



MIDDLESEX TOWNSHIP

CUMBERLAND COUNTY, PENNSYLVANIA

2025 FINAL BUDGET

MIDDLESEX TOWNSHIP

OPERATING FUNDS

General Fund – 01

The General Fund is the main operating fund (account) for the Township. Most of the revenue generated for this account is through the Real Estate Tax assessed on the properties within the Township as well as the Earned Income Tax (EIT) and Local Services Tax (LST) that is collected and distributed to the Township from Cumberland County Tax Bureau (CCTB). Other sources of revenue include amusement tax, franchise fees, fines, liquor licenses, state aid, public safety fees, and other incomes dedicated to specific expenses.

General Fund expenses consist of employee wages and benefits, insurance premiums, utilities, supplies, etc. and other professional services that are provided to conduct Township business.

General Fund Sub Accounts

- **Payroll Account - 01**
- **Members First Account – 01**

This is a savings account that we have in order to obtain the cash rewards from our credit card.

- **Prime Checking Account – 01**
- **Post Retirement – 01.1**

The Post Retirement account is funds that are set aside for police officers annually per the Collective Bargaining Unit (CBU) Agreement. The amount is \$400 per officer annually.

Street Light Tax Fund – 02

Each year a resolution is adopted establishing the foot front assessments for the lighting for parcels in Street Light Districts 1 & 2. These funds are used for the utility billing and maintenance of the street lights.

Fire Protection Tax Fund – 03

The Fire Fund generates revenue from a special Real Estate Tax assessed on all properties within the Township for a specific purpose. These funds are distributed to the neighboring fire companies that have an agreement with the Township to provide emergency services.

Sewer Fund – 08

This fund is used for on-lot septic systems, including the Sewage Enforcement Officer (SEO) expenses.

General Capital Reserve – 30

This was established to set aside funds for future improvements and repairs to Township Buildings as well as to purchase major equipment / vehicles. The sale of equipment / vehicles makes up the revenue in this fund, as well as any annual contribution from the General Fund.

Recreation Fee In Lieu – 32

This Fund generates revenue from the receipt of developer's recreation fees in lieu of open space dedication. These funds can be used to acquire land and for development of recreation purposes.

State Fund – Liquid Fuels – 35

This special revenue fund is funded by the Commonwealth for specific uses. These funds are restricted by law to primarily the building and maintenance of local roads and bridges. Some major equipment may be purchased with this fund.

Escrow Funds

General Escrow: This fund is used for developer's fees that are used for inspections, plan reviews, etc.

Traffic Signal Escrow: This fund is used for maintenance on the traffic signals in the Township per agreements.

**Middlesex Township
2025 BUDGET**

GENERAL FUND REVENUES	
Real Estate Taxes	\$ 2,050,212.00
RE Transfer Tax	\$ 510,000.00
Earned Income Taxes	\$ 1,140,000.00
Local Services/EMS Taxes	\$ 340,000.00
Amusement Tax	\$ 31,000.00
Mechanical Devices	\$ 11,000.00
<u>TOTAL</u>	\$ 4,082,212.00
Licenses	\$ 50.00
Franchise Fees	\$ 106,000.00
Fines	\$ 150,000.00
Interest/Cash Rewards	\$ 14,000.00
<u>TOTAL</u>	\$ 270,050.00
Rental Income	\$ 100.00
Shentel Tower Rental	\$ 17,800.00
904 Recycling Grant	\$ 15,000.00
Public Utility Tax (Purta)	\$ 3,310.00
Liquor Licenses	\$ 1,400.00
Municipal Pension State Aid	\$ 157,764.00
Foreign Fire Insurance Relief	\$ 53,770.00
<u>TOTAL</u>	\$ 249,144.00
Statement Payment in Lieu of Taxes	\$ 1,000.00
Zoning Subdivision & Land Dev	\$ 20,000.00
Professional Review Fees	\$ 120,000.00
Public Safety Permits	\$ 212,058.00
Police Reports - Copies	\$ 4,000.00
Street Signs	\$ 200.00
Compost Site Reimbursement	\$ 4,500.00
Recreation Bldg. Rental Fees	\$ 4,500.00
Pavilion Rental Fees	\$ 2,500.00
Field Usage	\$ 1,500.00
Program Fees	\$ 16,000.00
Traffic Signals	\$ 28,000.00
<u>TOTAL</u>	\$ 414,258.00
MTMA Reimbursement	\$ 31,742.00
Benecon Surplus	\$ 81,000.00
Transfer from St. Light Acct.	\$ 855.00
Transfer from Fire Prot. Acct.	\$ 8,000.00
Transfer from Sewer Acct.	\$ 4,306.00
<u>TOTAL</u>	\$ 125,903.00
<u>TOTAL GENERAL FUND REVENUES</u>	\$ 5,141,567.00

2025 BUDGET

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2025 BUDGET

POST RETIREMENT	
Interest	\$ 500.00
Ann. Trans. from GF	\$ 4,800.00
2025 TOTAL REVENUE	\$ 5,300.00
2025 TOTAL EXPENSE	\$ -
STREET LIGHT DISTRICT 1 AND 2	
Street Light Assessment	\$ 21,712.00
Interest	\$ 1,199.00
2025 TOTAL REVENUE	\$ 22,911.00
Utility Bills	\$ 13,725.00
Repairs/Insurance	\$ 1,447.00
Capital Purchase - Bucket Truck	\$ 25,000.00
Tax Collector	\$ 592.00
2025 TOTAL EXPENSE	\$ 40,764.00
FIRE PROTECTION TAXES	
Taxes & Donations	\$ 346,281.00
Interest	\$ 1,859.00
2025 TOTAL REVENUE	\$ 348,140.00
Fire Co. Ck. Dist.	\$ 340,500.00
Tax Collector	\$ 8,279.00
2025 TOTAL EXPENSE	\$ 348,779.00
SEWER	
Interest	\$ 460.00
On-Lot	\$ 1,000.00
2025 TOTAL REVENUE	\$ 1,460.00
Fund Transfer (SEO payroll)	\$ 2,500.00
2025 TOTAL EXPENSE	\$ 2,500.00
GENERAL CAPITAL RESERVE	
Interest	\$ 1,304.00
2025 TOTAL REVENUE	\$ 1,304.00
2025 TOTAL EXPENSE	\$ -
RECREATION FEE IN LIEU	
Interest	\$ 1,212.00
Developer's Fee	\$ 47,861.00
2025 TOTAL REVENUE	\$ 49,073.00
Recreation Annex	\$ 95,000.00
2025 TOTAL EXPENSE	\$ 95,000.00

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STATE LIQUID FUELS	
Interest	\$ 5,623.00
State Aid Liquid Fuel Tax	\$ 252,038.00
State Aid Road Turnback Program	\$ 43,680.00
2025 TOTAL REVENUE	\$ 301,341.00
Tandem Axle Dump Truck	\$ 250,000.00
Highway Truck	\$ 55,000.00
Resurfacing Projects	\$ 350,000.00
2025 TOTAL EXPENSE	\$ 655,000.00
PRIME CHECKING	
Interest	\$ 3,000.00
2025 TOTAL REVENUE	\$ 3,000.00
Comprehensive Plan Update	\$ 60,000.00
Mill Road Bridge Project	\$ 100,000.00
Preemptive Device Installation	\$ 50,000.00
2025 TOTAL EXPENSE	\$ 210,000.00