



MIDDLESEX TOWNSHIP

CUMBERLAND COUNTY, PENNSYLVANIA

2026 ADOPTED 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 an account that we have 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 streetlights.

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.

HOW TO FIGURE THE 2026 REAL ESTATE MILLAGE RATE

CUMBERLAND COUNTY TOTAL REAL ESTATE ASSESSMENT AS OF

NOVEMBER 7, 2025

MIDDLESEX TOWNSHIP = \$**921,268,400**

CURRENT MILLAGE = .00226

$921,268,400 \times .00226 = 2,082,067$

NEW 2026 MILLAGE RATE = .00235

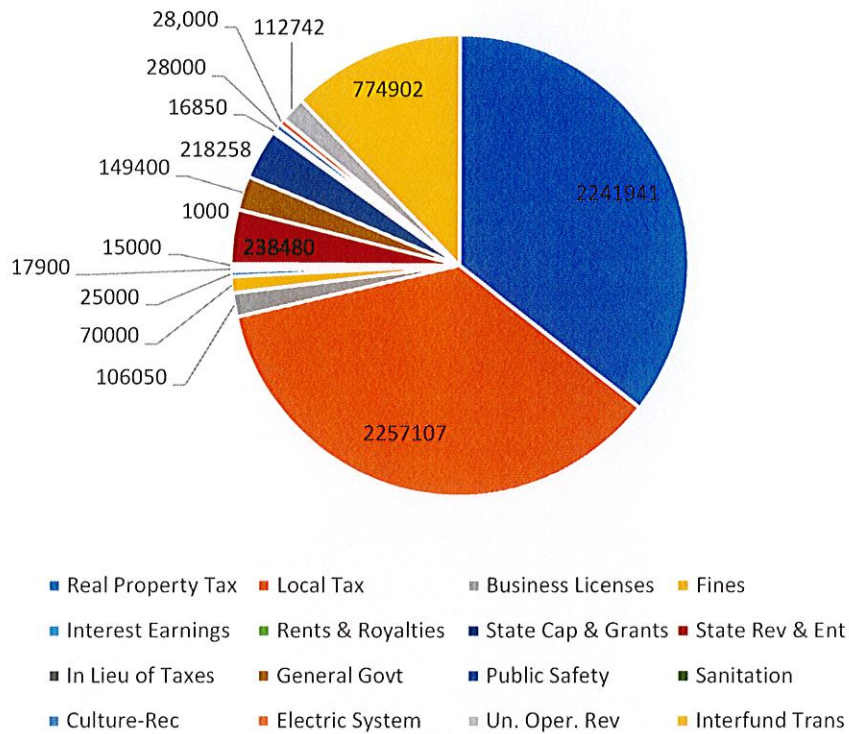
$921,268,400 \times .00235 = 2,164,981$

Increase of **\$82,914 to total budget**

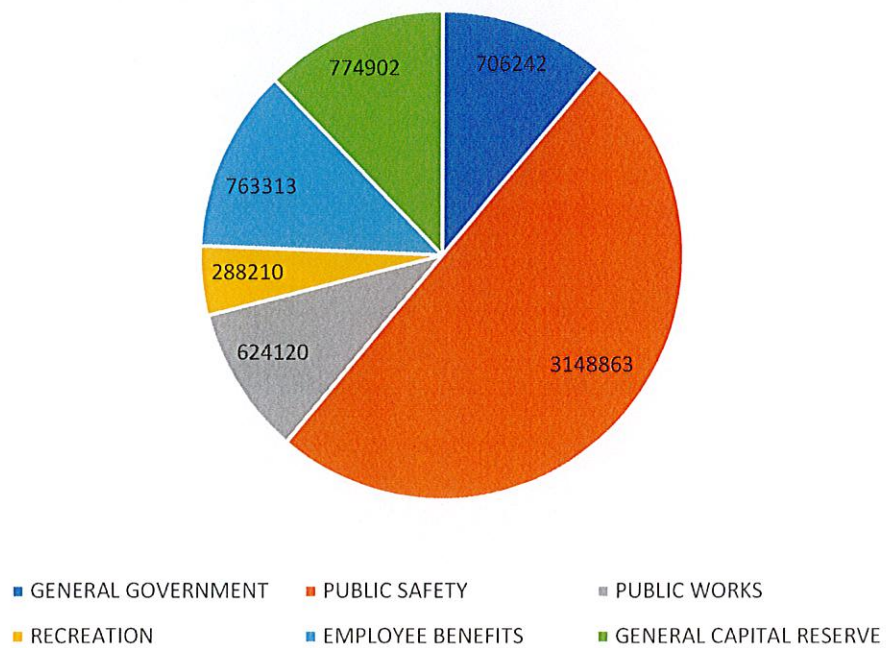
HOME VALUE

\$350,000	\$350,000
.00226	.00235
\$791.00	\$822.50
Difference of	\$31.50

REVENUE



EXPENSES



**Middlesex Township
2026 ADOPTED BUDGET**

GENERAL FUND REVENUES	
Real Estate Taxes	\$ 2,241,941.00
RE Transfer Tax	\$ 550,000.00
Earned Income Taxes	\$ 1,325,107.00
Local Services/EMS Taxes	\$ 340,000.00
Amusement Tax	\$ 31,000.00
Mechanical Devices	\$ 11,000.00
<u>TOTAL</u>	\$ 4,499,048.00
Licenses	\$ 50.00
Franchise Fees	\$ 106,000.00
Fines	\$ 70,000.00
Interest/Cash Rewards	\$ 25,000.00
<u>TOTAL</u>	\$ 201,050.00
Rental Income	\$ 100.00
Shentel Tower Rental	\$ 22,820.00
904 Recycling Grant	\$ 15,000.00
Public Utility Tax (Purta)	\$ 3,310.00
Liquor Licenses	\$ 1,400.00
Municipal Pension State Aid	\$ 180,000.00
Foreign Fire Insurance Relief	\$ 53,770.00
<u>TOTAL</u>	\$ 276,400.00
Statement Payment in Lieu of Taxes	\$ 1,000.00
Zoning Subdivision & Land Dev	\$ 20,000.00
Professional Review Fees	\$ 120,000.00
Tax Collection	\$ 9,400.00
Public Safety Permits	\$ 212,058.00
Police Reports - Copies	\$ 6,000.00
Street Signs	\$ 200.00
Sewer Account Reimbursement	\$ 4,500.00
Compost Site Reimbursement	\$ 12,350.00
Recreation Bldg. Rental Fees	\$ 6,000.00
Pavilion Rental Fees	\$ 2,500.00
Field Usage	\$ 3,500.00
Program Fees	\$ 16,000.00
Traffic Signals	\$ 28,000.00
<u>TOTAL</u>	\$ 441,508.00
MTMA Reimbursement	\$ 31,742.00
Benecon Surplus	\$ 81,000.00
Transfer from General Capital Reserve	\$ 774,902.00
<u>TOTAL</u>	\$ 887,644.00
<u>TOTAL GENERAL FUND REVENUES</u>	\$ 6,305,650.00

**Middlesex Township
2026 ADOPTED BUDGET**

<u>GENERAL FUND EXPENSES</u>	
General Government	
Legislative Governing Body	\$ 9,500.00
Elected Officials-Auditors	\$ 3,000.00
Tax Collection	\$ 55,850.00
Legal Services	\$ 35,000.00
Administration Wages/ Oper. Exp.	\$ 255,647.00
Engineering Services	\$ 207,545.00
General Government Building	\$ 139,700.00
<u>TOTAL</u>	\$ 706,242.00
Public Safety	
Police Wages/Operating Expenses	\$ 2,858,972.00
Vol Fire Co Relief /EMS	\$ 93,770.00
Zoning and Code Enforcement	\$ 189,921.00
Fire Chief	\$ 6,200.00
<u>TOTAL</u>	\$ 3,148,863.00
Public Works	
Compost Facility	\$ 24,700.00
Sewage Enforcement Officer	\$ 4,500.00
Highway Dept. Wages/Operating Expenses	\$ 416,920.00
Winter Maintenance Supplies	\$ 50,000.00
Traffic Control Devices	\$ 34,500.00
Storm Sewers & Drains	\$ 10,500.00
Maint. & Repair-Roads & Bridges	\$ 83,000.00
MS4-Stormwater	\$ -
<u>TOTAL</u>	\$ 624,120.00
Recreation	
Director Wages/Operating Expenses	\$ 173,925.00
Parks & Rec. Wages/Operating Expenses	\$ 114,285.00
<u>TOTAL</u>	\$ 288,210.00
Employer Paid Benefits/Insurance, Casualty & Surety	\$ 763,313.00
Purchases/Projects - General Capital Reserve	\$ 774,902.00
<u>TOTAL</u>	\$ 1,538,215.00
<u>TOTAL GENERAL FUND EXPENSES</u>	\$ 6,305,650.00

**Middlesex Township
2026 ADOPTED BUDGET**

OTHER OPERATING FUNDS	
POST RETIREMENT	
Interest	\$ 522.00
Ann. Trans. from GF	\$ 3,200.00
2026 TOTAL REVENUE	\$ 3,722.00
2026 TOTAL EXPENSE	\$ -
STREET LIGHT DISTRICT 1 AND 2	
Street Light Assessment	\$ 24,400.26
Interest	\$ 1,475.00
2026 TOTAL REVENUE	\$ 25,875.26
Utility Bills/Expenses	\$ 13,500.00
Capital Purchase - Bucket Truck	\$ 25,000.00
Tax Collector	\$ 1,400.00
2026 TOTAL EXPENSE	\$ 39,900.00
FIRE PROTECTION TAXES	
Taxes & Donations	\$ 363,901.00
Interest	\$ 1,618.00
2026 TOTAL REVENUE	\$ 365,519.00
Fire Co. Ck. Dist.	\$ 346,000.00
Payroll Expenses	\$ 23,000.00
2026 TOTAL EXPENSE	\$ 369,000.00
GRANT	
Interest	\$ 497.00
MS4 SWM Reimbursement-Growing Greener Grant	\$ 426,309.00
2026 TOTAL REVENUE	\$ 426,806.00
Capital Purchases/Projects	\$ 426,309.00
2026 TOTAL EXPENSE	\$ 426,309.00
SEWER	
Interest	\$ 541.00
On-Lot Sewage Design/Construction	\$ 1,000.00
2026 TOTAL REVENUE	\$ 1,541.00
Fund Transfer (SEO payroll)	\$ 4,500.00
2026 TOTAL EXPENSE	\$ 4,500.00
GENERAL CAPITAL RESERVE	
Interest	\$ 2,229.00
Fund Transfer	\$ 682,000.00
2026 TOTAL REVENUE	\$ 684,229.00
Capital Purchases/Projects	\$ 774,902.00
2026 TOTAL EXPENSE	\$ 774,902.00

**Middlesex Township
2026 ADOPTED BUDGET**

RECREATION FEE IN LIEU	
Interest	\$ 1,809.00
Developer's Fee	\$ 47,861.00
2026 TOTAL REVENUE	\$ 49,670.00
Capital Purchases/Projects	\$ 25,900.00
2026 TOTAL EXPENSE	\$ 25,900.00
STATE LIQUID FUELS	
Interest	\$ 6,331.00
State Aid Liquid Fuel Tax	\$ 247,956.81
State Aid Road Turnback Program	\$ 43,680.00
2026 TOTAL REVENUE	\$ 297,967.81
Road construction Resurfacing Projects	\$ 375,000.00
2026 TOTAL EXPENSE	\$ 375,000.00
PRIME CHECKING	
Interest	\$ 18,306.00
2026 TOTAL REVENUE	\$ 18,306.00
Interfund Transfer - Capital Purchases/Projects	\$ 682,000.00
2026 TOTAL EXPENSE	\$ 682,000.00