

LOWER MILFORD TOWNSHIP  
LEHIGH COUNTY, PENNSYLVANIA

RESOLUTION 2023-18

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF LOWER MILFORD TOWNSHIP ADOPTING AN ANNUAL MUNICIPAL BUDGET FOR FISCAL YEAR 2024.**

**WHEREAS**, The Board of Supervisors of Lower Milford Township, having adhered to the requirements contained in Article XXXII, Section 302 of the Second Class Township Code for the adoption of an annual municipal budget; and

**WHEREAS**, Having published notice that the proposed 2024 Budget for Lower Milford Township is available for public inspection from November 8, 2023 until such a time as it would be adopted; and

**WHEREAS**, The Board of Supervisors, having presented the proposed 2024 Budget dated November 2, 2023 at their workshop meeting of November 2, 2023 and approved for advertising at the November 2, 2023 meeting.

**NOW THEREFORE**, on motion by Ellen Koplin, seconded by Lowell Linde, the Board of Supervisors hereby adopts the Budget dated November 2, 2023 for fiscal year 2024.

**ENACTED AS A RESOLUTION THIS 21<sup>st</sup> DAY OF DECEMBER 2023 BY THE BOARD OF SUPERVISORS OF LOWER MILFORD TOWNSHIP, LEHIGH COUNTY, PENNSYLVANIA.**

ATTEST:

Emily A. Fucci  
Emily A. Fucci, Township Secretary

LOWER MILFORD TOWNSHIP  
BOARD OF SUPERVISORS

Donna L. Wright  
Donna L. Wright, Chair

Ellen L. Koplin  
Ellen L. Koplin, Vice-Chair

Lowell F. Linde  
Lowell F. Linde, Supervisor

Lower Milford Township

Cash Summary

2024 Budget

Approved by BOS  
12/21/2023

	Beginning Cash & Investments	Net Income (Loss)	Ending Cash
<b>Lower Milford Township Fund Structure</b>			
<b>Governmental Funds:</b>			
General Fund	\$ 1,721,722	(231,980)	1,489,742
American Rescue Plan Act of 2021 Fund (Federal Entitlements)	\$ 41,412	(41,412)	-
<b>Special Revenue Funds:</b>			
State Liquid Fuels	\$ 104,746	(47,943)	56,803
Fire Fund	\$ 207,073	62,946	270,019
<b>Capital Project Funds:</b>			
Capital Improvements Fund	\$ 178,990	83,548	262,538
Highway Capital Impr. Fund	\$ 331,482	(42,439)	289,043
<b>Proprietary Funds:</b>			
Sewer Fund	\$ 22,048	45,182	67,230
<b>Total</b>	<b>\$ 2,607,473</b>	<b>(172,098)</b>	<b>2,435,375</b>



**Lower Milford Township  
Six Year Cash Forecast**

Approved by BOS  
12/21/2023

	Actual	Expected	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	9/29/2023	12/31/2023	12/31/2023	12/31/2024	12/31/2025	12/31/2026	12/31/2027	12/31/2028	12/31/2029
<b>General Fund</b>	\$ 1,890,482	1,721,722	1,330,230	1,489,742	1,335,064	1,137,019	988,546	829,049	692,993
<b>American Rescue Plan Act of 2021 Fund (Federal Entitlements)</b>	\$ 40,914	41,412	547	-	-	-	-	-	-
<b>State Liquid Fuels</b>	\$ 162,245	104,746	27,718	56,803	32,233	21,678	26,190	46,827	84,714
<b>Capital Improvements Fund</b>	\$ 43,708	178,990	178,221	262,538	467,742	677,013	890,431	1,108,079	1,330,041
<b>Highway Capital Impr. Fund</b>	\$ 329,119	331,482	274,819	289,043	301,754	314,618	327,638	340,817	354,158
<b>Subtotal</b>	\$ 2,466,468	2,378,352	1,811,535	2,098,126	2,136,793	2,150,328	2,232,805	2,324,772	2,461,906
<b>Sewer Fund</b>	\$ 23,647	22,048	36,260	67,230	49,369	12,898	(9,441)	(31,923)	(72,027)
<b>Fire Fund</b>	\$ 231,669	207,073	167,888	270,019	230,908	299,895	369,703	441,243	293,483
<b>Total Year End Cash Balance</b>	\$ 2,721,784	2,607,473	2,015,683	2,435,375	2,417,070	2,463,121	2,593,067	2,734,092	2,683,362



**Lower Milford Township  
General Funds Forecast**

Approved by BOS  
12/21/2023

**2024**

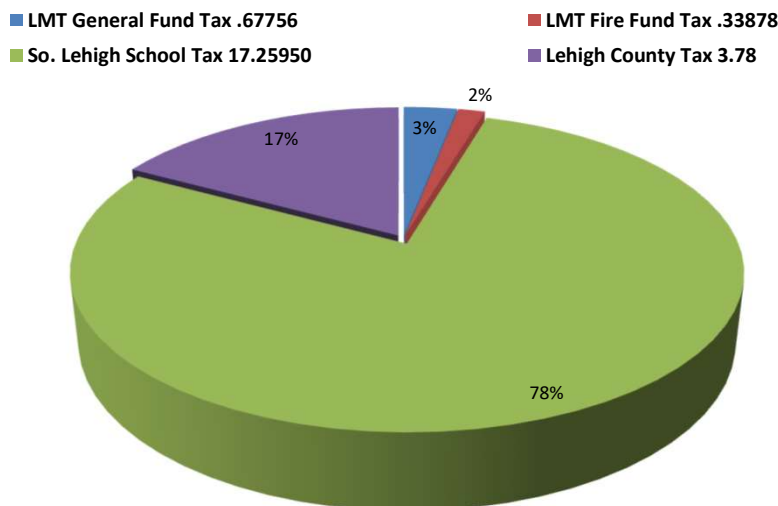
	Actual 01/01/23- 10/17/23	Expected 2023	Budget 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
<b>BEGINNING CASH BALANCE</b>	\$ 1,621,043	\$ 1,621,043	\$ 1,502,567	\$ 1,721,722	\$ 1,489,742	\$ 1,335,064	\$ 1,137,019	\$ 988,546	\$ 829,049
<b>RECEIPTS</b>									
<b>Taxes:</b>									
Real Estate Tax	259,387	263,387	262,536	263,000	264,000	265,000	267,000	269,000	271,000
Real Estate Transfer Tax	79,644	80,000	75,000	75,000	70,000	70,000	70,000	70,000	70,000
Earned Income & Local Services Tax	725,359	897,000	797,000	897,000	918,875	921,566	924,265	926,972	929,687
<b>Total Taxes</b>	<b>1,064,390</b>	<b>1,240,387</b>	<b>1,134,536</b>	<b>1,235,000</b>	<b>1,252,875</b>	<b>1,256,566</b>	<b>1,261,265</b>	<b>1,265,972</b>	<b>1,270,687</b>
Licenses and Permits	49,119	49,119	51,001	51,001	51,001	51,001	51,001	51,001	51,001
Fines and Forfeits	180	275	750	750	750	750	750	750	750
Interest Income	17,265	29,715	8,074	17,730	18,260	18,806	19,368	19,947	20,543
Grants	-	-	-	-	-	-	-	-	-
<b>Other Shared Revenues:</b>									
State Aid Pension	24,283	24,283	25,880	25,433	25,890	26,360	26,844	27,343	27,857
Foreign Fire Insurance									
State Allocation									
Other	1,257	1,892	1,451	1,451	1,451	1,451	1,451	1,451	1,451
<b>Total Other Shared Revenues</b>	<b>25,540</b>	<b>26,175</b>	<b>27,331</b>	<b>26,884</b>	<b>27,341</b>	<b>27,811</b>	<b>28,295</b>	<b>28,794</b>	<b>29,308</b>
General Gov't (Misc Service Fees)	6,309	7,701	4,582	4,582	4,582	4,582	4,582	4,582	4,582
Public Safety (Permit Fees)	22,356	25,714	15,091	15,091	15,091	15,091	15,091	15,091	15,091
Other Income	61,645	115,184	5	5	5	5	5	5	5
<b>TOTAL RECEIPTS</b>	<b>\$ 1,246,804</b>	<b>\$ 1,494,270</b>	<b>\$ 1,241,370</b>	<b>\$ 1,351,043</b>	<b>\$ 1,369,905</b>	<b>\$ 1,374,612</b>	<b>\$ 1,380,357</b>	<b>\$ 1,386,142</b>	<b>\$ 1,391,967</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 2,867,847</b>	<b>\$ 3,115,313</b>	<b>\$ 2,743,937</b>	<b>\$ 3,072,765</b>	<b>\$ 2,859,647</b>	<b>\$ 2,709,676</b>	<b>\$ 2,517,376</b>	<b>\$ 2,374,688</b>	<b>\$ 2,221,016</b>
<b>EXPENDITURES:</b>									
Governing Body	6,037	7,550	8,305	8,305	8,305	8,305	8,305	8,305	8,305
Executive/Township Administrator	35,304	44,602	41,885	44,809	45,155	45,507	45,867	46,234	46,608
Auditing/Bookkeeping Services	72,424	90,895	89,623	91,121	91,726	92,703	93,440	94,132	94,913
Tax Collection	17,125	21,150	21,317	22,707	23,044	23,106	23,197	23,287	23,378
Solicitor/Legal Services	99,172	129,225	120,475	120,475	122,388	92,483	83,887	85,977	88,130
Township Secretary	23,565	23,565	90,395	-	-	-	-	-	-
General Government Admin	56,943	79,319	45,844	117,346	116,008	117,199	118,417	127,165	121,035
Engineering Services	5,630	15,700	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Township Buildings	35,982	51,830	63,680	121,930	60,858	129,936	70,550	71,182	72,652
Protective Services (Permits)	10,945	17,500	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Planning and Zoning	75,433	105,929	101,346	156,624	153,970	154,322	154,682	155,049	155,423
Emergency Management	1,495	2,179	1,910	1,910	1,810	1,810	1,810	1,810	1,810
Health and Human Services	2,235	5,000	3,000	3,500	3,500	3,500	3,500	3,500	3,500
Public Works-Roads and Streets	448,628	557,892	579,073	579,095	597,719	602,731	623,144	625,969	608,219
Recreation, Libraries, Other Culture	19,558	36,354	39,550	42,550	35,966	36,188	36,417	36,653	36,896
Community Development	10,366	10,366	11,167	15,000	-	-	-	-	-
Insurance	23,505	34,872	33,637	35,918	36,636	37,369	38,116	38,878	39,656
Other Financing Uses	29,802	29,802	-	-	-	-	-	-	-
Interfund Operating Transfers	3,223	135,000	135,000	194,235	200,000	200,000	200,000	200,000	200,000
Other-Potential Salary Adjustment	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 977,372</b>	<b>\$ 1,398,730</b>	<b>\$ 1,413,707</b>	<b>\$ 1,583,025</b>	<b>\$ 1,524,585</b>	<b>\$ 1,572,659</b>	<b>\$ 1,528,832</b>	<b>\$ 1,545,641</b>	<b>\$ 1,528,025</b>
<b>NET RECEIPTS (EXPENSE)</b>	<b>\$ 269,432</b>	<b>\$ 95,540</b>	<b>\$ (172,337)</b>	<b>\$ (231,982)</b>	<b>\$ (154,680)</b>	<b>\$ (198,047)</b>	<b>\$ (148,475)</b>	<b>\$ (159,499)</b>	<b>\$ (136,058)</b>
<b>BEGINNING CASH BALANCE</b>	1,621,043	1,621,043	1,502,567	1,721,722	1,489,742	1,335,064	1,137,019	988,546	829,049
<b>ENDING CASH BALANCE</b>	<b>\$ 1,890,475</b>	<b>\$ 1,716,583</b>	<b>\$ 1,330,230</b>	<b>\$ 1,489,740</b>	<b>\$ 1,335,062</b>	<b>\$ 1,137,017</b>	<b>\$ 988,544</b>	<b>\$ 829,047</b>	<b>\$ 692,991</b>
<b>TOTAL EXPENDED AND UNEXPENDED</b>	<b>\$ 2,867,847</b>	<b>\$ 3,115,313</b>	<b>\$ 2,743,937</b>	<b>\$ 3,072,765</b>	<b>\$ 2,859,647</b>	<b>\$ 2,709,676</b>	<b>\$ 2,517,376</b>	<b>\$ 2,374,688</b>	<b>\$ 2,221,016</b>

**Lower Milford Township  
General Fund  
Budget 2023**

Approved by BOS  
12/21/2023

		01/01/23- 10/17/23	2023	2023	2024
		Actual	Expected	Budget	Budget
<b>Beginning Cash Balance - Previous Year</b>		\$ 1,621,043	1,621,043	1,502,567	1,721,722
<b>300. - 310. - TAX REVENUE</b>					
<b>301.10 Real Estate Tax - Current Year</b>	Total taxable property assessment value for LMT in Oct 2023 was \$397,646,100. The current year's real estate property tax is the total assessed value for the township at 0.67756 mils.	\$ 252,876	255,000	255,000	255,000
<b>301.20 Real Estate Tax - Prior Year</b>	The prior year are taxes collected in the current year for the previous before the delinquencies are turned over to the County Tax Claim Bureau. This is offset by any approved refunds.	\$ 4,357	4,357	3,036	4,500
<b>310.40 Delinquent - Real Estate Tax</b>	Delinquent are funds collected by the Elite Revenue Solutions for County Tax Claim Bureau and remitted monthly to the township. The total reflects the delinquent tax plus interest less a 5% collection fee.	\$ 1,668	3,530	4,000	3,000
<b>301.60 Interim - Real Estate Tax</b>	Interim are tax adjustments assessed by the county during the current year for new construction, additions, remodeling, pools etc.	\$ 486	500	500	500
<b>310.10 Real Estate Transfer Tax</b>	This tax represents 1/2% of the sales price of property.	\$ 79,644	80,000	75,000	75,000
<b>310.20 EIT Tax - Current Year</b>	Earned Income Tax is equal to 1/2% of wages earned by township residents.	\$ 705,670	875,000	775,000	875,000
<b>310.50 Local Services Tax</b>	Reflects the \$52 tax charged to individuals working in LMT. \$5.00 goes to SoLehi. Approx 675 people work within LMT, those making under \$12,000 within LMT are excluded from paying the tax as are individuals who pay the tax to an employer in another municipality.	\$ 19,689	22,000	22,000	22,000
	<b>Subtotal \$</b>	<b>1,064,390</b>	<b>1,240,387</b>	<b>1,134,536</b>	<b>1,235,000</b>

### 2023 LMT Millage



**Lower Milford Township  
General Fund  
Budget 2023**

Approved by BOS  
12/21/2023

		01/01/23- 10/17/23	2023	2023	2024
		Actual	Expected	Budget	Budget
<b>320. - 322. - LICENSES AND PERMITS</b>					
320.01	Street Poles Permits	\$ -	-	1	1
321.80	Cable TV Franchise				
	Cable TV Franchise fees have been relatively stable for the last three years.	\$ 49,119	49,119	51,000	51,000
	Subtotal	\$ 49,119	49,119	51,001	51,001
<b>331. - 332. - FINES AND FORFEITS</b>					
330.01	Vehicle Code Violations - State	\$ -	-	-	-
330.02	Veh. Code Violations - Dist Just				
	Budget estimate for vehicle violations in the township	\$ -	-	250	250
330.03	Other Violations				
	Budget estimate for non-traffic violations	\$ 180	275	500	500
	Subtotal	\$ 180	275	750	750
<b>341. - INTEREST EARNINGS</b>					
341.01	Interest - Checking				
	- Effective 02/14/2023 the current Embassy Bank Checking interest rate was increased from 00.200% to 1.000%.	\$ 10,319	16,619	2,400	12,000
341.02-					
341.03	Interest - Savings, CDs				
	- Effective 02/14/2023 the current Embassy Bank Savings interest rate was increased from 0.200% to 1.982%.	\$ -	-	14	70
341.04	Dividends - PLGIT	\$ 6,946	13,096	5,660	5,660
	Subtotal	\$ 17,265	29,715	8,074	17,730

	<i>Estimated</i>
<i>PLGIT Summary - PLGIT-Class Liquid Seven Day Yield 07/31/23 rate 5.05%</i>	<i>Value @</i>
<i>PLGIT Summary - PLGIT/PRIME Liquid Seven Day Yield 07/31/23 rate 5.39%</i>	<i>Maturity</i>
<i>General Fund-PLGIT TERM Matures 10/18/2024 @5.84%</i>	<i>\$ 111,568</i>
<i>\$ 105,444</i>	

<b>355. - 357. - SHARED REVENUES, ENTITLEMENTS &amp; SHARED PAYMENTS</b>					
355.01	Public Utility Realty Tax	\$ 1,257	1,692	1,250	1,250
355.06	State - Aid Pension				
	Monies received from the State in October to fund township's pension costs. Calculated at approximately 6% of prior year's salaries.	\$ 24,283	24,283	25,880	25,433
355.08	Alcoholic Beverage License	\$ -	200	200	200
357.99	Act 515 Breach from County	\$ -	-	1	1
357.99	Other Local Govt. Income	\$ -	-	-	-
	Subtotal	\$ 25,540	26,175	27,331	26,884

**Lower Milford Township  
General Fund  
Budget 2023**

Approved by BOS  
12/21/2023

		01/01/23- 10/17/23	2023	2023	2024
		Actual	Expected	Budget	Budget
<b>361. - GENERAL GOVERNMENT DEPARTMENTAL EARNINGS</b>					
361.10	Subdivision Submission Fees (Application)	\$ -	600	1,200	1,200
361.22	Fees Due From Developers Escrow represents 2% administration charge on expense disbursements from developers escrows.	\$ 443	525	250	250
361.34	Hearing Fees- Zoning Hearing, Board of Supervisors	\$ 5,700	6,300	3,000	3,000
361.40	Bldg Board Appeal Fees LMT along with Alburdis, Upper Milford, and Macungie make up the Joint Board. This would only include application fee to appeal provision of building code or determination of bldg. inspector for appeals filed in LMT.	\$ -	-	-	-
361.50	Sale of Maps	\$ 1	1	1	1
361.51	Sale of S/D Ordinance	\$ -	20	20	20
361.52	Sale of Zoning Ordinance	\$ -	35	35	35
361.54	Photocopy/Other Misc Record Charge	\$ 70	90	50	50
361.55	Newsletter Income	\$ 50	50	1	1
361.75	Notary Fee Collected	\$ 45	80	25	25
	Subtotal	\$ 6,309	7,701	4,582	4,582
<b>362. - 363. - PUBLIC SAFETY &amp; HIGHWAY &amp; STREETS</b>					
362.01	Building Permit Review Inspections	\$ -	-	-	-
362.02	Zoning Permits	\$ 4,250	5,000	5,000	5,000
362.90	Sewage Services / Permits Fees Fees collected for sewage inspections should be roughly equal to fees paid for sewage inspections see account 413.317 Some timing differences will occur.	\$ 17,542	20,000	10,000	10,000
362.95	Special Event Permits	\$ 30	180	90	90
363.99	All Other Charges for Hwy Sts	\$ 534	534	1	1
	Subtotal	\$ 22,356	25,714	15,091	15,091
<b>367. - CULTURE - RECREATION</b>					
367.31	Township Festival Sponsors	\$ -	4,475	-	1
367.32	Township Festival Participation Fees	\$ -	664	-	1
	Subtotal	\$ -	5,139	-	2
<b>387. - 395 SPECIAL ASSESSMENTS &amp; OTHER INCOME</b>					
387.01	Donations from Private Sectors	\$ -	-	1	1
389.00	Miscellaneous Revenues	\$ 17,597	17,597	1	1
391.00	Proceeds of Sales of Assets	\$ 8,382	8,382	1	1
391.20	Loss of General Fixes Assets	\$ -	-	1	1
395.0	Refund of Prior Yr. Expenditure	\$ 35,666	89,205	1	1
	Subtotal	\$ 61,645	115,184	5	5
<b>Total Income</b>		<b>\$ 1,246,804</b>	<b>1,499,409</b>	<b>1,241,370</b>	<b>1,351,045</b>
<b>Total Income and Beginning Cash</b>		<b>\$ 2,867,847</b>	<b>3,120,452</b>	<b>2,743,937</b>	<b>3,072,767</b>



**Lower Milford Township  
General Fund  
Budget 2023**

Approved by BOS  
12/21/2023

		01/01/23- 10/17/23	2023	2023	2024
		Actual	Expected	Budget	Budget
<b>400. - GOVERNING BODY</b>					
<b>400.105</b>	<b>Personal Services/Salaries</b>				
	Supervisors receive \$156.25 each month = \$1875 for the year.	\$ 4,219	5,625	5,625	5,625
<b>400.192</b>	<b>Payroll Taxes</b>				
	Estimated at a blended rate of 7.65% represents social security tax 6.2% plus 1.45% Medicare.	\$ 323	430	430	430
<b>400.331</b>	<b>Transportation/Mileage</b>	\$ -	-	50	50
<b>400.420</b>	<b>Dues/ Subscriptions/Memberships</b>				
	Primarily reflects PSATS dues for LMT \$1,495.	\$ 1,495	1,495	1,700	1,700
<b>400.460</b>	<b>Meeting &amp; Conferences</b>				
	Budget for PSATS Annual State Conference and misc. training seminars.	\$ -	-	500	500
	<b>Subtotal</b>	<b>\$ 6,037</b>	<b>7,550</b>	<b>8,305</b>	<b>8,305</b>
<b>401. - EXECUTIVE/TOWNSHIP ADMINISTRATOR</b>					
<b>401.110</b>	<b>Township Administrator - Salary</b>				
	Salary reflects additional compensation for Administrator plus 414.110 Zoning/Planning. 2024 Salary reflects 0% increase from 2023 approved salary set at organization meeting. At the 03/16/23 BOS meeting the Township Administrator was appointed Township Secretary (Clerk to BOS).	\$ 18,889	23,417	21,185	23,292
<b>401.184</b>	<b>Unused Sick Time</b>	\$ -	-	-	-
<b>401.192</b>	<b>Payroll Taxes</b>				
	Estimated at a blended rate of 9.4086% represents social security tax 6.2% plus 1.45% Medicare and unemployment of 9.35% on the first \$10,000 of wages.	\$ 1,708	2,164	1,949	2,142
<b>401.196</b>	<b>Employee Benefits</b>				
	Capital Blue Cross through Benecon Consortium & OneAmerica Life & Short Term Disability insurance. The Employee Benefits are divided 50/50 with 414.196 Zoning/Planning	\$ 13,955	16,826	16,780	17,277
<b>401.197</b>	<b>Pension</b>				
	Contribution equal to 6% of current year's salary. LMT receives reimbursement in following year from State. See State Pension Aid account 355.06	\$ -	1,405	1,271	1,398
<b>401.331</b>	<b>Transportation/Mileage</b>	\$ 18	18	50	50
<b>401.353</b>	<b>Insurance and Bonding</b>	\$ 500	500	500	500
<b>401.460</b>	<b>Meeting &amp; Conferences</b>	\$ 234	272	150	150
	<b>Subtotal</b>	<b>\$ 35,304</b>	<b>44,602</b>	<b>41,885</b>	<b>44,809</b>



**Lower Milford Township  
General Fund  
Budget 2023**

Approved by BOS  
12/21/2023

		01/01/23- 10/17/23	2023	2023	2024
		Actual	Expected	Budget	Budget
<b>402. - AUDITING/FINANCIAL ADMINISTRATION</b>					
<b>402.110</b>	<b>Bookkeeper's Wages</b> 2024 Salary reflects 0% increase from 2023 approved salary set at organization meeting.	\$ 45,094	55,871	52,000	56,040
<b>402.184</b>	<b>Unused Sick Time</b>	\$ -	-	-	-
<b>402.192</b>	<b>Payroll Taxes</b> See 401.192 for explanation of 9.4086% estimated rate.	\$ 4,395	5,164	4,785	5,153
<b>402.196</b>	<b>Employee Benefits</b> Capital Blue Cross through Benecon Consortium & OneAmerica Life & Short Term Disability insurance.	\$ 11,908	14,402	14,368	14,775
<b>402.197</b>	<b>Pension</b> Contribution equal to 6% of current year's salary. LMT receives reimbursement in following year from State. See State Pension Aid account 355.06	\$ -	3,352	3,120	3,362
<b>402.311</b>	<b>Auditing/Accounting Services</b> 2024 is estimated until final cost is determined upon CPA appointment in December of 2023.	\$ 7,155	7,155	11,000	7,441
<b>402.317</b>	<b>Other Servs/Charge</b>	\$ -	-	-	-
<b>402.331</b>	<b>Transportation/Mileage (Bkpr)</b>	\$ 108	125	225	225
<b>402.341</b>	<b>Advertising</b> Reflects advertising charges for the auditors report of financial condition.	\$ 1,337	1,337	1,000	1,000
<b>402.353</b>	<b>Insurance and Bonding</b>	\$ 1,000	1,000	750	750
<b>402.390</b>	<b>Bank Charges</b>	\$ -	-	-	-
<b>402.420</b>	<b>Dues/Subscriptions/Memberships</b>	\$ -	425	350	350
<b>402.450</b>	<b>Payroll Processing</b> Reflects charges by isolated formerly NCR Payroll HR Solutions to process payroll biweekly and file quarterly tax reports.	\$ 1,238	1,875	1,875	1,875
<b>402.460</b>	<b>Meetings &amp; Conferences</b>	\$ 189	189	150	150
	<b>Subtotal</b>	<b>\$ 72,424</b>	<b>90,895</b>	<b>89,623</b>	<b>91,121</b>
<b>403. - TAX COLLECTION</b>					
<b>403.116</b>	<b>Commissions - Tax Collector</b> Tax Collector receives \$3.35 for first 1000 tax bills collected, \$2.58 for next 2000 tax bills collected and \$1.28 for the remainder.	\$ 4,919	5,339	6,463	6,500
<b>403.192</b>	<b>Payroll Taxes</b> See 401.192 for explanation of 9.4086% estimated rate.	\$ 376	408	494	497
<b>403.317</b>	<b>EIT TCC Administration Costs</b> Reflects an estimate of LMT's share of costs for the Lehigh Tax Collection Committee which will oversee and determine how Earned Income Taxes are collected within the county.	\$ 472	472	1,000	1,000
<b>403.353</b>	<b>Insurance &amp; Bonding</b>	\$ 61	61	100	100
<b>403.450</b>	<b>Clerical/ Online Services</b> In 09 LMT contracted with Berks/Lehigh IU to process real estate bills and provide their online collection system to track payments.	\$ 2,350	2,500	2,500	2,500
<b>403.454</b>	<b>EIT Billing Fee</b> Berkheimer will continue collecting EIT for LMT under the arrangement of the Lehigh Tax Collection Committee with current 5 year contract (2023-27) which reduced cost of 1.20% the entire contract for the EIT collections from prior contract. Berkheimer is contracted for LST collections at 2.25% plus the cost of postage.	\$ 8,947	12,370	10,760	12,110
<b>403.460</b>	<b>Meetings &amp; Conferences</b>	\$ -	-	-	-
	<b>Subtotal</b>	<b>\$ 17,125</b>	<b>21,150</b>	<b>21,317</b>	<b>22,707</b>

**Lower Milford Township  
General Fund  
Budget 2023**

Approved by BOS  
12/21/2023

		01/01/23- 10/17/23	2023	2023	2024
		Actual	Expected	Budget	Budget
<b>404. - SOLICITOR/LEGAL SERVICES</b>					
<b>404.310</b>	<b>Township Solicitor</b>				
	Fees to attend meeting, research issues.	\$ 66,386	75,000	63,750	63,750
<b>404.314</b>	<b>Twsp. - Geryville Zoning Proceedings</b>	\$ 31,786	53,125	53,125	53,125
<b>404.318</b>	<b>Litigation/Special Cases</b>				
	Fees on specific court cases involving the Township	\$ 1,000	1,000	2,500	2,500
<b>404.319</b>	<b>Other Legal Services</b>	\$ -	-	100	100
<b>404.450</b>	<b>Court &amp; Other Legal Costs</b>				
	Reflects stenographer cost to record meetings	\$ -	100	1,000	1,000
	<b>Subtotal</b>	<b>\$ 99,172</b>	<b>129,225</b>	<b>120,475</b>	<b>120,475</b>

<b>405. - TOWNSHIP SECRETARY</b>					
<b>405.110</b>	<b>Township Secretary - Salary</b>				
	At the 03/16/23 BOS meeting the position was eliminated. 2023 reflects the period up to that point. Duties were distributed between 401.110 Township Administrator and new position of 406.112 Administrative Assistant.	\$ 15,845	15,845	49,000	-
<b>405.184</b>	<b>Unused Sick Time</b>	\$ -	-	-	-
<b>405.192</b>	<b>Payroll Taxes</b>	\$ 2,157	2,157	4,509	-
<b>405.196</b>	<b>Employee Benefits</b>	\$ 5,464	5,464	33,571	-
<b>405.197</b>	<b>Pension</b>	\$ -	-	2,940	-
<b>405.331</b>	<b>Transportation/Mileage</b>	\$ -	-	225	-
<b>405.460</b>	<b>Meeting &amp; Conferences</b>	\$ 99	99	150	-
	<b>Subtotal</b>	<b>\$ 23,565</b>	<b>23,565</b>	<b>90,395</b>	<b>-</b>

**Lower Milford Township  
General Fund  
Budget 2023**

Approved by BOS  
12/21/2023

		01/01/23- 10/17/23	2023	2023	2024
		Actual	Expected	Budget	Budget
<b>406. - GENERAL GOVERNMENT ADMINISTRATION</b>					
<b>406.112</b>	<b>Administrative Assistant</b>				
	2024 Salary reflects 0% increase from 2023 approved salary.	\$ 17,342	26,187	-	45,900
<b>406.192</b>	<b>Payroll Taxes</b>				
	See 401.192 for explanation of 9.4086% estimated rate.	\$ 2,272	2,420	-	4,221
<b>406.196</b>	<b>Employee Benefits</b>				
	Capital Blue Cross through Benecon Consortium & OneAmerica Life & Short Term Disability insurance.	\$ 8,469	13,660	-	34,554
<b>406.197</b>	<b>Pension</b>				
	Contribution equal to 6% of current year's salary. LMT receives reimbursement in following year from State. See State Pension Aid account 355.06	\$ -	953	-	2,754
<b>406.210</b>	<b>Supplies</b>				
	Office supply purchases: copy paper, printer supplies, envelopes, etc.	\$ 1,532	2,500	2,500	2,500
<b>406.215</b>	<b>Postage</b>				
	Reflects postage costs, meter expense and bulk mailing permit.	\$ 1,187	1,684	2,500	2,500
<b>406.229</b>	<b>Food for Human Consumption</b>				
	Bottled water and misc. snacks for the the office kitchen	\$ 455	700	700	700
<b>406.236</b>	<b>Supplies for Displays and Seasonal Décor</b>				
	Display boards, adhesives, décor lighting, seasonal decorations, etc.	\$ -	-	-	250
<b>406.260</b>	<b>Small Tools/Equipment</b>				
	Reflects general budget for possible equipment needs.	\$ 563	750	500	500
<b>406.317</b>	<b>Other Services/Charges</b>				
		\$ 1,039	1,039	1,000	1,000
<b>406.321</b>	<b>Telephone</b>				
		\$ 766	1,300	1,500	1,500
<b>406.329</b>	<b>Radios &amp; Alarms</b>				
		\$ 384	500	-	-
<b>406.331</b>	<b>Transportation/Mileage</b>				
		\$ -	25	-	225
<b>406.341</b>	<b>Advertising</b>				
	Advertising costs for meetings, ordiances and Township purchases.	\$ 796	3,000	5,000	5,000
<b>406.342</b>	<b>Printing - Newsletter Expense</b>				
	Budget reflects (2) 4-6 paged colored newsletters.	\$ 5,134	5,134	4,000	4,000
<b>406.354</b>	<b>Workers Compensation Office Staff</b>				
		\$ 625	625	618	669
<b>406.374</b>	<b>Repair/Maintenance</b>				
		\$ -	100	100	100
<b>406.384</b>	<b>Copier Fees</b>				
	Budget for copier lease contract, will expire on 09/30/2027 with Ricoh. Contract fee \$489 per quarter plus additional fees for color copies and b/w copies over the set allowance.	\$ 1,793	3,000	3,060	3,060
<b>406.420</b>	<b>Dues/Subscriptions/Memberships</b>				
	Budget for Morning Call Subscription, BJ Clubhouse & 2 Weekly Papers and any staff-related association memberships.	\$ 402	800	500	500
<b>406.452</b>	<b>IT/Networking Services</b>				
	Reflects costs for internet service, website, email exchange, various software subscriptions, anti-virus and monitoring, backup service and I.T. service assistance.	\$ 5,742	6,500	15,716	5,413
<b>406.460</b>	<b>Meetings &amp; Conferences</b>				
		\$ -	-	150	-
<b>406.750</b>	<b>Computer Network Equipment</b>				
		\$ 8,442	8,442	8,000	2,000
	<b>Subtotal</b>	<b>\$ 56,943</b>	<b>79,319</b>	<b>45,844</b>	<b>117,346</b>

**Lower Milford Township  
General Fund  
Budget 2023**

Approved by BOS  
12/21/2023

		01/01/23- 10/17/23	2023	2023	2024
		Actual	Expected	Budget	Budget
<b>408. - ENGINEERING SERVICES</b>					
<b>408.313</b>	<b>Professional Servs. - Twp. Eng.</b>				
	Represents fees paid to Township Engineer for traffic studies, road reviews etc.	\$ 5,630	15,700	7,500	7,500
	<b>Subtotal</b>	<b>\$ 5,630</b>	<b>15,700</b>	<b>7,500</b>	<b>7,500</b>
<b>409. - BUILDING AND PLANTS</b>					
<b>409.230</b>	<b>Heating Oil</b>				
	Budget reflects 200 gallons of oil at \$5.10 per gallon even though U.S. Energy Information Admin. report from 10/24/23 estimates 2024 \$4.04 mpg. This market continues to be volatile.	\$ 4,275	7,000	10,200	10,200
<b>409.236</b>	<b>Supplies</b>				
	Paper towels, restroom supplies, shop cleaning supplies, etc.	\$ 1,363	1,600	1,500	1,500
<b>409.250</b>	<b>Maintenance Supplies</b>				
	Small purchases made for buildings and grounds, includes light bulbs, parts for light fixtures, mulch, etc.	\$ 2,754	3,500	2,000	2,000
<b>409.260</b>	<b>Small Tools/Equipment</b>	\$ 244	1,000	1,000	1,000
<b>409.239</b>	<b>Building Alarm System</b>	\$ -	-	400	400
<b>409.361</b>	<b>Electric</b>				
	2023 and 2024 increases are due to potential economic inflation. However, the electricity COSTARs contract does not expire until 12/31/2024 @ \$0.0551 per kwh and therefore, inflation should not effect the cost for the contracted period.	\$ 6,666	10,000	13,000	13,000
<b>409.368</b>	<b>Other Service</b>				
	Includes estimate for waste removal \$1,080 and fire protection inspection \$800.	\$ 1,841	2,018	1,630	1,880
<b>409.372</b>	<b>Repairs/Maintenance Service - Generator</b>				
	Reflects annual service contract and related repairs on generator.	\$ 342	1,500	1,500	1,500
<b>409.373</b>	<b>Repairs/Maintenance Service - General</b>	\$ 2,047	5,000	10,000	10,000
<b>409.374</b>	<b>Repairs/Maintenance Service - Storage Tanks</b>				
	Reflects license for 2,000 gallon diesel tank.	\$ 50	320	150	150
<b>409.440</b>	<b>Contracted Services - Janitorial</b>				
	Budget includes \$9100 for cleaning of township building and an allowance of \$1,000 for rug shampooing and sterilizing.	\$ 7,000	9,692	10,100	8,100
<b>409.450</b>	<b>Contracted Services - Lawn Mowing</b>				
	Budget reflects grass mowing at township building.	\$ 6,900	7,200	7,200	7,200
<b>409.455</b>	<b>Contracted Services - Landscaping/Tree Service</b>				
	Budget reflects seasonal landscaping clean-up and tree service.	\$ 2,500	3,000	5,000	5,000
<b>409.610</b>	<b>Capital Construction</b>				
	2024 reflects replacing of the HVAC system in office area of Township Building	\$ -	-	-	60,000
	<b>Subtotal</b>	<b>\$ 35,982</b>	<b>51,830</b>	<b>63,680</b>	<b>121,930</b>
<b>410. - 413. - PROTECTIVE SERVICES</b>					
<b>413.317</b>	<b>Sewage Enforcement Expense</b>				
	Reflect sewage expenses paid to township sewage enforcement officer. Fees collected in account 362.90 will offset this account with some timing differences including the cost of annual report.	\$ 10,945	17,500	10,000	10,000
	<b>Subtotal</b>	<b>\$ 10,945</b>	<b>17,500</b>	<b>10,000</b>	<b>10,000</b>

**Lower Milford Township  
General Fund  
Budget 2023**

Approved by BOS  
12/21/2023

		01/01/23- 10/17/23	2023	2023	2024
		Actual	Expected	Budget	Budget
<b>414. - PLANNING AND ZONING</b>					
<b>414.110</b>	<b>Zoning/Planning Adm. Salary</b> 2024 Salary reflects 0% increase from 2023 approved salary set at organization meeting.	\$ 36,811	45,602	41,815	45,968
<b>414.184</b>	<b>Unused Sick Time</b>	\$ -	-	-	-
<b>414.192</b>	<b>Employer Payroll Taxes</b> See 401.192 for explanation of 9.4086% estimated rate.	\$ 3,498	4,215	3,848	4,227
<b>414.196</b>	<b>Employee Benefits</b> Capital Blue Cross through Benecon Consortium & OneAmerica Life & Short Term Disability insurance. Employee Benefits are divided 50/50 with 401.110 Township Administrator.	\$ 13,955	16,826	16,780	17,277
<b>414.197</b>	<b>Pension</b>  Contribution equal to 6% of current year's salary. LMT receives reimbursement in following year from State. See State Pension Aid account 355.06	\$ -	2,736	2,509	2,758
<b>414.310</b>	<b>Planning Commission Attorney</b>	\$ 3,377	7,500	7,969	7,969
<b>414.314</b>	<b>Zoning Board Attorney</b>	\$ 5,440	7,440	10,000	10,000
<b>414.317</b>	<b>Other Services &amp; Charges</b>	\$ 34	500	100	100
<b>414.331</b>	<b>Transportation/Mileage</b>	\$ 36	175	225	225
<b>414.341</b>	<b>Advertising</b>  Reflects advertising costs for Zoning/Planning meetings. Expenses offset partially with Zoning Hearing Fees income in account 361.30.	\$ 5,408	7,251	7,000	7,000
<b>414.342</b>	<b>Maps/Prints/Etc.</b> This is partial offset with fee income recorded in 361.50 to 361.52.	\$ 584	584	500	500
<b>414.420</b>	<b>Dues/Subscriptions/Memberships</b>	\$ 347	800	600	600
<b>414.450</b>	<b>Court Costs/Investigations</b> Reflects professional transcription of township zoning meetings.	\$ 3,443	5,000	5,000	5,000
<b>414.454</b>	<b>Planning Study</b> No study anticipated for 2024.	\$ -	-	-	-
<b>414.455</b>	<b>MS4</b> This represents DEP Township Stormwater permit requirements. The annual permit fee is \$2,500. 2024 Budget includes construction cost estimate for DEP required Pollution Reduction Plan stream bank restoration project in Limeport.	\$ 2,500	7,000	4,500	54,500
<b>414.460</b>	<b>Meetings &amp; Conferences</b>	\$ -	300	500	500
	<b>Subtotal \$</b>	<b>75,433</b>	<b>105,929</b>	<b>101,346</b>	<b>156,624</b>
<b>415. - EMERGENCY MANAGEMENT</b>					
<b>415.115</b>	<b>Emergency Management</b> Reflects \$100 monthly stipend.	\$ 1,215	1,730	1,200	1,200
<b>415.187</b>	<b>Emergency Management Education Stipend</b>	\$ 65	155	500	500
<b>415.192</b>	<b>Payroll Taxes</b> See 401.192 for explanation of 9.4086% estimated rate.	\$ 215	294	110	110
<b>415.242</b>	<b>Supplies</b>	-	-	100	100
	<b>Subtotal \$</b>	<b>1,495</b>	<b>2,179</b>	<b>1,910</b>	<b>1,910</b>
<b>420. - HEALTH AND HUMAN SERVICES</b>					
<b>420.450</b>	<b>Animal Control</b> Contract with Sanctuary of Haafsville.	\$ 2,235	5,000	3,000	3,500
	<b>Subtotal \$</b>	<b>2,235</b>	<b>5,000</b>	<b>3,000</b>	<b>3,500</b>

**Lower Milford Township  
General Fund  
Budget 2023**

Approved by BOS  
12/21/2023

		01/01/23- 10/17/23	2023	2023	2024
		Actual	Expected	Budget	Budget
<b>430. - GENERAL SERVICES - HIGHWAYS/STREETS</b>					
<b>430.220</b>	<b>Supplies</b> Reflects general supplies needed in garage.	\$ 1,301	1,500	1,500	1,500
<b>430.231</b>	<b>Gasoline</b>  Gas budget for township general purpose vehicles and gas powered equipment. 2024 reflects the use of 1,225 gallons @ \$5.00 even though U.S. Energy Information Admin. report from 10/24/23 estimates 2024 \$3.64 mpg. This market continues to be volatile.	\$ 3,197	4,083	6,125	6,125
<b>430.232</b>	<b>Diesel</b>  Deisel budget for township general purpose vehicles and generators. 2024 reflects the use of 6,000 gallons @ \$6.00 even though U.S. Energy Information Admin. report from 10/24/23 estimates 2024 \$4.22 mpg. This market continues to be volatile.	\$ 12,980	13,599	36,000	36,000
<b>430.233</b>	<b>Propane for Road Equipment</b>	\$ 150	250	1,000	1,000
<b>430.234</b>	<b>Oils/Lubricants</b>	\$ 227	1,500	1,500	1,500
<b>430.246</b>	<b>Small Tools &amp; Equipment</b>  Funding has been allotted for 2024 to purchase necessary shop tools and equipment.	\$ 4,527	5,000	7,000	7,000
<b>430.324</b>	<b>Telephone - Cell Phones for Public Works Dept Staff</b>	\$ 1,214	1,505	1,162	1,535
<b>430.328</b>	<b>Communications (Radios)</b>	\$ -	250	250	250
<b>430.368</b>	<b>Electronic Disposal</b>  Reflects the disposal costs of television sets that are dumped on Township roads.	\$ -	500	500	500
<b>430.740</b>	<b>Capital Purchases</b> Reflects lease payment for potential new dump truck	\$ 50,925	50,925	-	40,000
<b>Subtotal \$</b>		<b>74,521</b>	<b>79,112</b>	<b>55,037</b>	<b>95,410</b>



**Lower Milford Township  
General Fund  
Budget 2023**

Approved by BOS  
12/21/2023

		01/01/23- 10/17/23	2023	2023	2024
		Actual	Expected	Budget	Budget
<b>432. - WINTER MAINTENANCE</b>					
432.246	Supplies	\$ -	500	200	200
432.260	Sm. Tools & Equip. (anti-icing)	\$ 256	893	250	250
432.317	Other Services/Charges	\$ 103	103	50	50
432.374	Contracted Services -Repairs & Maintenance of Chains	\$ -	-	1,500	1,500
	Subtotal	\$ 359	1,496	2,000	2,000

<b>433. - TRAFFIC CONTROL DEVICES</b>					
433.245	Traffic Signs Budget to replace damaged and/or stolen signs.	\$ 4,311	7,000	5,000	5,000
433.361	Traffic Light Reflects electric costs for blinking light at intersection of Beverly Hills Rd and Limeport \$360 plus \$140 allowance for maintenance of light.	\$ 258	446	500	500
	Subtotal	\$ 4,569	7,446	5,500	5,500

<b>436. - STORM SEWERS AND DRAINS</b>					
436.245	Storm Sewers and Drains This represents allowance for Pipes and Inlet Boxes.	\$ 4,324	4,324	500	8,000
	Subtotal	\$ 4,324	4,324	500	8,000

<b>437. - REPAIRS OF TOOLS AND MACHINERY</b>					
437.251	Reprs & Maint of Tools & Equipment - Purchased Supplies	\$ 20,612	25,612	10,000	10,000
437.253	Tires & Tubes	\$ 2,100	5,000	5,000	5,000
437.451	Reprs & Maint of Tools & Equipment - Service	\$ 8,890	15,000	16,000	16,000
	Subtotal	\$ 31,602	45,612	31,000	31,000





**Lower Milford Township  
General Fund  
Budget 2023**

Approved by BOS  
12/21/2023

		01/01/23- 10/17/23	2023	2023	2024
		Actual	Expected	Budget	Budget
<b>438. - ROAD AND BRIDGE MAINTENANCE</b>					
<b>438.112</b>	<b>Salaries - Road Crew</b>				
	2024 wages reflect a 3% increase as negotiated in the current Union Contract, Equipment Operators \$30.04, the Laborer \$21.86 and Foreman \$36.05.	\$ 191,445	235,924	252,980	245,419
<b>438.115</b>	<b>Salaries - Seasonal/Temporary</b>				
	Reflects provision for temporary snow plow drivers.	\$ -	-	1,000	1,000
<b>438.180</b>	<b>Salaries - Overtime Road Crew</b>				
	General provision for overtime to handle storms and road projects.	\$ 4,723	5,000	14,346	7,080
<b>438.187</b>	<b>Salaries - On-Call Pay</b>				
	Per the Union Contract, one employee will be on-call each week @ \$21.00.	\$ 924	1,134	1,092	1,092
<b>438.192</b>	<b>Employer Payroll Taxes</b>				
	See 401.192 for explanation of 9.4086% estimated rate.	\$ 19,461	22,268	24,691	23,311
<b>438.196</b>	<b>Employee Benefits</b>				
	Capital Blue Cross through Benecon Consortium & OneAmerica Life & Short Term Disability insurance.	\$ 78,761	92,699	115,080	98,659
<b>438.197</b>	<b>Pension</b>				
	Contribution equal to 6% of current year's salary. LMT receives reimbursement in following year from State. See State Pension Aid account 355.06	\$ -	14,455	16,040	15,150
<b>438.238</b>	<b>Clothing/Misc. - Road Crew</b>				
	Reflects clothing service \$4,200 shoe allowance \$520, remainder for safety glasses, gloves, t-shirts etc. for 4 Public Works Employees.	\$ 3,533	3,833	3,842	5,212
<b>438.245</b>	<b>Supplies - Roads</b>	\$ 1,924	2,000	1,000	1,000
<b>438.246</b>	<b>Guard Rails/ Rpr. Maintenance</b>	\$ 1,639	1,639	5,000	5,000
<b>438.260</b>	<b>Small Tools &amp; Equipment</b>	\$ 13	500	1,000	1,000
<b>438.313</b>	<b>Bridge Inspection</b>				
	Budget for routine Bridge and culvert inspections.	\$ 2,460	4,960	2,500	2,500
<b>438.331</b>	<b>Transportation - Mileage</b>	\$ -	-	-	-
<b>438.341</b>	<b>Advertising</b>				
	Budget for road bids advertisement.	\$ 881	881	1,000	1,000
<b>438.354</b>	<b>Workers Compensation</b>	\$ 26,605	26,605	28,565	26,862
<b>438.384</b>	<b>Rentals - Machinery/Equip.</b>	\$ -	-	-	-
<b>438.450</b>	<b>Contracted Services</b>				
	Reflects PA One Call Fees, allowances for tire and other road waste disposal, equipment rental for special paving projects.	\$ 247	247	10,000	2,000
<b>438.454</b>	<b>Line Painting</b>				
	Line Painting is done every two years.	\$ -	7,000	6,000	-
<b>438.460</b>	<b>Meetings &amp; Conferences</b>	\$ 275	275	500	500
<b>438.470</b>	<b>CDL Testing Expense</b>	\$ 362	482	400	400
<b>Subtotal \$</b>		<b>333,253</b>	<b>419,902</b>	<b>485,036</b>	<b>437,185</b>



**Lower Milford Township  
General Fund  
Budget 2023**

Approved by BOS  
12/21/2023

		01/01/23- 10/17/23	2023	2023	2024
		Actual	Expected	Budget	Budget
<b>450. - 459. - RECREATION, LIBRARIES, OTHER CULTURE</b>					
451.247	<b>Park Supplies</b> 2024 represents the remaining balance of the Rec & Open Space Fund.	\$ -	-	4,100	7,100
450.450	<b>Contracted Service -Mowing</b> This assumes 24 weeks of mowing @ \$300 each mowing	\$ 6,900	7,200	7,200	7,200
454.540	<b>Living Memorial Park</b> The budget is fo 0% increase for 2024	\$ 3,938	5,250	5,250	5,250
456.540	<b>Libraries</b> The budget is for 0% increase for 2024	\$ 10,000	20,000	20,000	20,000
459.490	<b>Township Festival</b>	\$ (1,280)	3,904	3,000	3,000
<b>Subtotal</b>		<b>\$ 19,558</b>	<b>36,354</b>	<b>39,550</b>	<b>42,550</b>



**460. - 469. - COMMUNITY DEVELOPMENT**



461.510	<b>Conservation of Natural Resources (Ag. Conservation Easements)</b> 2024 reflects an establishment of "over the cap" payment for farm preservation.	\$ 10,366	10,366	11,167	15,000
<b>Subtotal</b>		<b>\$ 10,366</b>	<b>10,366</b>	<b>11,167</b>	<b>15,000</b>

**481. - INTERGOVERNMENTAL EXPENDITURES**

481.00	<b>Intergovernmental Expenditures</b>	\$ -	-	-	-
<b>Subtotal</b>		<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

**486. - INSURANCE**

484.00	<b>Workers Compensation Insurance</b> Workers Comp is recorded by cost center.	\$ (11,367)	-	-	-
486.10	<b>Insurance Premiums</b> Insurance includes vehicle, liability and property insurance.	\$ 34,872	34,872	33,637	35,918
<b>Subtotal</b>		<b>\$ 23,505</b>	<b>34,872</b>	<b>33,637</b>	<b>35,918</b>

**491. - OTHER FINANCING USES**

491.00	<b>Refunds of Prior Year's Revenues</b>	\$ 29,802	29,802	-	-
<b>Subtotal</b>		<b>\$ 29,802</b>	<b>29,802</b>	<b>-</b>	<b>-</b>

**492. - TRANSFER OF FUNDS**

492.02	<b>Transfer of Funds to Highway Capital Improvement Fund</b>	\$ -	-	-	-
492.03	<b>Transfer of Funds to Capital Improvement Fund</b> See Capital Improvements Budget for explanation.	\$ -	135,000	135,000	200,000
492.07	<b>Transfer of Funds to Fire Company</b>	\$ 3,000	-	-	-
492.08	<b>Transfer of Funds to Sewer Fund</b>	\$ 19	-	-	-
492.40	<b>Transfer of Funds to Developers Escrow Funds</b>	\$ 204	-	-	-
492.09	<b>Transfer of Funds to SLF</b>	\$ -	-	-	-
492.53	<b>Transfer of Funds to ARPA 2021 Funds</b>	\$ -	-	-	(5,765)
<b>Subtotal</b>		<b>\$ 3,223</b>	<b>135,000</b>	<b>135,000</b>	<b>194,235</b>

**493. - OTHER**

493.00	<b>Potential Employee Salary Adjustments Assuming 3% Yearly Increase</b>	\$ -	-	10,000	10,000
<b>Subtotal</b>		<b>\$ -</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>

<b>Total Expense</b>		<b>\$ 977,372</b>	<b>1,398,730</b>	<b>1,413,707</b>	<b>1,583,025</b>
<b>Net Income (Expense)</b>		<b>\$ 269,432</b>	<b>100,679</b>	<b>(172,337)</b>	<b>(231,980)</b>
<b>Plus or Minus Beginning Cash Balance</b>		<b>\$ 1,621,043</b>	<b>1,621,043</b>	<b>1,502,567</b>	<b>1,721,722</b>
<b>Ending Cash</b>		<b>\$ 1,890,475</b>	<b>1,721,722</b>	<b>1,330,230</b>	<b>1,489,742</b>
<b>Total Expenses + Ending Cash</b>		<b>\$ 2,867,847</b>	<b>3,120,452</b>	<b>2,743,937</b>	<b>3,072,767</b>

**Lower Milford Township  
American Rescue Plan Act of 2021 (ARPA) Fund**

Approved by BOS  
12/21/2023

**Budget 2024**

	Actuals 2021	Actuals 2022	Actuals 01/01/23- 10/17/23	Expected 2023	Budget 2023	Budget 2024	2025	2026	ARPA TOTAL TO DATE W/ BUDGET
<b>Beginning Cash Balance</b>	\$ -	194,375.16	131,324.88	131,324.88	142,624.00	41,412.34	-	-	-
<b>Income</b>									
<b>341.00 · Interest/Dividends</b>	\$ 38.45	1,788.01	3,140.66	3,639.00	150.00	300.00	-	-	5,765.46
<b>352.53 · American Rescue Plan Act (ARPA)</b>	\$ 210,751.46	212,084.14	-	-	-	-	-	-	422,835.60
<b>Total Income</b>	\$ 210,789.91	213,872.15	3,140.66	3,639.00	150.00	300.00	-	-	428,601.06
<b>Expense</b>									
<b>408.313 Professional Servs.-Twp. Engineer</b>	-	8,550.17	-	-	5,000.00	-	-	-	8,550.17
<b>409.373 Repair Maintenance Building</b>	\$ 240.13	38,201.09	2,863.96	2,864.00	51,027.00	-	-	-	41,305.22
<b>409.540 Fire Contrib. Grants &amp; Subsidies</b>	\$ -	9,176.00	-	-	-	-	-	-	9,176.00
<b>412.540 Ambulance Contrib. Grants &amp; Subsidies</b>	\$ -	4,000.00	-	-	-	-	-	-	4,000.00
<b>414.456 MS4</b>	\$ -	6,833.95	850.00	850.00	25,000.00	19,590.15	-	-	27,274.10
<b>429 Wastewater Collection &amp; Treatment</b>									
<b>Chemicals</b>	\$ -	-	1,629.00	1,629.00	-	-	-	-	1,629.00
<b>Cost of Filing Permits, Reports</b>	\$ -	-	2,511.40	3,686.95	-	-	-	-	3,686.95
<b>Liability Insurance</b>	\$ -	-	16,104.93	16,105.00	-	-	-	-	16,105.00
<b>Sludge Removal</b>	\$ -	-	9,680.00	9,680.00	-	5,000.00	-	-	14,680.00
<b>Grinder Pump Maintenance</b>	\$ -	-	1,946.89	5,915.00	-	1,356.45	-	-	7,271.45
<b>Repairs &amp; Maintenance Equipmen</b>	\$ -	-	13,653.14	13,653.14	-	10,000.28	-	-	23,653.42
<b>Total 429 WastewaterTreatment</b>	\$ -	-	45,525.36	50,669.09	-	16,356.73	-	-	67,025.82
<b>430.740 · Machinery &amp; Equipment</b>	\$ 8,709.19	198,370.81	31,900.00	31,900.00	50,000.00	-	-	-	238,980.00
<b>436.245 · Storm Sewers and Drains</b>	\$ 7,465.43	11,137.41	7,268.45	7,268.45	10,000.00	-	-	-	25,871.29
<b>459.490 · Township Festival</b>	\$ -	653.00	-	-	1,200.00	-	-	-	653.00
<b>Total Expense</b>	\$ 16,414.75	276,922.43	88,407.77	93,551.54	142,227.00	35,946.88	-	-	422,835.60
<b>Net Ordinary Income</b>	\$ 194,375.16	(63,050.28)	(85,267.11)	(89,912.54)	(142,077.00)	(35,646.88)	-	-	5,765.46
<b>Other Income/Expense</b>									
<b>492.01 · Due To/From General Fund</b>	\$ -	-	5,143.55	-	-	5,765.46	-	-	5,765.46
<b>Total Other Expense</b>	\$ -	-	5,143.55	-	-	5,765.46	-	-	5,765.46
<b>Net Income</b>	\$ 194,375.16	(63,050.28)	(90,410.66)	(89,912.54)	(142,077.00)	(41,412.34)	-	-	-
<b>Ending Cash Balance</b>	\$ 194,375.16	131,324.88	40,914.22	41,412.34	547.00	-	-	-	-

Lower Milford Township  
State Liquid Fuels

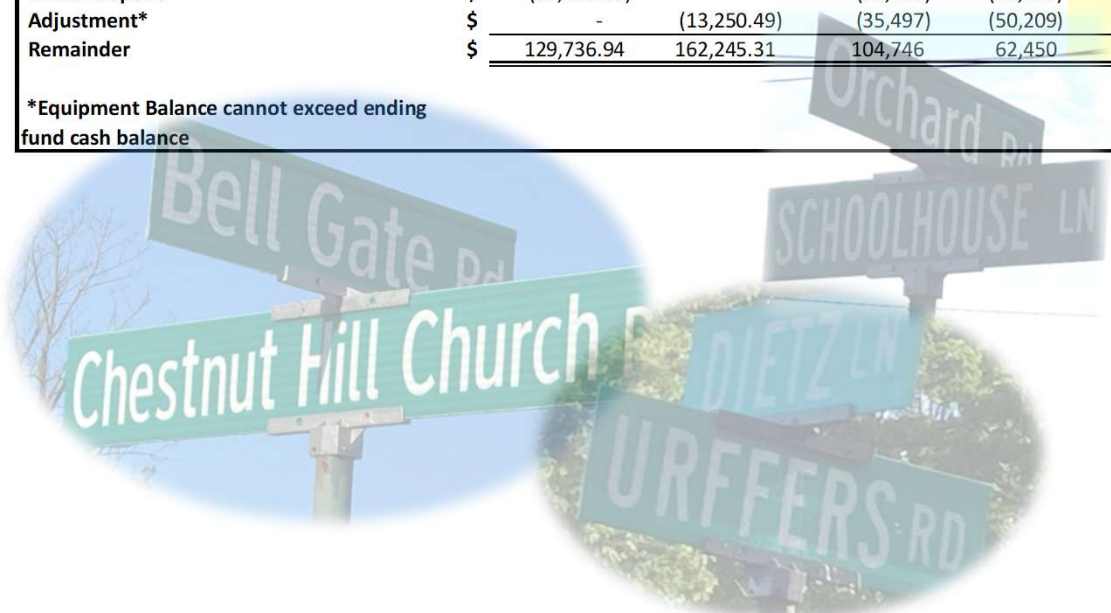
Approved by BOS  
12/21/2023

Budget 2024

	Actual 2022	Actual 01/01/23- 10/17/23	Expected 2023	Budget 2023	Budget 2024
	\$ 151,756.94	130,964.11	130,964	118,286	104,746
<b>Income</b>					
341.01 · Interest	\$ 469.14	2,035.76	2,106	450	2,050
355.02 · State Allocation	\$ 221,981.56	228,794.28	228,794	224,235	225,007
<b>Total Income</b>	\$ 222,450.70	230,830.04	230,900	224,685	227,057
<b>Expenses</b>					
430.740 · Major Equipment Purchases	\$ 35,253.03	-	35,253	35,253	30,000
432.245 · Winter Maintenance Supplies	\$ 20,717.04	20,563.87	20,564	60,000	25,000
438.245 · Maint.& Repair -Hwys/Bridges	\$ 187,273.46	52,684.46	75,000	90,000	100,000
438.450 · Contracted Services -Hwys/Bridges	\$ -	126,300.51	126,301	130,000	120,000
<b>Total Expenses</b>	\$ 243,243.53	199,548.84	257,118	315,253	275,000
<b>Net Income or (Loss)</b>	\$ (20,792.83)	31,281.20	(26,218)	(90,568)	(47,943)
<b>Ending Cash</b>	\$ 130,964.11	162,245.31	104,746	27,718	56,803

Memo: Equipment Balance					
Beginning	\$ 120,593.66	129,736.94	129,737	105,077	104,746
Addition (20% of SLF Allocation)	\$ 44,396.31	45,758.86	45,759	42,835	45,001
Amount Spent	\$ (35,253.03)	-	(35,253)	(35,253)	(30,000)
Adjustment*	\$ -	(13,250.49)	(35,497)	(50,209)	(62,944)
Remainder	\$ 129,736.94	162,245.31	104,746	62,450	56,803

\*Equipment Balance cannot exceed ending fund cash balance



**Lower Milford Township  
Fire Fund  
Budget 2024**

Approved by BOS  
12/21/2023

	Actual	Expected	Budget	Budget
	01/01/23- 10/17/23	2023	2023	2024
<b>Beginning Cash Balance</b>	\$ 429,027.54	429,028	429,139	207,073
<b>Income</b>				
<b>301.00 · Real Estate Taxes</b>				
301.10 · Current Year	\$ 121,420.83	123,000	120,258	120,258
301.20 · Prior Year	\$ 2,178.65	2,359	1,476	1,476
301.40 · Delinquent	\$ 833.89	1,765	1,765	1,765
301.60 · Interim	\$ 243.07	250	250	250
<b>Total Real Estate Taxes</b>	\$ 124,676.44	127,374	123,749	123,749
341.02 · Interest - Savings	\$ 2,186.78	2,437	400	1,976
341.03 · Interest - CD Investments	\$ -	-	417	-
341.04 · Dividends - PLGIT	\$ 7,405.78	8,733	300	3,221
<b>Total Interest/Dividend Income</b>	\$ 9,592.56	11,170	1,117	5,197
355.07 · Foreign Fire Insurance	\$ 31,822.09	31,822	21,598	32,000
395.00 · Refund of Prior Yr. Expenditure	\$ -	-	-	-
<b>Total Income</b>	\$ 166,091.09	170,366.00	146,464.00	160,946.00
<b>Expenses</b>				
<b>411 · Public Safety Fire</b>				
411.187 · Fire Co. Incentive Program	\$ 2,328.00	2,328	3,000	3,000
411.230 · Fire - Heating Fuel	\$ -	-	9,000	-
411.231 · Fire Co Gasoline	\$ 755.02	1,256	2,000	1,750
411.232 · Fire Co Diesel	\$ 1,586.72	2,489	6,000	3,000
411.236 · Fire Co Building Supplies	\$ -	-	2,000	3,000
411.251 · Fire Co Building Expense R&M	\$ -	500	500	750
411.260 · Small Tools and Equip.	\$ -	-	-	-
411.351 · Fire - Insurance Premiums	\$ -	22,968	24,000	28,000
411.354 · Fire - Workers Compensation	\$ 15,398.03	15,398	14,523	15,500
411.374 · Fire Co Equipment Expense R&M	\$ -	1,000	6,000	8,000
411.540 · Fire Co. Gasoline Donation	\$ 3,000.00	3,000	3,000	3,000
411.550 · Foreign Fire Insurance	\$ 31,822.09	31,822	21,598	32,000
411.740 · Capital Purchase Fire Equipment	\$ 311,559.99	311,560	316,094	-
<b>Total 411 Total Expense</b>	\$ 366,449.85	392,321	407,715	98,000
492.01 Transfer to/from General Fund	(3,000.00)	-	-	-
<b>Net Income or (Loss)</b>	\$ (197,358.76)	(221,955)	(261,251)	62,946
<b>Ending Cash</b>	\$ <b>231,668.78</b>	<b>207,073</b>	<b>167,888</b>	<b>270,019</b>

**Budget Notes**

- Effective 02/14/2023 the current Embassy Bank Savings interest rate was increased from 0.200% to 1.982%.

PLGIT Summary - PLGIT-Class Liquid Seven Day Yield  
07/31/23 rate 5.05% PLGIT Summary - PLGIT/PRIME



**Lower Milford Township  
Capital Improvements Fund**

Approved by BOS  
12/21/2023

**Budget 2024**

	<b>Actuals 01/01/23- 10/17/23</b>	<b>Expected 2023</b>	<b>Budget 2023</b>	<b>Budget 2024</b>
<b>Beginning Cash Balance</b>	\$ 43,135.25	43,135	43,135	178,990
<b>Income</b>				
<b>341.02 · Interest</b>	\$ 573.23	855	86	3,548
<b>Total Income</b>	\$ 573.23	855	86	3,548
<b>Expense</b>				
<b>409.610 Capital Construction</b>	\$ -	-	-	120,000
<b>Total Expense</b>	\$ -	-	-	120,000
<b>Net Ordinary Income</b>	\$ 573.23	855	86	(116,452)
<b>Other Income/Expense</b>				
<b>492.01 · Transfer to/from General Fund</b>	\$ -	(135,000)	(135,000)	(200,000)
<b>492.08 · Transfer to/from Sewer Fund</b>	-	-	-	-
<b>Total Other Expense</b>	\$ -	(135,000)	(135,000)	(200,000)
<b>Net Income</b>	\$ 573.23	135,855	135,086	83,548
<b>Ending Cash Balance</b>	\$ 43,708.48	178,990	178,221	262,538

- In 2012 \$170,000 was transferred to the General Fund. The balance of \$135,000 will be repaid in 2023.
- 2024 reflects the replacement of the roof on the Township building.
- Effective 02/14/2023 the current Embassy Bank Savings interest rate was increased from 0.200% to 1.982%.

**Lower Milford Township  
Highway Capital Improvements Fund**

Approved by BOS  
12/21/2023

**Budget 2024**

	Actuals 01/01/23- 10/17/23	Expected 2023	Budget 2023	Budget 2024
<b>Beginning Cash Balance</b>	\$ 324,152.26	324,152	324,071	331,482
<b>Income</b>				
<b>341.01 · Interest</b>	\$ 4,310.56	6,425	648	6,570
<b>341.09 · Intercompany Interest</b>	\$ 656.42	905	100	991
<b>395.00 · Refunds of Prior Year</b>	\$ -	-	-	-
<b>Expenditures</b>				
<b>Total Income</b>	\$ 4,966.98	7,330	748	7,561
<b>Expense</b>				
<b>Total Expense</b>	\$ -	-	-	-
<b>Net Ordinary Income</b>	\$ 4,966.98	7,330	748	7,561
<b>Other Income/Expense</b>				
<b>492.08 · Transfer to/from Sewer Fund</b>	\$ -	-	50,000	50,000
<b>492.25 · Transfer to/from Highway Capital</b>	\$ -	-	-	-
<b>Total Other Expense</b>	\$ -	-	50,000	50,000
<b>Net Other Income</b>	\$ -	-	(50,000)	(50,000)
<b>Net Income</b>	\$ 4,966.98	7,330	(49,252)	(42,439)
<b>Ending Cash Balance</b>	\$ 329,119.24	331,482	274,819	289,043

**Budget Notes:**

**Due to/from Highway Capital Fund:**

- Highway Capital Improvement Funds were used to help fund the Limeport Sewer Project until reimbursement is obtained through the permanent financing source.
- Effective 02/14/2023 the current Embassy Bank Savings interest rate was increased from 0.200% to 1.982%.
- Amount outstanding as of 12/31/2012 is \$50,000. 2024 is potentially expecting the tapping fees for Limeport Commons Land Development, 24 hook-ups @ \$4,243 ea. However, if needed by the fund, an additional \$50,000 will be loaned from Highway Capital Improvement Fund until the tapping fees are received.



**Lower Milford Township  
Sewer Fund  
Budget 2024**



	Actuals 01/01/23- 10/17/23	Expected 2023	Budget 2023	Budget 2024
Beginning Cash Balance	\$ 21,752.74	21,753	15,699	22,048
Ordinary Income/Expense				
341.01 · Interest Income	\$ 216.79	298	60	275
341.09 · Intercompany Interest	\$ (656.42)	(905)	(100)	(991)
364.11 · Connection Fees	\$ -	-	-	-
364.12 · Sewer Usage Fees	\$ 63,969.08	74,000	74,400	74,000
364.90 · Finance Charges Assessed	\$ 480.00	1,000	-	660
	\$ 64,009.45	74,393	74,360	73,944
429 · 429 Wastewater Treatment				
429.215 · Postage	\$ 119.71	160	150	160
429.221 · Chemicals	\$ 1,629.00	1,629	3,300	3,300
429.227 · Operating Supplies	\$ -	250	750	750
429.236 · Building Supplies	\$ 48.09	100	100	100
429.311 · Accounting Services	\$ 795.00	795	2,500	827
429.313 · Engineering Services	\$ 1,175.55	-	2,000	2,000
429.314 · Legal Services	\$ -	-	750	750
429.316 · Operator and Lab Fees	\$ 16,400.00	19,700	19,200	19,200
429.317 · Other Licenses and Fees	\$ 467.00	467	956	956
429.320 · Telephone	\$ 172.14	240	77	77
429.352 · Liability Insurance	\$ -	-	16,000	-
429.361 · Electric	\$ 2,890.00	3,490	3,800	3,800
429.365 · Sludge Disposal	\$ 8,470.00	11,000	16,200	16,200
429.368 · ACH Residual Cleanup Removal	\$ -	-	-	-
429.372 · Grinder Pump Maintenance	\$ 3,968.00	-	6,000	-
429.373 · Repairs and Maintenance Building	\$ -	-	500	500
429.374 · Repairs and Maintenance Equipment	\$ 2,624.75	5,500	1,000	1,000
429.450 · Contracted Services - Mowing	\$ 1,500.00	1,625	1,375	-
Total Wastewater Treatment Expense	\$ 40,259.24	44,956	74,658	49,620
471.20 · Debt Principal Repayment	\$ 20,025.88	26,469	26,712	26,981
472.20 · Interest on Loan	\$ 1,830.35	2,673	2,429	2,161
	\$ 62,115.47	74,098	103,799	78,762
Net Ordinary Income	\$ 1,893.98	295	(29,439)	(4,818)
Other Income/Expense				
492.25 · Transfer to Highway Capital Improve. Fund	\$ -	-	(50,000)	(50,000)
Total Other Income	\$ -	-	(50,000)	(50,000)
Net Other Income	\$ -	-	50,000	50,000
Net Income	\$ 1,893.98	295	20,561	45,182
Ending Operating Cash	\$ 23,646.72	22,048	36,260	67,230

**Budget Notes:**

Due to/from Highway Capital Fund:

- Highway Capital Improvement Funds were used to help fund the Limeport Sewer Project until reimbursement is obtained through the permanent financing source.
- Amount outstanding as of 12/31/2012 is \$50,000. 2024 is potentially expecting the tapping fees for Limeport Commons Land Development, 24 hook-ups @ \$4,243 ea. However, if needed by the fund, an additional \$50,000 will be loaned from Highway Capital Improvement Fund until the tapping fees are received.