



# 2025/2026 Fiscal Budget

## **Board of Commissioners**

Kelly K. Neiderer  
Jean Foschi  
Gary L. Eichelberger

## **Chief Operations Officer / Chief Clerk**

Stacy M. Snyder

## **Chief Financial Officer**

Dana L. Best

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**County of Cumberland**  
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Please Note: The 2025/2026 fiscal budget estimates all funding that has not been approved by other entities. Due to rounding, numbers presented throughout this document may not add up precisely to the totals provided.

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# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Fiscal Revenues / Funding Source</b>				
Investment Earnings				
Interest on Savings Accounts	\$39,356	\$20,445	\$15,648	\$15,500
Interest on Investments	\$22,270	\$775,354	\$704,000	\$1,303,000
Total Investment Earnings	\$61,627	\$795,800	\$719,648	\$1,318,500
Contributions and Donations				
Contributions and Donations	\$1,234,565	\$48,897	\$50,950	\$49,000
Total Contributions and Donations	\$1,234,565	\$48,897	\$50,950	\$49,000
Transfers - In				
Subsidy	\$6,161,252	\$9,098,209	\$8,933,071	\$8,906,343
Primary Government Transfer In	\$1,283,605	\$183,469	\$294,612	\$272,265
Total Transfers - In	\$7,444,857	\$9,281,678	\$9,227,683	\$9,178,608
Other Non-Operating				
Proceeds from Long-Term Debt	\$0	\$0	\$305,000	\$0
Total Other Non-Operating	\$0	\$0	\$305,000	\$0
Internal Charges - Revenue				
Internal Charges	\$195,011	\$170,845	\$203,314	\$208,927
Total Internal Charges - Revenue	\$195,011	\$170,845	\$203,314	\$208,927
Net Intergovernmental Revenue				
Intergovernment Revenue	\$122,263	\$144,477	\$146,196	\$147,594
Total Net Intergovernmental Revenue	\$122,263	\$144,477	\$146,196	\$147,594
Grants				
Agency Grants	\$0	\$124,050	\$106,739	\$0
Grant - State Pass-Through Stimulus	\$475,457	\$325,899	\$47,425	\$0
Grant - State	\$35,000,972	\$36,923,775	\$42,909,084	\$48,362,941
Grant - Federal/State	\$2,997,721	\$3,104,070	\$3,099,838	\$3,087,360
Grant - State Pass-Through	\$10,625,296	\$9,470,436	\$23,567,514	\$12,764,036
Total Grants	\$49,099,445	\$49,948,231	\$69,730,600	\$64,214,337
Departmental Charges				
Intergovernment Fees	\$25,490	\$26,344	\$26,500	\$33,000
Departmental Fees	\$2,511,889	\$2,905,775	\$2,737,833	\$2,680,792
Expense Reimbursement	\$115,088	\$1,808,839	\$2,974,447	\$267,705
Operating Fee	\$662,465	\$701,750	\$640,000	\$685,000
Total Departmental Charges	\$3,314,932	\$5,442,709	\$6,378,780	\$3,666,497

# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Fiscal Revenues / Funding Source</b>				
Court Costs - Fees - Charges				
Court Costs - Fees - Charges	\$837,221	\$855,987	\$866,500	\$865,000
Total Court Costs - Fees - Charges	\$837,221	\$855,987	\$866,500	\$865,000
<b>Total Revenues / Funding Source</b>	\$62,309,919	\$66,688,623	\$87,628,671	\$79,648,463

# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Fiscal Expenses / Expenditure</b>				
Salaries/Benefits				
Salaries - Full Time	\$12,913,117	\$14,385,050	\$15,743,237	\$16,327,809
Salaries - Part Time/Temp	\$111,438	\$121,774	\$178,870	\$152,399
Salaries - Overtime	\$234,919	\$320,304	\$343,830	\$324,755
Salaries - Other	\$159,302	\$177,912	\$135,100	\$179,080
Benefits	\$4,899,760	\$5,440,137	\$5,756,364	\$6,185,548
Total Salaries/Benefits	\$18,318,535	\$20,445,176	\$22,157,401	\$23,169,591
Purchased Professional Services				
Professional Services	\$37,442,081	\$40,768,435	\$60,075,770	\$51,035,834
Professional Services - Contra	\$0	\$0	\$0	\$0
Total Purchased Professional Services	\$37,442,081	\$40,768,435	\$60,075,770	\$51,035,834
Purchased Property Services				
Building Rent	\$12,710	\$13,464	\$3,652	\$3,500
Building Utilities	\$25,076	\$26,577	\$29,246	\$33,448
Building Maintenance	\$9,594	\$14,974	\$20,163	\$16,646
Equipment Rent	\$25,568	\$35,436	\$45,650	\$51,300
Equipment Maintenance and Repair	\$44,339	\$88,843	\$114,881	\$130,774
Total Purchased Property Services	\$117,288	\$179,295	\$213,593	\$235,668
Other Purchased Services				
Communications	\$235,624	\$228,885	\$236,347	\$221,571
Insurance	\$2,087	\$2,627	\$3,000	\$3,000
Employee Expense	\$307,120	\$370,842	\$324,074	\$354,230
Non-Employee Expense	\$19,418	\$27,163	\$17,550	\$20,800
Total Other Purchased Services	\$564,249	\$629,517	\$580,971	\$599,601
Supplies				
Office Supplies	\$421,172	\$470,111	\$553,967	\$515,934
Service Supplies	\$730,693	\$799,168	\$828,805	\$864,487
Total Supplies	\$1,151,865	\$1,269,279	\$1,382,772	\$1,380,421
Payments to Agencies/Non Governmental Entities				
Payments to Agencies/Non-Government	\$131	\$64,515	\$229,620	\$248,770
Total Payments to Agencies/Non Governmental Entities	\$131	\$64,515	\$229,620	\$248,770
Capital				
Capital	\$0	\$37,713	\$306,255	\$0
Total Capital	\$0	\$37,713	\$306,255	\$0

# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Fiscal Expenses / Expenditure</b>				
Payment to Other Governments				
Payments to Other Governments	\$157,129	\$0	\$0	\$0
Total Payment to Other Governments	\$157,129	\$0	\$0	\$0
Transfers - Out				
Primary Government Transfers	\$1,455,168	\$244,300	\$588,938	\$567,950
Total Transfers - Out	\$1,455,168	\$244,300	\$588,938	\$567,950
Internal Charges - Expenses				
Internal Charges - Expense	\$1,107,616	\$1,195,508	\$1,293,941	\$1,275,761
Internal Charges - Indirect Costs	\$1,198,591	\$1,358,056	\$1,475,307	\$1,651,958
Total Internal Charges - Expenses	\$2,306,207	\$2,553,564	\$2,769,248	\$2,927,719
<b>Total Expenses / Expenditure</b>	<b>\$61,512,652</b>	<b>\$66,191,795</b>	<b>\$88,304,567</b>	<b>\$80,165,554</b>



# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Criminal Justice Services</b>				
<b>Revenues / Funding Source</b>				
Contributions and Donations				
Contributions and Donations	\$1,000	\$250	\$7,250	\$0
Total Contributions and Donations	\$1,000	\$250	\$7,250	\$0
Transfers - In				
Subsidy	\$1,067,576	\$959,000	\$1,308,197	\$1,185,037
Primary Government Transfer In	\$18,770	\$36,562	\$50,000	\$50,000
Total Transfers - In	\$1,086,346	\$995,562	\$1,358,197	\$1,235,037
Other Non-Operating				
Proceeds from Long-Term Debt	\$0	\$0	\$305,000	\$0
Total Other Non-Operating	\$0	\$0	\$305,000	\$0
Grants				
Grant - State Pass-Through Stimulus	\$0	\$0	\$0	\$0
Grant - State	\$400,590	\$315,000	\$282,074	\$220,000
Total Grants	\$400,590	\$315,000	\$282,074	\$220,000
Departmental Charges				
Departmental Fees	\$2,550	\$2,455	\$2,450	\$0
Expense Reimbursement	\$0	\$0	\$0	\$0
Total Departmental Charges	\$2,550	\$2,455	\$2,450	\$0
Court Costs - Fees - Charges				
Court Costs - Fees - Charges	\$1,110	\$1,230	\$1,200	\$0
Total Court Costs - Fees - Charges	\$1,110	\$1,230	\$1,200	\$0
<b>Total Revenues / Funding Source</b>	<b>\$1,491,596</b>	<b>\$1,314,498</b>	<b>\$1,956,171</b>	<b>\$1,455,037</b>

# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Criminal Justice Services</b>				
<b>Expenses / Expenditure</b>				
Salaries/Benefits				
Salaries - Full Time	\$700,971	\$677,858	\$756,079	\$625,239
Salaries - Part Time/Temp	\$0	\$0	\$0	\$0
Salaries - Overtime	\$6,663	\$8,125	\$5,800	\$6,900
Salaries - Other	\$11,443	\$3,682	\$6,500	\$5,800
Benefits	\$294,745	\$295,285	\$315,346	\$273,928
Total Salaries/Benefits	\$1,013,822	\$984,950	\$1,083,725	\$911,867
Purchased Professional Services				
Professional Services	\$213,511	\$91,190	\$183,983	\$201,383
Total Purchased Professional Services	\$213,511	\$91,190	\$183,983	\$201,383
Purchased Property Services				
Building Maintenance	\$0	\$0	\$8,234	\$8,300
Equipment Maintenance and Repair	\$400	\$400	\$400	\$400
Total Purchased Property Services	\$400	\$400	\$8,634	\$8,700
Other Purchased Services				
Communications	\$2,289	\$2,189	\$2,615	\$2,615
Employee Expense	\$1,444	\$2,396	\$4,616	\$5,470
Total Other Purchased Services	\$3,733	\$4,585	\$7,231	\$8,085
Supplies				
Office Supplies	\$151,814	\$136,855	\$216,570	\$172,747
Service Supplies	\$8,427	\$9,102	\$15,050	\$18,350
Total Supplies	\$160,241	\$145,957	\$231,620	\$191,097
Capital				
Capital	\$0	\$0	\$305,000	\$0
Total Capital	\$0	\$0	\$305,000	\$0
Transfers - Out				
Primary Government Transfers	\$31,660	\$31,660	\$36,000	\$30,000
Total Transfers - Out	\$31,660	\$31,660	\$36,000	\$30,000
Internal Charges - Expenses				
Internal Charges - Expense	\$68,229	\$55,756	\$99,978	\$103,905
Total Internal Charges - Expenses	\$68,229	\$55,756	\$99,978	\$103,905
<b>Total Expenses / Expenditure</b>	<b>\$1,491,596</b>	<b>\$1,314,498</b>	<b>\$1,956,171</b>	<b>\$1,455,037</b>

# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Offender Supervision Fund</b>				
<b>Revenues / Funding Source</b>				
Transfers - In				
Primary Government Transfer In	\$0	\$0	\$0	\$0
Total Transfers - In	\$0	\$0	\$0	\$0
Grants				
Agency Grants	\$0	\$17,312	\$0	\$0
Total Grants	\$0	\$17,312	\$0	\$0
Departmental Charges				
Expense Reimbursement	\$0	\$0	\$0	\$0
Total Departmental Charges	\$0	\$0	\$0	\$0
Court Costs - Fees - Charges				
Court Costs - Fees - Charges	\$663,868	\$690,965	\$700,300	\$700,000
Total Court Costs - Fees - Charges	\$663,868	\$690,965	\$700,300	\$700,000
<b>Total Revenues / Funding Source</b>	<b>\$663,868</b>	<b>\$708,276</b>	<b>\$700,300</b>	<b>\$700,000</b>

# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Offender Supervision Fund</b>				
<b>Expenses / Expenditure</b>				
Salaries/Benefits				
Salaries - Full Time	\$486,557	\$498,594	\$529,811	\$539,403
Salaries - Part Time/Temp	\$16,892	\$18,501	\$19,361	\$20,041
Salaries - Overtime	\$9,569	\$6,122	\$8,000	\$10,000
Salaries - Other	\$2,055	\$1,698	\$1,700	\$2,200
Benefits	\$198,782	\$212,856	\$221,473	\$220,206
Total Salaries/Benefits	\$713,855	\$737,769	\$780,345	\$791,850
Purchased Professional Services				
Professional Services	\$59	\$835	\$1,881	\$800
Total Purchased Professional Services	\$59	\$835	\$1,881	\$800
Purchased Property Services				
Building Rent	\$1,320	\$1,000	\$1,652	\$1,500
Equipment Maintenance and Repair	\$0	\$0	\$225	\$250
Total Purchased Property Services	\$1,320	\$1,000	\$1,877	\$1,750
Other Purchased Services				
Communications	\$14,171	\$13,623	\$14,550	\$14,000
Employee Expense	\$4,131	\$12,648	\$2,395	\$2,400
Total Other Purchased Services	\$18,302	\$26,271	\$16,945	\$16,400
Supplies				
Office Supplies	\$5,472	\$6,219	\$3,573	\$4,110
Service Supplies	\$10,441	\$26,993	\$22,775	\$33,500
Total Supplies	\$15,913	\$33,212	\$26,348	\$37,610
Transfers - Out				
Primary Government Transfers	\$75,000	\$75,000	\$75,000	\$75,000
Total Transfers - Out	\$75,000	\$75,000	\$75,000	\$75,000
Internal Charges - Expenses				
Internal Charges - Expense	\$3,273	\$3,568	\$3,690	\$3,626
Total Internal Charges - Expenses	\$3,273	\$3,568	\$3,690	\$3,626
<b>Total Expenses / Expenditure</b>	<b>\$827,723</b>	<b>\$877,655</b>	<b>\$906,085</b>	<b>\$927,036</b>

# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Children &amp; Youth Services</b>				
<b>Revenues / Funding Source</b>				
Contributions and Donations				
Contributions and Donations	\$4	\$275	\$0	\$0
Total Contributions and Donations	\$4	\$275	\$0	\$0
Transfers - In				
Subsidy	\$4,091,436	\$6,383,887	\$4,975,373	\$6,340,231
Primary Government Transfer In	\$0	\$0	\$0	\$0
Total Transfers - In	\$4,091,436	\$6,383,887	\$4,975,373	\$6,340,231
Grants				
Grant - State Pass-Through Stimulus	\$0	\$0	\$0	\$0
Grant - State	\$16,643,519	\$17,854,031	\$19,262,150	\$21,496,160
Grant - State Pass-Through	\$4,657,150	\$4,690,745	\$5,538,792	\$5,419,467
Total Grants	\$21,300,669	\$22,544,777	\$24,800,942	\$26,915,627
Departmental Charges				
Departmental Fees	\$271,047	\$195,200	\$211,575	\$173,107
Expense Reimbursement	\$15,831	\$98,275	\$3,032	\$850
Total Departmental Charges	\$286,878	\$293,475	\$214,607	\$173,957
<b>Total Revenues / Funding Source</b>	<b>\$25,678,988</b>	<b>\$29,222,414</b>	<b>\$29,990,922</b>	<b>\$33,429,815</b>

# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Children &amp; Youth Services</b>				
<b>Expenses / Expenditure</b>				
Salaries/Benefits				
Salaries - Full Time	\$5,136,253	\$6,114,561	\$6,771,183	\$7,574,624
Salaries - Overtime	\$197,346	\$272,500	\$302,000	\$278,250
Salaries - Other	\$72,078	\$96,834	\$79,400	\$80,600
Benefits	\$1,904,298	\$2,261,188	\$2,400,940	\$2,783,894
Total Salaries/Benefits	\$7,309,974	\$8,745,083	\$9,553,523	\$10,717,368
Purchased Professional Services				
Professional Services	\$16,765,343	\$18,661,280	\$18,329,616	\$20,444,248
Total Purchased Professional Services	\$16,765,343	\$18,661,280	\$18,329,616	\$20,444,248
Purchased Property Services				
Building Rent	\$1,305	\$1,364	\$2,000	\$2,000
Equipment Rent	\$24,684	\$34,731	\$45,000	\$50,250
Equipment Maintenance and Repair	\$2,269	\$18,369	\$53,000	\$58,774
Total Purchased Property Services	\$28,258	\$54,464	\$100,000	\$111,024
Other Purchased Services				
Communications	\$78,741	\$100,381	\$92,850	\$95,000
Employee Expense	\$149,339	\$181,050	\$143,835	\$159,937
Non-Employee Expense	\$4,598	\$1,163	\$2,500	\$1,000
Total Other Purchased Services	\$232,679	\$282,594	\$239,185	\$255,937
Supplies				
Office Supplies	\$108,456	\$167,389	\$134,438	\$144,781
Service Supplies	\$141,832	\$110,151	\$166,500	\$179,000
Total Supplies	\$250,287	\$277,541	\$300,938	\$323,781
Transfers - Out				
Primary Government Transfers	\$69,500	\$71,250	\$301,250	\$308,750
Total Transfers - Out	\$69,500	\$71,250	\$301,250	\$308,750
Internal Charges - Expenses				
Internal Charges - Expense	\$561,778	\$610,834	\$607,066	\$617,863
Internal Charges - Indirect Costs	\$461,169	\$519,368	\$559,344	\$650,844
Total Internal Charges - Expenses	\$1,022,947	\$1,130,202	\$1,166,410	\$1,268,707
<b>Total Expenses / Expenditure</b>	<b>\$25,678,988</b>	<b>\$29,222,414</b>	<b>\$29,990,922</b>	<b>\$33,429,815</b>

# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Drug &amp; Alcohol</b>				
<b>Revenues / Funding Source</b>				
Contributions and Donations				
Contributions and Donations	\$1,000	\$1,000	\$1,000	\$1,000
Total Contributions and Donations	\$1,000	\$1,000	\$1,000	\$1,000
Transfers - In				
Subsidy	\$265,620	\$277,208	\$288,774	\$290,223
Primary Government Transfer In	\$47,961	\$47,297	\$48,000	\$50,000
Total Transfers - In	\$313,581	\$324,505	\$336,774	\$340,223
Internal Charges - Revenue				
Internal Charges	\$137,421	\$91,844	\$138,503	\$138,503
Total Internal Charges - Revenue	\$137,421	\$91,844	\$138,503	\$138,503
Net Intergovernmental Revenue				
Intergovernment Revenue	\$18,059	\$18,060	\$18,500	\$18,500
Total Net Intergovernmental Revenue	\$18,059	\$18,060	\$18,500	\$18,500
Grants				
Agency Grants	\$0	\$106,739	\$106,739	\$0
Grant - State Pass-Through Stimulus	\$113,541	\$38,153	\$47,425	\$0
Grant - State	\$1,290,083	\$1,249,312	\$1,130,667	\$1,130,667
Grant - State Pass-Through	\$1,822,787	\$1,919,464	\$2,477,852	\$2,741,902
Total Grants	\$3,226,411	\$3,313,667	\$3,762,683	\$3,872,569
Departmental Charges				
Intergovernment Fees	\$25,490	\$26,344	\$26,500	\$33,000
Departmental Fees	\$182,753	\$285,426	\$307,457	\$287,457
Expense Reimbursement	\$86,970	\$78,776	\$80,273	\$80,273
Total Departmental Charges	\$295,213	\$390,546	\$414,230	\$400,730
Court Costs - Fees - Charges				
Court Costs - Fees - Charges	\$172,242	\$163,793	\$165,000	\$165,000
Total Court Costs - Fees - Charges	\$172,242	\$163,793	\$165,000	\$165,000
<b>Total Revenues / Funding Source</b>	<b>\$4,163,928</b>	<b>\$4,303,415</b>	<b>\$4,836,690</b>	<b>\$4,936,525</b>

# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Drug &amp; Alcohol</b>				
<b>Expenses / Expenditure</b>				
Salaries/Benefits				
Salaries - Full Time	\$1,289,463	\$1,309,516	\$1,487,881	\$1,382,052
Salaries - Part Time/Temp	\$0	\$0	\$43,010	\$3
Salaries - Overtime	\$1,181	\$1,016	\$2,500	\$2,500
Salaries - Other	\$12,770	\$17,650	\$17,200	\$33,600
Benefits	\$435,418	\$442,843	\$505,097	\$454,992
Total Salaries/Benefits	\$1,738,832	\$1,771,025	\$2,055,688	\$1,873,147
Purchased Professional Services				
Professional Services	\$2,311,022	\$2,431,742	\$2,658,545	\$2,772,556
Professional Services - Contra	\$0	\$0	\$0	\$0
Total Purchased Professional Services	\$2,311,022	\$2,431,742	\$2,658,545	\$2,772,556
Purchased Property Services				
Equipment Rent	\$0	\$0	\$0	\$0
Equipment Maintenance and Repair	\$688	\$969	\$820	\$800
Total Purchased Property Services	\$688	\$969	\$820	\$800
Other Purchased Services				
Communications	\$13,607	\$12,771	\$14,780	\$15,680
Employee Expense	\$34,779	\$37,901	\$35,505	\$44,460
Non-Employee Expense	\$1,899	\$4,405	\$0	\$4,500
Total Other Purchased Services	\$50,285	\$55,076	\$50,285	\$64,640
Supplies				
Office Supplies	\$56,306	\$53,046	\$69,025	\$86,263
Service Supplies	\$9,342	\$739	\$2,100	\$2,200
Total Supplies	\$65,648	\$53,785	\$71,125	\$88,463
Capital				
Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0
Payment to Other Governments				
Payments to Other Governments	\$7,129	\$0	\$0	\$0
Total Payment to Other Governments	\$7,129	\$0	\$0	\$0
Transfers - Out				
Primary Government Transfers	\$18,770	\$36,562	\$50,000	\$50,000
Total Transfers - Out	\$18,770	\$36,562	\$50,000	\$50,000



# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Drug &amp; Alcohol</b>				
<b>Expenses / Expenditure</b>				
Internal Charges - Expenses				
Internal Charges - Expense	\$72,813	\$86,720	\$98,211	\$87,474
Internal Charges - Indirect Costs	\$140,227	\$152,207	\$175,000	\$157,000
Total Internal Charges - Expenses	\$213,040	\$238,927	\$273,211	\$244,474
<b>Total Expenses / Expenditure</b>	\$4,405,412	\$4,588,085	\$5,159,674	\$5,094,080

# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Human Service Development Fund</b>				
<b>Revenues / Funding Source</b>				
Transfers - In				
Subsidy	\$0	\$0	\$0	\$0
Primary Government Transfer In	\$86,101	\$88,610	\$90,110	\$96,765
Total Transfers - In	\$86,101	\$88,610	\$90,110	\$96,765
Grants				
Grant - State	\$129,187	\$129,187	\$129,187	\$129,187
Grant - Federal/State	\$0	\$0	\$0	\$0
Total Grants	\$129,187	\$129,187	\$129,187	\$129,187
<b>Total Revenues / Funding Source</b>	<b>\$215,288</b>	<b>\$217,797</b>	<b>\$219,297</b>	<b>\$225,952</b>

# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Human Service Development Fund</b>				
<b>Expenses / Expenditure</b>				
Salaries/Benefits				
Salaries - Full Time	\$118,702	\$127,920	\$135,193	\$139,390
Salaries - Overtime	\$53	\$0	\$0	\$0
Salaries - Other	\$2,837	\$284	\$300	\$180
Benefits	\$36,136	\$39,931	\$41,243	\$46,987
Total Salaries/Benefits	\$157,728	\$168,136	\$176,736	\$186,557
Purchased Professional Services				
Professional Services	\$24,410	\$20,144	\$5,505	\$5,145
Total Purchased Professional Services	\$24,410	\$20,144	\$5,505	\$5,145
Purchased Property Services				
Building Utilities	\$178	\$269	\$506	\$553
Building Maintenance	\$213	\$326	\$371	\$296
Equipment Maintenance and Repair	\$185	\$16	\$25	\$15
Total Purchased Property Services	\$576	\$611	\$902	\$864
Other Purchased Services				
Communications	\$187	\$189	\$770	\$751
Employee Expense	\$8,657	\$5,382	\$5,200	\$5,594
Non-Employee Expense	\$0	\$0	\$0	\$0
Total Other Purchased Services	\$8,844	\$5,571	\$5,970	\$6,345
Supplies				
Office Supplies	\$2,291	\$1,024	\$1,378	\$1,330
Service Supplies	\$112	\$109	\$130	\$125
Total Supplies	\$2,403	\$1,133	\$1,508	\$1,455
Transfers - Out				
Primary Government Transfers	\$0	\$0	\$4,828	\$500
Total Transfers - Out	\$0	\$0	\$4,828	\$500
Internal Charges - Expenses				
Internal Charges - Expense	\$2,142	\$2,258	\$2,409	\$2,085
Internal Charges - Indirect Costs	\$19,184	\$19,944	\$21,439	\$22,900
Total Internal Charges - Expenses	\$21,326	\$22,202	\$23,848	\$24,985
<b>Total Expenses / Expenditure</b>	<b>\$215,288</b>	<b>\$217,797</b>	<b>\$219,297</b>	<b>\$225,851</b>

# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Mental Health.Intellectual &amp; Developmental Disabilities</b>				
<b>Revenues / Funding Source</b>				
Investment Earnings				
Interest on Savings Accounts	\$32,025	\$12,159	\$11,648	\$10,000
Interest on Investments	\$18,052	\$772,504	\$700,000	\$1,300,000
Total Investment Earnings	\$50,077	\$784,663	\$711,648	\$1,310,000
Contributions and Donations				
Contributions and Donations	\$0	\$0	\$0	\$0
Total Contributions and Donations	\$0	\$0	\$0	\$0
Transfers - In				
Subsidy	\$736,619	\$1,478,113	\$1,974,958	\$752,738
Primary Government Transfer In	\$0	\$0	\$0	\$0
Total Transfers - In	\$736,619	\$1,478,113	\$1,974,958	\$752,738
Internal Charges - Revenue				
Internal Charges	\$57,461	\$78,978	\$63,611	\$65,424
Total Internal Charges - Revenue	\$57,461	\$78,978	\$63,611	\$65,424
Net Intergovernmental Revenue				
Intergovernment Revenue	\$104,204	\$126,417	\$127,696	\$129,094
Total Net Intergovernmental Revenue	\$104,204	\$126,417	\$127,696	\$129,094
Grants				
Agency Grants	\$0	\$0	\$0	\$0
Grant - State Pass-Through Stimulus	\$0	\$0	\$0	\$0
Grant - State	\$15,412,893	\$16,091,075	\$20,781,378	\$24,032,178
Grant - State Pass-Through	\$3,832,999	\$2,384,630	\$15,096,870	\$4,148,667
Total Grants	\$19,245,892	\$18,475,705	\$35,878,248	\$28,180,845
Departmental Charges				
Departmental Fees	\$2,022,947	\$2,378,635	\$2,172,151	\$2,155,228
Expense Reimbursement	\$6,985	\$1,624,778	\$2,886,442	\$181,982
Total Departmental Charges	\$2,029,932	\$4,003,413	\$5,058,593	\$2,337,210
<b>Total Revenues / Funding Source</b>	<b>\$22,224,185</b>	<b>\$24,947,289</b>	<b>\$43,814,754</b>	<b>\$32,775,311</b>

# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Mental Health.Intellectual &amp; Developmental Disabilities</b>				
<b>Expenses / Expenditure</b>				
Salaries/Benefits				
Salaries - Full Time	\$3,364,384	\$3,721,393	\$4,025,995	\$4,033,135
Salaries - Part Time/Temp	\$37,898	\$40,411	\$47,431	\$60,868
Salaries - Overtime	\$15,955	\$26,552	\$20,500	\$21,950
Salaries - Other	\$33,599	\$33,195	\$8,400	\$44,300
Benefits	\$1,341,808	\$1,481,278	\$1,552,623	\$1,630,810
Total Salaries/Benefits	\$4,793,645	\$5,302,828	\$5,654,949	\$5,791,063
Purchased Professional Services				
Professional Services	\$16,505,023	\$17,745,992	\$37,139,807	\$25,907,096
Total Purchased Professional Services	\$16,505,023	\$17,745,992	\$37,139,807	\$25,907,096
Purchased Property Services				
Building Rent	\$10,085	\$11,100	\$0	\$0
Building Utilities	\$10,942	\$10,583	\$13,025	\$14,052
Building Maintenance	\$2,289	\$2,025	\$1,125	\$675
Equipment Rent	\$884	\$705	\$650	\$1,050
Equipment Maintenance and Repair	\$39,158	\$56,914	\$45,800	\$55,450
Total Purchased Property Services	\$63,358	\$81,328	\$60,600	\$71,227
Other Purchased Services				
Communications	\$56,416	\$52,705	\$64,475	\$53,425
Employee Expense	\$87,882	\$105,414	\$100,460	\$104,769
Non-Employee Expense	\$10,948	\$21,073	\$15,000	\$15,000
Total Other Purchased Services	\$155,246	\$179,192	\$179,935	\$173,194
Supplies				
Office Supplies	\$47,501	\$67,359	\$78,115	\$38,286
Service Supplies	\$4,905	\$4,460	\$6,685	\$5,000
Total Supplies	\$52,406	\$71,819	\$84,800	\$43,286
Payments to Agencies/Non Governmental Entities				
Payments to Agencies/Non-Government	\$30	\$64,344	\$77,120	\$108,170
Total Payments to Agencies/Non Governmental Entities	\$30	\$64,344	\$77,120	\$108,170
Transfers - Out				
Primary Government Transfers	\$0	\$12,468	\$0	\$0
Total Transfers - Out	\$0	\$12,468	\$0	\$0

# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Mental Health.Intellectual &amp; Developmental Disabilities</b>				
<b>Expenses / Expenditure</b>				
Internal Charges - Expenses				
Internal Charges - Expense	\$225,292	\$240,447	\$269,993	\$250,029
Internal Charges - Indirect Costs	\$306,662	\$337,809	\$347,550	\$431,246
Total Internal Charges - Expenses	\$531,954	\$578,257	\$617,543	\$681,275
<b>Total Expenses / Expenditure</b>	<b>\$22,101,662</b>	<b>\$24,036,228</b>	<b>\$43,814,754</b>	<b>\$32,775,311</b>

# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Office of Aging</b>				
<b>Revenues / Funding Source</b>				
Investment Earnings				
Interest on Savings Accounts	\$5,066	\$8,286	\$3,500	\$5,250
Interest on Investments	\$0	\$2,851	\$4,000	\$3,000
Total Investment Earnings	\$5,066	\$11,137	\$7,500	\$8,250
Contributions and Donations				
Contributions and Donations	\$42,057	\$47,372	\$42,700	\$48,000
Total Contributions and Donations	\$42,057	\$47,372	\$42,700	\$48,000
Transfers - In				
Subsidy	\$0	\$0	\$385,769	\$338,114
Primary Government Transfer In	\$226,212	\$11,000	\$101,502	\$75,500
Total Transfers - In	\$226,212	\$11,000	\$487,271	\$413,614
Internal Charges - Revenue				
Internal Charges	\$128	\$22	\$1,200	\$5,000
Total Internal Charges - Revenue	\$128	\$22	\$1,200	\$5,000
Grants				
Grant - State Pass-Through Stimulus	\$361,916	\$287,747	\$0	\$0
Grant - State	\$566,842	\$705,673	\$666,185	\$687,801
Grant - Federal/State	\$2,997,721	\$3,104,070	\$3,099,838	\$3,087,360
Grant - State Pass-Through	\$69,537	\$63,264	\$54,000	\$54,000
Total Grants	\$3,996,015	\$4,160,754	\$3,820,023	\$3,829,161
Departmental Charges				
Departmental Fees	\$32,592	\$44,059	\$42,500	\$65,000
Expense Reimbursement	\$5,068	\$7,010	\$4,200	\$4,100
Operating Fee	\$662,465	\$701,750	\$640,000	\$685,000
Total Departmental Charges	\$700,125	\$752,819	\$686,700	\$754,100
<b>Total Revenues / Funding Source</b>	<b>\$4,969,603</b>	<b>\$4,983,104</b>	<b>\$5,045,394</b>	<b>\$5,058,125</b>

# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Office of Aging</b>				
<b>Expenses / Expenditure</b>				
Salaries/Benefits				
Salaries - Full Time	\$1,666,467	\$1,781,907	\$1,874,469	\$1,868,649
Salaries - Part Time/Temp	\$56,648	\$62,862	\$69,068	\$71,487
Salaries - Overtime	\$4,151	\$5,966	\$5,000	\$5,000
Salaries - Other	\$14,913	\$24,043	\$21,000	\$11,800
Benefits	\$624,323	\$639,074	\$645,495	\$705,138
Total Salaries/Benefits	\$2,366,503	\$2,513,851	\$2,615,032	\$2,662,074
Purchased Professional Services				
Professional Services	\$1,321,713	\$1,365,222	\$1,246,925	\$1,206,800
Total Purchased Professional Services	\$1,321,713	\$1,365,222	\$1,246,925	\$1,206,800
Purchased Property Services				
Building Utilities	\$13,308	\$14,933	\$14,900	\$16,900
Building Maintenance	\$6,651	\$11,885	\$9,700	\$6,700
Equipment Maintenance and Repair	\$1,416	\$12,102	\$14,500	\$15,000
Total Purchased Property Services	\$21,375	\$38,919	\$39,100	\$38,600
Other Purchased Services				
Communications	\$69,797	\$46,337	\$45,800	\$39,600
Insurance	\$2,087	\$2,627	\$3,000	\$3,000
Employee Expense	\$20,337	\$25,022	\$29,500	\$29,500
Non-Employee Expense	\$1,974	\$522	\$50	\$300
Total Other Purchased Services	\$94,194	\$74,508	\$78,350	\$72,400
Supplies				
Office Supplies	\$41,227	\$36,863	\$39,500	\$63,816
Service Supplies	\$315,999	\$374,175	\$329,500	\$317,000
Total Supplies	\$357,226	\$411,038	\$369,000	\$380,816
Payments to Agencies/Non Governmental Entities				
Payments to Agencies/Non-Government	\$101	\$170	\$152,500	\$140,600
Total Payments to Agencies/Non Governmental Entities	\$101	\$170	\$152,500	\$140,600
Capital				
Capital	\$0	\$37,713	\$0	\$0
Total Capital	\$0	\$37,713	\$0	\$0



# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Office of Aging</b>				
<b>Expenses / Expenditure</b>				
Payment to Other Governments				
Payments to Other Governments	\$150,000	\$0	\$0	\$0
Total Payment to Other Governments	\$150,000	\$0	\$0	\$0
Internal Charges - Expenses				
Internal Charges - Expense	\$170,038	\$191,467	\$208,487	\$206,824
Internal Charges - Indirect Costs	\$235,510	\$294,637	\$336,000	\$350,000
Total Internal Charges - Expenses	\$405,548	\$486,104	\$544,487	\$556,824
<b>Total Expenses / Expenditure</b>	<b>\$4,716,659</b>	<b>\$4,927,525</b>	<b>\$5,045,394</b>	<b>\$5,058,114</b>

# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Community Services</b>				
<b>Revenues / Funding Source</b>				
Investment Earnings				
Interest on Savings Accounts	\$1,399	\$0	\$500	\$250
Total Investment Earnings	\$1,399	\$0	\$500	\$250
Contributions and Donations				
Contributions and Donations	\$0	\$0	\$0	\$0
Total Contributions and Donations	\$0	\$0	\$0	\$0
Transfers - In				
Subsidy	\$0	\$0	\$0	\$0
Primary Government Transfer In	\$904,562	\$0	\$5,000	\$0
Total Transfers - In	\$904,562	\$0	\$5,000	\$0
Grants				
Grant - State Pass-Through Stimulus	\$0	\$0	\$0	\$0
Grant - State	\$557,857	\$579,496	\$657,443	\$666,948
Grant - State Pass-Through	\$242,823	\$412,333	\$400,000	\$400,000
Total Grants	\$800,680	\$991,830	\$1,057,443	\$1,066,948
Departmental Charges				
Departmental Fees	\$0	\$0	\$1,700	\$0
Expense Reimbursement	\$233	\$0	\$500	\$500
Total Departmental Charges	\$233	\$0	\$2,200	\$500
<b>Total Revenues / Funding Source</b>	<b>\$1,706,874</b>	<b>\$991,830</b>	<b>\$1,065,143</b>	<b>\$1,067,698</b>

# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Community Services</b>				
<b>Expenses / Expenditure</b>				
Salaries/Benefits				
Salaries - Full Time	\$150,320	\$153,301	\$162,626	\$165,317
Salaries - Overtime	\$0	\$23	\$30	\$155
Salaries - Other	\$9,607	\$526	\$600	\$600
Benefits	\$64,249	\$67,682	\$74,147	\$69,593
Total Salaries/Benefits	\$224,176	\$221,533	\$237,403	\$235,665
Purchased Professional Services				
Professional Services	\$300,999	\$452,030	\$509,508	\$497,806
Total Purchased Professional Services	\$300,999	\$452,030	\$509,508	\$497,806
Purchased Property Services				
Building Rent	\$0	\$0	\$0	\$0
Building Utilities	\$649	\$793	\$815	\$1,943
Building Maintenance	\$441	\$738	\$733	\$675
Equipment Maintenance and Repair	\$223	\$74	\$111	\$85
Total Purchased Property Services	\$1,313	\$1,604	\$1,659	\$2,703
Other Purchased Services				
Communications	\$417	\$692	\$507	\$500
Employee Expense	\$551	\$1,029	\$2,563	\$2,100
Total Other Purchased Services	\$967	\$1,721	\$3,070	\$2,600
Supplies				
Office Supplies	\$8,105	\$1,356	\$11,369	\$4,601
Service Supplies	\$239,635	\$273,439	\$286,065	\$309,312
Total Supplies	\$247,740	\$274,795	\$297,434	\$313,913
Capital				
Capital	\$0	\$0	\$1,255	\$0
Total Capital	\$0	\$0	\$1,255	\$0
Transfers - Out				
Primary Government Transfers	\$16,601	\$17,360	\$121,860	\$103,700
Total Transfers - Out	\$16,601	\$17,360	\$121,860	\$103,700
Internal Charges - Expenses				
Internal Charges - Expense	\$4,051	\$4,458	\$4,107	\$3,955
Internal Charges - Indirect Costs	\$35,840	\$34,091	\$35,974	\$39,968
Total Internal Charges - Expenses	\$39,891	\$38,549	\$40,081	\$43,923
<b>Total Expenses / Expenditure</b>	<b>\$831,687</b>	<b>\$1,007,592</b>	<b>\$1,212,270</b>	<b>\$1,200,310</b>

# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Fiscal Employer Agent</b>				
<b>Revenues / Funding Source</b>				
Investment Earnings				
Interest on Savings Accounts	\$867	\$0	\$0	\$0
Interest on Investments	\$4,219	\$0	\$0	\$0
Total Investment Earnings	\$5,086	\$0	\$0	\$0
Contributions and Donations				
Contributions and Donations	\$1,190,504	\$0	\$0	\$0
Total Contributions and Donations	\$1,190,504	\$0	\$0	\$0
<b>Total Revenues / Funding Source</b>	<b>\$1,195,589</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
<b>Fiscal Employer Agent</b>				
<b>Expenses / Expenditure</b>				
Transfers - Out				
Primary Government Transfers	\$1,243,638	\$0	\$0	\$0
Total Transfers - Out	\$1,243,638	\$0	\$0	\$0
<b>Total Expenses / Expenditure</b>	\$1,243,638	\$0	\$0	\$0