



# 2025 BUDGET

Approved December 19, 2024

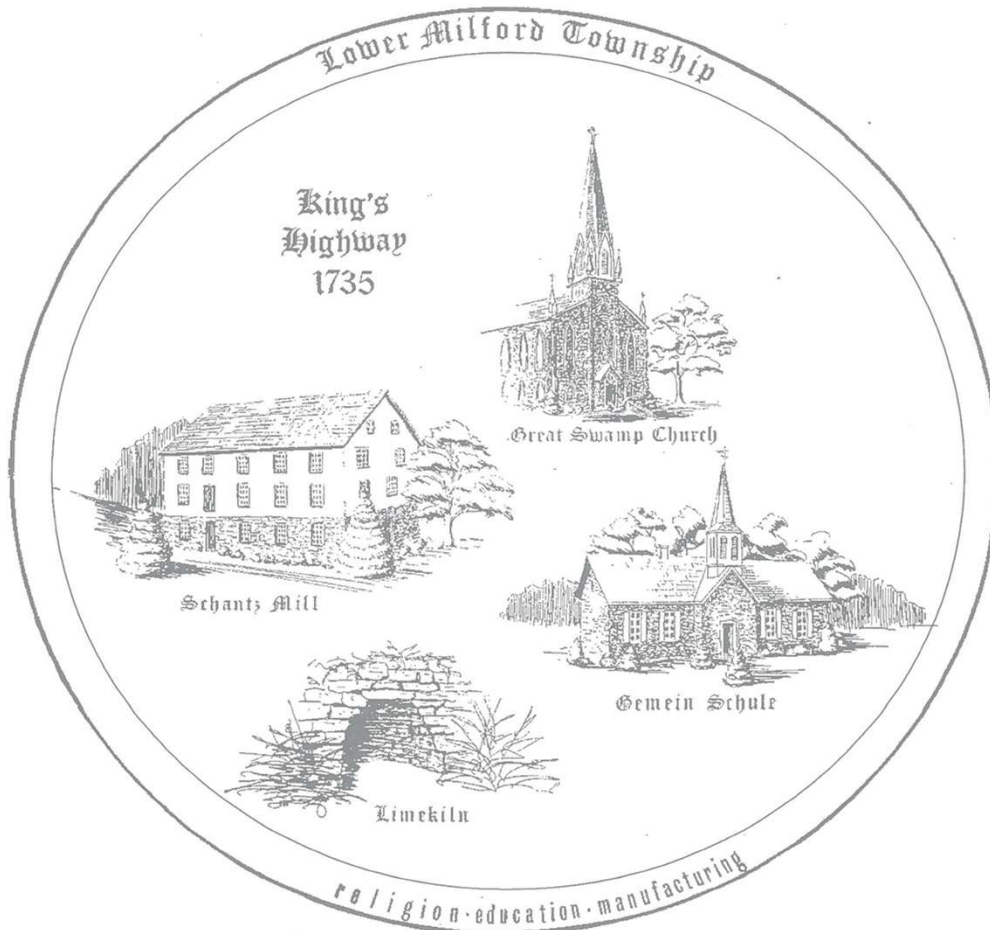
Lower Milford Township

Cash Summary

2025 Budget

Approved  
12/19/2024

	Beginning Cash & Investments	Net Income (Loss)	Ending Cash
<b>Lower Milford Township Fund Structure</b>			
<i>Governmental Funds:</i>			
General Fund	\$ 1,805,429	(303,602)	1,501,827
American Rescue Plan Act of 2021 Fund (Federal Entitlements)	\$ -	-	-
<i>Special Revenue Funds:</i>			
State Liquid Fuels	\$ 118,506	(59,970)	58,536
Fire Fund	\$ 300,605	65,235	365,840
<i>Capital Project Funds:</i>			
Capital Improvements Fund	\$ 376,456	37,423	413,879
Highway Capital Impr. Fund	\$ 339,267	15,298	354,565
<i>Proprietary Funds:</i>			
Sewer Fund	\$ 101,574	(18,057)	83,517
<b>Total</b>	<b>\$ 3,041,837</b>	<b>(263,673)</b>	<b>2,778,164</b>



2025 Budget

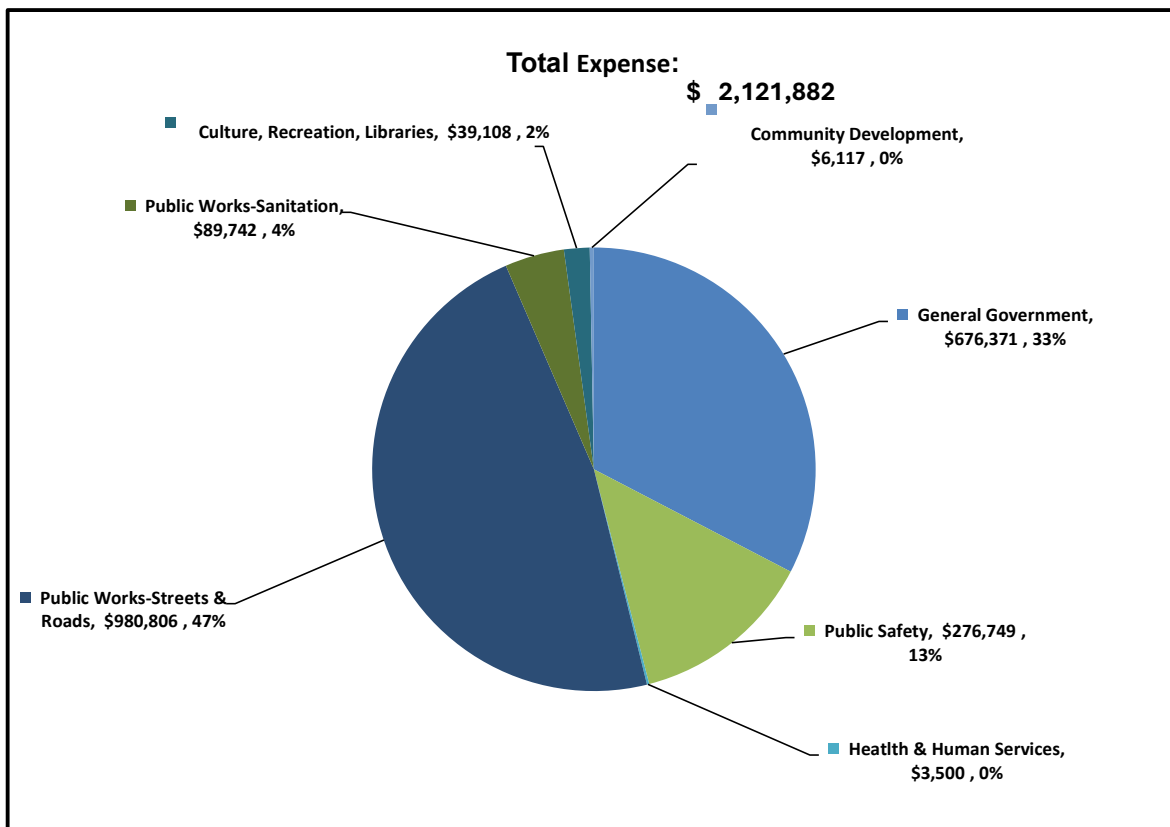
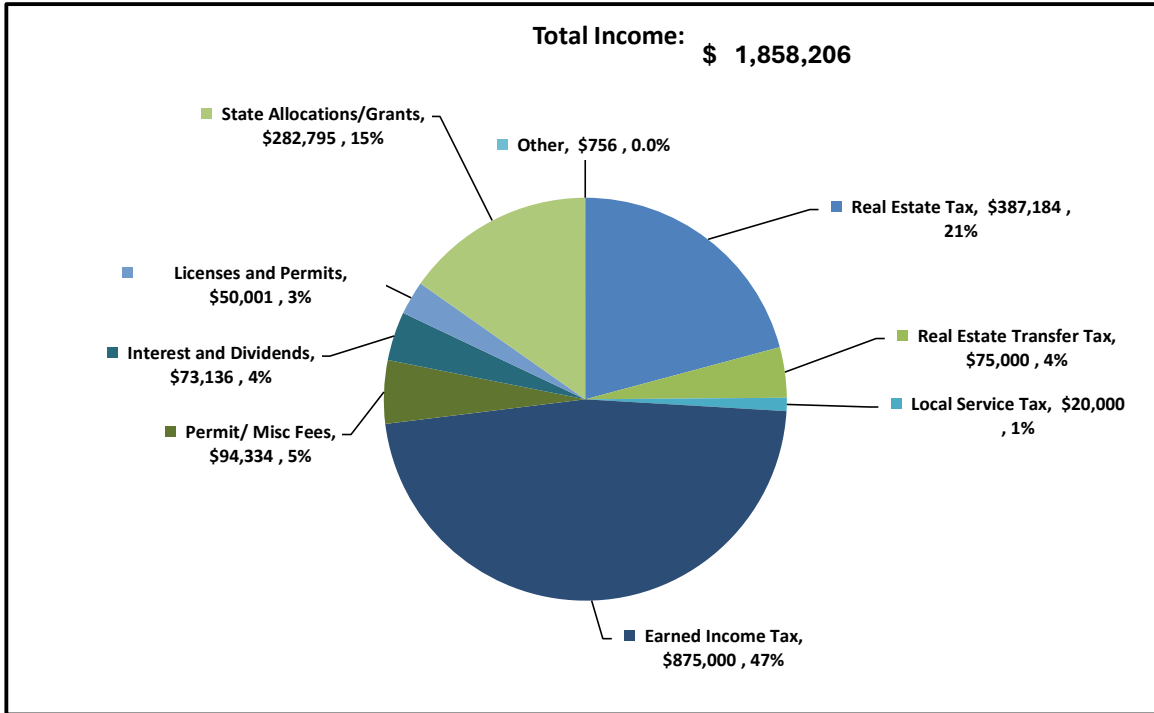
	General Fund	ARPA of 2021 Fund	State Fuels Fund	Fire Funds	Capital Improv. Fund	Highway Capt. Improve. Fund	Sewer Fund	2025 Budget All Funds
<b>BEGINNING CASH BALANCE</b>	\$ 1,805,429	\$ -	\$ 118,506	\$ 300,605	\$ 376,456	\$ 339,267	\$ 101,574	\$ 3,041,837
<b>RECEIPTS</b>								
<b>Taxes:</b>								
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
<b>Total Taxes</b>	<b>\$ 1,233,000</b>	-	-	<b>124,184</b>	-	-	-	<b>1,357,184</b>
<b>Licenses and Permits</b>	<b>50,001</b>	-	-	-	-	-	-	<b>50,001</b>
<b>Fines and Forfeits</b>	<b>750</b>	-	-	-	-	-	-	<b>750</b>
<b>Interest/Dividend Income</b>	<b>44,000</b>	-	<b>2,301</b>	<b>7,051</b>	<b>7,461</b>	<b>9,798</b>	<b>2,525</b>	<b>73,136</b>
<b>Interest between Funds</b>	-	-	-	-	-	<b>500</b>	<b>(500)</b>	-
<b>Grants</b>	-	-	-	-	-	-	-	-
<b>Other Shared Revenues:</b>								
State Aid Pension	26,615	-	-	-	-	-	-	26,615
Foreign Fire Insurance	-	-	-	32,000	-	-	-	32,000
State Allocation	-	-	<b>222,729</b>	-	-	-	-	<b>222,729</b>
Federal Shared Revenues & Entitlements	-	-	-	-	-	-	-	-
Other	1,451	-	-	-	-	-	-	1,451
<b>Total Other Shared Revenues</b>	<b>\$ 28,066</b>	-	<b>222,729</b>	<b>32,000</b>	-	-	-	<b>282,795</b>
<b>General Gov't (Misc Service Fees)</b>	<b>4,583</b>	-	-	-	-	-	-	<b>4,583</b>
<b>Public Safety (Permit Fees)</b>	<b>15,091</b>	-	-	-	-	-	<b>74,660</b>	<b>89,751</b>
<b>Other Income</b>	<b>6</b>	-	-	-	-	-	-	<b>6</b>
<b>TOTAL RECEIPTS</b>	<b>\$ 1,375,497</b>	<b>\$ -</b>	<b>\$ 225,030</b>	<b>\$ 163,235</b>	<b>\$ 7,461</b>	<b>\$ 10,298</b>	<b>\$ 76,685</b>	<b>\$ 1,858,206</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 3,180,926</b>	<b>\$ -</b>	<b>\$ 343,536</b>	<b>\$ 463,840</b>	<b>\$ 383,917</b>	<b>\$ 349,565</b>	<b>\$ 178,259</b>	<b>\$ 4,900,043</b>
<b>EXPENDITURES:</b>								
Governing Body	8,805	-	-	-	-	-	-	8,805
Executive/Township Administrator	46,484	-	-	-	-	-	-	46,484
Auditing/Bookkeeping Services	95,491	-	-	-	-	-	-	95,491
Tax Collection	22,680	-	-	-	-	-	-	22,680
Solicitor/Legal Services	87,350	-	-	-	-	-	-	87,350
General Government Admin	121,893	-	-	-	-	-	-	121,893
Engineering Services	7,500	-	-	-	-	-	-	7,500
Township Buildings	116,130	-	-	-	170,038	-	-	286,168
Fire	-	-	-	98,000	-	-	-	98,000
Protective Services (Permits)	10,000	-	-	-	-	-	-	10,000
Planning and Zoning	162,258	-	-	-	-	-	-	162,258
Emergency Management	6,491	-	-	-	-	-	-	6,491
Health and Human Services	3,500	-	-	-	-	-	-	3,500
Public Works - Sanitation	-	-	-	-	-	-	89,742	89,742
Public Works - Roads & Streets	695,806	-	285,000	-	-	-	-	980,806
Recreation, Libraries, Other Culture	39,108	-	-	-	-	-	-	39,108
Community Development	6,117	-	-	-	-	-	-	6,117
Insurance	39,488	-	-	-	-	-	-	39,488
Other Financing Uses	-	-	-	-	-	-	-	-
Interfund Operating Transfers	200,000	1	-	-	(200,000)	(5,000)	5,000	1
Other-Potential Salary Adjustment	10,000	-	-	-	-	-	-	10,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,679,101</b>	<b>\$ 1</b>	<b>\$ 285,000</b>	<b>\$ 98,000</b>	<b>\$ (29,962)</b>	<b>\$ (5,000)</b>	<b>\$ 94,742</b>	<b>\$ 2,121,882</b>
<b>NET RECEIPTS (EXPENSE)</b>	<b>\$ (303,604)</b>	<b>\$ (1)</b>	<b>\$ (59,970)</b>	<b>\$ 65,235</b>	<b>\$ 37,423</b>	<b>\$ 15,298</b>	<b>\$ (18,057)</b>	<b>\$ (263,676)</b>
<b>BEGINNING CASH BALANCE</b>	<b>1,805,429</b>	<b>-</b>	<b>118,506</b>	<b>300,605</b>	<b>376,456</b>	<b>339,267</b>	<b>101,574</b>	<b>3,041,837</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 1,501,825</b>	<b>\$ (1)</b>	<b>\$ 58,536</b>	<b>\$ 365,840</b>	<b>\$ 413,879</b>	<b>\$ 354,565</b>	<b>\$ 83,517</b>	<b>\$ 2,778,161</b>
<b>TOTAL EXPENDED AND UNEXPENDED</b>	<b>\$ 3,180,926</b>	<b>\$ -</b>	<b>\$ 343,536</b>	<b>\$ 463,840</b>	<b>\$ 383,917</b>	<b>\$ 349,565</b>	<b>\$ 178,259</b>	<b>\$ 4,900,043</b>

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

Lower Milford Township  
2025 Budget

Total Township Funds

Beginning Cash All Funds	\$ 3,041,837
Total Income	1,858,206
Total Expense	<u>(2,121,882)</u>
Ending Cash	<u>\$ 2,778,161</u>



**Lower Milford Township  
Six Year Cash Forecast**

Approved  
12/19/2024

	Actual 01/01/24- 11/08/24	Expected 12/31/2024	Budget 12/31/2024	Forecast 12/31/2025	Forecast 12/31/2026	Forecast 12/31/2027	Forecast 12/30/2028	Forecast 12/31/2029	Forecast 12/31/2030
<b>General Fund</b>	\$ 1,860,174	1,805,429	1,489,742	1,501,827	1,387,336	1,282,252	1,170,918	1,039,804	939,799
<b>American Rescue Plan Act of 2021 Fund (Federal Entitlements)</b>	\$ 30,311	-	-	-	-	-	-	-	-
<b>State Liquid Fuels</b>	\$ 137,919	118,506	56,803	58,536	21,616	(1,554)	(9,935)	(2,481)	21,921
<b>Capital Improvements Fund</b>	\$ 375,356	376,456	262,538	413,879	622,082	834,412	1,050,950	1,271,780	1,496,987
<b>Highway Capital Impr. Fund</b>	\$ 338,314	339,267	289,043	354,565	370,629	386,509	401,862	416,919	432,250
<b>Subtotal</b>	\$ 2,742,074	2,639,658	2,098,126	2,328,807	2,401,663	2,501,619	2,613,795	2,726,022	2,890,957
<b>Increase(-Decrease) In Governmental Funds Less Fire Fund</b>				-11.78%	3.13%	4.16%	4.48%	4.29%	6.05%
<b>Sewer Fund</b>	\$ 122,760	101,574	67,230	83,517	47,350	23,630	(2,495)	(45,658)	(73,700)
<b>Fire Fund</b>	\$ 323,796	300,605	270,019	365,840	328,628	399,551	471,334	544,889	399,184
<b>Total Year End Cash Balance</b>	\$ 3,188,630	3,041,837	2,435,375	2,778,164	2,777,641	2,924,800	3,082,634	3,225,253	3,216,441



**Lower Milford Township  
General Funds Forecast**

Approved  
12/19/2024

**2025**

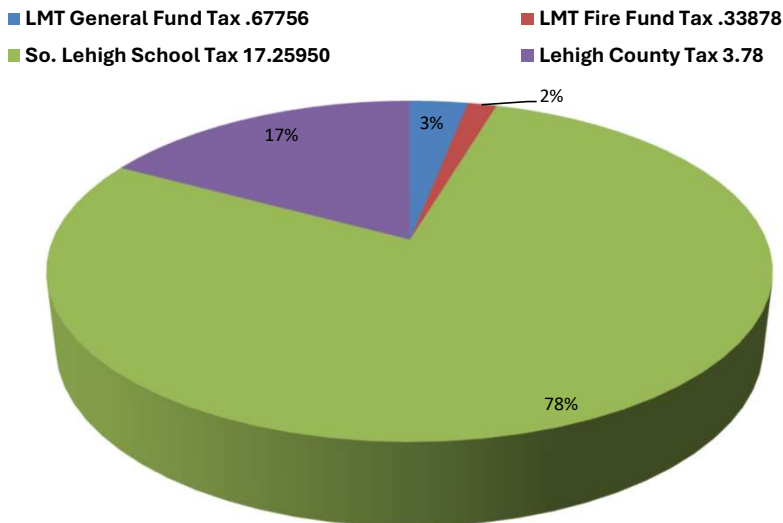
	Actual 01/01/24- 11/08/24	Expected 2024	Budget 2024	Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
<b>BEGINNING CASH BALANCE</b>	\$ 1,797,518	\$ 1,797,518	\$ 1,721,722	\$ 1,805,429	\$ 1,501,827	\$ 1,387,336	\$ 1,282,252	\$ 1,170,918	\$ 1,039,804
<b>RECEIPTS</b>									
<b>Taxes:</b>									
Real Estate Tax	262,323	266,506	263,000	263,000	264,000	265,000	267,000	269,000	271,000
Real Estate Transfer Tax	70,983	85,000	75,000	75,000	70,000	70,000	70,000	70,000	70,000
Earned Income & Local Services	770,542	895,000	897,000	895,000	916,875	919,566	922,265	924,972	927,687
<b>Total Taxes</b>	<b>1,103,848</b>	<b>1,246,506</b>	<b>1,235,000</b>	<b>1,233,000</b>	<b>1,250,875</b>	<b>1,254,566</b>	<b>1,259,265</b>	<b>1,263,972</b>	<b>1,268,687</b>
<b>Licenses and Permits</b>	<b>48,410</b>	<b>48,410</b>	<b>51,001</b>	<b>50,001</b>	<b>50,001</b>	<b>50,001</b>	<b>50,001</b>	<b>50,001</b>	<b>50,001</b>
<b>Fines and Forfeits</b>	<b>278</b>	<b>278</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>
<b>Interest Income</b>	<b>43,082</b>	<b>48,095</b>	<b>17,730</b>	<b>44,000</b>	<b>38,360</b>	<b>32,061</b>	<b>32,783</b>	<b>33,526</b>	<b>34,292</b>
<b>Grants</b>	-	-	-	-	-	-	-	-	-
<b>Other Shared Revenues:</b>									
State Aid Pension	20,912	20,912	25,433	26,615	27,103	27,606	28,124	28,658	29,207
Foreign Fire Insurance									
State Allocation									
Other	1,549	1,549	1,451	1,451	1,451	1,451	1,451	1,451	1,451
<b>Total Other Shared Revenues</b>	<b>22,461</b>	<b>22,461</b>	<b>26,884</b>	<b>28,066</b>	<b>28,554</b>	<b>29,057</b>	<b>29,575</b>	<b>30,109</b>	<b>30,658</b>
<b>General Gov't (Misc Service Fees)</b>	<b>93,583</b>	<b>93,620</b>	<b>4,582</b>	<b>4,583</b>	<b>4,583</b>	<b>4,583</b>	<b>4,583</b>	<b>4,583</b>	<b>4,583</b>
<b>Public Safety (Permit Fees)</b>	<b>22,448</b>	<b>22,948</b>	<b>15,091</b>	<b>15,091</b>	<b>15,091</b>	<b>15,091</b>	<b>15,091</b>	<b>15,091</b>	<b>15,091</b>
<b>Other Income</b>	<b>29,655</b>	<b>50,649</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>TOTAL RECEIPTS</b>	<b>\$ 1,363,765</b>	<b>\$ 1,532,967</b>	<b>\$ 1,351,043</b>	<b>\$ 1,375,497</b>	<b>\$ 1,388,220</b>	<b>\$ 1,386,115</b>	<b>\$ 1,392,054</b>	<b>\$ 1,398,038</b>	<b>\$ 1,404,068</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 3,161,283</b>	<b>\$ 3,330,485</b>	<b>\$ 3,072,765</b>	<b>\$ 3,180,926</b>	<b>\$ 2,890,047</b>	<b>\$ 2,773,451</b>	<b>\$ 2,674,306</b>	<b>\$ 2,568,956</b>	<b>\$ 2,443,872</b>
<b>EXPENDITURES:</b>									
Governing Body	7,415	8,423	8,305	8,805	8,805	8,805	8,805	8,805	8,805
Executive/Township Administrator	39,675	45,831	44,809	46,484	46,338	46,699	47,068	47,444	47,827
Auditing/Bookkeeping Services	83,330	93,218	91,121	95,491	96,133	97,039	97,832	98,581	99,422
Tax Collection	17,703	21,768	22,707	22,680	23,017	23,079	23,170	23,260	23,351
Solicitor/Legal Services	78,423	87,800	120,475	87,350	89,263	81,233	78,262	80,352	82,505
General Government Admin	98,119	115,626	117,346	121,893	122,868	124,383	133,433	127,525	129,223
Engineering Services	64,612	67,824	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Township Buildings	59,334	83,978	121,930	116,130	76,235	56,858	57,501	63,233	63,914
Protective Services (Permits)	15,805	19,098	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Planning and Zoning	109,225	129,124	156,624	162,258	126,612	126,973	127,342	127,718	128,101
Emergency Management	1,555	1,789	1,910	6,491	1,991	1,991	1,991	1,991	1,991
Health and Human Services	1,320	1,520	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Recycling Collection & Disposal	-	-	-	-	-	-	-	-	-
Public Works-Roads and Streets	454,299	573,206	579,095	695,806	603,280	614,914	617,679	638,834	606,396
Recreation, Libraries, Other Culture	39,386	40,586	42,550	39,108	36,893	37,143	37,401	37,667	37,941
Community Development	762	762	15,000	6,117	-	-	-	-	-
Insurance	30,626	38,338	35,918	39,488	40,278	41,084	41,906	42,744	43,599
Other Financing Uses	181	181	-	-	-	-	-	-	-
Interfund Operating Transfers	203,355	200,000	194,235	200,000	200,000	200,000	200,000	200,000	200,000
Other-Potential Salary Adjustment	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,305,125</b>	<b>\$ 1,529,072</b>	<b>\$ 1,583,025</b>	<b>\$ 1,679,101</b>	<b>\$ 1,502,713</b>	<b>\$ 1,491,201</b>	<b>\$ 1,503,390</b>	<b>\$ 1,529,154</b>	<b>\$ 1,504,075</b>
	\$ 58,640	\$ 3,895	\$ (231,982)	\$ (303,604)	\$ (114,493)	\$ (105,086)	\$ (111,336)	\$ (131,116)	\$ (100,007)
<b>BEGINNING CASH BALANCE</b>	<b>1,797,518</b>	<b>1,797,518</b>	<b>1,721,722</b>	<b>1,805,429</b>	<b>1,501,827</b>	<b>1,387,336</b>	<b>1,282,252</b>	<b>1,170,918</b>	<b>1,039,804</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 1,856,158</b>	<b>\$ 1,801,413</b>	<b>\$ 1,489,740</b>	<b>\$ 1,501,825</b>	<b>\$ 1,387,334</b>	<b>\$ 1,282,250</b>	<b>\$ 1,170,916</b>	<b>\$ 1,039,802</b>	<b>\$ 939,797</b>
<b>TOTAL EXPENDED AND UNEXPENDED</b>	<b>\$ 3,161,283</b>	<b>\$ 3,330,485</b>	<b>\$ 3,072,765</b>	<b>\$ 3,180,926</b>	<b>\$ 2,890,047</b>	<b>\$ 2,773,451</b>	<b>\$ 2,674,306</b>	<b>\$ 2,568,956</b>	<b>\$ 2,443,872</b>

**Lower Milford Township  
General Fund  
Budget 2025**

Approved  
12/19/2024

	01/01/24- 11/08/24	2024	2024	2025
	Actual	Expected	Budget	Budget
<b>Beginning Cash Balance - Previous Year</b>	\$ 1,797,518	1,797,518	1,721,722	1,805,429
<b>300. - 310. - TAX REVENUE</b>				
<b>301.10 Real Estate Tax - Current Year</b> Total taxable property assessment value for LMT in Oct 2024 was \$397,588,400. The current year's real estate property tax is the total assessed value for the township at 0.67756 mils.	\$ 252,102	255,000	255,000	255,000
<b>301.20 Real Estate Tax - Prior Year</b> The prior year are taxes collected in the current year for the previous before the delinquencies are turned over to the County Tax Claim Bureau. This is offset by any approved refunds.	\$ 4,381	4,381	4,500	4,500
<b>310.40 Delinquent - Real Estate Tax</b> Delinquent are funds collected by the Elite Revenue Solutions for County Tax Claim Bureau and remitted monthly to the township. The total reflects the delinquent tax plus interest less a 5% collection fee.	\$ 5,264	6,500	3,000	3,000
<b>301.60 Interim - Real Estate Tax</b> Interim are tax adjustments assessed by the county during the current year for new construction, additions, remodeling, pools etc.	\$ 576	625	500	500
<b>310.10 Real Estate Transfer Tax</b> This tax represents 1/2% of the sales price of property.	\$ 70,983	85,000	75,000	75,000
<b>310.20 EIT Tax - Current Year</b>  Earned Income Tax is equal to 1/2% of wages earned by township residents.	\$ 752,612	875,000	875,000	875,000
<b>310.50 Local Services Tax</b> Reflects the \$52 tax charged to individuals working in LMT. \$5.00 goes to SoLehi. Approx 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.	\$ 17,930	20,000	22,000	20,000
<b>Subtotal \$</b>	<b>1,103,848</b>	<b>1,246,506</b>	<b>1,235,000</b>	<b>1,233,000</b>

### 2024 LMT Millage



**Lower Milford Township  
General Fund  
Budget 2025**

Approved  
12/19/2024

		01/01/24- 11/08/24	2024	2024	2025
		Actual	Expected	Budget	Budget
<b>320. - 322. - LICENSES AND PERMITS</b>					
320.01	Street Poles Permits	\$ -	-	1	1
321.80	Cable TV Franchise				
	Cable TV Franchise fees have been slightly lower for the last two years.	\$ 48,410	48,410	51,000	50,000
	<b>Subtotal \$</b>	<b>48,410</b>	<b>48,410</b>	<b>51,001</b>	<b>50,001</b>
<b>331. - 332. - FINES AND FORFEITS</b>					
330.01	Vehicle Code Violations - State	\$ -	-	-	-
330.02	Veh. Code Violations - Dist Just				
	Budget estimate for vehicle violations in the township	\$ 88	88	250	250
330.03	Other Violations				
	Budget estimate for non-traffic violations	\$ 190	190	500	500
	<b>Subtotal \$</b>	<b>278</b>	<b>278</b>	<b>750</b>	<b>750</b>
<b>341. - INTEREST EARNINGS</b>					
341.01	Interest - Checking				
	- Effective 02/14/2023 the current Embassy Bank Checking interest rate was increased from 00.200% to 1.000%.	\$ 10,648	12,366	12,000	12,000
341.02- 341.03	Interest - Savings, CDs				
	- Effective 02/14/2023 the current Embassy Bank Savings interest rate was increased from 0.200% to 1.982%. There are (3) CD's maturing in 2025 with the interest rates falling between 4.879% and 5.117% Future rates are expected to be less.	\$ 11,661	11,661	70	20,000
341.04	Dividends - PLGIT	\$ 20,773	24,068	5,660	12,000
	<b>Subtotal \$</b>	<b>43,082</b>	<b>48,095</b>	<b>17,730</b>	<b>44,000</b>

<p><b>PLGIT Summary - PLGIT-Class Liquid Seven Day Yield 10/08/24 rate 4.75%</b></p> <p><b>PLGIT Summary - PLGIT/PRIME Liquid Seven Day Yield 10/08/24 rate 5.03%</b></p>
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<b>355. - 357. - SHARED REVENUES, ENTITLEMENTS &amp; SHARED PAYMENTS</b>					
355.01	Public Utility Realty Tax				
	The PURTA tax base is the fair market value of utility reality.	\$ 1,349	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.	\$ 20,912	20,912	25,433	26,615
355.08	Alcoholic Beverage License	\$ 200	200	200	200
357.99	Act 515 Breach from County	\$ -	-	1	1
357.99	Other Local Govt. Income	\$ -	-	-	-
	<b>Subtotal \$</b>	<b>22,461</b>	<b>22,461</b>	<b>26,884</b>	<b>28,066</b>



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		01/01/24- 11/08/24	2024	2024	2025
		Actual	Expected	Budget	Budget
<b>361. - GENERAL GOVERNMENT DEPARTMENTAL EARNINGS</b>					
361.10	Subdivision Submission Fees (Application)	\$ -	-	1,200	1,200
361.21	Other Fees Paid by Delevopers	\$ 56,588	56,588	-	1
361.22	Fees Due From Developers Escrow <small>Represents 2% administration charge on expense disbursements from developers escrows.</small>	\$ 572	600	250	250
361.34	Hearing Fees- Zoning Hearing, Board of Supervisors	\$ 12,000	12,000	3,000	3,000
361.35	Miscellaneous Fees from Developers - Fees-in-Lieu	\$ 24,000	24,000	-	-
361.40	Bldg Board Appeal Fees <small>LMT along with Alburdis, Upper Milford, and Macungie make up the Joint Board. This would only include application fee to appeal provision of building code or determination of bldg. inspector for appeals filed in LMT.</small>	\$ -	-	-	-
361.50	Sale of Maps	\$ 7	7	1	1
361.51	Sale of S/D Ordinance	\$ -	-	20	20
361.52	Sale of Zoning Ordinance	\$ 70	70	35	35
361.54	Photocopy/Other Misc Record Charge	\$ 226	230	50	50
361.55	Newsletter Income	\$ 25	25	1	1
361.75	Notary Fee Collected	\$ 95	100	25	25
	Subtotal \$	<u>93,583</u>	<u>93,620</u>	<u>4,582</u>	<u>4,583</u>
<b>362. - 363. - PUBLIC SAFETY &amp; HIGHWAY &amp; STREETS</b>					
362.02	Zoning Permits	\$ 2,500	3,000	5,000	5,000
362.90	Sewage Services / Permits Fees <small>Fees collected for sewage inspections should be roughly equal to fees paid for sewage inspections. See account 413.317. Some timing differences will occur.</small>	\$ 19,098	19,098	10,000	10,000
362.95	Special Event Permits	\$ 200	200	90	90
363.99	All Other Charges for Hwy Sts	\$ 650	650	1	1
	Subtotal \$	<u>22,448</u>	<u>22,948</u>	<u>15,091</u>	<u>15,091</u>
<b>367. - CULTURE - RECREATION</b>					
367.31	Township Festival Sponsors	\$ 4,800	4,800	1	1
367.32	Township Festival Participation Fees	\$ 911	911	1	1
	Subtotal \$	<u>5,711</u>	<u>5,711</u>	<u>2</u>	<u>2</u>
<b>387. - 395 SPECIAL ASSESSMENTS &amp; OTHER INCOME</b>					
387.01	Donations from Private Sectors	\$ -	-	1	1
389.00	Miscellaneous Revenues	\$ 8,230	8,230	1	2
391.00	Proceeds of Sales of Assets	\$ 5	5	1	1
391.20	Loss of General Fixes Assets	\$ 1,000	1,000	1	1
395.00	Refund of Prior Yr. Expenditure	\$ 20,420	41,414	1	1
	Subtotal \$	<u>29,655</u>	<u>50,649</u>	<u>5</u>	<u>6</u>
<b>Total Income \$</b>		<b><u>1,369,476</u></b>	<b><u>1,538,678</u></b>	<b><u>1,351,045</u></b>	<b><u>1,375,499</u></b>
<b>Total Income and Beginning Cash \$</b>		<b><u>3,166,994</u></b>	<b><u>3,336,196</u></b>	<b><u>3,072,767</u></b>	<b><u>3,180,928</u></b>

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	Actual	Expected	Budget	Budget
<b>400. - GOVERNING BODY</b>				
<b>400.105 Personal Services/Salaries</b>				
Supervisors receive \$156.25 each month = \$1,875 for the year.	\$ 4,688	5,625	5,625	5,625
<b>400.192 Payroll Taxes</b>				
Estimated at a blended rate of 7.65% represents social security tax 6.2% plus 1.45% Medicare.	\$ 359	430	430	430
<b>400.331 Transportation/Mileage</b>	\$ -	-	50	50
<b>400.420 Dues/Subscriptions/Memberships</b>				
Primarily reflects PSATS dues for LMT \$1,495.	\$ 1,482	1,482	1,700	1,700
<b>400.460 Meeting &amp; Conferences</b>				
Budget for PSATS Annual State Conference and misc. training seminars.	\$ 886	886	500	1,000
<b>Subtotal \$</b>	<b>7,415</b>	<b>8,423</b>	<b>8,305</b>	<b>8,805</b>
<b>401. - EXECUTIVE/TOWNSHIP ADMINISTRATOR</b>				
<b>401.110 Township Administrator - Salary</b>				
Salary reflects additional compensation for Administrator plus 414.110 Zoning/Planning. 2025 Salary reflects 0% increase from 2024 approved salary set at organization meeting.	\$ 21,429	24,228	23,292	23,991
<b>401.192 Payroll Taxes</b>				
Estimated at a blended rate of 8.5219% represents social security tax 6.2% plus 1.45% Medicare and unemployment of 5.45% on the first \$10,000 of wages.	\$ 1,892	2,230	2,142	2,044
<b>401.196 Employee Benefits</b>				
Capital Blue Cross through Benecon Consortium & OneAmerica Life & Short Term Disability insurance. The Employee Benefits are divided 50/50 with 414.196 Zoning/Planning	\$ 14,279	17,219	17,277	17,710
<b>401.197 Pension</b>				
Contribution equal to 6% of current year's salary. LMT receives reimbursement in following year from State. See State Pension Aid account 355.06	\$ 1,438	1,454	1,398	1,439
<b>401.331 Transportation/Mileage</b>	\$ 38	50	50	50
<b>401.353 Insurance and Bonding</b>	\$ 500	500	500	500
<b>401.460 Meeting &amp; Conferences</b>	\$ 99	150	150	750
<b>Subtotal \$</b>	<b>39,675</b>	<b>45,831</b>	<b>44,809</b>	<b>46,484</b>



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		Actual	Expected	Budget	Budget
<b>402. - AUDITING/FINANCIAL ADMINISTRATION</b>					
<b>402.110</b>	<b>Bookkeeper's Wages</b> 2025 Salary reflects 0% increase from 2024 approved salary set at organization meeting.	\$ 50,996	57,657	56,040	57,721
<b>402.184</b>	<b>Unused Sick Time</b>	\$ -	-	-	-
<b>402.192</b>	<b>Payroll Taxes</b> See 401.192 for explanation of 9.2937% estimated rate.	\$ 4,846	5,306	5,153	4,919
<b>402.196</b>	<b>Employee Benefits</b> Capital Blue Cross through Benecon Consortium & OneAmerica Life & Short Term Disability insurance.	\$ 12,124	14,659	14,775	14,996
<b>402.197</b>	<b>Pension</b> Contribution equal to 6% of current year's salary. LMT receives reimbursement in following year from State. See State Pension Aid account 355.06	\$ 3,459	3,459	3,362	3,463
<b>402.311</b>	<b>Auditing/Accounting Services</b>  2025 is estimated until final cost is determined upon CPA appointment in December of 2024.	\$ 7,515	7,515	7,441	8,267
<b>402.317</b>	<b>Other Servs/Charge</b>	\$ -	-	-	500
<b>402.331</b>	<b>Transportation/Mileage (Bkpr)</b>	\$ 94	125	225	225
<b>402.341</b>	<b>Advertising</b> Reflects advertising charges for the auditors report of financial condition.	\$ 819	819	1,000	1,000
<b>402.353</b>	<b>Insurance and Bonding</b>	\$ 1,229	1,229	750	1,500
<b>402.390</b>	<b>Bank Charges</b>	\$ 410	460	-	300
<b>402.420</b>	<b>Dues/Subscriptions/Memberships</b>	\$ 85	200	350	350
<b>402.450</b>	<b>Payroll Processing</b> Reflects charges by isolved formerly NCR Payroll HR Solutions to process payroll biweekly and file quarterly tax reports.	\$ 1,564	1,600	1,875	2,000
<b>402.460</b>	<b>Meetings &amp; Conferences</b>	\$ 189	189	150	250
	<b>Subtotal \$</b>	<b>83,330</b>	<b>93,218</b>	<b>91,121</b>	<b>95,491</b>
<b>403. - TAX COLLECTION</b>					
<b>403.116</b>	<b>Commissions - Tax Collector</b> 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.	\$ 5,254	6,500	6,500	6,500
<b>403.192</b>	<b>Payroll Taxes</b> See 400.192 for explanation of 7.65% tax rate.	\$ 402	497	497	497
<b>403.317</b>	<b>EIT TCC Administration Costs</b>  Reflects an estimate of LMT's share of costs for the Lehigh Tax Collection Committee which will oversee and determine how Earned Income Taxes are collected within the county.	\$ -	-	1,000	1,000
<b>403.353</b>	<b>Insurance &amp; Bonding</b>	\$ 61	61	100	100
<b>403.450</b>	<b>Clerical/ Online Services</b> In 2009 LMT contracted with Berks/Lehigh IU to process real estate bills and provide their online collection system to track payments.	\$ 2,512	2,600	2,500	2,500
<b>403.454</b>	<b>EIT Billing Fee</b> Berkheimer will continue collecting EIT for LMT under the arrangement of the Lehigh Tax Collection Committee with current 5 year contract (2023-27) which reduced cost of 1.20% the entire contract for the EIT collections from prior contract. Berkheimer is contracted for LST collections at 2.25% plus the cost of postage.	\$ 9,474	12,110	12,110	12,083
<b>403.460</b>	<b>Meetings &amp; Conferences</b>	\$ -	-	-	-
	<b>Subtotal \$</b>	<b>17,703</b>	<b>21,768</b>	<b>22,707</b>	<b>22,680</b>
<b>404. - SOLICITOR/LEGAL SERVICES</b>					
<b>404.310</b>	<b>Township Solicitor</b> Fees to attend meeting, research issues, etc.	\$ 67,939	70,000	63,750	63,750
<b>404.314</b>	<b>Twps.. - Geryville Zoning Proceedings</b>	\$ 7,684	15,000	53,125	20,000
<b>404.318</b>	<b>Litigation/Special Cases</b> Fees on specific court cases involving the Township	\$ -	-	2,500	2,500
<b>404.319</b>	<b>Other Legal Services</b>	\$ 2,800	2,800	100	100
<b>404.450</b>	<b>Court &amp; Other Legal Costs</b> Reflects stenographer cost to record meetings	\$ -	-	1,000	1,000
	<b>Subtotal \$</b>	<b>78,423</b>	<b>87,800</b>	<b>120,475</b>	<b>87,350</b>

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		Actual	Expected	Budget	Budget
<b>406. - GENERAL GOVERNMENT ADMINISTRATION</b>					
<b>406.112</b>	<b>Administrative Assistant</b>				
	2025 Salary reflects 0% increase from 2024 approved salary set at organization meeting.	\$ 36,860	42,315	45,900	47,277
<b>406.192</b>	<b>Payroll Taxes</b>				
	See 401.192 for explanation of 9.2937% estimated rate.	\$ 3,956	4,082	4,221	4,029
<b>406.196</b>	<b>Employee Benefits</b>				
	Capital Blue Cross through Benecon Consortium & OneAmerica Life & Short Term Disability insurance.	\$ 28,557	35,421	34,554	35,421
<b>406.197</b>	<b>Pension</b>				
	Contribution equal to 6% of current year's salary. LMT receives reimbursement in following year from State. See State Pension Aid account 355.06	\$ 2,539	2,539	2,754	2,837
<b>406.210</b>	<b>Supplies</b>				
	Office supply purchases: copy paper, printer supplies, envelopes, etc.	\$ 1,107	1,786	2,500	3,000
<b>406.215</b>	<b>Postage</b>				
	Reflects postage costs, meter expense and bulk mailing permit.	\$ 2,684	3,125	2,500	3,500
<b>406.229</b>	<b>Food for Human Consumption</b>				
	Bottled water and misc. snacks for the the office kitchen and Clean Up Day lunch.	\$ 864	1,000	700	1,000
<b>406.236</b>	<b>Supplies for Displays and Seasonal Décor</b>				
	Display boards, adhesives, décor lighting, seasonal decorations, etc.	\$ 41	250	250	250
<b>406.260</b>	<b>Small Tools/Equipment</b>				
	Reflects general budget for possible equipment needs.	\$ 351	500	500	500
<b>406.317</b>	<b>Other Services/Charges</b>				
		\$ 1,983	2,500	1,000	2,000
<b>406.321</b>	<b>Telephone</b>				
		\$ 848	925	1,500	1,000
<b>406.331</b>	<b>Transportation/Mileage</b>				
		\$ 124	175	225	225
<b>406.341</b>	<b>Advertising</b>				
	Advertising costs for meetings, ordinances and Township purchases.	\$ 4,511	6,000	5,000	5,000
<b>406.342</b>	<b>Printing - Newsletter Expense</b>				
	Budget reflects (2) 4-6 paged colored newsletters.	\$ 4,986	4,986	4,000	5,000
<b>406.354</b>	<b>Workers Compensation Office Staff</b>				
		\$ 563	563	669	548
<b>406.374</b>	<b>Repair/Maintenance</b>				
		\$ -	100	100	100
<b>406.384</b>	<b>Copier Fees</b>				
	Budget for copier lease contract, will expire on 09/30/2027 with Ricoh. Contract fee \$489 per quarter plus additional fees for color copies and b/w copies over the set allowance.	\$ 1,510	2,200	3,060	2,244
<b>406.420</b>	<b>Dues/Subscriptions/Memberships</b>				
	Budget for Morning Call Subscription, BJ Clubhouse & 2 Weekly Papers and any staff-related association memberships.	\$ 364	500	500	500
<b>406.452</b>	<b>IT/Networking Services</b>				
	Reflects costs for internet service, website, email exchange, various software subscriptions, anti-virus and monitoring, backup service and I.T. service assistance.	\$ 5,971	6,409	5,413	6,212
<b>406.460</b>	<b>Meetings &amp; Conferences</b>				
		\$ 124	-	-	250
<b>406.750</b>	<b>Computer Network Equipment</b>				
		\$ 176	250	2,000	1,000
	<b>Subtotal \$</b>	<b>98,119</b>	<b>115,626</b>	<b>117,346</b>	<b>121,893</b>



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		Actual	Expected	Budget	Budget
<b>408. - ENGINEERING SERVICES</b>					
<b>408.313</b>	<b>Professional Servs. - Twp. Eng.</b>				
	Represents fees paid to Township Engineer for traffic studies, road reviews etc.	\$ 8,330	11,542	7,500	7,500
<b>408.313</b>	<b>Professional Servs. - Twp. Eng.</b>	56,282	56,282	-	-
	<b>Subtotal \$</b>	<b>64,612</b>	<b>67,824</b>	<b>7,500</b>	<b>7,500</b>

<b>409. - BUILDING AND PLANTS</b>					
<b>409.230</b>	<b>Heating Oil</b>				
	Budget reflects 200 gallons of oil at \$5.10 per gallon.	\$ 2,959	4,632	10,200	10,200
<b>409.236</b>	<b>Supplies</b>				
	Paper towels, restroom supplies, shop cleaning supplies, etc.	\$ 1,525	1,575	1,500	1,500
<b>409.250</b>	<b>Maintenance Supplies</b>				
	Small purchases made for buildings and grounds, includes light bulbs, parts for light fixtures, mulch, etc.	\$ 2,169	2,250	2,000	2,000
<b>409.260</b>	<b>Small Tools/Equipment</b>	\$ 451	1,000	1,000	1,000
<b>409.329</b>	<b>Building Alarm System</b>	\$ 384	384	400	400
<b>409.361</b>	<b>Electric</b>				
	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 expires at the end of 2024.	\$ 6,380	9,000	13,000	13,000
<b>409.368</b>	<b>Other Service</b>				
	Includes estimate for waste removal \$1,080 and fire protection inspection \$800.	\$ 1,996	2,018	1,880	1,880
<b>409.372</b>	<b>Repairs/Maintenance Service - Storage Tanks</b>				
	Reflects license for 2,000 gallon diesel tank.	\$ 50	50	150	150
<b>409.373</b>	<b>Repairs/Maintenance Service - Buildings</b>	\$ 2,078	2,078	10,000	3,000
<b>409.374</b>	<b>Repairs/Maintenance Service - Machinery</b>	\$ -	-	-	-
<b>409.375</b>	<b>Repairs/Maintenance Service - Generator</b>				
	Reflects annual service contract and related repairs on generator.	\$ -	500	1,500	1,500
<b>409.440</b>	<b>Contracted Services - Janitorial</b>				
	Budget includes \$8400 for cleaning of township building.	\$ 7,700	8,400	8,100	8,400
<b>409.450</b>	<b>Contracted Services - Lawn Mowing</b>				
	Budget reflects grass mowing at township building.	\$ 6,900	8,100	7,200	8,100
<b>409.455</b>	<b>Contracted Services - Landscaping/Tree Service</b>				
	Budget reflects seasonal landscaping clean-up and tree service.	\$ 2,740	4,100	5,000	5,000
<b>409.610</b>	<b>Capital Construction</b>				
	2025 reflects potential security and office upgrades.	\$ 24,002	39,891	60,000	60,000
	<b>Subtotal \$</b>	<b>59,334</b>	<b>83,978</b>	<b>121,930</b>	<b>116,130</b>

<b>410. - 413. - PROTECTIVE SERVICES</b>					
<b>413.317</b>	<b>Sewage Enforcement Expense</b>				
	Reflect sewage expenses paid to township sewage enforcement officer. Fees collected in account 362.90 will offset this account with some timing differences including the cost of annual report.	\$ 15,805	19,098	10,000	10,000
	<b>Subtotal \$</b>	<b>15,805</b>	<b>19,098</b>	<b>10,000</b>	<b>10,000</b>

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		Actual	Expected	Budget	Budget
<b>414. - PLANNING AND ZONING</b>					
<b>414.110</b>	<b>Zoning/Planning Adm. Salary</b> 2025 Salary reflects 0% increase from 2024 approved salary set at organization meeting.	\$ 41,598	47,030	45,968	47,347
<b>414.192</b>	<b>Employer Payroll Taxes</b> See 401.192 for explanation of 9.2937% estimated rate.	\$ 3,875	4,328	4,227	4,035
<b>414.196</b>	<b>Employee Benefits</b> Capital Blue Cross through Benecon Consortium & OneAmerica Life & Short Term Disability insurance. Employee Benefits are divided 50/50 with 401.110 Township Administrator.	\$ 14,279	17,218	17,277	17,710
<b>414.197</b>	<b>Pension</b>  Contribution equal to 6% of current year's salary. LMT receives reimbursement in following year from State. See State Pension Aid account 355.06	\$ 2,838	2,838	2,758	2,841
<b>414.310</b>	<b>Planning Commission Attorney</b>	\$ 5,797	7,500	7,969	5,000
<b>414.314</b>	<b>Zoning Board Attorney</b>	\$ 6,989	10,000	10,000	10,000
<b>414.317</b>	<b>Other Services &amp; Charges</b>	\$ -	100	100	100
<b>414.318</b>	<b>ZHB/Planning/Historical Commission Meeting Expenses</b> Board & Commission members each receive payment for meetings. Rate is \$25.00 per meeting attended.	\$ -	-	-	3,900
<b>414.331</b>	<b>Transportation/Mileage</b>	\$ 76	175	225	225
<b>414.341</b>	<b>Advertising</b>  Reflects advertising costs for Zoning/Planning meetings. Expenses offset partially with Zoning Hearing Fees income in account 361.30.	\$ 10,081	10,081	7,000	10,000
<b>414.342</b>	<b>Maps/Prints/Etc.</b>  This is partial offset with fee income recorded in 361.50 to 361.52.	\$ -	-	500	500
<b>414.420</b>	<b>Dues/Subscriptions/Memberships</b>	\$ 339	600	600	600
<b>414.450</b>	<b>Court Costs/Investigations</b>  Reflects professional transcription of township zoning meetings.	\$ 4,099	5,000	5,000	5,000
<b>414.454</b>	<b>Planning Study</b>  No study anticipated for 2025.	\$ -	-	-	-
<b>414.455</b>	<b>MS4</b>  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.	\$ 19,079	24,079	54,500	54,500
<b>414.460</b>	<b>Meetings &amp; Conferences</b>	\$ 175	175	500	500
	<b>Subtotal</b>	<b>\$ 109,225</b>	<b>129,124</b>	<b>156,624</b>	<b>162,258</b>
<b>415. - EMERGENCY MANAGEMENT</b>					
<b>415.115</b>	<b>Emergency Management</b>  Reflects \$100 monthly stipend.	\$ 1,000	1,200	1,200	1,200
<b>415.187</b>	<b>Emergency Management Education Stipend</b>	\$ 328	328	500	500
<b>415.192</b>	<b>Payroll Taxes</b>  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.	\$ 227	261	110	291
<b>415.242</b>	<b>Supplies</b>	-	-	100	4,500
	<b>Subtotal</b>	<b>\$ 1,555</b>	<b>1,789</b>	<b>1,910</b>	<b>6,491</b>
<b>420. - HEALTH AND HUMAN SERVICES</b>					
<b>420.450</b>	<b>Animal Control</b>  Contract is with No Nonsense Neutering.	\$ 1,320	1,520	3,500	3,500
	<b>Subtotal</b>	<b>\$ 1,320</b>	<b>1,520</b>	<b>3,500</b>	<b>3,500</b>
<b>426. - RECYCLING COLLECTION AND DISPOSAL</b>					
<b>426.371</b>	<b>LMT Yard Waste Recycling Site</b>  Maintaining County Line Rd Site for Residents Disposal of Various Types of Yard Waste.	\$ -	-	-	-
	<b>Subtotal</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

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		Actual	Expected	Budget	Budget
<b>430. - GENERAL SERVICES - HIGHWAYS/STREETS</b>					
<b>430.220</b>	<b>Supplies</b>				
	Reflects general supplies needed in garage.	\$ 568	1,000	1,500	1,500
<b>430.231</b>	<b>Gasoline</b>				
	Gas budget for township general purpose vehicles and gas powered equipment. 2025 reflects the use of 1,225 gallons @ \$5.00.	\$ 3,034	4,684	6,125	6,125
<b>430.232</b>	<b>Diesel</b>				
	Deisel budget for township general purpose vehicles and generators. 2025 reflects the use of 6,000 gallons @ \$5.00.	\$ 9,170	12,500	36,000	30,000
<b>430.233</b>	<b>Propane for Road Equipment</b>	\$ 32	250	1,000	500
<b>430.234</b>	<b>Oils/Lubricants</b>	\$ 1,210	1,500	1,500	1,500
<b>430.246</b>	<b>Small Tools &amp; Equipment</b>	\$ 1,930	3,000	7,000	5,000
	Funding has been allotted for 2025 to purchase necessary shop tools and equipment.				
<b>430.324</b>	<b>Telephone - Cell Phones for Public Works Dept Staff and stipends.</b>	\$ 949	1,130	1,535	1,153
<b>430.328</b>	<b>Communications (Radios)</b>	\$ 93	250	250	250
<b>430.368</b>	<b>Electronic Disposal</b>				
	Reflects the disposal costs of television sets and other electronics that are dumped on Township roads.	\$ -	100	500	250
<b>430.740</b>	<b>Capital Purchases</b>				
	2025 reflect purchase of new road equipment.	\$ 4,289	40,000	40,000	140,000
<b>Subtotal \$</b>		<b>21,275</b>	<b>64,414</b>	<b>95,410</b>	<b>186,278</b>



**Lower Milford Township  
General Fund  
Budget 2025**

Approved  
12/19/2024

		01/01/24- 11/08/24	2024	2024	2025
		Actual	Expected	Budget	Budget
<b>432. - WINTER MAINTENANCE</b>					
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	\$ 1,700	1,700	1,500	1,500
	<b>Subtotal</b>	<b>\$ 1,700</b>	<b>2,100</b>	<b>2,000</b>	<b>2,000</b>

<b>433. - TRAFFIC CONTROL DEVICES</b>					
433.245	Traffic Signs Budget to replace damaged and/or stolen signs.	\$ 6,317	8,317	5,000	5,000
433.246	Traffic Calming Control Devices	\$ 1,420	1,420	-	-
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.	\$ 446	472	500	500
	<b>Subtotal</b>	<b>\$ 8,183</b>	<b>10,209</b>	<b>5,500</b>	<b>5,500</b>

<b>436. - STORM SEWERS AND DRAINS</b>					
436.245	Storm Sewers and Drains This represents allowance for pipes and inlet boxes.	\$ 4,189	6,119	8,000	6,000
	<b>Subtotal</b>	<b>\$ 4,189</b>	<b>6,119</b>	<b>8,000</b>	<b>6,000</b>

<b>437. - REPAIRS OF TOOLS AND MACHINERY</b>					
437.251	Reprs & Maint of Tools & Equipment - Purchased Supplies	\$ 25,311	26,000	10,000	15,000
437.253	Tires & Tubes	\$ 3,369	5,000	5,000	5,000
437.451	Reprs & Maint of Tools & Equipment - Service	\$ 7,642	12,000	16,000	16,000
	<b>Subtotal</b>	<b>\$ 36,322</b>	<b>43,000</b>	<b>31,000</b>	<b>36,000</b>





**Lower Milford Township  
General Fund  
Budget 2025**

Approved  
12/19/2024

		01/01/24- 11/08/24	2024	2024	2025
		Actual	Expected	Budget	Budget
<b>438. - ROAD AND BRIDGE MAINTENANCE</b>					
<b>438.112</b>	<b>Salaries - Road Crew</b>				
	2025 wages reflect a 3% increase as negotiated in the current Union Contract, Equipment Operators \$30.94, the Laborer \$21.52 and Foreman \$37.13.	\$ 215,618	243,952	245,419	252,824
<b>438.115</b>	<b>Salaries - Seasonal/Temporary</b>				
	Reflects provision for temporary snow plow drivers.	\$ 7,564	7,564	1,000	10,000
<b>438.180</b>	<b>Salaries - Overtime Road Crew</b>				
	General provision for overtime to handle storms and road projects.	\$ 9,612	9,750	7,080	7,294
<b>438.187</b>	<b>Salaries - On-Call Pay</b>				
	Per the Union Contract, one employee will be on-call each week @ \$21.00.	\$ 966	1,092	1,092	1,092
<b>438.192</b>	<b>Employer Payroll Taxes</b>				
	See 401.192 for explanation of 9.2937% estimated rate.	\$ 22,378	23,349	23,311	23,019
<b>438.196</b>	<b>Employee Benefits</b>				
	Capital Blue Cross through Benecon Consortium & OneAmerica Life & Short Term Disability insurance.	\$ 81,364	98,191	98,659	100,833
<b>438.197</b>	<b>Pension</b>				
	Contribution equal to 6% of current year's salary. LMT receives reimbursement in following year from State. See State Pension Aid account 355.06	\$ 15,264	15,264	15,150	15,607
<b>438.238</b>	<b>Clothing/Misc. - Road Crew</b>				
	Reflects clothing service \$4,200 shoe allowance \$520, remainder for safety glasses, gloves, t-shirts etc. for Public Works Employees.	\$ 4,223	4,619	5,212	5,212
<b>438.245</b>	<b>Supplies - Roads</b>	\$ 1,228	1,500	1,000	1,000
<b>438.246</b>	<b>Guard Rails/ Repair. Maintenance</b>	\$ -	14,500	5,000	5,000
<b>438.260</b>	<b>Small Tools &amp; Equipment</b>	\$ 57	500	1,000	1,000
<b>438.313</b>	<b>Bridge Inspection</b>				
	Budget for routine bridge and culvert inspections.	\$ -	2,500	2,500	2,500
<b>438.331</b>	<b>Transportation/Mileage</b>	\$ -	-	-	-
<b>438.341</b>	<b>Advertising</b>				
	Budget for road bids advertisement.	\$ 884	884	1,000	1,000
<b>438.354</b>	<b>Workers Compensation</b>	\$ 21,929	21,929	26,862	23,747
<b>438.384</b>	<b>Rentals - Machinery/Equip.</b>	\$ -	-	-	-
<b>438.450</b>	<b>Contracted Services</b>				
	Reflects PA One Call Fees, allowances for tire and other road waste disposal, equipment rental for special paving projects.	\$ 1,323	1,450	2,000	2,000
<b>438.454</b>	<b>Line Painting</b>				
	Line Painting is done every two years.	\$ -	-	-	7,000
<b>438.460</b>	<b>Meetings &amp; Conferences</b>	\$ -	-	500	500
<b>438.470</b>	<b>CDL Testing Expense</b>	\$ 220	320	400	400
<b>Subtotal</b>		<b>\$ 382,630</b>	<b>447,364</b>	<b>437,185</b>	<b>460,028</b>



**Lower Milford Township  
General Fund  
Budget 2025**

Approved  
12/19/2024

		01/01/24- 11/08/24	2024	2024	2025
		Actual	Expected	Budget	Budget
<b>450. - 459. - RECREATION, LIBRARIES, OTHER CULTURE</b>					
451.247	<b>Park Supplies</b> 2025 represents the remaining balance of the Rec & Open Space Fund.	\$ 2,059	2,059	7,100	2,758
450.450	<b>Contracted Service -Mowing</b> This assumes 24 weeks of mowing @ \$300 each mowing.	\$ 6,900	8,100	7,200	8,100
454.540	<b>Living Memorial Park</b> The budget is 0% increase for 2025	\$ 5,250	5,250	5,250	5,250
456.540	<b>Libraries</b> The budget is for 0% increase for 2025	\$ 20,000	20,000	20,000	20,000
459.490	<b>Township Festival</b>	\$ 5,177	5,177	3,000	3,000
<b>Subtotal</b>		<b>\$ 39,386</b>	<b>40,586</b>	<b>42,550</b>	<b>39,108</b>



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



461.510	<b>Conservation of Natural Resources (Ag. Conservation Easements)</b> 2025 reflects an establishment of "over the cap" payment for farm preservation.	\$ 762	762	15,000	6,117
<b>Subtotal</b>		<b>\$ 762</b>	<b>762</b>	<b>15,000</b>	<b>6,117</b>

**481. - INTERGOVERNMENTAL EXPENDITURES**

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

**486. - INSURANCE**

484.00	<b>Workers Compensation Insurance</b> Workers Comp is recorded by cost center.	\$ (7,712)	-	-	-
486.10	<b>Insurance Premiums</b> Insurance includes vehicle, liability and property insurance.	\$ 38,338	38,338	35,918	39,488
<b>Subtotal</b>		<b>\$ 30,626</b>	<b>38,338</b>	<b>35,918</b>	<b>39,488</b>
488.00	<b>Fiduciary Funds Refund</b>	\$ 1,695	1,695	-	-
<b>Subtotal</b>		<b>\$ 1,695</b>	<b>1,695</b>	<b>-</b>	<b>-</b>

**491. - OTHER FINANCING USES**

491.00	<b>Refunds of Prior Year's Revenues</b>	\$ 181	181	-	-
<b>Subtotal</b>		<b>\$ 181</b>	<b>181</b>	<b>-</b>	<b>-</b>

**492. - TRANSFER OF FUNDS**

492.02	<b>Transfer of Funds to Highway Capital Improvement Fund</b>	\$ -	-	-	-
492.07	<b>Transfer of Funds to Fire Company</b>	\$ -	-	-	-
492.08	<b>Transfer of Funds to Sewer Fund</b>	\$ 19	-	-	-
492.30	<b>Transfer of Funds to Capital Improvement Fund</b> See Capital Improvements Budget for explanation.	\$ 200,000	200,000	200,000	200,000
492.40	<b>Transfer of Funds to Developers Escrow Funds</b>	\$ 3,336	-	-	-
492.09	<b>Transfer of Funds to SLF</b>	\$ -	-	(5,765)	-
492.53	<b>Transfer of Funds to ARPA 2021 Funds</b>	\$ -	-	-	-
<b>Subtotal</b>		<b>\$ 203,355</b>	<b>200,000</b>	<b>194,235</b>	<b>200,000</b>

**493. - OTHER**

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

**Total Expense** \$ 1,306,820 1,530,767 1,583,025 1,679,101

<b>Net Income (Expense)</b>		<b>\$ 62,656</b>	<b>7,911</b>	<b>(231,980)</b>	<b>(303,602)</b>
<b>Plus or Minus Beginning Cash Balance</b>		<b>\$ 1,797,518</b>	<b>1,797,518</b>	<b>1,721,722</b>	<b>1,805,429</b>
<b>Ending Cash</b>		<b>\$ 1,860,174</b>	<b>1,805,429</b>	<b>1,489,742</b>	<b>1,501,827</b>
<b>Total Expenses + Ending Cash</b>		<b>\$ 3,166,994</b>	<b>3,336,196</b>	<b>3,072,767</b>	<b>3,180,928</b>

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

Approved  
12/19/2024

**Budget 2025**

	Actuals	Actuals	Actuals	Actuals	Expected	Budget	Budget	ARPA
	2021	2022	2023	01/01/24- 11/08/24	2024	2024	2025	TOTAL TO DATE W/ BUDGET
<b>Beginning Cash Balance</b>	\$ -	194,375.16	131,324.88	47,103.74	47,103.74	41,412.34	-	-
<b>Income</b>								
341.00 · Interest/Dividends	\$ 38.45	1,788.01	3,750.18	1,632.48	1,504.74	300.00	-	7,081.38
352.53 · American Rescue Plan Act (ARPA)	\$ 210,751.46	212,084.14	-	-	-	-	-	422,835.60
<b>Total Income</b>	\$ 210,789.91	213,872.15	3,750.18	1,632.48	1,504.74	300.00	-	429,916.98
<b>Expense</b>								
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	-	-	19,590.15	-	7,683.95
426.371 · LMT Yard Waste Recycling Site	\$ -	-	-	-	23,102.10	-	-	23,102.10
<b>429. Wastewater Collection &amp; Treatment</b>								
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	-	-	5,000.00	-	9,680.00
429.372 · Grinder Pump Maintenance	\$ -	-	5,914.89	8,825.00	8,825.00	1,356.45	-	14,739.89
429.374 · Repairs & Maintance Equipment	\$ -	-	13,653.14	-	-	10,000.28	-	13,653.14
<b>Total 429. WastewaterTreatment</b>	\$ -	-	50,668.91	8,825.00	8,825.00	16,356.73	-	59,493.91
430.740 · Machinery & Equipment	\$ 8,709.19	198,370.81	31,900.00	-	-	-	-	238,980.00
433.246 · Traffic Control Devices	\$ -	-	-	9,600.00	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
<b>Total Expense</b>	\$ 16,414.75	276,922.43	87,971.32	18,425.00	41,527.10	35,946.88	-	422,835.60
<b>Net Ordinary Income</b>	\$ 194,375.16	(63,050.28)	(84,221.14)	(16,792.52)	(40,022.36)	(35,646.88)	-	7,081.38
<b>Other Income/Expense</b>								
492.01 · Due To/From General Fund	\$ -	-	-	-	7,081.38	5,765.46	-	7,081.38
<b>Total Other Expense</b>	\$ -	-	-	-	7,081.38	5,765.46	-	7,081.38
<b>Net Income</b>	\$ 194,375.16	(63,050.28)	(84,221.14)	(16,792.52)	(47,103.74)	(41,412.34)	-	-
<b>Ending Cash Balance</b>	\$ 194,375.16	131,324.88	47,103.74	30,311.22	-	-	-	-

**Lower Milford Township  
State Liquid Fuels**

Approved  
12/19/2024

**Budget 2025**

	<b>Actual 2023</b>	<b>Actual 01/01/24- 11/08/24</b>	<b>Expected 2024</b>	<b>Budget 2024</b>	<b>Budget 2025</b>
	\$ 130,964.11	120,208.79	120,209	104,746	118,506
<b>Income</b>					
341.01 · Interest	\$ 2,419.41	2,100.04	2,375	2,050	2,301
355.02 · State Allocation	\$ 228,794.28	227,205.59	227,206	225,007	222,729
<b>Total Income</b>	\$ 231,213.69	229,305.63	229,581	227,057	225,030
<b>Expenses</b>					
430.740 · Major Equipment Purchases	\$ 35,253.03	-	-	30,000	30,000
432.245 · Winter Maintenance Supplies	\$ 20,563.87	15,754.73	30,000	25,000	25,000
438.245 · Maint.& Repair -Hwys/Bridges	\$ 59,851.60	69,556.53	75,000	100,000	100,000
438.450 · Contracted Services -Hwys/Bridges	\$ 126,300.51	126,284.28	126,284	120,000	130,000
<b>Total Expenses</b>	\$ 241,969.01	211,595.54	231,284	275,000	285,000
<b>Net Income or (Loss)</b>	\$ (10,755.32)	17,710.09	(1,703)	(47,943)	(59,970)
<b>Ending Cash</b>	\$ 120,208.79	137,918.88	118,506	56,803	58,536

<b>Memo: Equipment Balance</b>					
Beginning	\$ 129,736.94	120,208.79	120,209	104,746	118,506
Addition (20% of SLF Allocation)	\$ 45,758.86	45,441.12	45,441	45,001	44,546
Amount Spent	\$ (35,253.03)	-	-	(30,000)	(30,000)
Adjustment*	\$ (20,033.98)	(27,731.03)	(47,144)	(62,944)	(74,516)
Remainder	\$ 120,208.79	137,918.88	118,506	56,803	58,536

\*Equipment Balance cannot exceed ending fund cash balance



Lower Milford Township

Approved  
12/19/2024

Fire Fund

Budget 2025

	Actual 01/01/24- 11/08/24	Expected 2024	Budget 2024	Budget 2025
Beginning Cash Balance	\$ 208,851.74	208,852	207,073	300,605
<b>Income</b>				
<b>301.00 · Real Estate Taxes</b>				
301.10 · Current Year	\$ 121,058.14	123,000	120,258	120,258
301.20 · Prior Year	\$ 2,190.77	2,359	1,476	1,476
301.40 · Delinquent	\$ 2,095.75	2,200	1,765	2,200
301.60 · Interim	\$ 288.08	325	250	250
<b>Total Real Estate Taxes</b>	<b>\$ 125,632.74</b>	<b>127,884</b>	<b>123,749</b>	<b>124,184</b>
341.02 · Interest - Savings	\$ 2,089.72	2,141	1,976	3,830
341.03 · Interest - CD Investments	\$ -	-	-	-
341.04 · Dividends - PLGIT	\$ 6,015.28	7,815	3,221	3,221
<b>Total Interest/Dividend Income</b>	<b>\$ 8,105.00</b>	<b>9,956</b>	<b>5,197</b>	<b>7,051</b>
355.07 · Foreign Fire Insurance	\$ 32,877.75	32,878	32,000	32,000
395.00 · Refund of Prior Yr. Expenditure	\$ -	-	-	-
<b>Total Income</b>	<b>\$ 166,615.49</b>	<b>170,718.00</b>	<b>160,946.00</b>	<b>163,235.00</b>
<b>Expenses</b>				
<b>411 · Public Safety Fire</b>				
411.187 · Fire Co. Incentive Program	\$ 2,992.50	2,993	3,000	3,000
411.230 · Fire - Heating Fuel	\$ -	-	-	-
411.231 · Fire Co Gasoline	\$ 478.02	653	1,750	1,750
411.232 · Fire Co Diesel	\$ 1,360.34	1,760	3,000	3,000
411.236 · Fire Co Building Supplies	\$ -	-	3,000	3,000
411.251 · Fire Co Building Expense R&M	\$ -	500	750	750
411.260 · Small Tools and Equip.	\$ -	-	-	-
411.351 · Fire - Insurance Premiums	\$ -	22,968	28,000	28,000
411.354 · Fire - Workers Compensation	\$ 13,962.73	13,963	15,500	15,500
411.374 · Fire Co Equipment Expense R&M	\$ -	250	8,000	8,000
411.540 · Fire Co. Gasoline Donation	\$ -	3,000	3,000	3,000
411.550 · Foreign Fire Insurance	\$ 32,877.75	32,878	32,000	32,000
411.740 · Capital Purchase Fire Equipment	\$ -	-	-	-
<b>Total Expense</b>	<b>\$ 51,671.34</b>	<b>78,965</b>	<b>98,000</b>	<b>98,000</b>
492.01 Transfer to/from General Fund	-	-	-	-
<b>Net Income or (Loss)</b>	<b>\$ 114,944.15</b>	<b>91,753</b>	<b>62,946</b>	<b>65,235</b>
<b>Ending Cash</b>	<b>\$ 323,795.89</b>	<b>300,605</b>	<b>270,019</b>	<b>365,840</b>

Budget Notes

- Effective 02/14/2023 the current Embassy Bank Savings interest rate was increased from 0.200% to 1.982%. There are (3) CD's maturing in 2025 with the interest rates falling between 4.879% and 5.117% Future rates are expected to be less.  
 PLGIT Summary - PLGIT-Class Liquid Seven Day Yield 10/08/24 rate 4.75% PLGIT  
 Summary - PLGIT/PRIME Liquid Seven Day Yield 10/08/24 rate 5.03%

**Lower Milford Township  
Capital Improvements Fund**

Approved  
12/19/2024

**Budget      2025**

	<b>Actuals 01/01/24- 11/08/24</b>	<b>Expected 2024</b>	<b>Budget 2024</b>	<b>Budget 2025</b>
<b>Beginning Cash Balance</b>	179,462.96	179,463	178,990	376,456
<b>Income</b>				
<b>341.02 · Interest</b>	3,412.75	4,513	3,548	7,461
<b>Total Income</b>	3,412.75	4,513	3,548	7,461
<b>Expense</b>				
<b>409.610 · Capital Construction</b>	7,519.91	7,520	120,000	170,038
<b>Total Expense</b>	7,519.91	7,520	120,000	170,038
<b>Net Ordinary Income</b>	(4,107.16)	(3,007)	(116,452)	(162,577)
<b>Other Income/Expense</b>				
<b>492.01 · Transfer to/from General Fund</b>	(200,000.00)	(200,000)	(200,000)	(200,000)
<b>492.08 · Transfer to/from Sewer Fund</b>	-	-	-	-
<b>Total Other Expense</b>	(200,000.00)	(200,000)	(200,000)	(200,000)
<b>Net Income</b>	195,892.84	196,993	83,548	37,423
<b>Ending Cash Balance</b>	375,355.80	376,456	262,538	413,879

- 2024 reflects the replacement of the roof on the Township building which is now scheduled for April of 2025.

- Effective 02/14/2023 the current Embassy Bank Savings interest rate was increased from 0.200% to 1.982%. There are (3) CD's maturing in 2025 with the interest rates falling between 4.879% and 5.117% Future rates are expected to be less.

**Lower Milford Township  
Highway Capital Improvements Fund**

Approved  
12/19/2024

**Budget      2025**

	<b>Actuals 01/01/24- 11/08/24</b>	<b>Expected 2024</b>	<b>Budget 2024</b>	<b>Budget 2025</b>
<b>Beginning Cash Balance</b>	\$ 331,015.21	331,015	331,482	339,267
<b>Income</b>				
<b>341.01 · Interest</b>	\$ 3,892.80	4,598	6,570	4,754
<b>341.03 · Interest - CDs</b>	\$ 2,664.50	2,665	-	5,044
<b>341.09 · Intercompany Interest</b>	\$ 741.90	989	991	500
<b>395.00 · Refunds of Prior Year Expenditures</b>	\$ -	-	-	-
<b>Total Income</b>	\$ 7,299.20	8,252	7,561	10,298
<b>Expense</b>				
<b>Total Expense</b>	\$ -	-	-	-
<b>Net Ordinary Income</b>	\$ 7,299.20	8,252	7,561	10,298
<b>Other Income/Expense</b>	\$			
<b>492.08 · Transfer to/from Sewer Fund</b>	\$ -	-	50,000	(5,000)
<b>492.25 · Transfer to/from Highway Capital Improvement Fund</b>	\$ -	-	-	-
<b>Total Other Expense</b>	\$ -	-	50,000	(5,000)
<b>Net Other Income</b>	\$ -	-	(50,000)	5,000
<b>Net Income</b>	\$ 7,299.20	8,252	(42,439)	15,298
<b>Ending Cash Balance</b>	\$ 338,314.41	339,267	289,043	354,565

**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 12/31/2023 is \$50,000.
- Effective 02/14/2023 the current Embassy Bank Savings interest rate was increased from 0.200% to 1.982%. There are (3) CD's maturing in 2025 with the interest rates falling between 4.879% and 5.117%

Lower Milford Township  
Sewer Fund  
Budget 2025



	Actuals 01/01/24- 11/08/24	Expected 2024	Budget 2024	Budget 2025
Beginning Cash Balance	\$ 23,005.25	23,005	22,048	101,574
<b>Ordinary Income/Expense</b>				
341.01 · Interest Income	\$ 438.21	500	275	275
341.04 · Dividends PLGIT	\$ 2,365.41	2,861	-	2,250
341.09 · Intercompany Interest	\$ (741.90)	(989)	(991)	(500)
364.11 · Connection Fees	\$ 101,832.00	101,832	-	-
364.12 · Sewer Usage Fees	\$ 73,065.90	76,986	74,000	74,000
364.90 · Finance Charges Assessed	\$ 1,191.15	1,500	660	660
	\$ 178,150.77	182,690	73,944	76,685
<b>429 · 429 Wastewater Treatment</b>				
429.215 · Postage	\$ 190.39	190	160	160
429.221 · Chemicals	\$ 2,157.00	3,800	3,300	4,000
429.227 · Operating Supplies	\$ -	250	750	750
429.236 · Building Supplies	\$ -	100	100	100
429.311 · Accounting Services	\$ 835.00	835	827	919
429.313 · Engineering Services	\$ 1,466.60	2,000	2,000	2,000
429.314 · Legal Services	\$ 722.50	723	750	750
429.316 · Operator and Lab Fees	\$ 17,850.00	21,450	19,200	21,600
429.317 · Other Licenses and Fees	\$ 983.00	1,000	956	956
429.320 · Telephone	\$ 192.95	231	77	240
429.352 · Liability Insurance	\$ -	-	-	-
429.361 · Electric	\$ 2,141.93	3,800	3,800	3,800
429.365 · Sludge Disposal	\$ 13,200.00	16,225	16,200	16,200
429.368 · ACH Residual Cleanup Removal	\$ -	-	-	-
429.372 · Grinder Pump Maintenance	\$ 9,717.91	15,000	-	9,000
429.373 · Repairs and Maintenance Building	\$ -	250	500	500
429.374 · Repairs and Maintenance Equipment	\$ 3,404.43	7,500	1,000	1,000
429.450 · Contracted Services - Mowing	\$ 1,250.00	1,625	-	1,625
Total Wastewater Treatment Expense	\$ 54,111.71	74,979	49,620	63,600
471.20 · Debt Principal Repayment	\$ 22,483.87	26,469	26,981	24,252
472.20 · Interest on Loan	\$ 1,800.83	2,673	2,161	1,890
	\$ 78,396.41	104,121	78,762	89,742
Net Ordinary Income	\$ 99,754.36	78,569	(4,818)	(13,057)
<b>Other Income/Expense</b>				
492.25 · Transfer to Highway Capital Improve. Fund	\$ -	-	(50,000)	5,000
Total Other Income	\$ -	-	(50,000)	5,000
Net Other Income	\$ -	-	50,000	(5,000)
Net Income	\$ 99,754.36	78,569	45,182	(18,057)
Ending Operating Cash	\$ 122,759.61	101,574	67,230	83,517

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. The Sewer Fund will expect to start adding some of the new 24 EDUs as the new dwellings start finishing later 2025 or into 2026.