



**UPPER MILFORD TOWNSHIP
BOARD OF SUPERVISORS**

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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 16th, 2025**

Draft Budget
October 16th, 2025
Upper Milford Township Board of Supervisors

			2026 Proposed	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	Interest 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	\$ 1,279,984.82	\$ (0.01)

			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 codification project	\$ 15,000.00	\$ 43,861.46	\$ 75,000.00
	414.310	EAC - Environmental 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	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 & Rebuilding	\$ 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 Maintenance/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 & Omission 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 Expenses		\$ 3,892,476.97	\$ 2,224,053.26	\$ 4,008,592.03

BUDGET
2026 GENERAL FUND (01) EXPENSES2026 Proposed
10/16/2025

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

			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					

**BUDGET
2026
STREET LIGHT FUND (02)**

		2026 Proposed	2025 YTD	2025 Final
REVENUES:				
02.310.00	<u>STREET LIGHT ASSESSMENT</u>			
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	<u>COLLECTION</u>			
02.403.113	Commission - Street Light Assessment	\$ 1,727.91	\$ 1,656.01	\$ 1,727.91
02.409.241	Bank Charges	\$ -	\$ -	\$ -
02.434.000	<u>STREET LIGHTING</u>			
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
	<u>YE-PROJECTED CASH BALANCE:</u>			
	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				

**BUDGET
2026
STATE LIQUID FUELS FUND (35)**

**2026 Draft
10/16/2025**

		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 REVENUE 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:				
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				

REVENUES:

Local Enabling Tax

04.310.210 EIT (0.138%)

INTEREST:

04.341.001 Interest on Savings
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:

EXPENSES:

Financial Administration

04.402.310 Auditors Fees

Tax Collection

04.403.111 EIT Collection fees

Legal

04.404.310 Legal fees

General Expenses

04.405.241 General expenses
04.405.341 Advertising, Printing, Postage

Engineering and Surveying

04.408.313 Engineering & Surveying

Maintenance

04.430.100 Maintenance of Open Space

Culture and Recreation

04.454.710 Land Purchase

Conservation of Natural Resources

04.461.711 Conservation Easement Purchase

Interfund operating Expense

04.492.010 Interfund operating Expense

TOTAL EXPENSES:

YE-PROJECTED CASH BALANCE

Fund Balance Forward

Fund Balance

2026 Proposed	2025 YTD 8/30/2025	2025 Budget
\$ 500,000.00	\$ 381,799.12	\$ 490,000.00
\$ 500,000.00	\$ 381,799.12	\$ 490,000.00
\$ 200.00	\$ 63,087.56	\$ 200.00
\$ 200.00	\$ 63,087.56	\$ 200.00
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 500,200.00	\$ 444,886.68	\$ 490,200.00
2026 Proposed	2025 YTD 8/30	2025 Budget
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 25,000.00	\$ 2,113.50	\$ -
\$ 25,000.00	\$ 2,113.50	\$ -
\$ 5,000.00	\$ -	\$ 5,000.00
\$ 5,000.00	\$ -	\$ 5,000.00
\$ 2,000.00	\$ -	\$ 2,000.00
\$ 1,000.00	\$ -	\$ 1,000.00
\$ 1,000.00	\$ -	\$ 1,000.00
\$ 20,000.00	\$ 10,620.00	\$ 20,000.00
\$ 20,000.00	\$ 10,620.00	\$ 20,000.00
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 2,400,000.00	\$ 83,199.32	\$ 2,400,000.00
\$ 2,400,000.00	\$ 83,199.32	\$ 2,400,000.00
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 2,452,000.00	\$ 95,932.82	\$ 2,427,000.00
\$ 2,900,000.00	\$ 2,494,728.00	\$ 2,494,728.00
\$ 948,200.00	\$ 2,843,681.86	\$ 557,928.00

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:		<u>\$ 15,039.00</u>	<u>\$ 12,327.95</u>	<u>\$ 12,761.56</u>
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:		<u>\$ 11,787.65</u>	<u>\$ 6,637.61</u>	<u>\$ 11,679.48</u>
YE-PROJECTED CASH BALANCE:		\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Fund balance forward		\$ -	\$ -	\$ -
Budget Balance:		<u>\$ 2,748.65</u>	<u>\$ 309.66</u>	<u>\$ 4,917.92</u>

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

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

FIRE SERVICES BUDGET

10/16/2025

Draft

.539 Mills

		2026 DRAFT	2025 YTD 8/30/2025	2025 Budget
REVENUES:				
03.310.00	<u>FIRE SERVICES ASSESSMENT</u>			
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	<u>COLLECTION</u>	\$ 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	<u>PHYSICALS</u>	\$ 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	<u>Auditor</u>	\$ 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	<u>Training</u>	\$ 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	<u>General Fund Operations</u>	\$ 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	<u>Emergency Radio Debt Repayment</u>	\$ 102,620.10		
03.4XX.XXX	Western District	\$ 53,647.57		
03.4XX.XXX	Citizens Fire	\$ 48,972.53		
03.493.100	<u>Capital Savings Contribution</u>	\$ 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
<u>YE-PROJECTED CASH BALANCE:</u>				
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				

	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**				