



**UPPER MILFORD TOWNSHIP
BOARD OF SUPERVISORS**

PO Box 210 ~ 5671 Chestnut Street
Old Zionsville, PA 18068
Phone: (610) 966 – 3223 ~ Fax: (610) 966 – 5184
E-mail: info@uppermilford.net
Web: <http://www.uppermilford.net>

Chairman
Daniel J. Mohr

Vice-Chairman
Joyce K. Moore

Supervisor
John D. Zgura

UPPER MILFORD TOWNSHIP TENTATIVE 2023 BUDGET

FOR PUBLIC REVIEW

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Tentative Budget Adopted
November 3rd, 2022
Upper Milford Township Board of Supervisors

			2023 Proposed
REAL PROPERTY TAXES			\$ 377,175.00
301.100	Real Estate Current Year	\$	370,000.00
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
OCCUPATION TAXES			\$ 60,100.00
305.100	Municipal Service Tax	\$	60,000.00
305.200	Prior Year LST	\$	100.00
LOCAL TAX ENABLING ACT			\$ 1,680,000.00
310.100	Real Estate Transfer Tax	\$	180,000.00
310.210	Earned Income Tax Current Year	\$	1,500,000.00
310.363	Fire Hydrant Assessment	\$	-
BUSINESS LICENSES AND PERMITS			\$ 116,025.00
321.610	Peddler's License	\$	25.00
321.800	Cable Television Franchise	\$	116,000.00
FINES			\$ 1,500.00
331.110	Motor Vehicle Code Violation	\$	-
331.120	Ordinance Violations	\$	1,500.00
INTEREST EARNINGS			\$ 1,500.00
341.001	Interest Income	\$	1,500.00
341.002	Interest - Finance Charge	\$	-
341.000	Interet Earnings - Other	\$	-
RENTS AND ROYALTIES			\$ 19,235.00
342.200	Rent of Buildings (Postal Lease)	\$	13,185.00
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
STATE CAPITAL AND OPERATING GRANTS			\$ 2,000.00
352.530	APRA Funding	\$	-
354.010	Intergovernmental Revenue	\$	-
354.101	Other grants and Gifts	\$	2,000.00
STATE SHARE REVENUE AND ENTITLEMENTS			\$ 102,625.00
355.010	Public Utility Tax	\$	2,000.00
355.040	Liquor License	\$	625.00
355.050	Pension Fund (Ref. 487.159) (State Aid)	\$	50,000.00
355.070	Foreign Fire Insurance (same as 411.542)	\$	50,000.00
GENERAL GOVERNMENT			\$ 170,500.00
361.300	Zoning Permits, Maps, Ord., Books	\$	4,000.00
361.314	Engineering Fees - Reimbursable	\$	150,000.00
361.315	Stormwater Management Fees	\$	1,500.00
361.315	Agreement Recording Fees		
361.340	Zoning Hearing Board Fees	\$	5,000.00
361.350	SALDO - Application Fees	\$	4,000.00
361.360	Legal fees Reimbursable	\$	6,000.00
PUBLIC SAFETY			\$ 58,000.00
362.410	Building Permits	\$	50,000.00
362.440	Sewer Permit Fees	\$	8,000.00
362.000	Public Safety	\$	-
HIGHWAY AND STREETS			\$ 500.00
363.100	Road Permits	\$	500.00
RECYCLING			\$ 4,000.00
364.500	Loading and delivery fees	\$	4,000.00
CULTURE - RECREATION			\$ 4,000.00
367.100	Park Permits	\$	4,000.00
367.500	Municipal Center Rental	\$	-
MISCELLANEOUS REVENUE			\$ 1,000.00

			2023 Proposed
	380.100	Miscellaneous Income	\$ 1,000.00
	380.102	Advertising Reimbursable	\$ -
OTHER FINANCING SOURCES			\$ 12,000.00
	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 ARPA Money Market	\$ 12,000.00
SALE OF ASSETS			\$ -
	391.100	Sale of Assets	\$ -
	391.103	1991 Internatinal Dump Truck	\$ -
	391.104	Shimerville Rd	\$ -
INSURANCE CLAIMS			\$ 32,000.00
	392.001	Insurance Claim	\$ 2,000.00
	*392.003	Pool Dividends - Health Care & Gen Liab.	\$ 30,000.00
	392.004	Truck windshield	\$ -
REFUNDS			\$ 300.00
	395.000	Refund of prior year expenses	\$ 300.00
CASH BALANCE FORWARDED			\$ 800,000.00
	399.000	Fund Balance Forwarded	\$ 800,000.00
Total Revenue and transferred funds			\$ 3,442,460.00
Net Revenues			\$ 2,630,460.00
Total Revenue less Expenses			\$ 0.00

			2023 Proposed
LEGISLATIVE BODY			\$ 7,500.00
	400.100	Salary of Elected Officials	\$ 7,500.00
EXECUTIVE			\$ 143,546.33
	401.130	Salary of Township Manager	\$ 90,406.33
	401.131	Discretionary wages, stipends	\$ 100.00
	401.132	Salary of Assistant Township Manager	\$ -
	401.133	Interim Position	\$ -
	401.134	Office Assistant	\$ 53,040.00
FINANCIAL ADMINISTRATION			\$ 13,200.00
	402.310	Wages of Elected Auditors	\$ 100.00
	402.311	Wages for Appointed Auditors	\$ 13,100.00
TAX COLLECTION			\$ 50,202.00
	403.110	Real Estate Taxes - 5%	\$ 18,602.00
	403.111	EIT Taxes - 1.34% + supplies	\$ 20,500.00
	403.114	LST 2.25% + expenses	\$ 2,000.00
	403.200	Materials, Supplies & General Expense (RE Tax Office)	\$ 9,000.00
	403.350	Tax Collector's Bond	\$ 100.00
LAW			\$ 34,000.00
	404.310	Legal Fees	\$ 28,000.00
	404.311	Legal Fees Reimbursible	\$ 6,000.00
CLERK / SECRETARY			\$ 186,736.81
	405.120	Wages of Assistant Secretary/Treasurer	\$ 66,560.00
	405.131	Wages for Intern	\$ 2,880.00
	405.140	Wages for Administrative Asst.	\$ 26,916.81
	405.174	Education Expense	\$ 4,000.00
	405.210	Materials and Supplies	\$ 4,000.00
	405.241	General Expense	\$ 5,000.00
	405.242	Fire Hydrant Service Fee from LCA	\$ -
	405.260	Minor Equipment Purchase	
	405.261	Computer Repairs & Computer Equipment upgrade	\$ 15,000.00
	405.320	Telecommunications (UMT - Muni center)	\$ 6,000.00
	405.321	Telecommunications (Garage)	\$ 3,750.00
	405.330	Vehicle Operating Expense (mileage reimbursement)	\$ 250.00
	405.331	Vehicle (purchase/lease)(1 of 3 payments)	\$ -
	405.341	Advertising, Printing & Postage	\$ 7,500.00
	405.353	Insurance and Bonding	\$ 1,200.00
	405.701	Copier Expenses	\$ 3,680.00
	409.704	Permit Scanning	\$ 40,000.00
ENGINEER			\$ 175,000.00
	408.313	Engineering Fees	\$ 25,000.00
	408.314	Engineering Fees - Reimbursable	\$ 150,000.00
GENERAL GOVERNMENT BUILDINGS AND PLANT			\$ 153,000.00
	409.100	Custodian Services	\$ 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	\$ 15,000.00
	409.362	Fuel, Light and Water - Old Admin Bldg	\$ 6,000.00
	409.363	Fuel, Light and Water - Garage	\$ 9,000.00

			2023 Proposed
	409.370	Maintenance and Repairs - Municipal Center	\$ 80,000.00
	409.371	Maintenance and Repairs - Post Office	\$ 1,000.00
	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
FIRE			\$ 120,000.00
	411.540	Contribution to Volunteer Fire Company	\$ 70,000.00
	411.542	Foreign Fire Insurance (payout to FD's) Ref. 355.070	\$ 50,000.00
AMBULANCE / RESCUE			\$ 36,000.00
	412.500	Contribution General Health	\$ 36,000.00
PROTECTIVE INSPECTION			\$ 148,209.52
	413.122	Building Code Program Wages	\$ 40,046.99
	413.123	NPDES MS4 Program	\$ 10,000.00
	413.300	SEO Enforcement	\$ 36,162.53
	413.301	Codificationn Annual Update	\$ 2,000.00
	413.302	Old Zionsville Sewerage Needs Survey	\$ -
	413.313	Building Code Program Services	\$ 60,000.00
PLANNING AND ZONING			\$ 133,707.60
	414.300	Wages for Zoning & Planning	\$ 121,207.60
	414.301	Zoning and Planning - SWLCP updates and codification p	\$ 5,000.00
	414.310	EAC - Envriornental Advisory Council	\$ 900.00
	414.510	Education Expense	\$ 600.00
	414.530	Zoning Hearing Board Expenses	\$ 6,000.00
	414.540	Public Safety General Expenses; incl. Citizens FC relocati	\$ -
EMERGENCY MANAGEMENT			\$ 2,000.00
	415.300	Emergency Management Civil Defense	\$ 1,500.00
	415.301	Emergency services training expenses reimbursement	\$ 500.00
PUBLIC WORKS - SANITATION			\$ 26,096.00
	426.001	Recycling/Yard Waste Program	\$ 26,096.00
SOLID WASTE COLLECTION AND DISPOSAL			\$ 2,800.00
	427.001	Solid Waste Collection & Disposal	\$ 2,800.00
HIGHWAY MAINTENANCE - GENERAL SERVICES			\$ 321,306.06
	430.238	Uniform Service	\$ 7,806.06
	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	\$ 70,000.00
	430.331	Equipment Rental(\$ 10,000.00
	430.740	Major Equipment Purchases	\$ 220,000.00
	430.742	Minor Equipment purchase	\$ 5,000.00
HIGHWAY MAINTENANCE - SNOW AND ICE REMOVAL			\$ 75,000.00
	432.100	Snow and Ice Removal	\$ 75,000.00
HIGHWAY MAINTENANCE - TRAFFIC SIGNALS AND SIGNS			\$ 23,000.00
	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	\$ 5,000.00
	433.410	Traffic Control Device Insurance Repair Ref 392.001	\$ -
HIGHWAY MAINTENANCE - REPAIR OF TOOLS AND MACHINERY			\$ 22,000.00

			2023 Proposed
	437.100	Repairs to tools and machinery	\$ 22,000.00
HIGHWAY MAINTENANCE - MAINTENANCE OF HIGHWAYS AND BRIDGES			\$ 546,669.52
	438.100	Wages	\$ 446,669.52
	438.101	Public Works Coordinator	\$ -
	438.200	Roads and Bridges (General)	\$ 100,000.00
	438.000	other	\$ -
HIGHWAY CONSTRUCTION AND REBUILDING			\$ 155,265.25
	439.100	Highways - Construction & Rebuliding	\$ 80,265.25
	439.101	Bridge and Culvert Rebuilding, General	\$ 65,000.00
	439.105	Bridge / Culvert Design and Permitting	\$ 10,000.00
	439.015	Salem Bible Church Road Culvert Replacement	
CULTURE - RECREATION ADMINISTRATION			\$ 93,816.00
	451.100	Wages for Park Maintainence/Operation	\$ 51,166.00
	451.364	Jasper Park Sewer service (LCA)	\$ 600.00
	451.530	Recreation	\$ 15,000.00
	451.532	Portable Toilet - Rental	\$ 3,000.00
	451.533	Park Maintenance (Contracted)	\$ 8,000.00
	451.540	Cultural Donations	\$ 13,050.00
	451.000	Culture-recreation Adm other	\$ -
	451.741	Equipment purchase	\$ 3,000.00
	451.742	Cares Act	
RECREATION			\$ 12,000.00
	452.536	Facility Major Repairs and Upgrades	\$ 12,000.00
PARKS -			\$ 10,000.00
	454.600	Recreation Capital Expenses (future Playground equipme	\$ 10,000.00
LIBRARIES			\$ 46,701.00
	456.540	Library Membership	\$ 46,701.00
INSURANCE			\$ 200,893.14
	486.161	Social Security Taxes	\$ 59,935.62
	486.162	Unemployment Compensation	\$ 5,845.00
	486.163	Medicare Taxes	\$ 14,017.20
	486.351	Insurance - Package Policy	\$ 30,995.32
	486.352	Errors & Omission Policy (Public Officials)	\$ 9,000.00
	486.354	Workmen's Compensation - Township	\$ 40,000.00
	486.355	Workman's Compensation - Fire Company	\$ 40,000.00
	486.356	Other and Event Policies	\$ 1,000.00
	486.357	Healthcare Reform - PCOR Fee	\$ 100.00
EMPLOYEE BENEFITS			\$ 512,310.76
	487.151	Health and Accident Insurance	\$ 411,248.16
	487.152	Health and Accident Insurance Opt-out Payment	\$ 6,888.00
	487.158	Life & Disability Insurance	\$ 5,700.00
	487.159	Pension Fund Obligation (DB Plan) PSAB-MRT	\$ 65,330.52
	487.160	Pension Fund Obligation (DC Plan) PMRS	\$ 23,144.08
EMPLOYEE W/H TAX NO CHARGE TO LIABILITY			\$ -
	488.217	Fed & State w/h Tax	\$ -
INTERFUND OPERATING EXPENSES			\$ 1,000.00
	491.002	Refund of Prior Year's Revenues	\$ 500.00

			2023 Proposed
	491.001	Refund of this Year's Revenues	\$ 500.00
	492.001	Transfer Fund	\$ -
MAJOR FIRE FIGHTING EQUIPMENT FUND			\$ 176,000.00
	493.100	Major Fire Fighting Equipment Fund	\$ 176,000.00
OPEN SPACE FUND			\$ -
	493.200	Open Space Preservation Fund Contribution	\$ -
CONTINGENCY FUND			\$ 12,000.00
	494.100	Contingency Capital Fund Contribution	\$ -
	494.200	ARPA Fund	\$ 12,000.00
PAYROLL EXPENSES			
	6560	Payroll Expenses	\$ 5,000.00
	66900	Reconciliation Discrepancies	\$ -
Total Expenses			\$ 3,442,460.00
		Total Revenue - expenses	\$ 0.00

Upper Milford Township

2023 Tentative

2023 GENERAL FUND DISTRIBUTIONS and DONATIONS

			2023 Proposed
AMBULANCE / RESCUE			\$ 36,000.00
412.500	Emmaus Ambulance	per request	\$ 18,000.00
412.500	Macungie Ambulance		\$ 18,000.00
ARPA REQUEST			
494.200	<u>ARPA Request Macungie Ambulance</u>		<u>\$ 12,000.00</u>
FIRE			\$ 70,000.00
411.540	Citizen's Fire Company - Regular Subsidy		\$ 35,000.00
411.540	Upper Milford Western District Fire Company		\$ 35,000.00
MAJOR FIRE FIGHTING EQUIPMENT FUND			\$ 176,000.00
493.100	Citizen's Fire Company		\$ 88,000.00
493.100	Upper Milford Western District Fire Company		\$ 88,000.00
LIBRARY MEMBERSHIP			\$ 46,701.00
456.540	Emmaus Library Membership (2022 was \$5.83 Per Person)		\$ 46,701.00
	UMT Population 7,777* x \$6.00 per person (based on 2020 census)		
	requested amount(\$46,701.00)		
CULTURAL DONATIONS - THROUGHOUT COUNTY			\$ 13,050.00
451.540	UMYA; Youth Sports Program subsidies.		\$ 7,000.00
451.540	Vera Cruz Active Life		\$ 600.00
451.540	Lehigh County Senior Citizens		\$ 650.00
451.540	Lehigh County Meals on Wheels		\$ 2,300.00
451.540	Perkiomen Watershed Conservancy		\$ 150.00
451.540	Greater Lehigh Valley Visiting Nurse Association		\$ -
451.540	Lehigh County Humane Society		\$ 850.00
451.540	East Penn Chamber of Commerce		\$ 400.00
451.540	Uncommitted donations if needed		\$ 1,100.00
TOTAL			\$ 347,751.00
Payment distribution made in installments over the entire year beginning February			

STREET LIGHT FUND (02)

		2023 Proposed
<u>REVENUES:</u>		
02.310.00	<u>STREET LIGHT ASSESSMENT</u>	
02.301.92	Prior Year Street Light	\$ 500.00
02.310.00	Street Light Assessment	\$ 26,916.52
02.350.00	UMT General Street Lighting Contribution	\$ -
02.341.00	Interest	\$ 100.00
TOTAL REVENUES:		<u>\$ 27,516.52</u>
<u>EXPENSES:</u>		
02.403.113	<u>COLLECTION</u>	
02.403.113	Commission - Street Light Assessment	\$ 1,345.83
02.409.241	Bank Charges	\$ -
02.434.000	<u>STREET LIGHTING</u>	
02.434.361	Street Light Costs	\$ 31,000.00
TOTAL EXPENSES:		<u>\$ 32,345.83</u>
<u>YE-PROJECTED CASH BALANCE:</u>		
	Fund balance forward	\$ 12,000.00
	Budget Balance:	\$ 7,170.69
** Street Light Assesment billing goes out with Real Estate Tax Bill		

STATE LIQUID FUELS FUND (35)

		2023 Draft BUDGET
REVENUE:		
35.341.000	INTEREST INCOME	
35.341.001	Interest Earned	\$ 100.00
35.355.000	STATE SHARED REVENUE AND ENTITLEMENTS	
35.355.020	Inter-Governmental Revenue	\$ 301,357.30
35.355.030	State Road Turnback Payments	\$ 13,120.00
35.391.010	Sale of Equipment	
TOTAL REVENUES		\$ 314,577.30
EXPENSES:		2023 Proposed
35.409.241	Bank Charges	
35.430.741	Major Equipment Purchase Total	\$ 39,000.00
35.430.741	Major Equipment-Other	
35.430.744	Payment of 2021 Mack dump truck	\$ 39,000.00
		\$ -
35.432.000	WINTER MAINTENANCE	\$ 15,000.00
35.432.001	Snow and Ice Removal (Use GF First;see GF 432.100)	\$ 15,000.00
35.438.000	HWY - MAINTENANCE AND REPAIR OF ROADS	\$ 318,000.00
35.438.001	Repair of Roads	
	>Sealcoat	\$ 200,000.00
	>Crackseal (contract)	\$ -
	>Polypatch	
	>Line Painting; Roads and Intersections	\$ 18,000.00
	>Road resurfacing, Micro @ LL Acres-	
	>surfacing, other(UTBWC)	\$ 100,000.00
35.439.000	HWY - CONSTRUCTION AND REBUILDING	\$ -
35.439.001	Construction	
TOTAL EXPENSES		\$ 372,000.00
YE-PROJECTED CASH BALANCE:		
	Fund balance forward 01/01/2022	\$ 73,741.08
	Fund Balance:	\$ 16,318.38
Equipment Fund Balance 1-01-2023 : \$8,038.68		
20% of 2023 allocation estimate: \$60,271.46		
2023 Max. equipment funds avail: \$68,310.14		

2023 OPEN SPACE FUND (04)

REVENUES:		2023 Proposed
Local Enabling Tax		\$ 400,000.00
04.310.210	EIT (0.138%) note; 4th qtr payment in 2019	\$ 400,000.00
INTEREST:		\$ 200.00
04.341.001	Interest on Savings	\$ 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:		\$ 400,200.00
EXPENSES:		2023 Propped
Financial Administration		\$ -
04.402.310	Auditors Fees	\$ -
Tax Collection		\$ 5,600.00
04.403.111	EIT Collection fees	\$ 5,600.00
Legal		\$ 5,000.00
04.404.310	Legal fees	\$ 5,000.00
General Expenses		\$ 2,000.00
04.405.241	General expenses	\$ 1,000.00
04.405.341	Advertising, Printing, Postage	\$ 1,000.00
Engineering and Surveying		\$ 20,000.00
04.408.313	Engineering & Surveying	\$ 20,000.00
Maintenance		\$ -
04.430.100	Maintenance of Open Space	\$ -
Culture and Recreation		\$ -
04.454.710	Land Purchase	\$ -
Conservation of Natural Resources		\$ 1,500,000.00
04.461.711	Conservation Easement Purchase	\$ 1,500,000.00
Interfund operating Expense		\$ -
04.492.010	Interfund operating Expense	\$ -
TOTAL EXPENSES:		\$ 1,532,600.00
YE-PROJECTED CASH BALANCE		
	Fund Balance Forward	\$ 1,400,000.00
	Fund Balance	\$ 267,600.00

REVENUES:		2023 BUDGET
310.00	FIRE HYDRANT ASSESSMENT	
310.91	Fire Hydrant Assessment	\$ 8,441.00
310.92	Fire Hydrant direct charges to developments	\$ 2,627.72
310.93	Assessment Prior Yr	
341	Interest	
350.2	Late fees	
TOTAL REVENUES:		\$ <u>11,068.72</u>
EXPENSES:		
403.113	COLLECTION	
403.113	Commission - Fire Hydrant Assessment	\$ 369.94
409.241	Bank Charges	0
434.000	Fire Hydrant expense	\$ 9,656.50
TOTAL EXPENSES:		\$ <u>10,026.44</u>
	YE-PROJECTED CASH BALANCE:	\$ 6,000.0000
	Fund balance forward	\$ -
	Budget Balance:	\$ <u>4,957.72</u>

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

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