

TOWNSHIP OF
—MIDDLETOWN—
BUCKS COUNTY



2026 Proposed Annual Budget

December 15, 2025



SCAN HERE



Agenda for Tonight

PROCESS/TIMELINE

WHERE WE'VE BEEN

WHERE WE ARE NOW

WHERE WE'RE GOING

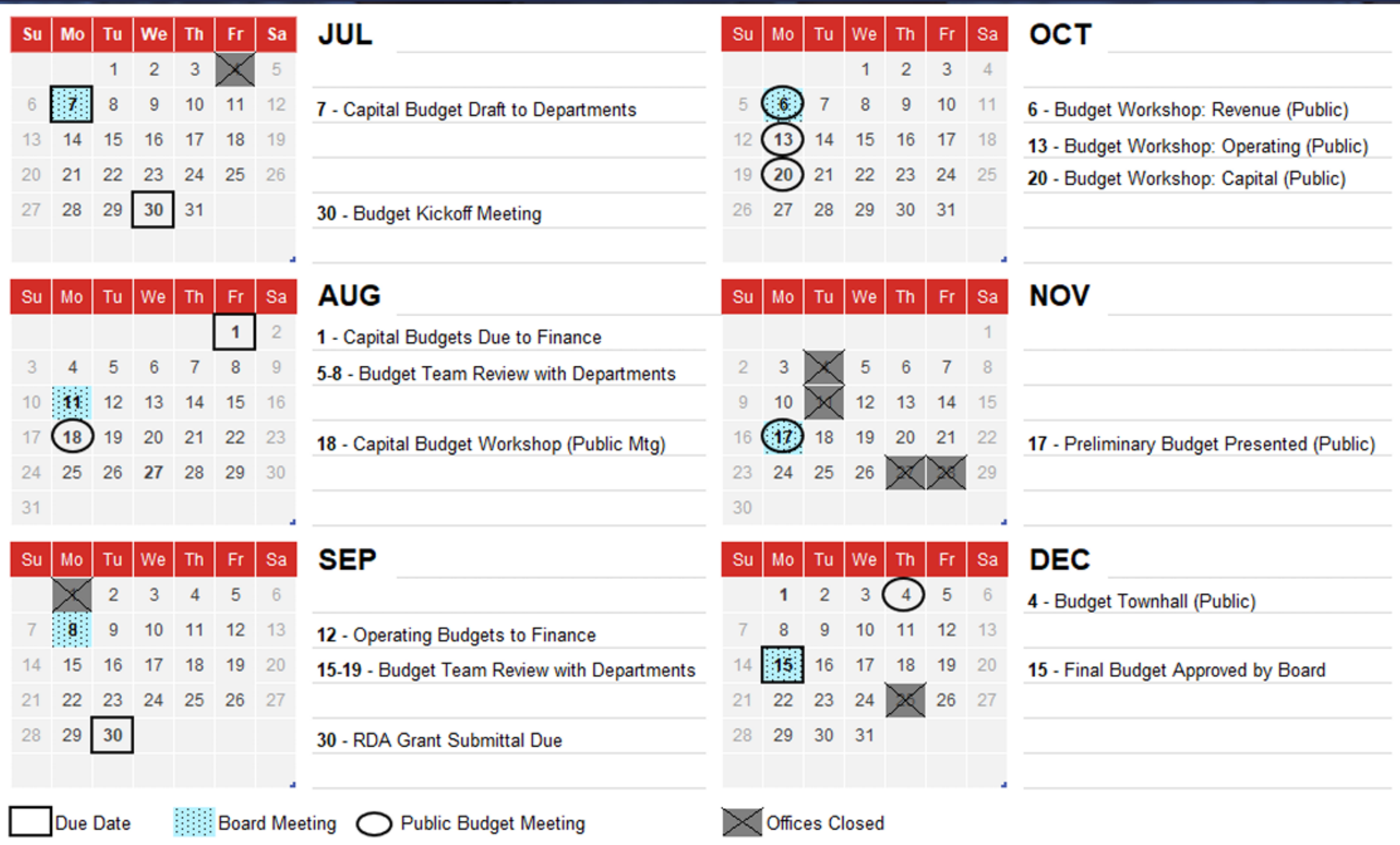
STORY OF THE BUDGET

**YOUR INVESTMENT
AT WORK**

**WHAT HAPPENS IF WE
DON'T ACT**

MORE INFO/NEXT STEPS

Budget Process & Timeline



For discussion purposes supplemented by public presentation.

Where We've Been



**RELIANCE ON RESERVES TO
BALANCE PAST BUDGETS**

**ONE-TIME TRANSFERS MASKING
LONG-TERM NEEDS**

**EXPENSES GROWING FASTER
THAN REVENUES**

**STRUCTURAL DEFICIT EMERGING
OVER SEVERAL YEARS**

The Warning Signs



Middletown Township will enter 2025 in a position of financial strength, with an accumulated fund balance exceeding \$58 million. However, two key challenges have emerged in our budget discussions over the past six years: a persistent structural deficit in the General Fund and the absence of a dedicated funding source for the Capital Fund.

For 2024, this is a projected \$1.5 million structural deficit in the General Fund, which is expected to grow to \$2.8 million by the end of 2025. This gap reflects the rising costs of municipal services that have not been offset by proportional revenue growth.

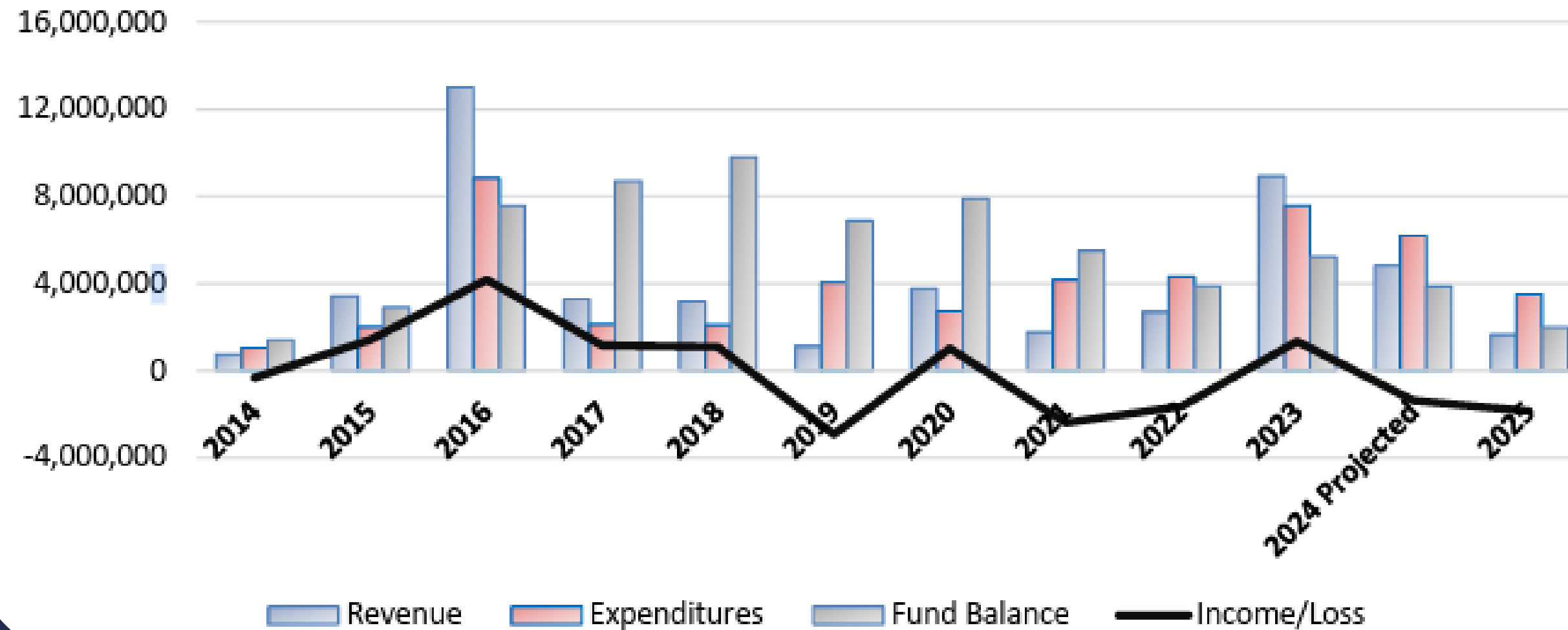
- **2018 Budget Book**
- **2019 Budget Book**
- **2020 Budget Book**
- **2022 Budget Book**
- **2023 Budget Book**

- **2023 Budget Presentation**
- **2024 Budget Book**
- **2024 Budget Presentation**
- **2025 Budget Book**
- **2025 Budget Presentation**

Where We Are Now



Capital Fund Revenues and Expenditures with Fund Balance



CURRENT EXPENSES OUTPACE REVENUES BY \$2.8M

WITHOUT ACTION, THE DEFICIT WILL CONTINUE TO GROW ANNUALLY

RESERVES ARE NOT A SUSTAINABLE LONG-TERM FUNDING SOURCE

For discussion purposes supplemented by public presentation.

Where We Propose To Go



**A RESPONSIBLE, MEASURED REVENUE
ADJUSTMENT FOR LONG TERM STABILITY**

6.08 MILLAGE REAL ESTATE TAX INCREASE

AVERAGE INCREASE OF \$179/YEAR OR \$15/MONTH

0.5% EARNED INCOME TAX INCREASE

AVERAGE INCREASE OF \$323/YEAR OR \$27/MONTH

**ENSURES THE TOWNSHIP CAN CONTINUE PROVIDING
THE SAME LEVEL OF SERVICE RESIDENTS EXPECT.**

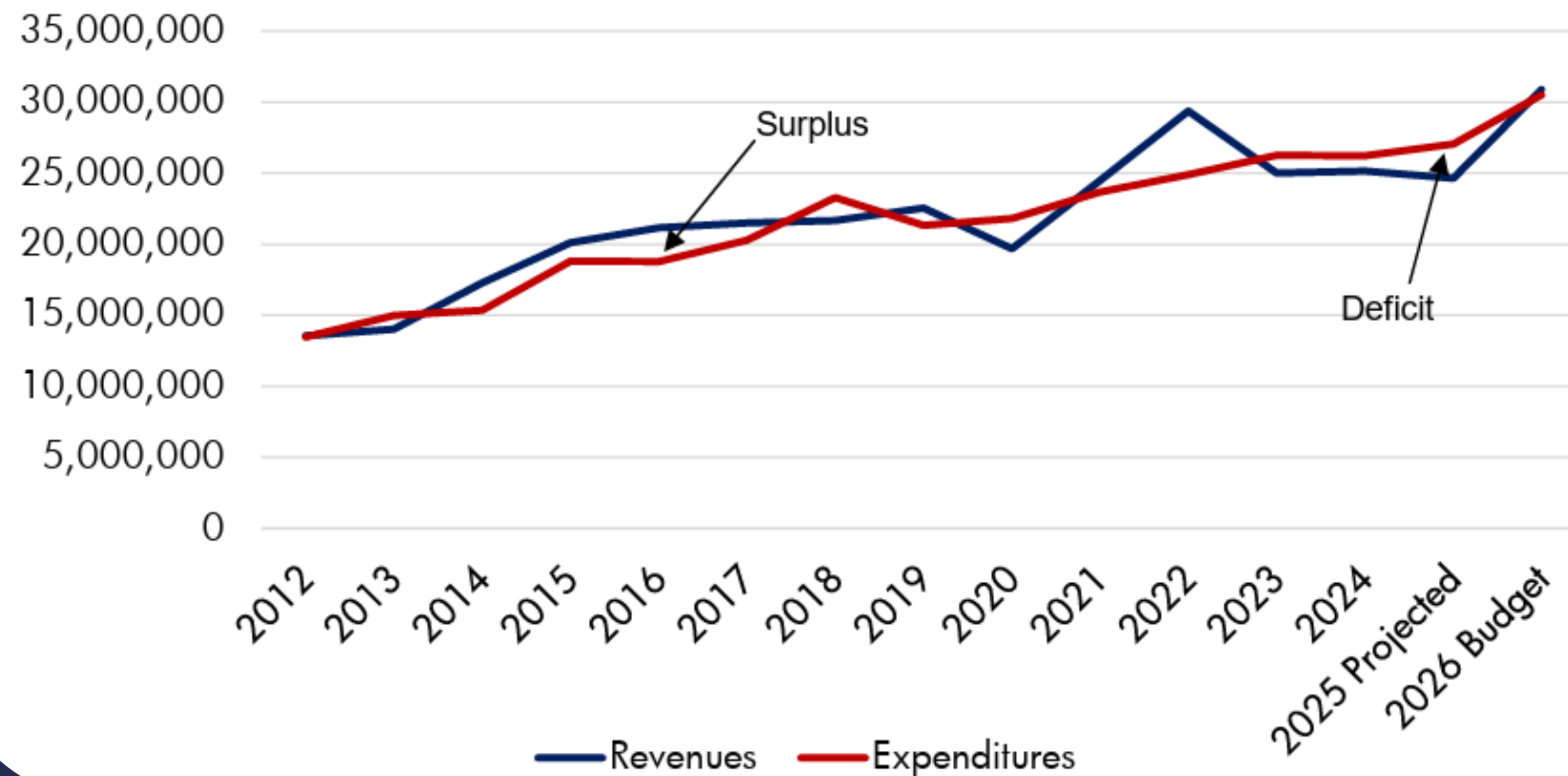
For discussion purposes supplemented by public presentation.

Where We Propose To Go



A RESPONSIBLE, MEASURED REVENUE ADJUSTMENT FOR LONG TERM STABILITY

General Fund Revenues vs. Expenses by Year



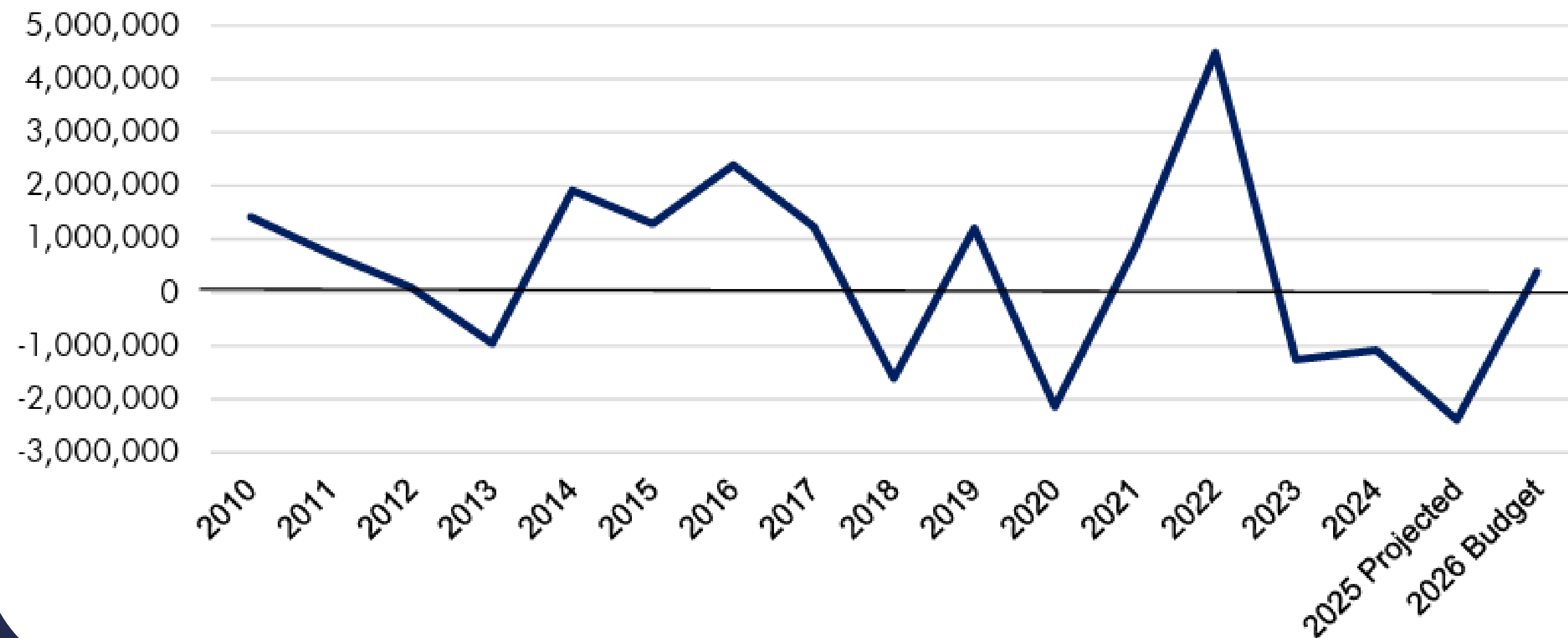
For discussion purposes supplemented by public presentation.

Where We Propose To Go



A RESPONSIBLE, MEASURED REVENUE ADJUSTMENT FOR LONG TERM STABILITY

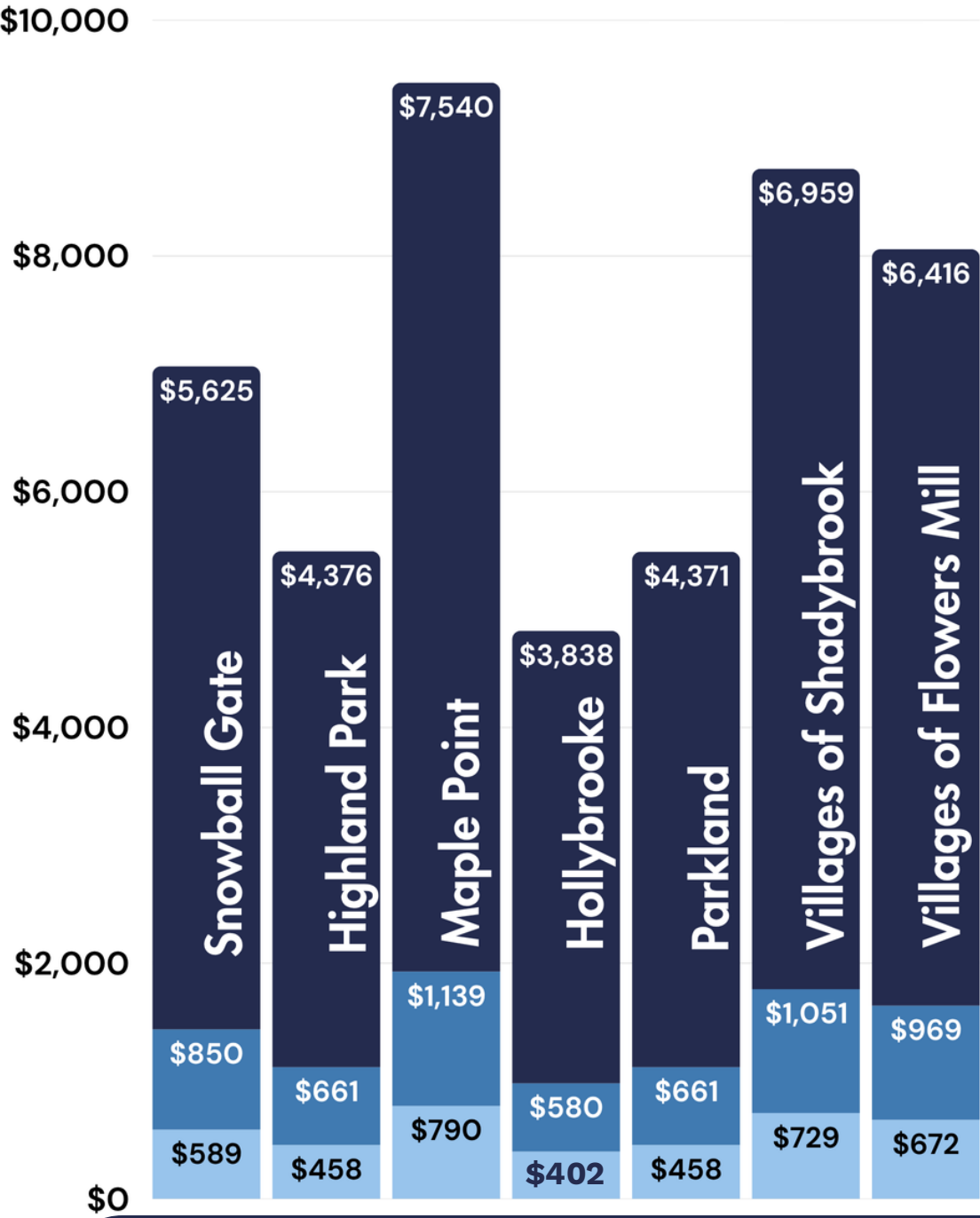
General Fund Income/Loss by Year



What This Means for a Homeowner

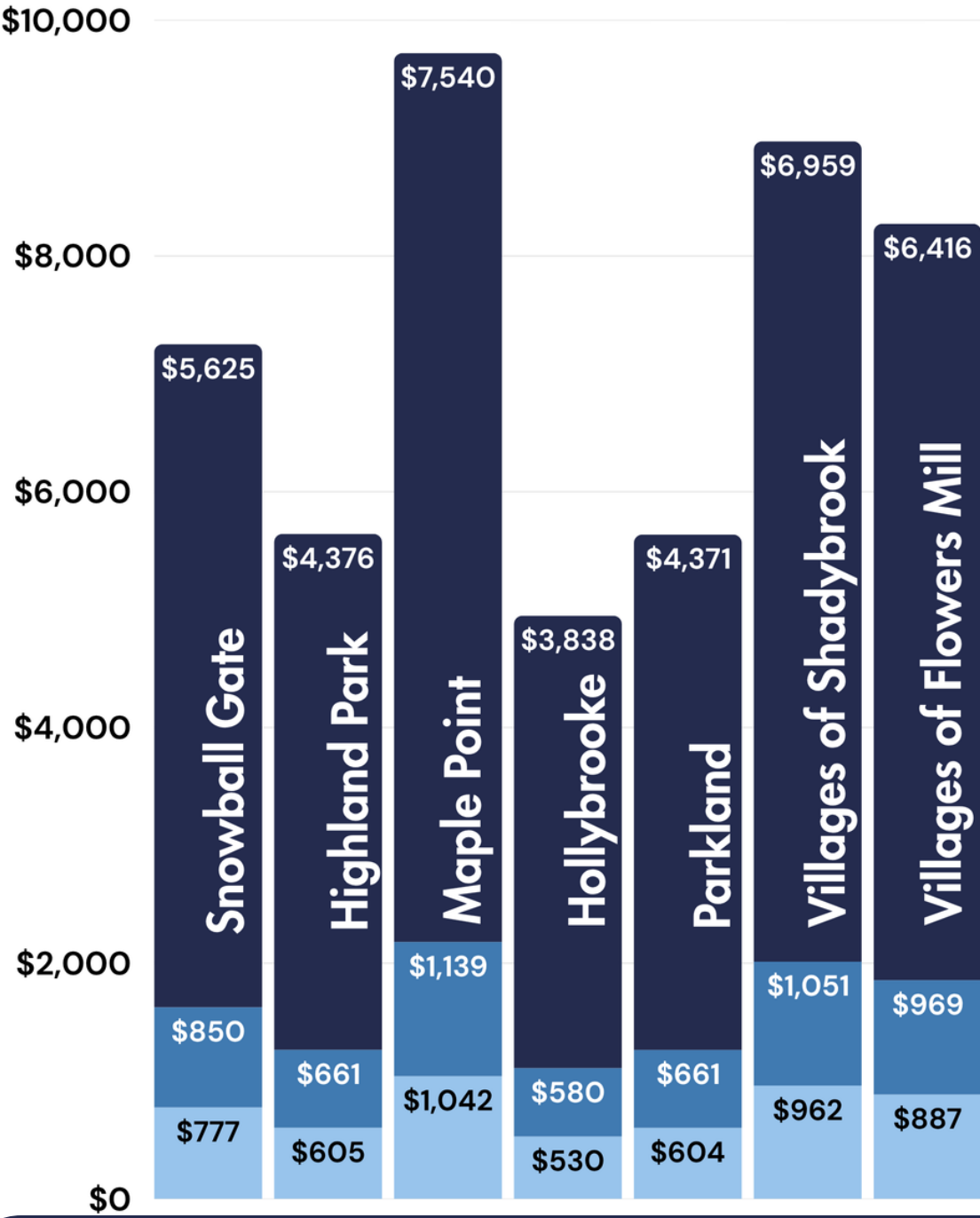


Middletown Township Bucks County Neshaminy School District



2025 AVERAGE REAL ESTATE TAX SUMMARY

Middletown Township Bucks County Neshaminy School District



PROPOSED 2026 AVERAGE REAL ESTATE TAX SUMMARY

For discussion purposes supplemented by public presentation.

What This Will Fund



Paving 9 miles of roads in Levittown

**More than 75 ADA curb ramps replaced across the
Cobalt Ridge and Ivystream neighborhoods**

Three-times the amount of stormwater inlets replaced

**Park improvements at Simmons Park, Detective Jones
Memorial Park, and Twin Oaks Park**

What This Will Fund



Guiderails for Silver Lake, Big Oak & Banks Road

Patch footbridge near Walter Miller Elementary

Intersection line painting and striping

**School zone improvements at all public schools
including traffic controller and speed indicator signs**

What This Will Fund



**Pedestrian signal upgrades at 8 intersections along
New Falls Road and Woodbourne Road**

Advanced warning system for the S. Flowers Mill Road bridge

Traffic signal mast arm replacements at Trenton/Durham

Stormwater construction to begin at Hillside Avenue

What This Will Fund



Addition of five equipment operators in the Department of Public Works to support stormwater maintenance operations

Addition of one fire lieutenant to provide structure & consistent command to the Department of Fire & Emergency Services

Addition of one professional engineer to reduce cost to develop & implement infrastructure maintenance and improvement projects

Increase to both volunteer stipend & tax credit programs to maintain the viability of the volunteer services

What This Will Fund



Additional security enhancements in Community Park and Forsythia Crossing Park

Fire protection study to evaluate how much fire apparatus is needed to serve the Township & where it is to be deployed from

Funding for an apparatus plan to fund fire trucks in all volunteer and career stations serving the Township

Modern software systems to streamline workflows, enhance efficiencies, and support transparency



The Story of the Budget

This budget is more than a spreadsheet.

It's an investment in safe neighborhoods, smooth roads, strong emergency services, clean parks, and a resilient future.

This year's focus: getting back to basics and staying true to community priorities while solving a long-term financial challenge responsibly.



For discussion purposes supplemented by public presentation.

The Story of the Budget

STRONG PUBLIC SAFETY & COMMUNITY POLICING.

- *24/7 police coverage to keep neighborhoods safe*
- *Fast response times when every second matters*
- *School Resource Officers supporting students and staff*
- *Modern tools and technology to investigate and prevent crime*
- *Training that prioritizes safety, professionalism, and transparency*

A safe community doesn't happen by accident; it is a service that we protect together.



For discussion purposes supplemented by public presentation.

The Story of the Budget

RAPID, PROFESSIONAL, LIFE-SAVING RESPONSE

- *Career and volunteer firefighters trained to protect lives and property*
- *Reliable emergency medical response for critical health emergencies*
- *Fire inspections and prevention education that reduce risk before it strikes*
- *Equipment and apparatus replacement to ensure readiness at all times*
- *Volunteer incentives that maintain a strong fire/EMS network*

When the call comes, our responders must be ready, every time.



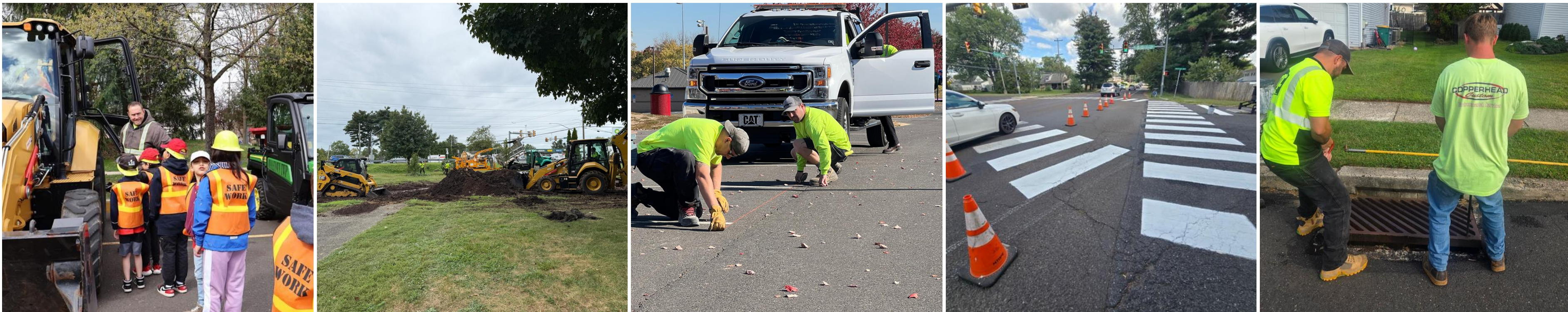
For discussion purposes supplemented by public presentation.

The Story of the Budget

ROADS, STORMWATER, & TOWNSHIP INFRASTRUCTURE YOU RELY ON EVERY DAY

- *Road resurfacing and pavement preservation for safer travel*
- *ADA curb ramps and accessibility upgrades at a faster pace*
- *Stormwater pipe replacement and inlet repairs to reduce flooding*
- *Parks, trails, and facility maintenance that protect Township assets*
- *Faster response to weather events and seasonal maintenance*

Infrastructure is one our community's biggest responsibilities and most important legacies.



For discussion purposes supplemented by public presentation.

The Story of the Budget

SPACES TO GATHER, PLAY, AND BUILD COMMUNITY

- *Well-maintained parks, trails, sport courts, and playgrounds*
- *Community events that bring neighbors together*
- *Accessible recreation opportunities for all ages and abilities*
- *Open space preservation that protects community character*
- *Youth programs and summer camps that support families*

These are the places where memories are made. Where Middletown feels like home.



For discussion purposes supplemented by public presentation.

The Story of the Budget

THE SERVICES YOU DON'T ALWAYS SEE, BUT ALWAYS DEPEND ON

- *Permit processing, inspections, and zoning enforcement that protect property values*
- *Finance and budgeting systems that strengthen transparency & reduce errors*
- *Technology and cybersecurity upgrades to protect public information*
- *Customer service and communication tools that keep residents informed*
- *Administrative support, legal compliance, HR and emergency planning*

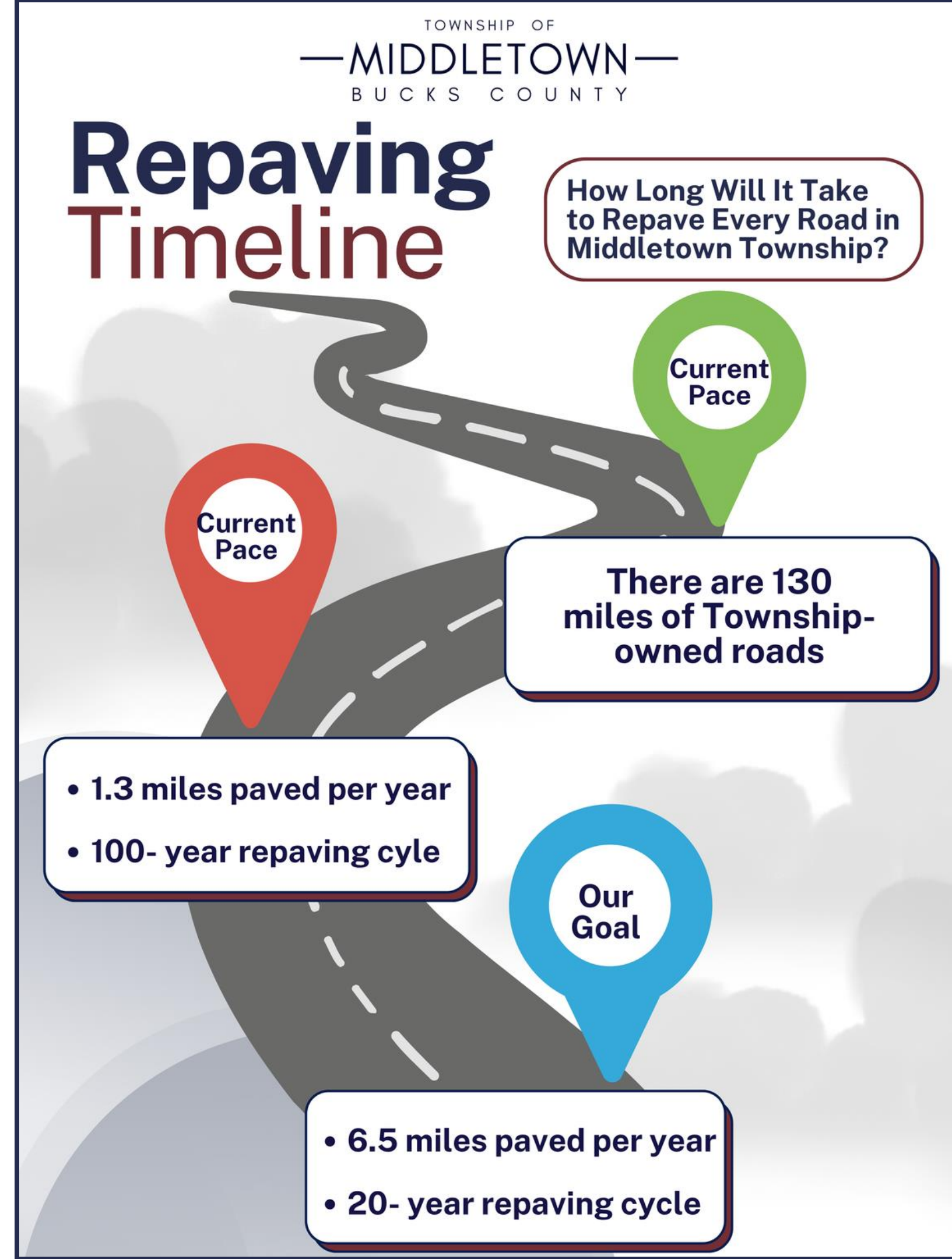
Behind every smooth process is a team working to serve the public with excellence.



For discussion purposes supplemented by public presentation.

Your Investment at Work

For discussion purposes supplemented by public presentation.



Your Investment at Work



ADA Curb ramp Replacement Program

Making Middletown More Accessible, One Ramp at a Time

CURRENT PACE

20 ramps/year

28 years to full compliance

2053



GOAL PACE

60 ramps/year

10 years to full compliance

2035



Investing in accessibility for every resident.

Your Investment at Work



STORMWATER INFRASTRUCTURE GOALS

UNDERGROUND PIPES

250 MILES IN MIDDLETOWN TOWNSHIP



CURRENT:



0.5 MILES/YEAR

**1,000 YEAR
REPLACEMENT CYCLE**

NEW TARGET:



2.5 MILES/YEAR

**100 YEAR
REPLACEMENT CYCLE**

INLETS

3,000 IN MIDDLETOWN TOWNSHIP



CURRENT:



15 INLETS/YEAR

**200 YEAR
REPLACEMENT CYCLE**

NEW TARGET:



50 INLETS/YEAR

**10 YEAR
REPLACEMENT CYCLE**

For discussion purposes supplemented by public presentation.

Answering Your Questions



WHY IS A TAX INCREASE NEEDED NOW?

FOR SEVERAL YEARS, COSTS TO MAINTAIN EXISTING SERVICES HAVE RISEN FASTER THAN REVENUES. THE TOWNSHIP NOW FACES A \$2.8M STRUCTURAL BUDGET GAP THAT CANNOT BE FILLED WITHOUT ACTION.

WHERE WILL THE PROPOSED TAX INCREASE GO?

THE 6.08 MILL REAL ESTATE INCREASE IS ALLOCATED DIRECTLY TO: FIRE PROTECTION, FIRE APPARATUS, AMBULANCE & RESCUE, PARKS & RECREATION. THESE FUNDS SUPPORT ESSENTIAL SAFETY & COMMUNITY SERVICES, NOT NEW DISCRETIONARY SPENDING.

WHAT ABOUT THE EIT?

A 0.5% EARNED INCOME TAX INCREASE IS PROPOSED. MIDDLETOWN CURRENTLY HAS ONE OF THE LOWEST EIT RATES IN BUCKS COUNTY. THIS ADJUSTMENT PROVIDES STABLE, RECURRING REVENUE TO MAINTAIN CORE SERVICES.

HOW MUCH WILL IT COST THE AVERAGE HOMEOWNER?

THE PROPOSED BUDGET REFLECTS AN INCREASE OF APPROXIMATELY \$179 PER YEAR IN REAL ESTATE TAXES AND \$323 PER YEAR IN EARNED INCOME TAXES.

Answering Your Questions



WHY NOT USE RESERVES OR RAISE OTHER FEES INSTEAD?

USING RESERVES WOULD WORSEN THE STRUCTURAL DEFICIT, NOT SOLVE IT. AND WHILE THE TOWNSHIP UPDATES ITS FEE SCHEDULE ANNUALLY, MOST FEES ARE LEGALLY RESTRICTED AND CANNOT BE USED TO FUND CORE SERVICES LIKE POLICE, FIRE, ROADS, OR PARKS.

WILL THE STORMWATER IMPACT FEE INCREASE?

NO. THE FEE REMAINS UNCHANGED. THE 2026 STORMWATER PROJECTS WILL BE FUNDED USING 2025 REVENUE ALREADY COLLECTED FROM THE FEE.

CAN THE TOWNSHIP BALANCE ITS BUDGET WITHOUT A TAX INCREASE?

IN ORDER TO BALANCE THE BUDGET WITHOUT A TAX INCREASE, THE TOWNSHIP WOULD NEED TO SIGNIFICANTLY REDUCE EXISTING STAFF AND SERVICES WHICH WOULD SIGNIFICANTLY REDUCE THE QUALITY OF LIFE IN THE TOWNSHIP.

Answering Your Questions



DID THE TOWNSHIP REDUCE ANY OPERATING COSTS THIS YEAR?

Account Names	2025 Budget	2026 Budget	Difference
Advertising and Printing	\$ 73,000.00	\$ 70,000.00	\$ (3,000.00)
Bad Debt Expense	\$ 2,000.00	\$ -	\$ (2,000.00)
Clothing and Uniforms	\$ 155,900.00	\$ 147,400.00	\$ (8,500.00)
Code Enforcement Expenses	\$ 5,000.00	\$ 2,000.00	\$ (3,000.00)
Communications	\$ 145,600.00	\$ 134,700.00	\$ (10,900.00)
Diesel	\$ 75,000.00	\$ 49,000.00	\$ (26,000.00)
Educational Incentive Benefits	\$ 60,000.00	\$ 45,000.00	\$ (15,000.00)
Fire Marshal	\$ 45,000.00	\$ 15,000.00	\$ (30,000.00)
Non-Uniformed Pension Plan	\$ 428,704.00	\$ 397,600.00	\$ (31,104.00)
Office Supplies	\$ 28,700.00	\$ 22,600.00	\$ (6,100.00)
Police - Retirement Costs	\$ 128,700.00	\$ 50,000.00	\$ (78,700.00)
Police Pension Plan	\$ 3,370,716.00	\$ 3,306,700.00	\$ (64,016.00)
Traffic Engineering	\$ 50,000.00	\$ 45,000.00	\$ (5,000.00)
Transfer to Fire Protection Fund	\$ 500,000.00	\$ -	\$ (500,000.00)
Transfer to General Fund	\$ 200,000.00	\$ -	\$ (200,000.00)
			<u>\$ (983,320.00)</u>

For discussion purposes supplemented by public presentation.

Answering Your Questions



WHAT REQUESTED PROJECTS WERE NOT RECOMMENDED AFTER BUDGET REVIEW?

Department	Category	Description	Prelim Budget	Final Budget	Change
Police	Operating	Records Management Software	\$ 300,000.00	\$ -	\$ (300,000.00)
Fleet Maintenance	Operating	Fire Marshal Vehicle Repairs	\$ 70,000.00	\$ 15,000.00	\$ (55,000.00)
Park & Rec	Capital	Solar Panels on Barn Rood	\$ 200,000.00	\$ -	\$ (200,000.00)
Park & Rec	Capital	Recycling Containers	\$ 50,000.00	\$ -	\$ (50,000.00)
Buildings and Ground	Capital	Office Renovations	\$ 35,000.00	\$ -	\$ (35,000.00)
Public Works	Capital	Stormwater Design Phase	\$ 260,000.00	\$ 150,000.00	\$ (110,000.00)
Public Works	Capital	Design Phase for New Garage	\$ 400,000.00	\$ 150,000.00	\$ (250,000.00)
					<u>\$ (1,000,000.00)</u>

For discussion purposes supplemented by public presentation.

What Happens If We Don't Act



PUBLIC SAFETY

- Laying off up to 10 police officers
- Eliminating career fire department
- Ending already subsidized School Resource Officer positions, lowering school safety presence

ROADS & INFRASTRUCTURE

- No more mowing and upkeep along Township greenbelts and open spaces
- Reduced snow plowing and storm response, longer recovery after weather events
- Major delays to road paving and stormwater improvements

COMMUNITY SERVICES & QUALITY OF LIFE

- Staff reductions across all departments
- Strategic elimination of parks and community programs in multiple neighborhoods
- Ending or scaling back recreation programs and special events residents rely on
- Decline in property values as infrastructure and services degrade

Doing nothing costs us more in the long run

For discussion purposes supplemented by public presentation.

Next Steps



Public Inspection Period:

November 18 - December 18

View the full 2026 Proposed Budget, prior workshop presentations, and all supporting data on our website:

www.middletownbucks.org/budget



SCAN HERE



For discussion purposes supplemented by public presentation.

Thank You



Public Town Hall:

December 4th @ 7:00pm at the
Middletown Municipal Center



Board of Supervisors Meeting:

December 15th @ 7:00pm at the
Middletown Municipal Center



www.middletownbucks.org/2026budget