UPPER MILFORD TOWNSHIP
BOARD OF SUPERVISORS

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Old Zionsville, PA 18068
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Chairman
Daniel J. Mohr

Vice-Chairman
Angela C. Ashbrook

Supervisor
John D. Zgura

UPPER MILFORD TOWNSHIP
Draft 2026 BUDGET

**FOR PUBLIC
WORKSHOP REVIEW COPY
UNAPPROVED DRAFT
October 30th, 2025**

Draft Budget
October 30th, 2025
Upper Milford Township Board of Supervisors

Upper Milford Township | **UNAPPROVED DRAFT BUDGET** | **2026 Draft**

2026 GENERAL FUND (01) REVENUE | **10/30/2025**

			2026 Propsed	2025 YTD 9/30/2025	2025 Final Millage at .211 Mills
REAL PROPERTY TAXES			**$ 187,590.99**	**$ 186,507.02**	**$ 186,507.02**
	301.100	Real Estate Current Year (.211 Mills)-Assessment of 849,914,800.00	$ 180,415.99	$ 179,332.02	$ 179,332.02
	301.200	Real Estate Prior Year	$ 4,000.00	$ 4,000.00	$ 4,000.00
	301.400	Real Estate Delinquent Tax	$ 3,000.00	$ 3,000.00	$ 3,000.00
	301.600	Real Estate Interim Tax	$ 175.00	$ 175.00	$ 175.00
OCCUPATION TAXES			**$ 83,100.00**	**$ 83,100.00**	**$ 83,100.00**
	305.100	Municipal Service Tax	$ 83,000.00	$ 83,000.00	$ 83,000.00
	305.200	Prior Year LST	$ 100.00	$ 100.00	$ 100.00
LOCAL TAX ENABLING ACT			**$ 2,020,000.00**	**$ 1,975,000.00**	**$ 1,975,000.00**
	310.100	Real Estate Transfer Tax	$ 200,000.00	$ 185,000.00	$ 185,000.00
	310.210	Earned Income Tax Current Year	$ 1,820,000.00	$ 1,790,000.00	$ 1,790,000.00
BUSINESS LICENSES AND PERMITS			**$ 118,025.00**	**$ 118,025.00**	**$ 118,025.00**
	321.610	Peddler's License	$ 25.00	$ 25.00	$ 25.00
	321.800	Cable Television Franchise	$ 118,000.00	$ 118,000.00	$ 118,000.00
FINES			**$ 500.00**	**$ 500.00**	**$ 500.00**
	331.110	Motor Vehicle Code Violation	$ -	$ -	$ -
	331.120	Ordinance Violations	$ 500.00	$ 500.00	$ 500.00
INTEREST EARNINGS			**$ 5,000.00**	**$ 5,000.00**	**$ 5,000.00**
	341.001	Interest Income	$ 5,000.00	$ 5,000.00	$ 5,000.00
	341.002	Interest - Finance Charge	$ -	$ -	$ -
	341.000	Interet Earnings - Other	$ -	$ -	$ -
RENTS AND ROYALTIES			**$ 19,557.98**	**$ 19,235.00**	**$ 19,235.00**
	342.200	Rent of Buildings (Postal Lease)	$ 13,507.98	$ 13,185.00	$ 13,185.00
	342.210	Office Area Rental	$ -	$ -	$ -
	342.430	Rent of Road Machinery and Equipment	$ 100.00	$ 100.00	$ 100.00
	342.440	Lease of Land (Fulmer, State Stockpile, Radio pole)	$ 5,950.00	$ 5,950.00	$ 5,950.00
STATE CAPITAL AND OPERATING GRANTS			**$ 147,000.00**	**$ 252,000.00**	**$ 252,000.00**
	354.010	Intergovernmental Revenue	$ -	$ -	$ -
	354.101	Other grants and Gifts	$ 2,000.00	$ 2,000.00	$ 2,000.00
	354.103	DCNR Grant for Lenape Park	$ 145,000.00	$ 250,000.00	$ 250,000.00
STATE SHARE REVENUE AND ENTITLEMENTS			**$ 130,500.00**	**$ 117,425.00**	**$ 117,425.00**
	355.010	Public Utility Tax	$ 2,000.00	$ 2,000.00	$ 2,000.00
	355.040	Liquor License	$ 500.00	$ 425.00	$ 425.00
	355.050	Pension Fund (Ref. 487.159) (State Aid) based on 2024	$ 78,000.00	$ 65,000.00	$ 65,000.00
	355.070	Foreign Fire Insurance (same as 411.542)	$ 50,000.00	$ 50,000.00	$ 50,000.00
GENERAL GOVERNMENT			**$ 171,500.00**	**$ 180,571.27**	**$ 171,500.00**
	361.300	Zoning Permits, Maps, Ord., Books	$ 4,000.00	$ 7,584.49	$ 4,000.00
	361.314	Engineering Fees - Reimbursable	$ 150,000.00	$ 163,368.57	$ 150,000.00
	361.315	Stormwater Management Fees	$ 2,500.00	$ 1,300.00	$ 2,500.00
	361.315	Agreement Recording Fees	$ -	$ -	$ -
	361.340	Zoning Hearing Board Fees	$ 5,000.00	$ 4,600.00	$ 5,000.00
	361.350	SALDO - Application Fees	$ 4,000.00	$ 1,525.00	$ 4,000.00
	361.000	General Government Other	$ -	$ -	$ -
	361.360	Legal fees Reimbursable	$ 6,000.00	$ 2,193.21	$ 6,000.00
PUBLIC SAFETY			**$ 56,000.00**	**$ 126,434.51**	**$ 58,000.00**
	362.410	Building Permits	$ 50,000.00	$ 122,239.51	$ 50,000.00
	362.440	Sewer Permit Fees	$ 6,000.00	$ 4,195.00	$ 8,000.00
	362.000	Public Safety	$ -	$ -	$ -
HIGHWAY AND STREETS			**$ 1,000.00**	**$ 1,770.00**	**$ 500.00**
	363.100	Road Permits	$ 1,000.00	$ 1,770.00	$ 500.00
RECYCLING			**$ 4,000.00**	**$ 4,580.00**	**$ 4,000.00**
	364.500	Loading and delivery fees	$ 4,000.00	$ 4,580.00	$ 4,000.00
CULTURE - RECREATION			**$ 3,500.00**	**$ 3,150.00**	**$ 5,000.00**
	367.100	Park Permits	$ 3,500.00	$ 3,150.00	$ 5,000.00
	367.500	Municipal Center Rental	$ -	$ -	$ -
MISCELLANEOUS REVENUE			**$ 500.00**	**$ 728.06**	**$ 500.00**
	380.100	Miscellaneous Income	$ 500.00	$ 652.01	$ 500.00
	380.102	Advertising Reimbursable	$ -	$ 76.05	$ -
OTHER FINANCING SOURCES			**$ 495,000.00**	**$ -**	**$ 565,000.00**
	390.100	Transfer Funds unreserved	$ -	$ -	$ -
	390.101	Transfer Funds- Dedicated General Fund Reserves	$ -	$ -	$ -
	390.102	Transfer Funds- Dedicated Park Reserves	$ -	$ -	$ 240,000.00
	390.103	Transfer Funds from Money Market- culverts	$ 350,000.00	$ -	$ -
	390.104	Transfer Funds from Equipment reserve	$ -	$ -	$ 325,000.00
	390.105	Transfer Funds from Open Space Referendum	$ 145,000.00		
SALE OF ASSETS			**$ -**	**$ 18,784.00**	**$ -**
	391.100	Sale of Assets	$ -	$ 18,784.00	$ -

			2026 Propsed	2025 YTD 9/30/2025	2025 Final Millage at .211 Mills
INSURANCE CLAIMS			**$ 22,000.00**	**$ 14,314.00**	**$ 47,000.00**
	392.001	Insurance Claim	$ 2,000.00	$ -	$ 2,000.00
	*392.003	Pool Dividends - Health Care & Gen Liab.	$ 20,000.00	$ 14,314.00	$ 45,000.00
REFUNDS			**$ 300.00**	**$ 392.71**	**$ 300.00**
	395.000	Refund of prior year expenses	$ 300.00	$ 392.71	$ 300.00
CASH BALANCE FORWARDED			**$ 430,000.00**	**$ 400,000.00**	**$ 400,000.00**
	399.000	Fund Balance Forwarded	$ 430,000.00	$ 400,000.00	$ 400,000.00
		Total Revenue and transferred funds	**$ 3,895,073.97**	**$ 3,507,516.57**	**$ 4,008,592.02**
		Net Revenues	$ 2,970,073.97	$ 3,107,516.57	$ 3,043,592.02
		Total Revenue less Expenses	$ 2,597.00	$ 1,283,463.31	$ (0.01)

BUDGET
2026 GENERAL FUND (01) EXPENSES

2026 Proposed
10/30/2025

			2026 Proposed	2025 ytd 8/30	2025 Budget
LEGISLATIVE BODY			**$ 7,500.00**	**$ 3,750.00**	**$ 7,500.00**
	400.100	Salary of Elected Officials	$ 7,500.00	$ 3,750.00	$ 7,500.00
EXECUTIVE			**$ 170,311.75**	**$ 112,424.85**	**$ 156,123.48**
	401.130	Salary of Township Manager	$ 101,694.82	$ 67,696.20	$ 97,783.48
	401.131	Discretionary wages, stipends	$ 100.00	$ -	$ 100.00
	401.134	Assistant Zoning Officer/MS4	$ 68,516.93	$ 44,728.65	$ 58,240.00
FINANCIAL ADMINISTRATION			**$ 15,850.00**	**$ 12,500.00**	**$ 15,300.00**
	402.310	Wages of Elected Auditors	$ 100.00	$ -	$ 100.00
	402.311	Wages for Appointed Auditors	$ 15,750.00	$ 12,500.00	$ 15,200.00
TAX COLLECTION			**$ 44,376.30**	**$ 28,321.27**	**$ 46,784.10**
	403.110	Real Estate Taxes - 5%	$ 9,020.80	$ 8,364.45	$ 8,966.60
	403.111	EIT Taxes - 1.5% + supplies	$ 24,388.00	$ 11,660.37	$ 26,850.00
	403.114	LST 2.25% + expenses	$ 1,867.50	$ 1,554.77	$ 1,867.50
	403.200	Materials, Supplies & General Expense (RE Tax Office)	$ 9,000.00	$ 6,685.68	$ 9,000.00
	403.350	Tax Collector's Bond	$ 100.00	$ 56.00	$ 100.00
	403.351	TCC	$ -	$ -	$ -
LAW			**$ 26,000.00**	**$ 19,477.28**	**$ 26,000.00**
	404.310	Legal Fees	$ 20,000.00	$ 17,425.28	$ 20,000.00
	404.311	Legal Fees Reimbursible	$ 6,000.00	$ 2,052.00	$ 6,000.00
CLERK / SECRETARY			**$ 178,699.56**	**$ 108,882.67**	**$ 174,754.49**
	405.120	Wages of Secretary/Treasurer	$ 74,870.95	$ 49,840.02	$ 71,991.30
	405.131	Wages for Intern	$ -	$ -	$ -
	405.140	Wages for Administrative Asst.	$ 30,278.61	$ 19,733.20	$ 29,113.19
	405.174	Education Expense	$ 4,500.00	$ 1,495.00	$ 4,500.00
	405.210	Materials and Supplies	$ 4,000.00	$ 1,867.69	$ 4,000.00
	405.241	General Expense	$ 5,000.00	$ 1,385.11	$ 5,000.00
	405.261	Computer Repairs & Computer Equipment upgrade& Website	$ 34,000.00	$ 20,154.36	$ 21,000.00
	405.320	Telecommunications (UMT - Muni center)	$ 6,000.00	$ 4,847.60	$ 6,000.00
	405.321	Telecommunications (Garage)	$ 1,800.00	$ 1,463.92	$ 900.00
	405.330	Vehicle Operating Expense (mileage reimbursement)	$ 250.00	$ 156.92	$ 250.00
	405.341	Advertising, Printing & Postage	$ 7,500.00	$ 4,741.43	$ 7,500.00
	405.353	Insurance and Bonding	$ 1,200.00	$ 825.00	$ 1,200.00
	405.701	Copier Expenses	$ 3,300.00	$ 2,372.42	$ 3,300.00
	405.705	Minutes Scanning Project	$ 6,000.00		
ENGINEER			**$ 175,000.00**	**$ 189,511.21**	**$ 175,000.00**
	408.313	Engineering Fees	$ 25,000.00	$ 50,541.08	$ 25,000.00
	408.314	Engineering Fees - Reimbursable	$ 150,000.00	$ 138,970.13	$ 150,000.00
GENERAL GOVERNMENT BUILDINGS AND PLANT			**$ 91,500.00**	**$ 89,717.26**	**$ 130,000.00**
	409.100	Custodian Services & floor cleaning	$ 11,000.00	$ 4,837.50	$ 11,000.00
	409.200	Materials and Supplies	$ 500.00	$ -	$ 500.00
	409.241	General Expense	$ 2,000.00	$ 1,069.88	$ 2,000.00
	409.250	Custodial Supplies	$ 750.00	$ 93.12	$ 750.00
	409.260	Minor Equipment Purchase	$ 750.00	$ -	$ 750.00
	409.361	Fuel, Light and Water - KHS	$ 17,000.00	$ 11,678.40	$ 15,500.00
	409.362	Fuel, Light and Water - Old Admin Bldg	$ 8,000.00	$ 6,529.80	$ 6,000.00
	409.363	Fuel, Light and Water - Garage	$ 12,000.00	$ 10,445.53	$ 9,000.00
	409.370	Maintenance and Repairs - Municipal Center	$ 10,000.00	$ 6,756.01	$ 15,000.00
	409.371	Maintenance and Repairs - Post Office	$ 2,500.00	$ -	$ 2,500.00
	409.372	Maintenance and Repairs - Old Building	$ 5,000.00	$ 2,652.20	$ 5,000.00
	409.373	Maintenance and Repairs - Garage & Accessory Bldgs.	$ 20,000.00	$ 45,654.82	$ 60,000.00
	409.374	Maintenance and Repairs - Old Garage	$ 1,000.00	$ -	$ 1,000.00
	409.700	Capital Purchases Maint. Garage	$ 1,000.00	$ -	$ 1,000.00
FIRE			**$ 53,000.00**	**$ -**	**$ 50,000.00**
	411.542	Foreign Fire Insurance (payout to FD's) Ref. 355.070	$ 50,000.00	$ -	$ 50,000.00
	411.545	Fire Fighter incentive cards	$ 3,000.00	$ -	$ -
AMBULANCE / RESCUE			**$ 44,000.00**	**$ 38,000.00**	**$ 40,000.00**
	412.500	Contribution General Health	$ 44,000.00	$ 38,000.00	$ 40,000.00
PROTECTIVE INSPECTION			**$ 142,725.35**	**$ 88,937.25**	**$ 159,428.22**
	413.122	Building Code Program Wages	$ 45,047.42	$ 29,977.12	$ 43,314.83
	413.123	NPDES MS4 Program	$ 15,000.00	$ 9,283.05	$ 15,000.00
	413.300	SEO Enforcement	$ 40,677.93	$ 25,379.14	$ 39,113.39
	413.301	Codificationn Annual Update	$ 2,000.00	$ 585.54	$ 2,000.00
	413.313	Building Code Program Services	$ 40,000.00	$ 23,712.40	$ 60,000.00
PLANNING AND ZONING			**$ 158,842.93**	**$ 142,878.42**	**$ 213,598.11**
	414.300	Wages for Zoning & Planning	$ 136,342.93	$ 91,831.96	$ 131,098.11
	414.301	Zoning and Planning - SWLCP updates and codificiation project	$ 15,000.00	$ 43,861.46	$ 75,000.00
	414.310	EAC - Envrionmental Advisory Council	$ 900.00	$ 585.00	$ 900.00
	414.510	Education Expense	$ 600.00	$ 600.00	$ 600.00
	414.530	Zoning Hearing Board Expenses	$ 6,000.00	$ 6,000.00	$ 6,000.00
EMERGENCY MANAGEMENT			**$ 2,000.00**	**$ -**	**$ 2,000.00**
	415.300	Emergency Management Civil Defense	$ 1,500.00	$ -	$ 1,500.00
	415.301	Emergency services training expenses reimbursement	$ 500.00	$ -	$ 500.00
PUBLIC WORKS - SANITATION			**$ 25,247.75**	**$ 15,232.10**	**$ 25,247.75**
	426.001	Recycling/Yard Waste Program	$ 25,247.75	$ 15,232.10	$ 25,247.75

2026 Proposed
10/30/2025

			2026 Proposed		2025 ytd 8/30		2025 Budget
SOLID WASTE COLLECTION AND DISPOSAL			$	**3,800.00**	$	**2,064.96**	$	**3,300.00**
	427.001	Solid Waste Collection & Disposal	$	3,800.00	$	2,064.96	$	3,300.00
HIGHWAY MAINTENANCE - GENERAL SERVICES			$	**195,627.09**	$	**280,196.10**	$	**431,900.00**
	430.238	Uniform Service	$	8,400.00	$	3,684.97	$	8,400.00
	430.241	Highway General Expense	$	5,000.00	$	4,647.95	$	5,000.00
	430.260	Purchase of Hand Tools	$	2,500.00	$	1,546.94	$	2,500.00
	430.261	Safety Equipment (PPE)	$	1,000.00	$	326.12	$	1,000.00
	430.330	Vehicle Operating Expense	$	72,727.09	$	44,620.12	$	70,000.00
	430.331	Equipment Rental	$	10,000.00	$	-	$	10,000.00
	430.740	Major Equipment Purchases	$	86,000.00	$	225,370.00	$	325,000.00
	430.742	Minor Equipment purchase	$	10,000.00	$	-	$	10,000.00
HIGHWAY MAINTENANCE - SNOW AND ICE REMOVAL			$	**75,000.00**	$	**91,028.90**	$	**75,000.00**
	432.100	Snow and Ice Removal	$	75,000.00	$	91,028.90	$	75,000.00
HIGHWAY MAINTENANCE - TRAFFIC SIGNALS AND SIGNS			$	**18,000.00**	$	**9,076.42**	$	**18,000.00**
	433.100	Street Signs and pavement markings	$	10,000.00	$	5,312.50	$	10,000.00
	433.102	Traffic Lights (incl possible preemption upgrade)	$	8,000.00	$	3,763.92	$	8,000.00
	433.103	Streetlight Township Facilities & SL Fund share	$	-	$	-	$	-
	433.410	Traffic Control Device Insurance Repair Ref 392.001	$	-	$	-	$	-
HIGHWAY MAINTENANCE - REPAIR OF TOOLS AND MACHINERY			$	**20,000.00**	$	**16,521.51**	$	**20,000.00**
	437.100	Repairs to tools and machinery	$	20,000.00	$	16,521.51	$	20,000.00
HIGHWAY MAINTENANCE - MAINTENANCE OF HIGHWAYS AND BRIDGES			$	**584,608.41**	$	**353,613.20**	$	**581,928.19**
	438.100	Wages	$	484,608.41	$	316,145.40	$	481,928.19
	438.200	Roads and Bridges	$	100,000.00	$	37,467.80	$	100,000.00
HIGHWAY CONSTRUCTION AND REBUILDING			$	**485,000.00**	$	**56,679.98**	$	**140,000.00**
	439.100	Highways - Construction & Rebuliding	$	125,000.00	$	-	$	125,000.00
	439.101	Bridge and Culvert Rebuilding, General	$	350,000.00	$	4,706.50	$	5,000.00
	439.105	Bridge / Culvert Design and Permitting	$	10,000.00	$	51,973.48	$	10,000.00
	439.015	Road Repair Contingency	$	-	$	-	$	-
CULTURE - RECREATION ADMINISTRATION			$	**114,715.00**	$	**49,087.41**	$	**93,556.00**
	451.100	Wages for Park Maintainence/Operation	$	61,065.00	$	9,873.13	$	51,706.00
	451.364	Jasper Park Sewer service (LCA)	$	600.00	$	180.36	$	600.00
	451.530	Recreation	$	25,000.00	$	11,075.92	$	15,000.00
	451.532	Portable Toilet - Rental	$	6,000.00	$	5,435.00	$	4,200.00
	451.533	Park Maintenance (Contracted)	$	8,000.00	$	11,423.00	$	8,000.00
	451.540	Cultural Donations	$	13,050.00	$	11,100.00	$	13,050.00
	451.741	Equipment purchase	$	1,000.00	$	-	$	1,000.00
RECREATION			$	**290,000.00**	$	**-**	$	**500,000.00**
	452.536	Facility Major Repairs and Upgrades Phase II	$	290,000.00	$	-	$	500,000.00
PARKS -			$	**500.00**	$	**-**	$	**5,000.00**
	454.600	Recreation Capital Expenses (future Playground equipment)	$	500.00	$	-	$	5,000.00
LIBRARIES			$	**51,948.00**	$	**38,961.00**	$	**51,948.00**
	456.540	Library Membership	$	51,948.00	$	38,961.00	$	51,948.00
INSURANCE			$	**216,973.79**	$	**108,464.36**	$	**216,167.53**
	486.161	Social Security Taxes	$	65,188.70	$	43,314.74	$	64,535.25
	486.162	Unemployment Compensation	$	4,720.00	$	1,718.79	$	4,720.00
	486.163	Medicare Taxes	$	14,965.10	$	10,130.04	$	14,812.28
	486.351	Insurance - Package Policy	$	50,000.00	$	27,636.00	$	50,000.00
	486.352	Errors & Ommission Policy (Public Officials)	$	10,000.00	$	-	$	10,000.00
	486.354	Workmen's Compensation - Township	$	30,000.00	$	6,810.63	$	30,000.00
	486.355	Workman's Compensation - Fire Company	$	41,000.00	$	18,757.00	$	41,000.00
	486.356	Other and Event Policies	$	1,000.00	$	-	$	1,000.00
	486.357	Healthcare Reform - PCOR Fee	$	100.00	$	97.16	$	100.00
EMPLOYEE BENEFITS			$	**688,951.04**	$	**363,669.40**	$	**639,056.16**
	487.151	Health and Accident Insurance	$	603,491.04	$	333,802.70	$	539,841.16
	487.152	Health and Accident Insurance Opt-out Payment	$	10,008.00	$	5,800.00	$	8,952.00
	487.158	Life & Disability Insurance	$	6,000.00	$	3,396.64	$	6,000.00
	487.159	Pension Fund Obligation (DB Plan) PSAB-MRT	$	40,886.00	$	5,600.00	$	58,701.00
	487.160	Pension Fund Obligation (DC Plan) PMRS	$	28,566.00	$	15,070.06	$	25,562.00
EMPLOYEE W/H TAX NO CHARGE TO LIABILITY			$	-	$	-	$	-
	488.217	Fed & State w/h Tax	$	-	$	-	$	-
INTERFUND OPERATING EXPENSES			$	**1,000.00**	$	**-**	$	**1,000.00**
	491.002	Refund of Prior Year's Revenues	$	500.00	$	-	$	500.00
	491.001	Refund of this Year's Revenues	$	500.00	$	-	$	500.00
	492.001	Transfer Fund	$	-	$	-	$	-
CONTINGENCY FUND			$	**5,000.00**	$	**-**	$	**5,000.00**
	494.100	Contingency Capital Fund Contribution	$	5,000.00	$	-	$	5,000.00
PAYROLL EXPENSES			$	**6,300.00**	$	**5,057.71**	$	**5,000.00**
	6560	Payroll Expenses	$	6,000.00	$	3,869.32	$	5,000.00
	66910		$	300.00	$	1,188.39	$	-
	66900	Reconciliation Discrepancies	$	-	$	-	$	-
		Total Exenses	$	3,892,476.97	$	2,224,053.26	$	4,008,592.03

			2026 Proposed	2025 ytd 8/30	2025 Budget
		Total Revenue - expenses	$ 2,597.00	$ 1,283,463.31	$ (0.01)

2026 GENERAL FUND DISTRIBUTIONS and DONATIONS

Proposed
10/030/2025

		2026 Proposed	2025 Approved	2024 Approved
AMBULANCE / RESCUE		**$ 44,000.00**	**$ 40,000.00**	**$ 38,000.00**
412.500	Emmaus Ambulance per request	$ 22,000.00	$ 20,000.00	$ 19,000.00
412.500	Macungie Ambulance	$ 22,000.00	$ 20,000.00	$ 19,000.00
ARPA REQUEST				
494.200	ARPA Request Macungie Ambulance	$ -	$ -	$ -
LIBRARY MEMBERSHIP		**$ 51,948.00**	**$ 51,948.00**	**$ 49,870.00**
456.540	Emmaus Library Membership (2025 was $6.55 Per Person at 7/2023 number of 7934)	$ 51,948.00	$ 51,948.00	$ 49,870.00
	2026 **requested amount($54,545.00)**			
	Population estimate from 7/2023 of 7934 = $6.87 per person			
CULTURAL DONATIONS - THROUGHOUT COUNTY		**$ 13,050.00**	**$ 13,050.00**	**$ 13,050.00**
451.540	UMYA; Youth Sports Program subsidies.	$ 7,000.00	$ 7,000.00	$ 7,000.00
451.540	Lehigh County Senior Citizens	$ 650.00	$ 650.00	$ 650.00
451.540	Lehigh County Meals on Wheels	$ 2,300.00	$ 2,300.00	$ 2,300.00
451.540	Perkiomen Watershed Conservancy	$ 150.00	$ 150.00	$ 150.00
451.540	Lehigh County Humane Society	$ 1,000.00	$ 1,000.00	$ 900.00
451.540	East Penn Chamber of Commerce	$ 484.00	$ 484.00	$ 484.00
451.540	Uncommitted donations if needed	$ 1,466.00	$ 1,466.00	$ 966.00
	TOTAL	**$ 108,998.00**	**$ 104,998.00**	**$ 346,920.00**
Payment distribution made in installments over the entire year beginning February				

Upper Milford Township | **BUDGET 2026** | **2026 Draft 10/30/2026**

STREET LIGHT FUND (02)

REVENUES:		2026 Propsed	2025 YTD	2025 Final
02.310.00	**STREET LIGHT ASSESSMENT**			
02.301.92	Prior Year Street Light	$ 500.00	$ 73.73	$ 500.00
02.310.00	Street Light Assessment	$ 34,558.26	$ 33,119.92	$ 34,558.26
02.350.00	UMT General Street Lighting Contribution	$ -	$ -	$ -
02.341.00	Interest	$ 100.00	$ 182.60	$ 100.00
TOTAL REVENUES:		**$ 35,158.26**	**$ 33,376.25**	**$ 35,158.26**
EXPENSES:				
02.403.113	**COLLECTION**			
02.403.113	Commission - Street Light Assessment	$ 1,727.91	$ 1,656.01	$ 1,727.91
02.409.241	Bank Charges	$ -	$ -	$ -
02.434.000	**STREET LIGHTING**			
02.434.361	Street Light Costs	$ 34,000.00	$ 13,100.60	$ 34,000.00
TOTAL EXPENSES:		**$ 35,727.91**	**$ 14,756.61**	**$ 35,727.91**
	YE-PROJECTED CASH BALANCE:			
	Fund balance forward	$ 2,000.00	$ 16,036.44	$ 12,000.00
	Budget Balance:	**$ 1,430.35**	**$ 34,656.08**	**$ 11,430.35**
** Street Light Assesment billing goes out with Real Estate Tax Bill				

Upper Milford Township **BUDGET** **2026 Draft**
Draft **2026** **10/30/2025**

STATE LIQUID FUELS FUND (35)

		2025 Propsed	2025 YTD 8/30/2025	2025 Final
REVENUE:				
35.341.000	**INTEREST INCOME**			
35.341.001	Interest Earned	$ 500.00	$ 6,502.52	$ 500.00
35.355.000	**STATE SHARED REVENEUE AND ENTITLEMENTS**			
35.355.020	Inter-Governmental Revenue	$ 294,561.61	$ 305,488.89	$ 299,417.73
35.355.030	State Road Turnback Payments	$ 13,120.00	$ 13,120.00	$ 13,120.00
35.391.010	Sale of Equipment			
TOTAL REVENUES		**$ 308,181.61**	**$ 325,111.41**	**$ 313,037.73**
EXPENSES:		**2025 Propsed**	**2025 YTD 8/30/2025**	**2025 Budget**
35.409.241	**Bank Charges**			
35.430.741	**Major Equipment Purchase Total**	$ -	$ -	$ -
35.430.741	Major Equipment-Other			
35.430.744	*Payment of 2021 Mack dump truck*			
		$ -	$ -	$ -
35.432.000	**WINTER MAINTENANCE**	$ -	$ -	$ -
35.432.001	Snow and Ice Removal (Use GF First;see GF 432.100)	$ -	$ -	$ -
35.438.000	**HWY - MAINTENANCE AND REPAIR OF ROADS**	**$ 293,000.00**	**$ 214,808.83**	**$ 293,000.00**
35.438.001	Repair of Roads			
	>Sealcoat	$ 275,000.00	$ 212,317.00	$ 275,000.00
	>Crackseal (contract)	$ -	$ -	$ -
	>Polypatch			
	>Line Painting; Roads and Intersections	$ 18,000.00	$ 2,491.83	$ 18,000.00
	~~>Road resurfacing, Micro @ LL Acres~~			
	>surfacing, other(UTBWC)			
35.439.000	**HWY - CONSTRUCTION AND REBUILDING**	$ -	$ -	$ -
35.439.001	Construction			
TOTAL EXPENSES		**$ 293,000.00**	**$ 214,808.83**	**$ 293,000.00**
	YE-PROJECTED CASH BALANCE:			
	Fund balance forward 01/01/2025	$ 157,000.00	$ 26,195.04	$ 26,195.04
	Fund Balance:	**$ 172,181.61**	**$ 136,497.62**	**$ 46,232.77**
Equipment Fund Balance 1-01-2026 : $63,721.78 according to MS965 report				
20% of 2026 allocation estimate: $58,912.32				
2026 Max. equipment funds avail: $122,634.10				

Upper Milford Township
Draft

OPEN SPACE BUDGET 2026

2026 Draft
10/30/2025

		2026 Proposed	2025 YTD 8/30/2025	2025 Budget
REVENUES:				
Local Enabling Tax		**$ 500,000.00**	**$ 381,799.12**	**$ 490,000.00**
04.310.210	EIT (0.138%)	$ 500,000.00	$ 381,799.12	$ 490,000.00
INTEREST:		**$ 200.00**	**$ 63,087.56**	**$ 200.00**
04.341.001	Interest on Savings	$ 200.00	$ 63,087.56	$ 200.00
04.341.003	Interest on Investments	$ -	$ -	$ -
INTERGOVERNMENTAL REVENUES:		$ -	$ -	$ -
04.354.010	Inter Governmental Revenue	$ -	$ -	$ -
04.354.101	Other Grants and Gifts	$ -	$ -	$ -
OTHER FINANCIAL SOURCES:		$ -	$ -	$ -
04.390.100	Transfer Funds Unreserved	$ -	$ -	$ -
04.390.101	Transfer Funds Dedicated	$ -	$ -	$ -
04.390.102	Transfer Fund Dedicated Park	$ -	$ -	$ -
04.390.103	Gifts	$ -	$ -	$ -
TOTAL REVENUES:		**$ 500,200.00**	**$ 444,886.68**	**$ 490,200.00**
EXPENSES:		**2026 Proposed**	**2025 YTD 8/30**	**2025 Budget**
Financial Administration		$ -	$ -	$ -
04.402.310	Auditors Fees	$ -	$ -	$ -
Tax Collection		**$ 25,000.00**	**$ 2,113.50**	**$ -**
04.403.111	EIT Collection fees	$ 25,000.00	$ 2,113.50	$ -
Legal		**$ 5,000.00**	**$ -**	**$ 5,000.00**
04.404.310	Legal fees	$ 5,000.00	$ -	$ 5,000.00
General Expenses		**$ 2,000.00**	**$ -**	**$ 2,000.00**
04.405.241	General expenses	$ 1,000.00	$ -	$ 1,000.00
04.405.341	Advertising, Printing, Postage	$ 1,000.00	$ -	$ 1,000.00
Engineering and Surveying		**$ 20,000.00**	**$ 10,620.00**	**$ 20,000.00**
04.408.313	Engineering & Surveying	$ 20,000.00	$ 10,620.00	$ 20,000.00
Maintenance		$ -	$ -	$ -
04.430.100	Maintenance of Open Space	$ -	$ -	$ -
Culture and Recreation		$ -	$ -	$ -
04.454.710	Land Purchase	$ -	$ -	$ -
Conservation of Natural Resources		**$ 2,400,000.00**	**$ 83,199.32**	**$ 2,400,000.00**
04.461.711	Conservation Easement Purchase	$ 2,400,000.00	$ 83,199.32	$ 2,400,000.00
Interfund operating Expense		$ -	$ -	$ -
04.492.010	Interfund operating Expense	$ -	$ -	$ -
TOTAL EXPENSES:		**$ 2,452,000.00**	**$ 95,932.82**	**$ 2,427,000.00**
	YE-PROJECTED CASH BALANCE			
	Fund Balance Forward	$ 2,900,000.00	$ 2,494,728.00	$ 2,494,728.00
	Fund Balance	**$ 948,200.00**	**$ 2,843,681.86**	**$ 557,928.00**

Upper Milford Township

FIRE HYNDRANT FUND

2026 Draft
10/30/2025

REVENUES:		2026 Proposed	2025 YTD 8/30/2025	2025 Budget
310.00	FIRE HYDRANT ASSESSMENT			
310.91	Fire Hydrant Assessment	$ 14,939.00	$ 12,176.05	$ 12,761.56
310.92	Fire Hydrant direct charges to developments	$ -	$ -	$ -
310.93	Assessment Prior Yr			
341	Interest	$ 100.00	151.9	
350.2	Late fees			
TOTAL REVENUES:		$ 15,039.00	$ 12,327.95	$ 12,761.56
EXPENSES:				
403.113	COLLECTION			
403.113	Commission - Fire Hydrant Assessment	$ 746.95	$ 607.01	$ 638.78
409.241	Bank Charges	0	0	0
434.000	Fire Hydrant expense	$ 11,040.70	$ 6,030.60	$ 11,040.70
TOTAL EXPENSES:		$ 11,787.65	$ 6,637.61	$ 11,679.48
	YE-PROJECTED CASH BALANCE:	$ 6,000.00	$ 6,000.00	$ 6,000.00
	Fund balance forward	$ -	$ -	$ -
	Budget Balance:	$ 2,748.65	$ 309.66	$ 4,917.92

**Fire Hydrant Assesment billing goes out with Real Estate Tax Bill

**Budget balance is needed to fund the 1st qtr of the following year.

Draft

FIRE SERVICES BUDGET
.539 Mills

10/30/2025

REVENUES:		2026 DRAFT	2025 YTD 8/30/2025	2025 Budget
03.310.00	**FIRE SERVICES ASSESSMENT**			
03.301.92	Fire Service Assessment .539 Mills	$ 460,873.08	$ 432,113.38	$ 432,113.38
03.310.00	Prior Year Assessment Collection	$ -	$ -	$ -
03.350.00	Delinquent Assessment Collection	$ -	$ -	$ -
03.341.00	Interest	$ 1,200.00	$ 1,319.73	$ 1,200.00
TOTAL REVENUES:		**$ 462,073.08**	**$ 433,433.11**	**$ 433,313.38**
EXPENSES:				
03.403.113	**COLLECTION**	**$ 23,043.65**	**$ 20,590.31**	**$ 21,605.67**
03.403.113	Commission - Fire Assessment 5%	$ 23,043.65	$ 20,590.31	$ 21,605.67
03.409.241	Bank Charges	$ -	$ -	$ -
03.434.000	**PHYSICALS**	**$ 12,000.00**	**$ -**	**$ 12,000.00**
03.434.361	Physicals - Western	$ 6,000.00	$ -	$ 6,000.00
03.434.362	Physicals - Citizens	$ 6,000.00	$ -	$ 6,000.00
03.402.311	**Auditor**	**$ 12,000.00**	**$ -**	**$ 12,000.00**
03.402.312	Western District	$ 6,000.00	$ -	$ 6,000.00
03.402.313	Citizens	$ 6,000.00	$ -	$ 6,000.00
03.405.100	**Training**	**$ 4,000.00**	**$ -**	**$ 4,000.00**
03.402.312	Western District	$ 2,000.00	$ -	$ 2,000.00
03.402.313	Citizens	$ 2,000.00	$ -	$ 2,000.00
03.411.540	**General Fund Operations**	**$ 90,000.00**	**$ 62,533.11**	**$ 90,000.00**
03.411.541	Western District	$ 45,000.00	$ 42,601.09	$ 45,000.00
03.411.542	Citizens Fire	$ 45,000.00	$ 19,932.02	$ 45,000.00
03.4XX.XXX	**Emergency Radio Debt Repayment**	**$ 102,620.10**		
03.4XX.XXX	Western District	$ 53,647.57		
03.4XX.XXX	Citizens Fire	$ 48,972.53		
03.493.100	**Capital Savings Contribution**	**$ 206,409.32**	**$ 267,337.30**	**$ 281,707.70**
03.493.101	Western District Fire Company	$ 100,867.14	$ 133,573.65	$ 140,853.85
03.493.102	Citizens Fire Company	$ 105,542.18	$ 133,763.65	$ 140,853.85
TOTAL EXPENSES:		**$ 462,073.07**	**$ 350,460.72**	**$ 433,313.37**
	YE-PROJECTED CASH BALANCE:			
	Fund balance forward			
	Budget Balance:	$ -	$ -	$ -
		$ 0.01	**$ 82,972.39**	**$ 0.01**
*** Fire Services Assessment would go out on the Real Estate Tax Bills*** or				
Included in the real estate tax assessment				

DRAFT

FIRE SERVICES BUDGET
0.5 Mills

10/30/2025

	A	B	C	D	E
1	**REVENUES:**		**2026 DRAFT**	**2025 YTD 8/30/2025**	**2025 Budget**
2	**03.310.00**	**FIRE SERVICES ASSESSMENT**			
3	03.301.92	Fire Service Assessment .539 Mills	$ 427,526.05	$ 432,113.38	$ 432,113.38
4	03.310.00	Prior Year Assessment Collection	$ -	$ -	$ -
5	03.350.00	Delinquent Assessment Collection	$ -	$ -	$ -
6	03.341.00	Interest	$ 1,000.00	$ 1,319.73	$ 1,200.00
7	**TOTAL REVENUES:**		**$ 428,526.05**	**$ 433,433.11**	**$ 433,313.38**
8					
9	**EXPENSES:**				
10	**03.403.113**	**COLLECTION**	**$ 21,376.30**	**$ 20,590.31**	**$ 21,605.67**
11	03.403.113	Commission - Fire Assessment 5%	$ 21,376.30	$ 20,590.31	$ 21,605.67
12	03.409.241	Bank Charges	$ -	$ -	$ -
13					
14	**03.434.000**	**PHYSICALS**	**$ 12,000.00**	**$ -**	**$ 12,000.00**
15	03.434.361	Physicals - Western	$ 6,000.00	$ -	$ 6,000.00
16	03.434.362	Physicals - Citizens	$ 6,000.00	$ -	$ 6,000.00
17					
18	**03.402.311**	**Auditor**	**$ 12,000.00**	**$ -**	**$ 12,000.00**
19	03.402.312	Western District	$ 6,000.00	$ -	$ 6,000.00
20	03.402.313	Citizens	$ 6,000.00	$ -	$ 6,000.00
21					
22	**03.405.100**	**Training**	**$ 4,000.00**	**$ -**	**$ 4,000.00**
23	03.402.312	Western District	$ 2,000.00	$ -	$ 2,000.00
24	03.402.313	Citizens	$ 2,000.00	$ -	$ 2,000.00
25					
26	**03.411.540**	**General Fund Operations**	**$ 90,000.00**	**$ 62,533.11**	**$ 90,000.00**
27	03.411.541	Western District	$ 45,000.00	$ 42,601.09	$ 45,000.00
28	03.411.542	Citizens Fire	$ 45,000.00	$ 19,932.02	$ 45,000.00
29					
30	**03.4XX.XXX**	**Emergency Radio Debt Repayment**	**$ 102,620.10**		
31	03.4XX.XXX	Western District	$ 53,647.57		
32	03.4XX.XXX	Citizens Fire	$ 48,972.53		
33					
34	**03.493.100**	**Capital Savings Contribution**	**$ 174,529.64**	**$ 267,337.30**	**$ 281,707.70**
35	03.493.101	Western District Fire Company	$ 84,927.30	$ 133,573.65	$ 140,853.85
36	03.493.102	Citizens Fire Company	$ 89,602.34	$ 133,763.65	$ 140,853.85
37					
38					
39	**TOTAL EXPENSES:**		**$ 428,526.04**	**$ 350,460.72**	**$ 433,313.37**
40		**YE-PROJECTED CASH BALANCE:**			
41		Fund balance forward			
42					
43		**Budget Balance:**	$ -	$ -	$ -
44					
45			**$ 0.01**	**$ 82,972.39**	**$ 0.01**
46					
47					
48					
49	*** Fire Services Assessment would go out on the Real Estate Tax Bills***			or	
50	**Included in the real estate tax assessment**				