



2010 Middlesex Township Budget

To: The Board of Supervisors, and other members of the community

I am pleased to present the 2010 Municipal Budget. Overall, the Township's financial operations revolve around the use of six (6) Operating Funds:

<i>General</i>	<i>Highway Aid</i>
<i>Debt Service</i>	<i>Uniform (Police) Pension</i>
<i>Fire Service</i>	<i>Non-Uniform Pension</i>

Seven (7) Funds are utilized as a Savings or Escrow Accounts:

<i>DER Escrow Fund</i>	<i>TIP – South</i>
<i>TIP – North</i>	<i>Parks & Recreation Donation</i>
<i>TIP – Middle</i>	<i>Parks & Recreation Capital</i>
	<i>Capital Projects Reserve</i>

All Funds are operated, reconciled, and managed independently; however, each works in concert to provide a full array of services to our community in a focused, collaborative and cost-effective manner.

As fiscal year 2009 closes, it is important to note some the more significant activities that were completed as part of the 2009 Budget:

- Maintained our membership to the Butler County Council of Governments. Based on the COG's Annual Report, Middlesex Township experienced an overall savings of **245%** on commodity purchases when compared to the \$1,100 membership dues payment.
- Complete revitalization of Jason Drive, Ruth Lane and Rolling Mills Drive.
- Infrastructure upgrades and resurfaced over 5 ½ miles of Township owned Roads (Bowers Road, Kozy Corner Road, List Hill Road, Mekis Road, Parks Road, portions of Central Drive, Logan Road, McFann Road, Old Route 8 South, and State Road,); which has been identified as one of the most aggressive "Annual Road Programs" in Middlesex Township's recent history.
- Culvert re-lining and stream-bank stabilization on Central Drive.
- Culvert replacement on East Cruikshank Road, south of Spring Street.
- Security assistance to the City of Pittsburgh during the G20 Summit.



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The Township's budget is part of a dynamic, year round process that creates the legal framework for financial matters in the coming calendar year. It is not realistic to believe every conceivable challenge or opportunity can be identified. However, the Budget is never used as an excuse to not respond to an issue. Meaning, the Township will make every attempt to not avoid a specific repair or program enhancement if the current budget has not anticipated that type of expenditure.

SUMMARY OF THE 2010 MIDDLESEX TOWNSHIP BUDGET

- In 2009, the Butler County Commissioners approved an Assessment Ratio Adjustment. Therefore, all taxable properties Middlesex are now assessed at 100% of 1969 values.
- For the purpose of generating the 2010 Proposed Budget the November 1, 2009 assessed valuation is \$49,963,532. This reflects an assessed valuation increase of \$276,000 since the beginning of 2009.
- The 2010 Middlesex Township Budget proposes the following millage rates, this reflects no tax increase from 2009:

<u>Tax</u>	<u>2010 Rate</u>
General	9 Mills
Debt Service	1.5 Mills
Fire Service	1.5 Mills

- Jane Roth, the Real Estate Tax Collector for Township, County, and School District property taxes, has historically maintained a collection rate of approximately 95-98% of the total real estate tax that can be collected. The 2-5% of uncollected tax reflects property owners who do not pay the tax when it is due. Those taxes are considered delinquent.
- Delinquent property taxes are collected by the Butler County Tax Claim Bureau and forwarded to Middlesex several times during the calendar year.
- Township property taxes are billed on March 1st of every calendar year.
- A discount of 2% may be taken if the taxes are paid on or before April 30th.
- Taxes are due at face value if paid by June 30th.
- A penalty of 10% is applied if paid between July 1st of the current year and February 1st of the following year.
- The Township will see a projected decrease of \$6,800.00 in funding from the State {Liquid Fuels Funding} for roadway maintenance.
- Budgeted expenditures on Road Maintenance of \$529,000 in 2010.