Upper Milford Township
Board of Supervisors
Township Building, Old Zionsville, PA 18068
November 6th, 2025, 6:00 pm
WORKSHOP MEETING AGENDA

Call to order

ANNOUNCEMENTS:

This meeting is being recorded principally to aid in the preparation of Minutes and for such other purposes as the Board sees fit. For that reason, will each person wanting to give any comments during this meeting, please state your name for the record and address the Board of Supervisors.

PUBLIC INPUT:

NEW BUSINESS:

1.) 2026 Draft Budget Discussion

EXECUTIVE SESSION: - Not needed

ADJOURNMENT:

AGENDA PART II:
UNFINISHED BUSINESS (NO ACTION ANTICIPATED):
OLD BUSINESS:
1. **Morrissey Property Concerns**
2. **Open Space Update**
3. **Recreation Plan Update**
4. **Krause Property Concerns**

END AGENDA PART II:

UPPER MILFORD TOWNSHIP
BOARD OF SUPERVISORS

PO Box 210 ~ 5671 Chestnut Street
Old Zionsville, PA 18068
Phone: (610) 966 – 3223
E-mail: info@uppermilford.net
Web: http://www.uppermilford.net

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
November 6th, 2025

Draft Budget
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			**$ 458,489.77**	**$ -**	**$ 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	$ 313,489.77	$ -	$ -
	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	**$ 3,858,563.74**	**$ 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	$ 2,597.00	$ 1,283,463.31	$ 4,666.49

Interest Earnings		**$**	**5,000.00**
01.341.001	Interest Based on rates of interest	$	5,000.00
01.341.002	Interest – Finance Charges	$	-
01.341.000	Interet Earnings - Other	$	-
Rents and Royalties		**$**	**19,557.98**
01.342.200	Rent of Buildings – Post Office Based on contract through July 23, 2031	$	13,507.98
01.342.430	Rent Road / Machinery	$	100.00
01.342.440	Lease of Land Fulmer Preserve and PennDOT Stockpile	$	5,950.00
State Capital and Operating Grants		**$**	**147,000.00**
01.354.101	Other Grants and Gifts Recycling Performance Grant (Act 101)	$	2,000.00
State Share Revenue and Entitlements		**$**	**130,500.00**
01.355.010	Public Utility Tax This is a yearly payment in October; utility company payment in lieu of property tax.	$	2,000.00
01.355.040	Liquor License Same as last year – typically one check per year in September Approximately the same each year	$	500.00
01.355.050	Pension Fund State Aid – this money is received from the State at the beginning of October – it is immediately deposited and forwarded onto the Pension Fund. Based on number of employees in pension plan at a per employee rate set by the State. Changes yearly	$	78,000.00
01.355.070	Foreign Fire Insurance (Firemens Relief Funds) This revenue is received from the state in October and is based on insured property value and population within the township it distributed equally to the fire companies.	$	50,000.00

Upper Milford Township

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			**$ 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			**$ 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			**$ 51,948.00**	**$ 38,961.00**	**$ 51,948.00**
	456.540	Library Membership	$ 51,948.00	$ 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	**$ 3,855,966.75**	**$ 2,224,053.26**	**$ 4,003,925.53**

			2026 Proposed	2025 ytd 8/30	2025 Budget
		Total Revenue - expenses	$ 2,597.00	$ 1,283,463.31	$ 4,666.49

Upper Milford Township | **Proposed**

2026 GENERAL FUND DISTRIBUTIONS and DONATIONS

11/6/2025

Account	Description	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 Draft**
| **2026** | **11/6/2026**

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
Draft

BUDGET
2026
STATE LIQUID FUELS FUND (35)

2026 Draft
11/6/2025

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				

Upper Milford Township
Draft

OPEN SPACE BUDGET 2026

2026 Draft
11/06/2025

		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**

		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**

		2026 Draft
REVENUES		
04.310.210	EIT (0.138%)	$ 500,000.00
	This tax automatically renews after five years (2027) without another referendum to cancel if all debit is paid.	
	Calculation will be based on 0.138% due to collectors limitations.	
INTEREST		
04.341.001	Interest on Savings	
	PLGIT interest on class accounts	$ 200.00
04.341.003	Interest on Investment	
	PLGIT interest on ClassPLUS anything over $50,000.00 can be placed in this account for high interest earnings	$ -
INTERGOVERNMENTAL REVENUES:		
04.354.010	Inter Governmental Revenue	$ -
04.354.101	Other Grants and Gifts	$ -
OTHER FINANCIAL SOURCES:		
04.390.100	Transfer Funds Unreserved	$ -
	Required if all current Ag Easements applications are processed.	
04.390.101	Transfer Funds Dedicated	$ -
04.390.102	Transfer Fund Dedicated Park	$ -
04.390.103	Gifts	$ -
TOTAL REVENUES:		**$ 500,200.00**

		2026 Draft
EXPENSES:		
Financial Administration		
04.402.310	Auditors Fees	$ -
Tax Collection		
04.403.111	EIT Collection fees	$ 25,000.00
	Fees paid to Berkhiemer for collection of EIT (1.4%)	
Legal		
04.404.310	Legal fees	$ 5,000.00
	Solicitor fees, title searches, etc.	
General Expenses		
04.405.241	General expenses	$ 1,000.00
	expenses associated with the processing of purchases	

04.405.341	Advertising, Printing, Postage	$ 1,000.00
Engineering and Surveying		
04.408.313	Engineering & Surveying	$ 20,000.00
	Cost associated with engineering and Surveying	
Maintenance		
04.430.100	Maintenance of Park and Open Space Equipment	$ -
Culture and Recreation		
04.454.710	Land Purchase	$ -
	Purchase of Open Space	
Conservation of Natural Resources		
04.461.711	Conservation Easement Purchase	$ 2,400,000.00
	To purchase easements for conservation	
04.492.010	Interfund Operating Fund Expense	$ -
TOTAL EXPENES:		**$ 2,452,000.00**
	YE-PROJECTED CASH BALANCE	
	Fund Balance Forward	$ 2,900,000.00
	Fund Balance	**$ 948,200.00**

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.

FIRE SERVICES BUDGET

Draft

.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				

	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**				