

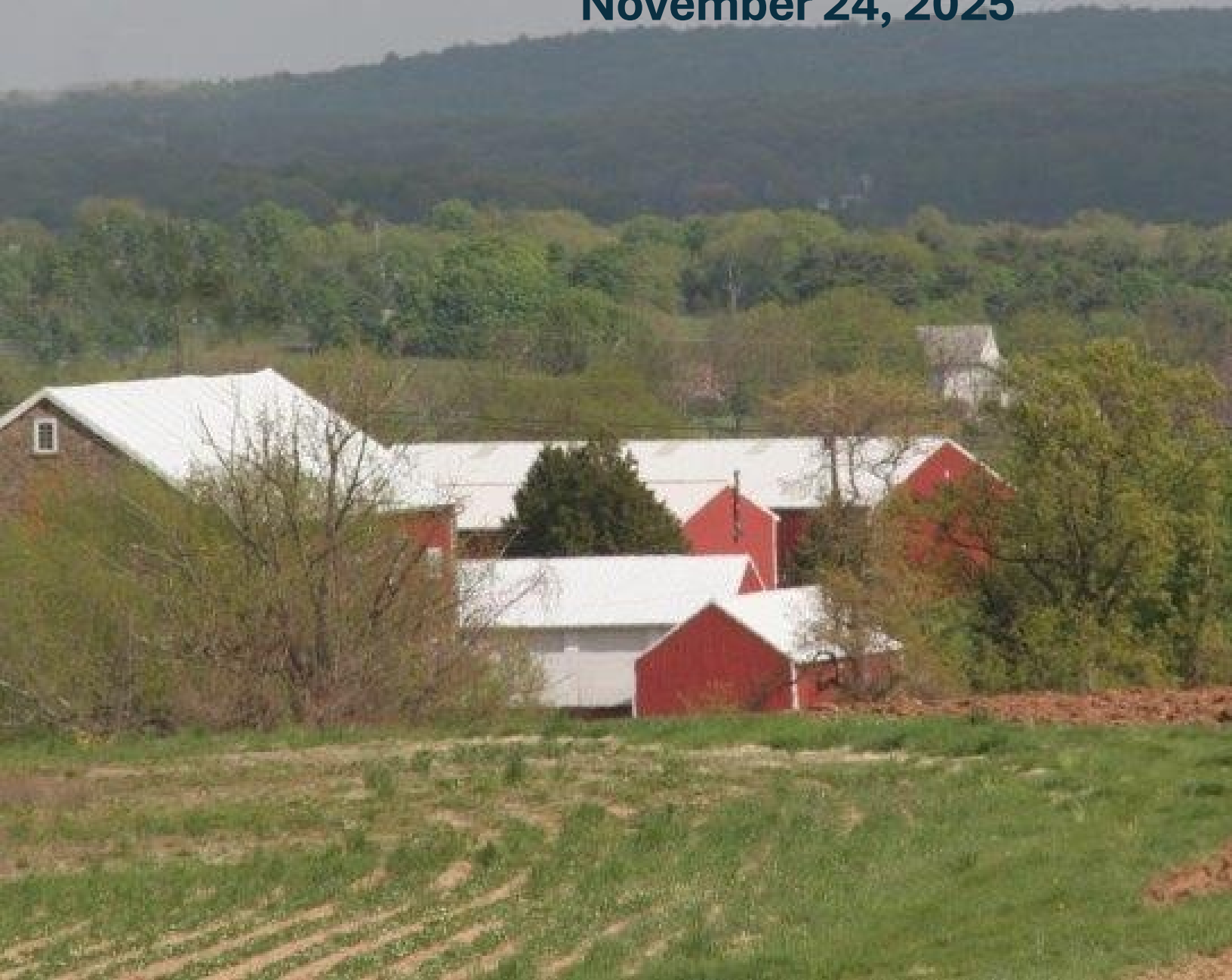
Lower Milford Township

7607 Chestnut Hill Church Road Coopersburg, PA 18036

2026 BUDGET

DRAFT 4

November 24, 2025



Lower Milford Township

Cash Summary

2026 Budget

Draft 4
11/24/2025

	Beginning Cash & Investments	Net Income (Loss)	Ending Cash
Lower Milford Township Fund Structure			
Governmental Funds:			
General Fund	\$ 1,987,130	(435,712)	1,551,418
American Rescue Plan Act of 2021 Fund (Federal Entitlements)	\$ -	-	-
Special Revenue Funds:			
State Liquid Fuels	\$ 126,864	(61,224)	65,640
Fire Fund	\$ 397,456	59,104	456,560
Capital Project Funds:			
Capital Improvements Fund	\$ 416,797	208,261	625,058
Highway Capital Impr. Fund	\$ 355,153	16,000	371,153
Proprietary Funds:			
Sewer Fund	\$ 91,100	(31,057)	60,043
Total	\$ 3,374,500	(244,628)	3,129,872

Lower Milford Township

Draft 4
11/24/2025

2026 Budget

	General Fund	ARPA of 2021 Fund	State Fuels Fund	Fire Funds	Capital Improv. Fund	Highway Capt. Improve. Fund	Sewer Fund	2026 Budget All Funds
BEGINNING CASH BALANCE	\$ 1,987,130	\$ -	\$ 126,864	\$ 397,456	\$ 416,797	\$ 355,153	\$ 91,100	\$ 3,374,500
RECEIPTS								
Taxes:								
Real Estate Tax	263,000	-	-	124,184	-	-	-	387,184
Real Estate Transfer Tax	75,000	-	-	-	-	-	-	75,000
Earned Income Tax & Local Service Tax	895,000	-	-	-	-	-	-	895,000
Total Taxes	\$ 1,233,000	-	-	124,184	-	-	-	1,357,184
Licenses and Permits	47,001	-	-	-	-	-	-	47,001
Fines and Forfeits	750	-	-	-	-	-	-	750
Interest/Dividend Income	43,000	-	2,329	8,970	8,261	-	2,525	65,085
Interest between Funds	-	-	-	-	-	500	(500)	-
Grants	-	-	-	-	-	-	-	-
Other Shared Revenues:								
State Aid Pension	30,455	-	-	-	-	-	-	30,455
Foreign Fire Insurance	-	-	-	32,000	-	-	-	32,000
State Allocation	-	-	219,092	-	-	-	-	219,092
Federal Shared Revenues & Entitlements	-	-	-	-	-	-	-	-
Other	1,451	-	-	-	-	-	-	1,451
Total Other Shared Revenues	\$ 31,906	-	219,092	32,000	-	-	-	282,998
General Gov't (Misc Service Fees)	4,583	-	-	-	-	-	-	4,583
Public Safety (Permit Fees)	15,091	-	-	-	-	-	80,000	95,091
Other Income	5	-	-	-	-	-	-	5
TOTAL RECEIPTS	\$ 1,375,336	\$ -	\$ 221,421	\$ 165,154	\$ 8,261	\$ 500	\$ 82,025	\$ 1,852,697
TOTAL AVAILABLE	\$ 3,362,466	\$ -	\$ 348,285	\$ 562,610	\$ 425,058	\$ 355,653	\$ 173,125	\$ 5,227,197
EXPENDITURES:								
Governing Body	8,805	-	-	-	-	-	-	8,805
Executive/Township Administrator	37,948	-	-	-	-	-	-	37,948
Auditing/Bookkeeping Services	99,396	-	-	-	-	-	-	99,396
Tax Collection	22,680	-	-	-	-	-	-	22,680
Solicitor/Legal Services	87,350	-	-	-	-	-	-	87,350
General Government Admin	124,796	-	-	-	-	-	-	124,796
Engineering Services	7,500	-	-	-	-	-	-	7,500
Township Buildings	131,466	-	-	-	-	-	-	131,466
Fire	-	-	-	106,050	-	-	-	106,050
Protective Services (Permits)	10,000	-	-	-	-	-	-	10,000
Planning and Zoning	125,303	-	-	-	-	-	-	125,303
Emergency Management	6,491	-	-	-	-	-	-	6,491
Health and Human Services	3,500	-	-	-	-	-	-	3,500
Public Works - Sanitation	-	-	-	-	-	-	108,742	108,742
Public Works - Roads & Streets	782,816	-	285,000	-	-	-	-	1,067,816
Recreation, Libraries, Other Culture	42,767	-	-	-	-	-	-	42,767
Community Development	8,045	-	-	-	-	-	-	8,045
Insurance	44,206	-	-	-	-	-	-	44,206
Other Financing Uses	-	-	-	-	-	-	-	-
Interfund Operating Transfers	200,000	-	-	-	(200,000)	(5,000)	5,000	-
Other-Potential Salary Adjustment	10,000	-	-	-	-	-	-	10,000
TOTAL EXPENDITURES	\$ 1,753,069	\$ -	\$ 285,000	\$ 106,050	\$ (200,000)	\$ (5,000)	\$ 113,742	\$ 2,052,861
NET RECEIPTS (EXPENSE)	\$ (377,733)	\$ -	\$ (63,579)	\$ 59,104	\$ 208,261	\$ 5,500	\$ (31,717)	\$ (200,164)
BEGINNING CASH BALANCE	1,987,130	-	126,864	397,456	416,797	355,153	91,100	3,374,500
ENDING CASH BALANCE	\$ 1,609,397	\$ -	\$ 63,285	\$ 456,560	\$ 625,058	\$ 360,653	\$ 59,383	\$ 3,174,336
TOTAL EXPENDED AND UNEXPENDED	\$ 3,362,466	\$ -	\$ 348,285	\$ 562,610	\$ 425,058	\$ 355,653	\$ 173,125	\$ 5,227,197

* Total Cash All Funds excludes Developers' Funds held in Escrow by the Township.

**Lower Milford Township
Six Year Cash Forecast**

Draft 4
11/24/2025

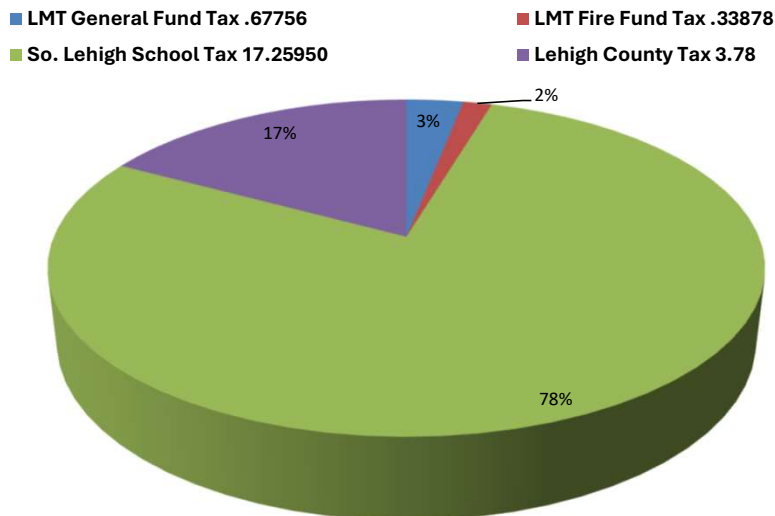
	Actual 01/01/25- 09/26/25	Expected 12/31/2025	Budget 12/31/2025	Forecast 12/31/2026	Forecast 12/31/2027	Forecast 12/30/2028	Forecast 12/30/2029	Forecast 12/31/2030	Forecast 12/31/2031
General Fund	\$ 2,250,291	1,987,130	1,595,728	1,551,418	1,236,687	945,236	633,402	366,245	234,031
American Rescue Plan Act of 2021 Fund (Federal Entitlements)	\$ 36	-	-	-	-	-	-	-	-
State Liquid Fuels	\$ 134,171	126,864	60,837	65,640	27,151	2,292	(7,907)	(2,403)	19,909
Capital Improvements Fund	\$ 216,496	416,797	413,879	625,058	837,447	1,054,045	1,274,936	1,500,205	1,729,939
Highway Capital Impr. Fund	\$ 351,519	355,153	354,565	371,153	387,103	402,503	417,353	432,153	446,903
Subtotal	\$ 2,952,513	2,885,944	2,425,009	2,613,269	2,488,388	2,404,076	2,317,784	2,296,200	2,430,782
Increase(-Decrease) In Governmental Funds Less Fire Fund				-9.45%	-4.78%	-3.39%	-3.59%	-0.93%	5.86%
Sewer Fund	\$ 99,644	91,100	83,517	60,043	45,641	27,904	(8,658)	(29,341)	(51,378)
Fire Fund	\$ 420,793	397,456	365,540	456,560	415,966	483,255	551,141	620,525	470,363
Total Year End Cash Balance	\$ 3,472,950	3,374,500	2,874,066	3,129,872	2,949,995	2,915,235	2,860,267	2,887,384	2,849,767

**Lower Milford Township
General Fund
Budget 2026**

Draft 4
11/24/2025

		01/01/25- 09/26/25	2025	2025	2026
		Actual	Expected	Budget	Budget
Beginning Cash Balance - Previous Year		\$ 1,948,251	1,948,251	1,805,429	1,987,130
300. - 310. - TAX REVENUE					
301.10 Real Estate Tax - Current Year	Total taxable property assessment value for LMT in Oct 2025 was \$401,996,300 representing 1,765 parcels. The current year's real estate property tax is the total assessed value for the township at 0.67756 mills.	\$ 252,286	255,000	255,000	255,000
301.20 Real Estate Tax - Prior Year	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.	\$ 5,571	5,571	4,500	4,500
310.40 Delinquent - Real Estate Tax	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.	\$ 2,299	5,000	3,000	3,000
301.60 Interim - Real Estate Tax	Interim are tax adjustments assessed by the county during the current year for new construction, additions, remodeling, pools etc.	\$ 19	625	500	500
310.10 Real Estate Transfer Tax	This tax represents 0.5% of the sales price of property.	\$ 76,253	90,000	75,000	75,000
310.20 EIT Tax - Current Year	Earned Income Tax is equal to 0.5% of wages earned by township residents.	\$ 711,701	900,000	875,000	875,000
310.50 Local Services Tax	Reflects the \$52 tax charged to individuals working in LMT. \$5.00 goes to SoLehi. Approx 500 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.	\$ 15,372	22,000	20,000	20,000
Subtotal \$		1,063,501	1,278,196	1,233,000	1,233,000

2025 LMT Millage



**Lower Milford Township
General Fund
Budget 2026**

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		01/01/25- 09/26/25	2025	2025	2026
		Actual	Expected	Budget	Budget
320. - 322. - LICENSES AND PERMITS					
320.01	Street Poles Permits	\$ -	-	1	1
321.80	Cable TV Franchise				
	Cable TV Franchise fees have been slightly lower for the last two years.	\$ 46,315	46,315	50,000	47,000
	Subtotal	\$ 46,315	46,315	50,001	47,001
331. - 332. - FINES AND FORFEITS					
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	\$ 85	190	500	500
	Subtotal	\$ 85	190	750	750
341. - INTEREST EARNINGS					
341.01	Interest - Checking				
	Since 02/14/2023 the current Embassy Bank Checking interest rate is 1.000% APY.	\$ 3,208	4,858	12,000	3,000
341.02- 341.03	Interest - Savings, CDs				
	- Since 12/19/2024 the current Embassy Bank Savings interest rate was decreased from 1.982% to 1.785%. There are (2) Gen. Fund CD's interest rates of 4.25% and 5.25% APY. Future rates are expected to continue with the current trend of going down.	\$ 25,051	25,051	20,000	5,000
341.04	Dividends - PLGIT	\$ 39,740	45,000	12,000	35,000
	Subtotal	\$ 67,999	74,909	44,000	43,000
PLGIT Summary - PLGIT-Class Liquid Seven Day Yield 10/29/2025 rate 3.99% PLGIT Summary - PLGIT/PRIME Liquid Seven Day Yield 10/29/2025 rate 4.25%. The (2) 180 Day TERM accounts with the General Fund and Highway Capital Fund is a rate of 4.35%, maturing on 01/15/2026. The PLGIT CD Purchase for a 90 Day period has a combined rate of 4.05%, maturing on 01/27/2026.					
355. - 357. - SHARED REVENUES, ENTITLEMENTS & SHARED PAYMENTS					
355.01	Public Utility Realty Tax				
	The PURTA tax base is the fair market value of utility reality.	\$ -	1,349	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.	\$ 25,516	25,516	26,615	30,455
355.08	Alcoholic Beverage License	\$ 200	200	200	200
357.99	Act 515 Breach from County	\$ -	-	1	1
357.99	Other Local Govt. Income	\$ -	-	-	-
	Subtotal	\$ 25,716	27,065	28,066	31,906

**Lower Milford Township
General Fund
Budget 2026**

Draft 4
11/24/2025

		01/01/25- 09/26/25	2025	2025	2026
		Actual	Expected	Budget	Budget
361. - GENERAL GOVERNMENT DEPARTMENTAL EARNINGS					
361.10	Subdivision Submission Fees (Application)	\$ -	-	1,200	1,200
361.21	Other Fees Paid by Delevopers	\$ 31,899	31,899	1	1
361.22	Fees Due From Developers Escrow Represents 2% administration charge on expense disbursements from developers escrows.	\$ 356	600	250	250
361.34	Hearing Fees- Zoning Hearing, Board of Supervisors	\$ 9,900	10,500	3,000	3,000
361.35	Miscellaneous Fees from Developers - Fees-in-Lieu	\$ -	-	-	-
361.40	Bldg Board Appeal Fees LMT along with Alburtis, 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	\$ 3	7	1	1
361.51	Sale of S/D Ordinance	\$ -	-	20	20
361.52	Sale of Zoning Ordinance	\$ -	70	35	35
361.54	Photocopy/Other Misc Record Charge	\$ 175	225	50	50
361.55	Newsletter Income	\$ -	-	1	1
361.75	Notary Fee Collected	\$ 45	60	25	25
	Subtotal	\$ 42,378	43,361	4,583	4,583
362. - 363. - PUBLIC SAFETY & HIGHWAY & STREETS					
362.02	Zoning Permits	\$ 6,100	7,000	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.	\$ 20,945	20,945	10,000	10,000
362.95	Special Event Permits	\$ 75	125	90	90
363.99	All Other Charges for Hwy Sts	\$ 150	250	1	1
	Subtotal	\$ 27,270	28,320	15,091	15,091
367. - CULTURE - RECREATION					
367.31	Township Festival Sponsors	\$ 4,925	4,925	1	1
367.32	Township Festival Participation Fees	\$ 915	915	1	1
	Subtotal	\$ 5,840	5,840	2	2
387. - 395 SPECIAL ASSESSMENTS & OTHER INCOME					
387.01	Donations from Private Sectors	\$ -	-	1	1
389.00	Miscellaneous Revenues	\$ 473	936	2	1
391.00	Proceeds of Sales of Assets	\$ 5,110	5,110	1	1
391.20	Loss of General Fixes Assets	\$ -	-	1	1
395.00	Refund of Prior Yr. Expenditure	\$ 45,144	45,144	1	1
	Subtotal	\$ 50,727	51,190	6	5
Total Income		\$ 1,329,831	1,555,386	1,375,499	1,375,338
Total Income and Beginning Cash		\$ 3,278,082	3,503,637	3,180,928	3,362,468

**Lower Milford Township
General Fund
Budget 2026**

Draft 4
11/24/2025

		01/01/25- 09/26/25	2025	2025	2026
		Actual	Expected	Budget	Budget
400. - GOVERNING BODY					
400.105	Personal Services/Salaries				
	Supervisors receive \$156.25 each month = \$1,875 for the year.	\$ 4,219	5,625	5,625	5,625
400.192	Payroll Taxes				
	Estimated at a blended rate of 7.65% represents social security tax 6.2% plus 1.45% Medicare.	\$ 323	430	430	430
400.331	Transportation/Mileage	\$ -	-	50	50
400.420	Dues/Subscriptions/Memberships				
	Primarily reflects PSATS dues for LMT \$1,495.	\$ 1,414	1,482	1,700	1,700
400.460	Meeting & Conferences				
	Budget for PSATS Annual State Conference and misc. training seminars.	\$ 466	886	1,000	1,000
	Subtotal	\$ 6,422	8,423	8,805	8,805
401. - EXECUTIVE/TOWNSHIP ADMINISTRATOR					
401.110	Township Administrator - Salary				
	Salary reflects additional compensation for Administrator plus 414.110 Zoning/Planning. 2026 Salary reflects 0% increase from 2025 approved salary set at organization meeting. The 2026 budget reflects 27 pay periods instead of 26 due to the way the paydates fall within the calendar year. No wage increases were included.	\$ 19,071	24,798	23,991	25,505
401.192	Payroll Taxes				
	Estimated at a blended rate of 8.2959% represents social security tax 6.2% plus 1.45% Medicare and unemployment of 3.85% on the first \$10,000 of wages.	\$ 1,639	2,113	2,044	2,102
401.196	Employee Benefits				
	Capital Blue Cross through Benecon Consortium & OneAmerica Life & Short Term Disability insurance. The Employee Benefits are divided 50/50 with 414.196 Zoning/Planning	\$ 7,326	9,201	17,710	7,511
401.197	Pension				
	Contribution equal to 6% of current year's salary. LMT receives reimbursement in following year from State. See State Pension Aid account 355.06	\$ -	1,488	1,439	1,530
401.331	Transportation/Mileage	\$ 125	125	50	50
401.353	Insurance and Bonding	\$ 500	500	500	500
401.460	Meeting & Conferences	\$ 185	185	750	750
	Subtotal	\$ 28,846	38,410	46,484	37,948

**Lower Milford Township
General Fund
Budget 2026**

Draft 4
11/24/2025

		01/01/25- 09/26/25	2025	2025	2026
		Actual	Expected	Budget	Budget
402. - AUDITING/FINANCIAL ADMINISTRATION					
402.110 Bookkeeper's Wages					
	2026 Salary reflects 0% increase from 2025 approved salary set at organization meeting. The 2026 budget reflects 27 pay periods instead of 26 due to the way the pay dates fall within the calendar year. No wage increases were included.	\$	45,335	58,951	61,269
402.184 Unused Sick Time		\$	-	-	-
402.192 Payroll Taxes					
	See 401.192 for explanation of 9.2937% estimated rate.	\$	4,013	5,024	5,050
402.196 Employee Benefits					
	Capital Blue Cross through Benecon Consortium & OneAmerica Life & Short Term Disability insurance.	\$	11,247	14,997	15,009
402.197 Pension					
	Contribution equal to 6% of current year's salary. LMT receives reimbursement in following year from State. See State Pension Aid account 355.06	\$	-	3,537	3,676
402.311 Auditing/Accounting Services					
	2026 is estimated until final cost is determined upon CPA appointment in December of 2025.	\$	8,267	8,267	8,267
402.317 Other Servs/Charge		\$	151	151	500
402.331 Transportation/Mileage (Bkpr)		\$	52	125	225
402.341 Advertising					
	Reflects advertising charges for the auditors report of financial condition.	\$	193	819	1,000
402.353 Insurance and Bonding		\$	1,504	1,577	1,500
402.390 Bank Charges		\$	260	460	300
402.420 Dues/Subscriptions/Memberships		\$	85	200	350
402.450 Payroll Processing					
	Reflects charges by isolved formerly NCR Payroll HR Solutions to process payroll biweekly and file quarterly tax reports.	\$	1,441	1,600	2,000
402.460 Meetings & Conferences		\$	-	189	250
	Subtotal	\$	72,548	95,897	91,121
403. - TAX COLLECTION					
403.116 Commissions - Tax Collector					
	Tax Collector receives \$3.35 for first 1,000 tax bills collected, \$2.58 for next 2,000 tax bills collected and \$1.28 for the remainder. For 2026 the rates will be \$3.60 first 100 bills, \$2.83 the nest 2000 bills and 1.54 for the remainder.	\$	5,308	6,500	6,500
403.192 Payroll Taxes					
	See 400.192 for explanation of 7.65% tax rate.	\$	406	497	497
403.317 EIT TCC Administration Costs					
	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.	\$	-	-	1,000
403.353 Insurance & Bonding		\$	61	61	100
403.450 Clerical/ Online Services					
	In 2009 LMT contracted with Berks/Lehigh IU to process real estate bills and provide their online collection system to track payments.	\$	2,672	2,672	2,500
403.454 EIT Billing Fee					
	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.	\$	7,290	12,110	12,083
403.460 Meetings & Conferences		\$	-	-	-
	Subtotal	\$	15,737	21,840	22,707
404. - SOLICITOR/LEGAL SERVICES					
404.310 Township Solicitor					
	Fees to attend meeting, research issues, etc.	\$	79,242	80,000	63,750
404.314 Twps.. - Geryville Zoning Proceedings		\$	14,445	17,500	20,000
404.318 Litigation/Special Cases					
	Fees on specific court cases involving the Township	\$	-	-	2,500
404.319 Other Legal Services		\$	-	100	100
404.450 Court & Other Legal Costs					
	Reflects stenographer cost to record meetings	\$	290	290	1,000
	Subtotal	\$	93,977	97,890	120,475

**Lower Milford Township
General Fund
Budget 2026**

Draft 4
11/24/2025

		01/01/25- 09/26/25	2025	2025	2026
		Actual	Expected	Budget	Budget
406. - GENERAL GOVERNMENT ADMINISTRATION					
406.112	Administrative Assistant 2026 Salary reflects 0% increase from 2025 approved salary set at organization meeting. The 2026 budget reflects 27 pay periods instead of 26 due to the way the pay dates fall within the calendar year. No wage increases were included.	\$ 36,341	47,418	45,900	49,846
406.192	Payroll Taxes See 401.192 for explanation of 9.2937% estimated rate.	\$ 3,325	4,229	4,221	4,109
406.196	Employee Benefits Capital Blue Cross through Benecon Consortium & OneAmerica Life & Short Term Disability insurance.	\$ 26,566	35,434	34,554	35,434
406.197	Pension Contribution equal to 6% of current year's salary. LMT receives reimbursement in following year from State. See State Pension Aid account 355.06	\$ -	2,845	2,754	2,991
406.210	Supplies Office supply purchases: copy paper, printer supplies, envelopes, etc.	\$ 1,481	1,786	2,500	3,000
406.215	Postage Reflects postage costs, meter expense and bulk mailing permit.	\$ 2,812	3,125	2,500	3,500
406.229	Food for Human Consumption Bottled water, Township Holiday Meal and Clean Up Day lunch.	\$ 722	1,000	700	1,000
406.236	Supplies for Displays and Seasonal Décor Display boards, adhesives and seasonal decorations, etc.	\$ 103	250	250	250
406.260	Small Tools/Equipment Reflects possible equipment needs for the office.	\$ 226	500	500	500
406.317	Other Services/Charges	\$ 2,092	2,500	1,000	2,000
406.321	Telephone	\$ 815	925	1,500	1,000
406.331	Transportation/Mileage	\$ 324	175	225	225
406.341	Advertising Advertising costs for meetings, ordinances and Township purchases.	\$ 3,397	6,000	5,000	5,000
406.342	Printing - Newsletter Expense Budget reflects (2) 4-6 paged colored newsletters.	\$ 5,366	5,366	4,000	5,000
406.354	Workers Compensation Office Staff	\$ 502	563	669	635
406.374	Repair/Maintenance	\$ -	100	100	100
406.384	Copier Fees 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.	\$ 1,467	2,200	3,060	2,244
406.420	Dues/Subscriptions/Memberships Budget for Morning Call Subscription, BJ Clubhouse & 2 Weekly Papers and any staff-related association memberships.	\$ 491	500	500	500
406.452	IT/Networking Services Reflects costs for internet service, website, email exchange, various software subscriptions, anti-virus and monitoring, backup service and I.T. service assistance.	\$ 5,002	6,000	5,413	6,212
406.460	Meetings & Conferences	\$ 721	-	-	250
406.750	Computer Network Equipment	\$ 70	250	2,000	1,000
Subtotal \$		91,823	121,166	117,346	124,796



**Lower Milford Township
General Fund
Budget 2026**

Draft 4
11/24/2025

		01/01/25- 09/26/25	2025	2025	2026
		Actual	Expected	Budget	Budget
408. - ENGINEERING SERVICES					
408.313	Professional Servs. - Twp. Eng.				
	Represents fees paid to Township Engineer for traffic studies, road reviews etc.	\$ 12,651	12,651	7,500	7,500
408.313	Professional Servs. - Twp. Eng.	30,420	30,420	-	-
	Subtotal \$	43,071	43,071	7,500	7,500
409. - BUILDING AND PLANTS					
409.115	Part-Time Seasonal Groundsman				
	Reflects 1,000 hours each year.	\$ 341	3,000	-	15,000
409.192	Payroll Taxes				
	Reflects a rate of 17.10% represents social security tax 6.2% plus 1.45% Medicare and unemployment of 9.45% on the first \$10,000 of wages.	\$ 45	256	-	1,236
409.230	Heating Oil				
	Budget reflects 200 gallons of oil at \$5.10 per gallon.	\$ 4,209	5,500	10,200	10,200
409.236	Supplies				
	Paper towels, restroom supplies, cleaning supplies, etc.	\$ 373	1,575	1,500	1,500
409.250	Maintenance Supplies				
	Small purchases made for buildings and grounds, includes parts for light fixtures, mulch, etc.	\$ 1,228	2,000	2,000	2,000
409.260	Small Tools/Equipment	\$ 595	1,000	1,000	1,000
409.329	Building Alarm System	\$ 384	384	400	400
409.361	Electric				
	The new electricity COSTARS contract for the period 01/01/25 - 12/31/26 was bidded out at \$0.08006 per kwh, which is about a 50% increase from the prior contract that expired at the end of 2024. The COSTARS rate is aprx. 66% lower than PPL compare rate as of 08/05//2025.	\$ 8,073	10,250	13,000	13,000
409.368	Other Service				
	Includes estimate for waste removal \$1,080 and fire protection inspection \$800.	\$ 945	1,880	1,880	1,880
409.372	Repairs/Maintenance Service - Storage Tanks				
	Reflects license for 2,000 gallon diesel tank.	\$ 50	50	150	150
409.373	Repairs/Maintenance Service - Buildings	\$ 3,774	3,774	10,000	3,000
409.374	Repairs/Maintenance Service - Machinery	\$ -	-	-	-
409.375	Repairs/Maintenance Service - Generator				
	Reflects annual service contract and related repairs on generator.	\$ -	500	1,500	1,500
409.440	Contracted Services - Janitorial	\$ 7,000	8,400	8,100	8,400
409.450	Contracted Services - Lawn Mowing				
	Budget reflects grass mowing at township building.	\$ -	-	7,200	7,200
409.455	Contracted Services - Landscaping/Tree Service				
	Budget reflects seasonal landscaping clean-up and tree service.	\$ 2,800	4,100	5,000	5,000
409.610	Capital Construction				
	2026 reflects potential security and office upgrades.	\$ 1,874	1,874	60,000	60,000
409.740	Blg & Plants Equipment				
	2025 reflects purchase of Gravely Pro-Turn ZX 60" Zero Mower	\$ 9,086	9,086	-	-
	Subtotal \$	40,777	53,629	121,930	131,466
410. - 413. - PROTECTIVE SERVICES					
411.740	Fire Co. Lehigh County Radio Upgrade				
	Reflects the required purchase of new radios for the Fire Company as part of Lehigh County's 911 Communications system upgrade. Purchase to be paid back to Lehigh County on a 5-year interest free bond.	\$ -	-	-	57,982
	Subtotal \$	-	-	-	57,982
413.317	Sewage Enforcement Expense				
	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.	\$ 18,015	20,945	10,000	10,000
	Subtotal \$	18,015	20,945	10,000	10,000

**Lower Milford Township
General Fund
Budget 2026**

Draft 4
11/24/2025

		01/01/25- 09/26/25	2025	2025	2026
		Actual	Expected	Budget	Budget
414. - PLANNING AND ZONING					
414.110 Zoning/Planning Adm. Salary					
2026 Salary reflects 0% increase from 2025 approved salary set at organization meeting. The 2026 budget reflects 27 pay periods instead of 26 due to the way the pay dates fall within the calendar year. No wage increases were included.	\$	37,019	48,138	45,968	50,303
414.192 Employer Payroll Taxes					
See 401.192 for explanation of 9.2937% estimated rate.	\$	3,197	4,102	4,227	4,146
414.196 Employee Benefits					
Capital Blue Cross through Benecon Consortium & OneAmerica Life & Short Term Disability insurance. Employee Benefits are divided 50/50 with 401.110 Township Administrator.	\$	7,326	9,201	17,277	7,511
414.197 Pension					
Contribution equal to 6% of current year's salary. LMT receives reimbursement in following year from State. See State Pension Aid account 355.06	\$	-	2,904	2,758	3,018
414.310 Planning Commission Attorney	\$	5,474	7,500	7,969	5,000
414.314 Zoning Board Attorney	\$	20,658	22,000	10,000	10,000
414.317 Other Services & Charges	\$	-	100	100	100
414.318 ZHB/Planning/Historical Commission Meeting Expenses					
Board & Commission members each receive payment for meetings. Rate is \$25.00 per meeting attended.	\$	-	3,900	-	3,900
414.331 Transportation/Mileage	\$	19	175	225	225
414.341 Advertising					
Reflects advertising costs for Zoning/Planning meetings. Expenses offset partially with Zoning Hearing Fees income in account 361.30.	\$	13,288	15,000	7,000	10,000
414.342 Maps/Prints/Etc.					
This is partial offset with fee income recorded in 361.50 to 361.52.	\$	-	-	500	500
414.420 Dues/Subscriptions/Memberships	\$	355	600	600	600
414.450 Court Costs/Investigations					
Reflects professional transcription of township zoning meetings.	\$	7,031	8,000	5,000	5,000
414.454 Planning Study					
No study anticipated for 2026.	\$	-	-	-	-
414.455 MS4					
This represents DEP Township Stormwater permit requirements. The annual permit fee is \$2,500. 2025 Budget includes construction cost estimate for DEP required Pollution Reduction Plan stream bank restoration project in Limeport.	\$	5,036	12,000	54,500	24,500
414.460 Meetings & Conferences	\$	408	600	500	500
Subtotal \$		99,811	134,220	156,624	125,303
415. - EMERGENCY MANAGEMENT					
415.115 Emergency Management					
Reflects \$100 monthly stipend.	\$	500	800	1,200	1,200
415.187 Emergency Management Education Stipend	\$	-	-	500	500
415.192 Payroll Taxes					
Reflects a rate of 17.10% represents social security tax 6.2% plus 1.45% Medicare and unemployment of 9.45% on the first \$10,000 of wages.	\$	52	137	110	291
415.242 Supplies					
Reflects purchase of new radio for EMC.	\$	-	-	100	4,500
Subtotal \$		552	937	1,910	6,491
420. - HEALTH AND HUMAN SERVICES					
420.450 Animal Control					
Contract is with No Nonsense Neutering.	\$	520	1,000	3,500	3,500
Subtotal \$		520	1,000	3,500	3,500
426. - RECYCLING COLLECTION AND DISPOSAL					
426.371 LMT Yard Waste Recycling Site					
Maintaining County Line Rd Site for Residents Disposal of Various Types of Yard Waste.	\$	40,000	40,000	-	-

**Lower Milford Township
General Fund
Budget 2026**

Draft 4
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		01/01/25- 09/26/25	2025	2025	2026
		Actual	Expected	Budget	Budget
430. - GENERAL SERVICES - HIGHWAYS/STREETS					
430.220	Supplies				
	Reflects general supplies needed in garage.	\$ 1,195	1,500	1,500	1,500
430.231	Gasoline				
	Gas budget for township general purpose vehicles and gas powered equipment. 2026 reflects the use of 1,225 gallons @ \$5.00.	\$ 1,094	2,744	6,125	6,125
430.232	Diesel				
	Deisel budget for township general purpose vehicles and generators. 2026 reflects the use of 6,000 gallons @ \$5.00.	\$ 5,542	11,000	36,000	30,000
430.233	Propane for Road Equipment	\$ 32	250	1,000	500
430.234	Oils/Lubricants	\$ 666	1,500	1,500	1,500
430.246	Small Tools & Equipment	\$ 3,182	3,500	7,000	5,000
	Funding has been allotted for 2026 to purchase necessary shop tools and equipment.				
430.324	Telephone				
	Reflects cell phone stipend public works department.	\$ 777	1,130	1,535	1,153
430.328	Communications (Radios)	\$ -	250	250	250
430.368	Electronic Disposal				
	Reflects the disposal costs of television sets and other electronics that are dumped on Township roads.	\$ -	100	500	250
430.740	Capital Purchases				
	Reflects yearly lease payment of \$50,600 for 2026 International HV507 Dump Truck and Plow, along with additional funds for equipment purchases.	\$ 55,566	56,000	40,000	150,600
Subtotal \$		68,054	77,974	95,410	196,878



**Lower Milford Township
General Fund
Budget 2026**

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		01/01/25- 09/26/25	2025	2025	2026
		Actual	Expected	Budget	Budget
432. - WINTER MAINTENANCE					
432.246	Supplies	\$ -	200	200	200
432.260	Sm. Tools & Equip. (anti-icing)	\$ -	200	250	250
432.317	Other Services/Charges	\$ -	-	50	50
432.374	Contracted Services -Repairs & Maintenance of Chains	\$ -	-	1,500	1,500
	Subtotal \$	\$ -	400	2,000	2,000

433. - TRAFFIC CONTROL DEVICES					
433.245	Traffic Signs				
	Budget to replace damaged and/or stolen signs.	\$ 4,844	5,000	5,000	10,000
433.361	Traffic Light				
	Reflects electric costs for blinking light at intersection of Beverly Hills Rd and Limeport Pk \$360 plus \$140 allowance for maintenance of light.	\$ 238	500	500	500
	Subtotal \$	\$ 5,082	5,500	5,500	10,500

436. - STORM SEWERS AND DRAINS					
436.245	Storm Sewers and Drains				
	This represents allowance for pipes and inlet boxes.	\$ 4,493	6,000	8,000	6,000
	Subtotal \$	\$ 4,493	6,000	8,000	6,000

437. - REPAIRS OF TOOLS AND MACHINERY					
437.251	Reprs & Maint of Tools & Equipment - Purchased Supplies	\$ 18,137	26,000	10,000	15,000
437.253	Tires & Tubes	\$ 1,828	5,000	5,000	5,000
437.451	Reprs & Maint of Tools & Equipment - Service	\$ 12,357	13,000	16,000	16,000
	Subtotal \$	\$ 32,322	44,000	31,000	36,000



**Lower Milford Township
General Fund
Budget 2026**

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		01/01/25- 09/26/25	2025	2025	2026
		Actual	Expected	Budget	Budget
438. - ROAD AND BRIDGE MAINTENANCE					
438.112 Salaries - Road Crew	2026 wages reflect a 6% increase. The 2026 budget reflects 2160 hours instead of 2080 hours due to the way the paydates fall within the calendar year. No wage increases were included beyond the 6% increase.	\$ 183,109	244,878	245,419	321,462
438.115 Salaries - Seasonal/Temporary	Reflects provision for temporary snow plow drivers.	\$ -	-	1,000	-
438.180 Salaries - Overtime Road Crew	General provision for overtime to handle storms and road projects.	\$ 10,614	11,000	7,080	8,525
438.185 Unused Vacation Pay	Per the Union Contract any unused vacation is reimbursed at straight time rate.	\$ 961	961	-	-
438.187 Salaries - On-Call Pay	Per the Union Contract, one employee will be on-call each week @ \$50.00.	\$ 798	1,050	1,092	2,600
438.192 Employer Payroll Taxes	See 401.192 for explanation of 9.2937% estimated rate.	\$ 17,505	21,805	23,311	27,200
438.196 Employee Benefits	Capital Blue Cross through Benecon Consortium & OneAmerica Life & Short Term Disability insurance.	\$ 63,581	87,453	98,659	100,060
438.197 Pension	Contribution equal to 6% of current year's salary. LMT receives reimbursement in following year from State. See State Pension Aid account 355.06	\$ -	15,395	15,150	19,799
438.238 Clothing/Misc. - Road Crew	Reflects purchase of required uniforms, safety gear and safety shoe allowance for Public Works employees.	\$ 3,104	4,619	5,212	8,000
438.245 Supplies - Roads		\$ 230	1,000	1,000	1,000
438.246 Guard Rails/ Repair. Maintenance		\$ -	5,000	5,000	5,000
438.260 Small Tools & Equipment		\$ -	500	1,000	1,000
438.313 Bridge Inspection	Budget for routine bridge and culvert inspections.	\$ -	2,583	2,500	2,500
438.331 Transportation/Mileage		\$ 69	69	-	-
438.341 Advertising	Budget for road bids advertisement.	\$ 895	895	1,000	1,000
438.354 Workers Compensation		\$ 20,188	20,188	26,862	30,392
438.384 Rentals - Machinery/Equip.		\$ -	-	-	-
438.450 Contracted Services	Reflects PA One Call Fees, allowances for tire and other road waste disposal, equipment rental for special paving projects.	\$ 216	1,000	2,000	2,000
438.454 Line Painting	Line Painting is done every two years.	\$ -	7,000	-	-
438.460 Meetings & Conferences		\$ -	-	500	500
438.470 CDL Testing Expense		\$ 410	410	400	400
Subtotal \$		301,680	425,806	437,185	531,438



**Lower Milford Township
General Fund
Budget 2026**

Draft 4
11/24/2025

		01/01/25- 09/26/25	2025	2025	2026
		Actual	Expected	Budget	Budget
450. - 459. - RECREATION, LIBRARIES, OTHER CULTURE					
451.247	Park Supplies				
	2025 represents the remaining balance of the Rec & Open Space Fund.	\$ -	-	7,100	4,817
450.450	Contracted Service -Mowing	\$ -	-	7,200	7,200
454.540	Living Memorial Park				
	The budget is 0% increase for 2026	\$ 3,938	5,250	5,250	7,750
456.540	Libraries				
	The budget is 0% increase for 2026	\$ 15,000	20,000	20,000	20,000
459.490	Township Festival	\$ 4,651	5,100	3,000	3,000
	Subtotal	\$ 23,589	30,350	42,550	42,767



460. - 469. - COMMUNITY DEVELOPMENT



461.510	Conservation of Natural Resources (Ag. Conservation Easements)				
	2025 reflects an establishment of "over the cap" payment for farm preservation.	\$ 6,167	6,167	15,000	8,045
	Subtotal	\$ 6,167	6,167	15,000	8,045

481. - INTERGOVERNMENTAL EXPENDITURES

481.00	Intergovernmental Expenditures	\$ -	-	-	-
	Subtotal	\$ -	-	-	-

486. - INSURANCE

484.00	Workers Compensation Insurance				
	Workers Comp is recorded by cost center.	\$ (8,578)	-	-	-
486.10	Insurance Premiums				
	Insurance includes vehicle, liability and property insurance.	\$ 42,918	42,918	35,918	44,206
	Subtotal	\$ 34,340	42,918	35,918	44,206
488.00	Fiduciary Funds Refund	\$ -	-	-	-
	Subtotal	\$ -	-	-	-

491. - OTHER FINANCING USES

491.00	Refunds of Prior Year's Revenues	\$ -	-	-	-
	Subtotal	\$ -	-	-	-

492. - TRANSFER OF FUNDS

492.02	Transfer of Funds to Highway Capital Improvement Fund	\$ -	-	-	-
492.07	Transfer of Funds to Fire Company	\$ -	-	-	-
492.08	Transfer of Funds to Sewer Fund	\$ -	-	-	-
492.30	Transfer of Funds to Capital Improvement Fund				
	See Capital Improvements Budget for explanation.	\$ -	200,000	200,000	200,000
492.40	Transfer of Funds to Developers Escrow Funds	\$ -	-	-	-
492.09	Transfer of Funds to SLF	\$ -	-	(5,765)	-
492.53	Transfer of Funds to ARPA 2021 Funds	\$ (36)	-	-	-
	Subtotal	\$ (36)	200,000	194,235	200,000

493. - OTHER

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

Total Expense	\$ 1,027,790	1,516,543	1,585,200	1,811,051
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Net Income (Expense)	\$ 302,041	38,843	(209,701)	(435,713)
Plus or Minus Beginning Cash Balance	\$ 1,948,251	1,948,251	1,805,429	1,987,130
Ending Cash	\$ 2,250,292	1,987,094	1,595,728	1,551,417
Total Expenses + Ending Cash	\$ 3,278,082	3,503,637	3,180,928	3,362,468

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

Draft4
11/24/2025

Budget 2026

	Actuals	Actuals	Actuals	Actuals	Actuals	Budget	Budget	ARPA
	2021	2022	2023	2024	2025	2025	2026	TOTAL TO DATE W/ BUDGET
Beginning Cash Balance	\$ -	194,375.16	131,324.88	47,103.74	36.22	-	-	-
Income								
341.00 · Interest/Dividends	\$ 38.45	1,788.01	3,750.18	1,788.70	0.01	-	-	7,365.35
352.53 · American Rescue Plan Act (ARPA)	\$ 210,751.46	212,084.14	-	-	-	-	-	422,835.60
Total Income	\$ 210,789.91	213,872.15	3,750.18	1,788.70	0.01	-	-	430,200.95
Expense								
408.313 Professional Servs.-Twp. Engineer	-	8,550.17	-	-	-	-	-	8,550.17
409.373 Repair Maintenance Building	\$ 240.13	38,201.09	2,863.96	-	-	-	-	41,305.18
409.540 Fire Contrib. Grants & Subsidies	\$ -	9,176.00	-	-	-	-	-	9,176.00
412.540 Ambulance Contribution Subsidies	\$ -	4,000.00	-	-	-	-	-	4,000.00
414.456 MS4	\$ -	6,833.95	850.00	-	-	-	-	7,683.95
426.371 · LMT Yard Waste Recycling Site	\$ -	-	-	-	-	-	-	-
429. Wastewater Collection & Treatment								-
429.221 · Chemicals	\$ -	-	1,629.00	-	-	-	-	1,629.00
429.313 · Engineering Fees	\$ -	-	3,686.95	-	-	-	-	3,686.95
429.352 · Liability Insurance	\$ -	-	16,104.93	-	-	-	-	16,104.93
429.365 · Sludge Removal	\$ -	-	9,680.00	-	-	-	-	9,680.00
429.372 · Grinder Pump Maintenance	\$ -	-	5,914.89	8,825.00	-	-	-	14,739.89
429.374 · Repairs & Maintance Equipment	\$ -	-	13,653.14	-	-	-	-	13,653.14
Total 429. WastewaterTreatment	\$ -	-	50,668.91	8,825.00	-	-	-	59,493.91
430.740 · Machinery & Equipment	\$ 8,709.19	198,370.81	31,900.00	23,102.10	-	-	-	262,082.10
433.246 · Traffic Control Devices	\$ -	-	-	9,600.00	-	-	-	9,600.00
436.245 · Storm Sewers and Drains	\$ 7,465.43	11,137.41	1,688.45	-	-	-	-	20,291.29
459.490 · Township Festival	\$ -	653.00	-	-	-	-	-	653.00
Total Expense	\$ 16,414.75	276,922.43	87,971.32	41,527.10	-	-	-	422,835.60
Net Ordinary Income	\$ 194,375.16	(63,050.28)	(84,221.14)	(39,738.40)	0.01	-	-	7,365.35
Other Income/Expense								
492.01 · Due To/From General Fund	\$ -	-	-	7,329.12	36.23	-	-	7,365.35
Total Other Expense	\$ -	-	-	7,329.12	36.23	-	-	7,365.35
Net Income	\$ 194,375.16	(63,050.28)	(84,221.14)	(47,067.52)	(36.22)	-	-	-
Ending Cash Balance	\$ 194,375.16	131,324.88	47,103.74	36.22	-	-	-	-

**Lower Milford Township
State Liquid Fuels**

Draft 4
11/24/2025

	Budget		2026		
	Actual 2024	Actual 01/01/25- 09/26/25	Expected 2025	Budget 2025	Budget 2026
	\$ 120,208.79	134,170.75	134,171	118,506	126,864
Income					
341.01 • Interest	\$ 2,324.95	795.37	795	2,301	2,329
341.04 • Dividends - PLGIT	\$ -	4,679.15	7,247	2,301	2,355
355.02 • State Allocation	\$ 227,205.59	227,472.30	227,472	222,729	219,092
Total Income	\$ 229,530.54	232,946.82	235,514	227,331	223,776
Expenses					
430.740 • Major Equipment Purchases	\$ -		-	30,000	30,000
432.245 • Winter Maintenance Supplies	\$ 20,554.62	20,877.44	43,713	25,000	25,000
438.245 • Maint.& Repair -Hwys/Bridges	\$ 42,349.02	26,744.48	50,000	100,000	100,000
438.450 • Contracted Services -Hwys/Bridges	\$ 126,284.28	124,108.16	124,108	130,000	130,000
438.450 • Contracted Services -Hwys/Bridges	\$ 26,380.66	12,033.60	25,000	-	-
Total Expenses	\$ 215,568.58	183,763.68	242,821.00	285,000	285,000
Net Income or (Loss)	\$ 13,961.96	49,183.14	(7,307)	(57,669)	(61,224)
Ending Cash	\$ 134,170.75	183,353.89	126,864	60,837	65,640

Memo: Equipment Balance

Beginning	\$ 120,208.79	134,170.75	134,171	118,506	126,864
Addition (20% of SLF Allocation)	\$ 45,441.12	45,494	45,494	44,546	43,818
Amount Spent	\$ -	-	-	(30,000)	(30,000)
Adjustment*	\$ (31,479.16)	-	(52,801)	(74,516)	(75,042)
Remainder	\$ 134,170.75	179,665	126,864	58,536	65,640

*Equipment Balance cannot exceed
ending fund cash balance



Lower Milford Township

Draft 4

11/24/2025

Fire Fund

Budget

2026

	Actual	Actual	Expected	Budget	Budget
	2024	01/01/25- 09/26/25	2025	2025	2026
Beginning Cash Balance	\$ 208,851.74	303,092.35	303,092	300,305	397,456
Income					
301.00 · Real Estate Taxes					
301.10 · Current Year	\$ 123,159.40	120,776.41	123,000	120,258	120,258
301.20 · Prior Year	\$ 2,190.77	2,296.81	2,359	1,476	1,476
301.40 · Delinquent	\$ 2,095.75	1,149.58	2,200	2,200	2,200
301.60 · Interim	\$ 305.19	9.48	325	250	250
Total Real Estate Taxes	\$ 127,751.11	124,232.28	127,884	124,184	124,184
 341.02 · Interest - Savings	\$ 2,396.31	251.34	251	3,830	5,749
341.03 · Interest - CD Investments	\$ -	-	-	-	-
341.04 · Dividends - PLGIT	\$ 7,730.31	9,440.58	11,000	3,221	3,221
Total Interest/Dividend Income	\$ 10,126.62	9,691.92	11,251	7,051	8,970
 355.07 · Foreign Fire Insurance	\$ 32,877.75	34,832.79	34,833	32,000	32,000
395.00 · Refund of Prior Yr. Expenditure	\$ -	-	-	-	-
Total Income	\$ 170,755.48	168,756.99	173,968.00	163,235.00	165,154.00
Expenses					
411 · Public Safety Fire					
411.187 · Fire Co. Incentive Program	\$ 2,992.50	2,704.00	2,704	3,000	3,000
411.230 · Fire - Heating Fuel	\$ -	-	-	-	6,000
411.231 · Fire Co Gasoline	\$ 706.82	416.83	653	1,750	1,750
411.232 · Fire Co Diesel	\$ 1,928.07	1,245.66	1,760	3,000	3,000
411.236 · Fire Co Building Supplies	\$ -	-	-	3,000	2,000
411.251 · Fire Co Building Expense R&M	\$ -	-	500	750	800
411.260 · Small Tools and Equip.	\$ -	-	-	-	-
411.351 · Fire - Insurance Premiums	\$ 24,047.00	-	24,047	28,000	28,000
411.354 · Fire - Workers Compensation	\$ 13,962.73	11,857.24	11,857	15,500	15,500
411.374 · Fire Co Equipment Expense R&M	\$ -	-	250	8,000	11,000
411.540 · Fire Co. Gasoline Donation	\$ -	-	3,000	3,000	3,000
411.550 · Foreign Fire Insurance	\$ 32,877.75	34,832.79	34,833	32,000	32,000
411.740 · Capital Purchase Fire Equipment	\$ -	-	-	-	-
Total Expense	\$ 76,514.87	51,056.52	79,604	98,000	106,050
 492.01 Transfer to/from General Fund	-	-	-	-	-
Net Income or (Loss)	\$ 94,240.61	117,700.47	94,364	65,235	59,104
 Ending Cash	\$ 303,092.35	420,792.82	397,456	365,540	456,560

**Lower Milford Township
Capital Improvements Fund**

Draft 4
11/24/2025

Budget 2026

	Actuals	Actuals	Expected	Budget	Budget
	2024	01/01/25- 09/26/25	2025	2025	2026
Beginning Cash Balance	\$ 179,462.96	376,556.31	376,556	376,456	416,797
Income					
341.02 · Interest	\$ 4,613.26	278.55	279	7,461	-
341.024 · Dividends - PLGIT	\$ -	8,094.95	10,000	-	8,261
Total Income	\$ 4,613.26	8,373.50	10,279	7,461	8,261
Expense					
409.610 · Capital Construction	\$ 7,519.91	168,433.50	170,038	170,038	-
Total Expense	\$ 7,519.91	168,433.50	170,038	170,038	-
Net Ordinary Income	\$ (2,906.65)	(160,060.00)	(159,759)	(162,577)	8,261
Other Income/Expense					
492.01 · Transfer to/from General Fund	\$ (200,000.00)	-	(200,000)	(200,000)	(200,000)
492.08 · Transfer to/from Sewer Fund	-	-	-	-	-
Total Other Expense	\$ (200,000.00)	-	(200,000)	(200,000)	(200,000)
Net Income	\$ 197,093.35	(160,060.00)	40,241	37,423	208,261
Ending Cash Balance	\$ 376,556.31	216,496.31	416,797	413,879	625,058

**Lower Milford Township
Highway Capital Improvements Fund**

Draft 4
11/24/2025

Budget 2026

		Actuals 2024	Actuals 01/01/25- 09/26/25	Expected 2025	Budget 2025	Budget 2026
Beginning Cash Balance	\$	331,015.21	339,317.21	339,317	339,267	355,153
Income						
341.01 · Interest	\$	4,646.50	181.29	181	4,754	-
341.03 · Interest - CDs	\$	2,664.50	4,666.07	4,666	5,044	-
341.04 · Dividends - PLGIT	\$	-	6,614.80	10,000	-	10,500
341.09 · Intercompany Interest	\$	991.00	739.19	989	500	500
395.00 · Refunds of Prior Year Expenditures	\$	-	-	-	-	-
Total Income	\$	8,302.00	12,201.35	15,836	10,298	11,000
Expense						
Total Expense	\$	-	-	-	-	-
Net Ordinary Income	\$	8,302.00	12,201.35	15,836	10,298	11,000
Other Income/Expense	\$					
492.08 · Transfer to/from Sewer Fund	\$	-	-	-	(5,000)	(5,000)
492.25 · Transfer to/from Highway Capital Improvement Fund	\$	-	-	-	-	-
Total Other Expense	\$	-	-	-	(5,000)	(5,000)
Net Other Income	\$	-	-	-	5,000	5,000
Net Income	\$	8,302.00	12,201.35	15,836	15,298	16,000
Ending Cash Balance	\$	339,317.21	351,518.56	355,153	354,565	371,153

Budget Notes:

Due to/from Highway Capital Fund:

- Highway Capital Improvement Funds were used to help fund the Limeport Sewer Project. The amount outstanding as of 12/31/2012 is \$50,000.

**Lower Milford Township
Sewer Fund**

Draft 4
11/24/2025



	Budget		2026		
	Actuals	Actuals	Expected	Budget	Budget
	2024	01/01/25- 09/26/25	2025	2025	2026
Beginning Cash Balance	\$ 23,005.25	107,937.32	107,937	101,574	91,100
Ordinary Income/Expense					
341.01 · Interest Income	\$ 506.78	224.05	348	275	275
341.04 · Dividends PLGIT	\$ 2,980.36	2,321.90	3,460	2,250	2,250
341.09 · Intercompany Interest	\$ (991.00)	(739.19)	(989)	(500)	(500)
364.11 · Connection Fees	\$ 101,832.00	4,243.00	4,243	-	-
364.12 · Sewer Usage Fees	\$ 76,540.90	60,018.71	80,000	74,000	80,000
364.90 · Finance Charges Assessed	\$ 1,371.15	850.00	1,300	660	660
364.95 · Customer Reimburse for Grinder Abuse Re	\$ -	1,964.48	1,965	-	-
	\$ 182,240.19	68,882.95	90,327	76,685	82,685
429 · 429 Wastewater Treatment					
429.215 · Postage	\$ 230.41	137.77	250	160	160
429.221 · Chemicals	\$ 4,218.00	3,546.00	3,800	4,000	4,000
429.227 · Operating Supplies	\$ -	984.00	984	750	750
429.236 · Building Supplies	\$ 71.15	-	100	100	100
429.311 · Accounting Services	\$ 835.00	918.50	919	919	919
429.313 · Engineering Services	\$ 1,466.60	5,012.90	5,013	2,000	2,000
429.314 · Legal Services	\$ 722.50	-	500	750	750
429.316 · Operator and Lab Fees	\$ 21,450.00	16,200.00	21,450	21,600	21,600
429.317 · Other Licenses and Fees	\$ 983.00	498.00	1,000	956	956
429.320 · Telephone	\$ 231.63	174.21	231	240	240
429.352 · Liability Insurance	\$ -	-	-	-	16,000
429.361 · Electric	\$ 2,299.13	2,639.70	3,800	3,800	3,800
429.365 · Sludge Disposal	\$ 15,730.00	12,595.00	16,225	16,200	16,200
429.368 · ACH Residual Cleanup Removal	\$ -	-	-	-	-
429.372 · Grinder Pump Maintenance	\$ 11,353.63	12,871.47	15,000	9,000	9,000
429.373 · Repairs and Maintenance Building	\$ -	113.96	250	500	500
429.374 · Repairs and Maintenance Equipment	\$ 7,200.43	1,607.10	7,500	1,000	1,000
429.450 · Contracted Services - Mowing	\$ 1,375.00	450.00	1,000	1,625	1,625
Total Wastewater Treatment Expense	\$ 68,166.48	57,748.61	78,022	63,600	79,600
471.20 · Debt Principal Repayment	\$ 27,003.17	18,152.64	26,469	24,252	27,526
472.20 · Interest on Loan	\$ 2,138.47	1,275.12	2,673	1,890	1,616
	\$ 97,308.12	77,176.37	107,164	89,742	108,742
Net Ordinary Income	\$ 84,932.07	(8,293.42)	(16,837)	(13,057)	(26,057)
Other Income/Expense					
492.25 · Transfer to Highway Capital Improve. Fund	\$ -	-	-	5,000	5,000
Total Other Income	\$ -	-	-	5,000	5,000
Net Other Income	\$ -	-	-	(5,000)	(5,000)
Net Income	\$ 84,932.07	(8,293.42)	(16,837)	(18,057)	(31,057)
Ending Operating Cash	\$ 107,937.32	99,643.90	91,100	83,517	60,043

Budget Notes:

Due to/from Highway Capital Fund:-Highway Capital Improvement Funds were used to help fund the Limeport Sewer Project. The amount outstanding as of 12/31/2012 is \$50,000.

In 2024 The Sewer Fund recieved the tapping fees for Limeport Commons Land Development, 24 hook-ups @ \$4,243 for each. As of 10/31/2025 there are 12 hook-ups functioning. There no more customers are expected to hook up by the end of 2025.