 609,362 \$ 659,515 \$ 497,777

Middletown Township
2024 Budget
Public Works

ACCT NUMBER	EXPENDITURE DESCRIPTION	2024 Proposed	2023 Expected	2023 Budget	2022 Budget
01-430-438-245	Hwy Maintenance Supplies	\$ 21,000	\$ 16,578	\$ 20,750	\$ 18,750
01-430-438-249	Hwy Miscellaneous Supplies	\$ 13,500	\$ 150	\$ 13,500	\$ 7,500
01-430-438-250	Hwy Repair/Maintenance Supplies	\$ 3,500	\$ (4,860)	\$ 3,500	\$ 1,800
01-430-438-260	Hwy Minor Tools/Equipment	\$ 3,000	\$ 240	\$ 3,000	\$ 850
01-430-438-380	Hwy Equip Rentals	\$ 1,000	\$ 317	\$ 1,000	\$ 724
01-430-438-450	Hwy Equip Contracted Services	\$ 1,000	\$ 1,122	\$ 1,000	\$ -
01-430-438-500	Tree Trim/Removal	\$ 20,000	\$ -	\$ 20,000	\$ 12,500
01-430-430-140	Staff Salaries	\$ 563,425	\$ 505,890	\$ 535,104	\$ 429,237
01-430-430-141	Part Time/Seasonal Laborers	\$ 9,000	\$ 3,768	\$ 9,000	\$ -
01-430-430-183	Overtime	\$ 25,000	\$ 6,454	\$ 25,000	\$ 18,000
01-430-430-210	Office Supplies	\$ 250	\$ 131	\$ 250	\$ 50
01-430-430-231	Vehicle Fuel	\$ 38,000	\$ 23,834	\$ 38,000	\$ 35,173
01-430-430-238	Clothing & Uniforms	\$ 6,500	\$ 6,627	\$ 4,500	\$ 4,500
01-430-430-249	Miscellaneous Supplies	\$ 1,500	\$ 1,936	\$ 1,120	\$ 1,126
01-430-430-260	Minor Tools & Equipment	\$ 5,750	\$ 4,003	\$ 5,750	\$ 2,125
01-430-430-360	Public Utilities	\$ 14,500	\$ 10,483	\$ 14,500	\$ 12,000
01-430-430-370	Repairs & Maintenance	\$ 5,200	\$ 4,677	\$ 5,200	\$ 4,900
01-430-430-420	Dues/Subscript/Membership	\$ 600	\$ 539	\$ 500	\$ 375
01-430-430-470	Miscellaneous Expense	\$ 750	\$ 4,500	\$ 750	\$ 223
01-430-430-740	Non-Capital Equipment	\$ 12,000	\$ 7,008	\$ -	\$ (10,000)
01-430-437-234	Oil & Lubricants	\$ 1,200	\$ 604	\$ 1,200	\$ 1,089
01-430-437-239	Vehicle Equipment Parts	\$ 12,000	\$ 12,269	\$ 12,000	\$ 12,085
01-430-437-250	Repair/Maint/Supplies	\$ 1,000	\$ 189	\$ 1,000	\$ 230
01-430-437-260	Minor Tools & Equipment	\$ 8,800	\$ 600	\$ 8,800	\$ 1,158
01-430-437-327	Radio Equipment	\$ 2,000	\$ 2,370	\$ 2,000	\$ -
01-430-437-380	Rentals	\$ 500	\$ -	\$ 500	\$ -
01-430-437-451	Maint & Repairs - Contracted Services	\$ 20,700	\$ 11,913	\$ 20,700	\$ 11,734
01-430-433-249	Miscellaneous Supplies	\$ 9,000	\$ 10,392	\$ 7,650	\$ 1,789

ACCT NUMBER	EXPENDITURE DESCRIPTION	2024 Proposed	2023 Expected	2023 Budget	2022 Budget
01-430-433-370	Repairs & Maintenance Guiderails & Signals	\$ 40,000	\$ 53,317	\$ 35,000	\$ 13,107
01-430-433-450	Signs - Contracted Services	\$ 6,000	\$ 5,520	\$ 4,400	\$ 4,250
01-430-432-450	Snow Removal - Contracted Services	\$ -	\$ -	\$ 7,000	\$ 2,750
01-430-434-370	Street Light Repairs & Maintenance	\$ 2,000	\$ 1,272	\$ 1,200	\$ 150
35-430-430-740	Capital Equip Purchase (Liq.Fuels)	\$ 124,000	\$ 124,614	\$ 159,865	\$ 25,386
35-430-432-222	Salt/Chemicals (Liq.Fuels)	\$ 35,000	\$ -	\$ 45,000	\$ 32,775
35-430-433-249	Miscellaneous Supplies (Liq.Fuels)	\$ 1,500	\$ 1,064	\$ -	\$ -
35-430-433-360	Electric-Traffic Lights (Liq.Fuels)	\$ 3,800	\$ 3,464	\$ 4,000	\$ 2,852
35-430-433-450	Contracted Services (Liq.Fuels)	\$ 25,000	\$ 25,087	\$ 25,000	\$ 20,719
35-430-434-360	Electric-Street Lights (Liq.Fuels)	\$ 8,500	\$ 8,210	\$ 7,500	\$ 7,101
35-430-438-450	Hwy Maint - Contracted Services (Liq.Fuels)	\$ 25,000	\$ -	\$ 25,875	\$ 25,000
35-430-439-450	Hwy Const - Contracted Services (Liq.Fuels)	\$ 300,000	\$ 250,000	\$ 270,397	\$ 253,512

Total Projected Public Works Expenses from General Fund	\$ 848,675	\$ 691,842	\$ 803,874	\$ 588,174
Total Projected Liquid Fuel Expenses	\$ 522,800	\$ 412,439	\$ 537,637	\$ 367,345
Total Projected Public Works Departmental Expenses	\$ 1,371,475	\$ 1,104,281	\$ 1,341,511	\$ 955,519

**Middletown Township
2024 Budget
Recreational Enterprise**

REVENUES

ACCT NUMBER	REVENUE DESCRIPTION	2024 Proposed	2023 Expected	2023 Budget	2022 Budget
09-340-341-010	Interest Earned	\$ 2,000	\$ 1,981	\$ 350	\$ 330
09-360-367-030	Summer Camp Fees	\$ 110,000	\$ 111,250	\$ 118,000	\$ 116,371
09-360-367-031	Volleyball Program	\$ 3,100	\$ 3,160	\$ 2,500	\$ 2,700
09-360-367-032	Basketball Program	\$ 4,000	\$ 3,930	\$ 4,500	\$ 4,854
09-360-367-033	Field & Pavilion Rentals	\$ 10,000	\$ 6,500	\$ 3,750	\$ 3,250
09-360-367-034	Ticket Commissions	\$ -	\$ -	\$ -	\$ 124
09-360-367-080	Softball League	\$ 3,350	\$ 3,350	\$ 2,500	\$ 2,750
09-360-367-085	Other Events	\$ -	\$ -	\$ 1,500	\$ -
09-360-367-090	Trips	\$ 170,000	\$ 180,000	\$ 150,000	\$ 135,957
09-360-367-100	Fundraising	\$ -	\$ -	\$ -	\$ -
09-360-367-130	Credit Card Convenience Fees	\$ -	\$ -	\$ -	\$ 6
09-380-380-000	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 2
09-380-387-000	Contributions from Private Sources	\$ 6,000	\$ 4,550	\$ 35,000	\$ 36,000
09-380-389-000	General Fund Subsidy ²		\$ -	\$ -	\$ 40,000

Total Projected Recreational Enterprise Fund Revenues \$ 308,450 \$ 314,721 \$ 318,100 \$ 342,344

09-298-000-000 Projected Opening Balance **\$ 104,000**

Total Projected Available - Recreational Enterprise Fund \$ 412,450

EXPENDITURES

ACCT NUMBER	RECREATION ENTERPRISE FUND EXPENDITURE DESCRIPTION	2024 Proposed	2023 Expected	2023 Budget	2022 Budget
09-450-452-220	Operating Supplies	\$ 800	\$ 800	\$ 800	\$ 150
09-450-452-333	Refunds for Trips	\$ (10,000)	\$ (7,000)	\$ (7,000)	\$ (6,500)
09-450-452-338	Tickets/Bus Tour/Program Costs	\$ 120,000	\$ 105,000	\$ 105,000	\$ 90,000
09-450-452-500	Contributions for Bus Drivers	\$ 2,000	\$ 1,500	\$ 1,500	\$ 1,000
09-450-450-000	Transfer to Recreational Facilities Fund	\$ -	\$ -	\$ -	\$ -
09-450-451-130	Volleyball Coordinator	\$ 3,300	\$ 1,540	\$ -	\$ -
09-450-451-131	Basketball Coordinator	\$ 3,500	\$ -	\$ -	\$ -
09-450-451-140	Staff Salaries	\$ 132,225	\$ 124,558	\$ 176,403	\$ 148,559
09-450-451-141	Summer Recreation Program Staff	\$ 28,000	\$ 24,092	\$ 30,000	\$ 26,571
09-487-400-156	Medical & Dental Insurance	\$ 750	\$ 156	\$ -	\$ 26,258
09-450-451-158	Life, Disability, AD&D - Insurance	\$ 250	\$ 119	\$ -	\$ 1,425
09-450-451-159	Supplemental Employee Benefits	\$ -	\$ -	\$ -	\$ 216
09-480-483-000	Pension Contribution (Defined Contribution)	\$ 8,800	\$ 8,500	\$ -	\$ 5,500
09-480-483-300	Pension Contribution (Defined Benefit)	\$ 6,900	\$ 6,500	\$ -	\$ -
09-450-451-161	FICA (Social Security)	\$ 2,150	\$ 2,150	\$ 2,448	\$ -
09-450-451-162	Unemployment Compensation	\$ 400	\$ 350	\$ 350	\$ 295
09-450-451-210	Office Supplies	\$ 750	\$ 300	\$ 300	\$ 250
09-450-451-217	Community Events	\$ 10,000	\$ 10,350	\$ -	\$ 8,750
09-450-451-247	Recreation Supplies	\$ 5,000	\$ 5,000	\$ 5,000	\$ 3,155
09-450-451-249	Summer Recreation Supplies	\$ 5,000	\$ 8,000	\$ 8,000	\$ 8,151
09-450-451-260	Minor Equipment Purchases	\$ 500	\$ 500	\$ 500	\$ -
09-450-451-331	Travel Expenses	\$ 1,500	\$ -	\$ -	\$ -
09-450-451-333	Refunds for Recreation Programs	\$ (1,500)	\$ -	\$ -	\$ -
09-450-451-341	Advertising	\$ 250	\$ 250	\$ 250	\$ 210
09-450-451-370	Repairs & Maintenance	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,538
09-450-451-420	Dues/Subscriptions/Memberships	\$ 1,000	\$ 250	\$ 250	\$ -
09-450-451-450	Contracted Services - General	\$ 10,000	\$ 10,000	\$ 10,000	\$ 5,745
09-450-451-452	Contracted Services - Summer Programs	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
09-450-451-456	Contracted Services - Special Events	\$ 2,000	\$ 2,000	\$ 2,000	\$ 124
09-450-451-460	Meetings & Conferences	\$ 1,500	\$ 1,500	\$ 1,500	\$ 553
09-470-475-010	Credit Card Fees	\$ 350	\$ -	\$ -	\$ 75
09-480-486-100	Liability Insurance	\$ 1,450	\$ 1,350	\$ 1,350	\$ 1,200

Total Projected Recreational Enterprise Expenditures \$ 339,875 \$ 310,765 \$ 341,651 \$ 323,225

ACCT NUMBER	RECREATION ENTERPRISE FUND EXPENDITURE DESCRIPTION	2024 Proposed	2023 Expected	2023 Budget	2022 Budget
01-450-454-250	Repair & Maintenance Supplies - Parks	\$ 6,000	\$ 5,699	\$ 5,175	\$ 4,500
01-450-454-360	Public Utilities - Parks	\$ 4,000	\$ 3,959	\$ 4,000	\$ 3,400
01-450-454-450	Contracted Services - Parks	\$ 3,000	\$ -	\$ 3,000	\$ -
01-450-454-720	Minor Improvements - Parks	\$ 3,000	\$ 512	\$ 3,000	\$ 25
01-400-409-140	PT Attendant Staff - Roosevelt Community Center	\$ 48,500	\$ 50,429	\$ 80,735	\$ 46,801
01-400-409-NEW	Park Maintenance Staff	\$ 22,000	\$ -	\$ 22,750	\$ -
01-400-409-227	Janitorial Supplies- Roosevelt Community Center	\$ 1,000	\$ 725	\$ 1,000	\$ 550
01-400-409-251	Repair & Maint Supplies - Roosevelt Community Center	\$ 20,000	\$ 23,655	\$ 6,000	\$ 2,760
01-400-409-361	Public Utilities - Roosevelt Community Center	\$ 55,000	\$ 37,503	\$ 42,315	\$ 39,000
01-400-409-371	Repair & Maintenance Svcs - Roosevelt Community Center	\$ 20,000	\$ 21,254	\$ 14,500	\$ 13,500
01-400-409-470	Other Services & Charges	\$ 1,750	\$ 1,673	\$ 1,000	\$ 450
01-400-409-451	Contracted Services - Roosevelt Community Center	\$ 10,000	\$ 7,031	\$ 10,000	\$ 3,500

Total Projected General Fund Expenditures for Parks & Facilities \$ 194,250 \$ 152,441 \$ 193,475 \$ 114,486

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

² Note: Beginning with the 2023, staff salaries included in General Fund therefore no subsidy will be required.

**Middletown Township
2024 Budget
Operational Reserve**

REVENUES

ACCT NUMBER	REVENUE DESCRIPTION	2024 Proposed	2023 Expected	2023 Budget	2022 Budget
95-340-341-010	Interest Earned	\$ 25,000	\$ 7,885	\$ 3,803	\$ 100
95-390-392-000	General Fund Subsidy	\$ -	\$ 185,000	\$ 185,000	\$ 270,000
Total Projected Operational Reserve Fund Revenues		\$ 25,000	\$ 192,885	\$ 188,803	\$ 270,100
95-109-000-000	Projected Opening Balance	\$ 710,375			
Total Projected Available - Operational Reserve Fund		\$ 735,375			
Maximum balance permitted (25% of Revenues)		\$ 1,594,022	\$ 1,419,333		

EXPENDITURES

ACCT NUMBER	EXPENDITURE DESCRIPTION	2024 Proposed	2023 Expected	2023 Budget	2022 Budget
95-492-492-010	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -
95-492-492-030	Transfer to Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -
Total Projected Operational Reserve Expenditures		\$ -	\$ -	\$ -	\$ -

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.

EXPENDITURES

ACCT NUMBER	EXPENDITURE DESCRIPTION	2024 Proposed	2023 Expected	2023 Budget	2022 Budget
30-470-475-000	Debt Admin Fees	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
30-470-471-231	GO 2019 (Refinance 2014 GO - Smedley Park Purchase) - Principal ¹	\$ 365,000	\$ 345,000	\$ 345,000	\$ 335,000
30-470-472-232	GO 2019 (Refinance 2014 GO - Smedley Park Purchase) - Interest ¹	\$ 119,170	\$ 132,970	\$ 132,970	\$ 146,370
30-470-471-240	GO 2019 (Roosevelt) - Principal	\$ 490,000	\$ 475,000	\$ 475,000	\$ 450,000
30-470-472-246	GO 2019 (Roosevelt) - Interest	\$ 100,150	\$ 119,150	\$ 119,150	\$ 137,150
30-470-471-241	GO 2019 (TRID) - Principal	\$ 275,000	\$ 265,000	\$ 265,000	\$ 255,000
30-470-472-245	GO 2019 (TRID) - Interest	\$ 105,700	\$ 116,300	\$ 116,300	\$ 126,500
30-470-471-247	GO 2020 - Principal ²	\$ 235,000	\$ 225,000	\$ 225,000	\$ 225,000
30-470-472-247	GO 2020 - Interest ²	\$ 348,700	\$ 350,950	\$ 350,950	\$ 351,783
Total Projected Debt Service Expenditures		\$ 2,040,220	\$ 2,030,870	\$ 2,030,870	\$ 2,028,303

¹ Note: The 2019 Bond reflected a refinancing.

²The 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 2024**

Period Ending	Total Due	Principal	Interest	Issue
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) ¹
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) ¹
11/1/2024	\$ 409,350.00	\$ 235,000.00	\$ 174,350.00	GO 2020
Needed for Budget year			\$ 2,038,720.00	
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) ¹
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) ¹
11/1/2025	\$ 408,175.00	\$ 235,000.00	\$ 173,175.00	GO 2020
Needed for Budget year			\$ 2,041,170.00	
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) ¹
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)
11/1/2026	\$ 338,000.00	\$ 295,000.00	\$ 43,000.00	GO 2019 (TRID) ¹
11/1/2026	\$ 407,000.00	\$ 235,000.00	\$ 172,000.00	GO 2020
Needed for Budget year			\$ 2,029,770.00	
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) ¹
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) ¹
11/1/2027	\$ 410,825.00	\$ 240,000.00	\$ 170,825.00	GO 2020
Needed for Budget year			\$ 2,035,420.00	

Middletown Township
Outstanding Debt Payments
as of January 2024

Period Ending	Total Due	Principal	Interest	Issue
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) ¹
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) ¹
11/1/2028	\$ 409,625.00	\$ 240,000.00	\$ 169,625.00	GO 2020
Needed for Budget year			\$ 2,029,920.00	
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) ¹
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) ¹
11/1/2029	\$ 412,225.00	\$ 245,000.00	\$ 167,225.00	GO 2020
Needed for Budget year			\$ 2,032,620.00	
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) ¹
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) ¹
11/1/2030	\$ 419,775.00	\$ 255,000.00	\$ 164,775.00	GO 2020
Needed for Budget year			\$ 1,443,820.00	
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) ¹
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) ¹
11/1/2031	\$ 424,675.00	\$ 265,000.00	\$ 159,675.00	GO 2020
Needed for Budget year			\$ 1,456,620.00	
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) ¹
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) ¹
11/1/2032	\$ 429,375.00	\$ 275,000.00	\$ 154,375.00	GO 2020
Needed for Budget year			\$ 1,448,020.00	

**Middletown Township
Outstanding Debt Payments
as of January 2024**

Period Ending	Total Due	Principal	Interest	Issue
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
Needed for Budget year			\$ 1,448,075.00	
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
Needed for Budget year			\$ 1,438,615.00	
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
Needed for Budget year			\$ 1,443,410.00	
Total Debt Outstanding	\$ 20,886,180.00		\$ 1,740,515	Average Annual Debt 2024 thru 2035

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

**Public Works Equipment
Replacement Schedule**

<u>Year</u>	<u>Item</u>	<u>Projected Cost</u>	<u>Year of Next Replacement</u>
2023	2015 Ford F-550 Dump Truck (M-01)	\$115,000	
	TOTAL	\$115,000	
2024	2005 Ford Explorer SUV (M-15)	\$65,000	
	2017 Ford F-550 (M-05)	\$120,000	
	TOTAL	\$185,000	
2025	Ford F-550 Dump Truck (M-03)	\$130,000	
	Exmark Zero Turn 72" Mower (MZM-03)	\$12,000	1,500 hrs
	Exmark Zero Turn 72" Mower (MZM-04)	\$12,000	1,500 hrs
	TOTAL	\$154,000	
2026	2011 Drum Chipper 12" (M-13)	\$58,500	
	TOTAL	\$58,500	
2027	2019 Ford F-550 Dump Truck (M-04)	\$120,000	
	TOTAL	\$120,000	
2028	2018 Case Super Backhoe (M-09)	\$155,000	
	Exmark Zero Turn 48" Mower (MZM-11)	\$8,500	
	TOTAL	\$163,500	
2029	Mack Large Dump Truck (M-02)	\$205,000	
	TOTAL	\$205,000	
2030	John Deere Gator Utility Vehicle (M-14)	\$25,000	
	Mack Large Dump Truck (M-07)	\$205,000	
	TOTAL	\$230,000	
2031	John Deere 5055E Tractor (M-24)	\$80,533	
	Ford F-550 (M-03) (2nd Replacement; Replacing 2024)	\$102,473	
	Ford F-550 (M-05) (2nd Replacement; Replacing 2024)	\$102,473	
	TOTAL	\$285,478	
2032	Ford F-250 Truck (M-06)	\$68,000	
	Ford F-350 Service Truck (M-16)	\$83,656	
	John Deere 5055E Tractor (M-24)	\$80,533	
	TOTAL	\$232,189	
2033	John Deere Loader Tractor w/Boom (M-08)	\$35,000	
	Ford F-250 Super Cab (M-18)	\$65,000	
	Ford F-350 Pickup Truck (M-22)	\$75,000	
	TOTAL	\$175,000	
2034	Ford Escape (M-17)	\$35,000	
	TOTAL	\$35,000	
2035	Ventrac - Heavy Duty Mower (MVT)	\$58,000	
	TOTAL	\$58,000	
2036	Wolfpack Roller (M-12)	\$35,000	
	TOTAL	\$35,000	

**Middletown Township
2024 Budget
Capital Projects & Cash Flow Analysis**

	Project Name	Outside Funding Assistance Available	2024	2025	2026	2027	Project Description & Notes
Roosevelt CC	2nd Flr Meeting Rooms (West Wing)					\$375,000	
	Veteran's Memorial		\$50,000				
	Window & Sill Repair (East Wing)					\$400,000	
	Masonry Façade Repairs (East Wing)				\$75,000	\$75,000	
	Site Improvements		\$1,000,000	\$500,000			Parking, SW, Courtyard, Playground Grading
	Grant Receipt Year	\$500,000		(\$500,000)			
	Inclusive Playground Equip		\$125,000				
Grant Receipt Year	\$125,000	(\$125,000)					
Parks	Longview Park Improvements			\$550,000			Final Phase of Park Construction
	Grant Receipt Year	\$22,000			(\$22,000)		
	Lenni Park Improvements			\$650,000			Ph 1- Parking, Bathroom, Stormwater Mgt
	Grant Receipt Year	\$250,000			(\$250,000)		
	Park Security Cameras		\$30,000	\$25,000	\$25,000	\$25,000	
Trails	Mint Trail Development	\$1,500,000	\$750,000	\$750,000			TRID Funding Eligible
	Grant Receipt Year		(\$375,000)	(\$750,000)	(\$375,000)		
	Trail Land Acquisitions	\$450,810	\$495,000	\$125,000			TRID Funding Eligible
	Grant Receipt Year		(\$225,405)	(\$225,405)			
	Lenni Trail Development	\$500,000	\$500,000	\$1,000,000			TRID Funding Eligible
Grant Receipt Year		(\$250,000)	(\$250,000)				
SW	MS4 Sediment Reduction Projects		\$50,000	\$150,000	\$150,000	\$150,000	
	Stormwater Pipe Repairs			\$125,000	\$125,000	\$125,000	
PW/Roads	Loop Road Project	\$2,000,000	\$2,000,000	\$2,500,000			
	Grant Receipt Year			(\$2,000,000)			
	Guiderail Project		\$125,000	\$125,000	\$125,000	\$125,000	
	Signal Timing Upgrades		\$40,000	\$40,000	\$40,000	\$40,000	
	Transit Improvements- Baltimore Pk	\$30,000		\$120,557			
	Grant Receipt Year				(\$30,000)		
	Street Resurfacing (Total Costs)	Variable	\$350,000	\$350,000	\$350,000	\$350,000	State Liquid Fuels Eligible
	Grant Receipt Year		(\$350,000)	(\$350,000)	(\$350,000)	(\$350,000)	
Public Works Equipment	20% of State Aid	\$185,000	\$154,000	\$58,500	\$120,000	Partially State Liquid Fuels Eligible	
Grant Receipt Year		(\$90,000)	(\$90,000)	(\$90,000)	(\$90,000)		
Municipal Misc.	Replacement Generator- Municipal Bldg			\$65,000			
	Twp Building Improvements		\$22,500	\$25,000	\$25,000	\$25,000	
	IT Replacement		\$10,000	\$12,500	\$12,500	\$12,500	
	Financial System Software Update		\$40,000	\$15,000			
	Municipal Annex Rehabilitation	Revenue Bond	\$100,000	\$1,000,000			

Middletown Township
2024 Budget
Capital Projects & Cash Flow Summary

		Year			
		2024	2025	2026	2027
Total Outside Funding Available	\$5,377,810				
Total 4-Year Capital Project Costs	\$7,289,159				
Total Restricted TRID Funds Available	\$3,300,000	(\$894,595)	(\$649,595)		
Municipal Annex Revenue Bond Issue	\$1,000,000		(\$1,000,000)		
Capital Reserve Funds Needed		\$3,564,524	\$2,469,082	(\$128,974)	\$1,384,527
Projected 2024 Capital Reserve starting balance		\$3,300,000			
Projected 2024 Highway Imp Fund starting balance		\$330,000			