



MINUTES

Cumberland County Finance Meeting

October 22, 2025 at 1:30 p.m.
Commissioners Hearing Room
Courthouse, Carlisle, PA

Phone (717) 240-6150 Website: www.cumberlandcountypa.gov

Present: Commissioners Kelly Neiderer, Jean Foschi, and Gary Eichelberger.

Staff Present: Stacy Snyder, Chief Clerk; Angela Smyser, Deputy Chief Clerk; Lauren Kauffman, Executive Assistant.

Department Staff Present: Mike Carter, IMTO; Carl Goshorn, Vince McCollum, Conservation District; Ben Burner, Communications; Dana Best, Ron Snow, Keri Finkenbinder, Brandon Yeager, Stephanie Phillips, Finance.

Other Agencies Present: Stephanie Spurgeon, Sonya Browne, Amanda Novak, DVSCP.

Media Present: Charlie Thompson, PennLive.

Roll Call: Commissioners Neiderer, Foschi, and Eichelberger were present.

Public Comment: None.

Approval of Minutes: Commissioner Foschi made a motion to approve the meeting minutes of October 8, 2025. Commissioner Eichelberger seconded the motion and it unanimously carried.

Proclamation Re: Recognizing October as Domestic Violence Awareness Month: Commissioner Neiderer read a statement on behalf of the Commissioners proclaiming October as Domestic Violence Awareness Month, noting the danger of domestic violence and what services are available in the community. The commissioners presented the proclamation to Stephanie Spurgeon, Sonya Browne, and Amanda Novak.

Stephanie spoke about the work that Domestic Violence Services of Cumberland and Perry Counties does in the community. Sonya highlighted that it remains a community responsibility to help our neighbors to acknowledge and report.

Conservation District Update: Carl Goshorn and Vince McCollum presented updates on Conservation District programs including the Envirothon, tree seedling sale, E&S Program, NPDES Program, Golf Tournament, and ongoing conservation projects (see attached).

Commissioner Neiderer asked what current impact the state shutdown may have on the department and on proposed changes for permitting for smaller areas of construction. Carl shared that they have a steady fund balance and their funding has been steady. Vince shared that he is fairly confident due to the history of the permitting specifications, it will not be modified to include smaller areas. Commissioner Neiderer also acknowledged Carl's upcoming retirement and the commissioners thanked him for his service to the county.

Financial Analysis Committee Update

Keri Finkenbinder presented updates to the Financial Analysis Committee presentation made on October 8, 2025, highlighting new adjustments to the preliminary 2026 budget and projections. (See attached)

Commissioner Neiderer asked how historically accurate the projections usually are in comparison to the real numbers. Dana Best shared that they are normally very accurate, taking into account the market conditions. Discussion ensued.

Other Business: None.

Adjourn: With no additional business to come before the Board, Commissioner Foschi made a motion to adjourn.

Respectfully submitted,
Lauren Kauffman, Executive Assistant

Cumberland County Conservation District
Finance Meeting Presentation 10-22-25





Cumberland County
Envirothon













Cumberland County Envirothon



Cumberland County Envirothon

2025 TREE SEEDLING SALE





014





Face of the district- Matt Stough



Tree Sale Totals		018	367 Customers in 2025 & 7,076 seedlings sold
Colorado Blue Spruce	1,000		
Douglas Fir	1,340		
White Pine	1,880		
Sugar Maple	980		
Swamp White Oak	800		
Redbud	130		
Serviceberry	90		
Sweetbay Magnolia	81		
Peach	130		
Cherry	145		
Pear	170		
Apple	330		
Blueberry	384		
Wildflower (oz)	305		
Bulbs	242		
Shelters	494		
Wood Stakes	700		

Cumberland County Conservation District

2025 Tree Seedling Sale Financial Report

	Total Gross Sales -	\$39,585.45
Tree Sale Expenses		
PA Nursery License		\$40.00
Pikes Peak Nursery		\$1,950.00
Rowe's Print Shop		\$803.75
Savings Guide		\$350.00
Ernst Conservation Seeds		\$729.40
R&K Subs		\$57.00
Martin's Produce		\$613.72
Octorao Native Plants		\$4,475.00
Carlisle Regional Police		\$250.96
Adams County Nursery		\$9,953.12
Hartmann's Plant Company		\$1,323.00
Conservation Services		\$2,046.33
Musser Forest		\$3,235.00
PA Dept of Revenue (Sales Tax)		\$2,290.58
Peak of Perfection		\$414.00
Dutch Mill Bulbs		\$1,560.00
Food/Supplies		\$277.56
Uhaul Truck Leasing		\$517.08
PA Turnpike		\$32.84
	Total Expenses	\$30,919.34
	Net Profit -	\$8,666.11





021



07 15 2025



JUN 03 2025 07:23



024

JUN 16 2025 11:06

AG CONSERVATION ASSISTANCE PROGRAM
(ACAP)



07 15 2025



06 10 2024

CONSERVATION EXCELLENCE GRANT PROGRAM
(CEG)



08 26 2025

Pennsylvania State Conservation Commission



PA Dirt, Gravel, and Low Volume Road Program

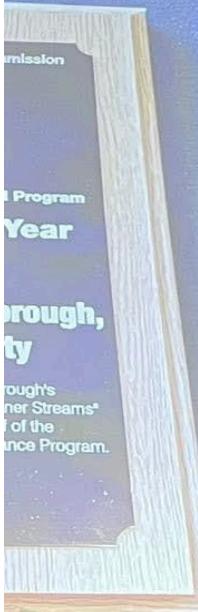
Municipality of the Year

2025

**Mount Holly Springs Borough,
Cumberland County**

In recognition of Mount Holly Springs Borough's
commitment to maintaining "Better Roads, Cleaner Streams"
through their exceptional efforts on behalf of the
PA, Dirt, Gravel, and Low Volume Road Maintenance Program.















CUMBERLAND COUNTY CONSERVATION DISTRICT

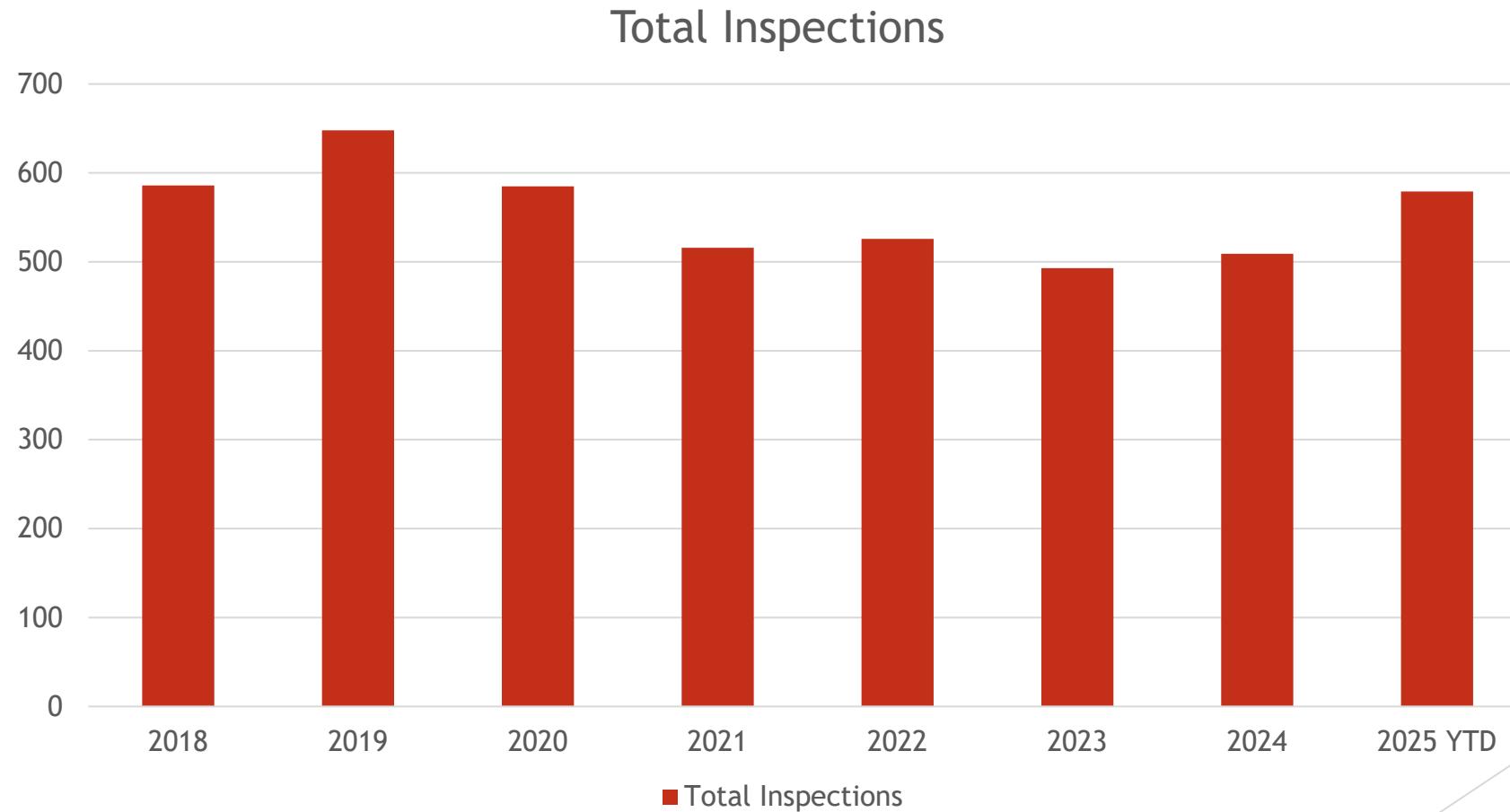


Vince McCollum
Assistant Manager
E&S/NPDES Program

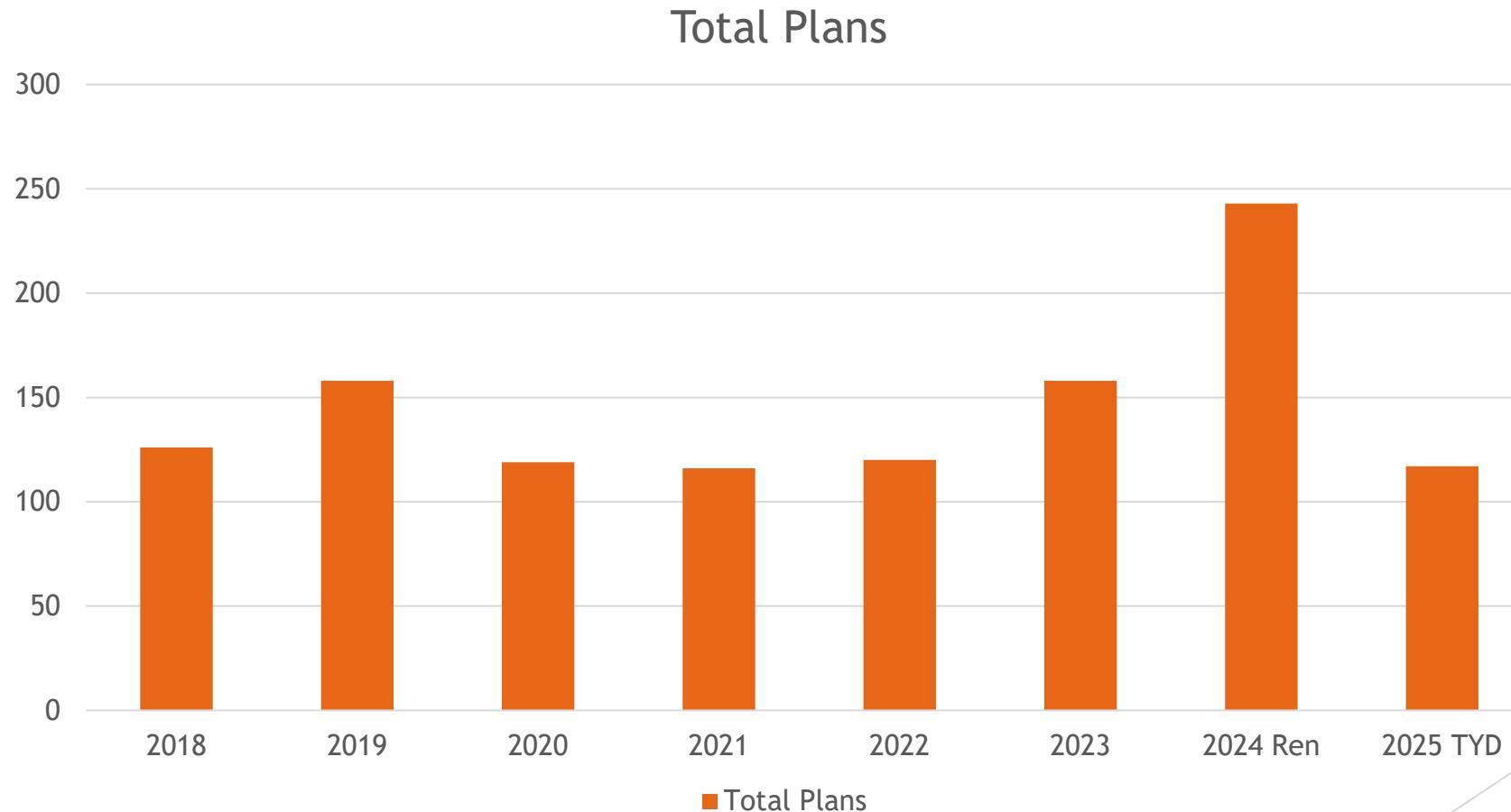
Chapter 102 Erosion & Sedimentation (E&S)/National Pollutant Discharge Elimination System (NPDES) Program In Cumberland County

- ▶ Goal-minimize E&S from earthmoving activities
- ▶ Regulated activities
- ▶ Levels of delegated authority
- ▶ Educate
- ▶ E&S plan reviews
- ▶ NPDES permit reviews
- ▶ Inspections
- ▶ Complaint investigation
- ▶ Enforcement
- ▶ 2025 year to date overview

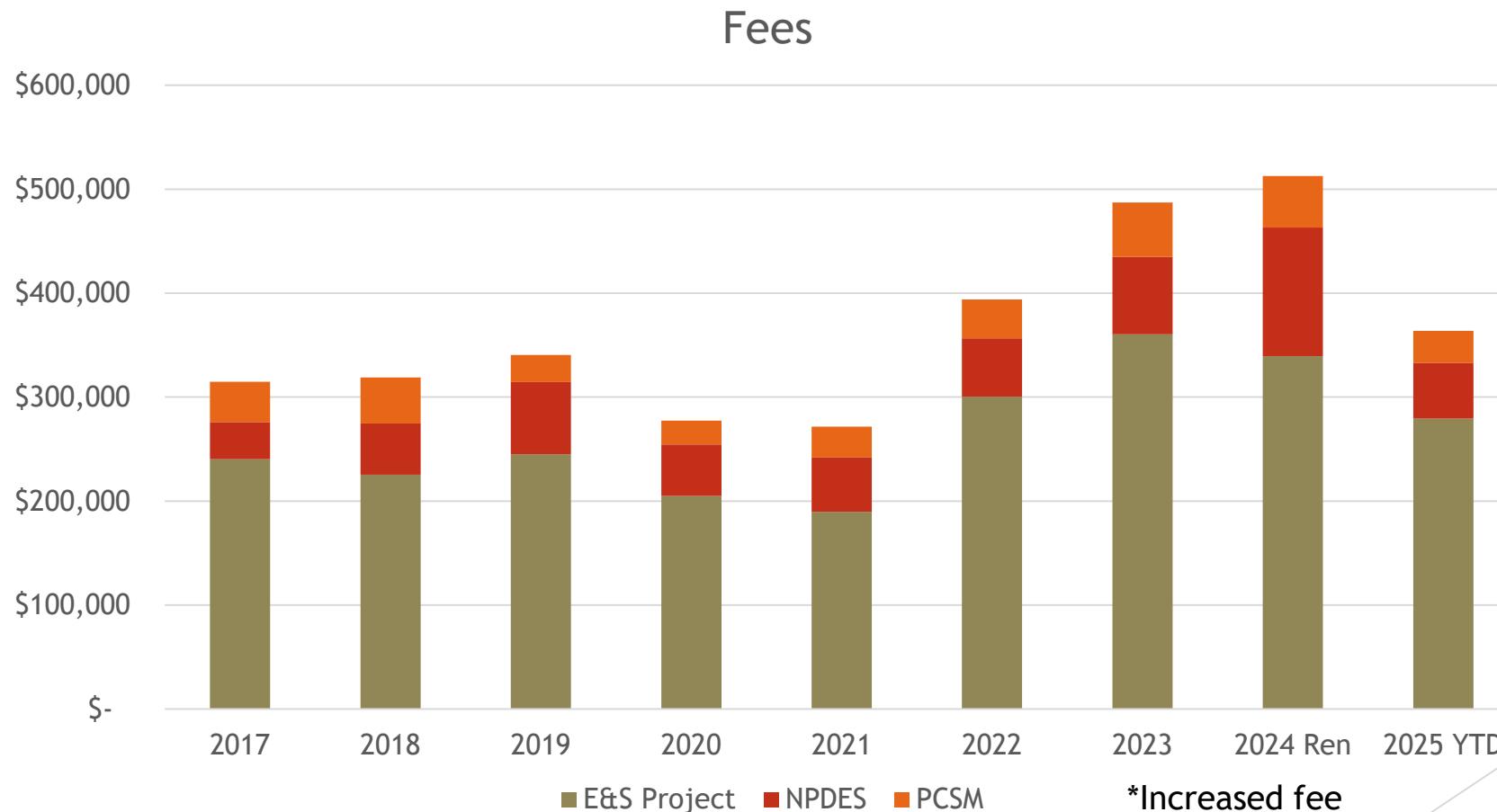
Program Annual Comparison



Program Annual Comparison



Program Annual Comparison



CY 24 YTD vs CY 25 YTD Financials

2024		2025	
Plans	107	Plans	117
E&S Project Fees	\$277,075	E&S Project Fees	\$279,419
NPDES Permit Fees	\$58,500	NPDES Permit Fees	\$53,500
PCSM Project Fees	\$42,375	PCSM Project Fees	\$30,750
Total	\$377,950	Total	\$363,669

E&S Program - Looking Forward

- ▶ Workload - convert PT E&S Inspector position to FT staff (no general fund \$)
- ▶ PCSM - new PA DEP initiatives may alleviate some workload, no impact to fees
- ▶ Fee schedule analysis for potential increase (next few years)

Succession Planning

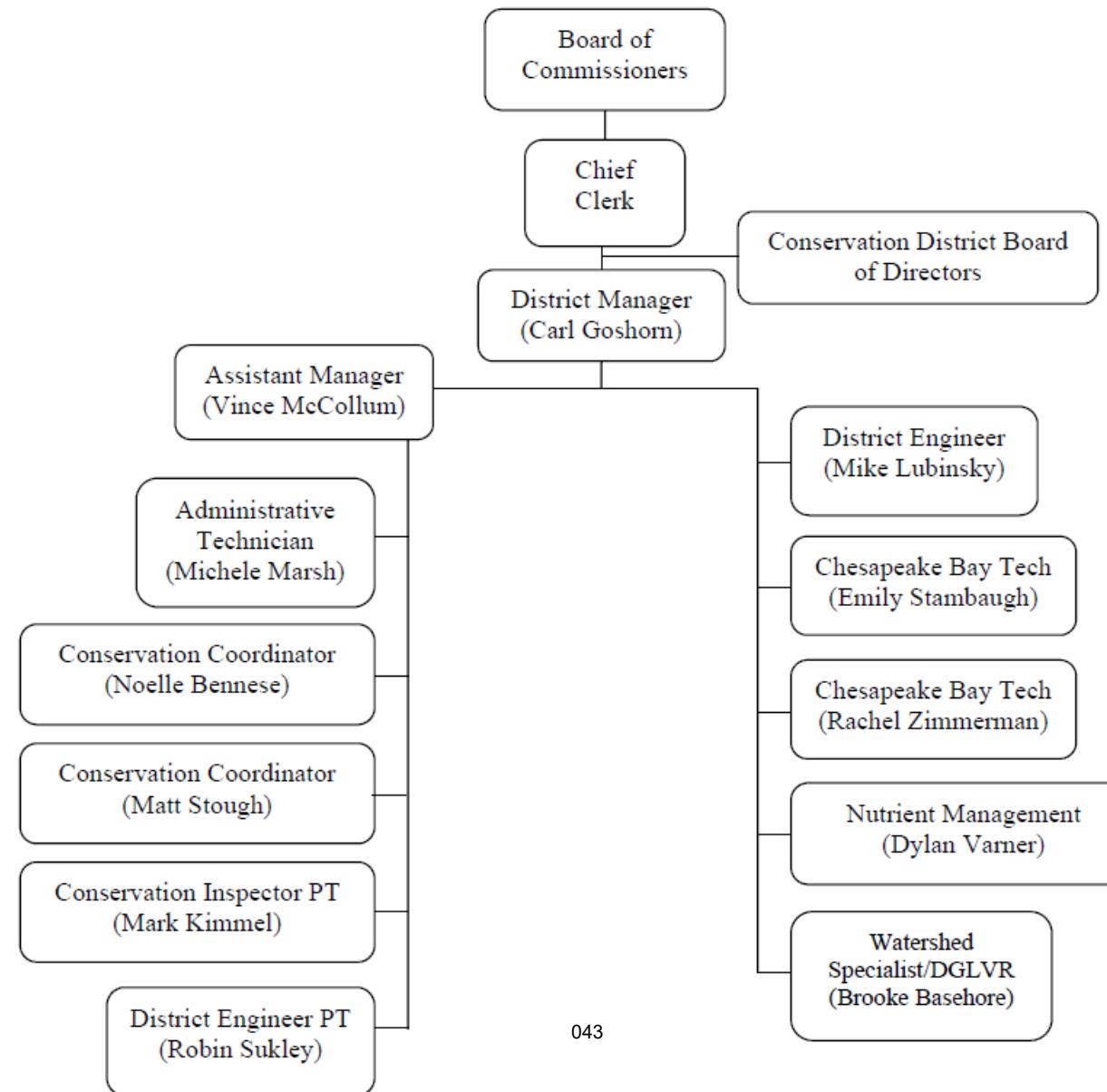
- ▶ Really started in 2017 with the creation of assistant manager position
- ▶ Carl and Vince discussed strategy over the past 2 years
- ▶ Carl and Vince looked at CD structure considering future needs
- ▶ Worked with HR to finalize succession planning strategy and document

Succession Planning

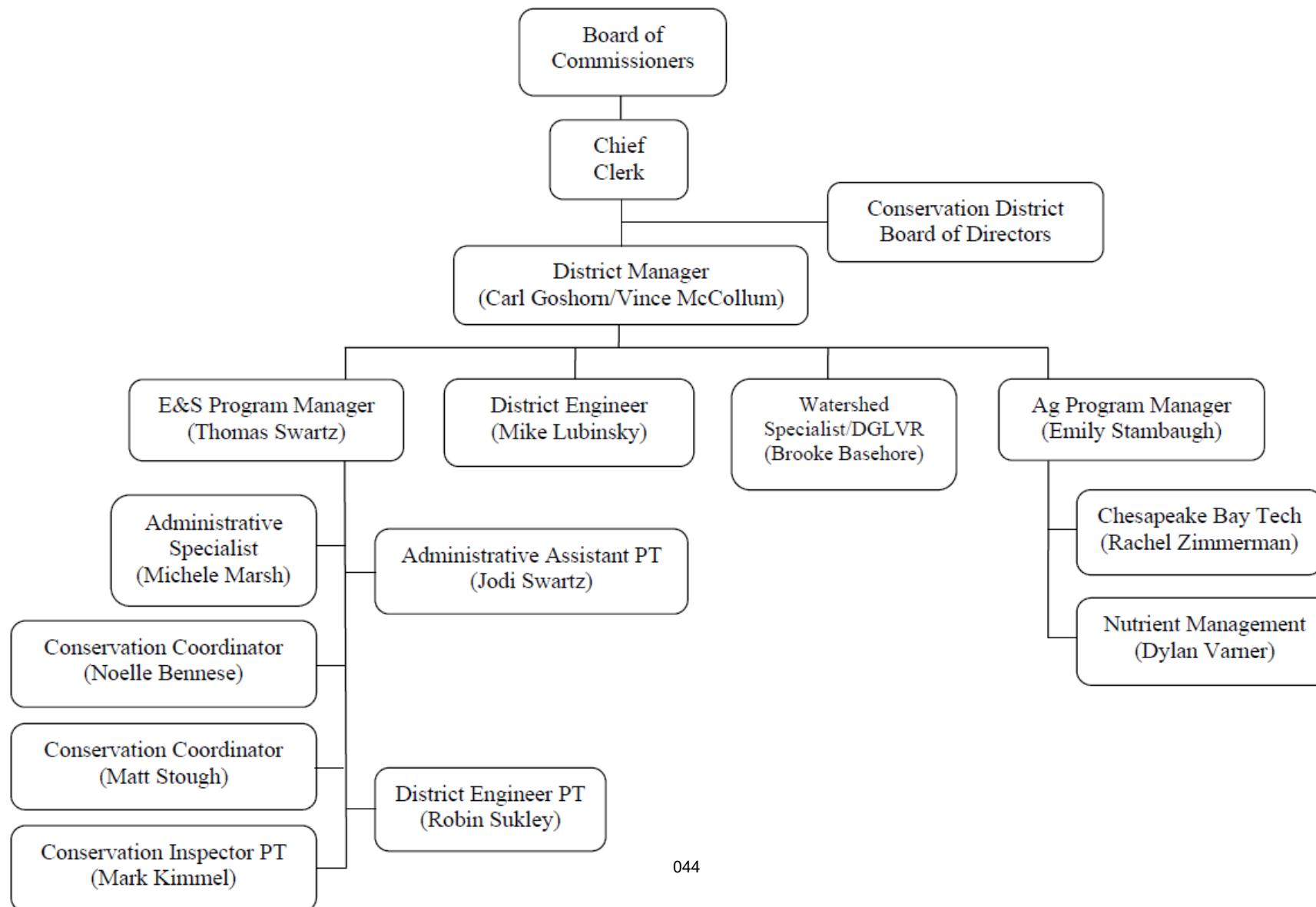
Next was implementation.....

- ▶ Workload justified hiring PT administrative staff
- ▶ Carl announce official retirement date
- ▶ Restructure department staff
 - Create 2 Program Manager positions (no more Asst Manager position)
- ▶ Vince move into permanent District Manager position, Carl to temp DM position
- ▶ Hire E&S Program Manager - Vince train
- ▶ Hire Ag Program Manager (promote w/in, remove ex. ag pos.) - Carl train
- ▶ Carl finish training Vince for DM
- ▶ Carl rides off into the sunset.....

**2024 Staff organizational chart of the
Cumberland County Conservation District**



**2025 Staff organizational chart of the
Cumberland County Conservation District**





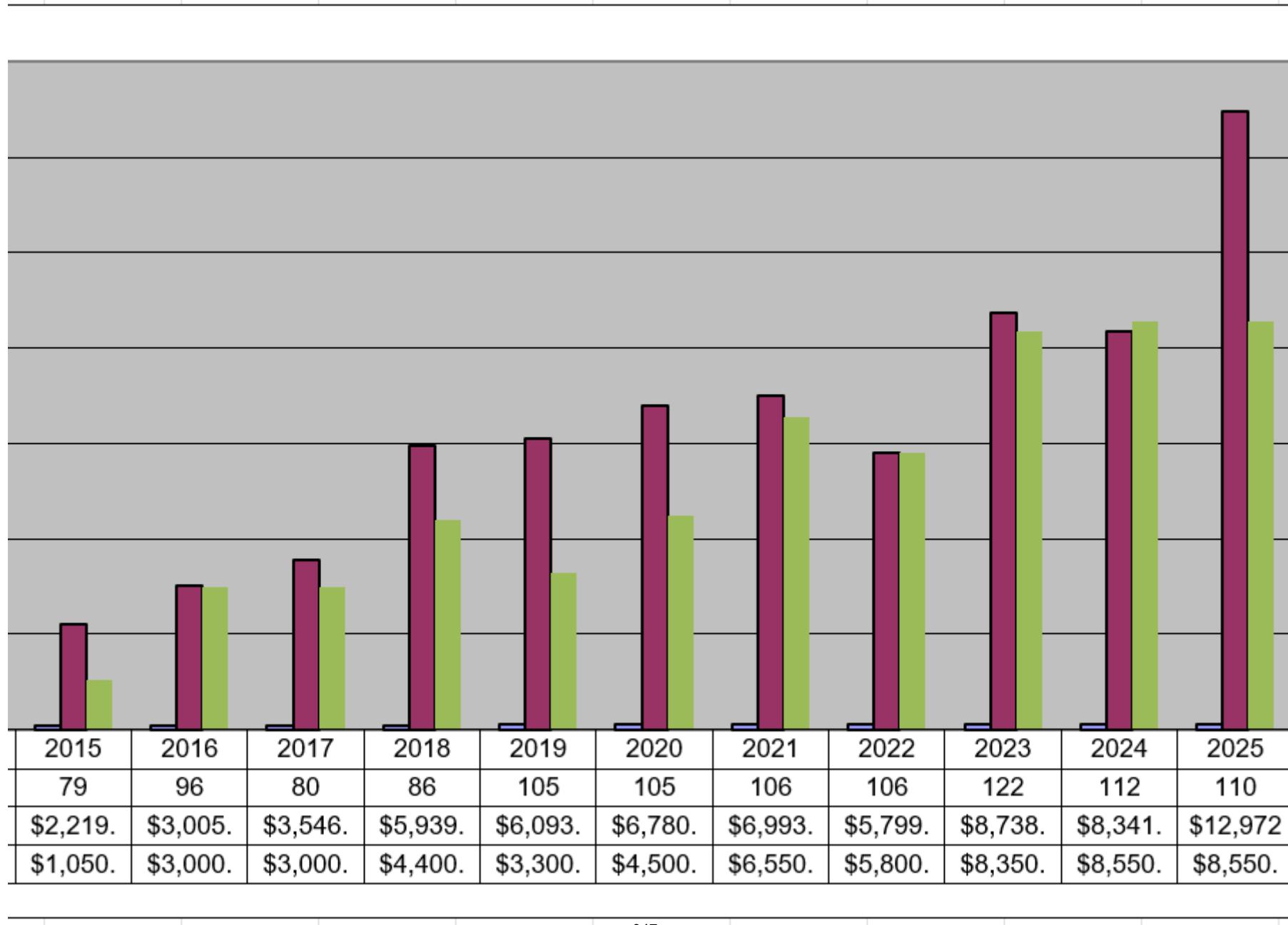
Cumberland County
Conservation District

ANNUAL GOLF TOURNAMENT

All Proceeds Benefit Environmental Education
in Cumberland County

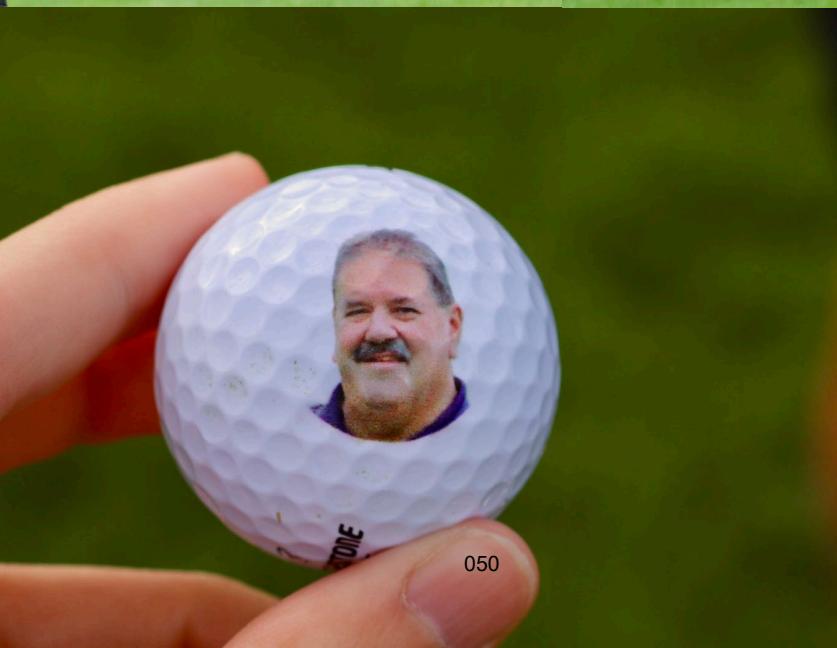
Cumberland County Conservation District Golf Tournament - Fund Balance Tracking

		Year	Number of Golfers	Profit	Grants**	Balance
		2003	37	\$ -	\$ -	
		2004	47	\$ 521.19	\$ 1,000.00	
		2005	47	\$ 408.59	\$ 475.00	
		2006	75	\$ 1,453.47	\$ 1,995.00	
		2007	73	\$ 2,607.36	\$ 275.00	
		2008	92	\$ 2,432.92	\$ 1,275.00	
		2009	112	\$ 2,609.49	\$ 1,850.00	
		2010	92	\$ 2,127.25	\$ 1,850.00	
		2011*	71	\$ 1,593.82	\$ 1,350.00	
		2012	48	\$ 23.48	\$ 1,350.00	
		2013	71	\$ 1,878.16	\$ 1,700.00	
		2014	76	\$ 2,166.91	\$ 1,450.00	
		2015	79	\$ 2,219.07	\$ 1,050.00	
		2016	96	\$ 3,005.51	\$ 3,000.00	
		2017	80	\$ 3,546.25	\$ 3,000.00	
		2018	86	\$ 5,939.41	\$ 4,400.00	
		2019	105	\$ 6,093.15	\$ 3,300.00	
		2020	105	\$ 6,780.40	\$ 4,500.00	
		2021	106	\$ 6,993.47	\$ 6,550.00	
		2022	106	\$ 5,799.09	\$ 5,800.00	
		2023	122	\$ 8,738.93	\$ 8,350.00	
		2024	112	\$ 8,341.09	\$ 8,550.00	
		2025	110	\$ 12,972.17	\$ 8,550.00	
			1,948	\$ 88,251.18	\$ 71,620.00	\$ 16,631.18
		*89 Golfers Registered Before Rainout		046		
		**Grants (Includes Scholarships, Conservation School Sponsorship, Envirothon)				









Updated Projections and 2026 Budget

October 2025

Financial Analysis Committee Presentation

Commissioners:

Kelly Neiderer

Jean Foschi

Gary Eichelberger

10/17/2025

Chief Operations Officer/Chief Clerk:

Stacy M. Snyder

Chief Financial Officer:

Dana L. Best



Presentation Overview

- Update to five-year projections – updated actuarially determined contribution (ADC) estimate
- Update to 2026 general fund budget
 - Updated ADC estimate
 - Revised indirect cost allocation plan
- Updated timeline



2025 - 2029 Projections

2025 Thru 2029 General Fund Projections

As of August 2025

	Projected 2025	0.0% Projected 2026	0.0% Projected 2027	0.0% Projected 2028	0.0% Projected 2029
Revenue					
Real Estate Taxes	70,017,706	71,730,409	72,297,154	73,019,842	73,749,756
All Other Revenue	42,936,400	38,428,979	34,105,519	34,390,561	34,679,437
Total General Fund Revenue	112,954,106	110,159,388	106,402,673	107,410,403	108,429,193
Expense					
Salary	40,651,637	42,215,678	43,824,819	45,492,532	47,230,160
Benefit	15,517,871	16,655,595	17,000,216	17,268,609	17,664,633
Operating	33,853,778	31,421,205	30,467,084	31,076,572	31,693,233
Subsidy	13,438,243	16,131,111	16,845,195	17,233,013	17,642,341
Capital	7,221,434	5,760,924	5,866,704	4,895,729	4,684,685
Transfers / Debt	6,533,691	5,694,586	4,388,726	5,910,242	3,151,852
Total General Fund Expenses	117,216,654	117,879,099	118,392,744	121,876,697	122,066,904
Additional Impacts					
Indirect Cost Offset	528,300	528,300	528,300	0	0
County Grant Program (County Allocation)	3,819,056	1,084,695	1,686,695	1,519,195	39,974
Fund Balance Management	0	6,200,000	3,154,200	0	0
Total Additional Impacts	4,347,356	7,812,995	5,369,195	1,519,195	39,974
Unassigned Fund Balance	33,227,614	33,320,898	26,700,022	13,752,923	155,186
Days of Unassigned Fund Balance	103	100	80	41	0
Change in Unassigned Fund Balance	84,808	93,284	-6,620,876	-12,947,099	-13,597,737
Adjustment Required to Maintain 100 days	0.0%	0.0%	9.0%	26.6%	44.8%



2025 - 2029 Projections

- Changes from the October 8th presentation:
 - 2026 benefits increased \$248,000 due to updating our projection based on the ADC estimate for 2026
 - Prior projections had no increase for retirement in 2026
 - The final ADC requirement will be available in the second quarter of 2026
 - With the increase in 2026, benefits also increased in 2027-2029
 - 2026 fund balance management increased \$200,000 due to the increase in the estimated ADC for 2026
 - The increase in the estimated retirement for 2026 decreased the unassigned fund balance projections in 2027-2029



2026 General Fund Budget

	<u>As of 10/8/25</u>	<u>As of 10/22/25</u>	<u>Difference</u>
Beginning Unassigned Fund Balance	33,227,614	33,227,614	-
<u>Revenue</u>			
<i>Real Estate Tax Revenue</i>	71,730,409	71,730,409	-
<i>Library Tax Revenue</i>	6,843,326	6,843,326	-
<i>Grant Revenue</i>	5,940,048	5,940,048	-
<i>Interfund Revenue</i>	5,465,904	5,465,904	-
<i>Other Revenue</i>	19,947,957	19,947,957	-
Total General Fund Revenue	109,927,644	109,927,644	-
<u>Expense</u>			
<i>Salary</i>	44,930,837	44,930,837	-
<i>Benefit</i>	17,795,507	17,176,442	(619,065)
<i>Operating</i>	33,584,398	33,583,748	(650)
<i>Subsidy</i>	15,248,922	14,983,966	(264,956)
<i>Capital</i>	5,104,726	5,104,726	-
<i>Transfers/Debt</i>	8,361,696	8,361,696	-
<i>Contingency</i>	2,600,000	2,600,000	-
Total General Fund Expenses	127,626,086	126,741,415	(884,671)
<u>Additional Impacts</u>			
<i>One-Time Money</i>	8,689,995	8,889,995	200,000
<i>Other Funding Sources</i>	763,602	763,602	-
Total Additional Impacts (Moved from Assigned/Committed)	9,453,597	9,653,597	200,000
2026 Unassigned Fund Balance	24,982,769	26,067,440	1,084,671



2026 General Fund Budget

- Changes from the October 8th presentation:
 - Benefits decreased \$619,000 due to updating the retirement percentage collected from departments based on the estimated ADC requirement
 - Subsidy decreased \$265,000 due to the decrease in retirement percentage and changes within the indirect cost allocation plan
 - One-time money increased \$200,000 due to the change in fund balance management used in projections



Updated Timeline

- October 29th – Finance Meeting, if needed
- November 6th – 2026 Budget on view
- December 4th – 2026 Budget approval



Updated Projections and 2026 Budget

October 2025

Financial Analysis Committee Presentation

Commissioners:

Kelly Neiderer

Jean Foschi

Gary Eichelberger

Chief Operations Officer/Chief Clerk:

Stacy M. Snyder

Chief Financial Officer:

Dana L. Best

* Presentation is available at www.cumberlandcountypa.gov/finance

