UPPER MILFORD TOWNSHIP
BOARD OF SUPERVISORS

PO Box 210 ~ 5671 Chestnut Street
Old Zionsville, PA 18068
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Chairman
Angela C. Ashbrook

Vice-Chairman
John D. Zgura

Supervisor
Daniel J. Mohr

UPPER MILFORD TOWNSHIP TENTATIVE 2027 BUDGET

FOR PUBLIC REVIEW

Tentative Budget Adopted
November 5th, 2026
Upper Milford Township Board of Supervisors

Upper Milford Township **UNAPPROVED DRAFT BUDGET** **2027 Draft**

2027 GENERAL FUND (01) REVENUE **11/5/2026**

			2027 Proposed	2026 YTD 9/25/2026	2026 Final Millage at .211 Mills
REAL PROPERTY TAXES			**$ 189,037.44**	**$ 181,139.92**	**$ 187,590.99**
	301.100	Real Estate Current Year (.211 Mills)-Assessment of 861,907,300.00	$ 181,862.44	$ 171,344.40	$ 180,415.99
	301.200	Real Estate Prior Year	$ 4,000.00	$ 7.20	$ 4,000.00
	301.400	Real Estate Delinquent Tax	$ 3,000.00	$ 9,687.79	$ 3,000.00
	301.600	Real Estate Interim Tax	$ 175.00	$ 100.53	$ 175.00
OCCUPATION TAXES			**$ 86,100.00**	**$ 65,764.39**	**$ 83,100.00**
	305.100	Municipal Service Tax	$ 86,000.00	$ 65,764.39	$ 83,000.00
	305.200	Prior Year LST	$ 100.00		$ 100.00
LOCAL TAX ENABLING ACT			**$ 2,040,000.00**	**$ 1,914,091.44**	**$ 2,020,000.00**
	310.100	Real Estate Transfer Tax	$ 150,000.00	$ 384,880.54	$ 200,000.00
	310.210	Earned Income Tax Current Year	$ 1,890,000.00	$ 1,529,210.90	$ 1,820,000.00
BUSINESS LICENSES AND PERMITS			**$ 118,025.00**	**$ 75,417.67**	**$ 118,025.00**
	321.610	Peddler's License	$ 25.00	$ 325.00	$ 25.00
	321.800	Cable Television Franchise	$ 118,000.00	$ 75,092.67	$ 118,000.00
FINES			**$ 500.00**	**$ 466.96**	**$ 500.00**
	331.110	Motor Vehicle Code Violation	$ -	$ -	$ -
	331.120	Ordinance Violations	$ 500.00	$ 466.96	$ 500.00
INTEREST EARNINGS			**$ 5,000.00**	**$ 22,080.48**	**$ 5,000.00**
	341.001	Interest Income	$ 5,000.00	$ 22,080.48	$ 5,000.00
	341.002	Interest - Finance Charge	$ -	$ -	$ -
	341.000	Interet Earnings - Other	$ -	$ -	$ -
RENTS AND ROYALTIES			**$ 19,557.98**	**$ 13,589.75**	**$ 19,557.98**
	342.200	Rent of Buildings (Postal Lease)	$ 13,507.98	$ 9,888.75	$ 13,507.98
	342.210	Office Area Rental	$ -	$ -	$ -
	342.430	Rent of Road Machinery and Equipment	$ 100.00		$ 100.00
	342.440	Lease of Land (Fulmer, State Stockpile, Radio pole)	$ 5,950.00	$ 3,701.00	$ 5,950.00
STATE CAPITAL AND OPERATING GRANTS			**$ 147,000.00**	**$ 339,890.00**	**$ 147,000.00**
	354.010	Intergovernmental Revenue	$ -	$ -	$ -
	354.101	Other grants and Gifts	$ 2,000.00	$ 89,890.00	$ 2,000.00
	354.103	DCNR Grant for Lenape Park	$ 145,000.00	$ 250,000.00	$ 145,000.00
STATE SHARE REVENUE AND ENTITLEMENTS			**$ 130,500.00**	**$ 131,463.37**	**$ 130,500.00**
	355.010	Public Utility Tax	$ 2,000.00	$ -	$ 2,000.00
	355.040	Liquor License	$ 500.00	$ 825.00	$ 500.00
	355.050	Pension Fund (Ref. 487.159) (State Aid) based on 2026	$ 78,000.00	$ 64,780.85	$ 78,000.00
	355.070	Foreign Fire Insurance (same as 411.542)	$ 50,000.00	$ 65,857.52	$ 50,000.00
GENERAL GOVERNMENT			**$ 171,500.00**	**$ 163,723.57**	**$ 171,500.00**
	361.300	Zoning Permits, Maps, Ord., Books	$ 4,000.00	$ 5,477.27	$ 4,000.00
	361.314	Engineering Fees - Reimbursable	$ 150,000.00	$ 150,985.76	$ 150,000.00
	361.315	Stormwater Management Fees	$ 2,500.00	$ 1,550.00	$ 2,500.00
	361.315	Agreement Recording Fees	$ -	$ -	$ -
	361.340	Zoning Hearing Board Fees	$ 5,000.00	$ 1,400.00	$ 5,000.00
	361.350	SALDO - Application Fees	$ 4,000.00	$ 500.00	$ 4,000.00
	361.000	General Government Other	$ -	$ -	$ -
	361.360	Legal fees Reimbursable	$ 6,000.00	$ 3,810.54	$ 6,000.00
PUBLIC SAFETY			**$ 56,000.00**	**$ 97,411.73**	**$ 56,000.00**
	362.410	Building Permits	$ 50,000.00	$ 92,216.73	$ 50,000.00
	362.440	Sewer Permit Fees	$ 6,000.00	$ 5,195.00	$ 6,000.00
	362.000	Public Safety	$ -	$ -	$ -
HIGHWAY AND STREETS			**$ 1,000.00**	**$ 250.00**	**$ 1,000.00**
	363.100	Road Permits	$ 1,000.00	$ 250.00	$ 1,000.00
RECYCLING			**$ 4,000.00**	**$ 2,990.00**	**$ 4,000.00**
	364.500	Loading and delivery fees	$ 4,000.00	$ 2,990.00	$ 4,000.00
CULTURE - RECREATION			**$ 3,500.00**	**$ 3,200.00**	**$ 3,500.00**
	367.100	Park Permits	$ 3,500.00	$ 3,200.00	$ 3,500.00
	367.500	Municipal Center Rental	$ -	$ -	$ -
MISCELLANEOUS REVENUE			**$ 500.00**	**$ -**	**$ 500.00**
	380.100	Miscellaneous Income	$ 500.00	$ -	$ 500.00
	380.102	Advertising Reimbursable	$ -	$ -	$ -
OTHER FINANCING SOURCES			**$ 145,000.00**	**$ -**	**$ 455,444.77**
	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		$ 145,000.00
SALE OF ASSETS			**$ -**	**$ 16,814.00**	**$ -**
	391.100	Sale of Assets	$ -	$ 489.00	$ -

			2027 Proposed	2026 YTD 9/25/2026	2026 Final Millage at .211 Mills
	391.108	Sale of 2000 Intl Dump Truck		$ 15,350.00	
	391.109	Sale of Equipment Trailer		$ 975.00	
INSURANCE CLAIMS			**$ 22,000.00**	**$ 22,784.00**	**$ 22,000.00**
	392.001	Insurance Claim	$ 2,000.00	$ -	$ 2,000.00
	*392.003	Pool Dividends - Health Care & Gen Liab.	$ 20,000.00	$ 22,784.00	$ 20,000.00
REFUNDS			**$ 300.00**	**$ 745.98**	**$ 300.00**
	395.000	Refund of prior year expenses	$ 300.00	$ 745.98	$ 300.00
CASH BALANCE FORWARDED			**$ 430,000.00**	**$ 430,000.00**	**$ 430,000.00**
	399.000	Fund Balance Forwarded	$ 430,000.00	$ 430,000.00	$ 430,000.00
		Total Revenue and transferred funds	**$ 3,569,520.42**	**$ 3,481,823.26**	**$ 3,855,518.74**
		Net Revenues	$ 2,994,520.42	$ 3,051,823.26	$ 2,970,073.97
		Total Revenue less Expenses	$ 495.79	$ 878,028.53	$ (0.01)

Upper Milford Township

BUDGET
2027 GENERAL FUND (01) EXPENSES

2027 Draft
11/5/2026

			2027 Proposed	2026 ytd 9/25	2026 Budget
LEGISLATIVE BODY			**$ 7,500.00**	**$ 5,625.00**	**$ 7,500.00**
	400.100	Salary of Elected Officials	$ 7,500.00	$ 5,625.00	$ 7,500.00
EXECUTIVE			**$ 166,196.53**	**$ 122,597.53**	**$ 170,311.75**
	401.130	Salary of Township Manager	$ 107,796.53	$ 78,226.54	$ 101,694.82
	401.131	Discretionary wages, stipends	$ 100.00	$ -	$ 100.00
	401.134	Assistant Zoning Officer/MS4	$ 58,300.00	$ 44,370.99	$ 68,516.93
FINANCIAL ADMINISTRATION			**$ 15,850.00**	**$ 13,525.00**	**$ 15,850.00**
	402.310	Wages of Elected Auditors	$ 100.00	$ -	$ 100.00
	402.311	Wages for Appointed Auditors	$ 15,750.00	$ 10,000.00	$ 15,750.00
	402.000	Auditing / Bookkeeping Services - other	$ 5,000.00	$ 3,525.00	
TAX COLLECTION			**$ 41,816.87**	**$ 29,198.00**	**$ 44,376.30**
	403.110	Real Estate Taxes - 3%	$ 5,455.87	$ 5,202.68	$ 9,020.80
	403.111	EIT Taxes - 1.5% + supplies	$ 25,326.00	$ 14,622.51	$ 24,388.00
	403.114	LST 2.25% + expenses	$ 1,935.00	$ 1,912.63	$ 1,867.50
	403.200	Materials, Supplies & General Expense (RE Tax Office)	$ 9,000.00	$ 7,460.18	$ 9,000.00
	403.350	Tax Collector's Bond	$ 100.00		$ 100.00
	403.351	TCC	$ -	$ -	$ -
LAW			**$ 31,000.00**	**$ 24,428.95**	**$ 26,000.00**
	404.310	Legal Fees	$ 25,000.00	$ 20,438.95	$ 20,000.00
	404.311	Legal Fees Reimbursible	$ 6,000.00	$ 3,990.00	$ 6,000.00
CLERK / SECRETARY			**$ 161,924.42**	**$ 112,161.84**	**$ 178,699.56**
	405.120	Wages of Secretary/Treasurer	$ 61,480.00	$ 35,152.03	$ 74,870.95
	405.131	Wages for Intern	$ -	$ -	$ -
	405.140	Wages for Administrative Asst.	$ 32,094.42	$ 22,891.01	$ 30,278.61
	405.174	Education Expense	$ 4,500.00	$ 5,158.62	$ 4,500.00
	405.210	Materials and Supplies	$ 4,000.00	$ 3,305.45	$ 4,000.00
	405.241	General Expense	$ 2,500.00	$ 591.05	$ 5,000.00
	405.261	Computer Repairs & Computer Equipment upgrade& Website	$ 30,000.00	$ 23,381.02	$ 34,000.00
	405.320	Telecommunications (UMT - Muni center)	$ 6,000.00	$ 3,596.31	$ 6,000.00
	405.321	Telecommunications (Garage)	$ 1,800.00	$ 2,073.23	$ 1,800.00
	405.330	Vehicle Operating Expense (mileage reimbursement)	$ 250.00	$ 475.61	$ 250.00
	405.341	Advertising, Printing & Postage	$ 7,500.00	$ 6,232.89	$ 7,500.00
	405.353	Insurance and Bonding	$ 1,200.00	$ 511.00	$ 1,200.00
	405.701	Copier Expenses	$ 4,600.00	$ 3,458.73	$ 3,300.00
	405.705	Minutes Scanning Project	$ 6,000.00	$ 5,334.89	$ 6,000.00
ENGINEER			**$ 175,000.00**	**$ 191,051.11**	**$ 175,000.00**
	408.313	Engineering Fees	$ 25,000.00	$ 8,430.00	$ 25,000.00
	408.314	Engineering Fees - Reimbursable	$ 150,000.00	$ 182,621.11	$ 150,000.00
GENERAL GOVERNMENT BUILDINGS AND PLANT			**$ 97,500.00**	**$ 58,909.94**	**$ 91,500.00**
	409.100	Custodian Services & floor cleaning	$ 8,000.00	$ 4,725.00	$ 11,000.00
	409.200	Materials and Supplies	$ 500.00	$ 178.30	$ 500.00
	409.241	General Expense	$ 2,000.00	$ 812.92	$ 2,000.00
	409.250	Custodial Supplies	$ 750.00	$ 1,067.17	$ 750.00
	409.260	Minor Equipment Purchase	$ 750.00	$ 367.71	$ 750.00
	409.361	Fuel, Light and Water - KHS	$ 20,000.00	$ 14,224.29	$ 17,000.00
	409.362	Fuel, Light and Water - Old Admin Bldg	$ 8,000.00	$ 6,469.06	$ 8,000.00
	409.363	Fuel, Light and Water - Garage	$ 18,000.00	$ 15,907.04	$ 12,000.00
	409.370	Maintenance and Repairs - Municipal Center	$ 10,000.00	$ 5,546.03	$ 10,000.00
	409.371	Maintenance and Repairs - Post Office	$ 2,500.00	$ 904.98	$ 2,500.00
	409.372	Maintenance and Repairs - Old Building	$ 5,000.00	$ -	$ 5,000.00
	409.373	Maintenance and Repairs - Garage & Accessory Bldgs.	$ 20,000.00	$ 8,707.44	$ 20,000.00
	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			**$ 55,000.00**	**$ 65,857.52**	**$ 53,000.00**
	411.542	Foreign Fire Insurance (payout to FD's) Ref. 355.070	$ 50,000.00	$ 65,857.52	$ 50,000.00
	411.545	Fire Fighter incentive cards	$ 5,000.00	$ -	$ 3,000.00
AMBULANCE / RESCUE			**$ 42,000.00**	**$ 42,000.00**	**$ 42,000.00**
	412.500	Contribution General Health	$ 42,000.00	$ 42,000.00	$ 42,000.00
PROTECTIVE INSPECTION			**$ 147,868.79**	**$ 109,687.29**	**$ 142,725.35**
	413.122	Building Code Program Wages	$ 47,750.18	$ 34,651.45	$ 45,047.42
	413.123	NPDES MS4 Program	$ 15,000.00	$ 5,643.70	$ 15,000.00
	413.300	SEO Enforcement	$ 43,118.61	$ 31,290.67	$ 40,677.93
	413.301	Codificationn Annual Update	$ 2,000.00	$ 325.00	$ 2,000.00
	413.313	Building Code Program Services	$ 40,000.00	$ 37,776.47	$ 40,000.00
PLANNING AND ZONING			**$ 169,022.51**	**$ 124,413.25**	**$ 158,842.93**
	414.300	Wages for Zoning & Planning	$ 144,522.51	$ 104,478.25	$ 136,342.93
	414.301	Zoning and Planning - SWLCP updates and codificiation project	$ 16,000.00	$ 14,431.60	$ 15,000.00
	414.310	EAC - Envrionmental Advisory Council	$ 900.00	$ 447.50	$ 900.00
	414.510	Education Expense	$ 600.00	$ -	$ 600.00
	414.530	Zoning Hearing Board Expenses	$ 7,000.00	$ 5,055.90	$ 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			**$ 30,000.00**	**$ 26,513.75**	**$ 28,625.00**

Upper Milford Township

BUDGET
2027 GENERAL FUND (01) EXPENSES

2027 Draft
11/5/2026

			2027 Proposed	2026 ytd 9/25	2026 Budget
	426.001	Recycling/Yard Waste Program	$ 30,000.00	$ 26,513.75	$ 28,625.00
SOLID WASTE COLLECTION AND DISPOSAL			**$ 3,800.00**	**$ 2,232.30**	**$ 3,800.00**
	427.001	Solid Waste Collection & Disposal	$ 3,800.00	$ 2,232.30	$ 3,800.00
HIGHWAY MAINTENANCE - GENERAL SERVICES			**$ 122,400.00**	**$ 201,587.88**	**$ 195,627.09**
	430.238	Uniform Service	$ 8,400.00	$ 4,759.87	$ 8,400.00
	430.241	Highway General Expense	$ 5,000.00	$ 4,662.54	$ 5,000.00
	430.260	Purchase of Hand Tools	$ 2,500.00	$ 888.57	$ 2,500.00
	430.261	Safety Equipment (PPE)	$ 1,500.00	$ 923.91	$ 1,000.00
	430.330	Vehicle Operating Expense	$ 80,000.00	$ 61,078.99	$ 72,727.09
	430.331	Equipment Rental	$ 5,000.00	$ 1,300.00	$ 10,000.00
	430.740	Major Equipment Purchases	$ 10,000.00	$ 122,091.00	$ 86,000.00
	430.742	Minor Equipment purchase	$ 10,000.00	$ 5,883.00	$ 10,000.00
HIGHWAY MAINTENANCE - SNOW AND ICE REMOVAL			**$ 120,000.00**	**$ 119,301.26**	**$ 75,000.00**
	432.100	Snow and Ice Removal	$ 120,000.00	$ 119,301.26	$ 75,000.00
HIGHWAY MAINTENANCE - TRAFFIC SIGNALS AND SIGNS			**$ 18,000.00**	**$ 24,028.10**	**$ 18,000.00**
	433.100	Street Signs and pavement markings	$ 10,000.00	$ 3,778.23	$ 10,000.00
	433.102	Traffic Lights (incl possible preemption upgrade)	$ 8,000.00	$ 20,249.87	$ 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			**$ 30,000.00**	**$ 18,537.53**	**$ 20,000.00**
	437.100	Repairs to tools and machinery	$ 30,000.00	$ 18,537.53	$ 20,000.00
HIGHWAY MAINTENANCE - MAINTENANCE OF HIGHWAYS AND BRIDGES			**$ 582,712.76**	**$ 376,766.42**	**$ 573,581.16**
	438.100	Wages	$ 482,712.76	$ 350,757.81	$ 473,581.16
	438.200	Roads and Bridges	$ 100,000.00	$ 26,008.61	$ 100,000.00
HIGHWAY CONSTRUCTION AND REBUILDING			**$ 130,000.00**	**$ 249,684.75**	**$ 485,000.00**
	439.100	Highways - Construction & Rebuliding	$ 105,000.00	$ -	$ 125,000.00
	439.101	Bridge and Culvert Rebuilding, General	$ 5,000.00	$ 2,211.00	$ 350,000.00
	439.105	Bridge / Culvert Design and Permitting	$ 20,000.00	$ 8,772.88	$ 10,000.00
	439.015	Salem Bible church Culvert Replacement	$ -	$ 238,700.87	$ -
CULTURE - RECREATION ADMINISTRATION			**$ 126,050.00**	**$ 64,229.30**	**$ 86,440.00**
	451.100	Wages for Park Maintainence/Operation	$ 53,400.00	$ 9,549.40	$ 32,790.00
	451.364	Jasper Park Sewer service (LCA)	$ 600.00	$ 134.77	$ 600.00
	451.530	Recreation (repairs & maintenance)	$ 41,000.00	$ 29,956.39	$ 25,000.00
	451.532	Portable Toilet - Rental	$ 6,000.00	$ 6,043.00	$ 6,000.00
	451.533	Park Maintenance (Contracted)	$ 8,000.00	$ 7,560.74	$ 8,000.00
	451.540	Cultural Donations	$ 16,050.00	$ 10,985.00	$ 13,050.00
	451.741	Equipment purchase	$ 1,000.00	$ -	$ 1,000.00
RECREATION			**$ 330,000.00**	**$ 20,642.98**	**$ 290,000.00**
	452.XXX	Arrowhead Park Facility Upgrades	$ 40,000.00	$ -	$ -
	452.536	Facility Major Repairs and Upgrades Phase II - Lenape Park Playground	$ 290,000.00	$ 20,642.98	$ 290,000.00
PARKS -			**$ 500.00**	**$ -**	**$ 500.00**
	454.600	Recreation Capital Expenses (future Playground equipment)	$ 500.00	$ -	$ 500.00
LIBRARIES			**$ 55,372.00**	**$ 40,125.00**	**$ 53,500.00**
	456.540	Library Membership	$ 55,372.00	$ 40,125.00	$ 53,500.00
INSURANCE			**$ 217,107.70**	**$ 141,409.83**	**$ 216,388.57**
	486.161	Social Security Taxes	$ 66,411.60	$ 46,104.55	$ 64,714.40
	486.162	Unemployment Compensation	$ 4,345.00	$ 3,356.96	$ 4,720.00
	486.163	Medicare Taxes	$ 15,251.10	$ 10,782.68	$ 14,854.17
	486.351	Insurance - Package Policy/Errors and Omissions	$ 60,000.00	$ 43,944.00	$ 60,000.00
	~~486.352~~	~~Errors & Ommission Policy (Public Officials)~~	$ -	$ -	
	486.354	Workmen's Compensation - Township	$ 40,000.00	$ 18,025.16	$ 30,000.00
	486.355	Workman's Compensation - Fire Company	$ 30,000.00	$ 19,088.00	$ 41,000.00
	486.356	Other and Event Policies	$ 1,000.00	$ -	$ 1,000.00
	486.357	Healthcare Reform - PCOR Fee	$ 100.00	$ 108.48	$ 100.00
EMPLOYEE BENEFITS			**$ 675,603.04**	**$ 412,299.82**	**$ 688,951.04**
	487.151	Health and Accident Insurance	$ 603,491.04	$ 392,031.86	$ 603,491.04
	487.152	Health and Accident Insurance Opt-out Payment	$ -	$ -	$ 10,008.00
	487.158	Life & Disability Insurance	$ 6,000.00	$ 3,310.25	$ 6,000.00
	487.159	Pension Fund Obligation (DB Plan) PSAB-MRT	$ 37,544.00	$ 1,100.00	$ 40,886.00
	487.160	Pension Fund Obligation (DC Plan) PMRS	$ 28,568.00	$ 15,857.71	$ 28,566.00
EMPLOYEE W/H TAX NO CHARGE TO LIABILITY			$ -	$ -	$ -
	488.217	Fed & State w/h Tax	$ -	$ -	$ -
INTERFUND OPERATING EXPENSES			**$ 1,000.00**	**$ 372.51**	**$ 1,000.00**
	491.002	Refund of Prior Year's Revenues	$ 500.00	$ 372.51	$ 500.00
	491.001	Refund of this Year's Revenues	$ 500.00	$ -	$ 500.00
MAJOR FIRE FIGHTING EQUIPMENT FUND			**$ -**	**$ 2,348.63**	**$ -**
	493.100	Major Fire Fighting Equipment Fund Moved to FIRE SERVICES	$ -	$ 2,348.63	$ -
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**	**$ 4,259.24**	**$ 6,300.00**
	6560	Payroll Expenses	$ 6,000.00	$ 4,249.24	$ 6,000.00
	66910	Bank Service Charges	$ 300.00	$ 10.00	$ 300.00
	66900	Reconciliation Discrepancies	$ -	$ -	$ -
		Total Exenses	**$ 3,569,024.63**	**$ 2,603,794.73**	**$ 3,855,518.75**

Upper Milford Township

BUDGET
2027 GENERAL FUND (01) EXPENSES

2027 Draft
11/5/2026

			2027 Proposed	2026 ytd 9/25	2026 Budget
		Total Revenue - expenses	$ 495.79	$ 878,028.53	$ (0.01)

Upper Milford Township **Draft**

2027 GENERAL FUND DISTRIBUTIONS and DONATIONS

11/5/2026

			2027 Proposed	2026 Approved	2025 Approved
AMBULANCE / RESCUE			**$ 42,000.00**	**$ 42,000.00**	**$ 40,000.00**
	412.500	Emmaus Ambulance per request	$ 21,000.00	$ 21,000.00	$ 20,000.00
	412.500	Macungie Ambulance	$ 21,000.00	$ 21,000.00	$ 20,000.00
ARPA REQUEST					
	494.200	ARPA Request Macungie Ambulance	$ -	$ -	$ -
LIBRARY MEMBERSHIP			**$ 55,372.00**	**$ 53,500.00**	**$ 53,500.00**
	456.540	Emmaus Library Membership	$ 55,372.00	$ 53,500.00	$ 53,500.00
		(2027 budgeted cost per person $6.97 based on population estimate of 7934 as of Sept 2026)			
		(2026 budgeted cost per person $6.74 based on population estimate of 7934 as of July 2023)			
		(2025 budgeted cost per person $6.55 based on population estimate of 7934 as of July 2023)			
CULTURAL DONATIONS - THROUGHOUT COUNTY			**$ 16,050.00**	**$ 13,050.00**	**$ 13,050.00**
	451.540	UMYA; Youth Sports Program subsidies.	$ 10,000.00	$ 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	$ 1,000.00
	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	$ 1,466.00
		TOTAL	**$ 113,422.00**	**$ 108,550.00**	**$ 106,550.00**
	Payment distribution made in installments over the entire year beginning February				

Upper Milford Township **BUDGET** **2027 Draft**

2027 **11/5/2026**

STREET LIGHT FUND (02)

REVENUES:		2027 Proposed	2026 YTD 9/23/2026	2026 Final
02.310.00	**STREET LIGHT ASSESSMENT**			
02.301.92	Prior Year Street Light	$ 500.00	$ -	$ 500.00
02.310.00	Street Light Assessment	$ 34,558.26	$ 33,867.52	$ 34,558.26
02.350.00	UMT General Street Lighting Contribution	$ -	$ -	$ -
02.341.00	Interest	$ 100.00	$ 247.08	$ 100.00
TOTAL REVENUES:		**$ 35,158.26**	**$ 34,114.60**	**$ 35,158.26**
EXPENSES:				
02.403.113	**COLLECTION**			
02.403.113	Commission - Street Light Assessment	$ 1,036.75	$ 1,023.83	$ 1,727.91
02.409.241	Bank Charges	$ -	$ -	$ -
02.434.000	**STREET LIGHTING**			
02.434.361	Street Light Costs	$ 34,000.00	$ 28,179.15	$ 34,000.00
TOTAL EXPENSES:		**$ 35,036.75**	**$ 29,202.98**	**$ 35,727.91**
	YE-PROJECTED CASH BALANCE:			
	Fund balance forward	$ 2,000.00	$ 9,162.31	$ 2,000.00
	Budget Balance:	**$ 2,121.51**	**$ 14,073.93**	**$ 1,430.35**
** Street Light Assesment billing goes out with Real Estate Tax Bill				

Upper Milford Township **BUDGET** **2027 Draft**
2027 **11/5/2026**

STATE LIQUID FUELS FUND (35)

REVENUE:		2027 Proposed	2026 YTD 9/23/2026	2026 Final
35.341.000	**INTEREST INCOME**			
35.341.001	Interest Earned	$ 500.00	$ 7,326.23	$ 500.00
35.355.000	**STATE SHARED REVENEUE AND ENTITLEMENTS**			
35.355.020	Inter-Governmental Revenue	$ 294,561.61	$ 299,957.71	$ 294,561.61
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**	**$ 320,403.94**	**$ 308,181.61**
EXPENSES:		**2027 Proposed**	**2026 YTD 9/23/2026**	**2026 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**	**$ 315,000.00**	**$ 311,708.62**	**$ 293,000.00**
35.438.001	Repair of Roads			
	>Sealcoat	$ 225,000.00	$ 147,542.05	$ 275,000.00
	>Crackseal (contract)	$ -	$ -	$ -
	>Polypatch			
	>Line Painting; Roads and Intersections	$ 20,000.00		$ 18,000.00
	~~>Road resurfacing, Micro @ LL Acres~~			
	>surfacing, other(UTBWC & UTFC)	$ 70,000.00	$ 164,166.57	
35.439.000	**HWY - CONSTRUCTION AND REBUILDING**	**$ -**	**$ -**	**$ -**
35.439.001	Construction			
TOTAL EXPENSES		**$ 315,000.00**	**$ 311,708.62**	**$ 293,000.00**
	YE-PROJECTED CASH BALANCE:			
	Fund balance forward 01/01/2027	$ 145,000.00	$ 147,018.42	$ 157,000.00
	Fund Balance:	**$ 138,181.61**	**$ 155,713.74**	**$ 172,181.61**

Equipment Fund Balance 1-01-2026 : $125,164.36 according to MS965 report
20% of 2026 allocation estimate: $59,991.54
2027 Max. equipment funds avail: $185,155.90

Upper Milford Township

OPEN SPACE BUDGET
2027

2027 Draft
11/5/2026

			2027 Proposed	2026 YTD 9/21/2026	2026 Budget
REVENUES:					
Local Enabling Tax			**$ 500,000.00**	**$ 415,054.11**	**$ 500,000.00**
04.310.210	EIT (0.138%)		$ 500,000.00	$ 415,054.11	$ 500,000.00
INTEREST:			**$ 200.00**	**$ 70,815.89**	**$ 200.00**
04.341.001	Interest on Savings		$ 200.00	$ 70,815.89	$ 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**	**$ 485,870.00**	**$ 500,200.00**
EXPENSES:			**2027 Proposed**	**2026 YTD 9/21/2026**	**2026 Budget**
Financial Administration			**$ -**	**$ -**	**$ -**
04.402.310	Auditors Fees		$ -	$ -	$ -
Tax Collection			**$ 25,000.00**	**$ 3,970.74**	**$ 25,000.00**
04.403.111	EIT Collection fees		$ 25,000.00	$ 3,970.74	$ 25,000.00
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**	**$ -**	**$ 20,000.00**
04.408.313	Engineering & Surveying		$ 20,000.00	$ -	$ 20,000.00
Maintenance			**$ 145,000.00**	**$ -**	**$ -**
04.430.102	Lenape Park		$ 145,000.00		
04.430.100	Maintenance of Open Space		$ -	$ -	$ -
Culture and Recreation			**$ -**	**$ -**	**$ -**
04.454.710	Land Purchase		$ -	$ -	$ -
Conservation of Natural Resources			**$ 2,400,000.00**	**$ 155,856.00**	**$ 2,400,000.00**
04.461.711	Conservation Easement Purchase		$ 2,400,000.00	$ 155,856.00	$ 2,400,000.00
Interfund operating Expense			**$ -**	**$ -**	**$ -**
04.492.010	Interfund operating Expense		$ -	$ -	$ -
TOTAL EXPENSES:			**$ 2,597,000.00**	**$ 159,826.74**	**$ 2,452,000.00**
	YE-PROJECTED CASH BALANCE				
	Fund Balance Forward		$ 3,000,000.00	$ 3,184,196.49	$ 2,900,000.00
		Fund Balance	**$ 903,200.00**	**$ 3,510,239.75**	**$ 948,200.00**

Upper Milford Township

FIRE HYNDRANT FUND

2027 Draft
11/5/2026

REVENUES:		2027 Proposed	2026 YTD 9/23/2026	2026 Budget
310.00	FIRE HYDRANT ASSESSMENT			
310.91	Fire Hydrant Assessment	$ 14,939.00	$ 13,576.65	$ 14,939.00
310.92	Fire Hydrant direct charges to developments	$ -	$ -	$ -
310.93	Assessment Prior Yr			
341	Interest	$ 100.00	208.4	$ 100.00
350.2	Late fees		25	
TOTAL REVENUES:		$ 15,039.00	$ 13,810.05	$ 15,039.00
EXPENSES:				
403.113	COLLECTION			
403.113	Commission - Fire Hydrant Assessment	$ 448.17	$ 409.46	$ 746.95
409.241	Bank Charges	0	0	0
434.000	Fire Hydrant expense	$ 14,000.00	$ 10,135.29	$ 11,040.70
TOTAL EXPENSES:		$ 14,448.17	$ 10,544.75	$ 11,787.65
	YE-PROJECTED CASH BALANCE:	$ 6,000.00	$ 11,234.94	$ 6,000.00
	Fund balance forward	$ -	$ -	$ -
	Budget Balance:	$ 5,409.17	$ 7,969.64	$ 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.

REVENUES:		2027 Proposed	2026 YTD 9/22/2026	2026 Budget
03.310.00	**FIRE SERVICES ASSESSMENT**			
03.301.92	Fire Service Assessment .539 Mills	$ 464,568.03	$ 434,147.72	$ 460,873.08
03.310.00	Prior Year Assessment Collection	$ -	$ -	$ -
03.350.00	Delinquent Assessment Collection	$ -	$ -	$ -
03.341.00	Interest	$ 1,200.00	$ 10,268.31	$ 1,200.00
TOTAL REVENUES:		**$ 465,768.03**	**$ 444,416.03**	**$ 462,073.08**
EXPENSES:				
03.403.113	**COLLECTION**	**$ 13,937.04**	**$ 13,162.97**	**$ 23,043.65**
03.403.113	Commission - Fire Assessment 3%	$ 13,937.04	$ 13,162.97	$ 23,043.65
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**	**$ 432.38**	**$ 4,000.00**
03.402.312	Western District	$ 2,000.00	$ -	$ 2,000.00
03.402.313	Citizens	$ 2,000.00	$ 432.38	$ 2,000.00
03.411.540	**General Fund Operations**	**$ 90,000.00**	**$ 39,987.60**	**$ 90,000.00**
03.411.541	Western District	$ 45,000.00	$ 5,649.32	$ 45,000.00
03.411.542	Citizens Fire	$ 45,000.00	$ 34,338.28	$ 45,000.00
03.4XX.XXX	**Emergency Radio Debt Repayment**	**$ 102,620.10**	**$ 102,620.10**	**$ 102,620.10**
03.4XX.XXX	Western District	$ 53,647.57	$ 53,647.57	$ 53,647.57
03.4XX.XXX	Citizens Fire	$ 48,972.53	$ 48,972.53	$ 48,972.53
03.493.100	**Capital Savings Contribution**	**$ 219,210.88**	**$ 206,409.32**	**$ 206,409.32**
03.493.101	Western District Fire Company	$ 107,267.93	$ 100,867.14	$ 100,867.14
03.493.102	Citizens Fire Company	$ 111,942.96	$ 105,542.18	$ 105,542.18
TOTAL EXPENSES:		**$ 465,768.02**	**$ 362,612.37**	**$ 462,073.07**
	YE-PROJECTED CASH BALANCE:			
	Fund balance forward			
	Budget Balance:	$ -	$ -	$ -
		$ 0.01	**$ 81,803.66**	**$ 0.01**
*** Fire Services Assessment would go out on the Real Estate Tax Bills*** or				
Included in the real estate tax assessment				