



## 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 2026 BUDGET



Adopted: December 4<sup>th</sup>, 2025  
Upper Milford Township Board of Supervisors

**Upper Milford Township      FINAL BUDGET**  
**2026 GENERAL FUND (01) REVENUE**

**2026 Final**  
**12/04/2025**

|   |   | 2026 Budget            |
|---|---|------------------------|
| <b>REAL PROPERTY TAXES</b>                  |   | <b>\$ 187,590.99</b>   |
| 301.100                                     | Real Estate Current Year ( .211 Mills)-Assessment of 849,914,800.00 | \$ 180,415.99          |
| 301.200                                     | Real Estate Prior Year  | \$ 4,000.00            |
| 301.400                                     | Real Estate Delinquent Tax  | \$ 3,000.00            |
| 301.600                                     | Real Estate Interim Tax   | \$ 175.00              |
| <b>OCCUPATION TAXES</b>                     |   | <b>\$ 83,100.00</b>    |
| 305.100                                     | Municipal Service Tax   | \$ 83,000.00           |
| 305.200                                     | Prior Year LST  | \$ 100.00              |
| <b>LOCAL TAX ENABLING ACT</b>               |   | <b>\$ 2,020,000.00</b> |
| 310.100                                     | Real Estate Transfer Tax  | \$ 200,000.00          |
| 310.210                                     | Earned Income Tax Current Year                                      | \$ 1,820,000.00        |
| <b>BUSINESS LICENSES AND PERMITS</b>        |   | <b>\$ 118,025.00</b>   |
| 321.610                                     | Peddler's License   | \$ 25.00               |
| 321.800                                     | Cable Television Franchise  | \$ 118,000.00          |
| <b>FINES</b>                                |   | <b>\$ 500.00</b>       |
| 331.110                                     | Motor Vehicle Code Violation  | \$ -                   |
| 331.120                                     | Ordinance Violations  | \$ 500.00              |
| <b>INTEREST EARNINGS</b>                    |   | <b>\$ 5,000.00</b>     |
| 341.001                                     | Interest Income   | \$ 5,000.00            |
| 341.002                                     | Interest - Finance Charge   | \$ -                   |
| 341.000                                     | Interet Earnings - Other  | \$ -                   |
| <b>RENTS AND ROYALTIES</b>                  |   | <b>\$ 19,557.98</b>    |
| 342.200                                     | Rent of Buildings (Postal Lease)                                    | \$ 13,507.98           |
| 342.210                                     | Office Area Rental  | \$ -                   |
| 342.430                                     | Rent of Road Machinery and Equipment                                | \$ 100.00              |
| 342.440                                     | Lease of Land (Fulmer, State Stockpile, Radio pole)                 | \$ 5,950.00            |
| <b>STATE CAPITAL AND OPERATING GRANTS</b>   |   | <b>\$ 147,000.00</b>   |
| 354.010                                     | Intergovernmental Revenue   | \$ -                   |
| 354.101                                     | Other grants and Gifts  | \$ 2,000.00            |
| 354.103                                     | DCNR Grant for Lenape Park  | \$ 145,000.00          |
| <b>STATE SHARE REVENUE AND ENTITLEMENTS</b> |   | <b>\$ 130,500.00</b>   |
| 355.010                                     | Public Utility Tax  | \$ 2,000.00            |
| 355.040                                     | Liquor License  | \$ 500.00              |
| 355.050                                     | Pension Fund (Ref. 487.159) (State Aid) based on 2024               | \$ 78,000.00           |
| 355.070                                     | Foreign Fire Insurance (same as 411.542)                            | \$ 50,000.00           |
| <b>GENERAL GOVERNMENT</b>                   |   | <b>\$ 171,500.00</b>   |
| 361.300                                     | Zoning Permits, Maps, Ord., Books                                   | \$ 4,000.00            |
| 361.314                                     | Engineering Fees - Reimbursable                                     | \$ 150,000.00          |
| 361.315                                     | Stormwater Management Fees  | \$ 2,500.00            |
| 361.315                                     | Agreement Recording Fees  | \$ -                   |
| 361.340                                     | Zoning Hearing Board Fees   | \$ 5,000.00            |
| 361.350                                     | SALDO - Application Fees  | \$ 4,000.00            |
| 361.000                                     | General Government Other  | \$ -                   |
| 361.360                                     | Legal fees Reimbursable   | \$ 6,000.00            |
| <b>PUBLIC SAFETY</b>                        |   | <b>\$ 56,000.00</b>    |
| 362.410                                     | Building Permits  | \$ 50,000.00           |
| 362.440                                     | Sewer Permit Fees   | \$ 6,000.00            |
| 362.000                                     | Public Safety   | \$ -                   |
| <b>HIGHWAY AND STREETS</b>                  |   | <b>\$ 1,000.00</b>     |

Upper Milford Township      **FINAL BUDGET**  
**2026 GENERAL FUND (01) REVENUE**

**2026 Final**  
**12/04/2025**

|                                |          |   | 2026 Budget            |
|--------------------------------|----------|---|------------------------|
|                                | 363.100  | Road Permits                                    | \$ 1,000.00            |
| <b>RECYCLING</b>               |          |   | <b>\$ 4,000.00</b>     |
|                                | 364.500  | Loading and delivery fees                       | \$ 4,000.00            |
| <b>CULTURE - RECREATION</b>    |          |   | <b>\$ 3,500.00</b>     |
|                                | 367.100  | Park Permits                                    | \$ 3,500.00            |
|                                | 367.500  | Municipal Center Rental                         | \$ -                   |
| <b>MISCELLANEOUS REVENUE</b>   |          |   | <b>\$ 500.00</b>       |
|                                | 380.100  | Miscellaneous Income                            | \$ 500.00              |
|                                | 380.102  | Advertising Reimbursable                        | \$ -                   |
| <b>OTHER FINANCING SOURCES</b> |          |   | <b>\$ 455,444.77</b>   |
|                                | 390.100  | Transfer Funds unreserved                       | \$ -                   |
|                                | 390.101  | Transfer Funds- Dedicated General Fund Reserves | \$ -                   |
|                                | 390.102  | Transfer Funds- Dedicated Park Reserves         | \$ -                   |
|                                | 390.103  | Transfer Funds from Money Market- culverts      | \$ 310,444.77          |
|                                | 390.104  | Transfer Funds from Equipment reserve           | \$ -                   |
|                                | 390.105  | Transfer Funds from Open Space Referendum       | \$ 145,000.00          |
| <b>SALE OF ASSETS</b>          |          |   | <b>\$ -</b>            |
|                                | 391.100  | Sale of Assets                                  | \$ -                   |
| <b>INSURANCE CLAIMS</b>        |          |   | <b>\$ 22,000.00</b>    |
|                                | 392.001  | Insurance Claim                                 | \$ 2,000.00            |
|                                | *392.003 | Pool Dividends - Health Care & Gen Liab.        | \$ 20,000.00           |
| <b>REFUNDS</b>                 |          |   | <b>\$ 300.00</b>       |
|                                | 395.000  | Refund of prior year expenses                   | \$ 300.00              |
| <b>CASH BALANCE FORWARDED</b>  |          |   | <b>\$ 430,000.00</b>   |
|                                | 399.000  | Fund Balance Forwarded                          | \$ 430,000.00          |
|                                |          | <b>Total Revenue and transferred funds</b>      | <b>\$ 3,855,518.74</b> |
|                                |          |   |                        |
|                                |          | Net Revenues                                    | \$ 2,970,073.97        |
|                                |          |   |                        |
|                                |          | Total Revenue less Expenses                     | \$ (0.00)              |

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

**2026 Final**  
**12/04/2025**

|   |         |  | 2026 Budget          |
|---|---------|--|----------------------|
| <b>LEGISLATIVE BODY</b>                       |         |  | <b>\$ 7,500.00</b>   |
|   | 400.100 | Salary of Elected Officials                            | \$ 7,500.00          |
| <b>EXECUTIVE</b>                              |         |  | <b>\$ 170,311.75</b> |
|   | 401.130 | Salary of Township Manager                             | \$ 101,694.82        |
|   | 401.131 | Discretionary wages, stipends                          | \$ 100.00            |
|   | 401.134 | Assistant Zoning Officer/MS4                           | \$ 68,516.93         |
| <b>FINANCIAL ADMINISTRATION</b>               |         |  | <b>\$ 15,850.00</b>  |
|   | 402.310 | Wages of Elected Auditors                              | \$ 100.00            |
|   | 402.311 | Wages for Appointed Auditors                           | \$ 15,750.00         |
| <b>TAX COLLECTION</b>                         |         |  | <b>\$ 44,376.30</b>  |
|   | 403.110 | Real Estate Taxes - 5%                                 | \$ 9,020.80          |
|   | 403.111 | EIT Taxes - 1.5% + supplies                            | \$ 24,388.00         |
|   | 403.114 | LST 2.25% + expenses                                   | \$ 1,867.50          |
|   | 403.200 | Materials, Supplies & General Expense (RE Tax Office)  | \$ 9,000.00          |
|   | 403.350 | Tax Collector's Bond                                   | \$ 100.00            |
|   | 403.351 | TCC  | \$ -                 |
| <b>LAW</b>                                    |         |  | <b>\$ 26,000.00</b>  |
|   | 404.310 | Legal Fees   | \$ 20,000.00         |
|   | 404.311 | Legal Fees Reimbursible                                | \$ 6,000.00          |
| <b>CLERK / SECRETARY</b>                      |         |  | <b>\$ 178,699.56</b> |
|   | 405.120 | Wages of Secretary/Treasurer                           | \$ 74,870.95         |
|   | 405.131 | Wages for Intern                                       | \$ -                 |
|   | 405.140 | Wages for Administrative Asst.                         | \$ 30,278.61         |
|   | 405.174 | Education Expense                                      | \$ 4,500.00          |
|   | 405.210 | Materials and Supplies                                 | \$ 4,000.00          |
|   | 405.241 | General Expense  | \$ 5,000.00          |
|   | 405.261 | Computer Repairs & Computer Equipment upgrade& Website | \$ 34,000.00         |
|   | 405.320 | Telecommunications (UMT - Muni center)                 | \$ 6,000.00          |
|   | 405.321 | Telecommunications (Garage)                            | \$ 1,800.00          |
|   | 405.330 | Vehicle Operating Expense (mileage reimbursement)      | \$ 250.00            |
|   | 405.341 | Advertising, Printing & Postage                        | \$ 7,500.00          |
|   | 405.353 | Insurance and Bonding                                  | \$ 1,200.00          |
|   | 405.701 | Copier Expenses  | \$ 3,300.00          |
|   | 405.705 | Minutes Scanning Project                               | \$ 6,000.00          |
| <b>ENGINEER</b>                               |         |  | <b>\$ 175,000.00</b> |
|   | 408.313 | Engineering Fees                                       | \$ 25,000.00         |
|   | 408.314 | Engineering Fees - Reimbursable                        | \$ 150,000.00        |
| <b>GENERAL GOVERNMENT BUILDINGS AND PLANT</b> |         |  | <b>\$ 91,500.00</b>  |
|   | 409.100 | Custodian Services & floor cleaning                    | \$ 11,000.00         |
|   | 409.200 | Materials and Supplies                                 | \$ 500.00            |
|   | 409.241 | General Expense  | \$ 2,000.00          |
|   | 409.250 | Custodial Supplies                                     | \$ 750.00            |
|   | 409.260 | Minor Equipment Purchase                               | \$ 750.00            |
|   | 409.361 | Fuel, Light and Water - KHS                            | \$ 17,000.00         |
|   | 409.362 | Fuel, Light and Water - Old Admin Bldg                 | \$ 8,000.00          |
|   | 409.363 | Fuel, Light and Water - Garage                         | \$ 12,000.00         |
|   | 409.370 | Maintenance and Repairs - Municipal Center             | \$ 10,000.00         |
|   | 409.371 | Maintenance and Repairs - Post Office                  | \$ 2,500.00          |
|   | 409.372 | Maintenance and Repairs - Old Building                 | \$ 5,000.00          |
|   | 409.373 | Maintenance and Repairs - Garage & Accessory Bldgs.    | \$ 20,000.00         |
|   | 409.374 | Maintenance and Repairs - Old Garage                   | \$ 1,000.00          |
|   | 409.700 | Capital Purchases Maint. Garage                        | \$ 1,000.00          |

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

**2026 Final**  
**12/04/2025**

|  |         |  | 2026 Budget          |
|--|---------|--|----------------------|
| <b>FIRE</b>  |         |  | <b>\$ 53,000.00</b>  |
|  | 411.542 | Foreign Fire Insurance (payout to FD's) Ref. 355.070         | \$ 50,000.00         |
|  | 411.545 | Fire Fighter incentive cards                                 | \$ 3,000.00          |
| <b>AMBULANCE / RESCUE</b>  |         |  | <b>\$ 42,000.00</b>  |
|  | 412.500 | Contribution General Health                                  | \$ 42,000.00         |
| <b>PROTECTIVE INSPECTION</b>                                     |         |  | <b>\$ 142,725.35</b> |
|  | 413.122 | Building Code Program Wages                                  | \$ 45,047.42         |
|  | 413.123 | NPDES MS4 Program  | \$ 15,000.00         |
|  | 413.300 | SEO Enforcement  | \$ 40,677.93         |
|  | 413.301 | Codificationn Annual Update                                  | \$ 2,000.00          |
|  | 413.313 | Building Code Program Services                               | \$ 40,000.00         |
| <b>PLANNING AND ZONING</b>                                       |         |  | <b>\$ 158,842.93</b> |
|  | 414.300 | Wages for Zoning & Planning                                  | \$ 136,342.93        |
|  | 414.301 | Zoning and Planning - SWLCP updates and codification project | \$ 15,000.00         |
|  | 414.310 | EAC - Environmental Advisory Council                         | \$ 900.00            |
|  | 414.510 | Education Expense  | \$ 600.00            |
|  | 414.530 | Zoning Hearing Board Expenses                                | \$ 6,000.00          |
| <b>EMERGENCY MANAGEMENT</b>                                      |         |  | <b>\$ 2,000.00</b>   |
|  | 415.300 | Emergency Management Civil Defense                           | \$ 1,500.00          |
|  | 415.301 | Emergency services training expenses reimbursement           | \$ 500.00            |
| <b>PUBLIC WORKS - SANITATION</b>                                 |         |  | <b>\$ 28,625.00</b>  |
|  | 426.001 | Recycling/Yard Waste Program                                 | \$ 28,625.00         |
| <b>SOLID WASTE COLLECTION AND DISPOSAL</b>                       |         |  | <b>\$ 3,800.00</b>   |
|  | 427.001 | Solid Waste Collection & Disposal                            | \$ 3,800.00          |
| <b>HIGHWAY MAINTENANCE - GENERAL SERVICES</b>                    |         |  | <b>\$ 195,627.09</b> |
|  | 430.238 | Uniform Service  | \$ 8,400.00          |
|  | 430.241 | Highway General Expense                                      | \$ 5,000.00          |
|  | 430.260 | Purchase of Hand Tools                                       | \$ 2,500.00          |
|  | 430.261 | Safety Equipment (PPE)                                       | \$ 1,000.00          |
|  | 430.330 | Vehicle Operating Expense                                    | \$ 72,727.09         |
|  | 430.331 | Equipment Rental   | \$ 10,000.00         |
|  | 430.740 | Major Equipment Purchases                                    | \$ 86,000.00         |
|  | 430.742 | Minor Equipment purchase                                     | \$ 10,000.00         |
| <b>HIGHWAY MAINTENANCE - SNOW AND ICE REMOVAL</b>                |         |  | <b>\$ 75,000.00</b>  |
|  | 432.100 | Snow and Ice Removal   | \$ 75,000.00         |
| <b>HIGHWAY MAINTENANCE - TRAFFIC SIGNALS AND SIGNS</b>           |         |  | <b>\$ 18,000.00</b>  |
|  | 433.100 | Street Signs and pavement markings                           | \$ 10,000.00         |
|  | 433.102 | Traffic Lights (incl possible preemption upgrade)            | \$ 8,000.00          |
|  | 433.103 | Streetlight Township Facilities & SL Fund share              | \$ -                 |
|  | 433.410 | Traffic Control Device Insurance Repair Ref 392.001          | \$ -                 |
| <b>HIGHWAY MAINTENANCE - REPAIR OF TOOLS AND MACHINERY</b>       |         |  | <b>\$ 20,000.00</b>  |
|  | 437.100 | Repairs to tools and machinery                               | \$ 20,000.00         |
| <b>HIGHWAY MAINTENANCE - MAINTENANCE OF HIGHWAYS AND BRIDGES</b> |         |  | <b>\$ 573,581.16</b> |
|  | 438.100 | Wages  | \$ 473,581.16        |
|  | 438.200 | Roads and Bridges  | \$ 100,000.00        |
| <b>HIGHWAY CONSTRUCTION AND REBUILDING</b>                       |         |  | <b>\$ 485,000.00</b> |
|  | 439.100 | Highways - Construction & Rebuliding                         | \$ 125,000.00        |
|  | 439.101 | Bridge and Culvert Rebuilding, General                       | \$ 350,000.00        |
|  | 439.105 | Bridge / Culvert Design and Permitting                       | \$ 10,000.00         |
|  | 439.015 | Road Repair Contingency                                      | \$ -                 |
| <b>CULTURE - RECREATION ADMINISTRATION</b>                       |         |  | <b>\$ 86,440.00</b>  |

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

## 2026 Budget

|                          |    |        |
|--------------------------|----|--------|
| Total Revenue - expenses | \$ | (0.00) |
|--------------------------|----|--------|

|   |   |  | 2026 Budget   | 2025 Approved | 2024 Approved |
|---|---|--|---------------|---------------|---------------|
| <b>AMBULANCE / RESCUE</b>   |   |  | \$ 42,000.00  | \$ 40,000.00  | \$ 38,000.00  |
| 412.500   | Emmaus Ambulance per request  |  | \$ 21,000.00  | \$ 20,000.00  | \$ 19,000.00  |
| 412.500   | Macungie Ambulance  |  | \$ 21,000.00  | \$ 20,000.00  | \$ 19,000.00  |
| <b>ARPA REQUEST</b>   |   |  |               |               |               |
| 494.200   | ARPA Request Macungie Ambulance   |  | \$ -          | \$ -          | \$ -          |
| <b>LIBRARY MEMBERSHIP</b>   |   |  | \$ 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) |  |               |               |               |
| <b>CULTURAL DONATIONS - THROUGHOUT COUNTY</b>                                     |   |  | \$ 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     |
|   | <b>TOTAL</b>  |  | \$ 108,550.00 | \$ 104,998.00 | \$ 346,920.00 |
| Payment distribution made in installments over the entire year beginning February |   |  |               |               |               |

**STREET LIGHT FUND (02)**

|  |  | 2026 Final          |
|--|--|---------------------|
| <b><u>REVENUES:</u></b>  |  |                     |
| <b>02.310.00</b>   | <b><u>STREET LIGHT ASSESSMENT</u></b>    |                     |
| 02.301.92  | Prior Year Street Light                  | \$ 500.00           |
| 02.310.00  | Street Light Assessment                  | \$ 34,558.26        |
| 02.350.00  | UMT General Street Lighting Contribution | \$ -                |
| 02.341.00  | Interest                                 | \$ 100.00           |
| <b>TOTAL REVENUES:</b>   |  | <b>\$ 35,158.26</b> |
|  |  |                     |
| <b><u>EXPENSES:</u></b>  |  |                     |
| <b>02.403.113</b>  | <b><u>COLLECTION</u></b>                 |                     |
| 02.403.113   | Commission - Street Light Assessment     | \$ 1,727.91         |
| 02.409.241   | Bank Charges                             | \$ -                |
|  |  |                     |
| <b>02.434.000</b>  | <b><u>STREET LIGHTING</u></b>            |                     |
| 02.434.361   | Street Light Costs                       | \$ 34,000.00        |
|  |  |                     |
| <b>TOTAL EXPENSES:</b>   |  | <b>\$ 35,727.91</b> |
|  |  |                     |
|  |  |                     |
|  | <b><u>YE-PROJECTED CASH BALANCE:</u></b> |                     |
|  | Fund balance forward                     | \$ 2,000.00         |
|  |  |                     |
|  | <b>Budget Balance:</b>                   | <b>\$ 1,430.35</b>  |
|  |  |                     |
|  |  |                     |
| ** Street Light Assesment billing goes out with Real Estate Tax Bill |  |                     |



## STATE LIQUID FUELS FUND (35)

|  |   | 2025 Final           |
|--|---|----------------------|
| <b>REVENUE:</b>  |   |                      |
| <b>35.341.000</b>  | <b>INTEREST INCOME</b>                              |                      |
| 35.341.001   | Interest Earned                                     | \$ 500.00            |
|  |   |                      |
| <b>35.355.000</b>  | <b>STATE SHARED REVENUE AND ENTITLEMENTS</b>        |                      |
| 35.355.020   | Inter-Governmental Revenue                          | \$ 294,561.61        |
| 35.355.030   | State Road Turnback Payments                        | \$ 13,120.00         |
| 35.391.010   | Sale of Equipment                                   |                      |
|  |   |                      |
| <b>TOTAL REVENUES</b>  |   | <b>\$ 308,181.61</b> |
|  |   |                      |
|  |   | <b>2025 Proposed</b> |
| <b>EXPENSES:</b>   |   |                      |
|  |   |                      |
| <b>35.409.241</b>  | <b>Bank Charges</b>                                 |                      |
|  |   |                      |
| <b>35.430.741</b>  | <b>Major Equipment Purchase Total</b>               | <b>\$ -</b>          |
| 35.430.741   | Major Equipment-Other                               |                      |
| 35.430.744   | Payment of 2021 Mack dump truck                     |                      |
|  |   | \$ -                 |
|  |   |                      |
| <b>35.432.000</b>  | <b>WINTER MAINTENANCE</b>                           | <b>\$ -</b>          |
| 35.432.001   | Snow and Ice Removal ( Use GF First;see GF 432.100) | \$ -                 |
|  |   |                      |
| <b>35.438.000</b>  | <b>HWY - MAINTENANCE AND REPAIR OF ROADS</b>        | <b>\$ 293,000.00</b> |
| 35.438.001   | Repair of Roads                                     |                      |
|  | >Sealcoat   | \$ 275,000.00        |
|  | >Crackseal (contract)                               | \$ -                 |
|  | >Polypatch  |                      |
|  | >Line Painting; Roads and Intersections             | \$ 18,000.00         |
|  | >Road resurfacing, Micro @ LL Acres-                |                      |
|  | >surfacing, other(UTBWC)                            |                      |
|  |   |                      |
| <b>35.439.000</b>  | <b>HWY - CONSTRUCTION AND REBUILDING</b>            | <b>\$ -</b>          |
| 35.439.001   | Construction  |                      |
|  |   |                      |
|  |   |                      |
| <b>TOTAL EXPENSES</b>  |   | <b>\$ 293,000.00</b> |
|  |   |                      |
|  |   |                      |
|  | <b>YE-PROJECTED CASH BALANCE:</b>                   |                      |
|  | Fund balance forward 01/01/2025                     | \$ 157,000.00        |
|  |   |                      |
|  | <b>Fund Balance:</b>                                | <b>\$ 172,181.61</b> |
|  |   |                      |
| 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 **OPEN SPACE BUDGET** **2026**

**2026 Final**  
**12/04/2025**

## 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 Budget

|               |              |
|---------------|--------------|
| \$            | 500,000.00   |
| \$            | 500,000.00   |
| \$            | 200.00       |
| \$            | 200.00       |
| \$            | -            |
| \$            | -            |
| \$            | -            |
| \$            | -            |
| \$            | -            |
| \$            | -            |
| \$            | -            |
| \$            | 500,200.00   |
| 2026 Proposed |              |
| \$            | -            |
| \$            | -            |
| \$            | 25,000.00    |
| \$            | 25,000.00    |
| \$            | 5,000.00     |
| \$            | 5,000.00     |
| \$            | 2,000.00     |
| \$            | 1,000.00     |
| \$            | 1,000.00     |
| \$            | 20,000.00    |
| \$            | 20,000.00    |
| \$            | -            |
| \$            | -            |
| \$            | -            |
| \$            | -            |
| \$            | 2,400,000.00 |
| \$            | 2,400,000.00 |
| \$            | -            |
| \$            | -            |
| \$            | 2,452,000.00 |
| \$            | 2,900,000.00 |
| \$            | 948,200.00   |

# FIRE HYDRANT FUND

| REVENUES:       |   | 2026 Budget  |
|-----------------|---|--------------|
| 310.00          | FIRE HYDRANT ASSESSMENT                     |              |
| 310.91          | Fire Hydrant Assessment                     | \$ 14,939.00 |
| 310.92          | Fire Hydrant direct charges to developments | \$ -         |
| 310.93          | Assessment Prior Yr                         |              |
| 341             | Interest                                    | \$ 100.00    |
| 350.2           | Late fees                                   |              |
| TOTAL REVENUES: |   | \$ 15,039.00 |
| EXPENSES:       |   |              |
| 403.113         | COLLECTION                                  |              |
| 403.113         | Commission - Fire Hydrant Assessment        | \$ 746.95    |
| 409.241         | Bank Charges                                | 0            |
| 434.000         | Fire Hydrant expense                        | \$ 11,040.70 |
| TOTAL EXPENSES: |   | \$ 11,787.65 |
|                 | YE-PROJECTED CASH BALANCE:                  | \$ 6,000.00  |
|                 | Fund balance forward                        | \$ -         |
|                 | Budget Balance:                             | \$ 2,748.65  |

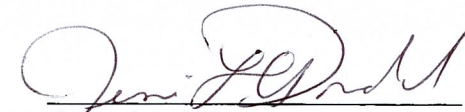
\*\*Fire Hydrant Assesment billing goes out with Real Estate Tax Bill

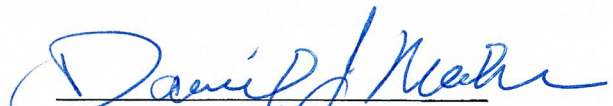
\*\*Budget balance is needed to fund the 1st qtr of the following year.

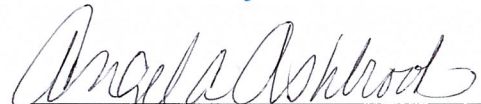
|                        |  | 2026 Budget          |
|------------------------|--|----------------------|
| <b>REVENUES:</b>       |  |                      |
| <b>03.310.00</b>       | <b><u>FIRE SERVICES ASSESSMENT</u></b>       |                      |
| 03.301.92              | Fire Service Assessment .539 Mills           | \$ 460,873.08        |
| 03.310.00              | Prior Year Assessment Collection             | \$ -                 |
| 03.350.00              | Delinquent Assessment Collection             | \$ -                 |
| 03.341.00              | Interest                                     | \$ 1,200.00          |
| <b>TOTAL REVENUES:</b> |  | <b>\$ 462,073.08</b> |
| <b>EXPENSES:</b>       |  |                      |
| <b>03.403.113</b>      | <b><u>COLLECTION</u></b>                     | <b>\$ 23,043.65</b>  |
| 03.403.113             | Commission - Fire Assessment 5%              | \$ 23,043.65         |
| 03.409.241             | Bank Charges                                 | \$ -                 |
| <b>03.434.000</b>      | <b><u>PHYSICALS</u></b>                      | <b>\$ 12,000.00</b>  |
| 03.434.361             | Physicals - Western                          | \$ 6,000.00          |
| 03.434.362             | Physicals - Citizens                         | \$ 6,000.00          |
| <b>03.402.311</b>      | <b><u>Auditor</u></b>                        | <b>\$ 12,000.00</b>  |
| 03.402.312             | Western District                             | \$ 6,000.00          |
| 03.402.313             | Citizens                                     | \$ 6,000.00          |
| <b>03.405.100</b>      | <b><u>Training</u></b>                       | <b>\$ 4,000.00</b>   |
| 03.402.312             | Western District                             | \$ 2,000.00          |
| 03.402.313             | Citizens                                     | \$ 2,000.00          |
| <b>03.411.540</b>      | <b><u>General Fund Operations</u></b>        | <b>\$ 90,000.00</b>  |
| 03.411.541             | Western District                             | \$ 45,000.00         |
| 03.411.542             | Citizens Fire                                | \$ 45,000.00         |
| <b>03.4XX.XXX</b>      | <b><u>Emergency Radio Debt Repayment</u></b> | <b>\$ 102,620.10</b> |
| 03.4XX.XXX             | Western District                             | \$ 53,647.57         |
| 03.4XX.XXX             | Citizens Fire                                | \$ 48,972.53         |
| <b>03.493.100</b>      | <b><u>Capital Savings Contribution</u></b>   | <b>\$ 206,409.32</b> |
| 03.493.101             | Western District Fire Company                | \$ 100,867.14        |
| 03.493.102             | Citizens Fire Company                        | \$ 105,542.18        |
| <b>TOTAL EXPENSES:</b> |  | <b>\$ 462,073.07</b> |
|                        | <b><u>YE-PROJECTED CASH BALANCE:</u></b>     |                      |
|                        | Fund balance forward                         |                      |
|                        |  |                      |
|                        | <b>Budget Balance:</b>                       | <b>\$ -</b>          |


|  |  |         |
|--|--|---------|
|  |  | \$ 0.01 |
|  |  |         |
|  |  |         |
|  |  |         |
| *** Fire Services Assessment would go out on the Real Estate Tax Bills*** or |  |         |
| **Included in the real estate tax assessment**                               |  |         |

ADOPTED, this 4<sup>th</sup> day of December 2025.

  
Secretary/ Treasurer

  
Chairperson – Daniel J. Mohr

  
Vice-Chair – Angela Ashbrook

  
Supervisor – John D. Zgura