



**SOLEBURY TOWNSHIP
PRESENTATION OF THE PRELIMINARY 2023 BUDGET**
September 15, 2022

The Township staff is proud to present the preliminary 2023 budget. Staff has worked diligently to prepare the following summary and budget documents that outline Township operations, evaluate trends and provide a sound roadmap for both short-term and long-term financial health.

REVENUE OVERVIEW

In 2021, the Township recorded the largest revenue of the past 5 years (\$14,385,460). The major contributors to the increased revenue were property transfer tax and earned income tax. The projected revenues to close out 2022 and for 2023 will return back to the \$12,000,000 range. The projected General Fund revenue for 2023 is \$7,307,013 which is an increase of \$132,562. The projected revenue includes an increase in Earned Income Tax (\$100,000), Real Estate Transfer Tax (\$50,000) and permit fees (\$50,000).

The two largest sources of revenue for the general fund are Earned Income Tax and Real Estate Tax. Combined, they have accounted for an average of 75% of the annual general fund revenues. Figure 1 below represents a summary of the earned income tax and property tax collected over the past five calendar years. In that period of time the total tax collected in these two line items has increased at an average rate of just over 2% per year. This is far less than the increase in costs the Township has realized in that same time period, specifically for costs associated with core services such as public works, police, administration, park & recreation and planning & zoning.

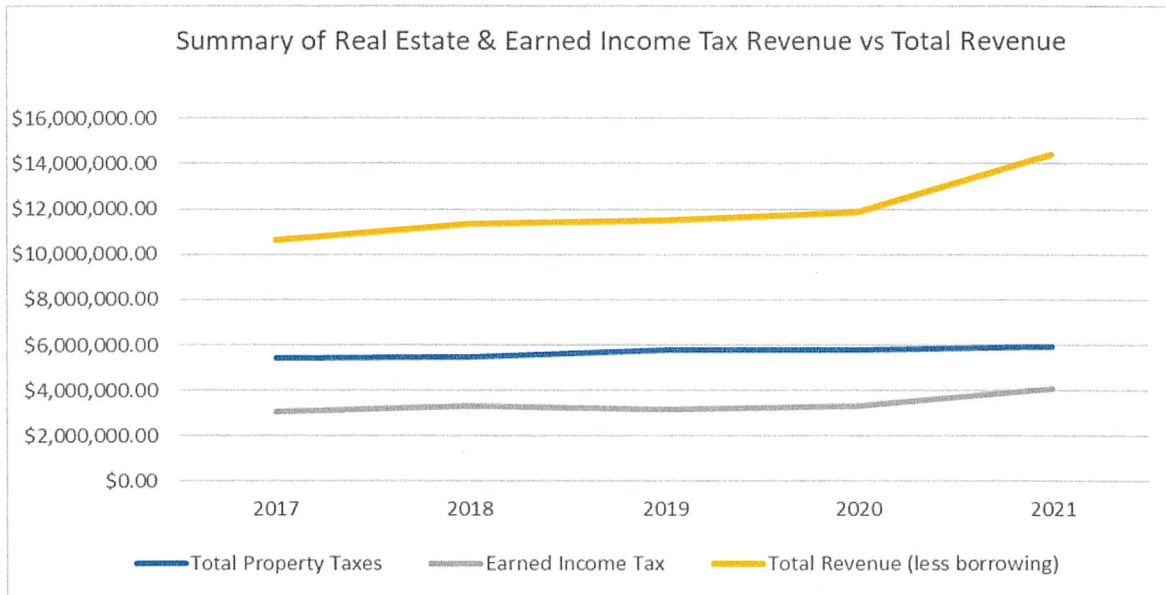


Figure 1

It should also be noted that of all property tax collected (approximately \$6,000,000 in 2021 and the same projected for 2022), nearly 55% is allocated to debt service (principal and interest). This debt service is scheduled to be paid off at the end of 2029 if the current allocation is applied in each of the coming years. Property tax revenue increases have been sluggish over the past five years, due to the fact that the Township is nearly built out. The increases vary based on a few things, the most obvious is the tax rate (if there is a tax increase) but it also increases based on property improvements. Other than the development of the New Cartwheel/Heritage Senior Living project, there are no large-scale projects that will significantly increase property tax revenue in the next couple of years. Figure 2 below depicts the annual increase in property tax revenue overlaying property tax millage rates for each year. The overall property

tax collected has increased by \$528,310 from 2017 through 2021 (just shy of 10%). That includes three tax increases that resulted in an 11.3% increase in taxes.

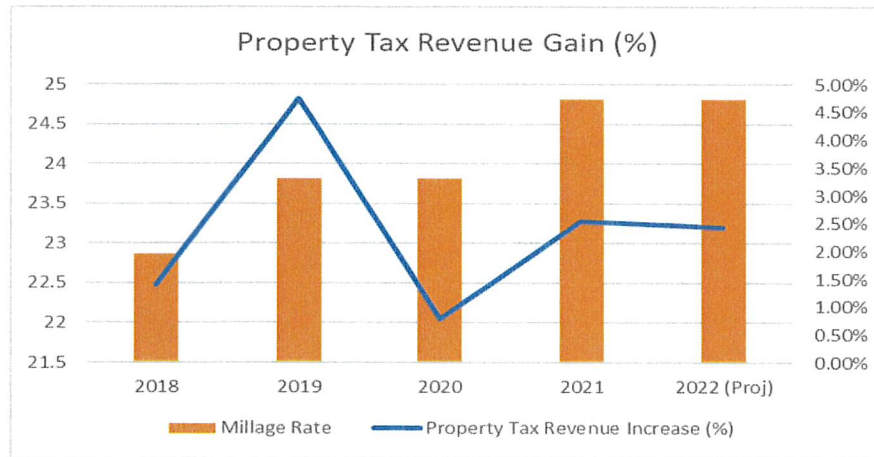


Figure 2

The remaining revenue varies annually and is largely generated from transfer tax, state liquid fuel, permit fees and cable franchise fees. The remaining revenue is generated from “pass through” reimbursements such as pension and fire insurance, local services tax, recycling grant, land rental and interest. Figure 3 below provides a graphical depiction of the various revenue sources average revenues over the five-year period 2017 - 2021.

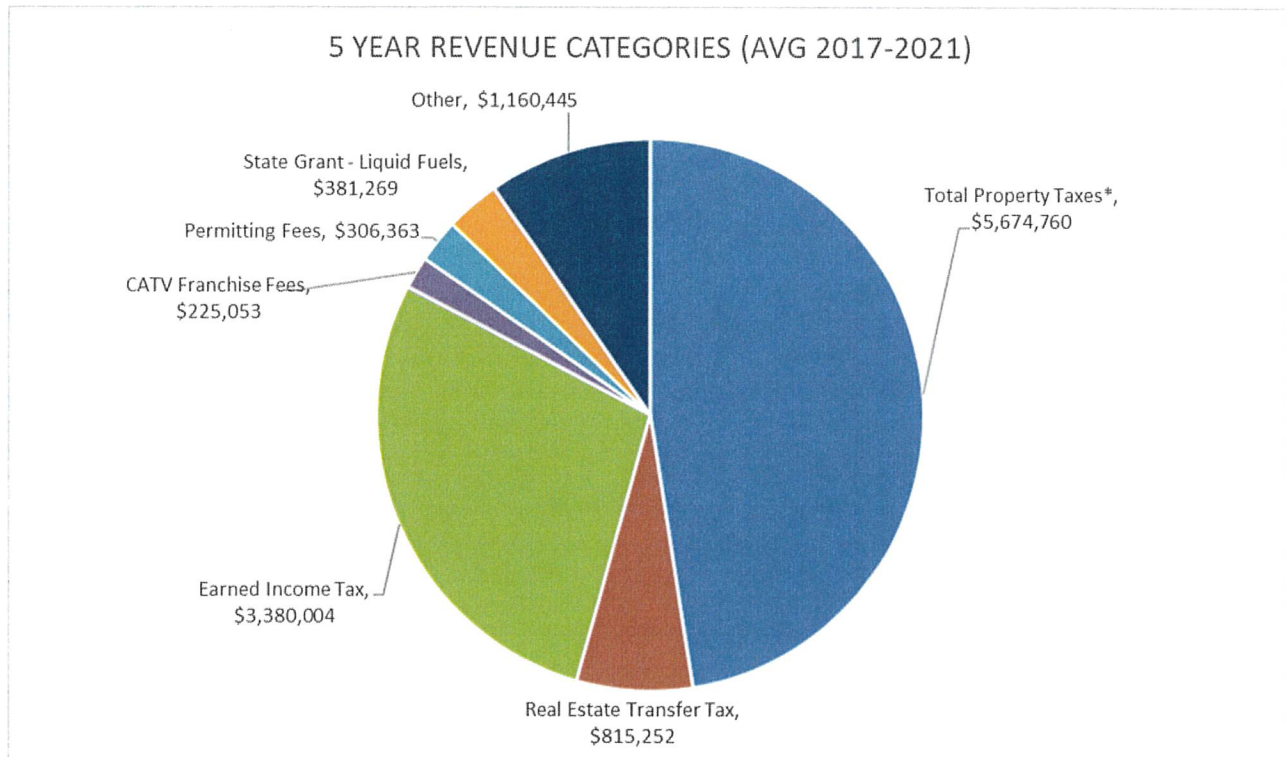


Figure 3

In an effort to analyze baseline performance of revenue versus expenditures on an annual basis, core revenues and expenditures were identified. Simply described, the core revenues consistently provide the bulk of the revenue required to support the expenses required to provide a consistent level of service. The core expenses will be analyzed below. The six core revenue sources include property taxes, earned income tax, transfer tax, permitting fees, CATV franchise fees and state grant liquid fuels funding. Over the past five years these core sources consistently provide over 90% of the total (non borrowed) revenue. Evaluating these sources eliminates fluctuation in total revenue due to grants and other unexpected

revenue sources. The core revenue has averaged approximately \$10,800,000 annually from 2017-2021 without much fluctuation. Solebury Township's combined property tax rate (municipal & school) is the 45th highest of all of the municipalities in Bucks County (53). Here is a summary of the taxes collected by the Township:

- Property Tax millage – 24.8102 mils
- Realty Transfer Tax - 1/2 of 1%
- Earned Income Tax - 1/2 of 1%
- Local Services Tax - \$52.00 from those who work in the Township (\$47 to Township, \$5 to NHSSD)

EXPENDITURE OVERVIEW

The projected expenditures in the proposed 2023 budget are designed to maintain or increase the level of service provided to the residents and businesses of the Township. Those services include but are not limited to public safety/police, maintenance of roads and bridges, maintenance and improvements to park and recreation assets, park programming, planning and code enforcement, zoning and emergency management services. These departments support several boards and committees including the Planning Commission, the EAC, HARB, the Farm Committee, the Zoning Hearing Board, the Land Preservation Committee, the Park and Recreation Board and the Board of Supervisors. The projected General Fund expenditures total \$7,406,889. Projected expenditures are \$78,934 (1.05%) less than 2022. The reduction of expenditures is due to a \$300,000 reduction in inter-fund transfers from the General Fund and is not tied to a reduction of actual expenses related to operations.

The level of service provided by the above departments costs approximately \$6,500,000 per year. Debt service costs approximately \$3,300,000 per year for a total of \$9,800,000 to continue to operate at the current level of service. The department costs will increase for 2023 due to the addition of a police officer to the force and a new public works director. As noted above, our “core” revenue provides approximately \$10,800,000 per year which does not leave much room for increasing costs of staffing, materials, etc., for capital improvements or for saving for disaster recovery. Figure 4 below indicates the breakdown of “core” expenses.

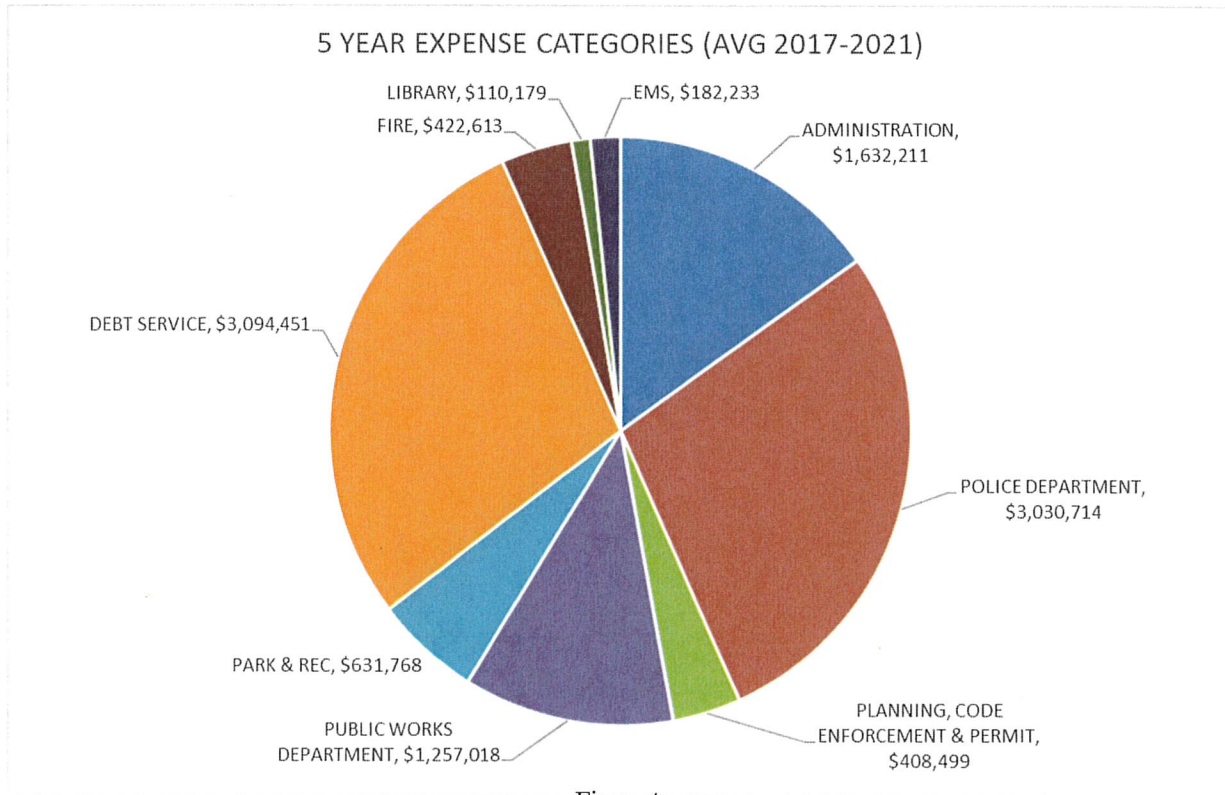


Figure 4

Day to day operation of the Township is split into six primary departments; Administration/Finance, Police, Public Works, Planning, Zoning/Code Enforcement/Permitting and Parks and Recreation. The Township currently employs 34 full time employees. The primary departments are supplemented by contracted services for items such as information technology, mowing, landscaping, major road/bridge repairs and winter maintenance. Costs associated with salaries, taxes, insurance and benefits are approaching nearly 70% of the annual general fund budget. The Township's current Police Department labor contract expires at the end of 2024. Each department is highlighted below.

Administrative/Finance Department

The Administrative Department is comprised of the Township Manager, the Assistant Manager/Finance Director/Treasurer, the Finance Clerk/Communication Coordinator and Executive Administrative Assistant. This department is responsible for accounts receivable, accounts payable, escrow administration, financial management, human resources, insurance administration, preparation and submission of annual reports, information technology, managing the TRAIRS software and communication. This department also provides support to the Board of Supervisors and the HARB.

The previous Finance Clerk position has been slightly revised to include communication coordination and is being filled as of the date of this document. The responsibilities of the newly titled position will now include communications via social media outlets, website and (e)mailings.

Planning Department / Land Preservation

The Planning Department reports to the Administrative/Finance Department and works alongside the Zoning/Code Enforcement/Permitting and is comprised of the Administrative Assistant/Planning Administrator/Open Records Officer and is charged with two primary focuses, planning and land preservation.

- *Planning*

This department is responsible for subdivision and land development, zoning hearing board applications, Act 537 compliance, property file maintenance, Traisr database updates, administrative right to know requests, provides support to Land Preservation Committee, Planning Commission, Zoning Hearing Board, Code Enforcement and permit processing. The Planning Commission has met mostly every month in 2022.

The Planning Department has completed three large subdivision/land development projects in 2022; (1)Solebury School Girls Dormitory expected to commence construction by the end of the year, (2)New Cartwheel/Heritage Senior Living, and (3)Carversville Inn Land Co. The department has also renewed efforts to increase on-lot sewage management compliance.

- *Preservation*

The Solebury Township Land Preservation Program is one of the finest examples of local conservation efforts in the state. Since its inception in the early 1980's, the program has placed more than 3800 acres in conservation. An additional 2843 acres of land has been placed in conservation with easements held by other conservation organizations. More than one quarter of the land mass in Solebury has been preserved. The Land Preservation Administrator coordinates program aspects between consultants and LPC members, provides technical assistance to committee members and responds to public inquiries and Township administrative needs. The Land Preservation Committee has met most every month in 2022.

The success of the Land Preservation Program continues to be based on the relationship forged by the LPC members with landowners dedicated to their land. The LPC continues to tackle challenging aspects and “persevere for preservation,” knowing it pays off.

Zoning/Code Enforcement/Permitting Department

The Zoning/Code Enforcement/Permitting Department consists of the Permit Department Administrator/Zoning Officer, Permit Clerk, Administrative Assistant and Receptionist. This department is responsible for ensuring compliance with applicable Township ordinances, processing and issuing permits (zoning, building, grading, stormwater and floodplain), reviewing subdivision and land development plans, communicating reviews with the Planning Commission, building/code enforcement, investigating and responding to complaints, managing inspections, updating the Trair database and providing support to the Zoning Hearing Board, EAC and the Farm Committee.

Figure 5 below presents total permits issued between January 2018 and July 2022. The permits tallied include commercial construction, floodplain, grading, residential construction, road occupancy, signs, swimming pools, and zoning permits. While 2021 appears to be an anomaly, permits issued in 2022 more than likely will eclipse those issued between 2018 and 2020.

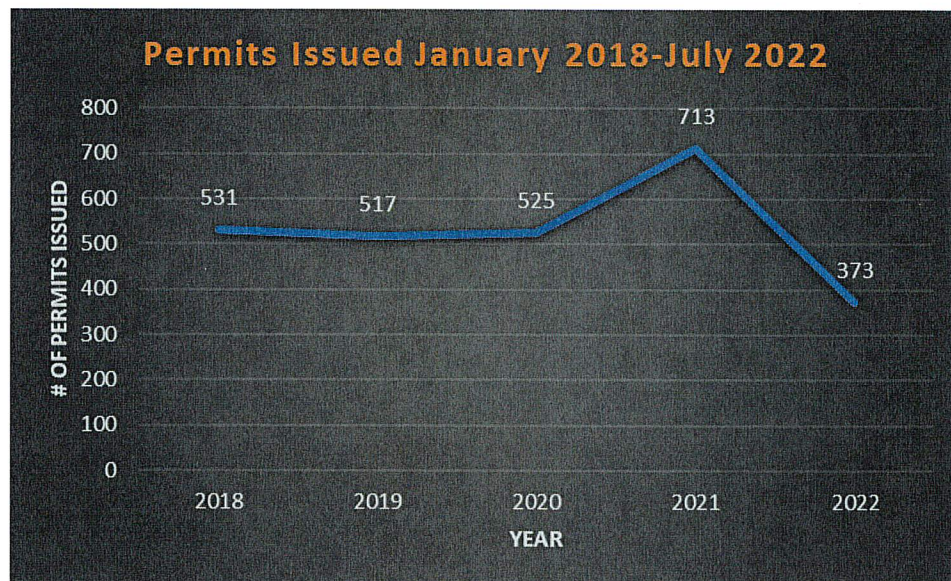


Figure 5

Public Works Department

The Public Works Department consists of the Director of Public Works, a foreman and three full time laborers. All five employees are highly skilled and maintain a Class A Commercial Drivers License (CDL) which enables each of them to operate all large and heavy pieces of equipment, trucks and trailers.

This department is responsible for year-round maintenance of approximately 70 miles of roadway. In winter months, the Public Works Department is assisted by outside contractors as needed for plowing and salting operations. With assistance from outside contractors, the department also maintains trails, approximately 224 acres of park, maintenance of municipal buildings and grounds and maintenance of the fleet of department equipment and vehicles as well as the fleet of police vehicles.

Police Department

The Police Department strictly adheres to its mission: “We, the members of the Solebury Township Police Department, are committed to the prevention of crime and the protection of life and property; the preservation of peace, order, and safety; the enforcement of laws and ordinances; and the safeguarding of constitutional guarantees. We will serve all the people within this Township with respect and fairness. We will hold ourselves to the highest standards of integrity and ethics. We will be driven by our goals to enhance the quality of life, investigate problems, as well as fostering a sense of security in the community and the individuals we serve.”

The department consists of 19 employees (including two civilian positions) and operates on a 24-hour day, 7 days a week schedule responding to priority and non-priority calls for service. Year-to-date the department has responded to over 5,600 radio and call-in requests for service. Over the past five years, the trend has been a steady increase in the number of calls for service.

The department currently has four hybrid vehicles in the patrol fleet. Two new hybrid vehicles and a high water vehicle are on order for 2022, but due to supply chain issues they have not yet been received, and may not be received until 2023. Two additional hybrids are scheduled to be ordered for 2023 and a complete change over to an all-hybrid fleet is anticipated to be completed by 2025.

With the addition of one additional officer in 2022, the future expectations of the department are for the implementation of a highway/traffic vehicle. This unit will be assigned to high complaint areas of the Township and the primary function will be the enforcement of traffic and speeding violations.

Parks & Recreation Department

The Parks and Recreation Department is comprised of the Director of Parks and Recreation and, during the summer, 5-6 seasonal employees as camp counselors. This department is responsible for providing and coordinating active recreation programs and sports, athletic field and facility use, activities and special events, arts in the park, and passive opportunities at Township parks. With assistance from outside contractors, and the Township Public Works Department, the Park & Recreation Department is responsible for maintaining approximately 224 acres of public parks and trails and the grounds surrounding the municipal buildings.

Moving into 2023, the department will be faced with two challenges. The first will be looking for ways to engage the growing adult community. The new pickle ball courts have certainly made a big impact in that area, but we need to continue to look for things that appeal to the increasing older adult population. The second is tree maintenance in our parks which represents a major concern as the trees, and parks, get older and become a risk factor to children and adult users.

2022 ACCOMPLISHMENTS

Each new year the Board of Supervisors sets time aside to set goals for the calendar year. To date in 2022 several of those goals have been accomplished. Departmental accomplishments can be found in Appendix A at the end of this document. Board of Supervisors accomplishments are listed below:

1. At the July meeting, all of the Township’s boards and committees attended to share their priorities and current projects.
2. Updated several ordinances including AirBnB regulations, signage and single use plastic.
3. Hired a new Township Manager in June to replace the retired Dennis Carney and the Administration has since hired a Director of Public Works.

4. Nearly completed its study of the Route 202 flea market property after collecting data from a community survey which was distributed in early 2022.
5. Herd reduction efforts are on track for the year one goals and should be completed in 2023. The Deer Management Program will continue in an effort to sustain the reduction.
6. Submitted nearly \$900,000 worth of grant applications for two projects; (1) the Gateway Trail / Kitchens Lane Extension and (2) a design grant for Route 202 / Lower Mountain Roads.
7. Sought proposals for audit services resulting in approximately \$20,000 in savings.

2023 CHALLENGES

The Country as a whole has recovered from the COVID-19 pandemic, however there are economic uncertainties due to significantly rising inflation, supply chain disruptions and a war in Ukraine. The Federal Reserve has begun to increase interest rates and economists are speculating that the country has or will enter a recession. Currently, the national and local economies are holding strong, but that could change very quickly. The price of goods, materials and services have risen sharply including vehicles, fuel and asphalt. The next round of bids for services such as winter maintenance and lawn care may result in increased costs. The supply chain disruption has resulted in significantly delayed delivery of two new hybrid police vehicles as well as a high-water vehicle which were ordered in late 2021 and not expected until early 2023.

In preparing the budget, the staff attempted to balance the historical figures with immediate needs as well as future needs. The evolution of any economic downturns that could be associated with the challenges listed above create uncertainty, however the budgeted revenue has been projected based on historical revenue and adjusted slightly based on trends experienced in the first seven months of 2022. There are three key items that could have major impacts on the Township's budgets over the following five years; sluggish growth of tax revenue, management of debt service and reduction in real estate transfer tax.

The key focus over the next five-year period will be managing flattening revenues versus increased cost of core services while planning for capital projects and sustainability initiatives concurrently with paying off existing debt.

The following 2023 Preliminary Budget and Fiscal Plan is being presented to the Board of Supervisors for review and adoption. A brief description of each fund can be found below. The financial accounts of the Township are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues and expenditures, as appropriate. Governmental funds are classified into five fund types: **general, special revenue, capital projects, debt service, and permanent or fiduciary funds.**

General Funds – are used to account for administrative and operational tasks of the Township and are financed from taxes as well as other general revenues (permit fees, intergovernmental and general government fees, and various miscellaneous fees). Funds coming into the “General Funds” are current in nature, and do not contain longer-term assets or liabilities. The General Funds are listed below:

General Fund (01) – This is the main operating fund for the Township. It accounts for sources and uses of resources that (primarily) are required to maintain the daily operations of the Township, its activities, programs and services such as Public Works, Police Department, Zoning/Planning/Permitting and Administration and Finance.

Operating Reserve Fund (09) – Established by the Board of Supervisors in order to minimize future revenue shortfalls and deficits, provide greater continuity and predictability in the funding of vital government services, minimize the need to increase taxes to balance the budget in times of fiscal distress, provide the capacity to undertake long-range financial planning and develop fiscal resources to meet long-term needs.

Park & Recreation Operating (03) – Established to provide and coordinate active recreation programs and sports activities, athletic field and facility use, activities and special events and park maintenance with the assistance of outside contractors.

Liquid Fuels (04) – Established by the Liquid Fuels Tax Municipal Allocation Law, Act 655 of 1956, to provide municipalities with an annual allocation of liquid fuels taxes from the state’s Motor License Fund to be used for the maintenance and repair of streets, roads, and bridges for which the municipality is responsible.

Natural Resources (05) – Established to conserve, protect and monitor the natural environment of the Township which includes stormwater management, sanitary sewage management, stream and water testing and planting of trees.

Special Revenue Funds – these funds account for the proceeds of specific revenue sources (taxes) that are restricted or committed to expenditures for specified purposes. The Special Revenue Funds are listed below:

Fire Fund (02) – Established to provide fire protection within the Township. It is funded by an allocation of the annual real estate taxes collected by the Township.

Library Fund (44) – Established to supplement income to the New Hope Solebury Free Library which provides collections of catalogued books and other materials, and facilitates the provision of a wide range of information services to the residents of the Township. It is funded by an allocation of the annual real estate taxes collected by the Township.

EMS (45) – Established for the provision of 24 / 7 emergency medical services within the Township. It is funded by an allocation of the annual real estate taxes collected by the Township.

ARPA Fund (08) – This fund was established in 2021 when *The American Rescue Plan Act (commonly known as “ARPA”)* was signed into law on March 11, 2021 to provide additional financial relief in the wake of the COVID-19 pandemic. ARPA includes a significant amount of “Coronavirus State and Local Fiscal Recovery Funds” (SLFRF) for state and local governments to use over a period of several years.

The U.S. Treasury Department distributed the funds in two equal installments, or “tranches,” with the first distribution occurring in mid-2021 and the second occurring in mid-2022. The *Final Rule* enacted in early 2022, allows recipients to elect a Standard Allowance of up to \$10 million (not to exceed the award amount which is approximately \$895,000 for the Township) for the provision of government services. These services include, but are not limited to: roads and bridges, water and sewer infrastructure, parks and recreation, public buildings, vehicles, equipment, computers and software, police and fire protection, emergency management, ambulance service, payroll, and general administration expenses. Each year during the budget process, Township Administration and the Board of Supervisors will determine the best use of the ARPA funds and which Township accounting fund will be allocated an amount.

Capital Project Funds – Established to track the financial resources used to acquire or construct major capital assets (land and/or facilities), and are funded primarily by interfund transfers from the General Fund and/or awarded grants. The Capital Projects Funds are:

Sustainability Projects Fund (07) – Sets aside amounts for long-term capital projects that align with the Township’s commitment to the equitable sharing of resources among the current and future generations; protecting and living within the natural carrying capacity; and minimization of natural resource use (per the 2014 Solebury Township Comprehensive Plan). Includes such items as climate mitigation projects, deer management and Township trails.

Capital Projects (20) – Accounts for long-term capital projects such as new facilities (PW Storage Building) and Park Improvements (Aquetong Spring Park, Bond House restrooms).

Capital Reserve (21) - Sets aside amounts for future capital outlays and are a vital component of the Township's financial position when reviewed by the rating agencies such as Moody's and Standard & Poors.

Capital Equipment (22) – Sets aside amounts for equipment purchases and replacements such as police and public works vehicles, major software / technology upgrades, and various other Township equipment of certain dollar values.

Roads & Bridges (23) – Funds to be used for the repair, resurfacing, maintenance, inspection and engineering of Township owned roads and bridges.

Park & Recreation Capital (24) – Sets aside funds to be utilized for improvements to various capital assets (Township owned parks and facilities).

Land Preservation (25) - Accounts for the Township's Land Preservation Program funded through general obligation electoral debt approved by the voters.

Debt Service Funds – are used to account for payment of principal and interest, and other fees, on both short-term and long-term debt of government entities. This debt is comprised of both voter-approved and Board determined borrowings.

Debt Service (31) - Accounts for revenues from a share of the Township's real estate taxes which are used to retire debt principal and interest. The majority (74%) of debt service is due to the land preservation efforts of the Township (voter-approved). The balance of the debt is related to facility improvements.

Note: Budgets are not developed each year for fiduciary funds.

Fiduciary Funds - are used to account for assets held by the Township in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. The funds included in this category are:

Nagg Memorial Fund (56) – A type of Sports Organizations Agency Fund – Accounts for funds held by the Township on behalf of sports organizations. These funds are custodial in nature.

Police Pension (60) - Accounts for police pension plan contributions for the payment of retirement benefits.

Escrow Funds (90), (95), (96) – Accounts for escrow funds deposited with the Township by developers and others. These monies are held by the Township and used to pay legal, engineering, and other fees incurred on behalf of a specific project. Any unused deposits are returned to the developer upon completion of the project.

2023 PRELIMINARY BUDGET SUMMARY

The final General Fund budget as proposed at this time is balanced within \$18,186 and as such, we do not recommend an increase in Township Real Estate tax, however this is at the discretion of the Board. The municipal staff and officials are dedicated to continuing to closely monitor the fiscal health of the Township and make necessary improvements for providing quality service in the most efficient and cost-effective manner possible.

The 2023 preliminary budget is hereby presented for the Board of Supervisors' review and adoption at the November 1, 2022 meeting.

We want to thank the Supervisors and the Township staff for all their time and effort involved in assisting in the preparation of this budget.

Christopher Garges
Township Manager

Michele Blood
Assistant Manager / Finance Director

Appendix A

Departmental accomplishments (to date 2022):

Zoning

1. On average, the Department issued permits in approximately **6 business days**. The Zoning Ordinance allots 30 business days for a review while the Uniform Construction Code allots 15 business days (residential) and 30 business days (commercial) for a review.
2. It is estimated that over 50 old permits (2020 or prior) were inspected and received a certificate of occupancy.
3. Staff has processed, reviewed, and inspected hundreds of new applications including major projects such as Solebury School Wastewater Treatment facility.
4. The Department has received numerous compliments from residents and contractors for exceptional customer service, helpful guidance, and efficient permit processing time.

Park & Recreation

1. Completion of a travel and recreation basketball program in the face of significant restrictions on indoor gym use and masking as the result of COVID-19.
2. Participation and sponsorship with New Hope-Solebury community's St. Baldrick's Day event which raised over \$200,000 locally for pediatric cancer research.
3. Completed overhaul and improvement of the infields of the T-Ball, Robo-Ball, and Minor League baseball fields at Laurel Park.
4. Installation of the electronic scoreboard at the Laurel Park girls' softball field.
5. Completion of stone grit and wood chips over the non-paved trails at Aquetong Spring Park.
6. Implementation of a celebration bench program at Aquetong Spring Park.
7. Completion of tree planting at Aquetong Spring Park supported by a grant from the Lower Delaware Wild & Scenic River Management Council.
8. Completion of a successful 5-week Summer Camp program at Pat Livezey Park.
9. Participation and sponsorship of the Auto Show Road Rally and 2-day Auto Show

Police Department

1. Reaccredited for the third consecutive 3-year period, valid until September 2024.
2. The department's recruitment for two open positions resulted in over forty-five (45) applications which resulted in the hiring of two excellent officers to fill our current vacancies.

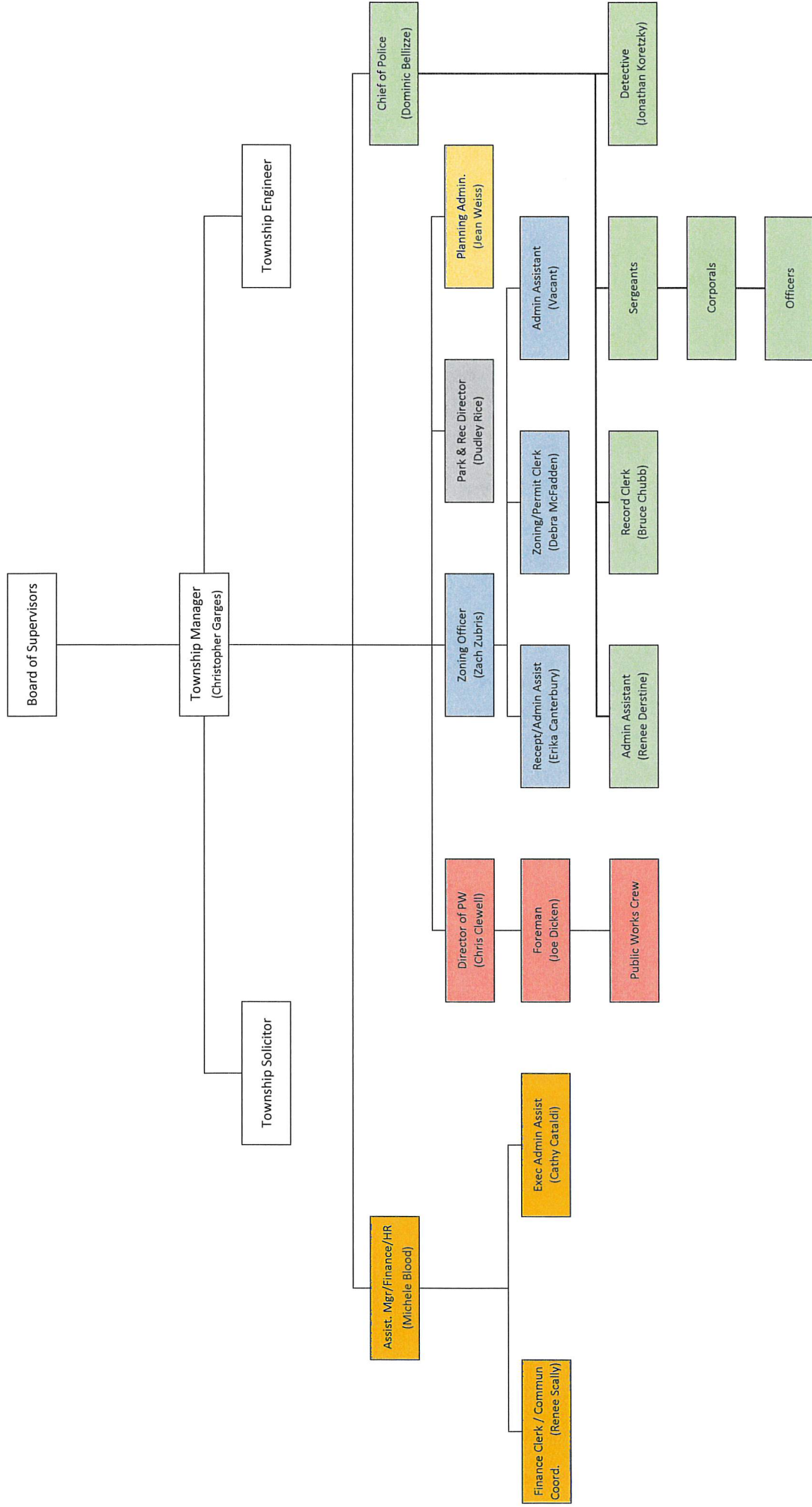
3. National Night Out was extremely successful with over five hundred (500) residents and families in attendance. Our officers attend, support and work this event on their own time.
4. The department was able to secure a grant in the amount of \$38,000.00 to outfit our, yet to arrive, special service, high-water vehicle.
5. Purchased two (2) additional Kustom Signal portable radar speed display signs and have begun to place them at various targeted enforcement areas throughout the Township.
6. The department, along with several police departments in the area, began participating in the Bucks County Police Assisting In Recovery (BPAIR)/Supporting Treatment and Recovery (STAR) program aimed toward getting help for individuals seeking substance use disorder treatment by connecting them with resources, support, and services.
7. Received a \$59,000.00 grant to cover the cost of a changeover to the CODY system which is a much more efficient records management system (Commencing in January 2023)

Public Works Department

1. Purchase of a new John Deere 310 SL Backhoe
2. Roadway Maintenance Program was completed within budget
3. Took possession of a 20-yard dumpster used for residential tree and brush recycling
4. Crews installed 12 Celebration benches throughout Aquetong Spring Park
5. We have review and responded to over 2,400 PA 1 Calls with no incidents
6. Volunteered to participate in the National Night Out community event

**Solebury Township
Organizational Chart**

LR: August 2, 2022



County	
General County Pur	18.31840
Community College	1.07770
Debt Ser & Lease Pay	5.44920
Parks & Recreation	0.60470
Total County Millage	25.45000

	Township/Boro	School District	2021	2021/2022	Total Millage
			Twp/Boro Millage	School Millage	
1	Bedminster Twp	Pennridge SD	7.50000	135.25550	168.20550
2	Bensalem Twp	Bensalem SD	20.50000	164.95080	210.90080
3	Bridgeton Twp	Palisades SD	6.00000	116.00000	147.45000
4	Bristol Boro	Bristol Boro SD	51.39000	154.00000	230.84000
5	Bristol Twp	Bristol Twp SD	23.98000	220.14000	269.57000
6	Buckingham Twp	Central Bucks SD	4.00000	125.96000	155.41000
7	Chalfont Boro	Central Bucks SD	18.25000	125.96000	169.66000
8	Doylestown Boro	Central Bucks SD	17.84000	125.96000	169.25000
9	Doylestown Twp	Central Bucks SD	13.87500	125.96000	165.28500
10	Dublin Boro	Pennridge SD	21.25000	135.25550	181.95550
11	Durham Twp	Palisades SD	6.00000	116.00000	147.45000
12	E Rockhill Twp	Pennridge SD	12.23500	135.25550	172.94050
13	Falls Twp	Pennsbury SD	7.22000	174.07300	206.74300
14	Haycock Twp.	Quakertown SD	6.00000	168.83000	200.28000
15	Hilltown Twp	Pennridge SD	8.75000	135.25550	169.45550
16	Hulmeville Boro	Neshaminy SD	14.50000	165.60000	205.55000
17	Ivyland Boro	Centennial SD	13.50000	150.68810	189.63810
18	Langhorne Boro	Neshaminy SD	18.19625	165.60000	209.24625
19	Langhorne Manor Boro	Neshaminy SD	13.27500	165.60000	204.32500
20	Lower Makefield Twp	Pennsbury SD	21.01000	174.07300	220.53300
21	Lower South Twp	Neshaminy SD	14.08000	165.60000	205.13000
22	Middletown Twp	Neshaminy SD	17.57000	165.60000	208.62000
23	Milford Twp	Quakertown SD	2.00000	168.83000	196.28000
24	Morrisville Boro	Morris Boro SD	52.85000	232.07210	310.37210
25	New Britain Boro	Central Bucks SD	30.37500	125.96000	181.78500
26	New Britain Twp	Central Bucks SD	13.06250	125.96000	164.47250
27	New Hope Boro	NH/Solebury SD	13.77000	108.15260	147.37260
28	Newtown Boro	Council Rock SD	14.25000	132.80730	172.50730
29	Newtown Twp	Council Rock SD	8.49000	132.80730	166.74730
30	Nockamixon Twp	Palisades SD	6.33300	116.00000	147.78300
31	Northampton Twp	Council Rock SD	18.51110	132.80730	176.76840
32	Penndel Boro	Neshaminy SD	27.80000	165.60000	218.85000
33	Perkasie Boro	Pennridge SD	6.25000	135.25550	166.95550
34	Plumstead Twp	Central Bucks SD	14.94000	125.96000	166.35000
35	Quakertown Boro	Quakertown SD	1.62500	168.83000	195.90500
36	Richland Twp	Quakertown SD	11.30000	168.83000	205.58000
37	Richlandtown Boro	Quakertown SD	5.00000	168.83000	199.28000
38	Riegelsville Boro	Palisades SD	15.00000	116.00000	156.45000
39	Sellersville Boro	Pennridge SD	27.00000	135.25550	187.70550
40	Silverdale Boro	Pennridge SD	10.50000	135.25550	171.20550
41	Solebury Twp	NH/Solebury SD	24.81020	108.15260	158.41280
42	Springfield Twp	Palisades SD	12.00000	116.00000	153.45000
43	Telford Boro	Montg Cty@100%	6.74000		
44	Tinicum Twp	Palisades SD	8.50000	116.00000	149.95000
45	Trumbauersville Boro	Quakertown SD	2.50000	168.83000	196.78000
46	Tullytown Boro	Pennsbury SD	13.50000	174.07300	213.02300
47	Upper Makefield Twp	Council Rock SD	7.60250	132.80730	165.85980
48	Upper South Twp	Centennial SD	26.88000	150.68810	203.01810
49	Warminster Twp	Centennial SD	23.06000	150.68810	199.19810
50	Warrington Twp	Central Bucks SD	16.12000	125.96000	167.53000
51	Warwick Twp	Central Bucks SD	15.25000	125.96000	166.66000
52	West Rockhill Twp	Pennridge SD	7.25000	135.25550	167.95550
53	Wrightstown Twp	Council Rock SD	9.23000	132.80730	167.48730
54	Yardley Boro	Pennsbury SD	28.73000	174.07300	228.25300

PLEASE NOTE: Tax millage rates indicated are provided by local taxing authorities you MUST verify accuracy of this tax information and do NOT rely upon this report.