Board of Supervisors Regular Meeting

Monday, December 15th, 2025| 7:00 p.m.

1) Call to Order, Pledge of Allegiance

Mr. Ksiazek called the meeting to order at 7:02 p.m.

2) Roll Call

After the Pledge of Allegiance, Ms. Quirple called roll. Supervisors Ksiazek, Quirple, Kane were in attendance. Ms. Hannah was remotely participating in the meeting and arrived in person at 8:15p.m. Also present were Township Manager Eden Ratliff, Assistant Township Manager Nick Valla and various department heads

3) Upcoming Meetings and Events

a) Special Meeting – Wednesday, December 17, 2025, at 7:00 p.m.
b) Reorganization Meeting – Monday, January 5, 2026, at 7:00 p.m.
c) Regular Meeting – Monday January 12, 2026, at 7:00 p.m.

4) Special Items

a) Recognition of Supervisor Dawn Quirple

The Board recognized Supervisor Dawn Quirple, who is completing her term at the end of the year, for her six years of service to Middletown Township. Mr. Ksiazek thanked Ms. Quirple for her dedication, professionalism, and commitment to the residents of the Township.

Ms. Hannah, who was unable to attend at that time due to a family commitment, shared written remarks expressing her appreciation for Ms. Quirple's mentorship, friendship, and service, and wished her continued success in her next endeavors.

Ms. Kane expressed gratitude to Ms. Quirple for her service and extended best wishes.

The Board presented tokens of appreciation in recognition of Ms. Quirple's service to the community.

Ms. Quirple offered remarks thanking her colleagues, Township staff, past and present Township Managers, and residents. She spoke about the importance of civic engagement, respectful dialogue, and seeking accurate information. She encouraged residents to remain involved in Township government through meetings, boards, and constructive communication. Ms. Quirple concluded by wishing everyone a safe and happy holiday season.

b) Consideration of adopting Resolution #25-30R renaming Cobalt Ridge Park to Supervisor Anna Payne Memorial Park

The Board considered Resolution #25-30R, renaming Cobalt Ridge Park to Supervisor Anna Payne Memorial Park, in honor of former Supervisor Anna Payne, who passed away earlier this year.

Mr. Ksiazek introduced the item, noting the loss of Supervisor Payne and the Board's desire to recognize her legacy. Assistant Township Manager Nick Valla provided background, explaining that Supervisor Payne served on the Board beginning in 2020 and that the Board determined renaming Cobalt Ridge Park, located in the neighborhood where she grew up, was a fitting tribute to her service and commitment to the community.

Members of the Board expressed their support for the renaming, noting the significance of the park to Supervisor Payne and her enthusiasm for the inclusive playground when it opened. The Board also noted plans for new signage, benches, and a future formal ribbon-cutting ceremony once improvements are completed.

> ***Action: Ms. Quirple made a motion to adopt Resolution No. 25-30R renaming Cobalt Ridge Park to Supervisor Anna Payne Memorial Park, seconded by Mr. Ksiazek. The motion carried with a vote of 4-0.***

Ms. Hannah, who was unable to attend in person at that time, submitted written remarks that were read, recognizing Ms. Payne's strength, compassion, leadership, and dedication to helping others. Her remarks encouraged the community to continue Ms. Payne's legacy through kindness, compassion, and finding common ground.

Ms. Quirple expressed appreciation for renaming the park in honor of Anna, noting her connection to the neighborhood and her excitement for the Township's first inclusive park. Ms. Quirple stated the park held special meaning for Anna and expressed hope that families visiting the park would remember her and her impact on the community.

5) Public Comment – Non Agenda Items

David Cahill, questioned a loan obtained by the Penndel Fire Company, including the loan amount, sources of income used to qualify for the loan, and whether truck fund monies were used to make loan payments. Mr. Cahill inquired whether any Board action authorized the use of truck fund monies for loan repayment and expressed concerns regarding a potential misappropriation of funds. The Board advised the speaker that questions regarding loan approval and income qualifications should be directed to the lending institution and the fire company.

Joanne Emsley, 184 Lower Orchard Drive, addressed the Board with questions regarding Township finances, potential tax increases, and the existence of a budget deficit. She also expressed concerns about the impact of taxes on residents receiving Social Security and asked for clarification regarding Township boundaries and governmental structure.

Mr. Ksiazek explained that detailed discussion of tax rates and the proposed 2026 budget would occur later in the meeting. A general overview was provided regarding the use of reserves to offset expenditures exceeding revenues in recent years, the Township's fund balance policy, and the need to address rising operational costs to maintain service levels. It was noted that Social Security income is not subject to earned income tax.

Mr. Ksiazek further explained the Township's budget process, public outreach efforts conducted since the summer, and the legal calendar governing budget adoption. The Board encouraged continued public engagement and participation in the budget discussion later in the meeting.

Blake Haymon, Oakridge Drive, commented on the Township's relationships with surrounding municipalities and volunteer fire companies, noting that these entities are separate organizations and that this structure is often misunderstood.

Mr. Ksiazek clarified that Parkland Fire Company is the only fire company physically located within Middletown Township, that other companies serve the Township by contract, and that workers' compensation costs are shared among the municipalities served, with a different arrangement for EMS services.

6) Consent Agenda Items

a) Consideration of authorizing payment of December 15, 2025, Bills List in the amount of $3,834,550.44.
b) Consideration of approving the November 17, 2025, Minutes of the Public Meeting of the Middletown Township Board of Supervisors.
c) Consideration of authorizing severance agreement and general release.
d) Consideration of authorizing Memorandum of Agreement with the Middletown Township Police Benevolent Association regarding the existing Heart and Lung policy.
e) Consideration of authorizing the Township Manager to enter into an agreement for a new electricity supply contract.
f) Consideration of approving Change Order #1 for the 2025 CDBG ADA Curb Replacement Programs in an amount of negative $48,173.60 for reduced quantities.
g) Consideration of approving Payment Certificate #1 (Final) for the 2025 CDBG ADA Curb Replacement Program in the amount of $110,200.15.

Action: Ms. Quirple made a motion to approve the consent agenda items A-G, seconded by Ms. Kane.

Joe Fitch, 346 Wyoming Ave, questioned the cost of ADA curb ramps and expressed concern regarding the expense and necessity of the improvements.

Mr. Ratliff, Mr. Ksiazek and Mr. Valla explained that ADA curb ramps are required by federal law, that costs were competitive compared to prior years, and that the actual contract amount was reduced due to lower quantities. It was further noted that ADA compliance is required in conjunction with roadway resurfacing projects.

Joanne Emsley, 184 Lower Orchard Drive, commented on ADA curb ramps, expressing concerns regarding the detectable warning surface and sidewalk maintenance responsibilities.

Mr. Kessler and Mr. Ksiazek explained that ADA curb ramps and detectable warning surfaces are required by federal and state law, that the Township does not have discretion over design standards, and that sidewalk and adjacent grass maintenance is generally the responsibility of the property owner.

A motion carried by a vote of 4-0.

7) Consideration of Preliminary/Final Land Development Approval for a 3,483 square foot expansion to the Walton Performing Arts Center Building and other improvements on the George School Campus at 1690 Langhorne-Newtown Road, Newtown, PA, TMP 22-004-004, S/LD #25-09, RA-2/RA-3 Zoning District.

Mr. Ennis presented an application for a 3,483 square-foot addition to the Walton Performing Arts Center on the George School campus. The proposed improvements include a building addition, plaza area, and associated site enhancements. The application was reviewed by Township staff and consultants and was recommended for approval by the Planning Commission at its November 5 meeting, with no objections to the requested SALDO waivers.

Township staff reviewed the proposal and Mr. Murphy noted that the improvements are fully contained within the George School campus, will not increase facility capacity, and will have no adverse impacts on surrounding properties or Township roadways.

Action: Mr. Ksiazek made a motion, seconded by Ms. Kane, to grant preliminary/final land development plan approval for the George School Walton Performing Arts Center lobby expansion and renovation SLD#25-09 with the following conditions:

- **Applicant shall comply in full with all requirements of the Middletown Township subdivision and land development ordinance and the Middletown Township zoning ordinance unless relief was granted by the body having jurisdiction.**

- **Any remaining review comments shall be addressed in full.**

Blake Haymon, Oakridge Drive, asked about the anticipated construction timeline for the George School Walton Performing Arts Center project. Mr. Murphy responded that construction is expected to begin in the spring or early summer of 2026 and be completed by that same time period in 2027, if not sooner.

Joe Fitch, 346 Wyoming Ave, raised concerns regarding stormwater impacts associated with the George School Walton Performing Arts Center expansion, including increased impervious surface and the school's exemption from the Township stormwater fee.

Township staff responded that the land development application includes a stormwater management plan meeting all SALDO and regulatory requirements, with new stormwater facilities, an approved stormwater report, an NPDES permit, and an operations and maintenance agreement.

A motion carried by a vote of 4-0.

8) Presentation of the Comprehensive Parks, Recreation, Open Space, Greenways, and Trails Plan and Consideration of Adopting Resolution #25-27R.

Patrick Graham, Assistant Director of Parks and Recreation, presented the updated Comprehensive Parks, Recreation, Open Space, Greenways, and Trails Plan, noting it provides a 15-year planning framework to guide Township decision-making. The prior plan was adopted in 2005. The Township worked with Simone Collins Consultants and conducted extensive public outreach, including a resident survey with approximately 1,600 responses, public meetings, steering committee meetings, focus groups, and interviews.

Mr. Graham thanked the steering committee members, Supervisors Hannah and Kane for their active participation, Township staff, Simone Collins, and residents who provided input.

Mr. Bill Collins of Simone Collins provided an overview of the plan, highlighting six core vision areas, including accessible and connected parks, recreation programming excellence, increased access to open space, efficient and sustainable management, and supportive policies and funding strategies. He explained the implementation approach, which allows flexibility through phased projects categorized by cost and aligned with grant and funding opportunities.

Board members expressed appreciation for the plan's flexibility, grant-focused strategy, and its alignment with community priorities. Staff confirmed additional public feedback was received through a follow-up survey and incorporated where appropriate.

Action: Mr. Ksiazek made a motion to move to adopt resolution #25-27R adopting the Middletown Comprehensive Parks, Recreation, Open Space, Greenways and Trails Plan, seconded by Ms. Hannah.

Ms. Kane questioned if any resident feedback was received. Mr. Graham advised a lot of positive feedback was received as well as ideas residents wanted incorporated, which was updated in the final plan.

Joe Fitch, 346 Wyoming Ave, asked about resident outreach and participation in the planning process and suggested greater involvement from nearby residents and community organizations. Staff explained that outreach included a Township-wide survey distributed through mailed program guides, social media, the Township website, and public meetings. The steering committee included local stakeholders and residents from various areas of the Township.

A motion carried by a vote of 4-0.

9) Consideration of enacting Ordinance #25-06 amending the Stormwater Impact Fee Ordinance for property owned by homeowners' associations.

Mr. Valla explained that the Stormwater Advisory Committee recommended a targeted amendment to eliminate streets, sidewalks, and residential parking areas owned by HOAs from the calculation of impervious surface area, while retaining fees for amenity facilities such as clubhouses, sports courts, and related parking. The anticipated financial impact to the Township was described as modest.

Action: Ms. Kane made a motion to move to enact ordinance #25-06 amending chapter 428 of the Middletown Township Code of Ordinances to eliminate streets, sidewalks and residential parking areas from the calculation of impervious surface area for properties owned by a homeowners' association, seconded by Ms. Quirple.

Ms. Gail Tibido, Paxton Lane, asked for clarification regarding stormwater fees for residents living in homeowners' associations and whether both individual and association-level fees would continue to apply. Mr. Valla explained that individual homeowners would continue to pay the standard residential stormwater fee, while qualifying HOA-owned roads, sidewalks, and residential parking areas would no longer be assessed a separate corporate fee under the amended ordinance, with limited exceptions.

A motion carried by a vote of 4-0.

10) Consideration of enacting ordinance #25-07 increasing the Volunteer Service Tax Credit for Volunteer Firefighters

Mr. Valla explained enacting this ordinance would allow certified volunteer firefighters who respond to at least 25% of emergency calls to receive a tax credit equal to 100% of their Township real estate and earned income tax liability, effective for the 2025 tax year. The estimated fiscal impact was approximately $35,000 annually.

Board members expressed support for the ordinance, emphasizing the critical role volunteer firefighters play in public safety, cost avoidance to taxpayers, and the importance of recruitment and retention.

Action: Mr. Ksiazek made a motion to move to enact ordinance #25-07 increasing the volunteer service tax credit for eligible firefighters to 100% of the township real estate tax and earned income tax liability for volunteers who respond to at least 25% of the

calls for emergency service to which the agency responds that will take effect for tax year 2025, seconded by Ms. Quirple.

Mr. Fitch, 346 Wyoming Ave, expressed appreciation for volunteer firefighters and asked about additional volunteer opportunities. Fire Marshall, Alan Welsh, noted opportunities exist for both administrative and operational volunteer roles and encouraged interested residents to contact their local fire company.

A motion carried by a vote of 4-0.

Mr. Ksiazek adjourned the Board to a recess at 8:44 p.m. and called the meeting back to order at 9:16 p.m.

11) 2026 Budget Items.

a) Consideration of adopting the 2026 Budget.

Township Manager, Mr. Ratliff presented an overview of the proposed 2026 budget, summarizing the budget development process, fiscal challenges, and proposed solutions.

Mr. Ratliff explained that the Township has experienced a structural operating deficit since 2018, relying on fund balance, one-time transfers, and investment returns to balance budgets. The current structural deficit is approximately $2.8 million and is projected to grow by about $1 million annually if no action is taken. Continued deficit spending would violate the Township's fund balance policy, which requires reserves equal to 25% of annual expenditures, and could jeopardize the Township's AAA bond rating.

The proposed $53 million budget includes a 6.08 mill real estate tax increase (approximately $179 annually for the average homeowner) and an increase in the earned income tax from 0.5% to 1%, which would not impact Social Security income. These revenue adjustments are intended to restore long-term structural balance and provide dedicated funding for capital improvements.
Mr. Ratliff outlined major investments funded by the proposed budget, including:

- Road paving, ADA ramp upgrades, stormwater infrastructure, and pedestrian safety improvements
- Park and recreation enhancements
- Fire protection apparatus funding, EMS support, and public safety staffing
- Stormwater quality compliance with state and federal mandates
- Internal technology and software upgrades to improve financial controls

He noted that approximately $2 million in costs were reduced during the budget process through operating cuts and unfunded departmental requests. Mr. Ratliff explained that failure to adopt the proposed revenue adjustments would require approximately $3.8 million in service reductions, resulting in layoffs across departments and elimination of key services and capital programs.

Mr. Ksiazek acknowledged accountability for past fiscal decisions, noting that Township taxes have not been increased for approximately ten years. While this approach limited short-term impacts, it resulted in deferred infrastructure investment, reduced services, and reliance on fund balance. The 2026 budget was described as a necessary "level-setting" to address a significant structural deficit and restore long-term financial stability.

It was clarified that the proposed real estate tax increase applies only to the Township portion of the tax bill, and that the earned income tax adjustment would align Middletown with surrounding municipalities, with many residents already paying the higher rate due to their place of employment. Failure to adopt the budget would result in layoffs, service reductions, and further infrastructure deferral. The Board emphasized that the tax increase is proposed out of necessity and commended staff for a transparent and extensive public budget process.

Eric Bruno, 79 Sweetgum Road, commended the Board and staff for the transparency and public engagement of the 2026 budget process, noting improved accessibility and presentation compared to prior years. He stated that, after reviewing the budget, he believes it was thoughtfully prepared and appropriately funds police and fire services. Mr. Bruno acknowledged anticipated criticism but expressed appreciation for the work completed.

Curt Long, 760 Atkinson Lane, commended the Board and staff for the time and effort devoted to the 2026 budget and asked whether additional revenue could be generated from the business community through increases to business-related taxes. Staff explained that most business taxes, including the mercantile and amusement taxes, are already at the statutory maximum under state law, leaving little local discretion to increase them. It was further explained that all municipal taxing authority is governed by the Commonwealth and that the Township has engaged in ongoing advocacy with state representatives regarding limitations in the current tax structure, including fire and EMS funding authority. The resident thanked staff for the clarification.

Blake Haymon, Oakridge Drive, asked about real estate transfer tax revenues, liquid fuels funding, and fire apparatus planning. Staff explained that transfer tax revenues have remained generally stable, liquid fuels funding has been relatively flat, and the Township maintains a funded fire apparatus replacement program with engines currently under contract. Mr. Haymon thanked staff for the clarifications.

Bill Kennedy, 575 Langhorne-Newtown Rd, asked how much additional real estate tax revenue the Township has received from new development in recent years. Staff explained that while new development has increased taxable value in specific locations, assessment appeals, primarily from commercial properties, have offset those gains, resulting in a slight net decline Township-wide. It was further noted that assessment appeals and county tax policies are outside Township control, and that new development also generates additional service and infrastructure costs.

Joe Fitch, 346 Wyoming Ave, raised concerns regarding assessment appeals, senior housing, development impacts, and enforcement costs, and staff explained that state law limits the Township's authority to impose additional taxes or fees, while required public safety services must continue regardless of revenue source.

Stephanie, 16 Queen Anne Road. expressed concern about the combined impact of the proposed earned income and real estate tax increases and asked how the Township will prevent similar increases in future years. Staff explained the 2026 budget is intended as a one-time "level-setting" to restore structural balance, with future efforts focused on cost control, efficiency improvements, and expense reduction to minimize additional tax increases.

Joanne Emsley, 184 Lower Orchard Drive, asked whether trucking companies' insurance could be used to pay for damage when trucks strike the Flower Mill Road bridge. Mr. Valla explained that the bridge is not a Township asset, but is owned by SEPTA and CSX, and therefore repair costs are not responsible by the Township.

Mr. Ratliff and Mr. Valla noted that while the Township cannot recover costs for emergency response services related to bridge strikes, the proposed advanced warning system is intended to reduce incidents and strain on emergency services and is primarily funded through a state appropriation.

Joe Fitch, 346 Wyoming Ave, asked whether large buildings on the Toll property are paying taxes and, if not, which taxes are affected. Township staff clarified that the discussion referred specifically to real estate taxes. Buildings without an issued certificate of occupancy (CO) have not yet triggered reassessment for the completed improvements and are therefore taxed at the pre-improvement assessed value.

Lance Sagers, 98 Queen Lily Drive, questioned why projected earned income tax (EIT) revenue at a 1% rate does not immediately double and suggested earlier adoption could reduce collection lag. Mr. Ratliff explained that projections are intentionally conservative, based on guidance from Keystone Collections, with full revenue impact expected in later years.

Mr. Sagers also raised concerns regarding increased spending on stormwater projects, ADA curb ramps, and capital improvements, and asked whether projects could be phased to reduce the need for a real estate tax increase. Mr. Valla explained that stormwater fees do not fully fund MS4 compliance, drainage, and maintenance needs, that ADA ramp costs are largely tied to paving and damaged infrastructure, and that deferring projects could increase future costs.

Blake Haymon, Oakridge Drive, confirmed the proposed real estate tax increase of approximately 6.08 mills and asked why the stormwater fee is not included on the real estate tax bill. Mr. Ratliff explained that stormwater is a user-based fee, not a tax, and state law prohibits collecting it as part of the real estate levy. Staff noted that collection options were evaluated and that using Berkheimer as a third-party administrator was the most cost-effective method, at an annual cost of approximately $40,000.

Mr. Ratliff concluded the budget presentation and explained that the earned income tax (EIT) ordinance is not on the agenda due to an advertising error requiring an additional public meeting. If the budget is adopted, the Board of Supervisors will reconvene at a separate public meeting on Wednesday at 7:00 p.m. to consider the EIT necessary to fund the budget.

Mr. Ratliff also noted that a 6:30 p.m. town hall meeting with BET Investments is scheduled the same evening. The Board then proceeded to the 2026 budget action items.

> ***Action: Mr. Ksiazek made a motion, seconded by Ms. Quirple, to adopt the 2026 budget as presented contingent upon the adoption of the real estate tax and earned income tax by resolutions.***

Supervisors Ms. Kane and Ms. Hannah voted no, citing concerns about long-term fiscal accountability, staffing levels, and delayed budgetary decisions. **As a result, the motion failed.**

Mr. Ratliff advised the Board of its legal obligation under the Second Class Township Code to adopt a balanced budget prior to the end of the calendar year and requested specific direction on changes needed to secure the budget. Discussion followed regarding potential staffing reductions, deferral of projects, and budget priorities. Staff was directed to analyze possible adjustments, including reductions to proposed staffing additions, and report back to the Board.

During discussion on next steps following the failed budget vote, Mr. Ratliff requested specific direction from the Board regarding priorities, target tax rates, and potential budget revisions, noting limited time remaining in the calendar year and that major line-item changes could require re-advertising.

> ***Action: Mr. Ksiazek, made a motion, seconded by Ms. Kane, to continue the meeting to December 17th to consider the following agenda items:***
>
> - **Consideration of adopting the 2026 budget.**
> - **Consideration of enacting ordinance #25-08 increasing the maximum real estate tax levies for fire protection and ambulance and rescue purposes.**
> - **Consideration of authorizing resolution #25-28R establishing real estate tax levies for 2026 fiscal year**

- **Consideration of authorizing resolution #25-29R waiving the limitations of the second class township code for purpose of paying salaries and benefits for fire suppression and ambulance and other rescue personnel.**
- **Consideration of adopting resolution #25-31 increasing the earned income tax rate to 1% effective January 1, 2026.**

Ryan Leighton, 43 Cable Road, expressed disappointment with the sudden delay in adopting the 2026 budget. He criticized Supervisor Kane's no vote as political and said it was unfair to oppose the budget without raising concerns earlier in the process, citing potential impacts to public safety and Township projects.

Joe Fitch, 349 Wyoming Ave, questioned the estimated $550 annual impact of the proposed earned income tax increase and opposed raising taxes while supporting continued police and fire services. Mr. Fitch raised concerns about certain capital expenditures, suggested phasing in the tax increase, and expressed dissatisfaction with the stormwater fee.

Mr. Ksiazek stated that the Board has always worked collaboratively and prioritized the Township's interests over politics. Mr. Ratliff explained that a fire protection study included in the proposed budget was intended to address questions regarding fire services and apparatus needs. Mr. Valla advised that, procedurally, once the budget has been advertised, any line-item change exceeding 25% would require re-advertisement and a 10-day notice period.

Mr. Ksiazek expressed frustration with the lack of specific alternative proposals accompanying opposition to the budget, emphasizing that meaningful changes require a defined plan rather than a general objection. Ms. Kane responded that their vote was intended to drive accountability for past fiscal decisions, noting that tax increases should have been addressed in prior years to avoid a larger impact now.

Eric Bruno, expressed concern about political division over the best interest of the township. Mr. Bruno emphasized the importance of presenting specific budget adjustment proposals rather than opposing the budget without stated reasons.

Joanne Emsley, 184 Lower Orchard Drive, expressed concern that opposition to the budget appeared to be symbolic rather than focused on specific budget changes and questioned how such action would address Township service needs.

Lance Sagers, 98 Queen Lily, stated that it was unfair to single out an individual Board member over the budget vote and noted that differing opinions are part of the process. Mr. Sagers expressed opposition to portions of the proposed budget, stating that not all spending and the level of the millage increase were necessary, while indicating support for the earned income tax and believing it should have been implemented earlier. Mr. Segars emphasized that the Board should work collaboratively and that disagreement should not result in personal criticism.

Bill Kennedy, 575 Langhorne-Newtown Road, questioned staffing accountability, oversight, and recent hiring practices. Mr. Ratliff responded by outlining the Township's organizational structure and performance evaluation processes, stating that accountability measures are in place and that the Township operates with a lean workforce.

A motion to continue the budget discussion on December 17, carried by a vote of 4-0.

Mr. Ratliff advised the public that a 6:30 p.m. town hall meeting with BET Investments would be held in the same room on December 17, and that Township staff would assist attendees in locating the Board meeting upstairs. Mr. Esposito clarified that the Board voted to continue, not adjourn, the December 15 meeting.

1) Call to Order, Pledge of Allegiance

Mr. Ksiazek reconvened the December 15th meeting to at 7:11 p.m. on December 17th.

2) Roll Call

After the Pledge of Allegiance, Ms. Quirple called roll. Supervisors Ksiazek, Quirple, Kane were in attendance. Also present were Township Manager Eden Ratliff, Township Solicitor Jim Esposito and Township Engineer Isaac Kessler

Mr. Ratliff explained that two meetings were occurring simultaneously due to the continuation of the Board of Supervisors meeting and a previously scheduled developer meeting regarding the BET Investments proposal. Mr. Ratliff advised attendees that Township staff were available to assist residents in attending either meeting.

3) Upcoming Meetings/Events

a) Next Board of Supervisors Meeting
- Reorganization Meeting – Monday, January 5, 2026, at 7:00 p.m.
- Regular Meeting – Monday, January 12, 2026, at 7:00 p.m.

4) Old Business – 2026 Budget Items

a) Consideration of adopting the 2026 Budget.

Action: Mr. Ksiazek made a motion to adopt the 2026 budget, seconded by Ms. Quirple.

Ms. Quirple read a prepared statement explaining the need for a tax increase due to rising operational costs, contractual obligations, deferred projects, and the long-term fiscal sustainability of the Township. Ms. Quirple emphasized that delaying investment would result in greater costs in the future and stated that passing the budget was a responsible action to maintain Township services.

Ms. Hannah addressed public commentary and social media discourse, emphasizing that the Board typically sets aside partisan politics, serves the community collaboratively, and does not condone personal attacks or threatening rhetoric. Ms. Hannah thanked staff and requested clarification regarding the extent to which the proposed budget could be reduced without triggering re-advertisement.

Mr. Ratliff explained the limitations under the Second Class Township Code, including permissible reductions to millage rates and line items without requiring re-advertisement, and noted that larger changes would necessitate additional advertising and could delay adoption into the new year.

Ms. Hannah asked whether proposed adjustments would result in Ms. Kane's support of the budget. Ms. Kane indicated openness to discussion but reaffirmed her current position.

Mr. Ksiazek adjourned the Board to a recess at 7:25 p.m. and called the meeting back to order at 7:47 p.m.

Following a recess, the Board discussed a proposed reduction to the 2026 budget that would lower the real estate tax increase from 6.08 to 5.58 mills. Mr. Ratliff confirmed the adjustment was permissible without re-advertisement and would continue to fund essential services. Board members discussed public safety and long-term fiscal impacts, noting the reduction could lessen the immediate tax burden while potentially requiring further consideration in future budgets.

Joe Fitch, 346 Wyoming Avenue, expressed concern over what he viewed as unnecessary or wasteful Township spending and suggested exploring in-house work to reduce costs. Mr. Ksiazek responded that certain projects are mandated or grant-funded, generate revenue, or were necessary for safety, and noted that cost-saving options continue to be evaluated.

Andy Warren, Shadybrook Drive, questioned the Board's level of discretion over the budget, noting that a significant portion of expenditures are fixed due to legal, contractual, and regulatory obligations. He cited the Township's ongoing structural deficit, expressed concern over the magnitude and timing of the tax increases, and questioned comparisons to neighboring municipalities. He further raised concerns regarding fire protection funding in light of prior fire service studies and emphasized the importance of incremental fiscal planning.

Ms. Hannah clarified that the recess was taken to consult with staff regarding potential budget reductions in response to resident concerns and emphasized the importance of constituent feedback in shaping budget decisions.

Mary Katherine Snyder, 36 Barley Court, urged civility and cooperation, opposed new administrative hires for 2026, and suggested improved earned income tax enforcement and internal efficiencies. Ms. Hannah and Ms. Quirple responded that staffing levels are under review, noting that while some hires may be deferred, certain positions are necessary for operations.

Lauren Lareau, 18 Seckelpear Road, asked about the impact of the earned income tax on seniors and current taxpayers. Mr. Ksiazek explained that retirees do not pay earned income tax, approximately 40% of residents already pay a 1% rate through other municipalities, police staffing reductions were reviewed but deemed infeasible, and that the Township participates in a police co-responder program.

Tom Pedrick, Briggs Road, raised questions regarding pension obligations and suggested selling Township-owned properties to reduce the tax burden. Mr. Valla responded that pension terms are contractually required, that negotiations have not yet begun, and that asset sales would be constrained by leases and easements and would not address long-term structural deficits.

Jonathan Kirby, 136 Egerton Road, asked whether the budget deficit could be addressed through phased tax increases and expanded shared services. Staff responded that multiple scenarios were reviewed, that the proposed budget aims to resolve the structural deficit rather than defer it, and that shared services are used where feasible and may be expanded in the future.
Bruce White, Twin Oaks, questioned the extent to which Township vehicle and equipment maintenance is performed in-house and suggested additional cost savings by reducing outsourced repairs. Mr. Valla responded that most routine maintenance is performed internally, that specialized, warranty, or non-Township-owned fire apparatus work is outsourced as required.

Sally Jones, 23 Heartwood Road, questioned statements regarding the lack of Township tax increases, raised concerns about real estate assessments, development impacts, and the earned income tax. Mr. Ratliff clarified that Middletown Township does not reassess properties upon sale, does not grant tax abatements, and that the Township's tax base has declined due to assessment appeals despite new development; it was also clarified that earned income tax applies only to earned wages, not retirement income.

Jennifer Tedman, Highland Park, asked whether the proposed Township tax increase was applied fairly between residential and commercial properties and sought clarification on the reported percentage increase. Mr. Valla explained that the increase applies uniformly to all properties, that commercial assessment reductions result from successful county appeals rather than preferential treatment, and that state law does not permit different tax rates for residential and commercial properties.

Debra Harker, 140 Lowell Ct, expressed opposition to the proposed 2026 tax increases. Ms. Harker also objected to the proposed addition of new Township employees, citing long-term cost impacts. She thanked Ms. Hannah for a thoughtful and individualized response to a prior email.

Bill Steber, 23 Black Eyed Susan Road, commented on the Township's operating deficit over the past three years. While acknowledging that many costs are contractual, he encouraged the Township to focus on process improvements and waste reduction to better control expenses and provide relief to taxpayers, particularly seniors.

Lance Sagers, Quincy Hollow, stated that while he appreciated the proposed 1-mill reduction, he believed there was sufficient flexibility to reduce the millage by 2.5 mills. He expressed concern that the Township was raising taxes and spending the revenue immediately rather than phasing increases over time.

Bob Diggle, Quail Road, questioned whether the proposed ¼-mill reduction to fire and emergency services would result in service cuts, expressed concern over a proposed $50,000 fire services study, and sought clarification on the use of Redevelopment Authority grant funding. He also suggested using proceeds from the prior sale of the Township's water and sewer system to fund projects and reduce the tax impact on residents, particularly seniors.

Action: Mr. Ksiazek made a motion to adopt the 2026 budget, seconded by Ms. Quirple. Ms. Kane voted no, and all Board members voted yes. The motion carried with a vote of 3-1.

a) **Consideration of enacting Ordinance #25-08 increasing maximum real estate tax levies for fire protection and ambulance & rescue purposes.**

Mr. Ratliff explained that Act 54 of 2024 permits second class townships to increase the maximum allowable real estate tax levy limits for fire protection (up to 10 mills) and ambulance and rescue services (up to 5 mills). It was emphasized that adoption of the ordinance does not impose a tax increase and only authorizes future consideration by the Board.

Action: Mr. Ksiazek made a motion to enact ordinance #25-08 increasing the maximum real estate levies to 10 mills for fire protection services and 5 mills for ambulance and rescue services, seconded by Ms. Hannah.

A member of the public requested clarification on the definition of a mill. Mr. Ratliff explained that millage is the rate used to calculate real estate taxes and is applied to a property's assessed value, with one mill equal to one-tenth of one percent of assessed value.

A motion carried by a vote of 4-0.

a) **Consideration of authorizing Resolution #25-28R establishing real estate tax levies for the 2026 fiscal year.**

Mr. Ratliff explained the 2026 proposed real estate tax millage rates based on Ms. Hannah's recommendation. Fire protection would be reduced by 0.25 mills to 4.75 mills; fire apparatus would remain at 2.5 mills; parks and recreation would be reduced by 0.25 mills to 3.25 mills; ambulance and rescue would remain unchanged; and the general fund millage would be reduced by approximately 0.3 mills. The resulting total proposed Township real estate tax levy would be 5.58 mills.

Action: Mr. Ksiazek made a motion to adopt resolution #25-28R adopting the 2026 real estate levies, seconded by Ms. Hannah. Ms. Kane opposed. The motion carried with a vote of 3-1.

a) **Consideration of authorizing Resolution #25-29R – waiving the limitations of the Second Class Township Code for the Purpose of Paying Salaries & Benefits for Fire Suppression and Ambulance & Rescue Personnel**

Mr. Ratliff explained that Act 140 of 2024 permits the Board of Supervisors to amend provisions of the Second Class Township Code to allow fire tax revenues to be used for expenses related to career firefighters. Adoption of the resolution would authorize this change, which is reflected in prior budgets and the proposed 2026 budget.

Action: Mr. Ksiazek made a motion to adopt resolution #25-29R allocating a portion of the fire protection real estate tax proceeds for the purpose of paying salaries and benefits for fire suppression employees, seconded by Ms. Quirple. Ms. Kane opposed. The motion carried with a vote of 3-1.

5) New Business

a) Consideration of adopting Resolution #25-31R increasing the Earned Income Tax rate to 1.0% effective January 1, 2026.

Mr. Ratliff explained that the resolution implements the proposed increase to the Earned Income Tax (EIT) rate from 0.5% to 1%, effective January 1, 2026.

Action: Mr. Ksiazek made a motion to adopt resolution #25-31R increasing the earned income tax rate to 1% effective January 1, 2026, seconded by Ms. Quirple.

A member of the public stated based on the chart presented, only two of the thirteen listed municipalities currently have a 1% Earned Income Tax, with others at lower rates. Staff responded that the chart was intended to compare similarly sized municipalities, not only neighboring communities, and noted that the comparison reflects 2025 tax rates, which may change for other municipalities in 2026.

Finance Director, Laura Hucklebridge, clarified that the Earned Income Tax (EIT) comparison chart includes separate columns for Township and School District rates, and that in municipalities with a 0.5% Township EIT, the School District also levies 0.5%, resulting in a total EIT of 1%. Mr. Ratliff clarified that Middletown Township is the only municipality within the Neshaminy School District not currently at a total 1% EIT, with the exception of Langhorne Manor.

Ms. Kane opposed. The motion carried with a vote of 3-1.

6) Adjournment.

Mr. Ksiazek offered closing remarks. Mr. Valla offered congratulations and appreciation to Ms. Quirple on her final meeting and years of service to the Township. Mr. Ratliff expressed gratitude to Township staff and the budget team for their extensive work during a difficult budget cycle and thanked residents for their participation and engagement throughout the process. Ms. Kane thanked Mr. Ksiazek and Ms. Hannah for their remarks, acknowledged that the prior meeting was difficult, and stated that she remains committed to public service and continuing to work collaboratively with the Board. Ms. Hannah and Ms. Quirple urged the public to engage throughout budget season and wished everyone a happy holiday.

The Board of Supervisors adjourned the meeting at 9:32 p.m.