

**MIDDLETOWN TOWNSHIP
FISCAL YEAR 2017 BUDGET**

DRAFT BUDGET MESSAGE

Attached are the draft Operating and Capital Budgets for the 2017 Fiscal Year. Included with the Capital Budget are Revenue and Expenditure projections through the year 2022, to assist in long-range capital project planning. Also included are tax revenue estimates for 2017 for the funds that are supported through designated tax levies. These levies provide dedicated financial support to the Township Fire Companies, the Library, provide funds for the replacement of major fire apparatus, and cover the annual Debt Service on the Township's outstanding bonds arising from the Project 300 open space acquisition effort, acquisition of park land at the former Sleighton School site, and preservation of a portion of the Smedley Family tract. The draft Budget has been compiled from requests submitted by the various operating departments and organizations supported in whole or in part by the Township. Prior to final adoption of the budget by the Township Council, these requests will be reviewed by staff and the Township Council, and adoption of the final budget will define the Township's spending priorities and programs for the coming year.

In the detail section of this document, budget requests for each operating agency supported by the Township budget are accompanied by descriptions of that activity's plans for the coming year and justification for the funds being requested. Through review of and decisions on individual departmental requests, financial plans for the coming year will be established by the Township Council and define how the revenues are to be raised and how they will be spent. Although the basic budget document is prepared in a traditional line item format, the narratives and budget descriptions assist in making budget decisions on a program-oriented basis, with the end result that the final adopted budget will outline those plans and activities expected to be carried out during the 2017 fiscal year.

The draft Operating Budget currently projects revenues in excess of expenses by a total of \$174,112. Prior to final adoption, program and spending decisions will be made in order to produce a balanced budget. Also, at the draft stage, the budget does not include any "cost of living" salary adjustments for Township employees, which will need to be considered before final budget adoption. 2017 expenditures are \$565,517 greater than the 2016 total of \$4,425,608, which is due primarily to large increases of a short-term nature in several project areas.

During public discussion on the acquisition of 76 acres of the Smedley family property, the need for an increase in the property tax rate in 2006 to cover the cost of debt service for the bonds sold to acquire the property was described. This financing plan was ultimately approved by voter referendum. The .54 mil increase in the 2006 tax rate for the electoral debt was the first property tax increase levied by the Township Council since 1995, an 11 year span. Due to the national economic slowdown in 2008 and 2009, in addition to cost-cutting and cost-deferral steps taken, a small property tax millage increase of .24 mills was needed to balance the final 2010 budget. The proposed 2017 budget again continues the tax millage rate at the 2010 level. The total property tax levy projected for 2017 is 1.60 mills: .87 mills allocated to the Debt Service Fund to cover the repayment of debt obligations through the Capital Budget, .44 mills to support general township operations including the Operating Budget, .106 mills designated toward the replacement of major fire apparatus used by the Township volunteer fire companies, .105 mills provided to the Middletown Township Free Library to support their operations, and .079 mills to be divided among the volunteer fire companies to assist in their ongoing operations. Using the 2016 tax levy of 1.6 mills and the average residential tax assessment in the Township of \$195,149, the "typical" residential property owner received a tax bill for Township purposes of \$312. As a comparison, that same property owner paid \$1,093 to Delaware County and \$4,757 to the Rose Tree Media School District during 2016.

The property tax levy is the largest single revenue source funding the overall 2017 spending plan, which includes municipal operations plus debt service and direct support for the library and volunteer fire companies. The draft budget projects raising \$1,771,699 in property taxes for these uses combined in 2017, a slight decrease from 2016. Focusing only on the 2017 operating budget (covering services provided directly by and through the Township organization), proceeds from the Mercantile and Business Privilege Tax again as in past years represent the largest single source of annual revenue in this budget, with the amount projected at \$1,205,000, a small decrease from the adopted 2016 budget. 23% of Operating Budget revenue is anticipated from this source. The property tax is the second largest revenue source, projected to yield \$487,215, or 9% of revenues. The third significant revenue supporting municipal operation is the liquid fuels funding distributed by the Commonwealth of Pennsylvania, which represents \$461,973, or 8% of the operating budget. (These funds are received from the gasoline tax levy by the state on all fuel purchases, and increased from 2014 based on a state increase in the gas tax). The fourth largest revenue source in the operating budget is the local services tax of \$375,000, or 7% of revenues. The revenue projected to be received from the real estate transfer tax, estimated at \$250,000, or about 4% of the operating budget revenues, is a small increase based on improved real estate market activity during 2016. A significant increase in Building Permit fees is projected for 2017 due to expected construction of the Promenade at Granite Run. \$908,738 of estimated operating budget surplus carried forward from prior year operations is projected to be available in 2017. This figure represents about 17% of the total operating budget, and is an increase from the amount of surplus revenues available for allocation in recent budgets due in part to 2016 revenues exceeding projections, and expenditure savings related to employee retirements..

Several years ago, the Township modified its financial reporting procedures to comply with new standards of the Governmental Accounting Standards Board (GASB). The 2002 Operating Budget began to allocate certain employee-related expenses, such as insurance benefits, employer contributions toward Social Security and Medicare, Workers Compensation Insurance, and related expenses by operational area, rather than grouping the expenses under single line items in the General Governmental Expenses category. These employee expenses are allocated again the same way in the 2017 Budget. The benefit costs have been distributed generally into the Manager's Office Budget for all Administrative and Finance Office personnel, the Public Works Budget for Engineering and Highway personnel, and the Recreation Budget for Recreation Department Staff. Conformance with the GASB accounting standards is designed to provide an improved public understanding of the overall financial condition and sources and uses of governmental funds from all sources by each governmental unit. Although compliance with GASB standards is not mandatory, either at the State or Federal level, the Township Council previously determined that Township adherence to the standards was desirable from a public information and financial credibility standpoint. GASB standards affect the format of the Township's overall audit and official financial reports, and reflect an expansion of the historical methods of valuation of Township fixed assets, including infrastructure data currently not previously costed as an asset by most municipalities.

The draft 2017 budget provides for the continuation of basic Township service levels and programs comparable to recent years. The budget anticipates continuation of site improvements at the Sleighton Park site consistent with the previously approved park master plan, having met the goal to have the facility officially open for public use in 2012. Site work is also projected to begin in 2017 for recreational improvements at the Smedley Tract park site. Acquisition of the former Roosevelt School site at the end of 2015 will allow the Township to continue preparing in 2017 for the use of this building and site for community purposes. Legislative and administrative follow up to recommendations contained within the assessment report on volunteer fire services and service delivery that was completed for the Township in 2006 will continue in 2017 to ensure that the fire safety needs of the community are adequately addressed on a consistent basis township wide. Consisting primarily of administrative and legislative time, additional expenditures for this are budgeted at \$2,000. The approved budget includes an

appropriation for support of youth organization programs which has been included at a level of \$2,000. Public information activities through sources such as the Township website, Community Bulletin Board and the Township's Newsletter are proposed to continue, with newsletter preparation and distribution budgeted at a projected cost of \$12,800. One of the largest anticipated expenditures in the Operating Budget is the annual cost for the operation and maintenance of the fire hydrant system throughout the Township, included in the Fire Marshal Office budget at a cost of \$141,575. \$100,000 of the funding received from Sunoco for pipeline easements across Township-owned land has been earmarked in the Emergency Management budget for emergency response planning for potential LNG pipeline failures and releases. The state-mandated residential recycling program's curbside collection cost, including yard waste collections required to comply with state recycling statutes and expanded in 2012, is estimated at \$249,933, pending re-bid of the contract in 2017. This expense is offset by a user fee billed to all residential properties that receive the curbside service, which is included as revenue in the operating budget. Included in the recycling collection cost is the estimated County fee of \$2,970 for the disposal of leaves and yard waste brought by the Township employees and the recycling contractor to the County's composting facility in Chester Township for processing. Representatives of the County's municipalities and Delaware County dissolved a contract in 2016 with an alternative animal shelter for municipal animal control purposes to replace the shelter services previously available to all municipalities through the Delaware County SPCA, which announced it would no longer accept stray animals from municipalities after December 2011. The Township has now contracted directly with Brandywine Valley SPCA for shelter services as well as Animal Control services at a cost estimated at \$8,110 for 2017.

During 2011, Public Works/Highway Department employees devoted a significant amount of manpower to assist in the development work at the Sleighton Park site, either working along with volunteer groups and organizations or doing preparation or follow-up work to assist with the completion of various tasks. Additional manpower hours were allocated to park improvements in the following years and are expected again in 2017, including at the Smedley Tract park site. Additionally, within the Public Works area, funds have been included in the draft budget for replacement of two large dump trucks, both with plow and salt spreader, (one of which had been funded for replacement in 2016, but delayed.) De-icing salt for roads remains a large annual purchase, budgeted at \$45,000, and cable guiderail is proposed for replacement at three locations at a projected cost of \$150,000. \$70,000 has been estimated for stormwater system repairs in several locations. The largest single project in the Township budget is the annual road resurfacing contract, budgeted at \$300,000 for 2017. Petroleum cost changes affect the cost of paving materials, along with a recent state Supreme Court decision requiring municipalities to pay prevailing wage rates on road resurfacing contracts, which results in less buying power when paving jobs are bid out. Without maintaining a regular program of resurfacing work, the 57 mile network of township-maintained roads would not be resurfaced as often as needed, thereby increasing maintenance and reconstruction costs in the long term and reducing the quality of the driving surface on a day-to-day basis for motorists, bicyclists and pedestrians.

Recreation Department programs are proposed to continue at current levels. Most programs such as the Summer Recreation program, the Senior Summer Recreation Camp for older children, Adult Basketball and Volleyball Programs, adult trips etc. are funded through user fees paid by participants. Other programs, such as Family Swim nights, the Middletown Community Day event, the Easter Egg Hunt, etc. are organized as community events that are free to all Township residents. Total recreation programming, including trips, is projected to cost \$629,270. Fees anticipated to be generated by user charges and estimated fund balances from prior year Recreation Department activities will cover \$511,568 of this total. The additional contribution necessary from the Township's general fund to support Recreational Programming in 2017 is estimated at \$117,702, a decrease from 2016. Established in 2001 as a fundraiser for active recreational facilities, the Recreation Department's annual golf outing has been able to raise over \$200,000 to date in net revenues. These accumulated proceeds have been transferred to the Recreational Park Facilities Fund, with some proceeds previously used toward the cost of acquiring the Sleighton Tract park site and the contribution toward the Mineral Hill acquisition, and

with the rest continuing to accumulate to be designated by the Township Council toward future park facilities work and expansions including the Sleighton Park site and the Smedley Tract site, and possibly the Roosevelt School site.

In response to prior funding cutbacks at the State level, and also reflecting increased demand for Library programming, the Township has approximately quadrupled its supplemental appropriation to the Middletown Library from \$45,984 in 2005 to the proposed amount of \$193,731 in 2017. This contribution through the General Fund supplements the revenues generated for library purposes by the Township tax levy for library purposes of .105 mills. Together the millage levy and the supplemental general fund transfer insures that the library has sufficient funds to operate its facility and growing programs each year. The 2017 Library appropriation also contains an additional \$35,000 one-time funding to cover building repairs needed while library relocation planning progresses. In the category of General Government Expenses, the Township's contribution to keep the municipal pension plan actuarially sound will again decrease in 2017, to \$65,905. The plan is currently actuarially fully-funded, which has decreased the required annual contribution. The Township contribution is partially offset by state aid payment for municipal pension plans to be received each October. \$72,355 was received in state aid in 2016. Liability and property insurance packages are anticipated to increase in cost over current policies reflecting the addition of the Roosevelt School site. Foreign Fire Insurance Funds received by the municipality as state aid to volunteer fire companies for training, safety equipment, and other designated authorized uses under the grant program are required to be passed through the Township budget directly to the fire companies. This amount has been budgeted at \$125,000 for 2017, a small decrease from the amount received in 2016.

The Capital Budget as anticipated for 2017 and projected through 2022 reflects a series of major capital projects either previously planned or undertaken that have financial consequences over a multi-year period. One new project has been added to the Capital program for 2017. \$275,000 in Local Service Tax funds is planned to be transferred to the Capital Budget in 2017 to cover roadway improvement work to reduce traffic congestion in the area of the Baltimore Pike and Pennell Road intersection. The purchase of a 22-acre site for active recreational purposes identified as part of the Comprehensive Plan and first pursued after closure of the Sleighton School was completed in 2004. A portion of this acquisition cost for what is now Sleighton Park was funded by Bond debt incurred in 2002 and scheduled for repayment through 2020. Also factored into the Capital Budget are debt service costs for the original Project 300 land acquisition debt refinanced in 2002, replacement of the last three pieces of major fire apparatus for the Township fire companies first begun in 1992, and acquisition in 2005 of 76 acres of the Smedley Tract. Funds are also included in the Capital Budget for the continuation of site improvements at the Sleighton Park site, several Municipal Building and Public Works Garage improvements, and implementation of the Master Plan recommendations for use and development of the Smedley Tract ground. The \$1.8 million payment from Sunoco for easement rights across Township owned ground was directed to the Capital Reserve by Council. The draft Capital budget plan allocates \$500,000 each from these proceeds toward Roosevelt School site improvements, Smedley Tract site improvements, and the planned traffic improvements at Rt. 1 and 452. The remaining \$200,000 is available for future allocation.

The Township's financial outlook continues to be positive. Prior to being increased in 2006, the Property Tax levy had previously been kept at a constant level for eleven years. Since 2006, the property tax levy has been the primary source for municipal funding of the fire companies, library and direct Township operations as well as debt service. Historically, proceeds from the business tax levy have been earmarked for support of the annual Operating Budget. The Mercantile and Business Privilege Tax proceeds have remained relatively stable in the past few years, despite the fact that a number of court cases and challenges on a statewide basis have reduced the scope of business activities that are subject to this tax and only the anchor tenants at the mall remain open pending redevelopment of the property. (The Township's ability to increase the rate of taxation under the Mercantile and Business Privilege Tax was eliminated in the late 1980's by State legislation that was part of a larger but mostly unapproved plan for

local property tax reform.) Tax revenues from this source should be continually monitored, however, since there has been little recent expansion of business locations in the Township and increasing retail availability and competition in surrounding areas has been occurring, coupled with the ever growing trend toward internet shopping. Collectively, these factors are likely to continue to impact future collections from this key revenue source. Review of tax collection data show that revenues received from this source have remained relatively flat over the past ten years, and national economic volatility can affect this key revenue source as well. However, new commercial space being constructed during 2017 at the Promenade at Granite Run is expected to produce positive growth in this revenue stream beginning in 2018.

The Township's Real Estate Tax base, although predominately residential, shows that about 22% of the total taxable valuation currently remains nonresidential in nature, a 6% decrease from 2009. Property tax assessment appeals filed in recent years, especially by large non-residential tax payers, are challenging property valuations established as part of the County-wide reassessment that took effect in 2000. As new construction slowed in recent years, the increase in the property tax base from this source was essentially offset by the dollar amount of assessment reductions won as a result of litigation filed in these large assessment challenges. The 2017 draft budget projects no increase in the total taxable assessed valuation (and resulting property tax revenues) from the prior year. Whether anticipated construction of new ratables in the next several years at the Promenade at Granite Run and other sites will provide meaningful tax base increases should be monitored in the context of funding for future budgets. Aside from tax levies, Recreation fee-in-lieu payments from developers (although small in recent years due to the construction slowdown) along with proceeds from the Recreation Department golf outing are accumulated annually in the Park Facilities Fund and can be allocated by Township Council toward the cost of future park and recreation facilities. The Township Council has recognized that resolving traffic capacity issues and meeting demand for emergency response services are key issues requiring significant additional funding beyond the ability of the current operating budget to support, and, as previously noted, enacted the Local Services Tax (LST) on persons employed within the township beginning in 2014. This tax is levied by most municipalities within the county, and further diversifies the Township's tax base. To date, these factors have helped spread the overall tax burden among various sectors in the community without being a large burden on any single sector or taxpayer.

The Township continues to enjoy a generally healthy financial base overall, and is fortunate to be located in a key area of Delaware County. The diversity of uses and properties within the Township has historically created a good financial base from which municipal operations have been supported by a variety of tax revenues and other revenue sources. No one sector of the community pays a disproportionate overall share of taxes for municipal service purposes, and the average property owner has been fortunate to benefit from the diversity of the tax base. Based on 2012 data, the median household income of Middletown is \$77,474, 25% higher than the median figure of \$65,054 for the County as a whole. Whether anticipated retail and commercial redevelopment activities build up the current economic base of the community to ensure the long term economic vitality of the community is a key factor that warrants monitoring over the next few years. The taxing obligation imposed on property owners for Township purposes remains quite affordable relative to most other communities in Delaware County. Of the 49 municipalities in the County, only five had lower property tax rates than Middletown Township did in 2016. However, the Township's position along key transportation corridors within the county makes it a desirable location for many businesses and institutions, and the current diversity of community resources and institutional services readily available to residents positions Middletown as an attractive and affordable community in which to live.



W. BRUCE CLARK
TOWNSHIP MANAGER

2017 BUDGET AT A GLANCE

MIDDLETOWN TOWNSHIP
 "FINANCES AT A GLANCE" BUDGET SUMMARY
 FISCAL YEAR 2017 BUDGET

	GENERAL FUND	LIQUID FUELS FUND	CAPITAL BUDGET	RECREATION FUND	FIRE APPARATUS FUND	LIBRARY FUND	FIRE PROTECTION TAX FUND
1	908,738	118,041	3,323,576	40,268	393,365	-	-
1/1/2017							
2	3,676,085	462,373	1,289,997	471,300	120,845	116,269	87,478
REVENUES							
3	-	-	-	117,702	-	228,731	-
GENERAL FUND							
4	4,584,823	580,414	4,613,573	629,270	514,210	345,000	87,478
APPROPRIATION							
5	4,410,711	580,414	2,180,460	629,270	39,003	345,000	87,478
EXPENDITURES							
6	-	-	\$2,433,113	-	\$475,207	-	-
FUTURE PLANNED OBLIGATIONS							
7	-	-	-	-	-	-	-
UNOBLIGATED							
8	-	-	\$577,089	243,311	-	-	-
RESERVED FUNDS							
12/31/2017							

TAX LEVY BY FUND (MILLS)	0.44	0.87*	0.106	0.105	0.079
TAX LEVY IN SUPPORT OF NON-GOVERNMENTAL ORGANIZATIONS					

(* DEBT SERVICE FUND)
 (** NOT INCLUDING 2002 BOND ISSUE SINKING FUNDS)
 (# PARK FACILITIES FUND)
 (## HIGHWAY IMPROVEMENT FUND INCLUDING LST FUNDS FOR INTERSECTION IMPROVEMENTS)

MIDDLETOWN TOWNSHIP
 FISCAL YEAR 2017 BUDGET
 TAXATION SUMMARY DRAFT

<u>PROPERTY TAX (IN MILLS)</u>	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
GENERAL FUND	0.37	0.37	0.1	0.1	0.1	0.2	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44
DEBT SERVICE	0.16	0.16	0.97	0.97	0.97	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87
FIRE APPARATUS REPLACEMENT	0.106	0.106	0.106	0.106	0.106	0.106	0.106	0.106	0.106	0.106	0.106	0.106	0.106	0.106
LIBRARY	0.093	0.093	0.093	0.093	0.105	0.105	0.105	0.105	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	0.079	0.079	0.079	0.079	0.079	0.079	0.079
AMBULANCE/RESCUE SQUAD	0.012	0.012	0.012	0.012	0	0	0	0	0	0	0	0	0	0
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MERCANTILE AND <u>BUSINESS PRIVILEGE TAX*</u> (IN MILLS, ON GROSS DOLLAR VALUE OF SALES)	0.82	0.82	1.36	1.36	1.36	1.36	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6
REALTY TRANSFER TAX (IN PERCENTAGE, ON DOLLAR VALUE OF REAL ESTATE SALES)	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
LOCAL SERVICES TAX (FLAT RATE, ON EMPLOYEE)	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
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* FROZEN AT CURRENT LEVEL BY STATE STATUTE	-	-	-	-	-	-	-	-	-	-	-	-	\$42	\$42

BUDGET SUMMARY

MIDDLETOWN TOWNSHIP							
REVENUE SUMMARY							
YEAR 2017 BUDGET							
ACCOUNT NO	CATEGORY	2015 ACTUAL	2016 BUDGET	2016 PROJECTED	2017 PROPOSED	2017 ADOPTED	
301	REAL PROPERTY TAXES	\$487,820	\$487,435	\$487,602	\$487,215	\$0	\$0
310	LOCAL ENABLING TAXES	\$2,439,674	\$1,805,000	\$2,103,160	\$1,830,000	\$0	\$0
320	LICENSES & PERMITS	\$602,456	\$463,025	\$519,855	\$673,475	\$0	\$0
330	FINES & FORFEITS	\$15,838	\$10,100	\$10,210	\$10,100	\$0	\$0
340	INTEREST & RENTS	\$98,794	\$94,825	\$104,055	\$100,865	\$0	\$0
350	INTERGOVERNMENTAL REV	\$252,324	\$251,394	\$255,895	\$245,110	\$0	\$0
360	DEPARTMENTAL EARNINGS	\$224,842	\$222,034	\$228,420	\$223,820	\$0	\$0
380	MISCELLANEOUS REVENUE	\$5,160	\$3,000	\$6,559	\$3,000	\$0	\$0
390	OTHER FINANCING SOURCES	\$150,000	\$2,500	\$0	\$500	\$0	\$0
392	INTERFUND TRANSFERS	\$460	\$2,000	\$5,644	\$102,000	\$0	\$0
	CASH FUND BALANCE	\$1,098,239	\$571,861	\$810,506	\$908,738	\$0	\$0
	STATE LIQUID FUELS	\$680,766	\$512,434	\$516,183	\$580,414	\$0	\$0
	TOTAL OPERATING BUDGET	\$6,056,373	\$4,425,608	\$5,048,089	\$5,165,237	\$0	\$0
	ADDITIONAL FUND REVENUES						
	CAPITAL RESERVE FUNDS	\$5,131,075	\$3,378,760	\$5,243,435	\$5,143,493	\$0	\$0
	DEBT SERVICE FUND LEVY	\$964,480	\$963,792	\$964,137	\$963,357	\$0	\$0
	FIRE PROTECTION TAX LEVY	\$87,753	\$87,517	\$87,548	\$87,478	\$0	\$0
	LIBRARY TAX LEVY	\$116,412	\$116,321	\$116,362	\$116,269	\$0	\$0
	FIRE APPARATUS TAX LEVY	\$117,504	\$117,428	\$117,469	\$117,380	\$0	\$0
	RECREATION ENTERPRISE**	\$702,910	\$632,819	\$728,580	\$629,270	\$0	\$0
	GRAND TOTAL ALL REVENUES	\$13,176,507	\$9,722,245	\$12,305,620	\$12,222,484	\$0	\$0

**Includes transfers from operating budget

BUDGET SUMMARY

MIDDLETOWN TOWNSHIP									
EXPENDITURE SUMMARY									
YEAR 2017 BUDGET									
ACCOUNT NO	CATEGORY	2015 ACTUAL	2016 BUDGET	2016 PROJECTED	2017 PROPOSED	2017 ADOPTED			
	GEN GOV'T ADMINISTRATION								
400	TOWNSHIP COUNCIL	\$58,036	\$56,350	\$51,740	\$55,850	\$0			
401	OFFICE OF MANAGER	\$498,124	\$533,593	\$482,346	\$494,080	\$0			
402	FINANCIAL ADMINISTRATION	\$316,709	\$313,719	\$318,085	\$323,960	\$0			
403	TAX COLLECTION	\$46,255	\$38,509	\$42,084	\$37,724	\$0			
404	LEGAL SERVICES	\$50,330	\$76,400	\$37,186	\$76,400	\$0			
408	ENGINEERING	\$84,163	\$95,400	\$113,000	\$130,200	\$0			
409	MUN.BLDGS/GROUNDS	\$944,123	\$72,210	\$87,510	\$107,140	\$0			
	SUBTOTALS	\$1,997,740	\$1,186,181	\$1,131,951	\$1,225,354	\$0			
	PROTECTION TO PERSONS & PROPERTY								
411	FIRE MARSHAL	\$160,240	\$215,013	\$163,100	\$219,084	\$0			
413	CODE ENF/BLDG INSPECTOR	\$148,333	\$173,659	\$187,866	\$380,509	\$0			
414	ZONING HEARING BOARD	\$24,416	\$33,400	\$16,200	\$25,400	\$0			
415	EMERGENCY MANAGEMENT	\$0	\$1,000	\$0	\$100,000	\$0			
416	PLANNING COMMISSION	\$945	\$1,350	\$477	\$1,350	\$0			
418	ANIMAL CONTROL	\$5,800	\$6,860	\$6,040	\$8,110	\$0			
421	HEALTH DEPARTMENT	\$10,476	\$36,900	\$26,220	\$26,700	\$0			
426	RECYCLING OPERATIONS	\$215,798	\$220,176	\$219,738	\$253,233	\$0			
	SUBTOTALS	\$566,008	\$688,358	\$619,641	\$1,014,386	\$0			

BUDGET SUMMARY

MIDDLETOWN TOWNSHIP							
EXPENDITURE SUMMARY							
YEAR 2017 BUDGET							
ACCOUNT NO	CATEGORY	2015 ACTUAL	2016 BUDGET	2016 PROJECTED	2017 PROPOSED	2017 ADOPTED	
	GENERAL GOV'T EXPENSE						
470	DEBT SERVICE	\$4,178	\$5,300	\$5,950	\$5,550	\$5,550	\$0
480	EMPLOYEE BENEFITS	\$155,740	\$120,381	\$120,603	\$106,299	\$106,299	\$0
486	INSURANCE/RISK MGMT	\$100,615	\$113,500	\$115,500	\$128,500	\$128,500	\$0
491	REFUND PRIOR YR REVENUE	\$23,976	\$10,000	\$1,255	\$10,000	\$10,000	\$0
492	CAPITAL RESERVE TRANSFER	\$267,663	\$251,250	\$270,000	\$275,000	\$275,000	\$0
493	CONTINGENCY FUND	\$27,207	\$21,236	\$0	\$25,000	\$25,000	\$0
494	TRANSFER TO FIRE RELIEF	\$130,584	\$130,584	\$127,813	\$125,000	\$125,000	\$0
495	EXCHANGE ACCOUNT	\$0	\$0	\$0	\$0	\$0	\$0
	SUBTOTALS	\$709,963	\$652,251	\$641,121	\$675,349	\$675,349	\$0
	TOTAL OPERATING EXP	\$5,160,968	\$4,425,608	\$4,021,310	\$4,991,125	\$4,991,125	\$0
	ADDITIONAL FUND EXPENSES						
	CAPITAL RESERVE EXPENSE **	\$1,204,043	\$3,378,760	\$5,243,435	\$5,143,493	\$5,143,493	\$0
	DEBT SERVICE EXPENSE	\$964,480	\$963,792	\$964,137	\$963,357	\$963,357	\$0
	FIRE PROTECTION EXPENSE	\$87,753	\$87,517	\$87,548	\$87,478	\$87,478	\$0
	LIBRARY FUND EXPENSE	\$116,412	\$116,321	\$116,362	\$116,269	\$116,269	\$0
	FIRE APPARATUS EXPENSE	\$117,504	\$117,428	\$117,469	\$117,380	\$117,380	\$0
	RECREATIONAL ENTER/EXP**	\$645,633	\$632,819	\$688,312	\$629,270	\$629,270	\$0
	GRAND TOTAL EXPENDITURES	\$8,296,793	\$9,722,245	\$11,238,573	\$12,048,372	\$12,048,372	\$0
	**Includes transfers to reserve accounts						

BUDGET SUMMARY

MIDDLETOWN TOWNSHIP							
EXPENDITURE SUMMARY							
YEAR 2017 BUDGET							
ACCOUNT NO	CATEGORY	2015 ACTUAL	2016 BUDGET	2016 PROJECTED	2017 PROPOSED	2017 ADOPTED	
	PUBLIC WORKS						
430	HWYS/GENERAL SERVICES	\$685,767	\$869,355	\$773,655	\$994,408	\$0	\$0
432	SNOW & ICE REMOVAL	\$67,894	\$49,750	\$24,975	\$47,500	\$0	\$0
433	SIGNALS/SIGNS/MARKINGS	\$33,721	\$49,000	\$93,800	\$58,000	\$0	\$0
434	STREET LIGHTING	\$9,944	\$9,000	\$7,200	\$9,000	\$0	\$0
437	REP/TOOLS/MACH/EQUIP	\$36,333	\$34,200	\$41,000	\$38,400	\$0	\$0
438	HIGHWAY MAINT&REPAIRS	\$22,428	\$260,500	\$67,600	\$261,000	\$0	\$0
439	HWY CONST&REBUILDING	\$716,190	\$300,000	\$300,658	\$300,000	\$0	\$0
	SUBTOTALS	\$1,572,277	\$1,571,805	\$1,308,888	\$1,708,308	\$0	\$0
	CULTURE/RECREATION						
451	RECREATION CONTRIBUTION	\$132,422	\$126,039	\$126,039	\$117,702	\$0	\$0
454	PARKS	\$19,089	\$21,295	\$13,991	\$21,295	\$0	\$0
456	LIBRARY	\$163,469	\$179,679	\$179,679	\$228,731	\$0	\$0
	CULTURE/RECREATION TOTAL	\$314,980	\$327,013	\$319,709	\$367,728	\$0	\$0