RYE TOWNSHIP

SUPERVISORS' BUDGET WORKSHOP

October 8, 2026

PRESENT: Chairman Jim Sabo, Vice-Chairman Sean Fedder, Secretary/Treasurer Tanuya Matter, Elected Auditor, Cathy Sabo, and former Supervisor John Schulze.

The budget workshop of the Board of Supervisors was held at the municipal building and called to order by Chairman Jim Sabo at 6:30 PM. The meeting was recorded to aid with the accurate preparation of minutes.

CITIZEN PARTICIPATION: Chairman Sabo asked if there was any citizen participation at this time. None was offered.

The Secretary/Treasurer presented a quote for Alpha Space Control Company for line painting on New Valley Road, Lamb's Gap Road and Pine Hill Road at a cost of $4,873.44. A motion was made by Supervisor Kunkle with a second by Vice-Chairman Fedder to approve the quote from Alpha Space Control Company for line painting in the amount of $4,873.44. Motion approved unanimously.

BUDGET WORKSHOP: The Secretary/Treasurer provided the Board with the first draft of the 2027 budget worksheet listing the corresponding line item accounts for the General, Solid Waste and Liquid Fuels Funds. The Secretary/Treasurer also provided a spreadsheet with the budgets from 2023 through 2025 as well as the income and expenses from January 1 through September 30, 2026 and the proposed budget for 2027.

The Secretary/Treasurer reported that she could find no tax increase for at least the last 11 years and suggested that the Supervisors consider small incremental increases in the next few years to align with rising costs. A quarter mill increase would result in an additional $4,281 in tax revenue. Smaller occasional increases are far more palatable than waiting until you need a large millage increase.

General Fund - Revenues

The Secretary/Treasurer reviewed each line item and noted the reason for any proposed changes from the 2026 budget.

Tax Revenue budget lines remained the same with the exception of:

- **Prior Year Real Estate Tax, 01.301.200** budgeted for 2026 at $1,700 and $1,750 for 2027 due to higher collections.
- **Prior Year Fire Tax, 01.301.201** budgeted for 2026 at $460 and $480 for 2027 due to actual calculations.
- **Prior Year Ambulance Tax, 01.301.202** budgeted for 2026 at $42 and $60 for 2027 due to actual calculations.
- **Prior Year Library Tax, 01.301.203** budgeted for 2026 at $21 and $32 for 2027 due to actual calculations.
- **Prior Year Road Equipment Tax, 01.301.204** budgeted for 2026 at $377 for 2027 due to actual calculations.
- **Delinquent Real Estate Tax, 01.301.400** budgeted for 2026 at $1,550 and $1,850 for 2027 due to higher than expected collections.

- Delinquent Fire, Ambulance, Library and Road Equipment revenues are adjusted by the corresponding calculation since they are based on the same millage collection.
- **Real Estate Transfer Tax, 01.310.100** is proposed to have a $7,000 increase as a result of higher than expected revenues for 2026.

Licenses and Permits revenue has no proposed changes.
Fines Revenue has no proposed changes.
Interest, Rents & Royalties revenue:

- **Interest Income 01.341.010** has a proposed $15,000 decrease to $17,000 since most of the CD investments are now in Asset accounts instead of Cash accounts The amount of interest remains the same or higher but is now not shown in the General Fund. All others remain the same.

Intergovernmental Revenues:

- The only change is to the **Non-Uniform Pension 01.355.090** which is based on the MMO approved at the Supervisor's meeting.
- **Game Commission 01.356.020** revenue is based on the amount received in 2026 as well as the **Utility Realty 01.358.000** and the **PA Aid Volunteer Fire Relief, 01.355.070** funds.

Charges for Services:

- **Sewage Permit Fees 01.362.440** is a proposed increase from the 2026 Budget of $3,000 to $4,000 for 2027 due to higher than expected revenues for 2026.
- All other line items are proposed to remain the same.

Other Financial Sources:

- **Sale of Fixed Assets 01.391.100** is showing a proposed decrease from $29,000 in 2026 to $0 since there are no plans for the sale of assets in 2027.
- **Transfer Funds/Capital Reserve, 01.392.300** is proposed at $25,000 from the Road Equipment Tax monies for the purchase of a spreader and 2 plow tops.

The total proposed revenues for 2027 are $709,549.

General Fund – Expenses

Proposed changes to the 2026 Budget

Administration:

- **Elected Officials Salary 01.400.110** is a proposed decrease from $3,180 in 2026 to $2,200 in 2027 based on actual calculations
- **Township Recognition 01.400.480** has a proposed increase from $300 in 2026 to $700 in 2027
- **Elected Auditors Salary 01.402.100** is a decrease from $800 in 2026 to $50 in 2027 since the Elected Auditors are no longer performing an audit for the Tax Collector.
- **CPA Fees 01.402.311** is a proposed increase based on the SEK proposal from 2026 that showed the proposed costs for the next 3 years. The 2026 budget amount was $15,560 and the 2027 budget is $16,450.

- **Tax Collector Supplies 01.403.210** is a proposed increase from $1,275 in 2026 to $1,400 in 2027 due to the increase in postage costs.
- **Legal Services for Rye Township 01.404.310** has a proposed increase from 2026 of $18,000 to $20,000 in 2027.
- **Office Staff Pay 01.405.100** has a proposed increase from $68,100 in 2026 to $86,300 in 2027. This proposed amount includes a base budget increase of 3% for all staff members and only 10% of the office staff pay coming from the Solid Waste Fund. The Secretary/Treasurer noted that she budgeted a larger than 3% increase for the Clerk since no pay raise was given last year.
- **Document Management 01.405.215** is a proposed increase from $0 in 2026 to $18,000 in 2027 so that we can begin the scanning and digitizing of the address and sub-division files.
- **Postage 01.405.325** is a proposed increase from $1,100 in 2026 to $1,300 in 2027 due to the increase in postage costs.
- **Office Equipment/Capital Purchases 01.405.740** is a proposed decrease from $2,000 in 2026 to $1,000 in 2027 since there are no planned purchases for next year.
- **Building Supplies 01.409.215** is a proposed decrease from $500 in 2026 to $300 in 2027 since we no longer pay for drinking water delivery.
- **Building Heat/Air Fuel 01.409.230** is a proposed decrease from $8,500 in 2026 to $5,000 in 2027 due to historical spending decreases.
- **Office Telephone 01.409.321** has a proposed decrease from $2,500 in 2026 to $2,460 in 2027 based on actual calculations for the office phone and cell phones.
- **Building Electric Service 01.409.361** is a proposed increase from $2,100 in 2026 to $2,600 in 2027 due to the increased cost of electric.
- **Building Repair and Maintenance 01.409.373** has a proposed increase from $17,000 in 2026 to $35,000 for 2027 for a new roof on some of the buildings.

Public Safety:

- **PA Aid for Volunteer Fire Relief 01.411.540** is a pass through from the revenue line item **01.355.070 State Foreign Fire Relief** and is adjusted accordingly.
- **Driveway Permit Salary 01.413.100** is a decrease from $600 in 2026 to $0 for 2027 due to the Zoning Officer performing the duties.
- **Emergency Management 01.415.316** is a proposed increase from $2,000 in 2026 to $3,000 in 2027 for the repeater and installation on the Cumberland County Tower.
- **Drug/Alcohol Testing 01.419.315** is a decrease from $325 in 2026 to $250 for 2027 based on actual cost.

Public Works: No proposed changes.

Public Works Highway:

- **Road Crew Salary 01.430.100** has a proposed increase from 2026 of $107,000 to $122,565 for 2027. The 2027 budget number includes a $1.00 per hour raise after completion of a CDL license and a base increase of 3% for budgeting purposes.

- **Road Crew Overtime 01.430.120** is a proposed increase from $4,600 in 2026 to $5,325 in 2027 based on calculations from the Road Crew Salary line item.
- **Road Diesel & Oil 01.430.231** has a proposed decrease from $16,000 in 2026 to $12,000 in 2027 due to a large surplus of actual costs.
- **Road Equipment Capital Purchases 01.430.740** has a proposed increase from $10,000 in 2026 to $25,000 for 2027 which is in direct correlation to the Transfer from Capital Reserve – Road Equipment Tax Monies for the spreader and the plow tops.
- **Snow & Ice Removal-Salt & Cinders 01.432.242** is a proposed decrease from $20,000 in 2026 to $18,000 in 2027 due to actual costs incurred.
- **Repair Mach/Vehicles In-House 01.437.251** is a proposed increase from $5,000 in 2026 to $8,000 in 2027 since more repairs and maintenance is being performed by the Road Crew and not outside contractors.
- **Repair Mach/Vehicles Contract Services 01.437.450** is a proposed decrease from $20,000 in 2026 to $7,000 in 2027 as a result of the in-house repairs and maintenance.
- **Road Maintenance/Guide Rail Materials 01.438.215** is a proposed increase from $8.500 in 2026 to $10,000 in 2027 due to increased cost.
- **Roads/Contracted Services 01.438.450** has a proposed decrease from $40,000 in 2026 to $0 for 2027. The Secretary/Treasurer reported that the road projects for 2027 were not yet clear. There is work proposed for Fleisher Road but it will include some drainage work that will have a significant cost.
- **Road Construction/Overlay 01.439.010** is a proposed decrease from $40,000 in 2026 to $0 in 2027.

Other: No changes proposed.

Culture-Recreation:

- **Recreation Board Contributions 01.457.540** has a proposed decrease from $2,000 in 2026 to $0 for 2027 since there is no longer a Rec Board.

Miscellaneous Expenditures:

- **Printing 01.481.342** is a proposed increase from $1,300 in 2026 to $1,400 in 2027 due to the increase in costs.
- **Miscellaneous Expense 01.481.990** is a decrease from $137 in 2026 to $0 in 2027 since this line item is historically not used.
- **Non-Uniform MMO 01.483.300** is a reduction from $21,015 in 2026 to $4,096 in 2027 due to the retirement of long-term employees.
- **Non-Uniform Contribution 01.483.310** is a proposed increase from $5,000 in 2026 to $5,638 in 2027 due to direct calculations from the proposed payroll numbers.
- **Workers Comp. Insurance 01.484.000** has a proposed increase from $4,500 in 2026 to $7,000 in 2027 due to actual policy cost increases.
- **Workers Comp Fire Companies 01.484.010** is a proposed increase from $4,500 in 2026 to $7,000 in 2027 due to actual policy cost increases.
- **Property/Equip/Auto Insurance 01.486.351** is a proposed increase from $27,000 in 2026 to $28,000 in 2027 due to an increase in the actual policy cost.

- **Health Insurance 01.487.156** has a proposed increase from $26,400 in 2026 to $29,975 for 2027 with a 5% projected increase in the policy.
- **Payroll Tax Expense 01.487.161** has a proposed increase from $16,000 in 2026 to $16,222 and is a calculation based on the proposed wages.

Other Financing Uses:

- The only line item with a proposed balance is **01.492.300 Transfer to Capital Reserve**. The proposed 2027 budget is $617 to capital reserves.

The total proposed expenditures for 2027 are $709,549.

Solid Waste Fund – Revenues

The Secretary/Treasurer reviewed each line item and noted the reason for any proposed changes from the 2026 budget.

Solid Waste revenue lines remained the same except:

- **Interest Income 09.341.010** was budgeted at $3,500 for 2026 and is a proposed increase to $4,000 for 2027 since the Solid Waste Fund will be separated from the General Fund in 2027 due to the billing coming in-house.
- **State Recycling Grant Monies 09.354.150** is a decrease from $38 in 2026 to $0 in 2027 since the grant monies are no longer being allocated for cardboard recycling.
- **Miscellaneous Income 09.364.900** is a decrease from $1,090 in 2026 to $100 in 2027 since there are rarely any revenues to this line item.

The total proposed revenues for Solid Waste for 2027 are $274,100.

Solid Waste Fund – Expenditures

The proposed changes to the Solid Waste Expenditures are as follows:

- **PAMS Collection Costs 09.403.330** is a proposed decrease from $7,200 in 2026 to $5,766 in 2027 since billing will be brought in-house after the 1st quarter of 2027. This line item will still be used to post Solicitor fees for the increase collection efforts.
- **Solid Waste Office Supplies 09.405.210** is a proposed increase from $350 in 2026 to $600 in 2027 since the billing will be done in-house.
- **Recycling Supplies 09.426.239** is a proposed decrease from $65 in 2026 to $50 in 2027 due to historical numbers.
- **Solid Waste Salaries 09.427.140** had a 2026 budget cost of $9,000 and is proposed at $16,500 for 2027 due to salary increases.
- **Tipping Fees 09.429.316** is a proposed decreased from $450 in 2026 to $300 since the tipping fees were included in the bulk cleanup pricing for 2026.
- **Bulk Cleanup 09.427.317** is a proposed decrease from $8,500 to $6,500 since the 2026 cost was lower.
- **Contracted Services 09.427.318** is a proposed increase from $216,372 to $234,048 due to the increase in the contract price.
- **Solid Waste Advertising & Printing 09.427.341** is a proposed decrease from $775 to $500 due to historical numbers.
- **Solid Waste Share of Workers Comp 09.427.484** was budgeted in 2026 at $1,000. The 2027 proposed budget is $500.

The total proposed expenditures for Solid Waste for 2027 are $274,100.

Liquid Fuels Fund – Revenues

The secretary/treasurer proposed the following revenues for 2027:

- **Interest Earnings 35.341.010** is proposed at $1,500
- **Liquid Fuels Taxes 35.355.010** comes from the State at $113,310.80 for 2027.

Liquid Fuels Fund – Expenditures

The secretary/treasurer did not have the proposed road projects from the road crew yet.

The overview of the 2026 budget is as follows:

Balance as of 1/1/26	$ 12,653.85
2026 Revenue	$119,055.45
General Fund	$ 85,172.98
Total	$205,172.98
Expenses for 2026	($205,172.98)
Balance as of 12/31/26	$11,709.30 plus interest

No additional budget workshops are needed. There will be no meeting on October 15, 2026.

ADJOURNMENT OF THE MEETING: With no further discussion, Chairman Sabo made a motion with a second from Supervisor Kunkle to adjourn the budget workshop at 7:18 pm. Motion carried unanimously.

Respectfully submitted,

Tanuya Matter

Tanuya Matter, Secretary/Treasurer