



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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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
Fiscal Revenues / Funding Source				
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	<hr/> \$61,627	<hr/> \$795,800	<hr/> \$719,648	<hr/> \$1,318,500
Contributions and Donations				
Contributions and Donations	\$1,234,565	\$48,897	\$50,950	\$49,000
Total Contributions and Donations	<hr/> \$1,234,565	<hr/> \$48,897	<hr/> \$50,950	<hr/> \$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	<hr/> \$7,444,857	<hr/> \$9,281,678	<hr/> \$9,227,683	<hr/> \$9,178,608
Other Non-Operating				
Proceeds from Long-Term Debt	\$0	\$0	\$305,000	\$0
Total Other Non-Operating	<hr/> \$0	<hr/> \$0	<hr/> \$305,000	<hr/> \$0
Internal Charges - Revenue				
Internal Charges	\$195,011	\$170,845	\$203,314	\$208,927
Total Internal Charges - Revenue	<hr/> \$195,011	<hr/> \$170,845	<hr/> \$203,314	<hr/> \$208,927
Net Intergovernmental Revenue				
Intergovernment Revenue	\$122,263	\$144,477	\$146,196	\$147,594
Total Net Intergovernmental Revenue	<hr/> \$122,263	<hr/> \$144,477	<hr/> \$146,196	<hr/> \$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	<hr/> \$49,099,445	<hr/> \$49,948,231	<hr/> \$69,730,600	<hr/> \$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	<hr/> \$3,314,932	<hr/> \$5,442,709	<hr/> \$6,378,780	<hr/> \$3,666,497

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
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Fiscal Revenues / Funding Source

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
Total Revenues / Funding Source	\$62,309,919	\$66,688,623	\$87,628,671	\$79,648,463

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Fiscal Expenses / Expenditure				
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	<hr/> \$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	<hr/> \$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	<hr/> \$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	<hr/> \$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	<hr/> \$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	<hr/> \$131	\$64,515	\$229,620	\$248,770
Capital				
Capital	\$0	\$37,713	\$306,255	\$0
Total Capital	<hr/> \$0	\$37,713	\$306,255	\$0

County of Cumberland

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

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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Criminal Justice Services

Revenues / Funding Source

Contributions and Donations

Contributions and Donations	\$1,000	\$250	\$7,250	\$0
Total Contributions and Donations	<hr/> \$1,000	<hr/> \$250	<hr/> \$7,250	<hr/> \$0

Transfers - In

Subsidy	\$1,067,576	\$959,000	\$1,308,197	\$1,185,037
Primary Government Transfer In	<hr/> \$18,770	<hr/> \$36,562	<hr/> \$50,000	<hr/> \$50,000
Total Transfers - In	<hr/> \$1,086,346	<hr/> \$995,562	<hr/> \$1,358,197	<hr/> \$1,235,037

Other Non-Operating

Proceeds from Long-Term Debt	\$0	\$0	\$305,000	\$0
Total Other Non-Operating	<hr/> \$0	<hr/> \$0	<hr/> \$305,000	<hr/> \$0

Grants

Grant - State Pass-Through Stimulus	\$0	\$0	\$0	\$0
Grant - State	<hr/> \$400,590	<hr/> \$315,000	<hr/> \$282,074	<hr/> \$220,000
Total Grants	<hr/> \$400,590	<hr/> \$315,000	<hr/> \$282,074	<hr/> \$220,000

Departmental Charges

Departmental Fees	\$2,550	\$2,455	\$2,450	\$0
Expense Reimbursement	<hr/> \$0	<hr/> \$0	<hr/> \$0	<hr/> \$0
Total Departmental Charges	<hr/> \$2,550	<hr/> \$2,455	<hr/> \$2,450	<hr/> \$0

Court Costs - Fees - Charges

Court Costs - Fees - Charges	\$1,110	\$1,230	\$1,200	\$0
Total Court Costs - Fees - Charges	<hr/> \$1,110	<hr/> \$1,230	<hr/> \$1,200	<hr/> \$0
Total Revenues / Funding Source	<hr/> \$1,491,596	<hr/> \$1,314,498	<hr/> \$1,956,171	<hr/> \$1,455,037

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Criminal Justice Services				
Expenses / Expenditure				
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	<hr/> \$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	<hr/> \$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	<hr/> \$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	<hr/> \$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	<hr/> \$160,241	\$145,957	\$231,620	\$191,097
Capital				
Capital	\$0	\$0	\$305,000	\$0
Total Capital	<hr/> \$0	\$0	\$305,000	\$0
Transfers - Out				
Primary Government Transfers	\$31,660	\$31,660	\$36,000	\$30,000
Total Transfers - Out	<hr/> \$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	<hr/> \$68,229	\$55,756	\$99,978	\$103,905
Total Expenses / Expenditure	<hr/> \$1,491,596	\$1,314,498	\$1,956,171	\$1,455,037

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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Offender Supervision Fund

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$0	\$0	\$0	\$0
Total Transfers - In	<hr/>	<hr/>	<hr/>	<hr/>

Grants

Agency Grants	\$0	\$17,312	\$0	\$0
Total Grants	<hr/>	<hr/>	<hr/>	<hr/>

Departmental Charges

Expense Reimbursement	\$0	\$0	\$0	\$0
Total Departmental Charges	<hr/>	<hr/>	<hr/>	<hr/>

Court Costs - Fees - Charges

Court Costs - Fees - Charges	\$663,868	\$690,965	\$700,300	\$700,000
Total Court Costs - Fees - Charges	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues / Funding Source	\$663,868	\$708,276	\$700,300	\$700,000

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Offender Supervision Fund				
Expenses / Expenditure				
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	<hr/> \$713,855	<hr/> \$737,769	<hr/> \$780,345	<hr/> \$791,850
Purchased Professional Services				
Professional Services	\$59	\$835	\$1,881	\$800
Total Purchased Professional Services	<hr/> \$59	<hr/> \$835	<hr/> \$1,881	<hr/> \$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	<hr/> \$1,320	<hr/> \$1,000	<hr/> \$1,877	<hr/> \$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	<hr/> \$18,302	<hr/> \$26,271	<hr/> \$16,945	<hr/> \$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	<hr/> \$15,913	<hr/> \$33,212	<hr/> \$26,348	<hr/> \$37,610
Transfers - Out				
Primary Government Transfers	\$75,000	\$75,000	\$75,000	\$75,000
Total Transfers - Out	<hr/> \$75,000	<hr/> \$75,000	<hr/> \$75,000	<hr/> \$75,000
Internal Charges - Expenses				
Internal Charges - Expense	\$3,273	\$3,568	\$3,690	\$3,626
Total Internal Charges - Expenses	<hr/> \$3,273	<hr/> \$3,568	<hr/> \$3,690	<hr/> \$3,626
Total Expenses / Expenditure	<hr/> \$827,723	<hr/> \$877,655	<hr/> \$906,085	<hr/> \$927,036

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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Children & Youth Services

Revenues / Funding Source

Contributions and Donations

Contributions and Donations	\$4	\$275	\$0	\$0
Total Contributions and Donations	<hr/> \$4	<hr/> \$275	<hr/> \$0	<hr/> \$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	<hr/> \$4,091,436	<hr/> \$6,383,887	<hr/> \$4,975,373	<hr/> \$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	<hr/> \$21,300,669	<hr/> \$22,544,777	<hr/> \$24,800,942	<hr/> \$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	<hr/> \$286,878	<hr/> \$293,475	<hr/> \$214,607	<hr/> \$173,957
Total Revenues / Funding Source	<hr/>\$25,678,988	<hr/>\$29,222,414	<hr/>\$29,990,922	<hr/>\$33,429,815

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Children & Youth Services				
Expenses / Expenditure				
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	<hr/> \$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	<hr/> \$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	<hr/> \$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	<hr/> \$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	<hr/> \$250,287	\$277,541	\$300,938	\$323,781
Transfers - Out				
Primary Government Transfers	\$69,500	\$71,250	\$301,250	\$308,750
Total Transfers - Out	<hr/> \$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	<hr/> \$1,022,947	\$1,130,202	\$1,166,410	\$1,268,707
Total Expenses / Expenditure	<hr/> \$25,678,988	\$29,222,414	\$29,990,922	\$33,429,815

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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Drug & Alcohol

Revenues / Funding Source

Contributions and Donations

Contributions and Donations	\$1,000	\$1,000	\$1,000	\$1,000
Total Contributions and Donations	<hr/> \$1,000	<hr/> \$1,000	<hr/> \$1,000	<hr/> \$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	<hr/> \$313,581	<hr/> \$324,505	<hr/> \$336,774	<hr/> \$340,223

Internal Charges - Revenue

Internal Charges	\$137,421	\$91,844	\$138,503	\$138,503
Total Internal Charges - Revenue	<hr/> \$137,421	<hr/> \$91,844	<hr/> \$138,503	<hr/> \$138,503

Net Intergovernmental Revenue

Intergovernment Revenue	\$18,059	\$18,060	\$18,500	\$18,500
Total Net Intergovernmental Revenue	<hr/> \$18,059	<hr/> \$18,060	<hr/> \$18,500	<hr/> \$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	<hr/> \$3,226,411	<hr/> \$3,313,667	<hr/> \$3,762,683	<hr/> \$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	<hr/> \$295,213	<hr/> \$390,546	<hr/> \$414,230	<hr/> \$400,730

Court Costs - Fees - Charges

Court Costs - Fees - Charges	\$172,242	\$163,793	\$165,000	\$165,000
Total Court Costs - Fees - Charges	<hr/> \$172,242	<hr/> \$163,793	<hr/> \$165,000	<hr/> \$165,000
Total Revenues / Funding Source	<hr/>\$4,163,928	<hr/>\$4,303,415	<hr/>\$4,836,690	<hr/>\$4,936,525

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Drug & Alcohol				
Expenses / Expenditure				
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	<hr/> \$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	<hr/> \$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	<hr/> \$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	<hr/> \$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	<hr/> \$65,648	\$53,785	\$71,125	\$88,463
Capital				
Capital	\$0	\$0	\$0	\$0
Total Capital	<hr/> \$0	\$0	\$0	\$0
Payment to Other Governments				
Payments to Other Governments	\$7,129	\$0	\$0	\$0
Total Payment to Other Governments	<hr/> \$7,129	\$0	\$0	\$0
Transfers - Out				
Primary Government Transfers	\$18,770	\$36,562	\$50,000	\$50,000
Total Transfers - Out	<hr/> \$18,770	\$36,562	\$50,000	\$50,000

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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Drug & Alcohol

Expenses / Expenditure

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
Total Expenses / Expenditure	\$4,405,412	\$4,588,085	\$5,159,674	\$5,094,080

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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Human Service Development Fund

Revenues / Funding Source

Transfers - In

Subsidy	\$0	\$0	\$0	\$0
Primary Government Transfer In	\$86,101	\$88,610	\$90,110	\$96,765
Total Transfers - In	<u>\$86,101</u>	<u>\$88,610</u>	<u>\$90,110</u>	<u>\$96,765</u>

Grants

Grant - State	\$129,187	\$129,187	\$129,187	\$129,187
Grant - Federal/State	\$0	\$0	\$0	\$0
Total Grants	<u>\$129,187</u>	<u>\$129,187</u>	<u>\$129,187</u>	<u>\$129,187</u>
Total Revenues / Funding Source	<u>\$215,288</u>	<u>\$217,797</u>	<u>\$219,297</u>	<u>\$225,952</u>

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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Human Service Development Fund

Expenses / Expenditure

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

Total Expenses / Expenditure

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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Mental Health, Intellectual & Developmental Disabilities

Revenues / Funding Source

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	<u>\$50,077</u>	<u>\$784,663</u>	<u>\$711,648</u>	<u>\$1,310,000</u>

Contributions and Donations

Contributions and Donations	\$0	\$0	\$0	\$0
Total Contributions and Donations	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Transfers - In

Subsidy	\$736,619	\$1,478,113	\$1,974,958	\$752,738
Primary Government Transfer In	\$0	\$0	\$0	\$0
Total Transfers - In	<u>\$736,619</u>	<u>\$1,478,113</u>	<u>\$1,974,958</u>	<u>\$752,738</u>

Internal Charges - Revenue

Internal Charges	\$57,461	\$78,978	\$63,611	\$65,424
Total Internal Charges - Revenue	<u>\$57,461</u>	<u>\$78,978</u>	<u>\$63,611</u>	<u>\$65,424</u>

Net Intergovernmental Revenue

Intergovernment Revenue	\$104,204	\$126,417	\$127,696	\$129,094
Total Net Intergovernmental Revenue	<u>\$104,204</u>	<u>\$126,417</u>	<u>\$127,696</u>	<u>\$129,094</u>

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	<u>\$19,245,892</u>	<u>\$18,475,705</u>	<u>\$35,878,248</u>	<u>\$28,180,845</u>

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	<u>\$2,029,932</u>	<u>\$4,003,413</u>	<u>\$5,058,593</u>	<u>\$2,337,210</u>
Total Revenues / Funding Source	<u>\$22,224,185</u>	<u>\$24,947,289</u>	<u>\$43,814,754</u>	<u>\$32,775,311</u>

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Mental Health, Intellectual & Developmental Disabilities				
Expenses / Expenditure				
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	<hr/> \$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	<hr/> \$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	<hr/> \$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	<hr/> \$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	<hr/> \$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	<hr/> \$30	\$64,344	\$77,120	\$108,170
Transfers - Out				
Primary Government Transfers	\$0	\$12,468	\$0	\$0
Total Transfers - Out	<hr/> \$0	\$12,468	\$0	\$0

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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Mental Health. Intellectual & Developmental Disabilities

Expenses / Expenditure

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	<hr/>	\$531,954	\$578,257	\$617,543
Total Expenses / Expenditure	<hr/>	\$22,101,662	\$24,036,228	\$43,814,754
				\$32,775,311

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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Office of Aging

Revenues / Funding Source

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	<u>\$5,066</u>	<u>\$11,137</u>	<u>\$7,500</u>	<u>\$8,250</u>

Contributions and Donations

Contributions and Donations	\$42,057	\$47,372	\$42,700	\$48,000
Total Contributions and Donations	<u>\$42,057</u>	<u>\$47,372</u>	<u>\$42,700</u>	<u>\$48,000</u>

Transfers - In

Subsidy	\$0	\$0	\$385,769	\$338,114
Primary Government Transfer In	\$226,212	\$11,000	\$101,502	\$75,500
Total Transfers - In	<u>\$226,212</u>	<u>\$11,000</u>	<u>\$487,271</u>	<u>\$413,614</u>

Internal Charges - Revenue

Internal Charges	\$128	\$22	\$1,200	\$5,000
Total Internal Charges - Revenue	<u>\$128</u>	<u>\$22</u>	<u>\$1,200</u>	<u>\$5,000</u>

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	<u>\$3,996,015</u>	<u>\$4,160,754</u>	<u>\$3,820,023</u>	<u>\$3,829,161</u>

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	<u>\$700,125</u>	<u>\$752,819</u>	<u>\$686,700</u>	<u>\$754,100</u>
Total Revenues / Funding Source	<u>\$4,969,603</u>	<u>\$4,983,104</u>	<u>\$5,045,394</u>	<u>\$5,058,125</u>

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Office of Aging				
Expenses / Expenditure				
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	<hr/> \$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	<hr/> \$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	<hr/> \$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	<hr/> \$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	<hr/> \$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	<hr/> \$101	\$170	\$152,500	\$140,600
Capital				
Capital	\$0	\$37,713	\$0	\$0
Total Capital	<hr/> \$0	\$37,713	\$0	\$0

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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Office of Aging

Expenses / Expenditure

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
Total Expenses / Expenditure	\$4,716,659	\$4,927,525	\$5,045,394	\$5,058,114

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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Community Services

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$1,399	\$0	\$500	\$250
Total Investment Earnings	<hr/> \$1,399	<hr/> \$0	<hr/> \$500	<hr/> \$250

Contributions and Donations

Contributions and Donations	\$0	\$0	\$0	\$0
Total Contributions and Donations	<hr/> \$0	<hr/> \$0	<hr/> \$0	<hr/> \$0

Transfers - In

Subsidy	\$0	\$0	\$0	\$0
Primary Government Transfer In	\$904,562	\$0	\$5,000	\$0
Total Transfers - In	<hr/> \$904,562	<hr/> \$0	<hr/> \$5,000	<hr/> \$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	<hr/> \$800,680	<hr/> \$991,830	<hr/> \$1,057,443	<hr/> \$1,066,948

Departmental Charges

Departmental Fees	\$0	\$0	\$1,700	\$0
Expense Reimbursement	\$233	\$0	\$500	\$500
Total Departmental Charges	<hr/> \$233	<hr/> \$0	<hr/> \$2,200	<hr/> \$500
Total Revenues / Funding Source	<hr/>\$1,706,874	<hr/>\$991,830	<hr/>\$1,065,143	<hr/>\$1,067,698

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Community Services				
Expenses / Expenditure				
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	<hr/> \$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	<hr/> \$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	<hr/> \$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	<hr/> \$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	<hr/> \$247,740	\$274,795	\$297,434	\$313,913
Capital				
Capital	\$0	\$0	\$1,255	\$0
Total Capital	<hr/> \$0	\$0	\$1,255	\$0
Transfers - Out				
Primary Government Transfers	\$16,601	\$17,360	\$121,860	\$103,700
Total Transfers - Out	<hr/> \$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	<hr/> \$39,891	\$38,549	\$40,081	\$43,923
Total Expenses / Expenditure	<hr/> \$831,687	\$1,007,592	\$1,212,270	\$1,200,310

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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Fiscal Employer Agent

Revenues / Funding Source

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
Total Revenues / Funding Source	\$1,195,589	\$0	\$0	\$0

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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Fiscal Employer Agent

Expenses / Expenditure

Transfers - Out

Primary Government Transfers	\$1,243,638	\$0	\$0	\$0
Total Transfers - Out	\$1,243,638	\$0	\$0	\$0
Total Expenses / Expenditure	\$1,243,638	\$0	\$0	\$0