

Lower Milford Township

# 2027 BUDGET

## Draft 4

**November 19, 2026**

**7607 Chestnut Hill Church Road Coopersburg, PA  18036**

# Lower Milford Township
## Cash Summary
## 2027 Budget

| | | Beginning Cash & Investments | Net Income (Loss) | Ending Cash |
|---|---|---|---|---|
| **Lower Milford Township Fund Structure** | | | | |
| ***Governmental Funds:*** | | | | |
| **General Fund** | $ | 3,531,709 | (788,643) | 2,743,066 |
| **Special Revenue Funds:** | | | | |
| **State Liquid Fuels** | $ | 202,555 | 39,828 | 242,383 |
| **Fire Fund** | $ | 483,334 | 61,891 | 545,225 |
| **Capital Project Funds:** | | | | |
| **Capital Improvements Fund** | $ | 636,225 | (27,732) | 608,493 |
| **Capital Reserves-Equipment** | $ | - | 153,437 | 153,437 |
| **Highway Capital Impr. Fund** | $ | 378,876 | 120,061 | 498,937 |
| ***Proprietory Funds:*** | | | | |
| **Sewer Fund** | $ | 70,833 | (8,132) | 62,701 |
| **Total** | $ | 5,303,532 | (449,290) | 4,854,242 |

# Lower Milford Township
# Six Year End-of-Year
# Cash Forecast

| | | Expected | Budget | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast |
|---|---|---|---|---|---|---|---|---|---|
| | | 2026 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 |
| **General Fund** | $ | 1,933,038 | 1,551,416 | 2,743,066 | 2,590,392 | 2,353,783 | 2,162,238 | 1,914,382 | 1,691,862 |
| **State Liquid Fuels** | $ | 202,555 | 65,640 | 242,383 | 295,640 | 363,131 | 445,710 | 544,283 | 659,809 |
| **Capital Improvements Fund** | $ | 636,225 | 625,058 | 608,493 | 679,790 | 753,583 | 829,958 | 909,007 | 990,822 |
| **Capital Reserves-Equipment** | $ | - | - | 153,437 | 140,968 | 128,001 | 165,115 | 250,720 | 385,749 |
| **Highway Capital Impr. Fund** | $ | 378,876 | 371,153 | 498,937 | 522,300 | 545,981 | 570,440 | 595,705 | 621,805 |
| **Subtotal** | $ | 3,150,694 | 2,613,267 | 4,246,316 | 4,229,090 | 4,144,479 | 4,173,461 | 4,214,097 | 4,350,047 |
| **Increase(-Decrease) In Govermental Funds Less Fire** | | | | 34.77% | -0.41% | -2.00% | 0.70% | 0.97% | 3.23% |
| **Sewer Fund** | $ | 70,833 | 60,043 | 62,701 | 66,691 | 54,068 | 56,639 | 58,868 | 65,926 |
| **Fire Fund** | $ | 483,334 | 456,560 | 545,225 | 616,867 | (158,564) | (126,919) | (77,574) | (26,104) |
| **Total Year End Cash Balance** | $ | 3,704,861 | 3,129,870 | 4,854,242 | 4,912,648 | 4,039,983 | 4,103,181 | 4,195,391 | 4,389,869 |

# Lower Milford Township
## 2027 Budget

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| | General Fund | State Fuels Fund | Fire Funds | Capital Improv. Fund | Capital Reserves-Equipment | Highway Capt. Improve. Fund | Sewer Fund | 2027 Budget All Funds |
|---|---|---|---|---|---|---|---|---|
| **BEGINNING CASH BALANCE** | $ 3,531,709 | $ 202,555 | $ 483,334 | $ 636,225 | $ - | $ 378,876 | $ 70,833 | $ 5,303,532 |
| **RECEIPTS** | | | | | | | | |
| **Taxes:** | | | | | | | | |
| Real Estate Tax | 265,500 | - | 126,951 | - | - | - | - | 392,451 |
| Real Estate Transfer Tax | 75,000 | - | - | - | - | - | - | 75,000 |
| Earned Income Tax & Local Service Tax | 919,500 | - | - | - | - | - | - | 919,500 |
| **Total Taxes** | $ 1,260,000 | - | 126,951 | - | - | - | - | 1,386,951 |
| **Licenses and Permits** | 43,001 | - | - | - | - | - | - | 43,001 |
| **Fines and Forfeits** | 501 | - | - | - | - | - | - | 501 |
| **Interest/Dividend Income** | 85,874 | 11,019 | 24,369 | 22,268 | 11,154 | 13,261 | 2,525 | 170,470 |
| **Interest between Funds** | - | - | - | - | - | 1,800 | (1,800) | - |
| **Grants** | - | - | - | - | - | - | - | - |
| **Other Shared Revenues:** | | | | | | | | |
| State Aid Pension | 31,526 | - | - | - | - | - | - | 31,526 |
| Foreign Fire Insurance | - | - | 34,000 | - | - | - | - | 34,000 |
| State Allocation | - | 223,809 | - | - | - | - | - | 223,809 |
| Federal Shared Revenues & Enttlements | - | | | | | | | - |
| Other | 1,451 | - | - | - | - | - | - | 1,451 |
| **Total Other Shared Revenues** | $ 32,977 | 223,809 | 34,000 | - | - | - | - | 290,786 |
| **General Gov't (Misc Service Fees)** | 4,583 | - | - | - | - | - | - | 4,583 |
| **Public Safety (Permit Fees)** | 15,051 | - | - | - | - | - | 100,260 | 115,311 |
| **Culture - Recreation** | 2 | - | - | - | - | - | - | 2 |
| **Other Income** | 4 | - | - | - | - | - | - | 4 |
| **TOTAL RECEIPTS** | $ 1,441,993 | $ 234,828 | $ 185,320 | $ 22,268 | $ 11,154 | $ 15,061 | $ 100,985 | $ 2,011,609 |
| **TOTAL AVAILABLE** | $ 4,973,702 | $ 437,383 | $ 668,654 | $ 658,493 | $ 11,154 | $ 393,937 | $ 171,818 | $ 7,315,141 |
| **EXPENDITURES:** | | | | | | | | |
| **Governing Body** | 9,805 | - | - | - | - | - | - | 9,805 |
| **Executive/Township Administrator** | 121,116 | - | - | - | - | - | - | 121,116 |
| **Auditing/Bookkeeping Services** | 101,485 | - | - | - | - | - | - | 101,485 |
| **Tax Collection** | 22,710 | - | - | - | - | - | - | 22,710 |
| **Solicitor/Legal Services** | 103,600 | - | - | - | - | - | - | 103,600 |
| **IT-Networking Svc-Data Processing** | 16,310 | - | - | - | - | - | - | 16,310 |
| **General Government Admin** | 67,289 | - | - | - | - | - | - | 67,289 |
| **Engineering Services** | 50,000 | - | - | - | - | - | - | 50,000 |
| **Township Buildings** | 119,901 | - | - | 100,000 | - | - | - | 219,901 |
| **Fire** | - | - | 123,429 | - | - | - | - | 123,429 |
| **Protective Services (Permits)** | 48,483 | - | - | - | - | - | - | 48,483 |
| **Planning and Zoning** | 127,146 | - | - | - | - | - | - | 127,146 |
| **Emergency Management** | 6,292 | - | - | - | - | - | - | 6,292 |
| **Health and Human Services** | 2,000 | - | - | - | - | - | - | 2,000 |
| **Public Works - Sanitation** | 5,000 | - | - | - | - | - | 104,117 | 109,117 |
| **Public Works - Roads & Streets** | 825,672 | 195,000 | - | - | 207,717 | - | - | 1,228,389 |
| **Recreation, Libraries, Other Culture** | 40,007 | - | - | - | - | - | - | 40,007 |
| **Community Development** | 3,500 | - | - | - | - | - | - | 3,500 |
| **Insurance** | 50,319 | - | - | - | - | - | - | 50,319 |
| **Other Finanancing Uses** | 1 | - | - | - | - | - | - | 1 |
| **Interfund Opr. Transfers Outgoing/(Incoming)** | 500,000 | - | - | (50,000) | (350,000) | (105,000) | 5,000 | - |
| **Other-Potentinal Salary Adjustment** | 10,000 | - | - | - | - | - | - | 10,000 |
| **TOTAL EXPENDITURES** | $ 2,230,636 | $ 195,000 | $ 123,429 | $ 50,000 | $ (142,283) | $ (105,000) | $ 109,117 | $ 2,460,899 |
| **NET RECEIPTS (EXPENSE)** | $ (788,643) | $ 39,828 | $ 61,891 | $ (27,732) | $ 153,437 | $ 120,061 | $ (8,132) | $ (449,290) |
| **BEGINNING CASH BALANCE** | 3,531,709 | 202,555 | 483,334 | 636,225 | - | 378,876 | 70,833 | 5,303,532 |
| **ENDING CASH BALANCE** | $ 2,743,066 | $ 242,383 | $ 545,225 | $ 608,493 | $ 153,437 | $ 498,937 | $ 62,701 | $ 4,854,242 |
| **TOTAL EXPENDED AND UNEXPENDED** | $ 4,973,702 | $ 437,383 | $ 668,654 | $ 658,493 | $ 11,154 | $ 393,937 | $ 171,818 | $ 7,315,141 |

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

**Lower Milford Township**
**General Funds Forecast**

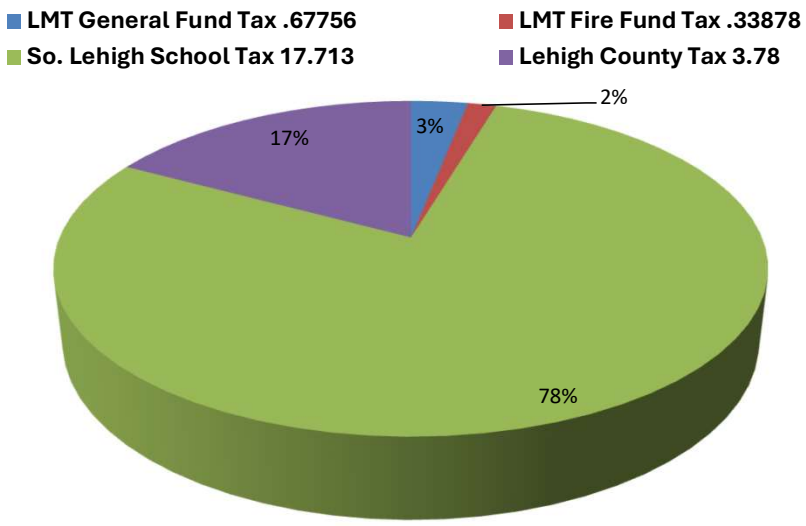
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**2027**

| | Actual 01/01/2026-11/06/2026 | Expected 2026 | Budget 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 | Forecast 2030 | Forecast 2031 | Forecast 2032 |
|---|---|---|---|---|---|---|---|---|---|
| **BEGINNING CASH BALANCE** | $ 1,989,448 | $ 1,989,448 | $ 1,987,130 | $ 3,531,709 | $ 2,743,066 | $ 2,590,392 | $ 2,353,783 | $ 2,162,238 | $ 1,914,382 |
| **RECEIPTS** | | | | | | | | | |
| **Taxes:** | | | | | | | | | |
| Real Estate Tax | 274,199 | 276,556 | 263,000 | 265,500 | 266,500 | 267,500 | 269,500 | 271,500 | 273,500 |
| Real Estate Transfer Tax | 107,657 | 105,000 | 75,000 | 75,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| Earned Income & Local Services Tax | 773,159 | 921,500 | 895,000 | 919,500 | 942,000 | 944,768 | 947,544 | 950,328 | 953,120 |
| **Total Taxes** | 1,155,015 | 1,303,056 | 1,233,000 | 1,260,000 | 1,278,500 | 1,282,268 | 1,287,044 | 1,291,828 | 1,296,620 |
| **Licenses and Permits** | 44,477 | 44,477 | 47,001 | 43,001 | 43,001 | 43,001 | 43,001 | 43,001 | 43,001 |
| **Fines and Forfeits** | 648 | 700 | 750 | 501 | 750 | 750 | 750 | 750 | 750 |
| **Interest Income** | 59,311 | 65,949 | 43,000 | 85,874 | 79,967 | 73,525 | 73,029 | 68,348 | 64,601 |
| **Grants** | - | - | - | - | - | - | - | - | - |
| **Other Shared Revenues:** | | | | | | | | | |
| State Aid Pension | 23,339 | 23,339 | 30,455 | 31,526 | 32,058 | 32,679 | 33,320 | 33,979 | 34,658 |
| Foreign Fire Insurance State Allocation | | | | | | | | | |
| Other | 1,504 | 1,504 | 1,451 | 1,451 | 1,451 | 1,451 | 1,451 | 1,451 | 1,451 |
| **Total Other Shared Revenues** | 24,843 | 24,843 | 31,906 | 32,977 | 33,509 | 34,130 | 34,771 | 35,430 | 36,109 |
| **General Gov't (Misc Service Fee** | 9,348 | 8,559 | 4,583 | 4,583 | 4,583 | 4,583 | 4,583 | 4,583 | 4,583 |
| **Public Safety (Permit Fees)** | 17,880 | 17,790 | 15,091 | 15,051 | 15,051 | 15,051 | 15,051 | 15,051 | 15,051 |
| **Culture - Recreation** | 2,850 | 3,435 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **Other Income** | 73,452 | 73,452 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| **TOTAL RECEIPTS** | $ 1,387,824 | $ 1,542,261 | $ 1,375,337 | $ 1,441,993 | $ 1,455,367 | $ 1,453,314 | $ 1,458,235 | $ 1,458,997 | $ 1,460,721 |
| **TOTAL AVAILABLE** | $ 3,377,272 | $ 3,531,709 | $ 3,362,467 | $ 4,973,702 | $ 4,198,433 | $ 4,043,706 | $ 3,812,018 | $ 3,621,235 | $ 3,375,103 |
| **EXPENDITURES:** | | | | | | | | | |
| **Governing Body** | 7,175 | 8,205 | 8,805 | 9,805 | 9,805 | 9,805 | 9,805 | 9,805 | 9,805 |
| **Executive/Township Administrator** | 82,558 | 101,881 | 37,948 | 121,116 | 121,417 | 122,234 | 123,067 | 123,917 | 124,784 |
| **Auditing/Bookkeeping Services** | 89,996 | 103,916 | 99,396 | 101,485 | 102,194 | 103,170 | 104,035 | 104,858 | 105,775 |
| **Tax Collection** | 17,549 | 21,341 | 22,680 | 22,710 | 23,129 | 23,199 | 23,297 | 23,395 | 23,494 |
| **Solicitor/Legal Services** | 85,477 | 106,000 | 87,350 | 103,600 | 96,000 | 98,472 | 96,018 | 98,641 | 101,342 |
| **General Government Admin** | 78,636 | 90,161 | 124,796 | 67,289 | 68,064 | 68,860 | 69,678 | 70,520 | 71,444 |
| **IT-Networking Svc-Data Processing** | - | - | - | 16,310 | 7,240 | 14,874 | 7,511 | 7,651 | 7,794 |
| **Engineering Services** | 3,413 | 5,000 | 7,500 | 50,000 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| **Township Buildings** | 38,089 | 54,434 | 131,466 | 119,901 | 53,839 | 54,290 | 56,172 | 56,650 | 57,143 |
| **Protective Services (Permits)** | 34,871 | 35,736 | 67,982 | 48,483 | 28,483 | 28,483 | 28,483 | 10,000 | 10,000 |
| **Planning and Zoning** | 93,059 | 115,248 | 125,303 | 127,146 | 86,821 | 87,000 | 87,182 | 87,368 | 87,558 |
| **Emergency Management** | 1,011 | 1,011 | 6,491 | 6,292 | 1,792 | 1,792 | 1,792 | 1,792 | 1,792 |
| **Health and Human Services** | 800 | 1,040 | 3,500 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| **Reycling Collection & Disposal** | - | - | - | 5,000 | - | - | - | - | - |
| **Public Works-Roads and Streets** | 574,560 | 662,105 | 782,816 | 825,672 | 730,881 | 798,341 | 762,290 | 830,738 | 799,703 |
| **Recreation, Libraries, Other Culture** | 30,752 | 34,115 | 42,767 | 40,007 | 32,550 | 32,550 | 32,550 | 32,550 | 32,550 |
| **Community Development** | 3,250 | 3,250 | 8,045 | 3,500 | - | - | - | - | - |
| **Insurance** | 41,953 | 48,853 | 44,206 | 50,319 | 51,325 | 52,352 | 53,399 | 54,467 | 55,556 |
| **Other Financing Uses** | 6,375 | 6,375 | - | 1 | 1 | 1 | 1 | 1 | 1 |
| **Interfund Operating Transfers** | 200,000 | 200,000 | 200,000 | 500,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 |
| **Other-Potential Salary Adjustment** | - | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| **TOTAL EXPENDITURES** | $ 1,389,524 | $ 1,598,671 | $ 1,811,051 | $ 2,230,636 | $ 1,608,041 | $ 1,689,923 | $ 1,649,780 | $ 1,706,853 | $ 1,683,241 |
| | $ (1,700) | $ (56,410) | $ (435,714) | $ (788,643) | $ (152,674) | $ (236,609) | $ (191,545) | $ (247,856) | $ (222,520) |
| **BEGINNING CASH BALANCE** | 1,989,448 | 1,989,448 | 1,987,130 | 3,531,709 | 2,743,066 | 2,590,392 | 2,353,783 | 2,162,238 | 1,914,382 |
| **ENDING CASH BALANCE** | $ 1,987,748 | $ 1,933,038 | $ 1,551,416 | $ 2,743,066 | $ 2,590,392 | $ 2,353,783 | $ 2,162,238 | $ 1,914,382 | $ 1,691,862 |
| **TOTAL EXPENDED AND UNEXPEN** | $ 3,377,272 | $ 3,531,709 | $ 3,362,467 | $ 4,973,702 | $ 4,198,433 | $ 4,043,706 | $ 3,812,018 | $ 3,621,235 | $ 3,375,103 |

# Lower Milford Township
## General Fund
## Budget 2027

| | | | 01/01/2026-11/06/2026 Actual | 2026 Expected | 2026 Budget | 2027 Budget |
|---|---|---|---|---|---|---|
| | **Beginning Cash Balance - Previous Year** | $ | **1,989,448** | **1,989,448** | **1,987,130** | **3,531,709** |
| | **300. - 310. - TAX REVENUE** | | | | | |
| **301.10** | **Real Estate Tax - Current Year**<br>Total taxable property assessment value for LMT in Oct 2026 was $405,421,400 representing 1,771 parcels. The current year's real estate property tax is the total assessed value for the township at 0.67756 mils. | $ | 258,181 | 260,000 | 255,000 | 257,000 |
| **301.20** | **Real Estate Tax - Prior Year**<br>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. | $ | 6,056 | 6,056 | 4,500 | 5,000 |
| **310.40** | **Delinquent - Real Estate Tax**<br>Deliquent 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. | $ | 9,688 | 10,000 | 3,000 | 3,000 |
| **301.60** | **Interim - Real Estate Tax**<br>Interim are tax adjustments assessed by the county during the current year for new construction, additions, remodeling, pools etc. | $ | 274 | 500 | 500 | 500 |
| **310.10** | **Real Estate Transfer Tax**<br>This tax represents 0.5% of the sales price of property. | $ | 107,657 | 105,000 | 75,000 | 75,000 |
| **310.20** | **EIT Tax - Current Year**<br>Earned Income Tax is equal to 0.5% of wages earned by township residents. | $ | 750,418 | 900,000 | 875,000 | 900,000 |
| **310.50** | **Local Services Tax**<br>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. | $ | 22,741 | 21,500 | 20,000 | 19,500 |
| | | **Subtotal** $ | **1,155,015** | **1,303,056** | **1,233,000** | **1,260,000** |



# Lower Milford Township
## General Fund
## Budget 2027

| | | | 01/01/2026-11/06/2026 Actual | 2026 Expected | 2026 Budget | 2027 Budget |
|---|---|---|---|---|---|---|
| | **320. - 322. - LICENSES AND PERMITS** | | | | | |
| 320.01 | **Street Poles Permits** | $ | - | - | 1 | 1 |
| 320.61 | **Transient Soliciting Permits** | $ | 600 | 600 | - | - |
| 321.80 | **Cable TV Franchise**<br>Cable television franchise fee revenues continue to follow a multi-year downward trend. | $ | 43,877 | 43,877 | 47,000 | 43,000 |
| | | **Subtotal** $ | **44,477** | **44,477** | **47,001** | **43,001** |
| | **331. - 332. -FINES AND FORFEITS** | | | | | |
| 330.01 | **Vehicle Code Violations - State** | $ | - | - | - | - |
| 330.02 | **Veh. Code Violations - Dist Just**<br>Budget estimate for vehicle violations in the township | $ | - | - | 250 | 1 |
| 330.03 | **Other Violations**<br>Budget estimate for non-traffic violations | $ | 648 | 700 | 500 | 500 |
| | | **Subtotal** $ | **648** | **700** | **750** | **501** |
| | **341. - INTEREST EARNINGS** | | | | | |
| 341.01 | **Interest - Checking**<br>Since 02/14/2023 the current Embassy Bank Checking interest rate is 1.000% APY. | $ | 3,322 | 3,855 | 3,000 | 2,502 |
| 341.02-341.03 | **Interest - Savings, CDs**<br>The General Fund currently holds two certificates of deposit (CDs) yielding annual percentage yields (APY) of 3.80% and 3.95%, respectively. Looking ahead, market forecasts indicate deposit yields will maintain a modest upward trajectory. | $ | 24,155 | 24,155 | 5,000 | 14,439 |
| 341.04 | **Dividends - PLGIT** | $ | 31,834 | 37,939 | 35,000 | 68,933 |
| | | **Subtotal** $ | **59,311** | **65,949** | **43,000** | **85,874** |

***PLGIT Summary - PLGIT-Class Liquid Seven Day Yield 10/30/2026 rate 3.74% PLGIT Summary - PLGIT/PRIME Liquid Seven Day Yield 10/30/2026 rate 4.01%. The 365 Day TERM accounts with the General Fund is a rate of 4.22%, maturing on 08/24/2027. The General Fund & Hhwy Cap Improve PLGIT CD Purchase+F208 for a 365 Day period has a combined rate of 4.01%, maturing on 01/27/2027.***

| | | | | | | |
|---|---|---|---|---|---|---|
| | **355. - 357. -SHARED REVENUES, ENTITLEMENTS & SHARED PAYMENTS** | | | | | |
| 355.01 | **Public Utility Realty Tax**<br>The PURTA tax base is the fair market value of utility reality. | $ | 1,304 | 1,304 | 1,250 | 1,250 |
| 355.06 | **State - Aid Pension**<br>Monies received from the State in October to fund township's pension costs. Calculated at approximately 6% of prior year's salaries. | $ | 23,339 | 23,339 | 30,455 | 31,526 |
| 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** $ | **24,843** | **24,843** | **31,906** | **32,977** |

# Lower Milford Township
## General Fund
## Budget 2027

| | | | 01/01/2026-11/06/2026 Actual | 2026 Expected | 2026 Budget | 2027 Budget |
|---|---|---|---|---|---|---|
| | **361. - GENERAL GOVERNMENT DEPARTMENTAL EARNINGS** | | | | | |
| 361.10 | **Subdivision Submission Fees (Application)** | $ | 2,250 | 2,250 | 1,200 | 1,200 |
| 361.21 | **Other Fees Paid by Delevopers** | $ | 2,253 | 2,253 | 1 | 1 |
| 361.22 | **Fees Due From Developers Escrow** | | | | | |
| | Represents 2% administration charge on expense disbursements from developers escrows. | $ | 433 | 525 | 250 | 250 |
| 361.34 | **Hearing Fees- Zoning Hearing, Board of Supervisors** | $ | 4,200 | 3,300 | 3,000 | 3,000 |
| 361.35 | **Miscellaneus 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** | $ | 6 | 6 | 1 | 1 |
| 361.51 | **Sale of S/D Ordinance** | $ | 20 | 20 | 20 | 20 |
| 361.52 | **Sale of Zoning Ordinance** | $ | 35 | 35 | 35 | 35 |
| 361.54 | **Photocopy/Other Misc Record Charge** | $ | 136 | 150 | 50 | 50 |
| 361.55 | **Newsletter Income** | $ | - | - | 1 | 1 |
| 361.75 | **Notary Fee Collected** | $ | 15 | 20 | 25 | 25 |
| | | **Subtotal** $ | **9,348** | **8,559** | **4,583** | **4,583** |
| | **362. - 363. - PUBLIC SAFETY & HIGHWAY & STREETS** | | | | | |
| 362.02 | **Zoning Permits** | $ | 3,800 | 3,600 | 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. | $ | 13,890 | 14,000 | 10,000 | 10,000 |
| 362.95 | **Special Event Permits** | $ | 150 | 150 | 90 | 50 |
| 363.99 | **All Other Charges for Hwy Sts** | $ | 40 | 40 | 1 | 1 |
| | | **Subtotal** $ | **17,880** | **17,790** | **15,091** | **15,051** |
| | **367. - CULTURE - RECREATION** | | | | | |
| 367.31 | **Township Festival Sponsors** | $ | 2,800 | 2,800 | 1 | 1 |
| 367.32 | **Township Festival Participation Fees** | $ | 50 | 635 | 1 | 1 |
| | | **Subtotal** $ | **2,850** | **3,435** | **2** | **2** |
| | **387. - 395 SPECIAL ASSESSMENTS & OTHER INCOME** | | | | | |
| 387.01 | **Donations from Private Sectors** | $ | - | - | 1 | 1 |
| 389.00 | **Miscellaneous Revenues** | $ | 315 | 315 | - | - |
| 391.00 | **Proceeds of Sales of Assets** | $ | 310 | 310 | 1 | 1 |
| 391.20 | **Loss of General Fixes Assets** | $ | 2,997 | 2,997 | 1 | 1 |
| 395.00 | **Refund of Prior Yr. Expenditure** | $ | 69,830 | 69,830 | 1 | 1 |
| | | **Subtotal** $ | **73,452** | **73,452** | **4** | **4** |
| | | **Total Income** $ | **1,387,824** | **1,542,261** | **1,375,337** | **1,441,993** |
| | | **Total Income and Beginning Cash** $ | **3,377,272** | **3,531,709** | **3,362,467** | **4,973,702** |

# Lower Milford Township
## General Fund
## Budget 2027

| | | | 01/01/2026-11/06/2026 Actual | 2026 Expected | 2026 Budget | 2027 Budget |
|---|---|---|---|---|---|---|
| | **400. - GOVERNING BODY** | | | | | |
| **400.105** | **Personal Services/Salaries** | | | | | |
| | Supervisors receive $156.25 each month = $1,875 for the year. | $ | 4,688 | 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. | $ | 359 | 430 | 430 | 430 |
| **400.331** | **Transportation/Mileage** | $ | - | - | 50 | 50 |
| **400.420** | **Dues/Subscriptions/Memberships** | | | | | |
| | Primarily reflects PSATS dues for LMT $1,700 | $ | 1,650 | 1,650 | 1,700 | 1,700 |
| **400.460** | **Meeting & Conferences** | | | | | |
| | Budget for PSATS Annual State Conference and misc. training seminars. | $ | 478 | 500 | 1,000 | 2,000 |
| | **Subtotal** | $ | **7,175** | **8,205** | **8,805** | **9,805** |
| | **401. - EXECUTIVE/TOWNSHIP ADMINISTRATOR** | | | | | |
| **401.110** | **Township Administrator/Manager- Salaries** | | | | | |
| **401.111** | | | | | | |
| | 2027 Salary reflects 0% increase from 2026 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. | $ | 51,185 | 62,504 | 25,505 | 70,000 |
| **401.184** | **Unused Sick Time** | $ | 97 | 97 | - | - |
| **401.192** | **Payroll Taxes** | | | | | |
| | Estimated at a blended rate of 7.9781% represents social security tax 6.2% plus 1.45% Medicare and unemployment of 2.15% on the first $10,000 of wages. | $ | 4,050 | 5,299 | 2,102 | 5,585 |
| **401.196** | **Employee Benefits** | | | | | |
| | Capital Blue Cross through Benecon Consortium & OneAmerica Life & Short Term Disability insurance. | $ | 21,086 | 27,761 | 7,511 | 40,031 |
| **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 | $ | 4,237 | 4,237 | 1,530 | 4,200 |
| **401.331** | **Transportation/Mileage** | $ | 445 | 425 | 50 | 50 |
| **401.353** | **Insurance and Bonding** | $ | 750 | 750 | 500 | 500 |
| **401.460** | **Meeting & Conferences** | $ | 708 | 808 | 750 | 750 |
| | | $ | **82,558** | **101,881** | **37,948** | **121,116** |
| | **Subtotal** | | | | | |

# Lower Milford Township
## General Fund
## Budget 2027

| | | | 01/01/2026-11/06/2026 Actual | 2026 Expected | 2026 Budget | 2027 Budget |
|---|---|---|---|---|---|---|
| | **402. - AUDITING/FINANCIAL ADMINISTRATION** | | | | | |
| **402.110** | **Bookkeeper's Wages** | | | | | |
| | 2027 Salary reflects 0% increase from 2026 approved salary set at organization meeting. | $ | 53,885 | 63,703 | 61,269 | 61,000 |
| **402.184** | **Unused Sick Time** | $ | 434 | 434 | - | - |
| **402.192** | **Payroll Taxes** | | | | | |
| | See 401.192 for explanation of 7.9781% estimated rate. | $ | 4,540 | 5,440 | 5,050 | 4,867 |
| **402.196** | **Employee Benefits** | | | | | |
| | Capital Blue Cross through Benecon Consortium & OneAmerica Life & Short Term Disability insurance. | $ | 13,270 | 16,081 | 15,009 | 16,748 |
| **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 | $ | 3,822 | 3,822 | 3,676 | 3,660 |
| **402.311** | **Auditing/Accounting Services** | | | | | |
| | 2027 is estimated until final cost is determined upon CPA appointment in December of 2026. | $ | 8,820 | 8,820 | 8,267 | 9,085 |
| **402.317** | **Other Servs/Charge** | $ | 138 | 151 | 500 | 500 |
| **402.331** | **Transportation/Mileage (Bkpr)** | $ | 103 | 115 | 225 | 225 |
| **402.341** | **Advertising** | | | | | |
| | Reflects advertising charges for the auditors report of financial condition. | $ | 715 | 715 | 1,000 | 1,000 |
| **402.353** | **Insurance and Bonding** | $ | 2,189 | 2,250 | 1,500 | 1,500 |
| **402.390** | **Bank Charges** | $ | 250 | 300 | 300 | 300 |
| **402.420** | **Dues/Subscriptions/Memberships** | $ | 85 | 85 | 350 | 350 |
| **402.450** | **Payroll Processing** | | | | | |
| | Reflects charges by isolved formerly NCR Payroll HR Solutions to process payroll biweekly and file quarterly tax reports. | $ | 1,745 | 2,000 | 2,000 | 2,000 |
| **402.460** | **Meetings & Conferences** | $ | - | - | 250 | 250 |
| | **Subtotal** | $ | **89,996** | **103,916** | **99,396** | **101,485** |
| | **403. - TAX COLLECTION** | | | | | |
| **403.116** | **Commissions - Tax Collector** | | | | | |
| | Tax Collector receives $3.60 for first 1,000 tax bills collected, $2.83 for next 2,000 tax bills collected and $1.54 for the remainder | $ | 5,631 | 5,631 | 6,500 | 6,500 |
| **403.192** | **Payroll Taxes** | | | | | |
| | See 400.192 for explanation of 7.65% tax rate. | $ | 431 | 431 | 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. | $ | 108 | 108 | 1,000 | 200 |
| **403.353** | **Insurance & Bonding** | $ | - | 61 | 100 | 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. | $ | 2,923 | 3,000 | 2,500 | 3,000 |
| **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. | $ | 8,456 | 12,110 | 12,083 | 12,413 |
| **403.460** | **Meetings & Conferences** | $ | - | - | - | - |
| | **Subtotal** | $ | **17,549** | **21,341** | **22,680** | **22,710** |

# Lower Milford Township
## General Fund
## Budget 2027

| | | | 01/01/2026-11/06/2026 Actual | 2026 Expected | 2026 Budget | 2027 Budget |
|---|---|---|---|---|---|---|
| | **404. - SOLICITOR/LEGAL SERVICES** | | | | | |
| **404.310** | **Township Solicitor** | | | | | |
| | Fees to attend meeting, research issues, etc. | $ | 71,745 | 90,000 | 63,750 | 80,000 |
| **404.314** | **Twps.. - Geryville Zoning Proceedings** | $ | 13,732 | 16,000 | 20,000 | 20,000 |
| **404.318** | **Litigation/Special Cases** | | | | | |
| | Fees on specific court cases involving the Township | $ | - | - | 2,500 | 2,500 |
| **404.319** | **Other Legal Services** | $ | - | - | 100 | 100 |
| **404.450** | **Court & Other Legal Costs** | | | | | |
| | Reflects stenographer cost to record meetings | $ | - | - | 1,000 | 1,000 |
| | | **Subtotal** $ | **85,477** | **106,000** | **87,350** | **103,600** |

# Lower Milford Township
## General Fund
## Budget 2027

| | | | 01/01/2026-11/06/2026 Actual | 2026 Expected | 2026 Budget | 2027 Budget |
|---|---|---|---|---|---|---|
| | **406. - GENERAL GOVERNMENT ADMINISTRATION** | | | | | |
| **406.112** | **Administrative Assistant** | | | | | |
| | Salary reflects additional compensation for Administrative Assistant 406.112 plus 414.110 Zoning/Planning. 2027 Salary reflects 0% increase from 2026 approved salary. The 2026 budget reflects 27 pay periods instead of 26 due to the way the paydates faill within the calendar year. No Wage increase were included. | $ | 30,923 | 35,385 | 49,846 | 29,000 |
| **406.192** | **Payroll Taxes** | | | | | |
| | See 401.192 for explanation of 7.9781% estimated rate. | $ | 2,943 | 3,284 | 4,109 | 2,314 |
| **406.196** | **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 | $ | 19,144 | 22,482 | 35,434 | 8,767 |
| **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 | $ | 622 | 622 | 2,991 | 1,740 |
| **406.210** | **Supplies** | | | | | |
| | Office supply purchases: copy paper, printer supplies, envelopes, general office suplies, etc. | $ | 1,677 | 1,786 | 3,000 | 3,000 |
| **406.215** | **Postage** | | | | | |
| | Reflects postage costs, meter expense including keeping $500 in pre-paid postage. | $ | 1,358 | 2,358 | 3,500 | 3,500 |
| **406.229** | **Food for Human Consumption** | | | | | |
| | Bottled water, Township Holiday Meal and Clean Up Day lunch. | $ | 513 | 1,000 | 1,000 | 1,000 |
| **406.236** | **Supplies for Displays and Seasonal Décor** | | | | | |
| | Display boards, adhesives and seasonal decorations, etc. | $ | - | - | 250 | 250 |
| **406.260** | **Small Tools/Equipment** | | | | | |
| | Reflects possible equipment needs for the office. | $ | 460 | 500 | 500 | 500 |
| **406.317** | **Other Services/Charges** | $ | 3,023 | 3,125 | 2,000 | 2,000 |
| **406.321** | **Telephone** | $ | 1,377 | 1,743 | 1,000 | 1,971 |
| **406.331** | **Transportation/Mileage** | $ | 180 | 200 | 225 | 225 |
| **406.341** | **Advertising** | | | | | |
| | Advertising costs for meetings, ordinances and Township purchases. | $ | 1,595 | 2,250 | 5,000 | 2,500 |
| **406.342** | **Printing - Newsletter Expense** | | | | | |
| | Budget reflects (2) 4-6 paged colored newsletters , the bulk mail fee and mailing costs. | $ | 6,315 | 6,316 | 5,000 | 7,250 |
| **406.354** | **Workers Compensation Office Staff** | $ | 312 | 312 | 635 | 427 |
| **406.374** | **Repair/Maintenance** | $ | - | - | 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 | 1,956 | 2,244 | 1,995 |
| **406.420** | **Dues/Subscriptions/Memberships** | | | | | |
| | Budget for Morning Call Subscription, BJ Clubhouse & 2 Weekly Papers and any staff-related association memberships. | $ | 321 | 500 | 500 | 500 |
| **406.452** | **IT/Networking Services** | | | | | |
| | See 407. | $ | 6,276 | 6,212 | 6,212 | - |
| **406.460** | **Meetings & Conferences** | $ | 130 | 130 | 250 | 250 |
| **406.750** | **Computer Network Equipment** | $ | - | - | 1,000 | - |
| | **Subtotal** | $ | **78,636** | **90,161** | **124,796** | **67,289** |

| | | | 01/01/2026-11/06/2026 Actual | 2026 Expected | 2026 Budget | 2027 Budget |
|---|---|---|---|---|---|---|
| | **407. - IT - NETWORKING SVC-DATA PROCESSING** | | | | | |
| 407.420 | **IT Related Program Subscriptions and Licenses**<br>Reflects costs for internet service, email exchange, various software subscriptions, licenses,anti-virus and monitoring, backup service. | $ | - | - | - | 6,000 |
| 407.452 | **Contracted IT/Networking Services** | $ | - | - | - | 500 |
| 407.453 | **Web Design/Maintenance** | $ | - | - | - | 8,810 |
| 407.740 | **Network Equipment Purchases** | $ | - | - | - | 1,000 |
| | **Subtotal** | $ | **-** | **-** | **-** | **16,310** |
| | **408. - ENGINEERING SERVICES** | | | | | |
| 408.313 | **Professional Servs. - Twp. Eng.**<br>Represents fees paid to Township Engineer for traffic studies, road reviews etc. | $ | 3,413 | 5,000 | 7,500 | 50,000 |
| 408.313 | **Professional Servs. - Twp. Eng.** | | - | - | - | - |
| | **Subtotal** | $ | **3,413** | **5,000** | **7,500** | **50,000** |
| | **409. - BUILDING AND PLANTS** | | | | | |
| 409.115 | **Part-Time Seasonal Groundsman**<br>Reflects 1,000 hours each year. | $ | - | - | 15,000 | - |
| 409.192 | **Payroll Taxes**<br>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. | $ | - | - | 1,236 | - |
| 409.230 | **Heating Oil**<br>Budget reflects 2000 gallons of oil at $6.00 per gallon. | $ | 5,706 | 8,500 | 10,200 | 12,000 |
| 409.236 | **Supplies**<br>Paper towels, restroom supplies, cleaning supplies, etc. | $ | 769 | 1,000 | 1,500 | 1,500 |
| 409.250 | **Maintenance Supplies**<br>Small purchases made for buildings and grounds, includes parts for light fixtures, mulch, costs to maintain Gravely Mower, etc. | $ | 775 | 1,000 | 2,000 | 5,000 |
| 409.260 | **Small Tools/Equipment** | $ | 33 | 200 | 1,000 | 1,000 |
| 409.329 | **Building Alarm System** | $ | 384 | 384 | 400 | 780 |
| 409.361 | **Electric**<br>Th electricity COSTARs contract for the period 01/01/25 - 12/31/26 was bidded out at $0.08006 per kwh. The new contract 01/01/27 - 12/31/29 will be $0.095 per kwh. | $ | 9,162 | 10,662 | 13,000 | 14,170 |
| 409.368 | **Other Service**<br>Includes estimate for waste removal $1,140 and fire protection inspection $800. | $ | 1,771 | 1,880 | 1,880 | 2,600 |
| 409.372 | **Repairs/Maintenance Service - Storage Tanks**<br>Reflects license for 2,000 gallon diesel tank. | $ | 1,965 | 1,965 | 150 | 150 |
| 409.373 | **Repairs/Maintenance Service - Buildings** | $ | 5,194 | 7,350 | 3,000 | 25,000 |
| 409.374 | **Repairs/Maintenance Service - Machinery** | $ | 318 | 500 | - | 25,000 |
| 409.375 | **Repairs/Maintenance Service - Generator**<br>Reflects annual service contract and related repairs on generator. | $ | - | 500 | 1,500 | 1,000 |
| 409.440 | **Contracted Services - Janitorial** | $ | 7,350 | 8,100 | 8,400 | 10,700 |
| 409.450 | **Contracted Services - Lawn Mowing**<br>Budget reflects grass mowing at township building. | $ | 1,296 | 1,300 | 7,200 | - |
| 409.455 | **Contracted Services - Landscaping/Tree Service**<br>Budget reflects seasonal landscaping clean-up and tree service. | $ | 1,950 | 4,100 | 5,000 | 1,000 |
| 409.610 | **Capital Construction**<br>2026 reflects potential security and office upgrades. | $ | 1,416 | 6,993 | 60,000 | 20,000 |
| 409.740 | **Building & Plants Equipment** | $ | - | - | - | 1 |
| | **Subtotal** | $ | **38,089** | **54,434** | **131,466** | **119,901** |

| | | | 01/01/2026-11/06/2026 Actual | 2026 Expected | 2026 Budget | 2027 Budget |
|---|---|---|---|---|---|---|
| | **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. Payments will be 50/50 with the Fire Fund. | $ | 18,483 | 18,483 | 57,982 | 18,483 |
| **412.540** | **EMS Service Contributions** | $ | - | - | - | 20,000 |
| **413.313** | **Bld. Permit, Review, Insp. Exp.** | $ | 2,253 | 2,253 | - | - |
| **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. | $ | 14,135 | 15,000 | 10,000 | 10,000 |
| | **Subtotal** | $ | **34,871** | **35,736** | **67,982** | **48,483** |
| | **414. - PLANNING AND ZONING** | | | | | |
| **414.110** | **Zoning/Planning Adm. Salary** | | | | | |
| | Salary reflects additional compensation for Administrative Assistant 406.112 plus 414.110 Zoning/Planning. 2027 Salary reflects 0% increase from 2026 approved salary. The 2026 budget reflects 27 pay periods instead of 26 due to the way the paydates faill within the calendar year. No Wage increase were included. | $ | 28,518 | 33,168 | 50,303 | 29,000 |
| **414.192** | **Employer Payroll Taxes** | | | | | |
| | See 401.192 for explanation of 7.9781% estimated rate. | $ | 2,647 | 2,832 | 4,146 | 2,314 |
| **414.196** | **Employee Benefits** | | | | | |
| | Capital Blue Cross through Benecon Consortium & OneAmerica Life & Short Term Disability insurance. Employee Benefits are divided 50/50 with 406.110 Administrative Assistant. | $ | 8,357 | 11,695 | 7,511 | 8,767 |
| **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 | $ | 622 | 622 | 3,018 | 1,740 |
| **414.310** | **Planning Commission Attorney** | $ | 6,902 | 10,605 | 5,000 | 5,000 |
| **414.314** | **Zoning Board Attorney** | $ | 13,269 | 15,250 | 10,000 | 15,000 |
| **414.317** | **Other Services & Charges** | $ | 22,404 | 23,084 | 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. | $ | - | 3,000 | 3,900 | 3,900 |
| **414.331** | **Transportation/Mileage** | $ | 61 | 100 | 225 | 225 |
| **414.341** | **Advertising** | | | | | |
| | Reflects advertising costs for Zoning/Planning meetings. Expenses offset partially with Zoning Hearing Fees income in account 361.30. | $ | 2,896 | 4,000 | 10,000 | 7,000 |
| **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** | $ | 603 | 603 | 600 | 600 |
| **414.450** | **Court Costs/Investigations** | | | | | |
| | Reflects professional transcription of township zoning meetings. | $ | 1,750 | 2,000 | 5,000 | 5,000 |
| **414.454** | **Planning Study** | | | | | |
| | A study is anticipated for 2027. | $ | - | - | - | 37,500 |
| **414.455** | **MS4** | | | | | |
| | This represents DEP Township Stormwater permit requirements. The annual permit fee is $2,500. | $ | 4,502 | 7,500 | 24,500 | 10,000 |
| **414.460** | **Meetings & Conferences** | $ | 339 | 600 | 500 | 500 |
| | **Subtotal** | $ | **93,059** | **115,248** | **125,303** | **127,146** |

# Lower Milford Township
## General Fund
## Budget 2027

| | | | 01/01/2026-11/06/2026 Actual | 2026 Expected | 2026 Budget | 2027 Budget |
|---|---|---|---|---|---|---|
| | **415. - EMERGENCY MANAGEMENT** | | | | | |
| **415.115** | **Emergency Management** | | | | | |
| | Reflects $100 monthly stipend. | $ | 950 | 950 | 1,200 | 1,200 |
| **415.187** | **Emergency Management Education Stipend** | $ | - | - | 500 | 500 |
| **415.192** | **Payroll Taxes** | | | | | |
| | Reflects a rate of 9.80% represents social security tax 6.2% plus 1.45% Medicare and unemployment of 2.15% on the first $10,000 of wages. | $ | 61 | 61 | 291 | 92 |
| **415.242** | **Supplies** | | | | | |
| | 2027 reflects purchase of new radio for EMC. | $ | - | - | 4,500 | 4,500 |
| | **Subtotal** | $ | **1,011** | **1,011** | **6,491** | **6,292** |
| | **420. - HEALTH AND HUMAN SERVICES** | | | | | |
| **420.450** | **Animal Control** | | | | | |
| | Contract is with No Nonsense Neutering. | $ | 800 | 1,040 | 3,500 | 2,000 |
| | **Subtotal** | $ | **800** | **1,040** | **3,500** | **2,000** |
| | **426. - RECYCLING COLLECTION AND DISPOSAL** | | | | | |
| **426.371** | **LMT Yard Waste Recycling** | | | | | |
| | Maintaining and Disposing of Residents' Various Types of Yard Waste. | $ | - | - | - | 5,000 |

# Lower Milford Township
## General Fund
## Budget 2027

| | | | 01/01/2026-11/06/2026 Actual | 2026 Expected | 2026 Budget | 2027 Budget |
|---|---|---|---|---|---|---|
| | **430. - GENERAL SERVICES - HIGHWAYS/STREETS** | | | | | |
| **430.220** | **Supplies** | | | | | |
| | Reflects general supplies needed in garage. | $ | 2,199 | 2,500 | 1,500 | 1,500 |
| **430.231** | **Gasoline** | | | | | |
| | Gas budget for township general of purpose of public works vehicles and gas powered equipment. 2027 reflects the use of 1,225 gallons @ $5.00. | $ | 3,668 | 3,668 | 6,125 | 6,125 |
| **430.232** | **Diesel** | | | | | |
| | Deisel budget for township general purpose vehicles and generators. 2027 reflects the use of 5,000 gallons @ $6.00. | $ | 9,960 | 13,000 | 30,000 | 30,000 |
| **430.233** | **Propane for Road Equipment** | $ | 32 | 32 | 500 | 500 |
| **430.234** | **Oils/Lubricants** | $ | 3,089 | 3,500 | 1,500 | 1,500 |
| **430.246** | **Small Tools & Equipment** | $ | 3,619 | 4,000 | 5,000 | 5,000 |
| | Funding has been allotted for 2027 to purchase necessary shop tools and equipment. | | | | | |
| **430.324** | **Telephone** | | | | | |
| | Reflects cell phone stipend public works department. | $ | 440 | 560 | 1,153 | 720 |
| **430.328** | **Communications (Radios)** | $ | - | - | 250 | 250 |
| **430.368** | **Electronic Disposal** | | | | | |
| | Reflects the disposal costs of television sets and other electronics that are dumped on Township roads. | $ | - | - | 250 | 250 |
| **430.740** | **Capital Purchases** | $ | 119,321 | 119,321 | 150,600 | 20,000 |
| | | **Subtotal** $ | **142,328** | **146,581** | **196,878** | **65,845** |
| | **432. - WINTER MAINTENANCE** | | | | | |
| **432.246** | **Supplies** | $ | - | 279 | 200 | 200 |
| **432.260** | **Sm. Tools & Equip. (anti-icing)** | $ | 95 | 95 | 250 | 250 |
| **432.317** | **Other Services/Charges** | $ | - | - | 50 | 50 |
| **432.374** | **Contracted Services -Repairs & Maintenance of Chains** | $ | 312 | 312 | 1,500 | 1,500 |
| | | **Subtotal** $ | **407** | **686** | **2,000** | **2,000** |
| | **433. - TRAFFIC CONTROL DEVICES** | | | | | |
| **433.245** | **Traffic Signs** | | | | | |
| | Budget to replace damaged and/or stolen signs. | $ | 6,864 | 7,000 | 10,000 | 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. | $ | 280 | 350 | 500 | 500 |
| | | **Subtotal** $ | **7,144** | **7,350** | **10,500** | **10,500** |
| | **436. - STORM SEWERS AND DRAINS** | | | | | |
| **436.245** | **Storm Sewers and Drains** | | | | | |
| | This represents allowance for pipes and inlet boxes. | $ | - | - | 6,000 | 10,000 |
| | | **Subtotal** $ | **-** | **-** | **6,000** | **10,000** |
| | **437. - REPAIRS OF TOOLS AND MACHINERY** | | | | | |
| **437.251** | **Reprs & Maint of Tools & Equipment - Purchased Supplies** | $ | 28,806 | 36,812 | 15,000 | 25,000 |
| **437.253** | **Tires & Tubes** | $ | 6,500 | 6,500 | 5,000 | 5,000 |
| **437.451** | **Reprs & Maint of Tools & Equipment - Service** | $ | 15,424 | 16,000 | 16,000 | 16,000 |
| | | **Subtotal** $ | **50,730** | **59,312** | **36,000** | **46,000** |

# Lower Milford Township
## General Fund
## Budget 2027

| | | | 01/01/2026-11/06/2026 Actual | 2026 Expected | 2026 Budget | 2027 Budget |
|---|---|---|---|---|---|---|
| | **438. - ROAD AND BRIDGE MAINTENANCE** | | | | | |
| **438.112** | **Salaries - Road Crew** | | | | | |
| | 2027 wages reflect a 3% increase per the Agreement ending 12/31/2028. 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. | $ | 212,855 | 264,849 | 321,462 | 318,843 |
| **438.115** | **Salaries - Seasonal/Temporary** | | | | | |
| | Reflects provision for temporary snow plow drivers. | $ | 1,082 | 1,082 | - | 15,000 |
| **438.180** | **Salaries - Overtime Road Crew** | | | | | |
| | General provision for overtime to handle storms and road projects. | $ | 14,500 | 15,000 | 8,525 | 13,797 |
| **438.185** | **Unused Vacation Pay** | | | | | |
| | Per the Union Contract any unused vacation is reimbursed at straight time rate. | $ | 6,380 | 6,380 | - | - |
| **438.187** | **Salaries - On-Call Pay** | | | | | |
| | Per the Union Contract, one employee will be on-call each week @ $50.00. | $ | 2,180 | 2,580 | 2,600 | 2,600 |
| **438.192** | **Employer Payroll Taxes** | | | | | |
| | See 401.192 for explanation of 7.9781% estimated rate. | $ | 21,164 | 23,897 | 27,200 | 27,735 |
| **438.196** | **Employee Benefits** | | | | | |
| | Capital Blue Cross through Benecon Consortium & OneAmerica Life & Short Term Disability insurance. | $ | 71,480 | 87,838 | 100,060 | 182,014 |
| **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 | $ | 11,163 | 11,663 | 19,799 | 19,958 |
| **438.238** | **Clothing/Misc. - Road Crew** | | | | | |
| | Reflects purchase of required uniforms, safety gear and safety shoe allowance for Public Works employees. | $ | 6,353 | 6,893 | 8,000 | 5,500 |
| **438.245** | **Supplies - Roads** | $ | 713 | 979 | 1,000 | 1,000 |
| **438.246** | **Guard Rails/ Repair. Maintenance** | $ | - | - | 5,000 | 10,000 |
| **438.260** | **Small Tools & Equipment** | $ | 209 | 438 | 1,000 | 1,000 |
| **438.313** | **Bridge Inspection** | | | | | |
| | Budget for routine bridge and culvert inspections. | $ | 2,910 | 2,910 | 2,500 | 3,000 |
| **438.331** | **Transportation/Mileage** | $ | 109 | 109 | - | - |
| **438.341** | **Advertising** | | | | | |
| | Budget for road bids advertisement. | $ | 408 | 408 | 1,000 | 500 |
| **438.354** | **Workers Compensation** | $ | 18,701 | 18,701 | 30,392 | 22,280 |
| **438.384** | **Rentals - Machinery/Equip.** | $ | - | - | - | 5,000 |
| **438.450** | **Contracted Services** | | | | | |
| | Reflects PA One Call Fees, allowances for tire and other road waste disposal, equipment rental for special paving projects. | $ | 3,069 | 3,569 | 2,000 | 2,000 |
| **438.454** | **Line Painting** | | | | | |
| | Line Painting is done every two years. | $ | - | - | - | 50,000 |
| **438.455** | **Removal of Hazordous Trees Svc.** | $ | - | - | - | 10,000 |
| **438.460** | **Meetings & Conferences** | $ | 80 | 80 | 500 | 500 |
| **438.470** | **CDL Testing Expense** | $ | 595 | 800 | 400 | 600 |
| | | **Subtotal** $ | **373,951** | **448,176** | **531,438** | **691,327** |

# Lower Milford Township
## General Fund
## Budget 2027

| | | | 01/01/2026-11/06/2026 Actual | 2026 Expected | 2026 Budget | 2027 Budget |
|---|---|---|---|---|---|---|
| | **450. - 459. - RECREATION, LIBRARIES, OTHER CULTURE** | | | | | |
| **451.247** | **Park Supplies** | | | | | |
| | 2027 represents the remaining balance of the Rec & Open Space Fund. | $ | - | - | 4,817 | 2,757 |
| **450.450** | **Contracted Service -Mowing** | | | | | |
| | | $ | - | - | 7,200 | - |
| **454.540** | **Living Memorial Park** | | | | | |
| | The budget is 16.13% increase for 2027 | $ | 7,750 | 7,750 | 7,750 | 9,000 |
| **456.540** | **Libraries** | | | | | |
| | The budget is 25% increase for 2027 | $ | 20,000 | 20,000 | 20,000 | 25,000 |
| **459.490** | **Township Festival** | $ | 3,002 | 6,365 | 3,000 | 3,000 |
| **459.491** | **LMT Night at Limeport Stadium** | $ | - | - | - | 250 |
| | | **Subtotal** $ | **30,752** | **34,115** | **42,767** | **40,007** |
| | **460. - 469. - COMMUNITY DEVELOPMENT** | | | | | |
| **461.510** | **Conservation of Natural Resources (Ag. Conservation Easements)** | | | | | |
| | 2027 reflects an establishment of "over the cap" payment for farm preservation. | $ | 3,250 | 3,250 | 8,045 | 3,500 |
| | | **Subtotal** $ | **3,250** | **3,250** | **8,045** | **3,500** |
| **484.00** | **Workers Compensation Insurance** | | | | | |
| | Workers Comp is recorded by cost center. | $ | **(6,900)** | **-** | **-** | **-** |
| **486.10** | **Insurance Premiums** | | | | | |
| | Insurance includes vehicle, liability and property insurance. | $ | 48,853 | 48,853 | 44,206 | 50,319 |
| | | **Subtotal** $ | **41,953** | **48,853** | **44,206** | **50,319** |
| **488.00** | **Fiduciary Funds Refund** | $ | 2,872 | 2,872 | - | - |
| | | **Subtotal** $ | **2,872** | **2,872** | **-** | **-** |
| | **491. - OTHER FINANCING USES** | | | | | |
| **491.00** | **Refunds of Prior Year's Revenues** | $ | 3,503 | **3,503** | **-** | **1** |
| | | **Subtotal** $ | **3,503** | **3,503** | **-** | **1** |
| | **492. - TRANSFER OF FUNDS** | | | | | |
| **492.02** | **Transfer of Funds to Highway Capital Improvement Fund** | $ | - | - | - | 100,000 |
| **492.30** | **Transfer of Funds to Capital Improvement Fund** | | | | | |
| | See Capital Improvements Budget for explanation. | $ | 200,000 | 200,000 | 200,000 | 50,000 |
| **492.31** | **Transfer of Funds to Capital Reserves - Equipment** | $ | - | - | - | 350,000 |
| | | **Subtotal** $ | **200,000** | **200,000** | **200,000** | **500,000** |
| | **493. - OTHER** | | | | | |
| **493.00** | **Potential Employee Salary Adjustments Assuming 3% Yearly Increase** | $ | - | - | 10,000 | 10,000 |
| | | **Subtotal** $ | **-** | **-** | **10,000** | **10,000** |
| | | **Total Expense** $ | **1,389,524** | **1,598,671** | **1,811,051** | **2,230,636** |
| | | **Net Income (Expense)** $ | **(1,700)** | **(56,410)** | **(435,714)** | **(788,643)** |
| | | **Plus or Minus Beginning Cash Balance** $ | **1,989,448** | **1,989,448** | **1,987,130** | **3,531,709** |
| | | **Ending Cash** $ | **1,987,748** | **1,933,038** | **1,551,416** | **2,743,066** |
| | | **Total Expenses + Ending Cash** $ | **3,377,272** | **3,531,709** | **3,362,467** | **4,973,702** |

# Lower Milford Township
## State Liquid Fuels
## Budget 2027

| | | Actual 2025 | Actual 01/01/2026-11/06/2026 | Expected 2026 | Budget 2026 | Budget 2027 |
|---|---|---|---|---|---|---|
| | $ | 134,170.75 | 146,363.53 | 146,364 | 126,864 | 202,555 |
| **Income** | | | | | | |
| **341.01 · Interest** | | 795.37 | 6.11 | 6 | 2,329 | 10 |
| **341.04 · Dividens - PLGIT** | | 7,314.84 | 9,488.85 | 11,009 | 2,355 | 11,009 |
| **355.02 · State Allocation** | | 227,472.30 | 223,859.96 | 223,860 | 219,092 | 223,809 |
| **Total Income** | | 235,582.51 | 233,354.92 | 234,875 | 223,776 | 234,828 |
| **Expenses** | | | | | | |
| **430.740 · Major Equipment Purchases** | | | | - | 30,000 | - |
| **432.245 · Winter Maintenance Supplies** | | 55,937.41 | 16,233.63 | 34,801 | 25,000 | 45,000 |
| **438.245 · Maint.& Repair -Hwys/Bridges** | | 43,344.16 | 6,441.62 | 12,500 | 100,000 | 20,000 |
| **438.450 · Contracted Services -Hwys/Bridges** | | 124,108.16 | 131,383.30 | 131,383 | 130,000 | 130,000 |
| **439.245 · Hwys Constr & Rebuild Progects** | | - | - | - | - | - |
| **Total Expenses** | | 223,389.73 | 154,058.55 | 178,684 | 285,000 | 195,000 |
| **Net Income or (Loss)** | $ | 12,192.78 | 79,296.37 | 56,191 | (61,224) | 39,828 |
| **Ending Cash** | $ | 146,363.53 | 225,659.90 | 202,555 | 65,640 | 242,383 |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Memo: Equipment Balance** | | | | | | |
| **Beginning** | $ | 134,171 | 146,364 | 191,136 | 126,864 | 202,555 |
| **Addition (20% of SLF Allocation)** | | 45,494 | 44,772 | 44,772 | 43,818 | 44,762 |
| **Amount Spent** | | - | - | - | (30,000) | - |
| **Adjustment*** | | (33,301) | - | (33,353) | (75,042) | (4,934) |
| **Remainder** | $ | 146,364 | 191,136 | 202,555 | 65,640 | 242,383 |

***Equipment Balance cannot exceed ending fund cash balance**

# Lower Milford Township
## Fire Fund
## Budget 2027

| | | Actual 2025 | Actual 01/01/2026-11/06/2026 | Expected 2026 | Budget 2026 | Budget 2027 |
|---|---|---|---|---|---|---|
| **Beginning Cash Balance** | $ | 303,092.35 | 283,972.51 | 283,973 | 397,456 | 483,334 |
| **Income** | | | | | | |
| **301.00 · Real Estate Taxes** | | | | | | |
| **301.10 · Current Year** | $ | 122,585.88 | 124,276.20 | 125,000 | 120,258 | 121,201 |
| **301.20 · Prior Year** | $ | 2,296.81 | 2,878.56 | 2,879 | 1,476 | 1,500 |
| **301.40 · Delinquent** | $ | 1,151.10 | 3,772.08 | 4,000 | 2,200 | 4,000 |
| **301.60 · Interim** | $ | 167.11 | 136.80 | 325 | 250 | 250 |
| **Total Real Estate Taxes** | $ | 126,200.90 | 131,063.64 | 132,204 | 124,184 | 126,951 |
| **341.02 · Interest - Savings** | $ | 252.06 | 22.30 | 35 | 5,749 | 7,452 |
| **341.03 · Interest - CD Investments** | $ | - | - | - | - | - |
| **341.04 · Dividends - PLGIT** | $ | 14,803.18 | 12,744.63 | 16,000 | 3,221 | 16,917 |
| **Total Interest/Dividend Income** | $ | 15,055.24 | 12,766.93 | 16,035 | 8,970 | 24,369 |
| **354.02 Grant for Radios** | $ | - | 115,622.60 | 115,623 | - | - |
| **355.07 · Foreign Fire Insurance** | $ | 34,832.79 | 34,104.49 | 34,104 | 32,000 | 34,000 |
| **395.00 · Refund of Prior Yr. Expenditure** | $ | - | - | - | - | - |
| **Total Income** | $ | 176,088.93 | 293,557.66 | 297,966 | 165,154 | 185,320 |
| **Expenses** | | | | | | |
| **411 · Public Safety Fire** | | | | | | |
| **411.187 · Fire Co. Incentive Program** | $ | 2,704.00 | 2,842.00 | 2,842 | 3,000 | 10,000 |
| **411.230 · Fire - Heating Fuel** | $ | - | - | - | 6,000 | 760 |
| **411.231 · Fire Co Gasoline** | $ | 564.28 | 456.55 | 653 | 1,750 | 1,750 |
| **411.232 · Fire Co Diesel** | $ | 1,454.86 | 1,158.83 | 1,760 | 3,000 | 3,000 |
| **411.236 · Fire Co Building Supplies** | $ | - | - | - | 2,000 | 2,000 |
| **411.251 · Fire Co Building Expense R&M** | $ | - | - | - | 800 | 800 |
| **411.260 · Small Tools and Equp.** | $ | - | - | - | - | - |
| **411.351 · Fire - Insurance Premiums** | $ | 28,173.00 | - | 28,173 | 28,000 | 28,000 |
| **411.354 · Fire - Workers Compensation** | $ | 11,857.24 | 10,669.48 | 10,669 | 15,500 | 10,636 |
| **411.374 · Fire Co Equipment Expense R&M** | $ | - | 1,921.40 | 1,921 | 11,000 | 11,000 |
| **411.540 · Fire Co. Gasoline Donation** | $ | - | - | - | 3,000 | 3,000 |
| **411.550 · Foreign Fire Insurance** | $ | 34,832.79 | 34,104.49 | 34,104 | 32,000 | 34,000 |
| **411.740 · Capital Purchase Fire Equipment** | $ | 115,622.60 | 18,482.95 | 18,483 | - | 18,483 |
| **Total Expense** | $ | 195,208.77 | 69,635.70 | 98,605 | 106,050 | 123,429 |
| **492.01 Transfer to/(from) General Fund** | | - | - | - | - | - |
| **Net Income or (Loss)** | $ | (19,119.84) | 223,921.96 | 199,361 | 59,104 | 61,891 |
| **Ending Cash** | $ | **283,972.51** | **507,894.47** | **483,334** | **456,560** | **545,225** |

**Budget Notes:**

*** 411.740** - 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. Payments will be 50/50 with the General Fund.

# Lower Milford Township
## Capital Improvements Fund
### Budget 2027

| | | Actuals 2025 | Actuals 01/01/2026-11/06/2026 | Expected 2026 | Budget 2026 | Budget 2027 |
|---|---|---|---|---|---|---|
| **Beginning Cash Balance** | $ | 376,556.31 | 419,997.14 | 419,997 | 416,797 | 636,225 |
| **Income** | | | | | | |
| **341.02 · Interest** | $ | 278.55 | - | - | - | - |
| **341.024 · Dividends - PLGIT** | $ | 12,781.78 | 13,428.06 | 16,228 | 8,261 | 22,268 |
| **Total Income** | $ | 13,060.33 | 13,428.06 | 16,228 | 8,261 | 22,268 |
| **Expense** | | | | | | |
| **402.390 · Bank Fees** | $ | - | - | | | |
| **409.610 · Capital Construction** | $ | 169,619.50 | - | - | - | 100,000 |
| **Total Expense** | $ | 169,619.50 | - | - | - | 100,000 |
| **Net Ordinary Income** | $ | (156,559.17) | 13,428.06 | 16,228 | 8,261 | (77,732) |
| **Other Income/Expense** | | | | | | |
| **492.01 · Transfer to/(from) General Fund Outgoing/(Incoming)** | $ | (200,000.00) | (200,000.00) | (200,000) | (200,000) | (50,000) |
| **Total Other Expense** | $ | (200,000.00) | (200,000.00) | (200,000) | (200,000) | (50,000) |
| **Net Income** | $ | 43,440.83 | 213,428.06 | 216,228 | 208,261 | (27,732) |
| **Ending Cash Balance** | $ | 419,997.14 | 633,425.20 | 636,225 | 625,058 | 608,493 |

# Lower Milford Township
## Capital Reserves - Equipment
## Budget 2027

| | Actuals 2025 | Actuals 2026 | Expected 2026 | Budget 2026 | Budget 2027 |
|---|---|---|---|---|---|
| **Beginning Cash Balance** | $ - | - | - | - | - |
| **Income** | | | | | |
| **341.024 · Dividends - PLGIT** | $ - | - | - | - | 11,154 |
| **Total Income** | $ - | - | - | - | 11,154 |
| **Expense** | | | | | |
| **430.740 ·Equipment Purchases** | $ - | - | - | - | 207,717 |
| **Total Expense** | $ - | - | - | - | 207,717 |
| **Net Ordinary Income** | $ - | - | - | - | (196,563) |
| **Other Income/Expense** | | | | | |
| **492.01 · Transfer to/(from) General Fund** | $ - | - | - | - | (350,000) |
| **Total Other Expense** | $ - | - | - | - | (350,000) |
| **Net Income** | $ - | - | - | - | 153,437 |
| **Ending Cash Balance** | $ - | - | - | - | 153,437 |

**Budget Notes**

430.740 Reflects yearly lease payment of $50,600 for 2026 International HV507 Dump Truck and Plow and yearly lease payment $47,006 for 2026 Case Wheel Loader and potential new equipment.

# Lower Milford Township
## Highway Capital Improvements Fund
## Budget 2027

| | | Actuals 2025 | Actuals 01/01/2026-11/06/2026 | Expected 2026 | Budget 2026 | Budget 2027 |
|---|---|---|---|---|---|---|
| **Beginning Cash Balance** | $ | 339,317.21 | 355,412.58 | 355,413 | 355,153 | 378,876 |
| **Income** | | | | | | |
| **341.01 · Interest** | $ | 181.29 | - | 181 | - | - |
| **341.03 · Interest - CDs** | $ | 4,666.07 | - | 4,666 | - | - |
| **341.04 · Dividends - PLGIT** | $ | 10,006.09 | 10,204.51 | 12,000 | 10,500 | 13,261 |
| **341.09 · Intercompany Interest** | $ | 1,241.92 | 1,379.92 | 1,780 | 500 | 1,800 |
| **Total Income** | $ | 16,095.37 | 11,584.43 | 18,627 | 11,000 | 15,061 |
| **Expense** | | | | | | |
| **406.317 · PLIGIT Advisory Fee** | $ | - | 163.62 | 164 | - | - |
| **Total Expense** | $ | - | 163.62 | 164 | - | - |
| **Net Ordinary Income** | $ | **16,095.37** | **11,420.81** | **18,463** | **11,000** | 15,061 |
| **Other Income/Expense** | $ | | | | | |
| **492.01 · Transfer to/(from) General Fund** | $ | - | - | - | - | (100,000) |
| **492.08 · Transfer to/(from) Sewer Fund** | $ | - | - | (5,000) | (5,000) | (5,000) |
| **Total Other Expense** | $ | - | - | (5,000) | (5,000) | (105,000) |
| **Net Other Income** | $ | - | - | 5,000 | 5,000 | 105,000 |
| **Net Income** | $ | **16,095.37** | **11,420.81** | **23,463** | **16,000** | 120,061 |
| **Ending Cash Balance** | $ | 355,412.58 | 366,833.39 | 378,876 | 371,153 | 498,937 |

**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
## Budget 2027

| | Actuals 2025 | Actuals 01/01/2026-11/06/2026 | Expected 2026 | Budget 2026 | Budget 2027 |
|---|---|---|---|---|---|
| **Beginning Cash Balance** | **$ 107,937.32** | **91,974.36** | **91,974** | **91,100** | **70,833** |
| **Ordinary Income/Expense** | | | | | |
| **341.01 · Interest Income** | $ 303.18 | 208.42 | 280 | 275 | 275 |
| **341.04 · Dividends PLGIT** | $ 3,427.05 | 2,041.47 | 2,426 | 2,250 | 2,250 |
| **341.09 · Intercompany Interest** | $ (1,241.92) | (1,379.92) | (1,780) | (500) | (1,800) |
| **364.11 · Connection Fees** | $ 4,243.00 | 4,243.00 | 4,243 | - | - |
| **364.12 · Sewer Usage Fees** | $ 80,975.07 | 89,476.32 | 91,685 | 80,000 | 99,600 |
| **364.90 · Finance Charges Assessed** | $ 1,320.00 | 1,480.00 | 1,480 | 660 | 660 |
| **364.95 · Customer Reimburse for Grinder Abuse Repairs** | $ 1,964.48 | 9,125.00 | 9,125 | - | - |
| **364.96 · Municipal Lien Att. & Filing Fees** | $ - | 495.50 | 496 | - | - |
| | $ 90,990.86 | 105,689.79 | 107,955 | 82,685 | 100,985 |
| **429 · 429 Wastewater Treatment** | | | | | |
| **429.215 · Postage** | $ 262.99 | 236.86 | 250 | 160 | 160 |
| **429.221 · Chemicals** | $ 3,546.00 | 2,445.00 | 4,075 | 4,000 | 4,000 |
| **429.227 · Operating Supplies** | $ 1,013.69 | - | 150 | 750 | 750 |
| **429.236 · Building Supplies** | $ - | - | - | 100 | 100 |
| **429.311 · Accounting Services** | $ 918.50 | 980.00 | 980 | 919 | 919 |
| **429.313 · Engineering Services** | $ 5,012.90 | 1,984.10 | 2,225 | 2,000 | 2,500 |
| **429.314 · Legal Services** | $ - | 663.00 | 800 | 750 | 750 |
| **429.316 · Operator and Lab Fees** | $ 21,600.00 | 19,800.00 | 21,600 | 21,600 | 21,600 |
| **429.317 · Other Licenses and Fees** | $ 998.00 | 444.00 | 944 | 956 | 956 |
| **429.320 · Telephone** | $ 232.50 | 194.30 | 231 | 240 | 240 |
| **429.352 · Liability Insurance** | $ - | 17,488.22 | 17,488 | 16,000 | - |
| **429.361 · Electric** | $ 3,457.76 | 3,408.15 | 3,900 | 3,800 | 3,800 |
| **429.365 · Sludge Disposal** | $ 15,575.00 | 12,540.00 | 15,040 | 16,200 | 16,200 |
| **429.368 · ACH Residual Cleanup Removal** | $ - | - | - | - | - |
| **429.372 · Grinder Pump Maintenance** | $ 23,023.78 | 24,132.31 | 24,132 | 9,000 | 20,000 |
| **429.373 · Repairs and Maintenance Building** | $ 113.96 | 29.69 | 100 | 500 | 500 |
| **429.374 · Repairs and Maintenance Equipment** | $ 1,607.10 | 2,148.81 | 2,500 | 1,000 | 1,500 |
| **429.390 · Bank Services Charges/Misc. Fees** | $ - | 39.00 | 39 | - | - |
| **429.450 · Contracted Services - Mowing** | $ 450.00 | 260.00 | 500 | 1,625 | 1,000 |
| **Total Wastewater Treatment Expense** | $ 77,812.18 | 86,793.44 | 94,954 | 79,600 | 74,975 |
| **471.20 · Debt Principal Repayment** | $ 27,274.44 | 22,937.89 | 26,469 | 27,526 | 27,802 |
| **472.20 · Interest on Loan** | $ 1,867.20 | 1,346.81 | 2,673 | 1,616 | 1,340 |
| | $ 106,953.82 | 111,078.14 | 124,096 | 108,742 | 104,117 |
| **Net Ordinary Income** | $ (15,962.96) | (5,388.35) | (16,141) | (26,057) | (3,132) |
| **Other Income/Expense** | | | | | |
| **492.25 · Transfer to Highway Capital Improve. Fund** | $ - | - | 5,000 | 5,000 | 5,000 |
| **Total Other Income** | $ - | - | 5,000 | 5,000 | 5,000 |
| **Net Other Income** | $ - | - | (5,000) | (5,000) | (5,000) |
| **Net Income** | **$ (15,962.96)** | **(5,388.35)** | **(21,141)** | **(31,057)** | **(8,132)** |
| **Ending Operating Cash** | **$ 91,974.36** | **86,586.01** | **70,833** | **60,043** | **62,701** |

**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 11/09/26 there are 17 hook-ups functioning.**