CUMRU TOWNSHIP

Berks County, Pennsylvania

Draft FY 2027 Budget

BUDGET MATERIALS PACKET

November 2026

TOWNSHIP OF CUMRU
DRAFT 2027 Preliminary Budget 10/28/2026

Summary By Fund

Fund	Department	2027 Revenue	2027 Expense	Variance	2026 Revenue	2026 Expense
General	Administration & Finance	10,649,731	1,331,006	9,318,725	10,510,524	1,217,401
General	Police	394,140	8,097,129	(7,702,989)	393,140	7,222,461
General	Fire Police	-	20,645	(20,645)	-	12,125
General	Codes, Planning & Zoning	261,275	405,527	(144,252)	260,025	385,829
General	Public Works - Highway	3,500	1,952,534	(1,949,034)	3,000	1,724,542
General	Buildings & Grounds	-	370,050	(370,050)	-	349,928
General	Parks & Recreation	-	55,019	(55,019)	-	53,091
	Total General Fund	**11,308,646**	**12,231,909**	**(923,263)**	**11,166,690**	**10,965,377**
Fire Tax Fund		2,827,550	3,084,837	(257,287)	2,780,090	2,770,755
Fire Capital Fund		10,060	353,320	(343,260)	-	-
Refuse Collection Fund		1,597,200	2,057,862	(460,662)	1,656,199	1,748,101
Storm Water Fund		10,300	10,300	-	10,250	10,300
SMP Fund		76,900	121,444	(44,544)	75,527	115,341
Ambulance Services Fund		448,500	350,655	97,845	442,398	349,965
Escrow Fund		-	-	-	-	-
Capital Reserve Fund - General		-	300	(300)	-	-
Capital Bond Fund		18,941	-	18,941	-	-
State Liquid Fuels Fund		515,077	430,700	84,377	503,153	790,200
Debt Service Fund		745,020	727,200	17,820	729,438	743,520
Sewer Fund		5,477,900	6,329,018	(851,118)	5,336,485	6,124,559
Sewer Capital Reserve Fund		2,114,551	1,250,200	864,351	760,200	1,324,200
	Total All Funds	**25,150,646**	**26,947,746**	**(1,797,100)**	**23,460,429**	**24,942,318**

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REVIEW OF PROPOSED ADMINISTRATION BUDGET



Reference Budget Workbook
Pages (4-7)

CUMRU TOWNSHIP

GENERAL FUND - ADMINISTRATION & FINANCE

OPERATING REVENUE			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	Acct #	Account Name	Projected Actual	Budget	Variance	Budget	Variance	over P/Y
010	3010-100	REAL ESTATE CURRENT TAX/EXCEPT	5,669,448	5,700,000	30,552	5,669,448	30,552	1%
010	3010-300	DELINQUENT R/E TAX	75,000	75,000	-	75,000	-	-
010	3010-600	INTERIM R/E TAXES	12,838	12,000	(838)	12,000	-	-
010	3100-010	GENERAL-CURRENT PER CAPITA TAX	40,000	40,000	-	40,000	-	-
010	3100-020	GEN-PRIOR PER CAP TAX/G.H HARS	8,470	8,000	(470)	8,000	-	-
010	3100-100	TRANSFER TAX	759,142	430,000	(329,142)	430,000	-	-
010	3100-200	GENERAL-EARNED INCOME TAX	3,187,593	3,400,000	212,407	3,300,000	100,000	3%
010	3100-400	GENERAL-LOCAL SERVICES TAX	282,918	306,000	23,082	306,530	(530)	(0%)
010	3100-500	GENERAL-OCCUPATION ASSESS TAX	21,908	22,300	392	26,623	(4,323)	(16%)
010	3210-000	GENERAL-BUSINESS LICENSES	23,500	23,500	-	23,500	-	-
010	3210-320	GENERAL-JUNKYARD LICENSES	500	300	(200)	300	-	-
010	3210-800	GENERAL-CABLE TV FRANCHISE	105,653	125,000	19,347	125,000	-	-
010	3410-000	INTEREST ON INVESTMENTS	100,494	165,000	64,506	165,000	-	-
010	3420-200	GENERAL-RENT OF BUILDINGS	-	-	-	34,669	(34,669)	(100%)
010	3550-002	STATE PENSION AID-NU	117,823	121,000	3,177	117,823	3,177	3%
010	3550-010	GENERAL-PUBL UTILTY REALTY TAX	11,631	11,631	-	11,631	-	-
010	3550-080	GENERAL-LIQUOR LICENSE	4,500	4,500	-	4,500	-	-
010	3550-100	REFUND PRIOR YR EXPENSES	15,000	10,000	(5,000)	15,000	(5,000)	(33%)
010	3610-500	GENERAL-SALE OF MAPS & PUBLCTN	88	-	(88)	-	-	-
010	3610-650	GENERAL-CERTS/SETTLEMENT FEES	6,695	7,500	805	7,500	-	-
010	3610-660	GENERAL-DUPLICATE BILL FEE	-	-	-	-	-	-
010	3640-300	GENERAL-HOST MUNIC/ACT 101	273,536	150,000	(123,536)	100,000	50,000	50%
010	3800-000	MISC INCOME/NSF/DONATIONS	13,596	-	(13,596)	-	-	-
010	3910-500	SURPLUS SALES	10,000	10,000	-	10,000	-	-
010	3940-000	REFUND-CURRENT YR EXPENSES	17,828	28,000	10,172	28,000	-	-

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TOTAL OPERATING REVENUE			**10,758,161**	**10,649,731**	**(108,430)**	**10,510,524**	**139,207**	**1%**

TRANSFERS IN			**2026**	**2027**	**2026 Proj. vs 2027 Budget**	**2026**	**Y o Y Budget**	**Inc/(Dec)**
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
010	3920-200	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-
TOTAL TRANSFERS IN			**-**	**-**	**-**	**-**	**-**	**-**
TOTAL REVENUE			**10,758,161**	**10,649,731**	**(108,430)**	**10,510,524**	**139,207**	**1%**

EXPENSE

SALARY & BENEFITS			**2026**	**2027**	**2026 Proj. vs 2027 Budget**	**2026**	**Y o Y Budget**	**Inc/(Dec)**
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
010	4000-110	ADMIN-COMMISSIONERS SALARY	29,116	34,575	5,459	34,575	-	-
010	4010-121	MANAGER SALARY	7,082	10,995	3,913	3,225	7,770	241%
010	4010-130	ADMIN-PRIOR YR SICK REIMBURSE	1,464	15,000	13,536	25,000	(10,000)	(40%)
010	4020-123	ADMIN-BUSINESS/PERSONNEL ADMIN	31,248	49,388	18,140	35,700	13,688	38%
010	4020-125	ADMIN-FINANCE ADMIN WAGE	-	29,828	29,828	17,979	11,850	66%
010	4030-114	ADMIN-TAX COLLECTOR SALARY	8,421	10,000	1,579	10,000	-	-
010	4030-140	ADMIN-ACT 511 TAX CLERK	1,684	2,000	316	-	2,000	New
010	4050-121	ADMIN-EMC	7,448	9,500	2,052	8,546	954	11%
010	4050-122	SALARY SECTY/ASST SECTY	29,417	41,000	11,583	35,074	5,926	17%
010	4060-140	ADMIN ASSISTANTS SALARY	119,096	137,000	17,904	141,180	(4,180)	(3%)
010	4060-141	OVERTIME(ADMIN ASST)	5,006	1,500	(3,506)	1,000	500	50%
010	4060-143	ADMIN-MECHANICS WAGES(2017chg)	253	500	247	500	-	-
010	4060-156	ADMIN- HEALTH/HOSPITAL INS	107,126	213,000	105,874	144,362	68,638	48%
010	4060-161	ADMIN-SS & MED CONTR.	28,735	31,000	2,265	28,735	2,265	8%
010	4060-354	ADMIN-WORKERS' COMPENSATION	13,500	13,500	-	13,500	-	-
TOTAL SALARY & BENEFITS			**389,596**	**598,786**	**209,190**	**499,375**	**99,410**	**20%**

2026 Proj. vs

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OPERATING EXPENSES			2026	2027	2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	Acct #	Account Name	Projected Actual	Budget	Variance	Budget	Variance	over P/Y
010	4000-300	ADMIN-CONTRACTED SERVICES	61,866	45,000	(16,866)	45,000	-	-
010	4000-350	ADMIN-INS PUBLIC OFFICIALS	20,000	20,000	-	20,000	-	-
010	4000-355	INS UMBRELLA	25,500	30,000	4,500	25,500	4,500	18%
010	4010-200	ADMIN-MGR VEH ALLOWANCE	139	1,320	1,181	1,000	320	32%
010	4010-241	BANK FEES/ADJ	6,491	6,000	(491)	5,000	1,000	20%
010	4020-311	ADMIN-AUDITING SERVICE	15,000	15,000	-	15,000	-	-
010	4030-200	ADMIN-TAX COLLECTOR EXPENSES	19,353	12,000	(7,353)	12,000	-	-
010	4030-351	BOND-TREASURER/DEPUTY TREAS	5,000	11,000	6,000	5,000	6,000	120%
010	4040-001	ADMIN-LEGAL SERVICES/SOLICITOR	21,554	30,000	8,446	30,000	-	-
010	4040-002	ADMIN-LEGAL SERVICES/PENSION	-	5,000	5,000	5,000	-	-
010	4040-003	LEGAL SERVICES/LABOR	3,066	3,500	434	3,000	500	17%
010	4040-004	ADMIN-LEGAL/CODES	5,574	15,000	9,426	15,000	-	-
010	4060-210	ADMIN-OFFICE SUPPLIES	2,838	3,500	662	3,000	500	17%
010	4060-240	ADMIN-OFFICIALS EXPENSES	13,719	9,000	(4,719)	9,000	-	-
010	4060-241	ADMIN-TRAINING	666	3,000	2,334	1,500	1,500	100%
010	4060-242	ADMIN-HIRING	106	1,000	894	1,000	-	-
010	4060-250	ADMIN-MAINT/REPAIR OFFICE EQPT	5,656	5,500	(156)	5,000	500	10%
010	4060-260	ADMIN-EQPT PURCHASE & REPLACE	-	1,500	1,500	1,500	-	-
010	4060-300	ADMIN-SERV RENDERED-MEDIATION	-	-	-	-	-	-
010	4060-320	ADMIN-COMMUNICATIONS	6,443	7,100	657	7,000	100	1%
010	4060-323	ADMIN-GPS	337	600	263	600	-	-
010	4060-325	ADMIN-POSTAGE	8,047	7,500	(547)	5,500	2,000	36%
010	4060-330	ADMIN-VEHICLE EXPENSES	3,434	4,000	566	4,000	-	-
010	4060-342	ADMIN-ADVERTISING & PRINTING	19,363	15,000	(4,363)	10,000	5,000	50%
010	4060-343	ADMIN-MEMBERSHIPS/DUES	2,292	6,500	4,208	6,500	-	-
010	4060-351	ADMIN-PROP/EQUIP/GEN LIABILITY	75,259	97,500	22,241	75,000	22,500	30%
010	4070-210	ADMIN-COMPUTER PROGRAMS&RELATD	12,982	20,000	7,018	20,000	-	-
010	4560-540	CONTRIBUTION TO LIBRARY	39,500	39,500	-	39,500	-	-
010	4610-450	GEN-CONSERVE NATURAL RESOURCES	50,000	50,000	-	50,000	-	-
010	4800-000	MISC. EXPENDITURES	33,999	-	(33,999)	-	-	-
TOTAL OPERATING EXPENSES			**458,183**	**465,020**	**6,837**	**420,600**	**44,420**	**11%**

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TRANSFERS OUT			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
010	4830-002	MMO-NU	287,426	257,200	(30,226)	287,426	(30,226)	(11%)
010	4920-000	TRANSFER TO DEBT SERVICE FUND	10,000	10,000	-	10,000	-	-
010	4920-102	TRANSFER TO AMBULANCE	-	-	-	-	-	-
010	4920-200	REFUND PRIOR YEARS REV	-	-	-	-	-	-
010	4920-250	PRIOR YEAR EXPENSES	85	-	(85)	-	-	-
TOTAL TRANSFERS OUT			**297,511**	**267,200**	**(30,310)**	**297,426**	**(30,226)**	**(10%)**
TOTAL EXPENSE			**1,145,290**	**1,331,006**	**185,716**	**1,217,401**	**113,605**	**9%**
REVENUE OVER/(UNDER) EXPENSE			**9,612,872**	**9,318,725**		**9,293,123**		

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REVIEW OF PROPOSED ZONING AND PLANNING BUDGET



Reference Budget Workbook
Pages (9-10)

CUMRU TOWNSHIP

GENERAL FUND - CODES, PLANNING & ZONING

OPERATING REVENUE			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
010	3610-310	GENERAL-APP FEES/PLAN/ENG/LEGL	15,006	15,000	(6)	15,000	-	-
010	3610-340	GENERAL-APP FEES/ZONING	18,000	7,800	(10,200)	6,750	1,050	16%
010	3620-000	GENERAL-PERMITS MISC./ALARMS	57	100	43	100	-	-
010	3620-410	GENERAL- BLD PERMIT/NEW CONSTR	152,382	185,000	32,618	185,000	-	-
010	3620-411	GENERAL-PERMITS-OTHER	19,377	25,000	5,623	25,000	-	-
010	3620-412	GENERAL-STATE SURCHARGE-PERMIT	529	675	146	675	-	-
010	3620-420	GENERAL-PLUMBING PERMITS	3,979	4,500	521	4,500	-	-
010	3620-460	GENERAL-WELL PERMITS	1,137	700	(437)	500	200	40%
010	3620-470	GENERAL-MECHANICAL PERMITS	16,315	18,000	1,685	18,000	-	-
010	3640-800	GENERAL-WEED/REMOVAL CHG/MOWNG	3,086	4,500	1,414	4,500	-	-
TOTAL OPERATING REVENUE			**229,867**	**261,275**	**31,408**	**260,025**	**1,250**	**0%**
TOTAL REVENUE			**229,867**	**261,275**	**31,408**	**260,025**	**1,250**	**0%**

EXPENSE

SALARY & BENEFITS			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
010	4080-183	ADMIN-INSPECTORS OVERTIME	2,889	2,500	(389)	1,500	1,000	67%
010	4080-314	ADMIN-CODE ENFORCE OFFCR WAGES	72,990	95,319	22,329	88,517	6,802	8%
010	4140-141	ADMIN-PLANNING WAGES	33,151	44,083	10,932	38,137	5,946	16%
010	4140-142	ADMIN-ZONING WAGES	-	500	500	500	-	-
TOTAL SALARY & BENEFITS			**109,030**	**142,402**	**33,372**	**128,654**	**13,748**	**11%**

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OPERATING EXPENSES			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
010	4131-201	ADMIN-INSPECTORS EXPENSES	2,044	3,000	956	3,000	-	-
010	4131-412	ADMIN-STATE SURCHARGE-PERMITS	-	625	625	675	(50)	(7%)
010	4140-311	ADMIN-CONSULT/COMPREHENSV PLAN	53,053	150,000	96,947	150,000	-	-
010	4140-313	ADMIN-ENG SERVICES/PLANNING	41,348	26,000	(15,348)	25,000	1,000	4%
010	4140-314	ADMIN-LEGAL SERVICES/PLANNING	22,619	60,000	37,381	60,000	-	-
010	4140-315	ADMIN-LEGAL FEES/DEVELOPERS	-	1,500	1,500	1,500	-	-
010	4140-316	ADMIN-LEGAL FEES/ZONING	31,854	20,000	(11,854)	15,000	5,000	33%
010	4140-530	ADMIN-CONTRIBUTION ZON BOARD	2,000	2,000	-	2,000	-	-
TOTAL OPERATING EXPENSES			**152,918**	**263,125**	**110,207**	**257,175**	**5,950**	**2%**
TOTAL EXPENSE			**261,947**	**405,527**	**143,579**	**385,829**	**19,698**	**5%**
REVENUE OVER/(UNDER) EXPENSE			**(32,080)**	**(144,252)**		**(125,804)**		

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REVIEW OF PROPOSED SEWER MANAGEMENT PROGRAM BUDGET



Reference Budget Workbook
Pages (12-13)

CUMRU TOWNSHIP

SMP FUND (080)

OPERATING REVENUE			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
080	3410-000	INTEREST ON INVESTMENTS	9,443	8,500	(943)	8,000	500	6%
080	3550-002	STATE PENSION AID-NU	2,277	2,300	23	2,277	23	1%
080	3560-100	SMP-CURRENT RECEIPTS	67,930	56,500	(11,430)	56,650	(150)	(0%)
080	3560-300	SMP-DELINQUENT RECEIPTS	535	700	165	700	-	-
080	3560-410	SMP-PERMITS/SUBDIVISION	15,360	8,000	(7,360)	7,000	1,000	14%
080	3560-650	SMP-CERT/SETTLEMENT FEES	1,056	900	(156)	900	-	-
080	3800-000	MISC INCOME/NSF/DONATIONS	-	-	-	-	-	-
TOTAL OPERATING REVENUE			**96,601**	**76,900**	**(19,701)**	**75,527**	**1,373**	**2%**
TOTAL REVENUE			**96,601**	**76,900**	**(19,701)**	**75,527**	**1,373**	**2%**

EXPENSE

SALARY & BENEFITS			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
080	4290-121	SMP-WAGES	28,908	36,403	7,496	30,505	5,898	19%
080	4290-130	SMP-PRIOR YR SICK REIMBURSE	-	1,000	1,000	3,000	(2,000)	(67%)
080	4290-156	SMP-HEALTH/HOSP INS	9,248	17,139	7,891	16,744	395	2%
080	4290-161	SMP-SOCIAL SECURITY	2,211	2,900	689	2,563	337	13%
TOTAL SALARY & BENEFITS			**40,367**	**57,442**	**17,075**	**52,812**	**4,630**	**9%**

OPERATING EXPENSES			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**

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080	4290-001	SMP-LEGAL	-	1,000	1,000	1,000	-	-
080	4290-210	SMP-OFFICE SUPPLIES	-	500	500	500	-	-
080	4290-211	SMP-COMPUTERS	1,829	2,500	671	2,500	-	-
080	4290-241	SMP-BANK FEES	345	250	(95)	250	-	-
080	4290-300	SMP-SEO SVC INCL ENFORCEMENT	15,767	12,500	(3,267)	12,000	500	4%
080	4290-314	SMP-ADMIN (OTHER)	-	1,000	1,000	1,000	-	-
080	4290-325	SMP-POSTAGE	628	1,500	872	1,500	-	-
080	4290-490	SMP-COSTS (INSPECTIONS)	51,716	40,000	(11,716)	40,000	-	-
TOTAL OPERATING EXPENSES			**70,285**	**59,250**	**(11,035)**	**58,750**	**500**	**1%**

TRANSFERS OUT			**2026**	**2027**	**2026 Proj. vs 2027 Budget**	**2026**	**Y o Y Budget**	**Inc/(Dec)**
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
080	4290-002	SMP-MMO-NU	5,766	4,752	(1,014)	3,779	973	26%
TOTAL TRANSFERS OUT			**5,766**	**4,752**	**(1,014)**	**3,779**	**973**	**26%**
TOTAL EXPENSE			**116,419**	**121,444**	**5,026**	**115,341**	**6,103**	**5%**
REVENUE OVER/(UNDER) EXPENSE			**(19,818)**	**(44,544)**		**(39,814)**		

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REVIEW OF PROPOSED REFUSE PROGRAM BUDGET



Reference Budget Workbook
Pages (15-17)

CUMRU TOWNSHIP

REFUSE COLLECTION FUND (040)

OPERATING REVENUE			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
040	3410-000	INTEREST ON INVESTMENTS	29,726	32,000	2,274	30,000	2,000	7%
040	3540-040	REFUSE-RECYCLING GRANT PERFORM	17,433	20,000	2,567	20,000	-	-
040	3540-045	REFUSE-RECYCLING GRANT EQUIPMT	-	-	-	-	-	-
040	3550-002	STATE PENSION AID-NU	4,199	4,200	1	4,199	1	0%
040	3643-100	REFUSE-CURRENT RECEIPTS	1,807,133	1,500,000	(307,133)	1,559,000	(59,000)	(4%)
040	3643-300	REFUSE-DELINQUENT PAYMENTS	55,172	36,000	(19,172)	35,000	1,000	3%
040	3643-500	REFUSE-GRASS TAGS	18	-	(18)	-	-	-
040	3643-550	REFUSE-SCRAP METAL	848	1,500	653	1,500	-	-
040	3643-650	REFUSE-CERTS/SETTLEMENT FEES	6,384	3,500	(2,884)	6,500	(3,000)	(46%)
040	3800-000	MISC INCOME/NSF/DONATIONS	312	-	(312)	-	-	-
TOTAL OPERATING REVENUE			**1,921,225**	**1,597,200**	**(324,025)**	**1,656,199**	**(58,999)**	**(4%)**
TOTAL REVENUE			**1,921,225**	**1,597,200**	**(324,025)**	**1,656,199**	**(58,999)**	**(4%)**

EXPENSE

SALARY & BENEFITS			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
040	4020-125	ADMIN-FINANCE ADMIN WAGE	-	23,000	23,000	8,988	14,012	156%
040	4270-114	REFUSE BILL CLERK	-	-	-	-	-	-
040	4270-120	REFUSE-SUPER/ASSIST SUPER WAGE	13,760	16,340	2,580	15,495	845	5%
040	4270-121	REFUSE-MANAGER	9,912	14,659	4,748	10,967	3,692	34%
040	4270-122	REFUSE-TWP SECTY	-	-	-	5,000	(5,000)	(100%)
040	4270-123	REFUSE-BUSNS/PERSNL ADMIN WAGE	2,707	3,704	997	2,678	1,027	38%

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040	4270-125	REFUSE-FINANCE ADMIN WAGE	3,300	29,828	26,528	8,990	20,838	232%
040	4270-130	REFUSE-PRIOR YR SICK REIMBURSE	864	3,000	2,136	5,000	(2,000)	(40%)
040	4270-140	REFUSE-PW WAGES	8,810	75,000	66,190	80,000	(5,000)	(6%)
040	4270-156	REFUSE HEALTH/HOSPITAL INS	8,673	35,298	26,625	19,155	16,143	84%
040	4270-161	REFUSE-SS & MED TAX	4,803	13,010	8,206	11,027	1,983	18%
040	4270-163	REFUSE-WC	1,524	3,000	1,476	5,000	(2,000)	(40%)
040	4270-310	REFUSE-WAGES	23,374	27,431	4,057	25,000	2,431	10%
TOTAL SALARY & BENEFITS			**77,728**	**244,270**	**166,542**	**197,301**	**46,969**	**24%**

OPERATING EXPENSES			**2026**	**2027**	**2026 Proj. vs 2027 Budget**	**2026**	**Y o Y Budget**	**Inc/(Dec)**
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
040	4270-000	REFUSE-HAULING CONTRACT	1,112,789	1,360,620	247,831	1,112,789	247,831	22%
040	4270-001	REFUSE-LEGAL	265	5,000	4,735	5,000	-	-
040	4270-200	REFUSE-DUMPING FEES	388,655	390,000	1,345	380,000	10,000	3%
040	4270-201	REFUSE-RECYCLING CONTAINERS	(984)	(1,000)	(16)	(1,000)	-	-
040	4270-202	REFUSE-SWEEPER DEBRIS	-	-	-	-	-	-
040	4270-203	REFUSE-LEAF DISPOSAL	2,880	2,500	(380)	2,500	-	-
040	4270-204	REFUSE-MGR VEH ALLOWANCE	60	300	240	300	-	-
040	4270-210	REFUSE-OFFICE SUPPLIES	1,138	1,000	(138)	1,000	-	-
040	4270-211	REFUSE-COMPUTERS	8,639	12,000	3,361	12,000	-	-
040	4270-241	REFUSE-BANK FEES	2,160	1,750	(410)	1,750	-	-
040	4270-250	REFUSE-OFFICE EQUIPMENT	790	500	(290)	500	-	-
040	4270-300	REFUSE-CONTRACTED SERVICES	3,000	3,000	-	3,000	-	-
040	4270-311	REFUSE-AUDITOR	1,586	1,500	(86)	1,500	-	-
040	4270-312	REFUSE-BOND-TREAURER/DEPUTY TR	500	550	50	500	50	10%
040	4270-320	REFUSE-COMMUNICATIONS	3,768	2,000	(1,768)	1,500	500	33%
040	4270-325	REFUSE-POSTAGE	717	8,000	7,283	8,000	-	-
040	4270-332	REFUSE-MAINT REPAIR EQUIPMENT	-	1,500	1,500	1,500	-	-
040	4270-342	REFUSE-ADVERTISING & PRINTING	7,980	8,000	20	8,000	-	-
040	4270-400	REFUSE-SUPPLIES	-	-	-	-	-	-
040	4800-000	MISC. EXPENDITURES	4	-	(4)	-	-	-
TOTAL OPERATING EXPENSES			**1,533,946**	**1,797,220**	**263,274**	**1,538,839**	**258,381**	**17%**

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TRANSFERS OUT			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
040	4270-910	REFUSE-REFUND PRIOR YRS REVENU	5,000	5,000	-	5,000	-	-
040	4830-002	MMO-NU	10,514	11,372	858	6,961	4,411	63%
040	4910-000	REFUNDS (GEN-PRIOR YR REV)	-	-	-	-	-	-
TOTAL TRANSFERS OUT			**15,514**	**16,372**	**858**	**11,961**	**4,411**	**37%**
TOTAL EXPENSE			**1,627,189**	**2,057,862**	**430,673**	**1,748,101**	**309,761**	**18%**
REVENUE OVER/(UNDER) EXPENSE			**294,036**	**(460,662)**		**(91,902)**		

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REVIEW OF PROPOSED STORMWATER BUDGET



Reference Budget Workbook
Pages (19)

CUMRU TOWNSHIP

STORM WATER FUND (054)

OPERATING REVENUE			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
054	3410-000	INTEREST ON INVESTMENTS	393	300	(93)	250	50	20%
054	3800-000	MISC INCOME/NSF/DONATIONS	8,064	10,000	1,936	10,000	-	-
TOTAL OPERATING REVENUE			**8,457**	**10,300**	**1,843**	**10,250**	**50**	**0%**
TOTAL REVENUE			**8,457**	**10,300**	**1,843**	**10,250**	**50**	**0%**

EXPENSE

OPERATING EXPENSES			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
054	4010-241	BANK FEES/ADJ	270	300	30	300	-	-
054	4040-001	ADMIN-LEGAL SERVICES/SOLICITOR	-	-	-	-	-	-
054	4140-313	ADMIN-ENG SERVICES/PLANNING	1,043	10,000	8,957	10,000	-	-
054	4800-000	MISC. EXPENDITURES	-	-	-	-	-	-
054	4800-241	BANK FEES	-	-	-	-	-	-
TOTAL OPERATING EXPENSES			**1,313**	**10,300**	**8,987**	**10,300**	**-**	**-**
TOTAL EXPENSE			**1,313**	**10,300**	**8,987**	**10,300**	**-**	**-**
REVENUE OVER/(UNDER) EXPENSE			**7,143**	**-**		**(50)**		

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REVIEW OF PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP)



Reference Budget Workbook
Pages (21)

CUMRU TOWNSHIP

CAPITAL RESERVE FUND - GENERAL (300)

OPERATING REVENUE					2026 Proj. vs			
			2026	2027	2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	Acct #	Account Name	Projected Actual	Budget	Variance	Budget	Variance	over P/Y
300	3410-000	INTEREST ON INVESTMENTS	743	-	(743)	-	-	-
300	3590-000	GRANTS-OTHER	141,586	-	(141,586)	-	-	-
300	3950-100	GEN FUND-CAPITAL TRANSFER	-	-	-	-	-	-
TOTAL OPERATING REVENUE			**142,328**	**-**	**(142,328)**	**-**	**-**	**-**
TOTAL REVENUE			**142,328**	**-**	**(142,328)**	**-**	**-**	**-**

EXPENSE

OPERATING EXPENSES					2026 Proj. vs			
			2026	2027	2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	Acct #	Account Name	Projected Actual	Budget	Variance	Budget	Variance	over P/Y
300	4010-241	BANK FEES/ADJ	210	300	90	-	300	New
300	5021-003	CAP-MOWER-PURCH/LEASE-5YR-85%	-	-	-	-	-	-
300	5021-004	CAPITAL-BACKHOE-LEASE-5YR-50%	-	-	-	-	-	-
300	5022-009	CAPITAL-PD TASER CERT PRGRM(5)	-	-	-	-	-	-
300	5024-001	CAPITAL-B&G EVIDNC BL-ELEC/HV	-	-	-	-	-	-
300	5024-002	CAPITAL-PD PATROL VEH	-	-	-	-	-	-
300	5024-003	CAPITAL-PD-PATROL VEH	-	-	-	-	-	-
300	5024-004	CAPITAL-HWY-MECH VEH #62-50%	-	-	-	-	-	-
300	5024-005	CAPITAL-HWY-REPLACE VEH #73	-	-	-	-	-	-
300	5025-001	CAPITAL-PD PATROL VEHICLE	-	-	-	-	-	-
TOTAL OPERATING EXPENSES			**210**	**300**	**90**	**-**	**300**	**New**
TOTAL EXPENSE			**210**	**300**	**90**	**-**	**300**	**New**
REVENUE OVER/(UNDER) EXPENSE			**142,118**	**(300)**		**-**		

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REVIEW OF PROPOSED POLICE DEPARTMENT EXPENSES



Reference Budget Workbook
Pages (23-26)

CUMRU TOWNSHIP

GENERAL FUND - POLICE

OPERATING REVENUE			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
010	3310-000	GENERAL-FINE/PKG TIX/STATE DUI	55,203	55,000	(203)	55,000	-	-
010	3420-201	GENERAL-RENT OF RANGE	3,789	3,000	(789)	2,000	1,000	50%
010	3540-036	PD STATE TUITION REIMBURSEMENT	-	-	-	-	-	-
010	3550-001	STATE PENSION AID-PD	327,140	327,140	-	327,140	-	-
010	3620-100	PD SERVICE/FNGR PRNTG/FIRE RPT	5,893	5,500	(393)	5,500	-	-
010	3620-360	GENERAL-HEART & LUNG REIMBURSE	19,066	3,500	(15,566)	3,500	-	-
TOTAL OPERATING REVENUE			**411,092**	**394,140**	**(16,952)**	**393,140**	**1,000**	**0%**
TOTAL REVENUE			**411,092**	**394,140**	**(16,952)**	**393,140**	**1,000**	**0%**

EXPENSE

SALARY & BENEFITS			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
010	4100-120	PD-WAGES/CHIEF/DEPT CHF/LIEUT	388,953	474,000	85,047	435,000	39,000	9%
010	4100-121	PD-MANAGER	7,081	10,995	3,913	8,226	2,769	34%
010	4100-123	PD-BUSINESS/PERSONNEL ADMIN	7,778	13,000	5,222	8,925	4,075	46%
010	4100-125	PD-FINANCE ADMIN	-	29,828	29,828	8,990	20,838	232%
010	4100-130	PD-PRIOR YR SICK REIMBURSE	176,188	140,000	(36,188)	140,000	-	-
010	4100-132	PD-WAGES	2,852,990	3,550,000	697,010	3,286,000	264,000	8%
010	4100-134	PD-THERAPY DOG HANDLER WAGES	11,635	22,500	10,865	22,500	-	-
010	4100-140	PD-ADMINISTRATIVE ASSISTANT	24,711	44,000	19,289	30,000	14,000	47%
010	4100-142	PD-WAGES-MECHANIC	32,925	35,000	2,075	35,000	-	-
010	4100-143	PD-WAGES-MAINTENANCE	1,434	2,000	566	2,000	-	-

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010	4100-144	PD-SYSTEM ANALYST P/T	-	-	-	-	-	-
010	4100-145	PD-ANALYST	71,379	84,000	12,621	80,212	3,788	5%
010	4100-156	PD-HEALTH INSURANCE	991,404	1,678,000	686,596	1,259,404	418,596	33%
010	4100-157	PD-POST RETIREMENT MED	40,045	50,000	9,955	59,468	(9,468)	(16%)
010	4100-158	PD-CASH IN LIEU OF BENEFITS	12,277	8,500	(3,777)	8,500	-	-
010	4100-161	PD-SS & MED TAX	283,313	315,016	31,703	315,017	(1)	(0%)
010	4100-163	PD-WORKERS COMP	155,000	180,000	25,000	155,000	25,000	16%
010	4100-183	PD-OVERTIME	116,429	106,000	(10,429)	70,000	36,000	51%
010	4100-355	PD-WC CLERICAL	2,500	600	(1,900)	2,500	(1,900)	(76%)
010	4830-150	PD-MUNICIPAL RETIREMENT	8,052	8,000	(52)	7,975	25	0%
TOTAL SALARY & BENEFITS			**5,184,096**	**6,751,439**	**1,567,343**	**5,934,717**	**816,722**	**14%**

OPERATING EXPENSES

Fund	Acct #	Account Name	2026 Projected Actual	2027 Budget	2026 Proj. vs 2027 Budget Variance	2026 Budget	Y o Y Budget Variance	Inc/(Dec) over P/Y
010	4100-002	PD-LEGAL SERVICES/PENSION	-	1,000	1,000	1,000	-	-
010	4100-003	PD-LEGAL SERVICES/LABOR	-	1,000	1,000	1,000	-	-
010	4100-200	PD-MGR VEH ALLOWANCE	158	1,500	1,342	1,500	-	-
010	4100-201	PD-GEN EXPENSES/PETTY CASH	-	50	50	50	-	-
010	4100-210	PD-OFFICE SUPPLIES	3,078	5,000	1,922	5,000	-	-
010	4100-231	PD-GAS/OIL/ANTIFREZ	56,993	55,000	(1,993)	50,000	5,000	10%
010	4100-238	PD-UNIFORMS	37,816	48,250	10,434	48,250	-	-
010	4100-239	PD-AMMUNITION & SIMILAR SUPPS	91	25,000	24,909	25,000	-	-
010	4100-241	PD-TRAINING	20,323	35,000	14,677	35,000	-	-
010	4100-242	PD-HIRING EXPENSES	4,628	8,000	3,372	8,000	-	-
010	4100-243	PD-SUPPS-PROTECT PERSONS/PROP	2,962	30,000	27,038	30,000	-	-
010	4100-244	PD-THERAPY DOG & SUPPLIES	(5,827)	10,000	15,827	15,000	(5,000)	(33%)
010	4100-250	PD-MAINT/REPAIR OFFICE EQUIP	5,625	15,000	9,375	15,000	-	-
010	4100-260	PD-OFFICE EQPT PURCH&REPLACE	99	3,000	2,901	3,000	-	-
010	4100-300	PD-CONTRACTED SERVICES	37,047	16,000	(21,047)	16,000	-	-
010	4100-314	PD-LEGAL-PUBLIC SAFETY	947	2,000	1,053	2,000	-	-
010	4100-320	PD-COUNTY MCT S/W SERVICE	12,006	10,000	(2,006)	10,000	-	-
010	4100-321	PD-CO RADIO SERVICE	174,811	142,000	(32,811)	141,704	296	0%

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010	4100-322	PD-TELE/COMP LINE	15,432	16,500	1,068	15,500	1,000	6%
010	4100-323	PD-GPS	3,704	5,500	1,796	5,500	-	-
010	4100-325	PD-POSTAGE	563	1,500	937	1,500	-	-
010	4100-327	PD-RADIO REPAIR	20	5,000	4,980	5,000	-	-
010	4100-342	PD-PRINTING/ADVERT	197	2,000	1,803	2,000	-	-
010	4100-343	PD-LEGAL PUB./MEMBERSHIPS	2,320	4,000	1,680	4,000	-	-
010	4100-351	PD-AUTO INS	25,000	30,000	5,000	25,000	5,000	20%
010	4100-353	PD-LAW ENFORCEMENT LIABILITY	40,000	42,000	2,000	40,000	2,000	5%
010	4100-360	PD-HEART & LUNG BENEFIT	29,227	18,000	(11,227)	12,000	6,000	50%
010	4100-374	PD-VEH & EQUIP MAINT&REPAIRS	69,218	45,000	(24,218)	40,000	5,000	13%
010	4100-375	PD-TIRES & CHAINS	14,497	11,500	(2,997)	11,000	500	5%
010	4100-500	PD-COMPUTERS H/W & ACCESSORIES	32,510	30,000	(2,510)	40,000	(10,000)	(25%)
010	4100-510	PD-COMPUTERS S/W LICENSE&AGREE	59,383	60,000	617	55,000	5,000	9%
010	4100-553	PD-COMM OUTREACH/CRIME PREVNT	1,439	4,500	3,061	4,500	-	-
010	4100-600	PD-LEASED LAND/PISTOL RANGE	1,537	17,000	15,463	17,000	-	-
010	4100-740	PD-PURCHASE EQUIP & SUPPLIES	4,163	20,000	15,837	20,000	-	-
010	4190-519	PD-PUBLIC RELATIONS	370	-	(370)	-	-	-
010	4190-520	PD-CONTR. TO ANIMAL RESCUE LG	23,429	23,439	10	23,429	10	0%
010	4190-521	PD-CONTR. TO CRIME ALERT	1,000	1,000	-	1,000	-	-
010	4190-522	PD-BCERT TEAM	1,000	1,000	-	1,000	-	-
TOTAL OPERATING EXPENSES			**675,766**	**745,739**	**69,973**	**730,933**	**14,806**	**2%**

TRANSFERS OUT			**2026**	**2027**	**2026 Proj. vs 2027 Budget**	**2026**	**Y o Y Budget**	**Inc/(Dec)**
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
010	4100-822	PD-2022 TASER CERT PRGRM(5)	19,708	-	(19,708)	19,708	(19,708)	(100%)
010	4100-824	PD-2024-CAP TRAN-2023 PTRL VEH	-	-	-	-	-	-
010	4100-825	PD-2024-CAP TRAN-2023 PTRL VEH	-	-	-	-	-	-
010	4100-826	PD-2025 CAP TRAN-2025 PTRL VEH	-	-	-	-	-	-
010	4100-827	PD-2025 CAP TRAN-2025 BODY CAM	37,918	37,918	-	37,918	0	0%
010	4100-828	PD-2026 CAP TRAN-2026 PTRL VEH	65,000	-	(65,000)	65,000	(65,000)	(100%)
010	4100-829	PD-2027 CAP TRAN-2027 PTRL VEH	-	70,000	70,000	-	70,000	New
010	4830-001	MMO-U	434,186	492,034	57,848	434,186	57,848	13%

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TOTAL TRANSFERS OUT	**556,812**	**599,952**	**43,140**	**556,812**	**43,140**	**8%**
TOTAL EXPENSE	**6,416,674**	**8,097,129**	**1,680,455**	**7,222,461**	**874,668**	**12%**
REVENUE OVER/(UNDER) EXPENSE	**(6,005,581)**	**(7,702,989)**		**(6,829,321)**		

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REVIEW OF PROPOSED FIRE DEPARTMENT BUDGET



Reference Budget Workbook
Pages (28-32)

CUMRU TOWNSHIP

GENERAL FUND - FIRE POLICE

EXPENSE

SALARY & BENEFITS			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
010	4150-132	FIRE POLICE-PTS.	(947)	7,725	8,672	7,725	-	-
010	4150-163	FIRE POLICE-WORKERS' COMP	3,467	8,020	4,554	500	7,520	1504%
TOTAL SALARY & BENEFITS			**2,519**	**15,745**	**13,226**	**8,225**	**7,520**	**91%**

OPERATING EXPENSES			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
010	4150-220	FIRE POLICE-OPERATION SUPPLIES	1,200	1,500	300	500	1,000	200%
010	4150-231	FIRE POLICE-MILEAGE	802	1,500	698	1,500	-	-
010	4150-238	FIRE POLICE-UNIFORMS	-	750	750	750	-	-
010	4150-343	FIRE POLICE-MEMBERSHIPS	35	150	115	150	-	-
010	4150-374	FIRE POLICE-VEH MAINT/REPAIR	302	1,000	698	1,000	-	-
TOTAL OPERATING EXPENSES			**2,339**	**4,900**	**2,561**	**3,900**	**1,000**	**26%**
TOTAL EXPENSE			**4,858**	**20,645**	**15,787**	**12,125**	**8,520**	**70%**

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FIRE TAX FUND (030)

OPERATING REVENUE			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
030	3010-100	REAL ESTATE CURRENT TAX/EXCEPT	2,603,386	2,650,000	46,614	2,603,386	46,614	2%
030	3010-300	DELINQUENT R/E TAX	21,484	15,000	(6,484)	15,000	-	-
030	3010-500	FIREMEN'S RELIEF	50,000	50,000	-	50,000	-	-
030	3010-600	INTERIM R/E TAXES	5,771	5,000	(771)	5,000	-	-
030	3210-000	GENERAL-BUSINESS LICENSES	25	-	(25)	-	-	-
030	3410-000	INTEREST ON INVESTMENTS	16,322	5,500	(10,822)	5,000	500	10%
030	3550-002	STATE PENSION AID-NU	87,456	87,000	(456)	86,654	346	0%
030	3550-100	REFUND PRIOR YR EXPENSES	41	-	(41)	-	-	-
030	3620-100	PD SERVICE/FNGR PRNTG/FIRE RPT	90	50	(40)	50	-	-
030	3620-500	FIRE-PERMITS	11,100	15,000	3,900	15,000	-	-
030	3800-000	MISC INCOME/NSF/DONATIONS	1,229	-	(1,229)	-	-	-
TOTAL OPERATING REVENUE			**2,796,904**	**2,827,550**	**30,646**	**2,780,090**	**47,460**	**2%**
TOTAL REVENUE			**2,796,904**	**2,827,550**	**30,646**	**2,780,090**	**47,460**	**2%**

EXPENSE

SALARY & BENEFITS			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
030	4110-120	FIRE-CHIEF-WAGES	106,250	122,000	15,750	108,261	13,739	13%
030	4110-121	FIRE-MANAGER	9,280	12,827	3,547	10,000	2,827	28%
030	4110-122	FIRE-TWP SECTY	4,162	4,800	638	4,273	527	12%
030	4110-123	FIRE-BUSNS/PERSNL ADMIN WAGES	5,414	7,500	2,086	5,355	2,145	40%
030	4110-130	FIRE-PRIOR YR SICK REIMBURSE	8,000	10,000	2,000	10,000	-	-

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030	4110-132	FIRE-WAGES	984,998	1,245,000	260,002	1,074,202	170,798	16%
030	4110-133	FIRE-2025 RETROACTIVE WAGES	98,523	-	(98,523)	50,000	(50,000)	(100%)
030	4110-140	FIRE-ADMINISTRATION	13,172	16,000	2,828	13,272	2,729	21%
030	4110-141	FIRE-PART TIME WAGES	100	-	(100)	-	-	-
030	4110-142	FIRE-WAGES-MECHANIC	3,172	5,000	1,828	5,000	-	-
030	4110-156	FIRE-HEALTH/HOSPITAL INSURANCE	362,967	595,000	232,033	484,679	110,321	23%
030	4110-160	FIRE-FIREMEN RELIEF	50,000	50,000	-	50,000	-	-
030	4110-161	FIRE - SS & MED TAX	102,777	115,000	12,223	97,928	17,072	17%
030	4110-163	FIRE-WORKERS COMPENSATION	63,873	62,000	(1,873)	40,000	22,000	55%
030	4110-183	FIRE-OVERTIME	110,282	70,000	(40,282)	50,000	20,000	40%
TOTAL SALARY & BENEFITS			**1,922,970**	**2,315,127**	**392,157**	**2,002,970**	**312,157**	**16%**

OPERATING EXPENSES			**2026**	**2027**	**2026 Proj. vs 2027 Budget**	**2026**	**Y o Y Budget**	**Inc/(Dec)**
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
030	4110-003	FIRE-LEGAL LABOR	1,485	10,000	8,515	10,000	-	-
030	4110-204	FIRE-MGR VEH ALLOWANCE	132	660	528	660	-	-
030	4110-210	FIRE-OFFICE SUPPLIES	3,022	3,000	(22)	3,000	-	-
030	4110-211	FIRE-COMPUTERS	42,300	50,000	7,700	50,000	-	-
030	4110-215	FIRE-FIRE PREVENTION SUPPLIES	-	2,500	2,500	2,500	-	-
030	4110-220	FIRE-OPERATIONAL EXPENSES	5,500	3,000	(2,500)	2,500	500	20%
030	4110-221	FIRE-BANK FEES	392	350	(42)	325	25	8%
030	4110-231	FIRE-GAS/OIL/ANTIFREZ	23,887	21,000	(2,887)	22,000	(1,000)	(5%)
030	4110-238	FIRE-UNIFORMS/PROTECTIVE WEAR	9,092	15,000	5,908	15,000	-	-
030	4110-241	FIRE-TRAINING	5,593	15,000	9,407	15,000	-	-
030	4110-242	FIRE-HIRING EXPENSES	2,292	1,000	(1,292)	1,000	-	-
030	4110-260	FIRE-PURCHSE&REPLCE OFFCE EQPT	2,294	1,000	(1,294)	1,000	-	-
030	4110-300	FIRE-CONTRACTED SERVICES	33,966	27,000	(6,966)	25,000	2,000	8%
030	4110-311	FIRE-AUDITOR	1,586	1,500	(86)	1,500	-	-
030	4110-312	FIRE-BOND-TREASURER-DEPUTY TR	1,000	1,000	-	1,000	-	-
030	4110-314	FIRE-LEGAL SERVICES	8,669	10,000	1,332	10,000	-	-
030	4110-320	FIRE-COMMUNICATIONS	7,814	10,000	2,186	10,000	-	-
030	4110-321	FIRE COUNTY RADIO	47,364	40,000	(7,364)	39,530	470	1%

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030	4110-323	FIRE-GPS	1,000	1,125	125	1,125	-	-
030	4110-325	FIRE-POSTAGE	93	75	(18)	50	25	50%
030	4110-327	FIRE-RADIO REPAIR/MAINTENANCE	60	1,000	940	1,000	-	-
030	4110-330	FIRE-MAINT/REPAIR EQUIPT GEN	294	1,500	1,206	1,500	-	-
030	4110-332	FIRE-TIRES	-	5,000	5,000	5,000	-	-
030	4110-342	FIRE-ADVERTISEMENT & PRINTING	46	1,000	954	1,000	-	-
030	4110-343	FIRE-LEGAL PUBL/MEMBERSHIPS	617	3,000	2,383	3,000	-	-
030	4110-350	FIRE-liability INSURANCE	28,010	30,000	1,990	28,010	1,990	7%
030	4110-351	FIRE-AUTO INSURANCE	15,000	16,000	1,000	15,000	1,000	7%
030	4110-360	FIRE-UTILITIES	68,528	23,000	(45,528)	20,000	3,000	15%
030	4110-363	FIRE-HYDRANTS	68,213	80,000	11,787	80,000	-	-
030	4110-370	FIRE-BLDG/MAINT& REPAIR	225	5,000	4,775	5,000	-	-
030	4110-374	FIRE-VEHICLE/MAINT&REPAIRS	36,037	45,000	8,963	40,000	5,000	13%
030	4110-384	FIRE-RENT	-	-	-	-	-	-
030	4110-540	FIRE-VOL FIREMEN COMPENSATION	75,360	60,000	(15,360)	60,000	-	-
030	4110-750	FIRE-MINOR EQUIPT/PURCH&REPLAC	561	5,000	4,439	5,000	-	-
030	4800-000	MISC. EXPENDITURES	150,716	-	(150,716)	-	-	-
TOTAL OPERATING EXPENSES			**641,146**	**488,710**	**(152,436)**	**475,700**	**13,010**	**3%**

TRANSFERS OUT					**2026 Proj. vs**			
			2026	**2027**	**2027 Budget**	**2026**	**Y o Y Budget**	**Inc/(Dec)**
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
030	4110-002	FIRE-MMO-NU	292,085	281,000	(11,085)	292,085	(11,085)	(4%)
030	4110-800	FIRE-CURRENT YR CAP SAV TRANS	-	-	-	-	-	-
030	4920-200	REFUND PRIOR YEARS REV	-	-	-	-	-	-
TOTAL TRANSFERS OUT			**292,085**	**281,000**	**(11,085)**	**292,085**	**(11,085)**	**(4%)**
TOTAL EXPENSE			**2,856,201**	**3,084,837**	**228,636**	**2,770,755**	**314,082**	**11%**
REVENUE OVER/(UNDER) EXPENSE			**(59,297)**	**(257,287)**		**9,335**		

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FIRE CAPITAL FUND (039)

OPERATING REVENUE			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
039	3410-000	INTEREST ON INVESTMENTS	8,642	10,060	1,418	-	10,060	New
039	3800-000	MISC INCOME/NSF/DONATIONS	-	-	-	-	-	-
039	3910-500	SURPLUS SALES	-	-	-	-	-	-
039	3950-200	FIRE SAV.-CAP.TRANS FROM FIRE	-	-	-	-	-	-
039	3950-250	FIRE OPRTNS CAP TRANSFER	-	-	-	-	-	-
TOTAL OPERATING REVENUE			**8,642**	**10,060**	**1,418**	**-**	**10,060**	**New**
TOTAL REVENUE			**8,642**	**10,060**	**1,418**	**-**	**10,060**	**New**

EXPENSE

OPERATING EXPENSES			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
039	4010-241	BANK FEES/ADJ	120	155	35	-	155	New
039	4110-221	FIRE-BANK FEES	-	-	-	-	-	-
039	5018-390	FIRE SAVINGS-FACILITY PREP	147,297	187,752	40,455	-	187,752	New
039	5021-390	FIRE SAVINGS-E43 REPLACEMENT	82,060	68,383	(13,677)	-	68,383	New
039	5022-390	FIRE SAVINGS-BRUSH42-2 REPLACE	-	-	-	-	-	-
039	5023-390	FIRE SAVINGS-E42-1 REPLACEMENT	-	97,031	97,031	-	97,031	New
039	5024-391	FIRE SAVINGS-VEH 42 REPLACE	-	-	-	-	-	-
TOTAL OPERATING EXPENSES			**229,476**	**353,320**	**123,844**	**-**	**353,320**	**New**
TOTAL EXPENSE			**229,476**	**353,320**	**123,844**	**-**	**353,320**	**New**
REVENUE OVER/(UNDER) EXPENSE			**(220,834)**	**(343,260)**		**-**		

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REVIEW OF PROPOSED PUBLIC WORKS BUDGET



Reference Budget Workbook
Pages (34-44)

CUMRU TOWNSHIP

GENERAL FUND - PUBLIC WORKS - HIGHWAY

OPERATING REVENUE			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
010	3630-300	GENERAL-STREET OPENING PERMITS	5,811	3,500	(2,311)	3,000	500	17%
TOTAL OPERATING REVENUE			**5,811**	**3,500**	**(2,311)**	**3,000**	**500**	**17%**
TOTAL REVENUE			**5,811**	**3,500**	**(2,311)**	**3,000**	**500**	**17%**

EXPENSE

SALARY & BENEFITS			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
010	4300-120	HWY-SUPER/ASST WAGES	101,530	109,000	7,470	79,642	29,358	37%
010	4300-121	HWY-MANAGER WAGES	7,081	10,995	3,913	8,226	2,769	34%
010	4300-123	HWY-BUS/PERSONNEL ADMIN WAGES	7,778	13,000	5,222	8,925	4,075	46%
010	4300-130	HWY-PRIOR YR SICK REIMBURSE	7,739	20,000	12,261	25,000	(5,000)	(20%)
010	4300-140	HWY-WAGES	556,631	607,397	50,766	494,194	113,203	23%
010	4300-141	HWY-ADMIN ASSISTANTS WAGES	15,305	19,594	4,289	18,823	770	4%
010	4300-142	HWY-STREETLIGHT WAGES	152	1,000	848	1,000	-	-
010	4300-156	HWY-HEALTH INSURANCE	242,392	350,000	107,608	316,868	33,132	10%
010	4300-161	HWY-SOCIAL SECURITY	59,836	75,000	15,164	52,464	22,536	43%
010	4300-163	HWY-WORKERS COMP	35,000	47,000	12,000	35,000	12,000	34%
010	4300-164	HWY-SAFETY TRAINING	-	-	-	500	(500)	(100%)
010	4300-183	HWY-OVERTIME WAGES	80,223	60,000	(20,223)	50,000	10,000	20%
TOTAL SALARY & BENEFITS			**1,113,667**	**1,312,985**	**199,318**	**1,090,642**	**222,343**	**20%**

					2026 Proj. vs

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OPERATING EXPENSES			2026	2027	2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	Acct #	Account Name	Projected Actual	Budget	Variance	Budget	Variance	over P/Y
010	4300-201	HWY-EDUCATE/SUBSCRIPT/MMBRSHP	292	400	108	400	-	-
010	4300-210	HWY-OFFICE SUPPLIES	1,865	1,500	(365)	1,500	-	-
010	4300-238	HWY-UNIFORMS	5,045	6,500	1,455	6,500	-	-
010	4300-250	HWY-MAINT & REPAIR OFFICE EQUP	6,775	1,000	(5,775)	1,000	-	-
010	4300-260	HWY-MINOR EQUIP PURCH&REPLACE	-	2,000	2,000	2,000	-	-
010	4300-270	HWY-COMPUTERS	8,863	10,000	1,137	10,000	-	-
010	4300-300	HWY-CONTRACTED SERVICES	29,134	5,000	(24,134)	5,000	-	-
010	4300-310	HWY-RIGHT OF WAY MAINT	5,184	7,000	1,816	7,000	-	-
010	4300-320	HWY-COMMUNICATION EXPENSES	2,148	3,000	852	3,000	-	-
010	4300-323	HWY-GPS	4,798	7,000	2,202	7,000	-	-
010	4300-330	HWY-MAINTENANCE&REPAIR EQUIP	80,230	100,000	19,770	60,000	40,000	67%
010	4300-331	HWY-GAS/OIL/ANTIFREEZE	79,420	60,000	(19,420)	60,000	-	-
010	4300-332	HWY-TIRES/CHAINS/TIRE REPAIR	1,872	14,000	12,128	4,000	10,000	250%
010	4300-351	HWY-AUTO INSURANCE	32,000	33,000	1,000	32,000	1,000	3%
010	4320-330	HWY-MAINT & REPAIR WINTER EQPT	18,834	20,000	1,166	20,000	-	-
010	4330-201	HWY-SIGNS-STREETS	8,618	3,000	(5,618)	2,000	1,000	50%
010	4330-204	HWY-TRAFFIC MARKINGS	883	5,000	4,117	6,000	(1,000)	(17%)
010	4330-206	HWY-LONG LINE PAINTING	2,653	20,000	17,347	40,000	(20,000)	(50%)
010	4340-360	HWY-STREET LIGHTS- METED	93,734	114,649	20,914	110,000	4,649	4%
010	4340-361	HWY-STREET LIGHTS - PP&L	18,785	22,000	3,215	22,000	-	-
010	4340-362	HWY-STREET LIGHT - M&R	2,778	19,900	17,122	20,000	(100)	(1%)
010	4340-372	HWY-TRAFFIC SIGNAL MAINTENANCE	8,636	25,000	16,364	25,000	-	-
010	4340-373	HWY-TRAF SIGNAL MAINT CONTRACT	4,500	4,600	100	4,500	100	2%
010	4360-200	HWY-STORM SEWERS	1,800	30,000	28,200	50,000	(20,000)	(40%)
010	4360-201	HWY-STORM SEWERS- MS-4 PERMITS	11,726	20,000	8,274	20,000	-	-
010	4360-202	HWY-STORM SEWERS - ENGINEERING	11,355	30,000	18,645	40,000	(10,000)	(25%)
010	4360-203	HWY-STORM SEWERS-EQUIPMENT	1,184	2,500	1,316	2,500	-	-
010	4360-204	HWY-STORM SEWERS-MONITORING	-	1,000	1,000	1,000	-	-
010	4360-206	HWY-STORM SEWERS-PUBLIC ED	1,263	1,000	(263)	1,000	-	-
010	4370-260	HWY-SHOP TOOLS	1,720	3,000	1,280	3,000	-	-
010	4380-384	HWY-EQUIPMENT RENTAL	2,556	2,000	(556)	2,000	-	-

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010	4390-001	STATE-ROAD CONSTRUCTION	-	-	-	-	-	-
010	4390-210	HWY-SUPPLIES - ROADS	4,454	2,500	(1,954)	2,500	-	-
010	4390-212	HWY-GUIDERAIL REPAIR	-	10,000	10,000	10,000	-	-
010	4390-213	HWY-CRACK SEALER	3,788	6,000	2,212	3,000	3,000	100%
010	4390-313	HWY-ENGINEERING - CONSTRUCTION	8,444	47,000	38,556	50,000	(3,000)	(6%)
TOTAL OPERATING EXPENSES			**465,337**	**639,549**	**174,212**	**633,900**	**5,649**	**1%**

TRANSFERS OUT			**2026**	**2027**	**2026 Proj. vs 2027 Budget**	**2026**	**Y o Y Budget**	**Inc/(Dec)**
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
010	4300-826	HWY-2021CAP TRAN-BACK HOE50%5y	-	-	-	-	-	-
010	4300-827	HWY-2021CAP TRAN-BOOM MWR-85%5	-	-	-	-	-	-
010	4300-841	HWY-2024 CAP TRAN-MECH#62-50%	-	-	-	-	-	-
TOTAL TRANSFERS OUT			**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENSE			**1,579,004**	**1,952,534**	**373,530**	**1,724,542**	**227,992**	**13%**
REVENUE OVER/(UNDER) EXPENSE			**(1,573,193)**	**(1,949,034)**		**(1,721,542)**		

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SEWER FUND (803)

OPERATING REVENUE			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
803	3000-000	SEWER-COLLECT RECEIPT/PNSN-W/H	4,811,064	5,100,000	288,936	5,000,000	100,000	2%
803	3000-030	SEWER DELINQUENT RECEIPTS	35,327	90,000	54,673	90,000	-	-
803	3000-100	SEWER-CONNECT PASS THRU/REPRS	780	1,000	220	500	500	100%
803	3000-300	SEWER-CERT/SETTLEMENT FEES	5,352	7,000	1,648	7,000	-	-
803	3000-400	SEWER-TRANSPORT SHILLINGTON	97,604	105,000	7,396	105,000	-	-
803	3000-401	SEWER-TRANSPORT MOHNTON	7,785	13,000	5,215	13,000	-	-
803	3000-402	SEWER-TRANSPORT SPRING	46,023	46,000	(23)	45,000	1,000	2%
803	3000-405	SEWER-TRANSPORT ROBESON	6,484	4,000	(2,484)	3,000	1,000	33%
803	3000-410	SEWER PERMITS	450	400	(50)	350	50	14%
803	3000-800	SEWER-INSPECTIONS	2,700	2,500	(200)	2,250	250	11%
803	3410-000	INTEREST ON INVESTMENTS	61,785	50,000	(11,785)	50,000	-	-
803	3550-002	STATE PENSION AID-NU	59,504	59,000	(504)	20,385	38,615	189%
803	3550-100	REFUND PRIOR YR EXPENSES	216	-	(216)	-	-	-
803	3800-000	MISC INCOME/NSF/DONATIONS	255	-	(255)	-	-	-
TOTAL OPERATING REVENUE			**5,135,328**	**5,477,900**	**342,572**	**5,336,485**	**141,415**	**3%**
TOTAL REVENUE			**5,135,328**	**5,477,900**	**342,572**	**5,336,485**	**141,415**	**3%**

EXPENSE

SALARY & BENEFITS			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
803	8421-120	SEWER-SUPER/ASST WAGES	136,536	114,080	(22,456)	111,611	2,469	2%
803	8421-121	SEWER-MANAGER (2017)	51,023	76,962	25,938	58,546	18,415	31%
803	8421-122	SEWER-SECRETARY	4,162	4,727	565	4,273	454	11%
803	8421-123	SEWER-BUSINESS/PERSONNEL ADMIN	27,845	38,276	10,431	27,667	10,609	38%
803	8421-125	SEWER-FINANCE ADMIN WAGE	3,300	29,828	26,528	8,990	20,838	232%
803	8421-130	SEWER-PRIOR YR SICK REIMBURSE	11,816	11,000	(816)	10,000	1,000	10%

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803	8421-140	SEWER-WAGES/ADMIN	128,981	123,585	(5,396)	122,857	728	1%
803	8421-141	SEWER-ADMINISTRATION OVERTIME	171	200	29	400	(200)	(50%)
803	8421-142	SEWER-WAGES-MECHANIC	10,285	9,000	(1,285)	9,000	-	-
803	8421-150	SEWER-SOCIAL SECURITY CONTR	60,000	75,000	15,000	60,000	15,000	25%
803	8421-156	SEWER-HEALTH INSURANCE	276,963	420,000	143,037	379,943	40,057	11%
803	8421-183	SEWER-OVERTIME	29,173	20,000	(9,173)	15,000	5,000	33%
803	8421-340	SEWER-MAINTENANCE WAGES	419,069	569,000	149,931	559,710	9,290	2%
803	8430-164	SEWER-PERSONAL SAFETY	-	500	500	500	-	-
803	8440-141	SEWER-METER READINGS	8,506	12,000	3,494	12,000	-	-
TOTAL SALARY & BENEFITS			**1,167,831**	**1,504,158**	**336,326**	**1,380,498**	**123,660**	**9%**

OPERATING EXPENSES

Fund	Acct #	Account Name	2026 Projected Actual	2027 Budget	2026 Proj. vs 2027 Budget Variance	2026 Budget	Y o Y Budget Variance	Inc/(Dec) over P/Y
803	4800-000	MISC. EXPENDITURES	17,924	-	(17,924)	-	-	-
803	8401-241	SEWER-BANK FEES	4,369	4,000	(369)	4,000	-	-
803	8401-300	SEWER-CONTRACTED SERVICES	28,480	5,000	(23,480)	5,000	-	-
803	8401-310	SEWER-RIGHT OF WAY MAINTENANCE	5,455	15,000	9,545	15,000	-	-
803	8401-320	SEWER-PHONE/PAGERS/PA 1 CALL	23,114	20,000	(3,114)	20,000	-	-
803	8407-210	SEWER-COMPUTERS/GIS	45,028	45,000	(28)	45,000	-	-
803	8410-325	SEWER-POSTAGE	13,704	16,000	2,296	11,000	5,000	45%
803	8420-311	SEWER-AUDITOR	10,048	9,500	(548)	9,500	-	-
803	8420-312	SEWER-BOND-TREASURER/DEPUTY TR	7,000	7,200	200	7,000	200	3%
803	8421-204	SEWER-MGR VEH ALLOWANCE	444	2,220	1,776	2,220	-	-
803	8421-210	SEWER-OFFICE SUPPLIES	6,716	7,000	284	7,000	-	-
803	8421-241	SEWER-TRAINING	285	3,000	2,715	3,000	-	-
803	8421-242	SEWER-HIRING	282	1,000	718	1,000	-	-
803	8421-260	SEWER-OFFICE EQPT/REPLACE/M&R	12,777	8,000	(4,777)	8,000	-	-
803	8421-323	SEWER-GPS	1,499	2,000	501	2,000	-	-
803	8421-330	SEWER-MAINT/REPAIR/VEH EXPENSE	12,692	11,000	(1,692)	10,000	1,000	10%
803	8421-342	SEWER-ADVERTISING-SD	1,939	2,500	561	2,500	-	-
803	8421-343	SEWER-MEMBERSHIPS/DUES	1,284	2,000	716	2,000	-	-
803	8421-350	SEWER-AUTO INSURANCE	4,069	6,000	1,931	4,000	2,000	50%
803	8421-351	SEWER-WC	21,934	39,100	17,166	18,000	21,100	117%
803	8421-352	SEWER-ADMIN WC	2,043	3,000	957	8,000	(5,000)	(63%)

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803	8421-353	SEWER-PROP/EQUIP/GEN LIABILITY	37,000	43,500	6,500	37,000	6,500	18%
803	8421-369	SEWER-GROUTING & REPAIR	-	350,000	350,000	350,000	-	-
803	8421-370	SEWER-MAINTENANCE OF SYSTEM	12,471	36,000	23,529	36,000	-	-
803	8421-371	SEWER-UTILITIES	16,357	13,000	(3,357)	12,000	1,000	8%
803	8421-372	SEWER-FHP STATION/MAINT	14,393	40,000	25,607	40,000	-	-
803	8421-374	SEWER-M&R METERS	2,453	3,000	547	3,000	-	-
803	8430-201	SEWER-EDUCATION	-	1,000	1,000	1,000	-	-
803	8430-231	SEWER-GAS & OIL	8,704	10,000	1,296	10,000	-	-
803	8430-238	SEWER-UNIFORMS	4,082	5,000	918	5,000	-	-
803	8430-260	SEWER-MINOR EQPT. PURCHASE	3,480	4,000	520	6,000	(2,000)	(33%)
803	8430-375	SEWER-TIRES	-	3,000	3,000	2,000	1,000	50%
803	8430-384	SEWER-EQUIPMENT RENTAL	-	-	-	-	-	-
803	8433-384	SEWER-RENT	-	32,609	32,609	32,609	-	-
803	8440-001	SEWER-LEGAL	42,024	45,000	2,976	45,000	-	-
803	8480-211	SEWER-ENGINEERING	507,508	500,000	(7,508)	500,000	-	-
TOTAL OPERATING EXPENSES			**869,558**	**1,294,629**	**425,071**	**1,263,829**	**30,800**	**2%**

TRANSFERS OUT			**2026**	**2027**	**2026 Proj. vs 2027 Budget**	**2026**	**Y o Y Budget**	**Inc/(Dec)**
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
803	8420-002	SEWER-MMO/NU	151,124	145,731	(5,393)	151,124	(5,393)	(4%)
803	8421-810	SEWER-TREATMENT/READING	2,720,000	2,720,000	-	2,720,000	-	-
803	8421-820	SEWER-TREATMENT/WYOMISSING	31,000	31,500	500	31,000	500	2%
803	8421-830	SEWER-CONVEY/MOHNTN/SHILLINGTN	3,108	32,000	28,892	3,108	28,892	930%
803	8430-840	SEWER-OPERATING SUPPLIES	1,000	1,000	-	1,000	-	-
803	8439-832	SEWER-2021 OP TRAN-BACK HOE50%	-	-	-	-	-	-
803	8439-834	SEWER-2021 OP TRANS-MOWER-15%	-	-	-	-	-	-
803	8439-836	SEWER-CURRENT YR CAP TRANS	500,000	600,000	100,000	500,000	100,000	20%
803	8439-839	SWR-2024SAV TRAN-MECH TRK(50%)	147,263	-	(147,263)	-	-	-
803	8439-843	SEWER CAP-2026 TRK 90 REPLACEM	74,000	-	(74,000)	74,000	(74,000)	(100%)
TOTAL TRANSFERS OUT			**3,627,495**	**3,530,231**	**(97,264)**	**3,480,232**	**49,999**	**1%**
TOTAL EXPENSE			**5,664,884**	**6,329,018**	**664,134**	**6,124,559**	**204,459**	**3%**
REVENUE OVER/(UNDER) EXPENSE			**(529,556)**	**(851,118)**		**(788,074)**		

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SEWER CAPITAL RESERVE FUND (809)

OPERATING REVENUE			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
809	3000-100	SEWER-CONNECT PASS THRU/REPRS	91,814	71,500	(20,314)	61,200	10,300	17%
809	3410-000	INTEREST ON INVESTMENTS	108,650	125,000	16,350	125,000	-	-
809	3800-000	MISC INCOME/NSF/DONATIONS	-	-	-	-	-	-
809	3910-500	SURPLUS SALES	-	-	-	-	-	-
809	3950-800	SEWER-CAPITAL SAVINGS TRANS	600,000	500,000	(100,000)	500,000	-	-
TOTAL OPERATING REVENUE			**800,464**	**696,500**	**(103,964)**	**686,200**	**10,300**	**2%**

TRANSFERS IN			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
809	3920-400	TRANSFER FROM SEWER OPERATIONS	74,000	1,418,051	1,344,051	74,000	1,344,051	1816%
TOTAL TRANSFERS IN			**74,000**	**1,418,051**	**1,344,051**	**74,000**	**1,344,051**	**1816%**
TOTAL REVENUE			**874,464**	**2,114,551**	**1,240,087**	**760,200**	**1,354,351**	**178%**

EXPENSE

OPERATING EXPENSES			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
809	4800-000	MISC. EXPENDITURES	-	-	-	-	-	-
809	8401-241	SEWER-BANK FEES	324	200	(124)	200	-	-
809	8439-750	SEWER-CAP IMPROVE/CONSTRUCTION	1,156,313	1,250,000	93,687	1,250,000	-	-
TOTAL OPERATING EXPENSES			**1,156,637**	**1,250,200**	**93,563**	**1,250,200**	**-**	**-**

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TRANSFERS OUT			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
809	5023-801	SEWER OP-VAC TRUCK	-	-	-	-	-	-
809	8439-839	SWR-2024SAV TRAN-MECH TRK(50%)	-	-	-	-	-	-
809	8439-840	SEWER CAP-FH DR SO	-	-	-	-	-	-
809	8439-841	SEWER CAP-INTERCEPTOR	-	-	-	-	-	-
809	8439-842	SEWER CAP-SCADA UPDATE	-	-	-	-	-	-
809	8439-843	SEWER CAP-2026 TRK 90 REPLACEM	74,000	-	(74,000)	74,000	(74,000)	(100%)
TOTAL TRANSFERS OUT			**74,000**	**-**	**(74,000)**	**74,000**	**(74,000)**	**(100%)**
TOTAL EXPENSE			**1,230,637**	**1,250,200**	**19,563**	**1,324,200**	**(74,000)**	**(6%)**
REVENUE OVER/(UNDER) EXPENSE			**(356,173)**	**864,351**		**(564,000)**		

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GENERAL FUND - BUILDINGS & GROUNDS

EXPENSE

SALARY & BENEFITS			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	Acct #	Account Name	Projected Actual	Budget	Variance	Budget	Variance	over P/Y
010	4090-120	B&G-ASSISTANT PW SUPER	16,301	21,000	4,699	20,661	339	2%
010	4090-121	B&G-MANAGER WAGES	533	1,000	467	-	1,000	New
010	4090-130	B&G-PRIOR YR SICK REIMBURSE	1,147	1,500	353	1,500	-	-
010	4090-141	B&G-CUSTODIAN'S WAGE	41,035	51,000	9,965	49,452	1,548	3%
010	4090-142	B&G-MAINTENANCE WAGES	14,755	25,000	10,245	25,000	-	-
010	4090-156	B&G-HEALTH INS	27,767	43,000	15,233	40,805	2,195	5%
010	4090-161	B&G-SS & MED	5,737	8,200	2,463	8,160	40	0%
010	4090-163	B&G-WORKERS COMP	3,500	4,000	500	3,500	500	14%
010	4090-183	B&G-OVERTIME	1,224	1,500	276	1,500	-	-
TOTAL SALARY & BENEFITS			**111,998**	**156,200**	**44,202**	**150,578**	**5,622**	**4%**

OPERATING EXPENSES			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	Acct #	Account Name	Projected Actual	Budget	Variance	Budget	Variance	over P/Y
010	4090-210	B&G-OFFICE SUPPLIES	497	500	3	500	-	-
010	4090-220	B&G-JANITOR MATERIALS & SUPPS	7,839	9,000	1,161	9,000	-	-
010	4090-238	B&G-PROTECTIVE WEAR	220	500	280	500	-	-
010	4090-270	B&G-COMPUTERS	1,216	2,000	784	2,000	-	-
010	4090-300	B&G-CONTRACTED SERVICES	50,000	50,000	-	50,000	-	-
010	4090-313	B&G-ENGINEERING SERV	-	6,000	6,000	6,000	-	-
010	4090-320	B&G-COMMUNICATIONS	5,185	6,000	815	2,500	3,500	140%
010	4090-331	B&G--GAS/OIL/ANTIFREE	245	350	105	350	-	-
010	4090-351	B&G--VEH INSURANCE	2,034	3,000	966	2,000	1,000	50%
010	4090-360	B&G-UTILITIES	86,093	70,000	(16,093)	60,000	10,000	17%

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010	4090-370	B&G-MAINTENANCE/REPAIRS	20,162	55,000	34,838	55,000	-	-
010	4090-374	B&G-VEHICLE MAINT.	1,619	2,000	381	2,000	-	-
010	4090-385	B&G-WATER PURITY	2,311	4,500	2,189	4,500	-	-
010	4090-750	B&G-FITNESS ROOM REPLACEMENT	-	5,000	5,000	5,000	-	-
TOTAL OPERATING EXPENSES			**177,421**	**213,850**	**36,429**	**199,350**	**14,500**	**7%**

TRANSFERS OUT			**2026**	**2027**	**2026 Proj. vs 2027 Budget**	**2026**	**Y o Y Budget**	**Inc/(Dec)**
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
010	4090-814	B&G-CAP TRANS	-	-	-	-	-	-
TOTAL TRANSFERS OUT			**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENSE			**289,419**	**370,050**	**80,631**	**349,928**	**20,122**	**6%**

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STATE LIQUID FUELS FUND (350)

OPERATING REVENUE			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
350	3410-000	INTEREST ON INVESTMENTS	12,524	11,000	(1,524)	10,000	1,000	10%
350	3540-020	STATE-ROAD TURNBACK	18,912	15,760	(3,152)	15,760	-	-
350	3540-030	STATE-GRANT	583,303	488,317	(94,986)	477,393	10,924	2%
TOTAL OPERATING REVENUE			**614,739**	**515,077**	**(99,661)**	**503,153**	**11,924**	**2%**
TOTAL REVENUE			**614,739**	**515,077**	**(99,661)**	**503,153**	**11,924**	**2%**

EXPENSE

OPERATING EXPENSES			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
350	4320-000	STATE-SNOW & ICE REMOVAL	108,393	115,000	6,607	100,000	15,000	15%
350	4380-001	STATE-HOT PATCHING	21,310	40,000	18,690	35,000	5,000	14%
350	4380-002	STATE-COLD PATCHING	5,195	5,500	305	5,000	500	10%
350	4380-241	STATE-BANK FEES	327	200	(127)	200	-	-
350	4390-001	STATE-ROAD CONSTRUCTION	209,637	270,000	60,363	650,000	(380,000)	(58%)
350	4390-007	STATE-EQUIPMENT	-	-	-	-	-	-
TOTAL OPERATING EXPENSES			**344,862**	**430,700**	**85,838**	**790,200**	**(359,500)**	**(45%)**
TOTAL EXPENSE			**344,862**	**430,700**	**85,838**	**790,200**	**(359,500)**	**(45%)**
REVENUE OVER/(UNDER) EXPENSE			**269,877**	**84,377**		**(287,047)**		

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GENERAL FUND - PARKS & RECREATION

EXPENSE

SALARY & BENEFITS

Fund	Acct #	Account Name	2026 Projected Actual	2027 Budget	2026 Proj. vs 2027 Budget Variance	2026 Budget	Y o Y Budget Variance	Inc/(Dec) over P/Y
010	4520-141	P&R-CUSTODIAN'S WAGES	17,155	23,175	6,020	20,423	2,752	13%
010	4520-142	P&R-MAINTENANCE WAGES	-	1,000	1,000	1,000	-	-
010	4520-156	P&R-HEALTH INSURANCE	9,201	11,543	2,342	12,365	(822)	(7%)
010	4520-161	P&R-SS & MED TAX	1,312	1,600	288	1,602	(2)	(0%)
010	4520-183	P&R-OVERTIME	-	500	500	500	-	-
TOTAL SALARY & BENEFITS			**27,669**	**37,819**	**10,150**	**35,891**	**1,928**	**5%**

OPERATING EXPENSES

Fund	Acct #	Account Name	2026 Projected Actual	2027 Budget	2026 Proj. vs 2027 Budget Variance	2026 Budget	Y o Y Budget Variance	Inc/(Dec) over P/Y
010	4520-210	P&R-COMPUTER EXPENSES	486	1,000	514	1,000	-	-
010	4520-220	P&R-OPERATIONAL SUPS&EXP	4,350	4,000	(350)	4,000	-	-
010	4520-260	P&R-MISCELLANEOUS EQUIP.	-	200	200	200	-	-
010	4520-300	P&R-CONTRACTED SERVICES	8,000	8,000	-	8,000	-	-
010	4520-320	P&R-COMMUNICATIONS	2,617	3,000	383	3,000	-	-
010	4520-384	P&R-RENTALS	894	1,000	106	1,000	-	-
TOTAL OPERATING EXPENSES			**16,347**	**17,200**	**853**	**17,200**	**-**	**-**
TOTAL EXPENSE			**44,016**	**55,019**	**11,003**	**53,091**	**1,928**	**4%**

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AMBULANCE SERVICES FUND (090)

OPERATING REVENUE			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
090	3010-100	REAL ESTATE CURRENT TAX/EXCEPT	433,898	440,000	6,102	433,898	6,102	1%
090	3010-300	DELINQUENT R/E TAX	3,500	3,500	-	3,500	-	-
090	3010-600	INTERIM R/E TAXES	1,000	1,000	-	1,000	-	-
090	3410-000	INTEREST ON INVESTMENTS	3,594	4,000	406	4,000	-	-
TOTAL OPERATING REVENUE			**441,992**	**448,500**	**6,508**	**442,398**	**6,102**	**1%**
TOTAL REVENUE			**441,992**	**448,500**	**6,508**	**442,398**	**6,102**	**1%**

EXPENSE

OPERATING EXPENSES			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
090	4010-241	BANK FEES/ADJ	120	200	80	200	-	-
090	4120-000	AMBULANCE-CONTRACT	308,880	308,880	-	308,880	-	-
090	4120-241	AMB-BANK FEES	-	75	75	75	-	-
090	4120-300	AMBULANCE-FEES	-	-	-	-	-	-
090	4120-314	AMB-LEGAL	-	2,000	2,000	2,000	-	-
090	4120-321	AMBULANCE-CO RADIO	46,482	39,500	(6,982)	38,810	690	2%
TOTAL OPERATING EXPENSES			**355,482**	**350,655**	**(4,827)**	**349,965**	**690**	**0%**
TOTAL EXPENSE			**355,482**	**350,655**	**(4,827)**	**349,965**	**690**	**0%**
REVENUE OVER/(UNDER) EXPENSE			**86,510**	**97,845**		**92,433**		

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ESCROW FUND (107)

OPERATING REVENUE			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
107	3410-000	INTEREST ON INVESTMENTS	3,367	-	(3,367)	-	-	-
TOTAL OPERATING REVENUE			**3,367**	**-**	**(3,367)**	**-**	**-**	**-**
TOTAL REVENUE			**3,367**	**-**	**(3,367)**	**-**	**-**	**-**

EXPENSE

OPERATING EXPENSES			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
107	4800-000	MISC. EXPENDITURES	490	-	(490)	-	-	-
TOTAL OPERATING EXPENSES			**490**	**-**	**(490)**	**-**	**-**	**-**
TOTAL EXPENSE			**490**	**-**	**(490)**	**-**	**-**	**-**
REVENUE OVER/(UNDER) EXPENSE			**2,877**	**-**		**-**		

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CAPITAL BOND FUND (301)

OPERATING REVENUE			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
301	3410-000	INTEREST ON INVESTMENTS	15,153	18,941	3,788	-	18,941	New
TOTAL OPERATING REVENUE			**15,153**	**18,941**	**3,788**	**-**	**18,941**	**New**
TOTAL REVENUE			**15,153**	**18,941**	**3,788**	**-**	**18,941**	**New**

EXPENSE

OPERATING EXPENSES			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
301	4800-000	MISC. EXPENDITURES	1,660,611	-	(1,660,611)	-	-	-
TOTAL OPERATING EXPENSES			**1,660,611**	**-**	**(1,660,611)**	**-**	**-**	**-**
TOTAL EXPENSE			**1,660,611**	**-**	**(1,660,611)**	**-**	**-**	**-**
REVENUE OVER/(UNDER) EXPENSE			**(1,645,458)**	**18,941**		**-**		

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DEBT SERVICE FUND (400)

OPERATING REVENUE			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
400	3010-300	DELINQUENT R/E TAX	8,140	8,000	(140)	7,500	500	7%
400	3410-000	INTEREST ON INVESTMENTS	5,587	5,500	(87)	5,000	500	10%
TOTAL OPERATING REVENUE			**13,727**	**13,500**	**(227)**	**12,500**	**1,000**	**8%**

TRANSFERS IN			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
400	3920-001	DEBT SERVICE-R/E TAX REVENUE	724,738	739,320	14,582	724,738	14,582	2%
400	3920-100	TRANSFER FROM GENERAL	-	(10,000)	(10,000)	(10,000)	-	-
400	3920-600	DEBT-INTERIM REAL ESTATE TAXES	2,200	2,200	-	2,200	-	-
TOTAL TRANSFERS IN			**726,938**	**731,520**	**4,582**	**716,938**	**14,582**	**2%**
TOTAL REVENUE			**740,665**	**745,020**	**4,355**	**729,438**	**15,582**	**2%**

EXPENSE

OPERATING EXPENSES			2026	2027	2026 Proj. vs 2027 Budget	2026	Y o Y Budget	Inc/(Dec)
Fund	**Acct #**	**Account Name**	**Projected Actual**	**Budget**	**Variance**	**Budget**	**Variance**	**over P/Y**
400	4010-241	BANK FEES/ADJ	-	-	-	-	-	-
400	4710-000	DEBT-PRINCIPAL	380,000	392,000	12,000	380,000	12,000	3%
400	4710-241	DEBT-BANK FEES	150	200	50	200	-	-
400	4720-000	DEBT-INTEREST	429,984	330,000	(99,984)	358,320	(28,320)	(8%)
400	4720-300	DEBT-MISCELLANEOUS fee	3,600	5,000	1,400	5,000	-	-
TOTAL OPERATING EXPENSES			**813,734**	**727,200**	**(86,534)**	**743,520**	**(16,320)**	**(2%)**
TOTAL EXPENSE			**813,734**	**727,200**	**(86,534)**	**743,520**	**(16,320)**	**(2%)**
REVENUE OVER/(UNDER) EXPENSE			**(73,069)**	**17,820**		**(14,082)**		

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