UPPER MILFORD TOWNSHIP
BOARD OF SUPERVISORS

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Chairman
Daniel J. Mohr

Vice-Chairman
Angela Ashbrook

Supervisor
John D. Zgura

# UPPER MILFORD TOWNSHIP TENTATIVE 2026 BUDGET

## FOR PUBLIC REVIEW

Tentative Budget Adopted
November 6th, 2025
Upper Milford Township Board of Supervisors

Upper Milford Township | UNAPPROVED DRAFT BUDGET | 2026 Draft
2026 GENERAL FUND (01) REVENUE | 11/06/2025

| | | | 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** | | | **$ 455,444.77** | **$ -** | **$ 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 | $ 310,444.77 | $ - | $ - |
| | 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** | **$ 3,855,518.74** | **$ 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 | $ (0.00) | $ 1,283,463.31 | $ 4,666.49 |

BUDGET
2026 GENERAL FUND (01) EXPENSES

**2026 Proposed**
**11/06/2025**

| | | | 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** | | | **$ 42,000.00** | **$ 38,000.00** | **$ 40,000.00** |
| | 412.500 | Contribution General Health | $ 42,000.00 | $ 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** | | | **$ 28,625.00** | **$ 15,232.10** | **$ 20,581.25** |
| | 426.001 | Recycling/Yard Waste Program | $ 28,625.00 | $ 15,232.10 | $ 20,581.25 |

**BUDGET**
**2026 GENERAL FUND (01) EXPENSES**

**2026 Proposed**
**11/06/2025**

| | | | 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** | | | **$ 573,581.16** | **$ 353,613.20** | **$ 581,928.19** |
| | 438.100 | Wages | $ 473,581.16 | $ 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** | | | **$ 86,440.00** | **$ 49,087.41** | **$ 93,556.00** |
| | 451.100 | Wages for Park Maintainence/Operation | $ 32,790.00 | $ 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** | | | **$ 53,500.00** | **$ 38,961.00** | **$ 51,948.00** |
| | 456.540 | Library Membership | $ 53,500.00 | $ 38,961.00 | $ 51,948.00 |
| **INSURANCE** | | | **$ 216,388.57** | **$ 108,464.36** | **$ 216,167.53** |
| | 486.161 | Social Security Taxes | $ 64,714.40 | $ 43,314.74 | $ 64,535.25 |
| | 486.162 | Unemployment Compensation | $ 4,720.00 | $ 1,718.79 | $ 4,720.00 |
| | 486.163 | Medicare Taxes | $ 14,854.17 | $ 10,130.04 | $ 14,812.28 |
| | 486.351 | Insurance - Package Policy/Errors and Omissions | $ 60,000.00 | $ 27,636.00 | $ 50,000.00 |
| | ~~486.352~~ | ~~Errors & Ommission Policy (Public Officials)~~ | $ - | $ - | $ 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** | **$ 3,855,518.75** | **$ 2,224,053.26** | **$ 4,003,925.53** |

| | | | 2026 Proposed | 2025 ytd 8/30 | 2025 Budget |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | Total Revenue - expenses | $ (0.00) | $ 1,283,463.31 | $ 4,666.49 |

**Upper Milford Township**

**2026 GENERAL FUND DISTRIBUTIONS and DONATIONS**

**Proposed**
**11/6/2025**

| | | 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** | | **$ 53,500.00** | **$ 51,948.00** | **$ 49,870.00** |
| 456.540 | Emmaus Library Membership | $ 53,500.00 | $ 51,948.00 | $ 49,870.00 |
| | (2026 budgeted cost per person $6.74 based on population estimate of 7934 as of July 2023) | | | |
| | (2025 budgeted cost per person $6.55 based on population estimate of 7934 as of July 2023) | | | |
| **CULTURAL DONATIONS - THROUGHOUT COUNTY** | | **$ 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 | $ 110,550.00 | $ 104,998.00 | $ 346,920.00 |
| Payment distribution made in installments over the entire year beginning February | | | | |

**Upper Milford Township** | **BUDGET 2026 STREET LIGHT FUND (02)** | **2026 Draft 11/6/2026**

| **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 | | | | |

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



| | | | | |
|---|---|---|---|---|
| **REVENUE:** | | **2025 Propsed** | **2025 YTD 8/30/2025** | **2025 Final** |
| **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 | | | | |

# OPEN SPACE BUDGET 2026



| | | 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** |

| | | 2026 Proposed | 2025 YTD 8/30 | 2025 Budget |
|---|---|---|---|---|
| **EXPENSES:** | | | | |
| **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
11/6/2025

| 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

11/6/2025

| 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** | | | | |