



2026

Approved 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
2026 Approved BUDGET
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Due to rounding, numbers presented throughout this, and other documents **may** not add up precisely to the totals provided and percentages may not precisely reflect the absolute figures.

County of Cumberland

<u>Total County Budget</u>	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues / Funding Source				
Real Estate Tax				
Taxes Current	\$56,661,843	\$66,459,689	\$70,451,709	\$71,012,915
Taxes Prior Year	(\$125,482)	(\$153,887)	(\$155,738)	(\$164,383)
Taxes Delinquent Years	\$797,896	\$825,267	\$991,573	\$881,877
Total Real Estate Tax	<u>\$57,334,256</u>	<u>\$67,131,070</u>	<u>\$71,287,544</u>	<u>\$71,730,409</u>
Investment Earnings				
Interest on Savings Accounts	\$1,053,166	\$1,032,810	\$561,838	\$476,960
Interest on Investments	\$7,149,683	\$8,211,064	\$6,611,500	\$6,875,000
Dividends	\$4,651,056	\$8,748,751	\$2,663,000	\$3,034,000
Realized Gains on Investment Sales	\$2,935,760	\$7,147,573	\$6,398,000	\$5,157,000
Unrealized Gains in Fair Value of Investments	\$26,987,846	\$14,242,430	\$10,000	\$100
Total Investment Earnings	<u>\$42,777,510</u>	<u>\$39,382,628</u>	<u>\$16,244,338</u>	<u>\$15,543,060</u>
Rental Income				
Rental Income	\$124,948	\$120,665	\$125,000	\$124,406
Total Rental Income	<u>\$124,948</u>	<u>\$120,665</u>	<u>\$125,000</u>	<u>\$124,406</u>
Contributions and Donations				
Contributions and Donations	\$1,487,991	\$314,293	\$302,250	\$327,100
Total Contributions and Donations	<u>\$1,487,991</u>	<u>\$314,293</u>	<u>\$302,250</u>	<u>\$327,100</u>
Transfers - In				
Subsidy	\$10,258,443	\$13,288,041	\$20,077,722	\$15,002,415
Primary Government Transfer In	\$29,886,210	\$14,725,233	\$17,234,815	\$11,931,311
Total Transfers - In	<u>\$40,144,653</u>	<u>\$28,013,274</u>	<u>\$37,312,537</u>	<u>\$26,933,726</u>
Other Non-Operating				
Proceeds from Long-Term Debt	\$1,301,531	\$18,605,764	\$2,562,000	\$1,988,000
Proceeds from Assets-Property	\$134,327	\$27,167	\$0	\$0
Other Retirement Proceeds	\$8,451,396	\$9,173,543	\$9,435,000	\$10,388,000
Other Insurance Recovery	\$3,760	\$86,457	\$0	\$0
Per Capita Taxes Prior Year	\$319	\$171	\$225	\$120
Total Other Non-Operating	<u>\$9,891,333</u>	<u>\$27,893,101</u>	<u>\$11,997,225</u>	<u>\$12,376,120</u>
Internal Charges - Revenue				
Internal Charges	\$2,182,651	\$2,382,191	\$2,388,597	\$2,378,199
Internal Charges - Indirect	\$2,168,781	\$2,550,126	\$2,846,244	\$2,922,236
Total Internal Charges - Revenue	<u>\$4,351,431</u>	<u>\$4,932,317</u>	<u>\$5,234,841</u>	<u>\$5,300,435</u>

County of Cumberland

<u>Total County Budget</u>	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues / Funding Source				
Net Intergovernmental Revenue				
Intergovernment Revenue	\$137,775	\$231,339	\$280,572	\$334,079
Total Net Intergovernmental Revenue	<hr/> \$137,775	<hr/> \$231,339	<hr/> \$280,572	<hr/> \$334,079
Library Tax				
Library Taxes Current	\$4,289,980	\$4,433,776	\$6,706,840	\$6,773,408
Library Taxes - Prior Year	(\$13,291)	(\$16,501)	(\$20,776)	(\$25,204)
Library Taxes Delinquent Years	\$60,439	\$62,414	\$94,252	\$95,122
Total Library Tax	<hr/> \$4,337,129	<hr/> \$4,479,690	<hr/> \$6,780,316	<hr/> \$6,843,326
Hotel Tax				
Hotel Tax	\$2,640,953	\$4,015,899	\$4,376,500	\$4,205,000
Total Hotel Tax	<hr/> \$2,640,953	<hr/> \$4,015,899	<hr/> \$4,376,500	<hr/> \$4,205,000
Payment in Lieu of Taxes				
Payment in Lieu of Taxes	\$205,004	\$262,428	\$208,300	\$255,694
Total Payment in Lieu of Taxes	<hr/> \$205,004	<hr/> \$262,428	<hr/> \$208,300	<hr/> \$255,694
Licenses and Permits				
Licenses	\$48,307	\$40,523	\$49,600	\$42,500
Permits	\$257,618	\$294,842	\$240,200	\$240,700
Total Licenses and Permits	<hr/> \$305,925	<hr/> \$335,365	<hr/> \$289,800	<hr/> \$283,200
Grants				
Agency Grants	\$3,417,627	\$2,397,085	\$2,461,949	\$2,204,806
Grant - Federal Stimulus	\$2,342,216	\$113,224	\$0	\$0
Grant - State Pass-Through Stimulus	\$641,135	\$1,729,555	\$1,301,925	\$2,754,500
Capital Grant - Federal Stimulus	\$15,263,852	\$707,557	\$700,000	\$0
Grant - State Stimulus	\$0	\$0	\$0	\$0
Grant - Federal	\$2,975,892	\$1,401,279	\$1,971,732	\$1,809,624
Grant - State	\$39,149,685	\$41,390,383	\$49,343,042	\$55,210,774
Grant - Federal/State	\$3,367,403	\$3,489,229	\$3,702,426	\$3,494,360
Grant - State Pass-Through	\$15,821,393	\$13,401,653	\$30,083,759	\$17,239,544
Capital Grant - Federal	\$148,246	\$10,444	\$750,000	\$668,800
Capital Grant - State	\$23,204	\$23,447	\$140,625	\$125,400
Capital Grant - State Pass-Through	\$214,656	\$1,163,579	\$110,000	\$0
Total Grants	<hr/> \$83,365,308	<hr/> \$65,827,435	<hr/> \$90,565,458	<hr/> \$83,507,808
Departmental Charges				
Intergovernment Fees	\$446,121	\$497,134	\$1,502,781	\$1,547,177

County of Cumberland

<u>Total County Budget</u>	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues / Funding Source				
Departmental Fees	\$25,271,351	\$27,504,993	\$26,817,594	\$27,992,398
Commissions	\$1,542,113	\$1,842,105	\$1,577,000	\$1,682,255
Expense Reimbursement	\$2,276,695	\$3,956,215	\$9,913,373	\$2,488,016
Revenue Allowance - Contra	(\$1,886)	(\$165)	(\$975)	(\$975)
Operating Fee	\$662,465	\$701,750	\$660,000	\$685,000
Surcharge Revenue	\$6,017,342	\$6,235,883	\$6,400,000	\$6,400,000
Total Departmental Charges	\$36,214,202	\$40,737,916	\$46,869,773	\$40,793,871
Court Costs - Fees - Charges				
Court Costs - Fees - Charges	\$2,097,144	\$2,248,947	\$2,169,050	\$2,283,950
Total Court Costs - Fees - Charges	\$2,097,144	\$2,248,947	\$2,169,050	\$2,283,950
Total Revenues / Funding Source	\$285,415,562	\$285,926,367	\$294,043,504	\$270,842,184

County of Cumberland

<u>Total County Budget</u>	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Expenses / Expenditure				
Salaries/Benefits				
Salaries - Full Time	\$53,357,523	\$58,402,891	\$62,476,015	\$65,736,734
Salaries - Part Time/Temp	\$1,707,266	\$1,801,525	\$2,180,753	\$2,495,023
Salaries - Overtime	\$2,270,543	\$2,499,159	\$2,529,303	\$2,610,097
Salaries - Other	\$699,732	\$687,837	\$327,129	\$371,290
Benefits	\$22,299,504	\$23,301,278	\$25,565,528	\$26,913,693
Total Salaries/Benefits	<hr/> \$80,334,568	\$86,692,690	\$93,078,728	\$98,126,837
Purchased Professional Services				
Professional Services	\$51,171,068	\$56,028,631	\$86,660,221	\$74,803,837
Professional Services - Contra	(\$216,730)	(\$190,970)	(\$194,400)	(\$127,425)
Total Purchased Professional Services	<hr/> \$50,954,338	\$55,837,660	\$86,465,821	\$74,676,412
Purchased Property Services				
Building Rent	\$236,464	\$232,903	\$220,242	\$226,855
Building Utilities	\$1,075,627	\$1,147,460	\$1,380,031	\$1,422,054
Building Maintenance	\$492,954	\$502,451	\$686,025	\$688,204
Equipment Rent	\$126,556	\$149,594	\$186,452	\$187,083
Equipment Maintenance and Repair	\$2,213,450	\$2,232,725	\$2,894,320	\$2,579,688
Total Purchased Property Services	<hr/> \$4,145,050	\$4,265,132	\$5,367,071	\$5,103,884
Other Purchased Services				
Communications	\$2,270,317	\$2,369,936	\$2,747,595	\$2,444,375
Communications - Contra	\$0	\$0	(\$200,000)	(\$200,000)
Insurance	\$1,703,415	\$1,696,863	\$1,891,061	\$1,894,044
Employee Expense	\$849,400	\$894,715	\$1,251,359	\$1,186,389
Non-Employee Expense	\$223,957	\$267,158	\$312,084	\$287,150
Insurance - Contra	(\$42,600)	(\$43,101)	(\$27,975)	(\$28,500)
Total Other Purchased Services	<hr/> \$5,004,489	\$5,185,572	\$5,974,124	\$5,583,458
Supplies				
Office Supplies	\$2,819,081	\$3,041,101	\$14,111,693	\$3,613,219
Office Supplies - Contra	(\$811)	(\$42)	\$0	\$0
Service Supplies	\$1,494,972	\$1,753,910	\$2,008,461	\$2,070,573
Service Supplies - Contra	(\$29,723)	(\$32,389)	(\$30,000)	(\$30,000)
Total Supplies	<hr/> \$4,283,519	\$4,762,580	\$16,090,154	\$5,653,792

County of Cumberland

<u>Total County Budget</u>	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Expenses / Expenditure				
Payments to Agencies/Non Governmental Entities				
Payments to Agencies/Non-Government	\$17,086,225	\$12,476,039	\$12,444,705	\$10,803,921
Total Payments to Agencies/Non Governmental Entities	<hr/> \$17,086,225	\$12,476,039	\$12,444,705	\$10,803,921
Debt Service				
Principal Debt Service	\$3,905,693	\$4,601,663	\$5,352,854	\$6,037,006
Interest Debt Services	\$1,313,129	\$1,197,907	\$1,786,822	\$1,820,344
Fiscal Charges Debt Services	\$0	(\$610,988)	\$0	\$0
Total Debt Service	<hr/> \$5,218,822	\$5,188,583	\$7,139,676	\$7,857,350
Capital				
Capital	\$8,404,391	\$21,669,917	\$29,118,701	\$14,186,746
Capital Contra	\$0	\$0	\$0	(\$1,153,202)
Total Capital	<hr/> \$8,404,391	\$21,669,917	\$29,118,701	\$13,033,544
Payment to Other Governments				
Payments to Other Governments	\$3,001,442	\$4,799,329	\$1,192,313	\$387,025
Total Payment to Other Governments	<hr/> \$3,001,442	\$4,799,329	\$1,192,313	\$387,025
Subsidy				
Primary Government Subsidy	\$10,086,951	\$13,542,336	\$17,943,840	\$14,843,966
Component Unit Subsidy	\$98,922	\$82,712	\$189,300	\$140,000
Total Subsidy	<hr/> \$10,185,873	\$13,625,047	\$18,133,140	\$14,983,966
Transfers - Out				
Primary Government Transfers	\$32,768,618	\$18,466,507	\$21,636,570	\$15,113,537
Component Unit Transfer	\$41,200	\$82,021	\$82,696	\$86,490
Total Transfers - Out	<hr/> \$32,809,817	\$18,548,527	\$21,719,266	\$15,200,027
Contingency				
Contingency	\$0	\$0	\$2,518,845	\$3,050,000
Contingency - Contra	\$0	\$0	(\$450,000)	(\$450,000)
Total Contingency	<hr/> \$0	\$0	\$2,068,845	\$2,600,000
Internal Charges - Expenses				
Internal Charges - Expense	\$2,122,820	\$2,372,424	\$2,416,236	\$2,439,649
Internal Charges - Indirect Costs	\$2,126,538	\$2,432,901	\$2,746,858	\$2,603,251
Total Internal Charges - Expenses	<hr/> \$4,249,358	\$4,805,326	\$5,163,094	\$5,042,900

County of Cumberland

<u>Total County Budget</u>	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Expenses / Expenditure				
Other Non-Operating Expenses				
Other Non-Operating Exp Charged	\$29,500,393	\$34,790,153	\$33,160,590	\$32,801,882
Other Non-Operating Exp Contra	(\$1,286,559)	(\$1,537,479)	(\$1,224,175)	(\$1,763,310)
Total Other Non-Operating Expenses	\$28,213,835	\$33,252,674	\$31,936,415	\$31,038,572
Total Expenses / Expenditure	\$253,891,727	\$271,109,075	\$335,892,054	\$290,091,688

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Calendar Revenues / Funding Source				
Real Estate Tax				
Taxes Current	\$56,661,843	\$66,459,689	\$70,451,709	\$71,012,915
Taxes Prior Year	(\$125,482)	(\$153,887)	(\$155,738)	(\$164,383)
Taxes Delinquent Years	\$797,896	\$825,267	\$991,573	\$881,877
Total Real Estate Tax	<hr/> \$57,334,256	<hr/> \$67,131,070	<hr/> \$71,287,544	<hr/> \$71,730,409
Investment Earnings				
Interest on Savings Accounts	\$1,013,470	\$1,011,828	\$546,190	\$461,460
Interest on Investments	\$7,127,412	\$7,435,710	\$5,907,500	\$5,572,000
Dividends	\$4,651,056	\$8,748,751	\$2,663,000	\$3,034,000
Realized Gains on Investment Sales	\$2,935,760	\$7,147,573	\$6,398,000	\$5,157,000
Unrealized Gains in Fair Value of Investments	\$26,987,846	\$14,242,430	\$10,000	\$100
Total Investment Earnings	<hr/> \$42,715,544	<hr/> \$38,586,292	<hr/> \$15,524,690	<hr/> \$14,224,560
Rental Income				
Rental Income	\$124,948	\$120,665	\$125,000	\$124,406
Total Rental Income	<hr/> \$124,948	<hr/> \$120,665	<hr/> \$125,000	<hr/> \$124,406
Contributions and Donations				
Contributions and Donations	\$253,426	\$265,396	\$251,300	\$278,100
Total Contributions and Donations	<hr/> \$253,426	<hr/> \$265,396	<hr/> \$251,300	<hr/> \$278,100
Transfers - In				
Subsidy	\$4,097,191	\$4,189,833	\$7,885,603	\$6,096,072
Primary Government Transfer In	\$28,602,605	\$14,541,764	\$16,939,203	\$11,659,046
Total Transfers - In	<hr/> \$32,699,796	<hr/> \$18,731,597	<hr/> \$24,824,806	<hr/> \$17,755,118
Other Non-Operating				
Proceeds from Long-Term Debt	\$1,301,531	\$18,605,764	\$2,257,000	\$1,988,000
Proceeds from Assets-Property	\$134,327	\$27,167	\$0	\$0
Other Retirement Proceeds	\$8,451,396	\$9,173,543	\$9,435,000	\$10,388,000
Other Insurance Recovery	\$3,760	\$86,457	\$0	\$0
Per Capita Taxes Prior Year	\$319	\$171	\$225	\$120
Total Other Non-Operating	<hr/> \$9,891,333	<hr/> \$27,893,101	<hr/> \$11,692,225	<hr/> \$12,376,120
Internal Charges - Revenue				
Internal Charges	\$1,987,640	\$2,211,346	\$2,185,483	\$2,169,272
Internal Charges - Indirect	\$2,168,781	\$2,550,126	\$2,846,244	\$2,922,236
Total Internal Charges - Revenue	<hr/> \$4,156,421	<hr/> \$4,761,472	<hr/> \$5,031,727	<hr/> \$5,091,508

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Calendar Revenues / Funding Source				
Net Intergovernmental Revenue				
Intergovernment Revenue	\$15,512	\$86,862	\$134,376	\$186,485
Total Net Intergovernmental Revenue	<hr/> \$15,512	<hr/> \$86,862	<hr/> \$134,376	<hr/> \$186,485
Library Tax				
Library Taxes Current	\$4,289,980	\$4,433,776	\$6,706,840	\$6,773,408
Library Taxes - Prior Year	(\$13,291)	(\$16,501)	(\$20,776)	(\$25,204)
Library Taxes Delinquent Years	\$60,439	\$62,414	\$94,252	\$95,122
Total Library Tax	<hr/> \$4,337,129	<hr/> \$4,479,690	<hr/> \$6,780,316	<hr/> \$6,843,326
Hotel Tax				
Hotel Tax	\$2,640,953	\$4,015,899	\$4,376,500	\$4,205,000
Total Hotel Tax	<hr/> \$2,640,953	<hr/> \$4,015,899	<hr/> \$4,376,500	<hr/> \$4,205,000
Payment in Lieu of Taxes				
Payment in Lieu of Taxes	\$205,004	\$262,428	\$208,300	\$255,694
Total Payment in Lieu of Taxes	<hr/> \$205,004	<hr/> \$262,428	<hr/> \$208,300	<hr/> \$255,694
Licenses and Permits				
Licenses	\$48,307	\$40,523	\$49,600	\$42,500
Permits	\$257,618	\$294,842	\$240,200	\$240,700
Total Licenses and Permits	<hr/> \$305,925	<hr/> \$335,365	<hr/> \$289,800	<hr/> \$283,200
Grants				
Agency Grants	\$3,216,448	\$2,181,292	\$2,355,210	\$2,204,806
Grant - Federal Stimulus	\$2,342,216	\$113,224	\$0	\$0
Grant - State Pass-Through Stimulus	\$165,678	\$1,403,656	\$1,254,500	\$2,754,500
Capital Grant - Federal Stimulus	\$15,263,852	\$707,557	\$700,000	\$0
Grant - State Stimulus	\$0	\$0	\$0	\$0
Grant - Federal	\$2,975,892	\$1,401,279	\$1,971,732	\$1,809,624
Grant - State	\$4,148,714	\$4,466,608	\$6,373,295	\$6,847,833
Grant - Federal/State	\$369,682	\$385,159	\$400,000	\$407,000
Grant - State Pass-Through	\$5,196,097	\$3,931,217	\$6,430,958	\$4,475,508
Capital Grant - Federal	\$148,246	\$10,444	\$750,000	\$668,800
Capital Grant - State	\$23,204	\$23,447	\$140,625	\$125,400
Capital Grant - State Pass-Through	\$214,656	\$1,163,579	\$110,000	\$0
Total Grants	<hr/> \$34,064,685	<hr/> \$15,787,462	<hr/> \$20,486,320	<hr/> \$19,293,471
Departmental Charges				
Intergovernment Fees	\$420,631	\$470,790	\$1,476,281	\$1,514,177

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Calendar Revenues / Funding Source				
Departmental Fees	\$22,759,463	\$24,599,218	\$24,064,761	\$25,311,606
Commissions	\$1,542,113	\$1,842,105	\$1,577,000	\$1,682,255
Expense Reimbursement	\$2,161,551	\$2,147,321	\$6,938,926	\$2,220,311
Revenue Allowance - Contra	(\$1,886)	(\$165)	(\$975)	(\$975)
Surcharge Revenue	\$6,017,342	\$6,235,883	\$6,400,000	\$6,400,000
Total Departmental Charges	\$32,899,214	\$35,295,151	\$40,455,993	\$37,127,374
Court Costs - Fees - Charges				
Court Costs - Fees - Charges	\$1,259,924	\$1,392,959	\$1,302,550	\$1,418,950
Total Court Costs - Fees - Charges	\$1,259,924	\$1,392,959	\$1,302,550	\$1,418,950
Total Revenues / Funding Source	\$222,904,069	\$219,145,410	\$202,771,447	\$191,193,721

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
100 - General Fund				
Revenues / Funding Source				
Real Estate Tax				
Taxes Current	\$56,661,843	\$66,459,689	\$70,451,709	\$71,012,915
Taxes Prior Year	(\$125,482)	(\$153,887)	(\$155,738)	(\$164,383)
Taxes Delinquent Years	\$797,896	\$825,267	\$991,573	\$881,877
Total Real Estate Tax	<hr/> \$57,334,256	\$67,131,070	\$71,287,544	\$71,730,409
Investment Earnings				
Interest on Savings Accounts	\$176,717	\$190,889	\$191,640	\$178,000
Interest on Investments	\$5,197,873	\$5,043,824	\$3,150,000	\$2,780,000
Total Investment Earnings	<hr/> \$5,374,590	\$5,234,712	\$3,341,640	\$2,958,000
Rental Income				
Rental Income	\$124,948	\$120,665	\$125,000	\$124,406
Total Rental Income	<hr/> \$124,948	\$120,665	\$125,000	\$124,406
Contributions and Donations				
Contributions and Donations	\$229,581	\$242,823	\$227,200	\$259,000
Total Contributions and Donations	<hr/> \$229,581	\$242,823	\$227,200	\$259,000
Transfers - In				
Primary Government Transfer In	\$15,092,607	\$263,487	\$150,027	\$375,496
Total Transfers - In	<hr/> \$15,092,607	\$263,487	\$150,027	\$375,496
Other Non-Operating				
Proceeds from Long-Term Debt	\$1,301,531	\$4,006,390	\$2,135,000	\$1,988,000
Proceeds from Assets-Property	\$134,327	\$27,167	\$0	\$0
Other Insurance Recovery	\$3,760	\$10,000	\$0	\$0
Per Capita Taxes Prior Year	\$319	\$171	\$225	\$120
Total Other Non-Operating	<hr/> \$1,439,937	\$4,043,727	\$2,135,225	\$1,988,120
Internal Charges - Revenue				
Internal Charges	\$1,987,267	\$2,209,452	\$2,184,383	\$2,168,172
Internal Charges - Indirect	\$2,168,781	\$2,550,126	\$2,846,244	\$2,922,236
Total Internal Charges - Revenue	<hr/> \$4,156,047	\$4,759,578	\$5,030,627	\$5,090,408
Library Tax				
Library Taxes Current	\$4,289,980	\$4,433,776	\$6,706,840	\$6,773,408
Library Taxes - Prior Year	(\$13,291)	(\$16,501)	(\$20,776)	(\$25,204)
Library Taxes Delinquent Years	\$60,439	\$62,414	\$94,252	\$95,122
Total Library Tax	<hr/> \$4,337,129	\$4,479,690	\$6,780,316	\$6,843,326

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
100 - General Fund				
Revenues / Funding Source				
Payment in Lieu of Taxes				
Payment in Lieu of Taxes	\$205,004	\$262,428	\$208,300	\$255,694
Total Payment in Lieu of Taxes	<hr/> \$205,004	<hr/> \$262,428	<hr/> \$208,300	<hr/> \$255,694
Licenses and Permits				
Licenses	\$48,307	\$40,523	\$49,600	\$42,500
Permits	\$183,118	\$171,342	\$188,200	\$185,700
Total Licenses and Permits	<hr/> \$231,425	<hr/> \$211,865	<hr/> \$237,800	<hr/> \$228,200
Grants				
Agency Grants	\$427,982	\$559,644	\$345,340	\$201,000
Grant - Federal Stimulus	\$2,342,216	\$113,224	\$0	\$0
Grant - State Pass-Through Stimulus	(\$5,715)	\$678,497	\$0	\$0
Capital Grant - Federal Stimulus	\$299,028	\$707,557	\$700,000	\$0
Grant - State Stimulus	\$0	\$0	\$0	\$0
Grant - Federal	\$2,970,906	\$1,401,279	\$1,971,732	\$1,809,624
Grant - State	\$2,542,334	\$2,861,030	\$4,796,422	\$3,368,023
Grant - Federal/State	\$79,366	\$105,194	\$108,000	\$115,000
Grant - State Pass-Through	\$914,388	\$716,549	\$1,233,254	\$446,401
Capital Grant - Federal	\$148,246	\$0	\$0	\$0
Capital Grant - State	\$23,204	\$21,489	\$0	\$0
Capital Grant - State Pass-Through	\$214,656	\$1,163,579	\$110,000	\$0
Total Grants	<hr/> \$9,956,611	<hr/> \$8,328,042	<hr/> \$9,264,748	<hr/> \$5,940,048
Departmental Charges				
Intergovernment Fees	\$399,256	\$456,747	\$884,456	\$899,454
Departmental Fees	\$6,378,757	\$8,227,144	\$7,769,961	\$7,914,147
Commissions	\$1,542,113	\$1,842,105	\$1,577,000	\$1,682,255
Expense Reimbursement	\$2,094,500	\$2,160,964	\$2,338,486	\$2,219,931
Revenue Allowance - Contra	(\$1,689)	(\$43)	\$0	\$0
Total Departmental Charges	<hr/> \$10,412,937	<hr/> \$12,686,917	<hr/> \$12,569,903	<hr/> \$12,715,787
Court Costs - Fees - Charges				
Court Costs - Fees - Charges	\$1,258,172	\$1,392,398	\$1,302,300	\$1,418,750
Total Court Costs - Fees - Charges	<hr/> \$1,258,172	<hr/> \$1,392,398	<hr/> \$1,302,300	<hr/> \$1,418,750
Total Revenues / Funding Source	<hr/> \$110,153,245	<hr/> \$109,157,403	<hr/> \$112,660,630	<hr/> \$109,927,644

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
100 - General Fund				
Expenses / Expenditure				
Salaries/Benefits				
Salaries - Full Time	\$33,555,046	\$36,325,148	\$39,435,154	\$40,933,878
Salaries - Part Time/Temp	\$1,277,850	\$1,357,326	\$1,574,599	\$1,957,048
Salaries - Overtime	\$1,542,125	\$1,680,461	\$1,674,062	\$1,764,875
Salaries - Other	\$430,165	\$415,023	\$152,089	\$158,242
Benefits	\$14,371,180	\$14,750,827	\$16,283,685	\$17,132,841
Total Salaries/Benefits	<hr/> \$51,176,367	\$54,528,786	\$59,119,589	\$61,946,884
Purchased Professional Services				
Professional Services	\$9,769,473	\$10,833,553	\$14,014,071	\$12,938,013
Professional Services - Contra	(\$5,350)	(\$4,565)	(\$8,000)	(\$6,000)
Total Purchased Professional Services	<hr/> \$9,764,123	\$10,828,988	\$14,006,071	\$12,932,013
Purchased Property Services				
Building Rent	\$166,406	\$143,749	\$148,998	\$155,061
Building Utilities	\$1,013,040	\$1,076,565	\$1,291,836	\$1,312,020
Building Maintenance	\$478,255	\$481,118	\$654,646	\$655,158
Equipment Rent	\$95,074	\$107,331	\$130,092	\$125,883
Equipment Maintenance and Repair	\$1,345,013	\$1,376,751	\$1,759,024	\$1,716,789
Total Purchased Property Services	<hr/> \$3,097,788	\$3,185,514	\$3,984,597	\$3,964,911
Other Purchased Services				
Communications	\$1,492,018	\$1,628,195	\$1,961,830	\$2,004,937
Communications - Contra	\$0	\$0	(\$200,000)	(\$200,000)
Insurance	\$720,798	\$766,026	\$927,211	\$905,006
Employee Expense	\$427,400	\$395,019	\$657,965	\$642,412
Non-Employee Expense	\$198,176	\$238,484	\$249,737	\$251,000
Total Other Purchased Services	<hr/> \$2,838,392	\$3,027,724	\$3,596,743	\$3,603,355
Supplies				
Office Supplies	\$2,184,016	\$2,385,463	\$2,678,597	\$2,685,268
Office Supplies - Contra	(\$811)	(\$42)	\$0	\$0
Service Supplies	\$658,802	\$801,819	\$1,077,119	\$1,094,586
Service Supplies - Contra	(\$29,723)	(\$32,389)	(\$30,000)	(\$30,000)
Total Supplies	<hr/> \$2,812,284	\$3,154,851	\$3,725,715	\$3,749,854

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
100 - General Fund				
Expenses / Expenditure				
Payments to Agencies/Non Governmental Entities				
Payments to Agencies/Non-Government	\$10,897,636	\$8,115,884	\$10,902,490	\$9,426,632
Total Payments to Agencies/Non Governmental Entities	<u>\$10,897,636</u>	<u>\$8,115,884</u>	<u>\$10,902,490</u>	<u>\$9,426,632</u>
Capital				
Capital	\$5,051,122	\$10,060,891	\$9,601,210	\$5,104,726
Total Capital	<u>\$5,051,122</u>	<u>\$10,060,891</u>	<u>\$9,601,210</u>	<u>\$5,104,726</u>
Payment to Other Governments				
Payments to Other Governments	\$183,536	\$287,462	\$141,897	\$69,125
Total Payment to Other Governments	<u>\$183,536</u>	<u>\$287,462</u>	<u>\$141,897</u>	<u>\$69,125</u>
Subsidy				
Primary Government Subsidy	\$10,086,951	\$13,542,336	\$17,943,840	\$14,843,966
Component Unit Subsidy	\$98,922	\$82,712	\$189,300	\$140,000
Total Subsidy	<u>\$10,185,873</u>	<u>\$13,625,047</u>	<u>\$18,133,140</u>	<u>\$14,983,966</u>
Transfers - Out				
Primary Government Transfers	\$12,079,793	\$11,990,796	\$11,794,669	\$7,706,264
Component Unit Transfer	\$41,200	\$82,021	\$82,696	\$86,490
Total Transfers - Out	<u>\$12,120,993</u>	<u>\$12,072,817</u>	<u>\$11,877,365</u>	<u>\$7,792,754</u>
Contingency				
Contingency	\$0	\$0	\$829,998	\$3,050,000
Contingency - Contra	\$0	\$0	(\$450,000)	(\$450,000)
Total Contingency	<u>\$0</u>	<u>\$0</u>	<u>\$379,998</u>	<u>\$2,600,000</u>
Internal Charges - Expenses				
Internal Charges - Expense	\$535,958	\$501,402	\$520,018	\$567,195
Total Internal Charges - Expenses	<u>\$535,958</u>	<u>\$501,402</u>	<u>\$520,018</u>	<u>\$567,195</u>
Total Expenses / Expenditure	<u>\$108,664,070</u>	<u>\$119,389,366</u>	<u>\$135,988,833</u>	<u>\$126,741,415</u>

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Calendar Expenses / Expenditure				
Salaries/Benefits				
Salaries - Full Time	\$40,318,914	\$43,957,266	\$47,802,379	\$49,408,925
Salaries - Part Time/Temp	\$1,595,828	\$1,679,751	\$2,001,883	\$2,342,624
Salaries - Overtime	\$2,034,520	\$2,178,855	\$2,183,863	\$2,285,342
Salaries - Other	\$540,099	\$509,611	\$182,454	\$192,210
Benefits	\$17,338,377	\$17,834,408	\$19,818,799	\$20,728,145
Total Salaries/Benefits	<hr/> \$61,827,739	\$66,159,891	\$71,989,378	\$74,957,246
Purchased Professional Services				
Professional Services	\$13,727,700	\$15,259,558	\$22,319,188	\$23,768,003
Professional Services - Contra	(\$216,730)	(\$190,970)	(\$194,400)	(\$127,425)
Total Purchased Professional Services	<hr/> \$13,510,971	\$15,068,588	\$22,124,788	\$23,640,578
Purchased Property Services				
Building Rent	\$223,754	\$219,439	\$216,390	\$223,355
Building Utilities	\$1,050,550	\$1,120,883	\$1,348,456	\$1,388,606
Building Maintenance	\$483,360	\$487,477	\$667,735	\$671,558
Equipment Rent	\$100,988	\$114,157	\$140,692	\$135,783
Equipment Maintenance and Repair	\$2,167,969	\$2,143,816	\$2,776,777	\$2,448,914
Total Purchased Property Services	<hr/> \$4,026,621	\$4,085,772	\$5,150,051	\$4,868,216
Other Purchased Services				
Communications	\$2,033,857	\$2,140,562	\$2,479,384	\$2,222,804
Communications - Contra	\$0	\$0	(\$200,000)	(\$200,000)
Insurance	\$1,699,266	\$1,693,688	\$1,887,061	\$1,891,044
Employee Expense	\$541,805	\$523,774	\$867,752	\$832,159
Non-Employee Expense	\$204,538	\$239,995	\$258,387	\$266,350
Insurance - Contra	(\$42,600)	(\$43,101)	(\$27,975)	(\$28,500)
Total Other Purchased Services	<hr/> \$4,436,866	\$4,554,917	\$5,264,609	\$4,983,857
Supplies				
Office Supplies	\$2,396,212	\$2,570,513	\$13,524,617	\$3,097,285
Office Supplies - Contra	(\$811)	(\$42)	\$0	\$0
Service Supplies	\$760,532	\$953,573	\$1,198,141	\$1,206,086
Service Supplies - Contra	(\$29,723)	(\$32,389)	(\$30,000)	(\$30,000)
Total Supplies	<hr/> \$3,126,209	\$3,491,655	\$14,692,758	\$4,273,371

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Calendar Expenses / Expenditure				
Payments to Agencies/Non Governmental Entities				
Payments to Agencies/Non-Government	\$17,086,053	\$12,411,503	\$12,225,585	\$10,555,151
Total Payments to Agencies/Non Governmental Entities	<hr/> \$17,086,053	\$12,411,503	\$12,225,585	\$10,555,151
Debt Service				
Principal Debt Service	\$3,905,693	\$4,601,663	\$5,352,854	\$6,037,006
Interest Debt Services	\$1,313,129	\$1,197,907	\$1,786,822	\$1,820,344
Fiscal Charges Debt Services	\$0	(\$610,988)	\$0	\$0
Total Debt Service	<hr/> \$5,218,822	\$5,188,583	\$7,139,676	\$7,857,350
Capital				
Capital	\$8,404,391	\$21,632,204	\$28,759,377	\$14,186,746
Capital Contra	\$0	\$0	\$0	(\$1,153,202)
Total Capital	<hr/> \$8,404,391	\$21,632,204	\$28,759,377	\$13,033,544
Payment to Other Governments				
Payments to Other Governments	\$2,844,313	\$4,799,329	\$1,186,813	\$387,025
Total Payment to Other Governments	<hr/> \$2,844,313	\$4,799,329	\$1,186,813	\$387,025
Subsidy				
Primary Government Subsidy	\$10,086,951	\$13,542,336	\$17,943,840	\$14,843,966
Component Unit Subsidy	\$98,922	\$82,712	\$189,300	\$140,000
Total Subsidy	<hr/> \$10,185,873	\$13,625,047	\$18,133,140	\$14,983,966
Transfers - Out				
Primary Government Transfers	\$31,313,450	\$18,222,206	\$21,056,940	\$14,545,587
Component Unit Transfer	\$41,200	\$82,021	\$82,696	\$86,490
Total Transfers - Out	<hr/> \$31,354,649	\$18,304,227	\$21,139,636	\$14,632,077
Contingency				
Contingency	\$0	\$0	\$2,518,845	\$3,050,000
Contingency - Contra	\$0	\$0	(\$450,000)	(\$450,000)
Total Contingency	<hr/> \$0	\$0	\$2,068,845	\$2,600,000
Internal Charges - Expenses				
Internal Charges - Expense	\$1,013,214	\$1,175,710	\$1,113,437	\$1,163,888
Internal Charges - Indirect Costs	\$927,947	\$1,074,845	\$1,169,640	\$951,293
Total Internal Charges - Expenses	<hr/> \$1,941,161	\$2,250,556	\$2,283,077	\$2,115,181

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Calendar Expenses / Expenditure				
Other Non-Operating Expenses				
Other Non-Operating Exp Charged	\$29,500,393	\$34,790,153	\$33,160,590	\$32,801,882
Other Non-Operating Exp Contra	(\$1,286,559)	(\$1,537,479)	(\$1,224,175)	(\$1,763,310)
Total Other Non-Operating Expenses	\$28,213,835	\$33,252,674	\$31,936,415	\$31,038,572
Total Expenses / Expenditure	\$192,177,502	\$204,824,946	\$244,094,147	\$209,926,134

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-101010 - District Attorney - Administrative Division

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$446,719	\$0	\$0	\$0
Total Transfers - In	\$446,719	\$0	\$0	\$0

Grants

Agency Grants	\$30,470	\$120,440	\$80,000	\$0
Total Grants	\$30,470	\$120,440	\$80,000	\$0

Departmental Charges

Expense Reimbursement	\$127,495	\$137,495	\$143,042	\$150,127
Total Departmental Charges	\$127,495	\$137,495	\$143,042	\$150,127

Court Costs - Fees - Charges

Court Costs - Fees - Charges	\$0	\$469	\$450	\$250
Total Court Costs - Fees - Charges	\$0	\$469	\$450	\$250
Total Revenues / Funding Source	\$604,683	\$258,405	\$223,492	\$150,377

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$923,155	\$1,110,566	\$1,134,109	\$1,153,035
Salaries - Part Time/Temp	\$0	\$0	\$25,773	\$22,463
Salaries - Overtime	\$45,228	\$42,731	\$35,000	\$40,000
Salaries - Other	\$11,860	\$7,392	\$3,600	\$4,800
Benefits	\$351,665	\$387,872	\$402,634	\$394,233
Total Salaries/Benefits	\$1,331,907	\$1,548,561	\$1,601,116	\$1,614,531

Purchased Professional Services

Professional Services	\$140,539	\$209,136	\$214,950	\$253,150
Total Purchased Professional Services	\$140,539	\$209,136	\$214,950	\$253,150

Purchased Property Services

Equipment Rent	\$730	\$2,808	\$3,000	\$3,200
Equipment Maintenance and Repair	\$12,910	\$10,555	\$23,250	\$19,900
Total Purchased Property Services	\$13,640	\$13,363	\$26,250	\$23,100

Other Purchased Services

Communications	\$21,331	\$15,467	\$26,200	\$22,900
Insurance	\$7,287	\$9,341	\$10,500	\$11,060

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-101010 - District Attorney - Administrative Division

Expenses / Expenditure

Other Purchased Services

Employee Expense	\$51,676	\$49,738	\$72,650	\$72,200
Total Other Purchased Services	\$80,295	\$74,546	\$109,350	\$106,160

Supplies

Office Supplies	\$39,960	\$31,084	\$46,385	\$47,223
Service Supplies	\$1,530	\$792	\$1,600	\$1,300
Total Supplies	\$41,490	\$31,876	\$47,985	\$48,523

Capital

Capital	\$0	\$0	\$19,364	\$0
Total Capital	\$0	\$0	\$19,364	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$14,297	\$13,263	\$13,848	\$14,924
Total Internal Charges - Expenses	\$14,297	\$13,263	\$13,848	\$14,924
Total Expenses / Expenditure	\$1,622,167	\$1,890,745	\$2,032,863	\$2,060,388

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-101110 - District Attorney - Trial Division

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$372,814	\$0	\$0	\$0
Total Transfers - In	\$372,814	\$0	\$0	\$0

Departmental Charges

Departmental Fees	\$6,630	\$7,000	\$6,500	\$5,000
Expense Reimbursement	\$0	\$528	\$0	\$0
Total Departmental Charges	\$6,630	\$7,528	\$6,500	\$5,000

Court Costs - Fees - Charges

Court Costs - Fees - Charges	\$55,156	\$57,332	\$55,000	\$55,000
Total Court Costs - Fees - Charges	\$55,156	\$57,332	\$55,000	\$55,000
Total Revenues / Funding Source	\$434,600	\$64,860	\$61,500	\$60,000

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$719,568	\$678,554	\$911,212	\$975,128
Salaries - Part Time/Temp	\$2,177	\$2,964	\$3,801	\$10,130
Salaries - Overtime	\$0	\$0	\$0	\$0
Salaries - Other	\$9,516	\$20,693	\$2,400	\$1,200
Benefits	\$198,265	\$186,934	\$257,084	\$301,052
Total Salaries/Benefits	\$929,526	\$889,146	\$1,174,497	\$1,287,510

Purchased Professional Services

Professional Services	\$404,284	\$343,849	\$341,000	\$347,000
Total Purchased Professional Services	\$404,284	\$343,849	\$341,000	\$347,000

Purchased Property Services

Equipment Rent	\$0	\$0	\$0	\$0
Equipment Maintenance and Repair	\$1,340	\$1,607	\$2,000	\$2,000
Total Purchased Property Services	\$1,340	\$1,607	\$2,000	\$2,000

Other Purchased Services

Communications	\$1,057	\$788	\$1,140	\$600
Insurance	\$4,580	\$5,160	\$6,000	\$6,000
Total Other Purchased Services	\$5,637	\$5,948	\$7,140	\$6,600

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-101110 - District Attorney - Trial Division

Expenses / Expenditure

Supplies

Office Supplies	\$6,270	\$5,647	\$6,072	\$8,153
Service Supplies	\$57	\$0	\$300	\$200
Total Supplies	\$6,328	\$5,647	\$6,372	\$8,353

Transfers - Out

Primary Government Transfers	\$28,554	\$28,838	\$29,000	\$29,300
Total Transfers - Out	\$28,554	\$28,838	\$29,000	\$29,300

Internal Charges - Expenses

Internal Charges - Expense	\$10,255	\$8,756	\$8,810	\$7,268
Total Internal Charges - Expenses	\$10,255	\$8,756	\$8,810	\$7,268
Total Expenses / Expenditure	\$1,385,924	\$1,283,791	\$1,568,819	\$1,688,031

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-101210 - District Attorney - Appellate Division

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$71,526	\$0	\$0	\$0
Total Transfers - In	\$71,526	\$0	\$0	\$0

Grants

Grant - State	\$3,511	\$4,331	\$2,000	\$2,000
Total Grants	\$3,511	\$4,331	\$2,000	\$2,000

Departmental Charges

Expense Reimbursement	\$0	\$0	\$0	\$0
Total Departmental Charges	\$0	\$0	\$0	\$0

Court Costs - Fees - Charges

Court Costs - Fees - Charges	\$0	\$0	\$0	\$0
Total Court Costs - Fees - Charges	\$0	\$0	\$0	\$0
Total Revenues / Funding Source	\$75,037	\$4,331	\$2,000	\$2,000

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$58,656	\$156,309	\$170,130	\$161,222
Salaries - Part Time/Temp	\$51,274	\$56,201	\$53,815	\$68,655
Salaries - Overtime	\$5,069	\$5,791	\$5,000	\$5,000
Salaries - Other	\$0	\$1,244	\$0	\$0
Benefits	\$26,786	\$61,449	\$67,344	\$70,733
Total Salaries/Benefits	\$141,784	\$280,994	\$296,289	\$305,610

Purchased Professional Services

Professional Services	\$4,502	\$4,252	\$7,588	\$8,500
Total Purchased Professional Services	\$4,502	\$4,252	\$7,588	\$8,500

Purchased Property Services

Equipment Rent	\$661	\$0	\$0	\$0
Equipment Maintenance and Repair	\$5,845	\$6,542	\$7,000	\$8,600
Total Purchased Property Services	\$6,506	\$6,542	\$7,000	\$8,600

Other Purchased Services

Communications	\$1,063	\$2,263	\$2,236	\$2,200
Insurance	\$2,306	\$2,324	\$3,000	\$2,000

County of Cumberland

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100-101210 - District Attorney - Appellate Division

Expenses / Expenditure

Other Purchased Services

Employee Expense	\$1,057	\$855	\$836	\$1,500
Non-Employee Expense	\$0	\$0	\$0	\$500
Total Other Purchased Services	\$4,426	\$5,442	\$6,072	\$6,200

Supplies

Office Supplies	\$5,078	\$4,151	\$6,192	\$8,261
Service Supplies	\$0	\$0	\$500	\$250
Total Supplies	\$5,078	\$4,151	\$6,692	\$8,511

Capital

Capital	\$0	\$0	\$11,381	\$0
Total Capital	\$0	\$0	\$11,381	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$1,849	\$2,051	\$3,621	\$4,086
Total Internal Charges - Expenses	\$1,849	\$2,051	\$3,621	\$4,086
Total Expenses / Expenditure	\$164,144	\$303,433	\$338,643	\$341,507

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-101310 - District Attorney - Criminal Investigation

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$0	\$27	\$0	\$0
Total Investment Earnings	\$0	\$27	\$0	\$0

Transfers - In

Primary Government Transfer In	\$237,993	\$0	\$0	\$0
Total Transfers - In	\$237,993	\$0	\$0	\$0

Grants

Grant - State Pass-Through	\$33,573	(\$9,416)	\$0	\$0
Total Grants	\$33,573	(\$9,416)	\$0	\$0

Departmental Charges

Expense Reimbursement	\$62,194	\$67,384	\$67,783	\$70,974
Total Departmental Charges	\$62,194	\$67,384	\$67,783	\$70,974
Total Revenues / Funding Source	\$333,760	\$57,995	\$67,783	\$70,974

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$520,232	\$635,733	\$717,377	\$761,283
Salaries - Overtime	\$12,236	\$17,157	\$10,000	\$30,000
Salaries - Other	\$4,105	\$14,770	\$4,800	\$6,000
Benefits	\$131,740	\$154,335	\$193,225	\$233,114
Total Salaries/Benefits	\$668,314	\$821,995	\$925,402	\$1,030,397

Purchased Professional Services

Professional Services	\$16,438	\$13,869	\$19,200	\$19,750
Professional Services - Contra	(\$5,350)	(\$4,565)	(\$8,000)	(\$6,000)
Total Purchased Professional Services	\$11,089	\$9,304	\$11,200	\$13,750

Purchased Property Services

Building Maintenance	\$131	\$248	\$500	\$400
Equipment Maintenance and Repair	\$5,099	\$7,641	\$11,600	\$10,500
Total Purchased Property Services	\$5,231	\$7,889	\$12,100	\$10,900

Other Purchased Services

Communications	\$16,327	\$15,185	\$19,371	\$21,500
Insurance	\$18,125	\$21,049	\$32,500	\$32,000

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-101310 - District Attorney - Criminal Investigation

Expenses / Expenditure

Other Purchased Services

Employee Expense	\$2,432	\$4,472	\$17,179	\$11,250
Non-Employee Expense	\$0	\$0	\$0	\$0
Total Other Purchased Services	\$36,885	\$40,706	\$69,050	\$64,750

Supplies

Office Supplies	\$45,816	\$12,791	\$21,910	\$21,198
Service Supplies	\$16,511	\$20,651	\$28,650	\$30,900
Total Supplies	\$62,327	\$33,442	\$50,560	\$52,098

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$0	\$11	\$10	\$10
Total Payments to Agencies/Non Governmental Entities	\$0	\$11	\$10	\$10

Capital

Capital	\$42,280	\$0	\$0	\$0
Total Capital	\$42,280	\$0	\$0	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$11,433	\$13,427	\$13,843	\$14,142
Total Internal Charges - Expenses	\$11,433	\$13,427	\$13,843	\$14,142
Total Expenses / Expenditure	\$837,558	\$926,773	\$1,082,165	\$1,186,047

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-101311 - District Attorney - PennDot Grant

Revenues / Funding Source

Grants

Grant - State Pass-Through	\$62,190	\$93,440	\$137,854	\$137,584
Total Grants	\$62,190	\$93,440	\$137,854	\$137,584
Total Revenues / Funding Source	\$62,190	\$93,440	\$137,854	\$137,584

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$583	\$0	\$0	\$0
Salaries - Part Time/Temp	\$436	\$183	\$3,519	\$1,192
Benefits	\$45	\$21	\$422	\$170
Total Salaries/Benefits	\$1,064	\$204	\$3,941	\$1,362

Purchased Professional Services

Professional Services	\$58,662	\$94,031	\$123,912	\$131,875
Total Purchased Professional Services	\$58,662	\$94,031	\$123,912	\$131,875

Other Purchased Services

Communications	\$750	\$0	\$500	\$100
Insurance	\$1,666	\$1,876	\$3,000	\$2,500
Employee Expense	\$876	\$1,434	\$1,025	\$600
Total Other Purchased Services	\$3,291	\$3,310	\$4,525	\$3,200

Supplies

Office Supplies	\$205	\$350	\$5,500	\$1,147
Total Supplies	\$205	\$350	\$5,500	\$1,147

Internal Charges - Expenses

Internal Charges - Expense	\$0	\$0	\$0	\$0
Total Internal Charges - Expenses	\$0	\$0	\$0	\$0
Total Expenses / Expenditure	\$63,222	\$97,895	\$137,878	\$137,584

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-101312 - District Attorney - CID Grant

Revenues / Funding Source

Grants

Grant - State	\$136,469	\$146,394	\$149,569	\$149,569
Total Grants	\$136,469	\$146,394	\$149,569	\$149,569
Total Revenues / Funding Source	\$136,469	\$146,394	\$149,569	\$149,569

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$108,166	\$116,707	\$126,425	\$122,596
Salaries - Overtime	\$325	\$766	\$3,550	\$3,000
Salaries - Other	\$1,200	\$1,200	\$1,200	\$1,200
Benefits	\$22,803	\$25,207	\$33,564	\$15,255
Total Salaries/Benefits	\$132,493	\$143,880	\$164,739	\$142,051

Purchased Professional Services

Professional Services	\$11	\$2	\$0	\$0
Total Purchased Professional Services	\$11	\$2	\$0	\$0

Other Purchased Services

Employee Expense	\$1,805	\$0	\$2,000	\$3,000
Total Other Purchased Services	\$1,805	\$0	\$2,000	\$3,000

Supplies

Office Supplies	\$660	\$1,312	\$2,000	\$474
Service Supplies	\$1,500	\$1,200	\$2,000	\$3,000
Total Supplies	\$2,160	\$2,512	\$4,000	\$3,474

Internal Charges - Expenses

Internal Charges - Expense	\$0	\$0	\$0	\$0
Total Internal Charges - Expenses	\$0	\$0	\$0	\$0
Total Expenses / Expenditure	\$136,469	\$146,394	\$170,739	\$148,525

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-101510 - DA-Forensic Investigation Division

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$375,229	\$0	\$0	\$0
Total Transfers - In	<u>\$375,229</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Other Non-Operating

Other Insurance Recovery	\$2,760	\$10,000	\$0	\$0
Total Other Non-Operating	<u>\$2,760</u>	<u>\$10,000</u>	<u>\$0</u>	<u>\$0</u>

Grants

Agency Grants	\$0	\$0	\$0	\$0
Total Grants	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Departmental Charges

Intergovernment Fees	\$292,764	\$301,545	\$742,956	\$755,054
Expense Reimbursement	\$232	\$269	\$100	\$100
Total Departmental Charges	<u>\$292,996</u>	<u>\$301,814</u>	<u>\$743,056</u>	<u>\$755,154</u>

Court Costs - Fees - Charges

Court Costs - Fees - Charges	\$254,378	\$305,546	\$300,000	\$310,000
Total Court Costs - Fees - Charges	<u>\$254,378</u>	<u>\$305,546</u>	<u>\$300,000</u>	<u>\$310,000</u>
Total Revenues / Funding Source	<u>\$925,364</u>	<u>\$617,360</u>	<u>\$1,043,056</u>	<u>\$1,065,154</u>

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$628,941	\$677,508	\$695,168	\$316,640
Salaries - Part Time/Temp	\$77,561	\$70,830	\$179,208	\$26,705
Salaries - Overtime	\$2,804	\$4,206	\$5,000	\$0
Salaries - Other	\$6,276	\$6,638	\$1,200	\$0
Benefits	\$230,062	\$224,487	\$246,059	\$117,597
Total Salaries/Benefits	<u>\$945,644</u>	<u>\$983,668</u>	<u>\$1,126,635</u>	<u>\$460,942</u>

Purchased Professional Services

Professional Services	\$138,617	\$192,048	\$244,700	\$84,600
Total Purchased Professional Services	<u>\$138,617</u>	<u>\$192,048</u>	<u>\$244,700</u>	<u>\$84,600</u>

Purchased Property Services

Building Maintenance	\$6,176	\$7,253	\$16,950	\$13,000
Equipment Rent	\$4,054	\$0	\$3,600	\$500

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-101510 - DA-Forensic Investigation Division

Expenses / Expenditure

Purchased Property Services

Equipment Maintenance and Repair	\$216,334	\$212,191	\$367,205	\$46,500
Total Purchased Property Services	\$226,564	\$219,444	\$387,755	\$60,000

Other Purchased Services

Communications	\$12,728	\$12,642	\$21,018	\$19,250
Insurance	\$11,524	\$12,775	\$15,700	\$21,500
Employee Expense	\$24,236	\$31,599	\$64,572	\$70,150
Total Other Purchased Services	\$48,489	\$57,017	\$101,290	\$110,900

Supplies

Office Supplies	\$211,551	\$292,606	\$285,991	\$254,222
Service Supplies	\$30,551	\$33,788	\$39,200	\$45,200
Total Supplies	\$242,102	\$326,394	\$325,191	\$299,422

Capital

Capital	\$68,937	\$128,244	\$5,300	\$0
Total Capital	\$68,937	\$128,244	\$5,300	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$15,058	\$13,170	\$14,978	\$17,899
Total Internal Charges - Expenses	\$15,058	\$13,170	\$14,978	\$17,899
Total Expenses / Expenditure	\$1,685,411	\$1,919,986	\$2,205,849	\$1,033,763

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-101511 - DA - Lab Grants 1

Revenues / Funding Source

Grants

Grant - Federal	\$0	\$0	\$0	\$0
Grant - State Pass-Through	\$7,636	\$4,052	\$0	\$0
Capital Grant - State Pass-Through	\$214,656	\$1,163,579	\$110,000	\$0
Total Grants	\$222,292	\$1,167,631	\$110,000	\$0
Total Revenues / Funding Source	\$222,292	\$1,167,631	\$110,000	\$0

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0
Total Salaries/Benefits	\$0	\$0	\$0	\$0

Purchased Professional Services

Professional Services	\$0	\$0	\$0	\$0
Total Purchased Professional Services	\$0	\$0	\$0	\$0

Purchased Property Services

Building Maintenance	\$0	\$0	\$100	\$0
Equipment Maintenance and Repair	\$0	\$0	\$3,000	\$0
Total Purchased Property Services	\$0	\$0	\$3,100	\$0

Other Purchased Services

Employee Expense	\$7,636	\$0	\$0	\$0
Total Other Purchased Services	\$7,636	\$0	\$0	\$0

Supplies

Office Supplies	\$0	\$4,052	\$12,666	\$0
Service Supplies	\$0	\$0	\$3,738	\$0
Total Supplies	\$0	\$4,052	\$16,404	\$0

Capital

Capital	\$214,656	\$1,163,579	\$385,496	\$0
Total Capital	\$214,656	\$1,163,579	\$385,496	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$0	\$0	\$0	\$0
Total Internal Charges - Expenses	\$0	\$0	\$0	\$0

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-101511 - DA - Lab Grants 1

Total Expenses / Expenditure	2023 Actual	2024 Actual	2025 Budget	2026 Budget
	\$222,292	\$1,167,631	\$405,000	\$0

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-101512 - DA - Lab Grants 2

Revenues / Funding Source

Grants

Grant - Federal	\$0	\$0	\$331,333	\$284,000
Capital Grant - Federal	\$148,246	\$0	\$0	\$0
Total Grants	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues / Funding Source	\$148,246	\$0	\$331,333	\$284,000

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$0	\$101,500	\$87,000
Total Purchased Professional Services	<hr/>	<hr/>	<hr/>	<hr/>

Supplies

Office Supplies	\$0	\$0	\$229,833	\$197,000
Total Supplies	<hr/>	<hr/>	<hr/>	<hr/>

Capital

Capital	\$154,838	\$0	\$0	\$0
Total Capital	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenses / Expenditure	\$154,838	\$0	\$331,333	\$284,000

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-101513 - DA - Lab Grants 3

Revenues / Funding Source

Grants

Grant - Federal	\$162,823	\$0	\$0	\$0
Total Grants	\$162,823	\$0	\$0	\$0
Total Revenues / Funding Source	\$162,823	\$0	\$0	\$0

Expenses / Expenditure

Purchased Property Services

Equipment Maintenance and Repair	\$8,003	\$0	\$0	\$0
Total Purchased Property Services	\$8,003	\$0	\$0	\$0

Other Purchased Services

Employee Expense	\$10,196	\$0	\$0	\$0
Total Other Purchased Services	\$10,196	\$0	\$0	\$0

Supplies

Office Supplies	\$13,902	\$0	\$0	\$0
Total Supplies	\$13,902	\$0	\$0	\$0

Capital

Capital	\$138,975	\$0	\$0	\$0
Total Capital	\$138,975	\$0	\$0	\$0
Total Expenses / Expenditure	\$171,076	\$0	\$0	\$0

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-101514 - DA - Lab Grants 4

Revenues / Funding Source

Grants

Agency Grants	\$0	\$0	\$15,000	\$0
Total Grants	\$0	\$0	\$15,000	\$0
Total Revenues / Funding Source	\$0	\$0	\$15,000	\$0

Expenses / Expenditure

Supplies

Office Supplies	\$0	\$0	\$436	\$0
Total Supplies	\$0	\$0	\$436	\$0

Capital

Capital	\$0	\$0	\$14,564	\$0
Total Capital	\$0	\$0	\$14,564	\$0
Total Expenses / Expenditure	\$0	\$0	\$15,000	\$0

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-101515 - DA - FID - Firearms Lab

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$0	\$7,800	\$30,000
Total Purchased Professional Services	\$0	\$0	\$7,800	\$30,000

Purchased Property Services

Equipment Maintenance and Repair	\$0	\$0	\$500	\$800
Total Purchased Property Services	\$0	\$0	\$500	\$800

Supplies

Office Supplies	\$0	\$0	\$19,100	\$0
Service Supplies	\$0	\$0	\$1,400	\$2,500
Total Supplies	\$0	\$0	\$20,500	\$2,500

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0
Total Expenses / Expenditure	\$0	\$0	\$28,800	\$33,300

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-101516 - DA - FID - Crime Scene

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$0	\$0	\$3,200	\$112,044
Benefits	\$0	\$0	\$980	\$34,975
Total Salaries/Benefits	\$0	\$0	\$4,180	\$147,019

Purchased Professional Services

Professional Services	\$0	\$0	\$500	\$1,100
Total Purchased Professional Services	\$0	\$0	\$500	\$1,100

Purchased Property Services

Equipment Maintenance and Repair	\$0	\$0	\$0	\$38,500
Total Purchased Property Services	\$0	\$0	\$0	\$38,500

Other Purchased Services

Employee Expense	\$0	\$0	\$800	\$0
Total Other Purchased Services	\$0	\$0	\$800	\$0

Supplies

Office Supplies	\$0	\$0	\$3,000	\$3,000
Total Supplies	\$0	\$0	\$3,000	\$3,000

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0
Total Expenses / Expenditure	\$0	\$0	\$8,480	\$189,619

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-101517 - DA - FID - Fingerprints

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$0	\$0	\$5,153	\$173,806
Salaries - Overtime	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$1,772	\$66,483
Total Salaries/Benefits	\$0	\$0	\$6,925	\$240,289

Purchased Professional Services

Professional Services	\$0	\$0	\$31,000	\$80,200
Total Purchased Professional Services	\$0	\$0	\$31,000	\$80,200

Purchased Property Services

Equipment Maintenance and Repair	\$0	\$0	\$0	\$7,120
Total Purchased Property Services	\$0	\$0	\$0	\$7,120

Supplies

Office Supplies	\$0	\$0	\$10,000	\$0
Total Supplies	\$0	\$0	\$10,000	\$0

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0
Total Expenses / Expenditure	\$0	\$0	\$47,925	\$327,609

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-101518 - DA - FID - Digital

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$0	\$0	\$2,580	\$69,896
Benefits	\$0	\$0	\$1,289	\$32,986
Total Salaries/Benefits	\$0	\$0	\$3,869	\$102,882

Purchased Professional Services

Professional Services	\$0	\$0	\$1,000	\$10,000
Total Purchased Professional Services	\$0	\$0	\$1,000	\$10,000

Purchased Property Services

Equipment Maintenance and Repair	\$0	\$0	\$3,695	\$57,000
Total Purchased Property Services	\$0	\$0	\$3,695	\$57,000

Supplies

Office Supplies	\$0	\$0	\$1,200	\$79,500
Total Supplies	\$0	\$0	\$1,200	\$79,500

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0
Total Expenses / Expenditure	\$0	\$0	\$9,764	\$249,382

County of Cumberland

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100-101519 - DA - FID - Toxicology

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$0	\$0	\$6,070	\$227,764
Salaries - Part Time/Temp	\$0	\$0	\$2,000	\$261,204
Salaries - Other	\$0	\$0	\$0	\$1,200
Benefits	\$0	\$0	\$2,504	\$96,570
Total Salaries/Benefits	\$0	\$0	\$10,574	\$586,738

Purchased Professional Services

Professional Services	\$0	\$0	\$0	\$25,000
Total Purchased Professional Services	\$0	\$0	\$0	\$25,000

Purchased Property Services

Equipment Maintenance and Repair	\$0	\$0	\$800	\$72,300
Total Purchased Property Services	\$0	\$0	\$800	\$72,300

Other Purchased Services

Employee Expense	\$0	\$0	\$4,500	\$0
Total Other Purchased Services	\$0	\$0	\$4,500	\$0

Supplies

Office Supplies	\$0	\$0	\$10,000	\$0
Total Supplies	\$0	\$0	\$10,000	\$0

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

Total Expenses / Expenditure

\$0 \$0 \$25,874 \$684,038

County of Cumberland

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100-101520 - DA - FID - Chemistry

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$0	\$0	\$8,300	\$136,378
Salaries - Part Time/Temp	\$0	\$0	\$0	\$91,487
Salaries - Other	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$1,524	\$51,385
Total Salaries/Benefits	\$0	\$0	\$9,824	\$279,250

Purchased Professional Services

Professional Services	\$0	\$0	\$0	\$25,000
Total Purchased Professional Services	\$0	\$0	\$0	\$25,000

Purchased Property Services

Equipment Maintenance and Repair	\$0	\$0	\$1,800	\$128,500
Total Purchased Property Services	\$0	\$0	\$1,800	\$128,500

Supplies

Office Supplies	\$0	\$0	\$5,000	\$0
Total Supplies	\$0	\$0	\$5,000	\$0

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0
Total Expenses / Expenditure	\$0	\$0	\$16,624	\$432,750

County of Cumberland

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100-111710 - Grant - Urban Redevelopment

Revenues / Funding Source

Grants

Grant - Federal Stimulus	\$2,342,216	\$113,224	\$0	\$0
Grant - State Pass-Through Stimulus	\$5,984	\$505,468	\$0	\$0
Capital Grant - Federal Stimulus	\$299,028	\$707,557	\$700,000	\$0
Grant - State Stimulus	\$0	\$0	\$0	\$0
Grant - Federal	\$2,701,375	\$1,283,435	\$1,500,000	\$1,400,000
Grant - State Pass-Through	\$482,972	\$319,325	\$900,000	\$0
Total Grants	\$5,831,575	\$2,929,009	\$3,100,000	\$1,400,000
Total Revenues / Funding Source	\$5,831,575	\$2,929,009	\$3,100,000	\$1,400,000

Expenses / Expenditure

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$5,831,575	\$2,929,009	\$3,100,000	\$1,400,000
Total Payments to Agencies/Non Governmental Entities	\$5,831,575	\$2,929,009	\$3,100,000	\$1,400,000

Internal Charges - Expenses

Internal Charges - Expense	\$591	\$467	\$559	\$550
Total Internal Charges - Expenses	\$591	\$467	\$559	\$550
Total Expenses / Expenditure	\$5,832,166	\$2,929,477	\$3,100,559	\$1,400,550

County of Cumberland

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100-121010 - Information Management and Technology Office (IMTO)

Revenues / Funding Source

Other Non-Operating

Proceeds from Long-Term Debt	\$50,793	\$0	\$0	\$0
Total Other Non-Operating	\$50,793	\$0	\$0	\$0
Grants				
Grant - Federal	\$0	\$23	\$0	\$0
Total Grants	\$0	\$23	\$0	\$0
Departmental Charges				
Expense Reimbursement	\$39	\$0	\$0	\$0
Total Departmental Charges	\$39	\$0	\$0	\$0
Total Revenues / Funding Source	\$50,833	\$23	\$0	\$0

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$1,248,415	\$1,329,830	\$1,486,492	\$1,509,187
Salaries - Part Time/Temp	\$0	\$0	\$0	\$2,500
Salaries - Overtime	\$760	\$181	\$3,000	\$2,000
Salaries - Other	\$10,352	\$15,507	\$0	\$1,200
Benefits	\$518,186	\$512,319	\$575,868	\$578,868
Total Salaries/Benefits	\$1,777,713	\$1,857,836	\$2,065,360	\$2,093,755

Purchased Professional Services

Professional Services	\$65,605	\$34,589	\$109,000	\$104,700
Total Purchased Professional Services	\$65,605	\$34,589	\$109,000	\$104,700

Purchased Property Services

Equipment Maintenance and Repair	\$166,661	\$308,207	\$285,400	\$352,000
Total Purchased Property Services	\$166,661	\$308,207	\$285,400	\$352,000

Other Purchased Services

Communications	\$34,185	\$37,421	\$46,400	\$45,600
Employee Expense	\$22,627	\$14,748	\$48,000	\$32,600
Total Other Purchased Services	\$56,812	\$52,169	\$94,400	\$78,200

Supplies

Office Supplies	\$307,019	\$263,554	\$297,399	\$325,124
Office Supplies - Contra	(\$811)	(\$42)	\$0	\$0

County of Cumberland

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100-121010 - Information Management and Technology Office (IMTO)

Expenses / Expenditure

Supplies

Service Supplies	\$0	\$0	\$0	\$0
Total Supplies	\$306,208	\$263,512	\$297,399	\$325,124

Capital

Capital	\$150,228	\$124,560	\$295,800	\$542,000
Total Capital	\$150,228	\$124,560	\$295,800	\$542,000

Transfers - Out

Primary Government Transfers	\$17,535	\$17,535	\$37,600	\$37,200
Total Transfers - Out	\$17,535	\$17,535	\$37,600	\$37,200

Internal Charges - Expenses

Internal Charges - Expense	\$12,538	\$12,256	\$12,113	\$13,194
Total Internal Charges - Expenses	\$12,538	\$12,256	\$12,113	\$13,194
Total Expenses / Expenditure	\$2,553,300	\$2,670,664	\$3,197,072	\$3,546,173

County of Cumberland

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100-121011 - IMTO - Telephone

Revenues / Funding Source

Internal Charges - Revenue

Internal Charges	\$180,949	\$181,128	\$189,757	\$150,300
Total Internal Charges - Revenue	\$180,949	\$181,128	\$189,757	\$150,300
Total Revenues / Funding Source	\$180,949	\$181,128	\$189,757	\$150,300

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$31,422	\$2,353	\$5,000	\$0
Total Purchased Professional Services	\$31,422	\$2,353	\$5,000	\$0

Purchased Property Services

Equipment Maintenance and Repair	\$25,818	\$21,801	\$25,496	\$29,800
Total Purchased Property Services	\$25,818	\$21,801	\$25,496	\$29,800

Other Purchased Services

Communications	(\$7,241)	(\$4,938)	\$12,800	\$54,300
Communications - Contra	\$0	\$0	\$0	\$0
Total Other Purchased Services	(\$7,241)	(\$4,938)	\$12,800	\$54,300

Supplies

Office Supplies	\$586	\$1,271	\$1,200	\$1,200
Total Supplies	\$586	\$1,271	\$1,200	\$1,200

Capital

Capital	\$24,202	\$7,688	\$0	\$0
Total Capital	\$24,202	\$7,688	\$0	\$0

Transfers - Out

Primary Government Transfers	\$53,619	\$53,619	\$64,904	\$65,000
Total Transfers - Out	\$53,619	\$53,619	\$64,904	\$65,000

Internal Charges - Expenses

Internal Charges - Expense	\$0	\$0	\$0	\$0
Total Internal Charges - Expenses	\$0	\$0	\$0	\$0
Total Expenses / Expenditure	\$128,406	\$81,794	\$109,400	\$150,300

County of Cumberland

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100-131010 - Geographic Information System (GIS)

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$97,919	\$0	\$0	\$0
Total Transfers - In	\$97,919	\$0	\$0	\$0

Other Non-Operating

Proceeds from Long-Term Debt	\$139,211	\$0	\$0	\$0
Total Other Non-Operating	\$139,211	\$0	\$0	\$0

Internal Charges - Revenue

Internal Charges	\$86,922	\$92,559	\$80,000	\$80,000
Total Internal Charges - Revenue	\$86,922	\$92,559	\$80,000	\$80,000
Total Revenues / Funding Source	\$324,052	\$92,559	\$80,000	\$80,000

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$276,638	\$402,537	\$559,527	\$573,486
Salaries - Part Time/Temp	\$1,309	\$4,509	\$7,255	\$7,352
Salaries - Overtime	\$0	\$0	\$0	\$0
Salaries - Other	\$1,881	\$2,072	\$1,200	\$1,200
Benefits	\$100,698	\$147,873	\$232,668	\$246,134
Total Salaries/Benefits	\$380,526	\$556,991	\$800,650	\$828,172

Purchased Professional Services

Professional Services	\$23,713	\$4,468	\$30,000	\$30,000
Total Purchased Professional Services	\$23,713	\$4,468	\$30,000	\$30,000

Purchased Property Services

Equipment Maintenance and Repair	\$24,116	\$33,552	\$42,100	\$45,000
Total Purchased Property Services	\$24,116	\$33,552	\$42,100	\$45,000

Other Purchased Services

Communications	\$2,501	\$2,333	\$2,700	\$3,000
Employee Expense	\$10,904	\$7,801	\$11,000	\$15,950
Total Other Purchased Services	\$13,405	\$10,133	\$13,700	\$18,950

Supplies

Office Supplies	\$30,485	\$37,910	\$19,190	\$39,406
Total Supplies	\$30,485	\$37,910	\$19,190	\$39,406

County of Cumberland

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100-131010 - Geographic Information System (GIS)

Expenses / Expenditure

Capital

Capital	\$139,211	\$0	\$0	\$0
Total Capital	\$139,211	\$0	\$0	\$0

Transfers - Out

Primary Government Transfers	\$36,675	\$36,675	\$36,676	\$0
Total Transfers - Out	\$36,675	\$36,675	\$36,676	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$2,685	\$3,174	\$3,573	\$4,194
Total Internal Charges - Expenses	\$2,685	\$3,174	\$3,573	\$4,194
Total Expenses / Expenditure	\$650,817	\$682,903	\$945,889	\$965,722

County of Cumberland

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100-141010 - Enterprise Resource Planning (ERP)

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$260,560	\$282,149	\$296,665	\$304,087
Salaries - Other	\$1,835	\$1,881	\$0	\$0
Benefits	\$105,537	\$106,888	\$112,319	\$119,705
Total Salaries/Benefits	\$367,931	\$390,918	\$408,984	\$423,792

Purchased Professional Services

Professional Services	\$32	\$8	\$1	\$10
Total Purchased Professional Services	\$32	\$8	\$1	\$10

Purchased Property Services

Equipment Rent	\$0	\$0	\$200	\$0
Equipment Maintenance and Repair	\$20	\$27	\$29	\$50
Total Purchased Property Services	\$20	\$27	\$229	\$50

Other Purchased Services

Communications	\$899	\$785	\$1,150	\$700
Employee Expense	\$4,119	\$0	\$3,033	\$1,200
Total Other Purchased Services	\$5,018	\$785	\$4,183	\$1,900

Supplies

Office Supplies	\$2,481	\$1,822	\$2,060	\$2,421
Service Supplies	\$0	\$0	\$100	\$0
Total Supplies	\$2,481	\$1,822	\$2,160	\$2,421

Internal Charges - Expenses

Internal Charges - Expense	\$1,940	\$1,910	\$1,917	\$1,978
Total Internal Charges - Expenses	\$1,940	\$1,910	\$1,917	\$1,978
Total Expenses / Expenditure	\$377,422	\$395,469	\$417,474	\$430,151

County of Cumberland

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100-141011 - ERP - Fixed Financials

Revenues / Funding Source

Internal Charges - Revenue

Internal Charges	\$237,619	\$196,840	\$226,987	\$250,100
Total Internal Charges - Revenue	\$237,619	\$196,840	\$226,987	\$250,100
Total Revenues / Funding Source	\$237,619	\$196,840	\$226,987	\$250,100

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$0	\$517	\$600
Total Purchased Professional Services	\$0	\$0	\$517	\$600

Purchased Property Services

Equipment Maintenance and Repair	\$155,814	\$102,048	\$14,505	\$12,000
Total Purchased Property Services	\$155,814	\$102,048	\$14,505	\$12,000

Capital

Capital	\$81,805	\$0	\$0	\$0
Total Capital	\$81,805	\$0	\$0	\$0

Transfers - Out

Primary Government Transfers	\$0	\$273,000	\$193,941	\$237,500
Total Transfers - Out	\$0	\$273,000	\$193,941	\$237,500

Internal Charges - Expenses

Internal Charges - Expense	\$0	\$0	\$0	\$0
Total Internal Charges - Expenses	\$0	\$0	\$0	\$0
Total Expenses / Expenditure	\$237,619	\$375,048	\$208,963	\$250,100

County of Cumberland

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100-141012 - ERP - Fixed Human Resources/Payroll

Revenues / Funding Source

Internal Charges - Revenue

Internal Charges	\$165,567	\$170,213	\$137,583	\$251,700
Total Internal Charges - Revenue	\$165,567	\$170,213	\$137,583	\$251,700
Total Revenues / Funding Source	\$165,567	\$170,213	\$137,583	\$251,700

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$0	\$345	\$400
Total Purchased Professional Services	\$0	\$0	\$345	\$400

Purchased Property Services

Equipment Maintenance and Repair	\$111,030	\$75,421	\$17,300	\$13,800
Total Purchased Property Services	\$111,030	\$75,421	\$17,300	\$13,800

Capital

Capital	\$54,537	\$0	\$0	\$0
Total Capital	\$54,537	\$0	\$0	\$0

Transfers - Out

Primary Government Transfers	\$0	\$182,000	\$284,941	\$237,500
Total Transfers - Out	\$0	\$182,000	\$284,941	\$237,500

Internal Charges - Expenses

Internal Charges - Expense	\$0	\$0	\$0	\$0
Total Internal Charges - Expenses	\$0	\$0	\$0	\$0
Total Expenses / Expenditure	\$165,567	\$257,421	\$302,586	\$251,700

County of Cumberland

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100-141013 - ERP - Kronos

Revenues / Funding Source

Other Non-Operating

Proceeds from Long-Term Debt	\$252,949	\$0	\$0	\$0
Total Other Non-Operating	\$252,949	\$0	\$0	\$0
Internal Charges - Revenue				
Internal Charges	\$119,006	\$87,785	\$116,079	\$92,740
Total Internal Charges - Revenue	\$119,006	\$87,785	\$116,079	\$92,740
Total Revenues / Funding Source	\$371,954	\$87,785	\$116,079	\$92,740

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$0	\$2,500	\$5,000
Total Purchased Professional Services	\$0	\$0	\$2,500	\$5,000

Purchased Property Services

Equipment Maintenance and Repair	\$9,036	\$6,929	\$5,500	\$5,500
Total Purchased Property Services	\$9,036	\$6,929	\$5,500	\$5,500

Supplies

Office Supplies	\$2,498	\$0	\$3,000	\$28,000
Total Supplies	\$2,498	\$0	\$3,000	\$28,000

Capital

Capital	\$252,949	\$0	\$0	\$0
Total Capital	\$252,949	\$0	\$0	\$0

Transfers - Out

Primary Government Transfers	\$54,240	\$54,240	\$54,240	\$54,240
Total Transfers - Out	\$54,240	\$54,240	\$54,240	\$54,240

Internal Charges - Expenses

Internal Charges - Expense	\$0	\$0	\$0	\$0
Total Internal Charges - Expenses	\$0	\$0	\$0	\$0
Total Expenses / Expenditure	\$318,722	\$61,169	\$65,240	\$92,740

County of Cumberland

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100-151010 - Court Appointed Special Advocate (CASA)- Non Grant

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$166,898	\$0	\$0	\$0
Total Transfers - In	\$166,898	\$0	\$0	\$0
Total Revenues / Funding Source	\$166,898	\$0	\$0	\$0

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$249,730	\$309,968	\$338,845	\$345,804
Salaries - Part Time/Temp	\$4,733	\$557	\$0	\$19,220
Salaries - Overtime	\$11,183	\$7,148	\$6,000	\$6,000
Salaries - Other	\$1,778	\$1,337	\$0	\$0
Benefits	\$134,887	\$151,262	\$158,394	\$181,571
Total Salaries/Benefits	\$402,311	\$470,273	\$503,239	\$552,595

Purchased Professional Services

Professional Services	\$365	\$13	\$935	\$935
Total Purchased Professional Services	\$365	\$13	\$935	\$935

Purchased Property Services

Equipment Rent	\$0	\$0	\$0	\$0
Equipment Maintenance and Repair	\$1,070	\$1,069	\$1,090	\$900
Total Purchased Property Services	\$1,070	\$1,069	\$1,090	\$900

Other Purchased Services

Communications	\$1,785	\$5,009	\$5,950	\$5,300
Employee Expense	\$0	\$1,340	\$1,117	\$1,275
Non-Employee Expense	\$50	\$134	\$300	\$300
Total Other Purchased Services	\$1,835	\$6,483	\$7,367	\$6,875

Supplies

Office Supplies	\$5,551	\$4,965	\$5,148	\$6,978
Service Supplies	\$0	\$146	\$1,000	\$1,000
Total Supplies	\$5,551	\$5,111	\$6,148	\$7,978

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

County of Cumberland

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100-151010 - Court Appointed Special Advocate (CASA)- Non Grant

Expenses / Expenditure

Internal Charges - Expenses

Internal Charges - Expense	\$3,086	\$3,040	\$2,763	\$3,029
Total Internal Charges - Expenses	\$3,086	\$3,040	\$2,763	\$3,029
Total Expenses / Expenditure	\$414,219	\$485,988	\$521,542	\$572,312

County of Cumberland

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100-151011 - CASA - Grant

Revenues / Funding Source

Grants

Grant - State	\$25,177	\$30,107	\$0	\$0
Grant - State Pass-Through	\$0	\$0	\$0	\$0
Total Grants	\$25,177	\$30,107	\$0	\$0
Departmental Charges				
Expense Reimbursement	\$0	\$530	\$0	\$0
Total Departmental Charges	\$0	\$530	\$0	\$0
Total Revenues / Funding Source	\$25,177	\$30,637	\$0	\$0

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$38,008	\$0	\$0	\$0
Salaries - Part Time/Temp	\$0	\$15,737	\$19,220	\$0
Salaries - Overtime	\$180	\$0	\$0	\$0
Salaries - Other	\$430	\$0	\$0	\$0
Benefits	\$13,372	\$1,273	\$1,556	\$0
Total Salaries/Benefits	\$51,989	\$17,010	\$20,776	\$0

Purchased Professional Services

Professional Services	\$0	\$0	\$0	\$0
Total Purchased Professional Services	\$0	\$0	\$0	\$0

Other Purchased Services

Communications	\$0	\$2,106	\$3,000	\$0
Employee Expense	\$0	\$1,350	\$0	\$0
Non-Employee Expense	\$0	\$4,688	\$0	\$0
Total Other Purchased Services	\$0	\$8,145	\$3,000	\$0

Supplies

Office Supplies	\$0	\$822	\$0	\$0
Total Supplies	\$0	\$822	\$0	\$0
Total Expenses / Expenditure	\$51,989	\$25,977	\$23,776	\$0

County of Cumberland

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100-151110 - Law Library

Revenues / Funding Source

Other Non-Operating

Proceeds from Long-Term Debt	\$198,806	\$0	\$0	\$0
Total Other Non-Operating	\$198,806	\$0	\$0	\$0
Departmental Charges				
Departmental Fees	\$95,790	\$116,679	\$130,000	\$130,000
Total Departmental Charges	\$95,790	\$116,679	\$130,000	\$130,000
Total Revenues / Funding Source	\$294,597	\$116,679	\$130,000	\$130,000

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$60,304	\$62,716	\$65,224	\$67,900
Total Purchased Professional Services	\$60,304	\$62,716	\$65,224	\$67,900

Other Purchased Services

Communications	\$83,702	\$76,338	\$86,221	\$83,362
Total Other Purchased Services	\$83,702	\$76,338	\$86,221	\$83,362

Supplies

Office Supplies	\$25,123	\$25,123	\$31,790	\$25,123
Total Supplies	\$25,123	\$25,123	\$31,790	\$25,123

Capital

Capital	\$198,806	\$0	\$0	\$0
Total Capital	\$198,806	\$0	\$0	\$0

Transfers - Out

Primary Government Transfers	\$108,745	\$122,729	\$127,000	\$129,500
Total Transfers - Out	\$108,745	\$122,729	\$127,000	\$129,500

Internal Charges - Expenses

Internal Charges - Expense	\$150	\$120	\$142	\$160
Total Internal Charges - Expenses	\$150	\$120	\$142	\$160
Total Expenses / Expenditure	\$476,830	\$287,026	\$310,377	\$306,045

County of Cumberland

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100-151210 - Courts

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$1,360,778	\$115,000	\$0	\$230,000
Total Transfers - In	\$1,360,778	\$115,000	\$0	\$230,000

Grants

Grant - State	\$381,893	\$456,362	\$469,219	\$437,219
Total Grants	\$381,893	\$456,362	\$469,219	\$437,219

Departmental Charges

Departmental Fees	\$181,336	\$211,142	\$190,000	\$190,000
Expense Reimbursement	\$1,000	\$3	\$500	\$0
Total Departmental Charges	\$182,336	\$211,145	\$190,500	\$190,000
Total Revenues / Funding Source	\$1,925,007	\$782,506	\$659,719	\$857,219

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$2,003,182	\$2,253,413	\$2,492,802	\$2,804,892
Salaries - Part Time/Temp	\$339,132	\$322,868	\$332,371	\$354,090
Salaries - Overtime	\$27,375	\$15,737	\$7,000	\$7,000
Salaries - Other	\$18,204	\$28,150	\$7,200	\$9,600
Benefits	\$922,736	\$926,998	\$1,028,120	\$1,127,042
Total Salaries/Benefits	\$3,310,629	\$3,547,166	\$3,867,493	\$4,302,624

Purchased Professional Services

Professional Services	\$2,300,111	\$2,515,047	\$2,228,300	\$2,252,260
Total Purchased Professional Services	\$2,300,111	\$2,515,047	\$2,228,300	\$2,252,260

Purchased Property Services

Building Rent	\$2,030	\$1,701	\$2,000	\$2,000
Building Maintenance	\$161	\$0	\$0	\$0
Equipment Rent	\$612	\$612	\$650	\$650
Equipment Maintenance and Repair	\$56,439	\$44,807	\$65,000	\$48,500
Total Purchased Property Services	\$59,241	\$47,120	\$67,650	\$51,150

Other Purchased Services

Communications	\$38,641	\$48,461	\$38,300	\$34,900
Insurance	\$0	\$0	\$500	\$0
Employee Expense	\$32,273	\$30,866	\$47,500	\$61,500

County of Cumberland

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100-151210 - Courts

Expenses / Expenditure

Other Purchased Services

Non-Employee Expense	\$46,537	\$51,174	\$55,000	\$55,000
Total Other Purchased Services	\$117,450	\$130,500	\$141,300	\$151,400

Supplies

Office Supplies	\$81,460	\$102,296	\$100,094	\$125,406
Service Supplies	\$2,198	\$0	\$2,000	\$2,000
Total Supplies	\$83,658	\$102,296	\$102,094	\$127,406

Capital

Capital	\$259,062	\$119,922	\$22,136	\$0
Total Capital	\$259,062	\$119,922	\$22,136	\$0

Transfers - Out

Primary Government Transfers	\$89,265	\$128,037	\$130,717	\$131,500
Total Transfers - Out	\$89,265	\$128,037	\$130,717	\$131,500

Internal Charges - Expenses

Internal Charges - Expense	\$54,540	\$52,391	\$52,341	\$61,840
Total Internal Charges - Expenses	\$54,540	\$52,391	\$52,341	\$61,840
Total Expenses / Expenditure	\$6,273,956	\$6,642,479	\$6,612,031	\$7,078,180

County of Cumberland

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100-151310 - Court Collections Unit

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$260,495	\$0	\$0	\$0
Total Transfers - In	\$260,495	\$0	\$0	\$0
Total Revenues / Funding Source	\$260,495	\$0	\$0	\$0

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$421,323	\$468,751	\$474,382	\$487,009
Salaries - Overtime	\$9,535	\$5,654	\$3,500	\$3,750
Salaries - Other	\$619	\$5,224	\$600	\$600
Benefits	\$220,416	\$235,401	\$244,666	\$273,554
Total Salaries/Benefits	\$651,894	\$715,030	\$723,148	\$764,913

Purchased Professional Services

Professional Services	\$87	\$8,012	\$8,600	\$8,005
Total Purchased Professional Services	\$87	\$8,012	\$8,600	\$8,005

Purchased Property Services

Equipment Rent	\$0	\$1,167	\$1,300	\$1,300
Equipment Maintenance and Repair	\$615	\$1,407	\$1,300	\$1,300
Total Purchased Property Services	\$615	\$2,574	\$2,600	\$2,600

Other Purchased Services

Communications	\$8,874	\$9,828	\$9,734	\$8,550
Insurance	\$0	\$245	\$566	\$300
Employee Expense	\$327	\$0	\$300	\$100
Non-Employee Expense	\$11,679	\$9,873	\$15,000	\$12,000
Total Other Purchased Services	\$20,880	\$19,946	\$25,600	\$20,950

Supplies

Office Supplies	\$17,840	\$8,234	\$8,545	\$9,888
Total Supplies	\$17,840	\$8,234	\$8,545	\$9,888

Internal Charges - Expenses

Internal Charges - Expense	\$4,453	\$4,747	\$4,380	\$5,366
Total Internal Charges - Expenses	\$4,453	\$4,747	\$4,380	\$5,366
Total Expenses / Expenditure	\$695,768	\$758,542	\$772,873	\$811,722

County of Cumberland

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100-161010 - Special Court Administrator

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$740,802	\$0	\$0	\$0
Total Transfers - In	\$740,802	\$0	\$0	\$0
Total Revenues / Funding Source	\$740,802	\$0	\$0	\$0

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$1,215,366	\$1,281,882	\$1,406,060	\$1,359,759
Salaries - Overtime	\$5,237	\$4,085	\$5,000	\$0
Salaries - Other	\$6,587	\$6,967	\$3,600	\$3,600
Benefits	\$572,785	\$592,985	\$655,043	\$670,573
Total Salaries/Benefits	\$1,799,975	\$1,885,920	\$2,069,703	\$2,033,932

Purchased Professional Services

Professional Services	\$314	\$72	\$100	\$100
Total Purchased Professional Services	\$314	\$72	\$100	\$100

Other Purchased Services

Communications	\$0	\$0	\$0	\$0
Total Other Purchased Services	\$0	\$0	\$0	\$0

Supplies

Office Supplies	\$0	\$4,696	\$13,200	\$12,783
Total Supplies	\$0	\$4,696	\$13,200	\$12,783

Internal Charges - Expenses

Internal Charges - Expense	\$9,886	\$8,938	\$8,526	\$10,441
Total Internal Charges - Expenses	\$9,886	\$8,938	\$8,526	\$10,441
Total Expenses / Expenditure	\$1,810,175	\$1,899,626	\$2,091,529	\$2,057,256

County of Cumberland

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100-161110 - Magisterial District Judge Freedman (09-3-03)

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$33,616	\$0	\$0	\$0
Total Transfers - In	<u>\$33,616</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Other Non-Operating

Proceeds from Long-Term Debt	\$201,360	\$0	\$0	\$0
Total Other Non-Operating	<u>\$201,360</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Departmental Charges

Departmental Fees	\$67,387	\$90,690	\$98,000	\$85,000
Total Departmental Charges	<u>\$67,387</u>	<u>\$90,690</u>	<u>\$98,000</u>	<u>\$85,000</u>
Total Revenues / Funding Source	<u>\$302,364</u>	<u>\$90,690</u>	<u>\$98,000</u>	<u>\$85,000</u>

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$52,340	\$55,374	\$58,076	\$59,522
Salaries - Part Time/Temp	\$0	\$0	\$0	\$0
Salaries - Overtime	\$631	\$366	\$0	\$0
Salaries - Other	\$369	\$0	\$0	\$0
Benefits	\$29,125	\$29,031	\$30,026	\$32,085
Total Salaries/Benefits	<u>\$82,465</u>	<u>\$84,771</u>	<u>\$88,102</u>	<u>\$91,607</u>

Purchased Professional Services

Professional Services	\$11	\$240	\$290	\$20
Total Purchased Professional Services	<u>\$11</u>	<u>\$240</u>	<u>\$290</u>	<u>\$20</u>

Purchased Property Services

Building Utilities	\$5,226	\$4,642	\$6,400	\$6,400
Building Maintenance	\$5,358	\$6,000	\$6,100	\$6,100
Equipment Rent	\$180	\$0	\$1,150	\$1,200
Equipment Maintenance and Repair	\$2,623	\$1,671	\$2,000	\$2,400
Total Purchased Property Services	<u>\$13,387</u>	<u>\$12,313</u>	<u>\$15,650</u>	<u>\$16,100</u>

Other Purchased Services

Communications	\$24,220	\$23,363	\$25,700	\$25,300
Insurance	\$0	\$0	\$550	\$570
Employee Expense	\$0	\$0	\$0	\$0
Non-Employee Expense	\$401	\$215	\$3,200	\$3,000

County of Cumberland

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100-161110 - Magisterial District Judge Freedman (09-3-03)

Expenses / Expenditure

Total Other Purchased Services	\$24,621	\$23,578	\$29,450	\$28,870
Supplies				
Office Supplies	\$65,081	\$8,503	\$9,713	\$9,847
Service Supplies	\$421	\$1,880	\$1,200	\$1,000
Total Supplies	\$65,501	\$10,383	\$10,913	\$10,847
Capital				
Capital	\$201,360	\$0	\$0	\$0
Total Capital	\$201,360	\$0	\$0	\$0
Transfers - Out				
Primary Government Transfers	\$59,124	\$43,064	\$43,710	\$44,352
Total Transfers - Out	\$59,124	\$43,064	\$43,710	\$44,352
Internal Charges - Expenses				
Internal Charges - Expense	\$3,246	\$3,026	\$2,920	\$3,162
Total Internal Charges - Expenses	\$3,246	\$3,026	\$2,920	\$3,162
Total Expenses / Expenditure	\$449,716	\$177,374	\$191,035	\$194,958

County of Cumberland

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100-161111 - Magisterial District Judge Beckley (09-1-02)

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$29,446	\$0	\$0	\$0
Total Transfers - In	\$29,446	\$0	\$0	\$0

Other Non-Operating

Proceeds from Long-Term Debt	\$246,999	\$0	\$0	\$0
Total Other Non-Operating	\$246,999	\$0	\$0	\$0

Departmental Charges

Departmental Fees	\$125,354	\$155,231	\$158,411	\$139,837
Expense Reimbursement	\$1	\$0	\$0	\$0
Total Departmental Charges	\$125,355	\$155,231	\$158,411	\$139,837
Total Revenues / Funding Source	\$401,799	\$155,231	\$158,411	\$139,837

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$54,263	\$55,438	\$58,076	\$59,522
Salaries - Overtime	\$0	\$0	\$0	\$0
Salaries - Other	\$0	\$0	\$0	\$0
Benefits	\$18,545	\$18,643	\$19,624	\$20,895
Total Salaries/Benefits	\$72,809	\$74,081	\$77,700	\$80,417

Purchased Professional Services

Professional Services	\$11	\$2	\$16	\$16
Total Purchased Professional Services	\$11	\$2	\$16	\$16

Purchased Property Services

Building Rent	\$23,412	\$0	\$0	\$0
Building Maintenance	\$3,000	\$6,000	\$6,000	\$6,000
Equipment Rent	\$0	\$0	\$2,000	\$1,000
Equipment Maintenance and Repair	\$1,818	\$1,075	\$1,750	\$1,750
Total Purchased Property Services	\$28,230	\$7,075	\$9,750	\$8,750

Other Purchased Services

Communications	\$23,608	\$24,506	\$24,600	\$26,100
Insurance	\$475	\$0	\$500	\$500
Employee Expense	\$0	\$0	\$0	\$0
Non-Employee Expense	\$14,157	\$27,476	\$21,522	\$30,000

County of Cumberland

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100-161111 - Magisterial District Judge Beckley (09-1-02)

Expenses / Expenditure

Total Other Purchased Services	\$38,240	\$51,982	\$46,622	\$56,600
Supplies				
Office Supplies	\$16,824	\$19,894	\$22,398	\$17,977
Service Supplies	\$0	\$0	\$200	\$400
Total Supplies	\$16,824	\$19,894	\$22,598	\$18,377
Capital				
Capital	\$246,999	\$0	\$0	\$0
Total Capital	\$246,999	\$0	\$0	\$0
Transfers - Out				
Primary Government Transfers	\$26,952	\$53,904	\$84,104	\$91,091
Total Transfers - Out	\$26,952	\$53,904	\$84,104	\$91,091
Internal Charges - Expenses				
Internal Charges - Expense	\$6,178	\$7,315	\$7,967	\$8,012
Total Internal Charges - Expenses	\$6,178	\$7,315	\$7,967	\$8,012
Total Expenses / Expenditure	\$436,241	\$214,255	\$248,757	\$263,263

County of Cumberland

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100-161112 - Magisterial District Judge Ruth (09-3-01)

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$32,016	\$0	\$0	\$0
Total Transfers - In	<u>\$32,016</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Other Non-Operating

Proceeds from Long-Term Debt	\$0	\$0	\$0	\$0
Total Other Non-Operating	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Departmental Charges

Departmental Fees	\$90,786	\$97,188	\$109,000	\$109,000
Total Departmental Charges	<u>\$90,786</u>	<u>\$97,188</u>	<u>\$109,000</u>	<u>\$109,000</u>
Total Revenues / Funding Source	<u>\$122,802</u>	<u>\$97,188</u>	<u>\$109,000</u>	<u>\$109,000</u>

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$54,347	\$55,438	\$58,076	\$59,522
Salaries - Part Time/Temp	\$3,938	\$0	\$0	\$0
Salaries - Overtime	\$233	\$133	\$0	\$0
Salaries - Other	\$0	\$0	\$0	\$0
Benefits	\$18,735	\$18,440	\$19,386	\$20,686
Total Salaries/Benefits	\$77,253	\$74,011	\$77,462	\$80,208

Purchased Professional Services

Professional Services	\$11	\$2	\$0	\$0
Total Purchased Professional Services	\$11	\$2	\$0	\$0

Purchased Property Services

Building Maintenance	\$1,650	\$3,988	\$4,200	\$4,200
Equipment Maintenance and Repair	\$1,110	\$840	\$1,450	\$1,450
Total Purchased Property Services	\$2,760	\$4,828	\$5,650	\$5,650

Other Purchased Services

Communications	\$17,291	\$14,968	\$17,100	\$16,900
Insurance	\$576	\$0	\$500	\$500
Employee Expense	\$50	\$0	\$600	\$600
Non-Employee Expense	\$0	\$158	\$5,000	\$1,000
Total Other Purchased Services	\$17,917	\$15,126	\$23,200	\$19,000

County of Cumberland

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100-161112 - Magisterial District Judge Ruth (09-3-01)

Expenses / Expenditure

Supplies

Office Supplies	\$4,917	\$7,721	\$6,563	\$7,147
Service Supplies	\$155	\$3,750	\$450	\$7,450
Total Supplies	\$5,072	\$11,471	\$7,013	\$14,597

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

Transfers - Out

Primary Government Transfers	\$30,057	\$32,557	\$36,060	\$36,060
Total Transfers - Out	\$30,057	\$32,557	\$36,060	\$36,060

Internal Charges - Expenses

Internal Charges - Expense	\$2,572	\$2,032	\$2,209	\$2,092
Total Internal Charges - Expenses	\$2,572	\$2,032	\$2,209	\$2,092
Total Expenses / Expenditure	\$135,641	\$140,027	\$151,594	\$157,607

County of Cumberland

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100-161113 - Magisterial District Judge Hanner (09-3-02)

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$36,226	\$0	\$0	\$0
Total Transfers - In	<u>\$36,226</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Other Non-Operating

Proceeds from Long-Term Debt	\$0	\$0	\$0	\$0
Total Other Non-Operating	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Departmental Charges

Departmental Fees	\$125,783	\$133,279	\$132,000	\$130,000
Total Departmental Charges	<u>\$125,783</u>	<u>\$133,279</u>	<u>\$132,000</u>	<u>\$130,000</u>
Total Revenues / Funding Source	<u>\$162,008</u>	<u>\$133,279</u>	<u>\$132,000</u>	<u>\$130,000</u>

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$52,340	\$55,438	\$58,076	\$59,522
Salaries - Part Time/Temp	\$0	\$0	\$0	\$0
Salaries - Other	\$0	\$0	\$0	\$0
Benefits	\$35,941	\$35,475	\$36,648	\$38,870
Total Salaries/Benefits	\$88,280	\$90,913	\$94,724	\$98,392

Purchased Professional Services

Professional Services	\$11	\$2	\$10	\$10
Total Purchased Professional Services	\$11	\$2	\$10	\$10

Purchased Property Services

Building Utilities	\$6,694	\$5,136	\$8,000	\$6,500
Building Maintenance	\$1,440	\$6,000	\$6,000	\$6,000
Equipment Maintenance and Repair	\$937	\$749	\$1,000	\$1,000
Total Purchased Property Services	\$9,072	\$11,885	\$15,000	\$13,500

Other Purchased Services

Communications	\$18,906	\$17,127	\$18,000	\$20,720
Insurance	\$475	\$0	\$0	\$0
Employee Expense	\$0	\$75	\$1,550	\$1,950
Non-Employee Expense	\$54	\$0	\$200	\$200
Total Other Purchased Services	\$19,434	\$17,203	\$19,750	\$22,870

County of Cumberland

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100-161113 - Magisterial District Judge Hanner (09-3-02)

Expenses / Expenditure

Supplies

Office Supplies	\$6,500	\$31,893	\$6,967	\$5,622
Service Supplies	\$573	\$0	\$100	\$600
Total Supplies	\$7,073	\$31,893	\$7,067	\$6,222

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

Transfers - Out

Primary Government Transfers	\$31,971	\$31,973	\$32,002	\$33,000
Total Transfers - Out	\$31,971	\$31,973	\$32,002	\$33,000

Internal Charges - Expenses

Internal Charges - Expense	\$2,460	\$2,445	\$2,365	\$2,491
Total Internal Charges - Expenses	\$2,460	\$2,445	\$2,365	\$2,491
Total Expenses / Expenditure	\$158,302	\$186,314	\$170,918	\$176,485

County of Cumberland

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100-161114 - Magisterial District Judge Silcox (09-3-04)

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$34,242	\$0	\$0	\$0
Total Transfers - In	\$34,242	\$0	\$0	\$0
Departmental Charges				
Departmental Fees	\$106,176	\$121,232	\$100,000	\$120,000
Total Departmental Charges	\$106,176	\$121,232	\$100,000	\$120,000
Total Revenues / Funding Source	\$140,418	\$121,232	\$100,000	\$120,000

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$29,473	\$30,082	\$53,928	\$42,118
Salaries - Overtime	\$1	\$0	\$1,200	\$0
Salaries - Other	\$200	\$0	\$0	\$0
Benefits	\$32,404	\$24,784	\$35,851	\$17,928
Total Salaries/Benefits	\$62,079	\$54,866	\$90,979	\$60,046

Purchased Professional Services

Professional Services	\$11	\$0	\$5	\$5
Total Purchased Professional Services	\$11	\$0	\$5	\$5

Purchased Property Services

Equipment Rent	\$882	\$235	\$1,000	\$2,200
Equipment Maintenance and Repair	\$2,375	\$1,729	\$2,000	\$2,000
Total Purchased Property Services	\$3,257	\$1,963	\$3,000	\$4,200

Other Purchased Services

Communications	\$24,508	\$24,018	\$24,100	\$25,700
Insurance	\$200	\$0	\$100	\$200
Employee Expense	\$1,050	\$1,310	\$2,500	\$3,700
Non-Employee Expense	\$165	\$402	\$5,000	\$2,000
Total Other Purchased Services	\$25,923	\$25,730	\$31,700	\$31,600

Supplies

Office Supplies	\$12,042	\$11,574	\$13,919	\$13,547
Service Supplies	\$0	\$0	\$600	\$800
Total Supplies	\$12,042	\$11,574	\$14,519	\$14,347

County of Cumberland

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100-161114 - Magisterial District Judge Silcox (09-3-04)

Expenses / Expenditure

Transfers - Out

Primary Government Transfers	\$58,723	\$60,485	\$62,300	\$65,000
Total Transfers - Out	\$58,723	\$60,485	\$62,300	\$65,000
<hr/>				
Internal Charges - Expenses				
Internal Charges - Expense	\$2,327	\$2,116	\$2,821	\$2,467
Total Internal Charges - Expenses	\$2,327	\$2,116	\$2,821	\$2,467
Total Expenses / Expenditure	\$164,362	\$156,734	\$205,324	\$177,665

County of Cumberland

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100-161115 - Magisterial District Judge Martin (09-3-05)

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$34,808	\$0	\$0	\$0
Total Transfers - In	<u>\$34,808</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Other Non-Operating

Proceeds from Long-Term Debt	\$0	\$0	\$0	\$0
Total Other Non-Operating	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Departmental Charges

Departmental Fees	\$87,437	\$91,178	\$90,000	\$90,000
Total Departmental Charges	<u>\$87,437</u>	<u>\$91,178</u>	<u>\$90,000</u>	<u>\$90,000</u>
Total Revenues / Funding Source	<u>\$122,245</u>	<u>\$91,178</u>	<u>\$90,000</u>	<u>\$90,000</u>

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$52,324	\$55,010	\$58,076	\$59,522
Benefits	\$36,038	\$35,550	\$36,648	\$39,237
Total Salaries/Benefits	<u>\$88,362</u>	<u>\$90,559</u>	<u>\$94,724</u>	<u>\$98,759</u>

Purchased Professional Services

Professional Services	\$11	\$2	\$0	\$0
Total Purchased Professional Services	<u>\$11</u>	<u>\$2</u>	<u>\$0</u>	<u>\$0</u>

Purchased Property Services

Building Rent	\$0	\$0	\$0	\$0
Building Maintenance	\$6,500	\$5,500	\$6,600	\$6,000
Equipment Rent	\$1,029	\$1,473	\$1,773	\$2,800
Equipment Maintenance and Repair	\$2,584	\$640	\$2,300	\$500
Total Purchased Property Services	<u>\$10,113</u>	<u>\$7,612</u>	<u>\$10,673</u>	<u>\$9,300</u>

Other Purchased Services

Communications	\$17,147	\$17,638	\$24,505	\$23,390
Insurance	\$475	\$0	\$0	\$0
Employee Expense	\$1,729	\$1,029	\$1,833	\$1,833
Non-Employee Expense	\$2,522	\$3,586	\$3,800	\$3,800
Total Other Purchased Services	<u>\$21,872</u>	<u>\$22,252</u>	<u>\$30,138</u>	<u>\$29,023</u>

County of Cumberland

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100-161115 - Magisterial District Judge Martin (09-3-05)

Expenses / Expenditure

Supplies

Office Supplies	\$9,652	\$8,285	\$7,855	\$7,523
Service Supplies	\$0	\$0	\$0	\$0
Total Supplies	\$9,652	\$8,285	\$7,855	\$7,523

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

Transfers - Out

Primary Government Transfers	\$39,897	\$43,902	\$49,968	\$51,389
Total Transfers - Out	\$39,897	\$43,902	\$49,968	\$51,389

Internal Charges - Expenses

Internal Charges - Expense	\$3,476	\$3,224	\$3,231	\$3,359
Total Internal Charges - Expenses	\$3,476	\$3,224	\$3,231	\$3,359
Total Expenses / Expenditure	\$173,384	\$175,838	\$196,589	\$199,353

County of Cumberland

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100-161116 - Magisterial District Judge Birbeck (09-2-02)

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$29,669	\$0	\$0	\$0
Total Transfers - In	<u>\$29,669</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Other Non-Operating

Proceeds from Long-Term Debt	\$0	\$0	\$0	\$0
Total Other Non-Operating	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Departmental Charges

Departmental Fees	\$77,728	\$95,394	\$90,000	\$70,000
Total Departmental Charges	<u>\$77,728</u>	<u>\$95,394</u>	<u>\$90,000</u>	<u>\$70,000</u>
Total Revenues / Funding Source	<u>\$107,397</u>	<u>\$95,394</u>	<u>\$90,000</u>	<u>\$70,000</u>

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$54,263	\$55,495	\$58,076	\$59,522
Salaries - Overtime	\$116	\$81	\$0	\$0
Salaries - Other	\$310	\$321	\$0	\$0
Benefits	\$18,895	\$18,733	\$19,624	\$20,895
Total Salaries/Benefits	\$73,584	\$74,630	\$77,700	\$80,417

Purchased Professional Services

Professional Services	\$11	\$2	\$150	\$500
Total Purchased Professional Services	\$11	\$2	\$150	\$500

Purchased Property Services

Building Rent	\$500	\$0	\$500	\$500
Building Utilities	\$6,374	\$5,686	\$8,000	\$7,950
Building Maintenance	\$0	\$5,004	\$14,855	\$15,000
Equipment Maintenance and Repair	\$520	\$250	\$0	\$0
Total Purchased Property Services	\$7,394	\$10,940	\$23,355	\$23,450

Other Purchased Services

Communications	\$16,748	\$18,431	\$19,740	\$20,000
Insurance	\$0	\$475	\$0	\$0
Employee Expense	\$1,069	\$780	\$1,500	\$1,500
Non-Employee Expense	\$0	\$211	\$0	\$0
Total Other Purchased Services	\$17,817	\$19,897	\$21,240	\$21,500

County of Cumberland

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100-161116 - Magisterial District Judge Birbeck (09-2-02)

Expenses / Expenditure

Supplies

Office Supplies	\$9,338	\$8,644	\$11,586	\$10,517
Service Supplies	\$378	\$416	\$1,040	\$1,200
Total Supplies	\$9,716	\$9,060	\$12,626	\$11,717

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

Transfers - Out

Primary Government Transfers	\$42,354	\$42,354	\$44,000	\$43,555
Total Transfers - Out	\$42,354	\$42,354	\$44,000	\$43,555

Internal Charges - Expenses

Internal Charges - Expense	\$2,339	\$2,345	\$2,449	\$2,806
Total Internal Charges - Expenses	\$2,339	\$2,345	\$2,449	\$2,806
Total Expenses / Expenditure	\$153,215	\$159,228	\$181,520	\$183,945

County of Cumberland

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100-161117 - Magisterial District Judge Delozier (09-1-01)

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$30,033	\$0	\$0	\$0
Total Transfers - In	\$30,033	\$0	\$0	\$0

Other Non-Operating

Proceeds from Long-Term Debt	\$0	\$0	\$0	\$0
Total Other Non-Operating	\$0	\$0	\$0	\$0

Departmental Charges

Departmental Fees	\$70,556	\$84,010	\$80,000	\$80,000
Expense Reimbursement	\$0	\$0	\$0	\$0
Total Departmental Charges	\$70,556	\$84,010	\$80,000	\$80,000
Total Revenues / Funding Source	\$100,589	\$84,010	\$80,000	\$80,000

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$47,960	\$39,552	\$41,084	\$42,118
Salaries - Overtime	\$330	\$162	\$500	\$0
Salaries - Other	\$5,858	\$0	\$0	\$0
Benefits	\$17,538	\$28,445	\$30,883	\$36,270
Total Salaries/Benefits	\$71,686	\$68,158	\$72,467	\$78,388

Purchased Professional Services

Professional Services	\$11	\$2	\$15	\$15
Total Purchased Professional Services	\$11	\$2	\$15	\$15

Purchased Property Services

Building Utilities	\$0	\$0	\$0	\$0
Building Maintenance	\$4,768	\$4,823	\$6,268	\$5,300
Equipment Rent	\$1,589	\$992	\$1,800	\$1,800
Equipment Maintenance and Repair	\$1,405	\$840	\$1,000	\$1,000
Total Purchased Property Services	\$7,762	\$6,655	\$9,068	\$8,100

Other Purchased Services

Communications	\$22,700	\$24,316	\$23,300	\$22,300
Insurance	\$0	\$0	\$0	\$0
Employee Expense	\$0	\$0	\$0	\$0
Non-Employee Expense	\$57	\$884	\$1,000	\$1,000

County of Cumberland

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100-161117 - Magisterial District Judge Delozier (09-1-01)

Expenses / Expenditure

Total Other Purchased Services	\$22,757	\$25,199	\$24,300	\$23,300
Supplies				
Office Supplies	\$16,911	\$12,466	\$11,248	\$25,397
Service Supplies	\$0	\$2,967	\$200	\$200
Total Supplies	\$16,911	\$15,433	\$11,448	\$25,597
Capital				
Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0
Transfers - Out				
Primary Government Transfers	\$42,647	\$42,647	\$42,648	\$42,648
Total Transfers - Out	\$42,647	\$42,647	\$42,648	\$42,648
Internal Charges - Expenses				
Internal Charges - Expense	\$2,227	\$2,264	\$2,684	\$2,790
Total Internal Charges - Expenses	\$2,227	\$2,264	\$2,684	\$2,790
Total Expenses / Expenditure	\$164,002	\$160,358	\$162,630	\$180,838

County of Cumberland

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100-161118 - Magisterial District Judge Sanderson (09-1-03)

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$33,264	\$0	\$0	\$0
Total Transfers - In	<u>\$33,264</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Other Non-Operating

Proceeds from Long-Term Debt	\$0	\$0	\$0	\$0
Total Other Non-Operating	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Departmental Charges

Departmental Fees	\$71,789	\$82,663	\$80,000	\$85,000
Total Departmental Charges	<u>\$71,789</u>	<u>\$82,663</u>	<u>\$80,000</u>	<u>\$85,000</u>
Total Revenues / Funding Source	<u>\$105,052</u>	<u>\$82,663</u>	<u>\$80,000</u>	<u>\$85,000</u>

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$45,128	\$47,621	\$50,072	\$51,327
Salaries - Overtime	\$912	\$424	\$800	\$0
Benefits	\$34,962	\$34,360	\$35,459	\$37,845
Total Salaries/Benefits	\$81,002	\$82,404	\$86,331	\$89,172

Purchased Professional Services

Professional Services	\$11	\$2	\$1,565	\$0
Total Purchased Professional Services	\$11	\$2	\$1,565	\$0

Purchased Property Services

Building Rent	\$0	\$0	\$0	\$0
Building Maintenance	\$3,000	\$6,000	\$6,000	\$16,000
Equipment Rent	\$3,862	\$2,532	\$2,200	\$2,400
Equipment Maintenance and Repair	\$520	\$250	\$350	\$550
Total Purchased Property Services	\$7,382	\$8,782	\$8,550	\$18,950

Other Purchased Services

Communications	\$32,112	\$33,086	\$19,070	\$23,340
Insurance	\$475	\$0	\$0	\$0
Employee Expense	\$0	\$0	\$100	\$0
Non-Employee Expense	\$132	\$0	\$300	\$100
Total Other Purchased Services	\$32,719	\$33,086	\$19,470	\$23,440

County of Cumberland

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100-161118 - Magisterial District Judge Sanderson (09-1-03)

Expenses / Expenditure

Supplies

Office Supplies	\$8,123	\$8,344	\$10,866	\$13,397
Service Supplies	\$595	\$3,769	\$2,565	\$2,400
Total Supplies	\$8,718	\$12,114	\$13,431	\$15,797

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

Transfers - Out

Primary Government Transfers	\$49,466	\$49,468	\$50,483	\$51,488
Total Transfers - Out	\$49,466	\$49,468	\$50,483	\$51,488

Internal Charges - Expenses

Internal Charges - Expense	\$2,230	\$2,094	\$2,121	\$2,421
Total Internal Charges - Expenses	\$2,230	\$2,094	\$2,121	\$2,421
Total Expenses / Expenditure	\$181,527	\$187,949	\$181,951	\$201,268

County of Cumberland

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100-161119 - Magisterial District Judge Rogers (09-2-01)

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$26,172	\$0	\$0	\$0
Total Transfers - In	\$26,172	\$0	\$0	\$0
Departmental Charges				
Departmental Fees	\$57,468	\$66,433	\$72,000	\$84,000
Total Departmental Charges	\$57,468	\$66,433	\$72,000	\$84,000
Total Revenues / Funding Source	\$83,640	\$66,433	\$72,000	\$84,000

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$46,250	\$49,030	\$51,327	\$52,613
Salaries - Overtime	\$48	\$0	\$0	\$0
Salaries - Other	\$0	\$0	\$0	\$0
Benefits	\$17,692	\$19,686	\$18,772	\$27,544
Total Salaries/Benefits	\$63,991	\$68,716	\$70,099	\$80,157

Purchased Professional Services

Professional Services	\$11	\$2	\$515	\$15
Total Purchased Professional Services	\$11	\$2	\$515	\$15

Purchased Property Services

Building Utilities	\$864	\$0	\$0	\$0
Building Maintenance	\$4,249	\$3,313	\$6,500	\$7,500
Equipment Rent	\$0	\$0	\$0	\$0
Equipment Maintenance and Repair	\$880	\$640	\$800	\$850
Total Purchased Property Services	\$5,993	\$3,953	\$7,300	\$8,350

Other Purchased Services

Communications	\$14,572	\$12,311	\$15,600	\$17,300
Insurance	\$0	\$476	\$0	\$0
Employee Expense	\$31	\$0	\$2,050	\$2,650
Non-Employee Expense	\$153	\$59	\$500	\$1,000
Total Other Purchased Services	\$14,756	\$12,846	\$18,150	\$20,950

Supplies

Office Supplies	\$8,453	\$14,627	\$19,160	\$15,547
Service Supplies	\$1,255	\$1,991	\$1,400	\$3,400

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-161119 - Magisterial District Judge Rogers (09-2-01)

Expenses / Expenditure

Total Supplies	\$9,708	\$16,618	\$20,560	\$18,947
Capital				
Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0
Transfers - Out				
Primary Government Transfers	\$38,569	\$38,585	\$39,900	\$42,000
Total Transfers - Out	\$38,569	\$38,585	\$39,900	\$42,000
Internal Charges - Expenses				
Internal Charges - Expense	\$2,906	\$2,644	\$2,733	\$2,592
Total Internal Charges - Expenses	\$2,906	\$2,644	\$2,733	\$2,592
Total Expenses / Expenditure	\$135,935	\$143,364	\$159,257	\$173,011

County of Cumberland

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100-171010 - Prison Operations

Revenues / Funding Source

Contributions and Donations

Contributions and Donations	\$189,920	\$177,910	\$188,000	\$180,000
Total Contributions and Donations	\$189,920	\$177,910	\$188,000	\$180,000

Transfers - In

Primary Government Transfer In	\$301,319	\$55,344	\$63,907	\$64,000
Total Transfers - In	\$301,319	\$55,344	\$63,907	\$64,000

Other Non-Operating

Other Insurance Recovery	\$1,000	\$0	\$0	\$0
Total Other Non-Operating	\$1,000	\$0	\$0	\$0

Internal Charges - Revenue

Internal Charges	\$125	\$0	\$325	\$300
Total Internal Charges - Revenue	\$125	\$0	\$325	\$300

Grants

Grant - Federal	\$0	\$3,453	\$7,000	\$7,000
Total Grants	\$0	\$3,453	\$7,000	\$7,000

Departmental Charges

Departmental Fees	\$1,134,169	\$2,513,248	\$2,404,000	\$2,303,000
Expense Reimbursement	\$15,111	\$18,944	\$10,500	\$10,500
Total Departmental Charges	\$1,149,280	\$2,532,192	\$2,414,500	\$2,313,500
Total Revenues / Funding Source	\$1,641,644	\$2,768,899	\$2,673,732	\$2,564,800

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$415,582	\$478,953	\$468,736	\$459,502
Salaries - Overtime	\$77	\$0	\$0	\$0
Salaries - Other	\$13,170	\$4,860	\$1,200	\$0
Benefits	\$163,190	\$167,416	\$170,715	\$187,690
Total Salaries/Benefits	\$592,020	\$651,229	\$640,651	\$647,192

Purchased Professional Services

Professional Services	\$630,077	\$722,384	\$844,816	\$872,620
Total Purchased Professional Services	\$630,077	\$722,384	\$844,816	\$872,620

County of Cumberland

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100-171010 - Prison Operations

Expenses / Expenditure

Purchased Property Services

Building Utilities	\$400,070	\$480,017	\$540,000	\$510,000
Building Maintenance	\$110,660	\$111,597	\$109,000	\$124,000
Equipment Maintenance and Repair	\$28,937	\$45,758	\$47,500	\$47,500
Total Purchased Property Services	\$539,668	\$637,372	\$696,500	\$681,500

Other Purchased Services

Communications	\$10,036	\$15,742	\$27,900	\$12,000
Insurance	\$53,269	\$42,572	\$75,200	\$65,600
Employee Expense	\$2,820	\$2,265	\$3,700	\$3,600
Non-Employee Expense	\$269	\$266	\$1,500	\$1,000
Total Other Purchased Services	\$66,394	\$60,844	\$108,300	\$82,200

Supplies

Office Supplies	\$149,334	\$157,128	\$208,753	\$159,681
Service Supplies	\$51,453	\$63,069	\$86,700	\$86,900
Service Supplies - Contra	\$0	\$0	\$0	\$0
Total Supplies	\$200,786	\$220,197	\$295,453	\$246,581

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$80	\$33	\$250	\$0
Total Payments to Agencies/Non Governmental Entities	\$80	\$33	\$250	\$0

Capital

Capital	\$9,857	\$718,877	\$439,626	\$0
Total Capital	\$9,857	\$718,877	\$439,626	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$15,788	\$15,425	\$18,813	\$20,895
Total Internal Charges - Expenses	\$15,788	\$15,425	\$18,813	\$20,895
Total Expenses / Expenditure	\$2,054,670	\$3,026,361	\$3,044,409	\$2,550,988

County of Cumberland

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100-171011 - Prison Canteen

Revenues / Funding Source

Contributions and Donations

Contributions and Donations	\$0	\$0	\$0	\$0
Total Contributions and Donations	\$0	\$0	\$0	\$0
Departmental Charges				
Departmental Fees	\$465,569	\$531,009	\$475,000	\$475,000
Commissions	\$225,723	\$249,483	\$275,000	\$275,000
Expense Reimbursement	\$328,638	\$333,911	\$375,000	\$350,000
Total Departmental Charges	\$1,019,930	\$1,114,402	\$1,125,000	\$1,100,000
Total Revenues / Funding Source	\$1,019,930	\$1,114,402	\$1,125,000	\$1,100,000

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$4,986	\$2,619	\$12,545	\$10,750
Total Purchased Professional Services	\$4,986	\$2,619	\$12,545	\$10,750

Purchased Property Services

Building Maintenance	\$0	\$0	\$0	\$0
Equipment Maintenance and Repair	\$85	\$0	\$0	\$0
Total Purchased Property Services	\$85	\$0	\$0	\$0

Other Purchased Services

Communications	\$340,560	\$337,575	\$378,219	\$379,500
Total Other Purchased Services	\$340,560	\$337,575	\$378,219	\$379,500

Supplies

Office Supplies	\$470,113	\$595,954	\$528,150	\$530,600
Service Supplies	\$28,217	\$45,715	\$53,000	\$54,500
Total Supplies	\$498,330	\$641,669	\$581,150	\$585,100

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$1,305	\$0	\$2,345	\$2,500
Total Payments to Agencies/Non Governmental Entities	\$1,305	\$0	\$2,345	\$2,500

Capital

Capital	\$68,725	\$169,581	\$56,153	\$0
Total Capital	\$68,725	\$169,581	\$56,153	\$0

County of Cumberland

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100-171011 - Prison Canteen

Expenses / Expenditure

Transfers - Out

Primary Government Transfers	\$0	\$0	\$65,000	\$65,000
Total Transfers - Out	\$0	\$0	\$65,000	\$65,000
<hr/>				
Internal Charges - Expenses				
Internal Charges - Expense	\$1,560	\$1,124	\$1,474	\$1,393
Total Internal Charges - Expenses	\$1,560	\$1,124	\$1,474	\$1,393
Total Expenses / Expenditure	\$915,550	\$1,152,568	\$1,096,886	\$1,044,243

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-171110 - Prison Security

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$3,575,365	\$0	\$0	\$0
Total Transfers - In	\$3,575,365	\$0	\$0	\$0

Grants

Grant - Federal	\$15,142	\$16,428	\$17,000	\$17,000
Total Grants	\$15,142	\$16,428	\$17,000	\$17,000
Total Revenues / Funding Source	\$3,590,507	\$16,428	\$17,000	\$17,000

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$4,587,622	\$4,728,590	\$5,266,986	\$5,443,284
Salaries - Overtime	\$742,796	\$835,310	\$850,000	\$885,000
Salaries - Other	\$106,147	\$87,382	\$31,750	\$29,350
Benefits	\$2,221,929	\$2,174,046	\$2,454,130	\$2,468,001
Total Salaries/Benefits	\$7,658,493	\$7,825,328	\$8,602,866	\$8,825,635

Purchased Professional Services

Professional Services	\$21,023	\$15,763	\$36,500	\$28,500
Total Purchased Professional Services	\$21,023	\$15,763	\$36,500	\$28,500

Purchased Property Services

Building Rent	\$0	\$0	\$0	\$0
Equipment Maintenance and Repair	\$24,865	\$11,314	\$25,300	\$23,500
Total Purchased Property Services	\$24,865	\$11,314	\$25,300	\$23,500

Other Purchased Services

Communications	\$578	\$959	\$800	\$1,000
Insurance	\$0	\$23,306	\$0	\$0
Employee Expense	\$3,094	\$6,092	\$7,500	\$8,500
Total Other Purchased Services	\$3,672	\$30,358	\$8,300	\$9,500

Supplies

Office Supplies	\$1,212	\$14,080	\$34,800	\$44,554
Service Supplies	\$53,378	\$65,944	\$86,300	\$86,000
Total Supplies	\$54,590	\$80,025	\$121,100	\$130,554

County of Cumberland

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100-171110 - Prison Security

Expenses / Expenditure

Internal Charges - Expenses

Internal Charges - Expense	\$33,026	\$30,067	\$28,410	\$36,494
Total Internal Charges - Expenses	\$33,026	\$30,067	\$28,410	\$36,494
Total Expenses / Expenditure	\$7,795,670	\$7,992,854	\$8,822,476	\$9,054,183

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-171210 - Prison Treatment

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$273,435	\$0	\$0	\$0
Total Transfers - In	\$273,435	\$0	\$0	\$0
Total Revenues / Funding Source	\$273,435	\$0	\$0	\$0

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$499,472	\$507,240	\$563,009	\$672,714
Salaries - Overtime	\$10,263	\$10,937	\$14,500	\$13,500
Salaries - Other	\$19,479	\$3,137	\$1,139	\$1,176
Benefits	\$182,697	\$198,309	\$218,496	\$257,999
Total Salaries/Benefits	\$711,910	\$719,623	\$797,144	\$945,389

Purchased Professional Services

Professional Services	\$3,399,589	\$3,625,717	\$4,456,122	\$4,625,132
Total Purchased Professional Services	\$3,399,589	\$3,625,717	\$4,456,122	\$4,625,132

Other Purchased Services

Communications	\$931	\$1,410	\$2,530	\$2,250
Employee Expense	\$886	\$4,141	\$4,970	\$6,100
Non-Employee Expense	\$62,148	\$69,000	\$64,000	\$65,000
Total Other Purchased Services	\$63,966	\$74,551	\$71,500	\$73,350

Supplies

Office Supplies	\$11,843	\$13,946	\$16,675	\$17,121
Service Supplies	\$1,698	\$403	\$2,000	\$1,500
Total Supplies	\$13,541	\$14,349	\$18,675	\$18,621

Internal Charges - Expenses

Internal Charges - Expense	\$4,163	\$4,792	\$4,933	\$6,583
Total Internal Charges - Expenses	\$4,163	\$4,792	\$4,933	\$6,583
Total Expenses / Expenditure	\$4,193,169	\$4,439,032	\$5,348,374	\$5,669,075

County of Cumberland

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100-171211 - Prison Treatment - Grant

Revenues / Funding Source

Grants

Grant - State	\$0	\$0	\$0	\$18,500
Total Grants	\$0	\$0	\$0	\$18,500
Total Revenues / Funding Source	\$0	\$0	\$0	\$18,500

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$0	\$18,500	\$18,500
Total Purchased Professional Services	\$0	\$0	\$18,500	\$18,500
Total Expenses / Expenditure	\$0	\$0	\$18,500	\$18,500

County of Cumberland

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100-171310 - Central Booking

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$344,427	\$0	\$0	\$0
Total Transfers - In	\$344,427	\$0	\$0	\$0

Grants

Grant - Federal	\$0	\$0	\$100	\$0
Total Grants	\$0	\$0	\$100	\$0

Departmental Charges

Departmental Fees	\$275,147	\$297,385	\$300,000	\$275,000
Total Departmental Charges	\$275,147	\$297,385	\$300,000	\$275,000

Court Costs - Fees - Charges

Court Costs - Fees - Charges	\$193,508	\$211,301	\$225,000	\$225,000
Total Court Costs - Fees - Charges	\$193,508	\$211,301	\$225,000	\$225,000
Total Revenues / Funding Source	\$813,082	\$508,686	\$525,100	\$500,000

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$639,890	\$656,815	\$757,769	\$775,946
Salaries - Part Time/Temp	\$59,131	\$52,906	\$56,497	\$20,750
Salaries - Overtime	\$123,424	\$107,894	\$140,000	\$140,000
Salaries - Other	\$11,168	\$11,750	\$5,900	\$7,100
Benefits	\$351,846	\$344,138	\$368,649	\$406,432
Total Salaries/Benefits	\$1,185,458	\$1,173,503	\$1,328,815	\$1,350,228

Purchased Professional Services

Professional Services	\$152	\$1,733	\$5,150	\$5,050
Total Purchased Professional Services	\$152	\$1,733	\$5,150	\$5,050

Purchased Property Services

Building Maintenance	\$964	\$0	\$0	\$0
Equipment Maintenance and Repair	\$14,751	\$14,193	\$15,200	\$15,200
Total Purchased Property Services	\$15,716	\$14,193	\$15,200	\$15,200

Other Purchased Services

Communications	\$3,587	\$3,673	\$5,100	\$4,500
Insurance	\$5,985	\$7,686	\$12,500	\$7,500

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-171310 - Central Booking

Expenses / Expenditure

Other Purchased Services

Employee Expense	\$711	\$924	\$2,000	\$2,000
Total Other Purchased Services	\$10,283	\$12,283	\$19,600	\$14,000

Supplies

Office Supplies	\$9,570	\$15,923	\$24,600	\$31,602
Service Supplies	\$0	\$2,808	\$10,750	\$11,000
Total Supplies	\$9,570	\$18,731	\$35,350	\$42,602

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$7,192	\$6,530	\$6,412	\$7,781
Total Internal Charges - Expenses	\$7,192	\$6,530	\$6,412	\$7,781
Total Expenses / Expenditure	\$1,228,370	\$1,226,972	\$1,410,527	\$1,434,861

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-181010 - Department of Public Safety

Revenues / Funding Source

Contributions and Donations

Contributions and Donations	\$0	\$0	\$0	\$0
Total Contributions and Donations	\$0	\$0	\$0	\$0

Transfers - In

Primary Government Transfer In	\$57,690	\$0	\$0	\$0
Total Transfers - In	\$57,690	\$0	\$0	\$0

Grants

Grant - Federal	\$0	\$0	\$0	\$0
Grant - State Pass-Through	\$0	\$4,585	\$0	\$0
Total Grants	\$0	\$4,585	\$0	\$0

Departmental Charges

Expense Reimbursement	\$96	\$189	\$0	\$0
Total Departmental Charges	\$96	\$189	\$0	\$0
Total Revenues / Funding Source	\$57,786	\$4,774	\$0	\$0

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$95,733	\$102,525	\$107,415	\$110,108
Salaries - Part Time/Temp	\$418	\$0	\$2,640	\$4,070
Salaries - Overtime	\$0	\$0	\$100	\$100
Salaries - Other	\$471	\$482	\$0	\$0
Benefits	\$45,307	\$45,870	\$48,076	\$51,677
Total Salaries/Benefits	\$141,929	\$148,877	\$158,231	\$165,955

Purchased Professional Services

Professional Services	\$2,395	\$26,952	\$7,100	\$2,135
Total Purchased Professional Services	\$2,395	\$26,952	\$7,100	\$2,135

Purchased Property Services

Building Maintenance	\$953	\$4,107	\$900	\$8,175
Equipment Maintenance and Repair	\$3,228	\$2,256	\$5,452	\$4,741
Total Purchased Property Services	\$4,181	\$6,363	\$6,352	\$12,916

Other Purchased Services

Communications	\$8,377	\$8,476	\$9,081	\$10,436
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County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-181010 - Department of Public Safety

Expenses / Expenditure

Other Purchased Services

Insurance	\$1,955	\$1,711	\$2,000	\$2,000
Employee Expense	\$202	\$41	\$2,625	\$2,075
Total Other Purchased Services	\$10,534	\$10,228	\$13,706	\$14,511

Supplies

Office Supplies	\$3,901	\$9,486	\$8,354	\$4,304
Service Supplies	\$5,228	\$6,318	\$10,991	\$8,290
Total Supplies	\$9,130	\$15,804	\$19,345	\$12,594

Capital

Capital	\$0	\$235,811	\$17,255	\$0
Total Capital	\$0	\$235,811	\$17,255	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$1,742	\$1,135	\$1,601	\$4,065
Total Internal Charges - Expenses	\$1,742	\$1,135	\$1,601	\$4,065
Total Expenses / Expenditure	\$169,910	\$445,170	\$223,590	\$212,176

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-181110 - DPS - Emergency Management

Revenues / Funding Source

Contributions and Donations

Contributions and Donations	\$0	\$0	\$1,000	\$40,500
Total Contributions and Donations	\$0	\$0	\$1,000	\$40,500

Transfers - In

Primary Government Transfer In	\$132,662	\$0	\$0	\$0
Total Transfers - In	\$132,662	\$0	\$0	\$0

Grants

Grant - Federal	\$83,969	\$89,556	\$97,899	\$91,224
Grant - State Pass-Through	\$10,145	\$74,361	\$3,600	\$2,400
Total Grants	\$94,114	\$163,917	\$101,499	\$93,624
Total Revenues / Funding Source	\$226,776	\$163,917	\$102,499	\$134,124

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$309,880	\$330,112	\$346,802	\$355,467
Salaries - Overtime	\$0	\$0	\$50	\$50
Salaries - Other	\$2,538	\$2,900	\$0	\$0
Benefits	\$130,607	\$121,878	\$132,448	\$141,397
Total Salaries/Benefits	\$443,025	\$454,889	\$479,300	\$496,914

Purchased Professional Services

Professional Services	\$10,870	\$267	\$9,462	\$1,900
Total Purchased Professional Services	\$10,870	\$267	\$9,462	\$1,900

Purchased Property Services

Equipment Maintenance and Repair	\$361	\$361	\$965	\$0
Total Purchased Property Services	\$361	\$361	\$965	\$0

Other Purchased Services

Communications	\$2,895	\$2,314	\$4,721	\$4,688
Insurance	\$4,577	\$4,829	\$6,000	\$5,500
Employee Expense	\$3,833	\$5,305	\$10,710	\$11,370
Total Other Purchased Services	\$11,305	\$12,448	\$21,431	\$21,558

Supplies

Office Supplies	\$24,112	\$78,196	\$23,287	\$21,013
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County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-181110 - DPS - Emergency Management

Expenses / Expenditure

Supplies

Service Supplies	\$2,946	\$3,292	\$9,750	\$6,980
Total Supplies	\$27,058	\$81,488	\$33,037	\$27,993

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$0	\$3,465	\$8,810	\$5,450
Total Payments to Agencies/Non Governmental Entities	\$0	\$3,465	\$8,810	\$5,450

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$2,404	\$2,417	\$1,757	\$3,119
Total Internal Charges - Expenses	\$2,404	\$2,417	\$1,757	\$3,119
Total Expenses / Expenditure	\$495,022	\$555,334	\$554,762	\$556,934

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-181111 - DPS - Radio Emergency Response

Revenues / Funding Source

Investment Earnings

Interest on Investments	\$137	\$104	\$0	\$0
Total Investment Earnings	\$137	\$104	\$0	\$0
Grants				
Capital Grant - State	\$23,204	\$21,489	\$0	\$0
Total Grants	\$23,204	\$21,489	\$0	\$0
Total Revenues / Funding Source	\$23,341	\$21,593	\$0	\$0

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$1,917	\$0	\$0
Total Purchased Professional Services	\$0	\$1,917	\$0	\$0

Purchased Property Services

Equipment Maintenance and Repair	\$1,340	\$3,632	\$0	\$0
Total Purchased Property Services	\$1,340	\$3,632	\$0	\$0

Other Purchased Services

Communications	\$0	\$0	\$0	\$0
Employee Expense	\$1,149	\$0	\$0	\$0
Non-Employee Expense	\$255	\$0	\$0	\$0
Total Other Purchased Services	\$1,404	\$0	\$0	\$0

Supplies

Office Supplies	\$15,288	\$0	\$0	\$0
Total Supplies	\$15,288	\$0	\$0	\$0

Capital

Capital	\$5,370	\$16,082	\$0	\$0
Total Capital	\$5,370	\$16,082	\$0	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$0	\$0	\$0	\$0
Total Internal Charges - Expenses	\$0	\$0	\$0	\$0
Total Expenses / Expenditure	\$23,402	\$21,630	\$0	\$0

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-181210 - CCPA Fire Training Program

Revenues / Funding Source

Contributions and Donations

Contributions and Donations	\$361	\$0	\$0	\$0
Total Contributions and Donations	\$361	\$0	\$0	\$0
Total Revenues / Funding Source	\$361	\$0	\$0	\$0

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$1,400	\$0	\$4,100	\$1,940
Total Purchased Professional Services	\$1,400	\$0	\$4,100	\$1,940

Purchased Property Services

Building Utilities	\$1,071	\$896	\$1,200	\$1,056
Building Maintenance	\$1,990	\$2,188	\$7,515	\$2,695
Equipment Maintenance and Repair	\$123	\$0	\$500	\$0
Total Purchased Property Services	\$3,184	\$3,084	\$9,215	\$3,751

Other Purchased Services

Communications	\$0	\$0	\$0	\$0
Insurance	\$9,891	\$9,913	\$9,903	\$9,903
Total Other Purchased Services	\$9,891	\$9,913	\$9,903	\$9,903

Supplies

Office Supplies	\$0	\$0	\$500	\$0
Service Supplies	\$0	\$0	\$2,070	\$2,050
Total Supplies	\$0	\$0	\$2,570	\$2,050

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$145	\$73	\$120	\$91
Total Internal Charges - Expenses	\$145	\$73	\$120	\$91
Total Expenses / Expenditure	\$14,620	\$13,070	\$25,908	\$17,735

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-181410 - Hazardous Materials

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$0	\$0	\$0	\$0
Total Investment Earnings	\$0	\$0	\$0	\$0

Contributions and Donations

Contributions and Donations	\$8,500	\$11,803	\$10,000	\$10,000
Total Contributions and Donations	\$8,500	\$11,803	\$10,000	\$10,000

Transfers - In

Primary Government Transfer In	\$33,036	\$0	\$0	\$0
Total Transfers - In	\$33,036	\$0	\$0	\$0

Other Non-Operating

Proceeds from Assets-Property	\$0	\$0	\$0	\$0
Total Other Non-Operating	\$0	\$0	\$0	\$0

Licenses and Permits

Permits	\$61,350	\$63,175	\$63,100	\$75,600
Total Licenses and Permits	\$61,350	\$63,175	\$63,100	\$75,600

Grants

Agency Grants	\$3,570	\$25,930	\$10,000	\$26,000
Grant - Federal	\$7,597	\$8,151	\$18,400	\$10,400
Grant - State Pass-Through	\$0	\$0	\$4,800	\$0
Total Grants	\$11,167	\$34,081	\$33,200	\$36,400

Departmental Charges

Intergovernment Fees	\$5,400	\$5,400	\$0	\$5,400
Expense Reimbursement	\$73	\$50,551	\$10,000	\$10,000
Total Departmental Charges	\$5,473	\$55,951	\$10,000	\$15,400
Total Revenues / Funding Source	\$119,525	\$165,011	\$116,300	\$137,400

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$53,025	\$57,687	\$60,437	\$61,947
Salaries - Overtime	\$0	\$460	\$50	\$50
Salaries - Other	\$0	\$0	\$0	\$0
Benefits	\$29,027	\$25,221	\$30,087	\$29,134

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-181410 - Hazardous Materials

Expenses / Expenditure

Total Salaries/Benefits	\$82,052	\$83,368	\$90,574	\$91,131
Purchased Professional Services				
Professional Services	\$20,435	\$18,392	\$46,555	\$24,900
Total Purchased Professional Services	\$20,435	\$18,392	\$46,555	\$24,900
Purchased Property Services				
Building Utilities	\$0	\$0	\$0	\$0
Equipment Rent	\$0	\$483	\$0	\$0
Equipment Maintenance and Repair	\$1,872	\$3,852	\$4,459	\$3,500
Total Purchased Property Services	\$1,872	\$4,334	\$4,459	\$3,500
Other Purchased Services				
Communications	\$5,733	\$9,532	\$13,365	\$10,750
Insurance	\$4,569	\$4,497	\$5,750	\$5,000
Employee Expense	\$13,169	\$5,336	\$14,915	\$15,513
Non-Employee Expense	\$2,425	\$6,079	\$11,424	\$8,700
Total Other Purchased Services	\$25,896	\$25,444	\$45,454	\$39,963
Supplies				
Office Supplies	\$6,564	\$15,708	\$8,189	\$8,773
Service Supplies	\$36,904	\$30,986	\$50,438	\$61,706
Total Supplies	\$43,468	\$46,695	\$58,627	\$70,479
Capital				
Capital	\$21,199	\$56,178	\$30,000	\$40,000
Total Capital	\$21,199	\$56,178	\$30,000	\$40,000
Internal Charges - Expenses				
Internal Charges - Expense	\$1,256	\$1,225	\$925	\$6,356
Total Internal Charges - Expenses	\$1,256	\$1,225	\$925	\$6,356
Total Expenses / Expenditure	\$196,178	\$235,637	\$276,594	\$276,329

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-181411 - Hazardous Materials - HMRF

Revenues / Funding Source

Investment Earnings

Interest on Investments	\$80	\$69	\$0	\$0
Total Investment Earnings	\$80	\$69	\$0	\$0
Grants				
Grant - State	\$20,758	\$28,052	\$27,192	\$14,100
Total Grants	\$20,758	\$28,052	\$27,192	\$14,100
Total Revenues / Funding Source	\$20,839	\$28,121	\$27,192	\$14,100

Expenses / Expenditure

Purchased Property Services

Equipment Maintenance and Repair	\$2,267	\$3,288	\$3,075	\$2,000
Total Purchased Property Services	\$2,267	\$3,288	\$3,075	\$2,000

Other Purchased Services

Communications	\$0	\$0	\$0	\$0
Employee Expense	\$1,404	\$1,936	\$666	\$1,300
Non-Employee Expense	\$495	\$3,122	\$1,191	\$1,300
Total Other Purchased Services	\$1,899	\$5,058	\$1,857	\$2,600

Supplies

Office Supplies	\$1,864	\$13,622	\$23,419	\$9,500
Total Supplies	\$1,864	\$13,622	\$23,419	\$9,500

Capital

Capital	\$11,650	\$1,120	\$0	\$0
Total Capital	\$11,650	\$1,120	\$0	\$0
Total Expenses / Expenditure	\$17,680	\$23,087	\$28,351	\$14,100

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-191012 - Coroner - Non-grant

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$424,964	\$0	\$0	\$0
Total Transfers - In	\$424,964	\$0	\$0	\$0

Other Non-Operating

Proceeds from Long-Term Debt	\$0	\$0	\$0	\$0
Proceeds from Assets-Property	\$1,565	\$0	\$0	\$0
Total Other Non-Operating	\$1,565	\$0	\$0	\$0

Grants

Grant - Federal	\$0	\$0	\$0	\$0
Total Grants	\$0	\$0	\$0	\$0

Departmental Charges

Departmental Fees	\$98,470	\$8,070	\$10,000	\$10,000
Expense Reimbursement	\$9,394	\$9,001	\$5,000	\$7,000
Total Departmental Charges	\$107,864	\$17,071	\$15,000	\$17,000
Total Revenues / Funding Source	\$534,392	\$17,071	\$15,000	\$17,000

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$711,279	\$734,643	\$782,932	\$795,083
Salaries - Part Time/Temp	\$2,448	\$17,702	\$20,351	\$20,006
Salaries - Overtime	\$126,333	\$128,567	\$113,000	\$123,000
Salaries - Other	\$9,943	\$21,267	\$4,800	\$4,800
Benefits	\$220,031	\$227,086	\$248,755	\$263,109
Total Salaries/Benefits	\$1,070,035	\$1,129,265	\$1,169,838	\$1,205,998

Purchased Professional Services

Professional Services	\$311,975	\$304,855	\$325,633	\$321,525
Total Purchased Professional Services	\$311,975	\$304,855	\$325,633	\$321,525

Purchased Property Services

Building Utilities	\$5,060	\$5,170	\$6,600	\$6,950
Building Maintenance	\$1,292	\$0	\$3,150	\$1,310
Equipment Maintenance and Repair	\$21,862	\$15,929	\$22,424	\$21,500
Total Purchased Property Services	\$28,214	\$21,099	\$32,174	\$29,760

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-191012 - Coroner - Non-grant

Expenses / Expenditure

Other Purchased Services

Communications	\$19,267	\$18,423	\$20,600	\$19,850
Insurance	\$22,563	\$24,267	\$26,892	\$25,500
Employee Expense	\$7,239	\$8,372	\$13,950	\$9,600
Total Other Purchased Services	\$49,069	\$51,062	\$61,442	\$54,950

Supplies

Office Supplies	\$22,464	\$20,897	\$24,790	\$25,981
Service Supplies	\$31,218	\$29,933	\$35,800	\$35,800
Total Supplies	\$53,682	\$50,829	\$60,590	\$61,781

Capital

Capital	\$0	\$90,548	\$0	\$0
Total Capital	\$0	\$90,548	\$0	\$0

Transfers - Out

Primary Government Transfers	\$31,491	\$31,493	\$31,493	\$31,379
Total Transfers - Out	\$31,491	\$31,493	\$31,493	\$31,379

Internal Charges - Expenses

Internal Charges - Expense	\$10,305	\$9,554	\$9,737	\$12,337
Total Internal Charges - Expenses	\$10,305	\$9,554	\$9,737	\$12,337
Total Expenses / Expenditure	\$1,554,770	\$1,688,704	\$1,690,907	\$1,717,730

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-191110 - Coroner - Act 122

Revenues / Funding Source

Departmental Charges

Departmental Fees	\$20,334	\$18,977	\$19,000	\$19,500
Total Departmental Charges	\$20,334	\$18,977	\$19,000	\$19,500
Total Revenues / Funding Source	\$20,334	\$18,977	\$19,000	\$19,500

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$0	\$0	\$0
Total Purchased Professional Services	\$0	\$0	\$0	\$0

Other Purchased Services

Employee Expense	\$0	\$0	\$800	\$1,000
Total Other Purchased Services	\$0	\$0	\$800	\$1,000

Supplies

Office Supplies	\$22,999	\$0	\$19,070	\$20,000
Service Supplies	\$0	\$0	\$10,000	\$10,000
Total Supplies	\$22,999	\$0	\$29,070	\$30,000

Capital

Capital	\$0	\$0	\$31,000	\$0
Total Capital	\$0	\$0	\$31,000	\$0
Total Expenses / Expenditure	\$22,999	\$0	\$60,870	\$31,000

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-191210 - Coroner - Act 152

Revenues / Funding Source

Departmental Charges

Departmental Fees	\$0	\$93,925	\$87,000	\$90,000
Total Departmental Charges	\$0	\$93,925	\$87,000	\$90,000
Total Revenues / Funding Source	\$0	\$93,925	\$87,000	\$90,000

Expenses / Expenditure

Other Purchased Services

Employee Expense	\$0	\$0	\$130	\$0
Total Other Purchased Services	\$0	\$0	\$130	\$0
Total Expenses / Expenditure	\$0	\$0	\$130	\$0

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-191310 - Coroner - Dept of Health

Revenues / Funding Source

Departmental Charges

Departmental Fees	\$0	\$15,000	\$10,000	\$10,000
Total Departmental Charges	\$0	\$15,000	\$10,000	\$10,000
Total Revenues / Funding Source	\$0	\$15,000	\$10,000	\$10,000

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-201010 - Clerk of Courts

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$15,247	\$17,558	\$14,000	\$15,000
Total Investment Earnings	\$15,247	\$17,558	\$14,000	\$15,000

Transfers - In

Primary Government Transfer In	\$242,257	\$0	\$0	\$0
Total Transfers - In	\$242,257	\$0	\$0	\$0

Departmental Charges

Departmental Fees	\$38,786	\$40,473	\$33,000	\$35,500
Total Departmental Charges	\$38,786	\$40,473	\$33,000	\$35,500

Court Costs - Fees - Charges

Court Costs - Fees - Charges	\$662,998	\$717,197	\$605,000	\$715,000
Total Court Costs - Fees - Charges	\$662,998	\$717,197	\$605,000	\$715,000
Total Revenues / Funding Source	\$959,288	\$775,228	\$652,000	\$765,500

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$356,962	\$417,266	\$450,313	\$454,907
Salaries - Part Time/Temp	\$59,899	\$65,621	\$70,530	\$72,298
Salaries - Overtime	\$1,607	\$11	\$0	\$0
Salaries - Other	\$6,086	\$6,600	\$4,800	\$2,400
Benefits	\$171,033	\$198,904	\$204,108	\$248,418
Total Salaries/Benefits	\$595,586	\$688,402	\$729,751	\$778,023

Purchased Professional Services

Professional Services	\$7,380	\$16	\$400	\$20
Total Purchased Professional Services	\$7,380	\$16	\$400	\$20

Purchased Property Services

Equipment Maintenance and Repair	\$1,807	\$910	\$1,700	\$1,250
Total Purchased Property Services	\$1,807	\$910	\$1,700	\$1,250

Other Purchased Services

Communications	\$13,484	\$15,545	\$16,500	\$16,200
Employee Expense	\$2,347	\$1,716	\$4,250	\$4,250
Non-Employee Expense	\$0	\$0	\$0	\$0

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-201010 - Clerk of Courts

Expenses / Expenditure

Total Other Purchased Services	\$15,831	\$17,261	\$20,750	\$20,450
Supplies				
Office Supplies	\$17,078	\$9,889	\$12,349	\$12,735
Total Supplies	\$17,078	\$9,889	\$12,349	\$12,735
Payments to Agencies/Non Governmental Entities				
Payments to Agencies/Non-Government	\$3,254	\$3,199	\$3,600	\$3,600
Total Payments to Agencies/Non Governmental Entities	\$3,254	\$3,199	\$3,600	\$3,600
Internal Charges - Expenses				
Internal Charges - Expense	\$6,868	\$6,533	\$6,548	\$6,788
Total Internal Charges - Expenses	\$6,868	\$6,533	\$6,548	\$6,788
Total Expenses / Expenditure	\$647,804	\$726,209	\$775,098	\$822,866

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-201110 - Clerk of Courts Automation

Revenues / Funding Source

Departmental Charges

Departmental Fees	\$13,875	\$14,511	\$14,000	\$15,000
Total Departmental Charges	\$13,875	\$14,511	\$14,000	\$15,000
Total Revenues / Funding Source	\$13,875	\$14,511	\$14,000	\$15,000

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$2,400	\$0	\$1,944	\$2,200
Total Purchased Professional Services	\$2,400	\$0	\$1,944	\$2,200

Purchased Property Services

Equipment Maintenance and Repair	\$10,598	\$7,489	\$18,756	\$14,000
Total Purchased Property Services	\$10,598	\$7,489	\$18,756	\$14,000

Supplies

Office Supplies	\$3,873	\$975	\$5,600	\$6,200
Total Supplies	\$3,873	\$975	\$5,600	\$6,200

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$30	\$33	\$97	\$18
Total Internal Charges - Expenses	\$30	\$33	\$97	\$18
Total Expenses / Expenditure	\$16,902	\$8,497	\$26,397	\$22,418

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-211010 - Prothonotary

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$219,202	\$0	\$0	\$0
Total Transfers - In	\$219,202	\$0	\$0	\$0
Departmental Charges				
Departmental Fees	\$768,191	\$792,873	\$700,000	\$800,000
Expense Reimbursement	\$0	\$0	\$0	\$0
Total Departmental Charges	\$768,191	\$792,873	\$700,000	\$800,000
Total Revenues / Funding Source	\$987,393	\$792,873	\$700,000	\$800,000

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$349,410	\$365,677	\$383,312	\$388,858
Salaries - Part Time/Temp	\$0	\$3,983	\$26,236	\$26,030
Salaries - Overtime	\$563	\$1,499	\$400	\$3,000
Salaries - Other	\$3,498	\$987	\$0	\$1,200
Benefits	\$186,797	\$183,704	\$202,265	\$208,567
Total Salaries/Benefits	\$540,267	\$555,850	\$612,213	\$627,655

Purchased Professional Services

Professional Services	\$6,123	\$471	\$1,806	\$1,050
Total Purchased Professional Services	\$6,123	\$471	\$1,806	\$1,050

Purchased Property Services

Equipment Rent	\$0	\$0	\$0	\$0
Equipment Maintenance and Repair	\$800	\$1,614	\$8,800	\$900
Total Purchased Property Services	\$800	\$1,614	\$8,800	\$900

Other Purchased Services

Communications	\$14,734	\$8,737	\$11,445	\$10,945
Employee Expense	\$750	\$815	\$1,591	\$2,191
Total Other Purchased Services	\$15,484	\$9,552	\$13,036	\$13,136

Supplies

Office Supplies	\$46,026	\$14,747	\$14,706	\$15,789
Total Supplies	\$46,026	\$14,747	\$14,706	\$15,789

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-211010 - Prothonotary

Expenses / Expenditure

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$5,623	\$5,859	\$5,902	\$7,057
Total Internal Charges - Expenses	\$5,623	\$5,859	\$5,902	\$7,057
Total Expenses / Expenditure	\$614,324	\$588,093	\$656,463	\$665,587

County of Cumberland

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100-211110 - Prothonotary - Automation

Revenues / Funding Source

Departmental Charges

Departmental Fees	\$41,608	\$60,715	\$45,000	\$45,000
Total Departmental Charges	\$41,608	\$60,715	\$45,000	\$45,000
Total Revenues / Funding Source	\$41,608	\$60,715	\$45,000	\$45,000

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$2,400	\$0	\$8,250	\$8,250
Total Purchased Professional Services	\$2,400	\$0	\$8,250	\$8,250

Purchased Property Services

Equipment Maintenance and Repair	\$41,212	\$43,144	\$53,775	\$53,775
Total Purchased Property Services	\$41,212	\$43,144	\$53,775	\$53,775

Other Purchased Services

Communications	\$7,748	\$0	\$7,750	\$7,750
Total Other Purchased Services	\$7,748	\$0	\$7,750	\$7,750

Supplies

Office Supplies	\$1,968	\$0	\$3,000	\$3,000
Total Supplies	\$1,968	\$0	\$3,000	\$3,000

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$0	\$0	\$0	\$0
Total Internal Charges - Expenses	\$0	\$0	\$0	\$0
Total Expenses / Expenditure	\$53,328	\$43,144	\$72,775	\$72,775

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-221010 - Finance

Revenues / Funding Source

Departmental Charges

Expense Reimbursement	\$13	\$10	\$0	\$0
Total Departmental Charges	\$13	\$10	\$0	\$0
Total Revenues / Funding Source	\$13	\$10	\$0	\$0

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$889,081	\$979,707	\$1,103,279	\$1,116,394
Salaries - Overtime	\$38	\$83	\$18,000	\$0
Salaries - Other	\$5,922	\$22,112	\$1,200	\$1,200
Benefits	\$318,123	\$304,886	\$371,307	\$387,870
Total Salaries/Benefits	\$1,213,164	\$1,306,788	\$1,493,786	\$1,505,464

Purchased Professional Services

Professional Services	\$62,831	\$47,003	\$63,750	\$50,510
Total Purchased Professional Services	\$62,831	\$47,003	\$63,750	\$50,510

Purchased Property Services

Equipment Rent	\$4,569	\$4,950	\$1,575	\$0
Equipment Maintenance and Repair	\$899	\$530	\$1,400	\$180
Total Purchased Property Services	\$5,468	\$5,480	\$2,975	\$180

Other Purchased Services

Communications	\$3,911	\$2,116	\$3,150	\$2,600
Employee Expense	\$11,064	\$4,362	\$12,580	\$9,300
Total Other Purchased Services	\$14,976	\$6,478	\$15,730	\$11,900

Supplies

Office Supplies	\$19,231	\$13,262	\$12,080	\$13,385
Service Supplies	\$760	\$665	\$665	\$665
Total Supplies	\$19,991	\$13,927	\$12,745	\$14,050

Capital

Capital	\$0	\$0	\$10,103	\$0
Total Capital	\$0	\$0	\$10,103	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$7,720	\$7,770	\$7,531	\$8,592
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County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-221010 - Finance

Expenses / Expenditure

Total Internal Charges - Expenses	\$7,720	\$7,770	\$7,531	\$8,592
Total Expenses / Expenditure	\$1,324,148	\$1,387,446	\$1,606,620	\$1,590,696

County of Cumberland

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100-221110 - Human Service Fiscal Officers

Revenues / Funding Source

Internal Charges - Revenue

Internal Charges	\$242,334	\$272,433	\$280,000	\$230,000
Total Internal Charges - Revenue	\$242,334	\$272,433	\$280,000	\$230,000
Total Revenues / Funding Source	\$242,334	\$272,433	\$280,000	\$230,000

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$177,606	\$195,370	\$204,626	\$182,844
Salaries - Part Time/Temp	\$0	\$0	\$0	\$26,891
Salaries - Other	\$1,841	\$1,509	\$0	\$1,200
Benefits	\$55,503	\$57,767	\$60,937	\$45,204
Total Salaries/Benefits	\$234,950	\$254,647	\$265,563	\$256,139

Purchased Professional Services

Professional Services	\$22	\$4	\$30	\$5
Total Purchased Professional Services	\$22	\$4	\$30	\$5

Supplies

Office Supplies	\$0	\$320	\$1,575	\$1,421
Total Supplies	\$0	\$320	\$1,575	\$1,421
Total Expenses / Expenditure	\$234,972	\$254,970	\$267,168	\$257,565

County of Cumberland

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100-221210 - Finance - Budget Software

Revenues / Funding Source

Internal Charges - Revenue

Internal Charges	\$115,532	\$116,598	\$122,286	\$102,288
Total Internal Charges - Revenue	\$115,532	\$116,598	\$122,286	\$102,288
Total Revenues / Funding Source	\$115,532	\$116,598	\$122,286	\$102,288

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$900	\$20,129	\$11,000	\$11,140
Total Purchased Professional Services	\$900	\$20,129	\$11,000	\$11,140

Purchased Property Services

Equipment Maintenance and Repair	\$49,446	\$50,629	\$52,150	\$53,713
Total Purchased Property Services	\$49,446	\$50,629	\$52,150	\$53,713

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

Transfers - Out

Primary Government Transfers	\$23,750	\$23,750	\$0	\$0
Total Transfers - Out	\$23,750	\$23,750	\$0	\$0
Total Expenses / Expenditure	\$74,096	\$94,508	\$63,150	\$64,853

County of Cumberland

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100-231010 - Sheriff

Revenues / Funding Source

Contributions and Donations

Contributions and Donations	\$0	\$0	\$1,000	\$500
Total Contributions and Donations	\$0	\$0	\$1,000	\$500

Internal Charges - Revenue

Internal Charges	\$214,307	\$241,147	\$210,000	\$250,000
Total Internal Charges - Revenue	\$214,307	\$241,147	\$210,000	\$250,000

Licenses and Permits

Permits	\$121,660	\$108,059	\$125,000	\$110,000
Total Licenses and Permits	\$121,660	\$108,059	\$125,000	\$110,000

Grants

Grant - State Pass-Through	\$0	\$10,000	\$0	\$0
Total Grants	\$0	\$10,000	\$0	\$0

Departmental Charges

Departmental Fees	\$248,902	\$301,164	\$252,000	\$300,000
Expense Reimbursement	\$245,834	\$183,018	\$182,000	\$46,500
Total Departmental Charges	\$494,736	\$484,182	\$434,000	\$346,500
Total Revenues / Funding Source	\$830,703	\$843,388	\$770,000	\$707,000

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$2,379,456	\$2,538,854	\$2,736,980	\$2,892,500
Salaries - Part Time/Temp	\$52,186	\$98,756	\$126,984	\$159,464
Salaries - Overtime	\$268,070	\$289,807	\$271,000	\$282,000
Salaries - Other	\$39,494	\$37,340	\$37,600	\$40,200
Benefits	\$1,054,536	\$1,144,822	\$1,247,925	\$1,269,555
Total Salaries/Benefits	\$3,793,743	\$4,109,579	\$4,420,489	\$4,643,719

Purchased Professional Services

Professional Services	\$70,230	\$79,155	\$81,300	\$85,500
Total Purchased Professional Services	\$70,230	\$79,155	\$81,300	\$85,500

Purchased Property Services

Building Maintenance	\$288	\$401	\$500	\$500
Equipment Maintenance and Repair	\$5,095	\$8,733	\$11,500	\$11,800

County of Cumberland

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100-231010 - Sheriff

Expenses / Expenditure

Total Purchased Property Services	\$5,382	\$9,134	\$12,000	\$12,300
Other Purchased Services				
Communications	\$31,004	\$30,308	\$33,000	\$32,300
Insurance	\$29,853	\$32,838	\$40,633	\$37,000
Employee Expense	\$25,634	\$22,085	\$40,900	\$43,500
Total Other Purchased Services	\$86,492	\$85,231	\$114,533	\$112,800
Supplies				
Office Supplies	\$37,369	\$40,330	\$59,760	\$68,421
Service Supplies	\$114,180	\$102,888	\$174,836	\$147,600
Total Supplies	\$151,549	\$143,218	\$234,596	\$216,021
Capital				
Capital	\$97,329	\$156,089	\$99,482	\$0
Total Capital	\$97,329	\$156,089	\$99,482	\$0
Transfers - Out				
Primary Government Transfers	\$127	\$129	\$200	\$250
Total Transfers - Out	\$127	\$129	\$200	\$250
Internal Charges - Expenses				
Internal Charges - Expense	\$29,903	\$28,780	\$30,240	\$33,031
Total Internal Charges - Expenses	\$29,903	\$28,780	\$30,240	\$33,031
Total Expenses / Expenditure	\$4,234,755	\$4,611,314	\$4,992,840	\$5,103,621

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-231012 - Sheriff - Highway Safety Grant

Revenues / Funding Source

Grants

Grant - State Pass-Through	\$165,988	\$152,534	\$186,000	\$186,000
Total Grants	\$165,988	\$152,534	\$186,000	\$186,000
Total Revenues / Funding Source	\$165,988	\$152,534	\$186,000	\$186,000

Expenses / Expenditure

Other Purchased Services

Communications	\$162,011	\$125,646	\$186,000	\$186,000
Total Other Purchased Services	\$162,011	\$125,646	\$186,000	\$186,000
Total Expenses / Expenditure	\$162,011	\$125,646	\$186,000	\$186,000

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-231110 - Sheriff - Security

Revenues / Funding Source

Internal Charges - Revenue

Internal Charges	\$137,431	\$157,662	\$150,000	\$150,000
Total Internal Charges - Revenue	\$137,431	\$157,662	\$150,000	\$150,000
Total Revenues / Funding Source	\$137,431	\$157,662	\$150,000	\$150,000

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$321,118	\$324,741	\$350,102	\$330,540
Salaries - Overtime	\$44,371	\$53,830	\$45,200	\$45,200
Salaries - Other	\$6,761	\$13,460	\$8,700	\$8,700
Benefits	\$116,140	\$127,086	\$137,743	\$125,668
Total Salaries/Benefits	\$488,390	\$519,116	\$541,745	\$510,108

Purchased Professional Services

Professional Services	\$76	\$18	\$2,725	\$2,725
Total Purchased Professional Services	\$76	\$18	\$2,725	\$2,725

Purchased Property Services

Equipment Maintenance and Repair	\$0	\$570	\$6,650	\$6,600
Total Purchased Property Services	\$0	\$570	\$6,650	\$6,600

Other Purchased Services

Communications	\$526	\$371	\$825	\$325
Total Other Purchased Services	\$526	\$371	\$825	\$325

Supplies

Office Supplies	\$6,000	\$4,390	\$3,966	\$5,388
Service Supplies	\$10,825	\$17,226	\$29,500	\$34,500
Total Supplies	\$16,825	\$21,616	\$33,466	\$39,888

Capital

Capital	\$20,800	\$21,400	\$27,754	\$0
Total Capital	\$20,800	\$21,400	\$27,754	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$3,603	\$3,223	\$3,206	\$3,834
Total Internal Charges - Expenses	\$3,603	\$3,223	\$3,206	\$3,834
Total Expenses / Expenditure	\$530,219	\$566,315	\$616,371	\$563,480

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-251010 - CC Planning Commission

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$233,881	\$0	\$0	\$0
Total Transfers - In	\$233,881	\$0	\$0	\$0

Other Non-Operating

Proceeds from Assets-Property	\$120,000	\$0	\$0	\$0
Total Other Non-Operating	\$120,000	\$0	\$0	\$0

Departmental Charges

Departmental Fees	\$53,974	\$50,278	\$50,000	\$55,000
Expense Reimbursement	\$11,131	\$765	\$0	\$0
Total Departmental Charges	\$65,104	\$51,043	\$50,000	\$55,000
Total Revenues / Funding Source	\$418,985	\$51,043	\$50,000	\$55,000

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$400,832	\$480,375	\$506,725	\$525,656
Salaries - Part Time/Temp	\$13,618	\$0	\$0	\$0
Salaries - Overtime	\$1	\$0	\$0	\$0
Salaries - Other	\$2,659	\$3,011	\$0	\$0
Benefits	\$147,498	\$168,406	\$174,525	\$216,087
Total Salaries/Benefits	\$564,608	\$651,792	\$681,250	\$741,743

Purchased Professional Services

Professional Services	\$95,310	\$61,747	\$70,000	\$70,000
Total Purchased Professional Services	\$95,310	\$61,747	\$70,000	\$70,000

Purchased Property Services

Equipment Maintenance and Repair	\$2,034	\$1,802	\$2,350	\$2,400
Total Purchased Property Services	\$2,034	\$1,802	\$2,350	\$2,400

Other Purchased Services

Communications	\$1,155	\$942	\$2,200	\$1,350
Insurance	\$644	\$690	\$600	\$700
Employee Expense	\$4,615	\$5,535	\$6,450	\$5,885
Total Other Purchased Services	\$6,414	\$7,166	\$9,250	\$7,935

County of Cumberland

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100-251010 - CC Planning Commission

Expenses / Expenditure

Supplies

Office Supplies	\$4,993	\$6,173	\$6,119	\$5,341
Service Supplies	\$988	\$921	\$2,750	\$1,600
Total Supplies	\$5,981	\$7,094	\$8,869	\$6,941

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$395,750	\$447,083	\$755,913	\$1,106,672
Total Payments to Agencies/Non Governmental Entities	\$395,750	\$447,083	\$755,913	\$1,106,672

Capital

Capital	\$0	\$2,006	\$0	\$0
Total Capital	\$0	\$2,006	\$0	\$0

Payment to Other Governments

Payments to Other Governments	\$52,106	\$45,106	\$56,775	\$55,125
Total Payment to Other Governments	\$52,106	\$45,106	\$56,775	\$55,125

Internal Charges - Expenses

Internal Charges - Expense	\$5,875	\$6,015	\$6,150	\$7,542
Total Internal Charges - Expenses	\$5,875	\$6,015	\$6,150	\$7,542
Total Expenses / Expenditure	\$1,128,078	\$1,229,812	\$1,590,557	\$1,998,358

County of Cumberland

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100-251110 - DCNR Grant

Revenues / Funding Source

Grants

Grant - State	\$17,500	\$17,139	\$0	\$0
Total Grants	\$17,500	\$17,139	\$0	\$0
Total Revenues / Funding Source	\$17,500	\$17,139	\$0	\$0

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$31,247	\$3,393	\$360	\$0
Total Purchased Professional Services	\$31,247	\$3,393	\$360	\$0
Total Expenses / Expenditure	\$31,247	\$3,393	\$360	\$0

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-251510 - Planning - Grants

Revenues / Funding Source

Grants

Grant - State Pass-Through	\$132,205	\$0	\$0	\$0
Total Grants	\$132,205	\$0	\$0	\$0
Total Revenues / Funding Source	\$132,205	\$0	\$0	\$0

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$132,205	\$0	\$0	\$0
Total Purchased Professional Services	\$132,205	\$0	\$0	\$0
Total Expenses / Expenditure	\$132,205	\$0	\$0	\$0

County of Cumberland

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100-251710 - Planning - Grants - Countywide Action Plan

Revenues / Funding Source

Grants

Grant - State	\$302,957	\$495,596	\$2,694,845	\$1,269,238
Grant - State Pass-Through	\$0	\$48,819	\$0	\$119,417
Total Grants	\$302,957	\$544,415	\$2,694,845	\$1,388,655
Total Revenues / Funding Source	\$302,957	\$544,415	\$2,694,845	\$1,388,655

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$231,469	\$523,914	\$2,633,785	\$1,388,655
Total Purchased Professional Services	\$231,469	\$523,914	\$2,633,785	\$1,388,655

Other Purchased Services

Communications	\$0	\$0	\$0	\$0
Employee Expense	\$0	\$0	\$5,000	\$0
Total Other Purchased Services	\$0	\$0	\$5,000	\$0

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$131,513	\$1,545	\$3,560	\$0
Total Payments to Agencies/Non Governmental Entities	\$131,513	\$1,545	\$3,560	\$0

Payment to Other Governments

Payments to Other Governments	\$0	\$0	\$0	\$0
Total Payment to Other Governments	\$0	\$0	\$0	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$0	\$0	\$0	\$0
Total Internal Charges - Expenses	\$0	\$0	\$0	\$0
Total Expenses / Expenditure	\$362,982	\$525,458	\$2,642,345	\$1,388,655

County of Cumberland

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100-251711 - National Fish and Wildlife Innovative Nutrient and Sediment Reduction

Revenues / Funding Source

Grants

Agency Grants	\$80,093	\$217,621	\$40,340	\$0
Total Grants	\$80,093	\$217,621	\$40,340	\$0
Total Revenues / Funding Source	\$80,093	\$217,621	\$40,340	\$0

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$87,128	\$148,753	\$179,920	\$0
Total Purchased Professional Services	\$87,128	\$148,753	\$179,920	\$0

Supplies

Office Supplies	\$0	\$0	\$0	\$0
Service Supplies	\$420	\$300	\$0	\$0
Total Supplies	\$420	\$300	\$0	\$0

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$0	\$48,568	\$46,420	\$0
Total Payments to Agencies/Non Governmental Entities	\$0	\$48,568	\$46,420	\$0
Total Expenses / Expenditure	\$87,548	\$197,621	\$226,340	\$0

County of Cumberland

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100-252010 - Planning - Marcellus Shale - Open Space

Revenues / Funding Source

Grants

Agency Grants	\$313,849	\$195,652	\$200,000	\$175,000
Total Grants	\$313,849	\$195,652	\$200,000	\$175,000
Total Revenues / Funding Source	\$313,849	\$195,652	\$200,000	\$175,000

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$19,641	\$3,733	\$227	\$250,000
Total Purchased Professional Services	\$19,641	\$3,733	\$227	\$250,000

Other Purchased Services

Communications	\$0	\$0	\$1,130	\$0
Total Other Purchased Services	\$0	\$0	\$1,130	\$0

Supplies

Office Supplies	\$2,078	\$2,881	\$4,274	\$0
Total Supplies	\$2,078	\$2,881	\$4,274	\$0

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$86,033	\$57,054	\$38,357	\$0
Total Payments to Agencies/Non Governmental Entities	\$86,033	\$57,054	\$38,357	\$0

Payment to Other Governments

Payments to Other Governments	\$95,291	\$214,856	\$32,322	\$0
Total Payment to Other Governments	\$95,291	\$214,856	\$32,322	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$0	\$0	\$0	\$0
Total Internal Charges - Expenses	\$0	\$0	\$0	\$0
Total Expenses / Expenditure	\$203,043	\$278,524	\$76,310	\$250,000

County of Cumberland

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100-253010 - Planning - Planning Grant Program

Revenues / Funding Source

Grants

Grant - State	\$0	\$35,000	\$0	\$0
Total Grants	\$0	\$35,000	\$0	\$0
Total Revenues / Funding Source	\$0	\$35,000	\$0	\$0

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$40,262	\$19,469	\$0	\$0
Total Purchased Professional Services	\$40,262	\$19,469	\$0	\$0

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$0	\$0	\$0	\$17,500
Total Payments to Agencies/Non Governmental Entities	\$0	\$0	\$0	\$17,500

Payment to Other Governments

Payments to Other Governments	\$36,139	\$27,500	\$52,800	\$14,000
Total Payment to Other Governments	\$36,139	\$27,500	\$52,800	\$14,000

Internal Charges - Expenses

Internal Charges - Expense	\$0	\$0	\$0	\$0
Total Internal Charges - Expenses	\$0	\$0	\$0	\$0
Total Expenses / Expenditure	\$76,401	\$46,969	\$52,800	\$31,500

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-271010 - Debt Retirement

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$1,560	\$1,560	\$2,000	\$2,000
Total Purchased Professional Services	\$1,560	\$1,560	\$2,000	\$2,000

Transfers - Out

Primary Government Transfers	\$2,599,950	\$2,595,450	\$2,594,725	\$2,593,775
Total Transfers - Out	\$2,599,950	\$2,595,450	\$2,594,725	\$2,593,775

Internal Charges - Expenses

Internal Charges - Expense	\$1,191	\$1,389	\$1,462	\$1,536
Total Internal Charges - Expenses	\$1,191	\$1,389	\$1,462	\$1,536
Total Expenses / Expenditure	\$2,602,701	\$2,598,399	\$2,598,187	\$2,597,311

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-291010 - Agriculture Extension

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$90,201	\$0	\$0	\$0
Total Transfers - In	\$90,201	\$0	\$0	\$0

Other Non-Operating

Proceeds from Assets-Property	\$0	\$0	\$0	\$0
Total Other Non-Operating	\$0	\$0	\$0	\$0

Departmental Charges

Expense Reimbursement	\$16	\$19	\$0	\$0
Total Departmental Charges	\$16	\$19	\$0	\$0
Total Revenues / Funding Source	\$90,217	\$19	\$0	\$0

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$113,300	\$108,604	\$110,624	\$0
Salaries - Part Time/Temp	\$25,126	\$2,241	\$0	\$0
Salaries - Overtime	\$182	\$0	\$0	\$0
Salaries - Other	\$458	\$1,886	\$0	\$0
Benefits	\$50,036	\$38,610	\$39,440	\$0
Total Salaries/Benefits	\$189,102	\$151,341	\$150,064	\$0

Purchased Professional Services

Professional Services	\$118,963	\$155,148	\$7	\$0
Total Purchased Professional Services	\$118,963	\$155,148	\$7	\$0

Purchased Property Services

Equipment Rent	\$3,693	\$3,693	\$2,462	\$0
Equipment Maintenance and Repair	\$0	\$0	\$3,693	\$0
Total Purchased Property Services	\$3,693	\$3,693	\$6,155	\$0

Other Purchased Services

Communications	\$3,111	\$2,674	\$2,143	\$0
Insurance	\$644	\$690	\$851	\$0
Employee Expense	\$3,478	\$3,437	\$0	\$0
Non-Employee Expense	\$1,036	\$0	\$0	\$0
Total Other Purchased Services	\$8,269	\$6,801	\$2,994	\$0

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-291010 - Agriculture Extension

Expenses / Expenditure

Supplies

Office Supplies	\$6,956	\$5,460	\$1,776	\$0
Service Supplies	\$606	\$679	\$324	\$0
Total Supplies	\$7,562	\$6,139	\$2,100	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$5,917	\$4,933	\$2,124	\$0
Total Internal Charges - Expenses	\$5,917	\$4,933	\$2,124	\$0
Total Expenses / Expenditure	\$333,506	\$328,055	\$163,444	\$0

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-311010 - Program Innovation and Improvement

Expenses / Expenditure

Capital

Capital	\$0	\$0	\$857,337	\$0
Total Capital	\$0	\$0	\$857,337	\$0

Contingency

Contingency	\$0	\$0	\$604,400	\$1,850,000
Total Contingency	\$0	\$0	\$604,400	\$1,850,000
Total Expenses / Expenditure	\$0	\$0	\$1,461,737	\$1,850,000

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-311110 - Pooled Reserve for Contingencies

Expenses / Expenditure

Contingency

Contingency	\$0	\$0	\$225,598	\$1,200,000
Contingency - Contra	\$0	\$0	(\$450,000)	(\$450,000)
Total Contingency	\$0	\$0	(\$224,402)	\$750,000
Total Expenses / Expenditure	\$0	\$0	(\$224,402)	\$750,000

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-321010 - Commissioners

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$146,164	\$0	\$0	\$0
Total Transfers - In	\$146,164	\$0	\$0	\$0
<hr/>				
Departmental Charges				
Departmental Fees	\$64	\$68	\$90	\$0
Expense Reimbursement	\$10	\$90	\$10	\$0
Total Departmental Charges	\$74	\$158	\$100	\$0
Total Revenues / Funding Source	\$146,238	\$158	\$100	\$0

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$578,733	\$661,105	\$696,658	\$712,728
Salaries - Overtime	\$517	\$138	\$0	\$0
Salaries - Other	\$8,284	\$2,431	\$0	\$0
Benefits	\$162,248	\$207,536	\$229,674	\$236,516
Total Salaries/Benefits	\$749,782	\$871,211	\$926,332	\$949,244

Purchased Professional Services

Professional Services	\$28,079	\$22,418	\$182,640	\$110,200
Total Purchased Professional Services	\$28,079	\$22,418	\$182,640	\$110,200

Purchased Property Services

Equipment Rent	\$4,019	\$4,081	\$3,260	\$3,960
Equipment Maintenance and Repair	\$782	\$845	\$800	\$1,100
Total Purchased Property Services	\$4,801	\$4,927	\$4,060	\$5,060

Other Purchased Services

Communications	\$5,191	\$4,054	\$5,350	\$4,650
Employee Expense	\$36,945	\$47,108	\$43,610	\$51,150
Non-Employee Expense	\$0	\$0	\$0	\$0
Total Other Purchased Services	\$42,136	\$51,162	\$48,960	\$55,800

Supplies

Office Supplies	\$12,284	\$6,853	\$8,025	\$8,981
Service Supplies	\$382	\$814	\$850	\$500
Total Supplies	\$12,666	\$7,667	\$8,875	\$9,481

County of Cumberland

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100-321010 - Commissioners

Expenses / Expenditure

Internal Charges - Expenses

Internal Charges - Expense	\$5,017	\$5,043	\$4,865	\$5,798
Total Internal Charges - Expenses	\$5,017	\$5,043	\$4,865	\$5,798
Total Expenses / Expenditure	\$842,481	\$962,427	\$1,175,732	\$1,135,583

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-321110 - Commissioners Discretionary Grants

Expenses / Expenditure

Other Purchased Services

Non-Employee Expense	\$55,645	\$61,123	\$60,000	\$60,000
Total Other Purchased Services	\$55,645	\$61,123	\$60,000	\$60,000

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$102,424	\$136,457	\$102,600	\$2,600
Total Payments to Agencies/Non Governmental Entities	\$102,424	\$136,457	\$102,600	\$2,600

Transfers - Out

Primary Government Transfers	\$8,527,204	\$7,559,972	\$5,300,000	\$1,077,000
Total Transfers - Out	\$8,527,204	\$7,559,972	\$5,300,000	\$1,077,000

Internal Charges - Expenses

Internal Charges - Expense	\$4,794	\$5,808	\$12,057	\$5,207
Total Internal Charges - Expenses	\$4,794	\$5,808	\$12,057	\$5,207
Total Expenses / Expenditure	\$8,690,067	\$7,763,361	\$5,474,657	\$1,144,807

County of Cumberland

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100-331010 - Solicitors

Revenues / Funding Source

Internal Charges - Revenue

Internal Charges	\$11,159	\$11,951	\$20,000	\$20,000
Total Internal Charges - Revenue	\$11,159	\$11,951	\$20,000	\$20,000
Departmental Charges				
Departmental Fees	\$0	\$5	\$0	\$0
Total Departmental Charges	\$0	\$5	\$0	\$0
Total Revenues / Funding Source	\$11,159	\$11,956	\$20,000	\$20,000

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$249,500	\$239,806	\$250,350	\$256,615
Salaries - Overtime	\$21	\$0	\$0	\$0
Salaries - Other	\$137	\$0	\$0	\$0
Benefits	\$125,197	\$92,439	\$97,473	\$103,885
Total Salaries/Benefits	\$374,855	\$332,245	\$347,823	\$360,500

Purchased Professional Services

Professional Services	\$542	\$156	\$300	\$225
Total Purchased Professional Services	\$542	\$156	\$300	\$225

Purchased Property Services

Equipment Maintenance and Repair	\$716	\$707	\$900	\$700
Total Purchased Property Services	\$716	\$707	\$900	\$700

Other Purchased Services

Communications	\$400	\$441	\$700	\$400
Employee Expense	\$575	\$652	\$1,306	\$1,200
Total Other Purchased Services	\$975	\$1,093	\$2,006	\$1,600

Supplies

Office Supplies	\$2,249	\$1,403	\$2,617	\$2,978
Total Supplies	\$2,249	\$1,403	\$2,617	\$2,978

Transfers - Out

Primary Government Transfers	\$2,278	\$2,301	\$2,337	\$2,340
Total Transfers - Out	\$2,278	\$2,301	\$2,337	\$2,340

County of Cumberland

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100-331010 - Solicitors

Expenses / Expenditure

Internal Charges - Expenses

Internal Charges - Expense	\$2,074	\$1,760	\$1,907	\$2,022
Total Internal Charges - Expenses	\$2,074	\$1,760	\$1,907	\$2,022
Total Expenses / Expenditure	\$383,690	\$339,665	\$357,890	\$370,365

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-341010 - Facilities Mgmt - Administration

Revenues / Funding Source

Other Non-Operating

Proceeds from Assets-Property	\$12,762	\$27,167	\$0	\$0
Total Other Non-Operating	\$12,762	\$27,167	\$0	\$0

Internal Charges - Revenue

Internal Charges	\$0	\$0	\$0	\$0
Total Internal Charges - Revenue	\$0	\$0	\$0	\$0

Grants

Grant - Federal	\$0	\$233	\$0	\$0
Total Grants	\$0	\$233	\$0	\$0

Departmental Charges

Expense Reimbursement	\$1,335	\$1,890	\$0	\$0
Total Departmental Charges	\$1,335	\$1,890	\$0	\$0
Total Revenues / Funding Source	\$14,097	\$29,289	\$0	\$0

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$1,058,574	\$1,144,696	\$1,239,307	\$1,238,702
Salaries - Part Time/Temp	\$0	\$5,168	\$0	\$54,006
Salaries - Overtime	\$4,874	\$7,306	\$12,000	\$9,000
Salaries - Other	\$1,570	\$1,618	\$0	\$0
Benefits	\$584,669	\$613,850	\$673,430	\$691,180
Total Salaries/Benefits	\$1,649,687	\$1,772,638	\$1,924,737	\$1,992,888

Purchased Professional Services

Professional Services	\$263	\$4,182	\$9,300	\$5,600
Total Purchased Professional Services	\$263	\$4,182	\$9,300	\$5,600

Purchased Property Services

Building Rent	\$14,840	\$14,840	\$15,000	\$15,000
Building Utilities	\$7,179	\$6,411	\$8,750	\$9,750
Building Maintenance	\$35,348	\$34,587	\$48,500	\$53,100
Equipment Rent	\$0	\$0	\$1,500	\$2,000
Equipment Maintenance and Repair	\$1,909	\$3,411	\$5,550	\$6,650
Total Purchased Property Services	\$59,276	\$59,249	\$79,300	\$86,500

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-341010 - Facilities Mgmt - Administration

Expenses / Expenditure

Other Purchased Services

Communications	\$3,533	\$3,187	\$4,195	\$3,501
Insurance	\$11,811	\$9,299	\$11,500	\$10,000
Employee Expense	\$1,849	\$1,865	\$3,850	\$2,950
Total Other Purchased Services	\$17,193	\$14,352	\$19,545	\$16,451

Supplies

Office Supplies	\$57,822	\$71,928	\$76,135	\$76,944
Service Supplies	\$43,355	\$44,375	\$51,327	\$64,250
Total Supplies	\$101,178	\$116,302	\$127,462	\$141,194

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$8,000	\$8,000	\$8,000	\$8,000
Total Payments to Agencies/Non Governmental Entities	\$8,000	\$8,000	\$8,000	\$8,000

Capital

Capital	\$53,590	\$386,794	\$209,990	\$60,001
Total Capital	\$53,590	\$386,794	\$209,990	\$60,001

Transfers - Out

Primary Government Transfers	\$0	\$11,000	\$14,950	\$720
Total Transfers - Out	\$0	\$11,000	\$14,950	\$720

Internal Charges - Expenses

Internal Charges - Expense	\$14,090	\$13,485	\$15,883	\$18,157
Total Internal Charges - Expenses	\$14,090	\$13,485	\$15,883	\$18,157
Total Expenses / Expenditure	\$1,903,277	\$2,386,002	\$2,409,167	\$2,329,511

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-341011 - Facilities Mgmt - Historic Courthouse

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$0	\$1,759	\$4,220
Total Purchased Professional Services	\$0	\$0	\$1,759	\$4,220

Purchased Property Services

Building Utilities	\$21,529	\$20,655	\$27,726	\$30,900
Building Maintenance	\$12,270	\$8,817	\$17,070	\$13,500
Equipment Rent	\$984	\$3,800	\$3,000	\$2,500
Equipment Maintenance and Repair	\$0	\$0	\$2,400	\$3,000
Total Purchased Property Services	\$34,783	\$33,273	\$50,196	\$49,900

Other Purchased Services

Communications	\$0	\$0	\$25	\$0
Total Other Purchased Services	\$0	\$0	\$25	\$0

Supplies

Office Supplies	\$238	\$0	\$250	\$450
Service Supplies	\$7,335	\$8,291	\$16,765	\$17,300
Total Supplies	\$7,573	\$8,291	\$17,015	\$17,750

Capital

Capital	\$87,833	\$142,169	\$159,500	\$115,000
Total Capital	\$87,833	\$142,169	\$159,500	\$115,000

Transfers - Out

Primary Government Transfers	\$0	\$0	\$0	\$600
Total Transfers - Out	\$0	\$0	\$0	\$600

Internal Charges - Expenses

Internal Charges - Expense	\$396	\$386	\$589	\$710
Total Internal Charges - Expenses	\$396	\$386	\$589	\$710
Total Expenses / Expenditure	\$130,585	\$184,118	\$229,084	\$188,180

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-341012 - Facilities Mgmt - Main Courthouse

Revenues / Funding Source

Departmental Charges

Expense Reimbursement	\$1,212	\$752	\$0	\$0
Total Departmental Charges	\$1,212	\$752	\$0	\$0
Total Revenues / Funding Source	\$1,212	\$752	\$0	\$0

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$6,311	\$10,731	\$19,900	\$10,220
Total Purchased Professional Services	\$6,311	\$10,731	\$19,900	\$10,220

Purchased Property Services

Building Utilities	\$181,567	\$168,972	\$214,000	\$214,000
Building Maintenance	\$127,351	\$96,936	\$181,300	\$190,560
Equipment Rent	\$5,904	\$6,432	\$7,200	\$7,200
Equipment Maintenance and Repair	\$1,295	\$1,656	\$1,600	\$2,000
Total Purchased Property Services	\$316,116	\$273,996	\$404,100	\$413,760

Other Purchased Services

Communications	\$0	\$0	\$127	\$0
Total Other Purchased Services	\$0	\$0	\$127	\$0

Supplies

Office Supplies	\$680	\$615	\$500	\$500
Service Supplies	\$30,043	\$18,175	\$45,000	\$45,700
Total Supplies	\$30,724	\$18,790	\$45,500	\$46,200

Capital

Capital	\$687,243	\$83,812	\$584,186	\$771,000
Total Capital	\$687,243	\$83,812	\$584,186	\$771,000

Transfers - Out

Primary Government Transfers	\$0	\$0	\$0	\$2,760
Total Transfers - Out	\$0	\$0	\$0	\$2,760

Internal Charges - Expenses

Internal Charges - Expense	\$1,911	\$1,312	\$1,840	\$1,945
Total Internal Charges - Expenses	\$1,911	\$1,312	\$1,840	\$1,945
Total Expenses / Expenditure	\$1,042,304	\$388,642	\$1,055,653	\$1,245,885

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-341013 - Facilities Mgmt - Human Service

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$0	\$950	\$2,220
Total Purchased Professional Services	\$0	\$0	\$950	\$2,220

Purchased Property Services

Building Utilities	\$114,052	\$97,908	\$129,200	\$130,000
Building Maintenance	\$51,231	\$60,289	\$38,650	\$35,400
Equipment Rent	\$2,460	\$2,880	\$4,000	\$2,900
Equipment Maintenance and Repair	\$0	\$0	\$4,480	\$5,000
Total Purchased Property Services	\$167,743	\$161,077	\$176,330	\$173,300

Other Purchased Services

Communications	\$0	\$0	\$25	\$0
Total Other Purchased Services	\$0	\$0	\$25	\$0

Supplies

Office Supplies	\$0	\$0	\$2,520	\$3,000
Service Supplies	\$2,347	\$3,937	\$11,900	\$19,000
Total Supplies	\$2,347	\$3,937	\$14,420	\$22,000

Capital

Capital	\$54,695	\$44,811	\$962,494	\$0
Total Capital	\$54,695	\$44,811	\$962,494	\$0

Transfers - Out

Primary Government Transfers	\$0	\$0	\$0	\$1,680
Total Transfers - Out	\$0	\$0	\$0	\$1,680

Internal Charges - Expenses

Internal Charges - Expense	\$736	\$470	\$1,002	\$1,002
Total Internal Charges - Expenses	\$736	\$470	\$1,002	\$1,002
Total Expenses / Expenditure	\$225,521	\$210,295	\$1,155,221	\$200,202

County of Cumberland

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100-341014 - Facilities Mgmt - Domestic Relations

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$0	\$300	\$720
Total Purchased Professional Services	\$0	\$0	\$300	\$720

Purchased Property Services

Building Utilities	\$17,708	\$17,594	\$22,510	\$22,810
Building Maintenance	\$21,853	\$17,947	\$22,350	\$10,525
Equipment Rent	\$1,476	\$1,728	\$2,000	\$2,000
Equipment Maintenance and Repair	\$0	\$0	\$1,925	\$2,000
Total Purchased Property Services	\$41,037	\$37,269	\$48,785	\$37,335

Other Purchased Services

Communications	\$0	\$0	\$25	\$0
Total Other Purchased Services	\$0	\$0	\$25	\$0

Supplies

Office Supplies	\$0	\$0	\$450	\$0
Service Supplies	\$1,385	\$1,715	\$5,500	\$4,500
Total Supplies	\$1,385	\$1,715	\$5,950	\$4,500

Capital

Capital	\$146,828	\$35,075	\$231,500	\$268,000
Total Capital	\$146,828	\$35,075	\$231,500	\$268,000

Transfers - Out

Primary Government Transfers	\$0	\$0	\$0	\$600
Total Transfers - Out	\$0	\$0	\$0	\$600

Internal Charges - Expenses

Internal Charges - Expense	\$301	\$189	\$287	\$418
Total Internal Charges - Expenses	\$301	\$189	\$287	\$418
Total Expenses / Expenditure	\$189,550	\$74,248	\$286,847	\$311,573

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-341015 - Facilities Mgmt - Reed

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$600	\$1,200	\$1,520
Total Purchased Professional Services	\$0	\$600	\$1,200	\$1,520

Purchased Property Services

Building Utilities	\$6,433	\$6,946	\$8,950	\$9,550
Building Maintenance	\$1,857	\$1,647	\$4,650	\$4,700
Equipment Rent	\$492	\$576	\$600	\$600
Equipment Maintenance and Repair	\$0	\$0	\$900	\$0
Total Purchased Property Services	\$8,782	\$9,169	\$15,100	\$14,850

Other Purchased Services

Communications	\$0	\$0	\$25	\$0
Total Other Purchased Services	\$0	\$0	\$25	\$0

Supplies

Office Supplies	\$0	\$0	\$0	\$200
Service Supplies	\$521	\$186	\$600	\$1,000
Total Supplies	\$521	\$186	\$600	\$1,200

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

Transfers - Out

Primary Government Transfers	\$0	\$0	\$0	\$600
Total Transfers - Out	\$0	\$0	\$0	\$600

Internal Charges - Expenses

Internal Charges - Expense	\$333	\$308	\$386	\$559
Total Internal Charges - Expenses	\$333	\$308	\$386	\$559
Total Expenses / Expenditure	\$9,636	\$10,262	\$17,311	\$18,729

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-341016 - Facilities Mgmt - Historic Prison

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$0	\$2,330	\$4,480
Total Purchased Professional Services	\$0	\$0	\$2,330	\$4,480

Purchased Property Services

Building Utilities	\$23,725	\$24,036	\$30,500	\$32,500
Building Maintenance	\$18,220	\$14,852	\$27,150	\$20,550
Equipment Rent	\$984	\$1,152	\$2,000	\$2,000
Equipment Maintenance and Repair	\$0	\$0	\$0	\$6,000
Total Purchased Property Services	\$42,930	\$40,040	\$59,650	\$61,050

Other Purchased Services

Communications	\$0	\$0	\$11	\$0
Total Other Purchased Services	\$0	\$0	\$11	\$0

Supplies

Office Supplies	\$27	\$0	\$0	\$3,200
Service Supplies	\$8,077	\$3,571	\$9,170	\$9,700
Total Supplies	\$8,104	\$3,571	\$9,170	\$12,900

Capital

Capital	\$0	\$36,966	\$33,300	\$0
Total Capital	\$0	\$36,966	\$33,300	\$0

Transfers - Out

Primary Government Transfers	\$0	\$0	\$0	\$960
Total Transfers - Out	\$0	\$0	\$0	\$960

Internal Charges - Expenses

Internal Charges - Expense	\$559	\$416	\$519	\$718
Total Internal Charges - Expenses	\$559	\$416	\$519	\$718
Total Expenses / Expenditure	\$51,592	\$80,992	\$104,980	\$80,108

County of Cumberland

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100-341017 - Facilities Mgmt - Allen Road

Revenues / Funding Source

Departmental Charges

Expense Reimbursement	\$0	\$0	\$0	\$0
Total Departmental Charges	\$0	\$0	\$0	\$0
Total Revenues / Funding Source	\$0	\$0	\$0	\$0

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$1,690	\$2,970	\$7,700	\$8,810
Total Purchased Professional Services	\$1,690	\$2,970	\$7,700	\$8,810

Purchased Property Services

Building Utilities	\$31,861	\$27,579	\$37,800	\$38,000
Building Maintenance	\$9,060	\$11,934	\$11,500	\$13,400
Equipment Rent	\$984	\$1,152	\$1,200	\$1,200
Equipment Maintenance and Repair	\$0	\$608	\$2,400	\$4,000
Total Purchased Property Services	\$41,905	\$41,272	\$52,900	\$56,600

Other Purchased Services

Communications	\$0	\$4,653	\$0	\$0
Total Other Purchased Services	\$0	\$4,653	\$0	\$0

Supplies

Office Supplies	\$0	\$0	\$500	\$500
Service Supplies	\$1,851	\$1,866	\$7,500	\$6,000
Total Supplies	\$1,851	\$1,866	\$8,000	\$6,500

Capital

Capital	\$0	\$31,968	\$48,950	\$0
Total Capital	\$0	\$31,968	\$48,950	\$0

Transfers - Out

Primary Government Transfers	\$0	\$0	\$0	\$2,400
Total Transfers - Out	\$0	\$0	\$0	\$2,400

Internal Charges - Expenses

Internal Charges - Expense	\$420	\$425	\$396	\$529
Total Internal Charges - Expenses	\$420	\$425	\$396	\$529
Total Expenses / Expenditure	\$45,865	\$83,155	\$117,946	\$74,839

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-341018 - Facilities Mgmt - Aging

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$0	\$300	\$5,670
Total Purchased Professional Services	\$0	\$0	\$300	\$5,670

Purchased Property Services

Building Utilities	\$0	\$0	\$0	\$19,000
Building Maintenance	\$0	\$0	\$0	\$10,900
Equipment Rent	\$984	\$1,152	\$900	\$1,500
Equipment Maintenance and Repair	\$0	\$0	\$0	\$3,200
Total Purchased Property Services	\$984	\$1,152	\$900	\$34,600

Supplies

Office Supplies	\$0	\$0	\$0	\$0
Service Supplies	\$0	\$0	\$400	\$10,000
Total Supplies	\$0	\$0	\$400	\$10,000

Capital

Capital	\$0	\$0	\$5,900	\$0
Total Capital	\$0	\$0	\$5,900	\$0

Transfers - Out

Primary Government Transfers	\$0	\$0	\$0	\$720
Total Transfers - Out	\$0	\$0	\$0	\$720

Internal Charges - Expenses

Internal Charges - Expense	\$8	\$6	\$106	\$9
Total Internal Charges - Expenses	\$8	\$6	\$106	\$9
Total Expenses / Expenditure	\$992	\$1,158	\$7,606	\$50,999

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-341019 - Facilities Mgmt - Ritner Highway

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$1,925	\$790	\$8,900	\$8,320
Total Purchased Professional Services	\$1,925	\$790	\$8,900	\$8,320

Purchased Property Services

Building Utilities	\$61,752	\$69,742	\$86,800	\$98,500
Building Maintenance	\$13,888	\$9,414	\$22,500	\$19,200
Equipment Rent	\$984	\$2,308	\$2,000	\$2,000
Total Purchased Property Services	\$76,625	\$81,464	\$111,300	\$119,700

Other Purchased Services

Communications	\$0	\$0	\$25	\$0
Total Other Purchased Services	\$0	\$0	\$25	\$0

Supplies

Office Supplies	\$0	\$2,797	\$0	\$0
Service Supplies	\$4,424	\$13,611	\$18,800	\$20,000
Total Supplies	\$4,424	\$16,408	\$18,800	\$20,000

Capital

Capital	\$0	\$125,579	\$32,700	\$45,000
Total Capital	\$0	\$125,579	\$32,700	\$45,000

Transfers - Out

Primary Government Transfers	\$0	\$0	\$0	\$5,040
Total Transfers - Out	\$0	\$0	\$0	\$5,040

Internal Charges - Expenses

Internal Charges - Expense	\$763	\$614	\$722	\$703
Total Internal Charges - Expenses	\$763	\$614	\$722	\$703
Total Expenses / Expenditure	\$83,737	\$224,856	\$172,447	\$198,763

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-341020 - Facilities Mgmt - Public Safety

Revenues / Funding Source

Departmental Charges

Expense Reimbursement	\$7,526	\$2,109	\$0	\$0
Total Departmental Charges	\$7,526	\$2,109	\$0	\$0
Total Revenues / Funding Source	\$7,526	\$2,109	\$0	\$0

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$19,496	\$0	\$0	\$0
Salaries - Overtime	\$0	\$0	\$0	\$0
Salaries - Other	\$0	\$0	\$0	\$0
Benefits	\$19,354	\$0	\$0	\$0
Total Salaries/Benefits	\$38,851	\$0	\$0	\$0

Purchased Professional Services

Professional Services	\$1,640	\$1,751	\$8,220	\$10,170
Total Purchased Professional Services	\$1,640	\$1,751	\$8,220	\$10,170

Purchased Property Services

Building Utilities	\$112,931	\$126,803	\$142,800	\$143,000
Building Maintenance	\$22,202	\$27,950	\$40,000	\$35,000
Equipment Rent	\$492	\$576	\$2,500	\$2,500
Equipment Maintenance and Repair	\$13,482	\$0	\$10,000	\$0
Total Purchased Property Services	\$149,106	\$155,329	\$195,300	\$180,500

Supplies

Office Supplies	\$54	\$0	\$0	\$0
Service Supplies	\$6,867	\$8,033	\$27,500	\$28,000
Total Supplies	\$6,921	\$8,033	\$27,500	\$28,000

Capital

Capital	\$0	\$21,375	\$162,500	\$75,000
Total Capital	\$0	\$21,375	\$162,500	\$75,000

Transfers - Out

Primary Government Transfers	\$0	\$0	\$0	\$2,520
Total Transfers - Out	\$0	\$0	\$0	\$2,520

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-341020 - Facilities Mgmt - Public Safety

Expenses / Expenditure

Internal Charges - Expenses

Internal Charges - Expense	\$883	\$597	\$667	\$595
Total Internal Charges - Expenses	\$883	\$597	\$667	\$595
Total Expenses / Expenditure	\$197,402	\$187,085	\$394,187	\$296,785

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-341021 - Facilities Mgmt - Garage

Revenues / Funding Source

Internal Charges - Revenue

Internal Charges	\$29,359	\$29,918	\$32,000	\$34,000
Total Internal Charges - Revenue	\$29,359	\$29,918	\$32,000	\$34,000
Departmental Charges				
Expense Reimbursement	\$74,339	\$71,410	\$60,000	\$67,000
Total Departmental Charges	\$74,339	\$71,410	\$60,000	\$67,000
Total Revenues / Funding Source	\$103,697	\$101,327	\$92,000	\$101,000

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$99,930	\$103,696	\$111,533	\$114,318
Salaries - Overtime	\$744	\$1,269	\$4,000	\$2,000
Salaries - Other	\$0	\$0	\$0	\$0
Benefits	\$44,116	\$44,406	\$50,062	\$52,958
Total Salaries/Benefits	\$144,789	\$149,371	\$165,595	\$169,276

Purchased Professional Services

Professional Services	\$828	\$923	\$1,600	\$1,550
Total Purchased Professional Services	\$828	\$923	\$1,600	\$1,550

Purchased Property Services

Building Maintenance	\$0	\$0	\$600	\$0
Equipment Maintenance and Repair	\$2,700	\$2,700	\$3,400	\$3,000
Total Purchased Property Services	\$2,700	\$2,700	\$4,000	\$3,000

Other Purchased Services

Communications	\$0	\$0	\$25	\$0
Insurance	\$3,338	\$2,555	\$4,000	\$2,000
Employee Expense	\$160	\$0	\$1,500	\$1,500
Total Other Purchased Services	\$3,498	\$2,555	\$5,525	\$3,500

Supplies

Office Supplies	\$705	\$750	\$4,089	\$3,947
Service Supplies	\$51,389	\$44,713	\$59,200	\$56,900
Service Supplies - Contra	(\$29,723)	(\$32,389)	(\$30,000)	(\$30,000)
Total Supplies	\$22,371	\$13,074	\$33,289	\$30,847

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-341021 - Facilities Mgmt - Garage

Expenses / Expenditure

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$2,909	\$2,326	\$2,332	\$3,064
Total Internal Charges - Expenses	\$2,909	\$2,326	\$2,332	\$3,064
Total Expenses / Expenditure	\$177,095	\$170,949	\$212,341	\$211,237

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-341022 - Facilities Mgmt - Records Storage Center

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$0	\$200	\$1,500
Total Purchased Professional Services	\$0	\$0	\$200	\$1,500

Purchased Property Services

Building Utilities	\$3,344	\$3,066	\$5,500	\$5,700
Building Maintenance	\$0	\$8,953	\$1,350	\$0
Equipment Rent	\$0	\$0	\$480	\$600
Total Purchased Property Services	\$3,344	\$12,019	\$7,330	\$6,300

Supplies

Service Supplies	\$76	\$493	\$2,000	\$2,500
Total Supplies	\$76	\$493	\$2,000	\$2,500

Transfers - Out

Primary Government Transfers	\$0	\$0	\$0	\$720
Total Transfers - Out	\$0	\$0	\$0	\$720

Internal Charges - Expenses

Internal Charges - Expense	\$124	\$125	\$198	\$207
Total Internal Charges - Expenses	\$124	\$125	\$198	\$207
Total Expenses / Expenditure	\$3,545	\$12,637	\$9,728	\$11,227

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-341023 - Facilities Mgmt - MDJ Offices/Off-Site Buildings

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$0	\$3,500	\$5,500
Total Purchased Professional Services	\$0	\$0	\$3,500	\$5,500

Purchased Property Services

Building Maintenance	\$6,435	\$9,689	\$14,000	\$4,000
Equipment Rent	\$2,952	\$3,456	\$4,000	\$3,500
Total Purchased Property Services	\$9,387	\$13,145	\$18,000	\$7,500

Supplies

Office Supplies	\$1,640	\$550	\$1,000	\$1,000
Service Supplies	\$7,763	\$16,847	\$28,000	\$25,000
Total Supplies	\$9,404	\$17,397	\$29,000	\$26,000

Capital

Capital	\$78,349	\$3,646	\$122,826	\$30,000
Total Capital	\$78,349	\$3,646	\$122,826	\$30,000

Transfers - Out

Primary Government Transfers	\$0	\$0	\$0	\$360
Total Transfers - Out	\$0	\$0	\$0	\$360

Internal Charges - Expenses

Internal Charges - Expense	\$424	\$210	\$391	\$256
Total Internal Charges - Expenses	\$424	\$210	\$391	\$256
Total Expenses / Expenditure	\$97,564	\$34,399	\$173,717	\$69,616

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-341024 - Ritner ECHO Building

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$420	\$2,520	\$3,170
Total Purchased Professional Services	\$0	\$420	\$2,520	\$3,170

Purchased Property Services

Building Utilities	\$3,083	\$2,595	\$4,100	\$16,504
Building Maintenance	\$3,711	\$2,428	\$10,900	\$11,200
Equipment Rent	\$492	\$576	\$600	\$600
Total Purchased Property Services	\$7,286	\$5,599	\$15,600	\$28,304

Supplies

Office Supplies	\$0	\$0	\$700	\$0
Service Supplies	\$1,390	\$2,682	\$6,900	\$7,500
Total Supplies	\$1,390	\$2,682	\$7,600	\$7,500

Capital

Capital	\$0	\$0	\$36,900	\$0
Total Capital	\$0	\$0	\$36,900	\$0

Transfers - Out

Primary Government Transfers	\$0	\$0	\$0	\$720
Total Transfers - Out	\$0	\$0	\$0	\$720

Internal Charges - Expenses

Internal Charges - Expense	\$114	\$93	\$177	\$115
Total Internal Charges - Expenses	\$114	\$93	\$177	\$115
Total Expenses / Expenditure	\$8,791	\$8,794	\$62,797	\$39,809

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-341110 - Facilities Mgmt-Capital Improvement

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$328,957	\$204,500	\$0
Total Purchased Professional Services	\$0	\$328,957	\$204,500	\$0

Supplies

Office Supplies	\$0	\$0	\$0	\$0
Service Supplies	\$0	\$0	\$0	\$0
Total Supplies	\$0	\$0	\$0	\$0

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$17	\$132	\$124	\$0
Total Internal Charges - Expenses	\$17	\$132	\$124	\$0
Total Expenses / Expenditure	\$17	\$329,089	\$204,624	\$0

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-341210 - Facilities - Grants

Revenues / Funding Source

Grants

Grant - State	\$0	\$73,233	\$0	\$0
Total Grants	\$0	\$73,233	\$0	\$0
Total Revenues / Funding Source	\$0	\$73,233	\$0	\$0

Expenses / Expenditure

Supplies

Service Supplies	\$0	\$19,272	\$0	\$0
Total Supplies	\$0	\$19,272	\$0	\$0

Capital

Capital	\$0	\$7,484	\$0	\$0
Total Capital	\$0	\$7,484	\$0	\$0
Total Expenses / Expenditure	\$0	\$26,756	\$0	\$0

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-351010 - Bureau of Elections

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$279,474	\$0	\$0	\$0
Total Transfers - In	\$279,474	\$0	\$0	\$0
<hr/>				
Departmental Charges				
Departmental Fees	\$7,104	\$255	\$5,500	\$1,000
Expense Reimbursement	\$168	\$130	\$0	\$0
Total Departmental Charges	\$7,272	\$385	\$5,500	\$1,000
Total Revenues / Funding Source	\$286,747	\$385	\$5,500	\$1,000

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$467,850	\$580,571	\$342,962	\$581,160
Salaries - Part Time/Temp	\$4,174	\$19,422	\$14,175	\$39,637
Salaries - Overtime	\$5,933	\$42,654	\$5,000	\$10,000
Salaries - Other	\$4,682	\$3,920	\$1,440	\$1,200
Benefits	\$183,626	\$231,968	\$138,310	\$277,243
Total Salaries/Benefits	\$666,265	\$878,534	\$501,887	\$909,240

Purchased Professional Services

Professional Services	\$227	\$33,236	\$119,480	\$275
Total Purchased Professional Services	\$227	\$33,236	\$119,480	\$275

Purchased Property Services

Building Rent	\$0	\$25,030	\$12,450	\$0
Building Maintenance	\$2,249	\$0	\$890	\$0
Equipment Rent	\$2,099	\$16,699	\$7,922	\$17,000
Equipment Maintenance and Repair	\$358	\$9,564	\$205,300	\$8,300
Total Purchased Property Services	\$4,706	\$51,293	\$226,562	\$25,300

Other Purchased Services

Communications	\$1,612	\$157,650	\$39,742	\$15,400
Employee Expense	\$1,840	\$1,568	\$1,000	\$550
Total Other Purchased Services	\$3,452	\$159,218	\$40,742	\$15,950

Supplies

Office Supplies	\$7,343	\$24,293	\$11,624	\$17,135
Service Supplies	\$267	\$3,845	\$4,000	\$7,000

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-351010 - Bureau of Elections

Expenses / Expenditure

Total Supplies	\$7,610	\$28,138	\$15,624	\$24,135
Capital				
Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0
Transfers - Out				
Primary Government Transfers	\$948	\$957	\$956	\$1,000
Total Transfers - Out	\$948	\$957	\$956	\$1,000
Internal Charges - Expenses				
Internal Charges - Expense	\$25,378	\$18,654	\$12,406	\$7,193
Total Internal Charges - Expenses	\$25,378	\$18,654	\$12,406	\$7,193
Total Expenses / Expenditure	\$708,587	\$1,170,031	\$917,657	\$983,093

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-351210 - Elections Grant 1

Revenues / Funding Source

Grants

Grant - State Pass-Through	\$18,435	\$4,233	\$0	\$0
Total Grants	\$18,435	\$4,233	\$0	\$0
Total Revenues / Funding Source	\$18,435	\$4,233	\$0	\$0

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$0	\$0	\$0
Total Purchased Professional Services	\$0	\$0	\$0	\$0

Other Purchased Services

Communications	\$0	\$0	\$0	\$0
Employee Expense	\$0	\$83	\$0	\$0
Total Other Purchased Services	\$0	\$83	\$0	\$0

Supplies

Office Supplies	\$0	\$0	\$0	\$0
Total Supplies	\$0	\$0	\$0	\$0

Capital

Capital	\$18,435	\$4,233	\$0	\$0
Total Capital	\$18,435	\$4,233	\$0	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$0	\$0	\$0	\$0
Total Internal Charges - Expenses	\$0	\$0	\$0	\$0
Total Expenses / Expenditure	\$18,435	\$4,316	\$0	\$0

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-351211 - Elections Grant 2

Revenues / Funding Source

Grants

Grant - State Pass-Through Stimulus	\$0	\$0	\$0	\$0
Grant - State Pass-Through	\$0	\$9,125	\$0	\$0
Total Grants	\$0	\$9,125	\$0	\$0
Total Revenues / Funding Source	\$0	\$9,125	\$0	\$0

Expenses / Expenditure

Supplies

Office Supplies	\$0	\$0	\$0	\$0
Total Supplies	\$0	\$0	\$0	\$0

Capital

Capital	\$0	\$15,148	\$0	\$0
Total Capital	\$0	\$15,148	\$0	\$0
Total Expenses / Expenditure	\$0	\$15,148	\$0	\$0

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-351212 - Elections Grant 3

Revenues / Funding Source

Grants

Grant - State	\$1,069,978	\$1,079,388	\$913,454	\$904,066
Total Grants	\$1,069,978	\$1,079,388	\$913,454	\$904,066
Total Revenues / Funding Source	\$1,069,978	\$1,079,388	\$913,454	\$904,066

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$96,678	\$51,320	\$228,639	\$0
Salaries - Part Time/Temp	\$2,271	\$2,111	\$9,450	\$0
Salaries - Overtime	\$14,017	\$8,032	\$5,000	\$20,000
Salaries - Other	\$0	\$0	\$960	\$0
Benefits	\$43,052	\$20,794	\$92,456	\$4,066
Total Salaries/Benefits	\$156,019	\$82,257	\$336,505	\$24,066

Purchased Professional Services

Professional Services	\$253,308	\$282,090	\$58,440	\$339,000
Total Purchased Professional Services	\$253,308	\$282,090	\$58,440	\$339,000

Purchased Property Services

Building Rent	\$25,030	\$0	\$14,065	\$30,000
Equipment Rent	\$27,060	\$5,223	\$27,247	\$20,000
Equipment Maintenance and Repair	\$101,151	\$103,581	\$29,108	\$231,000
Total Purchased Property Services	\$153,241	\$108,804	\$70,420	\$281,000

Other Purchased Services

Communications	\$139,991	\$158,311	\$186,430	\$250,000
Employee Expense	\$4,413	\$1,168	\$3,100	\$0
Non-Employee Expense	\$0	\$0	\$0	\$0
Total Other Purchased Services	\$144,404	\$159,479	\$189,530	\$250,000

Supplies

Office Supplies	\$79,498	\$57,812	\$30,000	\$10,000
Service Supplies	\$6,010	\$2,308	\$3,400	\$0
Total Supplies	\$85,509	\$60,121	\$33,400	\$10,000

Capital

Capital	\$277,497	\$386,638	\$0	\$0
Total Capital	\$277,497	\$386,638	\$0	\$0

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-351212 - Elections Grant 3

Total Expenses / Expenditure	2023 Actual	2024 Actual	2025 Budget	2026 Budget
	\$1,069,978	\$1,079,388	\$688,295	\$904,066

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-361010 - Tax Assessment

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$386,866	\$0	\$0	\$0
Total Transfers - In	\$386,866	\$0	\$0	\$0
Departmental Charges				
Departmental Fees	\$24,117	\$20,915	\$18,700	\$18,500
Total Departmental Charges	\$24,117	\$20,915	\$18,700	\$18,500
Total Revenues / Funding Source	\$410,983	\$20,915	\$18,700	\$18,500

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$663,727	\$595,018	\$565,062	\$555,191
Salaries - Part Time/Temp	\$3,150	\$2,700	\$6,450	\$6,450
Salaries - Overtime	\$348	\$14,167	\$1,000	\$20,000
Salaries - Other	\$10,878	\$3,481	\$1,200	\$2,400
Benefits	\$273,781	\$240,903	\$220,859	\$241,186
Total Salaries/Benefits	\$951,884	\$856,269	\$794,571	\$825,227

Purchased Professional Services

Professional Services	\$42,233	\$42,337	\$72,080	\$79,700
Total Purchased Professional Services	\$42,233	\$42,337	\$72,080	\$79,700

Purchased Property Services

Building Rent	\$90	\$0	\$180	\$100
Equipment Rent	\$2,664	\$6,133	\$5,900	\$5,900
Equipment Maintenance and Repair	\$69,861	\$70,938	\$150,000	\$145,250
Total Purchased Property Services	\$72,615	\$77,072	\$156,080	\$151,250

Other Purchased Services

Communications	\$5,162	\$4,883	\$14,490	\$10,190
Employee Expense	\$18,358	\$21,542	\$40,440	\$39,050
Total Other Purchased Services	\$23,519	\$26,426	\$54,930	\$49,240

Supplies

Office Supplies	\$13,516	\$7,146	\$10,812	\$10,991
Service Supplies	\$382	\$716	\$500	\$500
Total Supplies	\$13,898	\$7,862	\$11,312	\$11,491

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-361010 - Tax Assessment

Expenses / Expenditure

Capital

Capital	\$181,688	\$483,750	\$62,000	\$62,000
Total Capital	\$181,688	\$483,750	\$62,000	\$62,000

Internal Charges - Expenses

Internal Charges - Expense	\$9,182	\$7,750	\$7,675	\$6,925
Total Internal Charges - Expenses	\$9,182	\$7,750	\$7,675	\$6,925
Total Expenses / Expenditure	\$1,295,018	\$1,501,464	\$1,158,648	\$1,185,833

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-361011 - Homestead

Revenues / Funding Source

Departmental Charges

Expense Reimbursement	\$76,707	\$80,278	\$80,000	\$82,500
Total Departmental Charges	\$76,707	\$80,278	\$80,000	\$82,500
Total Revenues / Funding Source	\$76,707	\$80,278	\$80,000	\$82,500

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$76,707	\$80,278	\$80,000	\$82,500
Total Purchased Professional Services	\$76,707	\$80,278	\$80,000	\$82,500

Other Purchased Services

Communications	\$2,327	\$1,855	\$3,250	\$3,750
Total Other Purchased Services	\$2,327	\$1,855	\$3,250	\$3,750

Supplies

Office Supplies	\$0	\$0	\$250	\$250
Total Supplies	\$0	\$0	\$250	\$250

Internal Charges - Expenses

Internal Charges - Expense	\$17	\$14	\$19	\$32
Total Internal Charges - Expenses	\$17	\$14	\$19	\$32
Total Expenses / Expenditure	\$79,051	\$82,147	\$83,519	\$86,532

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-361110 - Uniform Parcel Identifier (UPI)

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$51,577	\$0	\$0	\$0
Total Transfers - In	\$51,577	\$0	\$0	\$0
Departmental Charges				
Departmental Fees	\$405,555	\$414,600	\$420,000	\$500,000
Total Departmental Charges	\$405,555	\$414,600	\$420,000	\$500,000
Total Revenues / Funding Source	\$457,132	\$414,600	\$420,000	\$500,000

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$58,496	\$28,441	\$0	\$0
Salaries - Overtime	\$0	\$0	\$0	\$0
Salaries - Other	\$69	\$0	\$0	\$0
Benefits	\$34,351	\$18,094	\$0	\$0
Total Salaries/Benefits	\$92,916	\$46,535	\$0	\$0

Purchased Professional Services

Professional Services	\$11	\$11	\$20	\$0
Total Purchased Professional Services	\$11	\$11	\$20	\$0

Other Purchased Services

Communications	\$77	\$67	\$150	\$0
Total Other Purchased Services	\$77	\$67	\$150	\$0

Supplies

Office Supplies	\$718	\$847	\$1,537	\$500
Total Supplies	\$718	\$847	\$1,537	\$500

Internal Charges - Expenses

Internal Charges - Expense	\$1,010	\$594	\$631	\$355
Total Internal Charges - Expenses	\$1,010	\$594	\$631	\$355
Total Expenses / Expenditure	\$94,732	\$48,055	\$2,338	\$855

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-371010 - Treasurer

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$49,897	\$18,143	\$11,120	\$6,496
Total Transfers - In	\$49,897	\$18,143	\$11,120	\$6,496

Licenses and Permits

Licenses	\$48,307	\$40,523	\$49,600	\$42,500
Permits	\$108	\$108	\$100	\$100
Total Licenses and Permits	\$48,415	\$40,631	\$49,700	\$42,600

Departmental Charges

Intergovernment Fees	\$101,092	\$149,802	\$141,500	\$139,000
Departmental Fees	\$20	\$50	\$60	\$60
Expense Reimbursement	\$313	\$9,297	\$13,500	\$10,000
Total Departmental Charges	\$101,424	\$159,148	\$155,060	\$149,060
Total Revenues / Funding Source	\$199,736	\$217,923	\$215,880	\$198,156

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$229,398	\$242,550	\$256,164	\$246,084
Salaries - Part Time/Temp	\$26,716	\$21,011	\$31,861	\$16,273
Salaries - Overtime	\$4	\$0	\$0	\$0
Salaries - Other	\$2,330	\$2,312	\$1,200	\$1,200
Benefits	\$119,992	\$118,535	\$124,918	\$111,081
Total Salaries/Benefits	\$378,440	\$384,409	\$414,143	\$374,638

Purchased Professional Services

Professional Services	\$54	\$13	\$60	\$20
Total Purchased Professional Services	\$54	\$13	\$60	\$20

Purchased Property Services

Equipment Maintenance and Repair	\$4,845	\$4,545	\$4,725	\$4,725
Total Purchased Property Services	\$4,845	\$4,545	\$4,725	\$4,725

Other Purchased Services

Communications	\$4,194	\$6,241	\$6,700	\$6,900
Insurance	\$0	\$0	\$5,436	\$5,500
Employee Expense	\$2,383	\$2,520	\$4,200	\$3,875
Total Other Purchased Services	\$6,577	\$8,760	\$16,336	\$16,275

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-371010 - Treasurer

Expenses / Expenditure

Supplies

Office Supplies	\$3,445	\$9,039	\$4,819	\$4,901
Total Supplies	\$3,445	\$9,039	\$4,819	\$4,901

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$0	\$0	\$0	\$0
Total Payments to Agencies/Non Governmental Entities	\$0	\$0	\$0	\$0

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$3,153	\$2,973	\$3,126	\$3,327
Total Internal Charges - Expenses	\$3,153	\$2,973	\$3,126	\$3,327
Total Expenses / Expenditure	\$396,515	\$409,739	\$443,209	\$403,886

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-381010 - Tax Collectors' Administration

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$222,869	\$0	\$0	\$0
Total Transfers - In	\$222,869	\$0	\$0	\$0
Departmental Charges				
Expense Reimbursement	\$45,721	\$45,954	\$45,500	\$49,400
Total Departmental Charges	\$45,721	\$45,954	\$45,500	\$49,400
Total Revenues / Funding Source	\$268,589	\$45,954	\$45,500	\$49,400

Expenses / Expenditure

Salaries/Benefits

Salaries - Part Time/Temp	\$218,562	\$230,600	\$230,000	\$255,500
Benefits	\$16,733	\$17,677	\$17,595	\$19,547
Total Salaries/Benefits	\$235,295	\$248,277	\$247,595	\$275,047

Purchased Professional Services

Professional Services	\$17,868	\$18,738	\$19,300	\$21,200
Total Purchased Professional Services	\$17,868	\$18,738	\$19,300	\$21,200

Purchased Property Services

Equipment Maintenance and Repair	\$15,000	\$19,400	\$19,800	\$19,800
Total Purchased Property Services	\$15,000	\$19,400	\$19,800	\$19,800

Other Purchased Services

Communications	\$89,595	\$92,511	\$103,773	\$105,800
Insurance	\$9,383	\$9,606	\$11,810	\$12,400
Employee Expense	\$0	\$0	\$0	\$0
Total Other Purchased Services	\$98,978	\$102,117	\$115,583	\$118,200

Supplies

Office Supplies	\$1,091	\$1,096	\$1,467	\$1,500
Total Supplies	\$1,091	\$1,096	\$1,467	\$1,500

Internal Charges - Expenses

Internal Charges - Expense	\$7,557	\$6,221	\$6,027	\$7,306
Total Internal Charges - Expenses	\$7,557	\$6,221	\$6,027	\$7,306
Total Expenses / Expenditure	\$375,788	\$395,849	\$409,772	\$443,053

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-391010 - Tax Claims

Revenues / Funding Source

Internal Charges - Revenue

Internal Charges	\$0	\$0	\$0	\$0
Total Internal Charges - Revenue	\$0	\$0	\$0	\$0
<hr/>				
Departmental Charges				
Commissions	\$625,072	\$660,195	\$628,000	\$668,755
Expense Reimbursement	\$0	\$0	\$0	\$0
Revenue Allowance - Contra	(\$1,689)	(\$43)	\$0	\$0
Total Departmental Charges	\$623,383	\$660,152	\$628,000	\$668,755
Total Revenues / Funding Source	\$623,383	\$660,152	\$628,000	\$668,755

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$101,792	\$110,188	\$123,985	\$127,078
Salaries - Overtime	\$0	\$463	\$0	\$0
Salaries - Other	\$577	\$902	\$1,200	\$1,200
Benefits	\$36,255	\$29,069	\$30,913	\$32,788
Total Salaries/Benefits	\$138,624	\$140,623	\$156,098	\$161,066

Purchased Professional Services

Professional Services	\$11,208	\$10,445	\$9,520	\$12,425
Total Purchased Professional Services	\$11,208	\$10,445	\$9,520	\$12,425

Purchased Property Services

Equipment Maintenance and Repair	\$11,170	\$17,669	\$19,500	\$19,000
Total Purchased Property Services	\$11,170	\$17,669	\$19,500	\$19,000

Other Purchased Services

Communications	\$70,357	\$63,979	\$67,725	\$67,600
Employee Expense	\$2,075	\$1,900	\$6,000	\$2,600
Total Other Purchased Services	\$72,433	\$65,879	\$73,725	\$70,200

Supplies

Office Supplies	\$1,787	\$2,601	\$6,431	\$3,027
Service Supplies	\$0	\$0	\$0	\$0
Total Supplies	\$1,787	\$2,601	\$6,431	\$3,027

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-391010 - Tax Claims

Expenses / Expenditure

Internal Charges - Expenses

Internal Charges - Expense	\$1,944	\$1,553	\$1,591	\$2,024
Total Internal Charges - Expenses	\$1,944	\$1,553	\$1,591	\$2,024
Total Expenses / Expenditure	\$237,166	\$238,769	\$266,865	\$267,742

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-401010 - Controller

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$43,718	\$0	\$0	\$0
Total Transfers - In	\$43,718	\$0	\$0	\$0
Total Revenues / Funding Source	\$43,718	\$0	\$0	\$0

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$868,631	\$937,227	\$931,239	\$961,390
Salaries - Part Time/Temp	\$0	\$0	\$1,396	\$1,396
Salaries - Overtime	\$2,362	\$2,034	\$13,912	\$25,100
Salaries - Other	\$23,816	\$7,835	\$3,600	\$1,200
Benefits	\$326,137	\$291,454	\$296,193	\$347,714
Total Salaries/Benefits	\$1,220,946	\$1,238,549	\$1,246,340	\$1,336,800

Purchased Professional Services

Professional Services	\$79,481	\$67,432	\$73,400	\$68,500
Total Purchased Professional Services	\$79,481	\$67,432	\$73,400	\$68,500

Purchased Property Services

Equipment Rent	\$0	\$2,558	\$2,460	\$2,460
Equipment Maintenance and Repair	\$4,313	\$4,626	\$5,360	\$5,310
Total Purchased Property Services	\$4,313	\$7,184	\$7,820	\$7,770

Other Purchased Services

Communications	\$25,257	\$23,546	\$28,630	\$29,000
Employee Expense	\$18,485	\$13,385	\$22,683	\$21,875
Total Other Purchased Services	\$43,742	\$36,931	\$51,313	\$50,875

Supplies

Office Supplies	\$38,361	\$32,778	\$44,016	\$49,334
Service Supplies	\$1,160	\$1,160	\$1,200	\$1,200
Total Supplies	\$39,521	\$33,938	\$45,216	\$50,534

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-401010 - Controller

Expenses / Expenditure

Internal Charges - Expenses

Internal Charges - Expense	\$8,247	\$7,616	\$7,260	\$8,223
Total Internal Charges - Expenses	\$8,247	\$7,616	\$7,260	\$8,223
Total Expenses / Expenditure	\$1,396,250	\$1,391,651	\$1,431,349	\$1,522,702

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-401011 - Controller - Pension

Revenues / Funding Source

Other Non-Operating

Proceeds from Long-Term Debt	\$0	\$0	\$0	\$0
Total Other Non-Operating	\$0	\$0	\$0	\$0
Internal Charges - Revenue				
Internal Charges	\$0	\$153,300	\$121,055	\$62,307
Total Internal Charges - Revenue	\$0	\$153,300	\$121,055	\$62,307
Total Revenues / Funding Source	\$0	\$153,300	\$121,055	\$62,307

Expenses / Expenditure

Capital

Capital	\$0	\$104,700	\$70,025	\$8,725
Total Capital	\$0	\$104,700	\$70,025	\$8,725
Transfers - Out				
Primary Government Transfers	\$0	\$48,600	\$51,030	\$53,582
Total Transfers - Out	\$0	\$48,600	\$51,030	\$53,582
Total Expenses / Expenditure	\$0	\$153,300	\$121,055	\$62,307

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-411010 - Recorder of Deeds

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$647	\$2,449	\$640	\$2,000
Total Investment Earnings	\$647	\$2,449	\$640	\$2,000

Transfers - In

Primary Government Transfer In	\$195,348	\$0	\$0	\$0
Total Transfers - In	\$195,348	\$0	\$0	\$0

Departmental Charges

Departmental Fees	\$710,691	\$739,521	\$700,000	\$715,000
Commissions	\$540,936	\$725,981	\$520,500	\$580,500
Total Departmental Charges	\$1,251,628	\$1,465,502	\$1,220,500	\$1,295,500
Total Revenues / Funding Source	\$1,447,623	\$1,467,951	\$1,221,140	\$1,297,500

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$285,042	\$290,131	\$296,233	\$304,230
Salaries - Part Time/Temp	\$35,911	\$38,036	\$40,134	\$40,638
Salaries - Overtime	\$5	\$27	\$0	\$225
Salaries - Other	\$6,508	\$32	\$0	\$0
Benefits	\$155,615	\$167,054	\$172,398	\$184,686
Total Salaries/Benefits	\$483,081	\$495,280	\$508,765	\$529,779

Purchased Professional Services

Professional Services	\$376	\$18	\$1,400	\$1,400
Total Purchased Professional Services	\$376	\$18	\$1,400	\$1,400

Purchased Property Services

Building Maintenance	\$0	\$0	\$0	\$0
Equipment Rent	\$0	\$0	\$0	\$0
Equipment Maintenance and Repair	\$150	\$194	\$300	\$250
Total Purchased Property Services	\$150	\$194	\$300	\$250

Other Purchased Services

Communications	\$845	\$1,066	\$1,400	\$1,200
Employee Expense	\$2,921	\$2,301	\$5,500	\$4,250
Total Other Purchased Services	\$3,767	\$3,367	\$6,900	\$5,450

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-411010 - Recorder of Deeds

Expenses / Expenditure

Supplies

Office Supplies	\$4,565	\$3,837	\$6,517	\$5,441
Total Supplies	\$4,565	\$3,837	\$6,517	\$5,441

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$0	\$0	\$1,200	\$1,000
Total Payments to Agencies/Non Governmental Entities	\$0	\$0	\$1,200	\$1,000

Internal Charges - Expenses

Internal Charges - Expense	\$3,893	\$3,689	\$4,473	\$3,902
Total Internal Charges - Expenses	\$3,893	\$3,689	\$4,473	\$3,902
Total Expenses / Expenditure	\$495,831	\$506,384	\$529,555	\$547,222

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-421010 - Administrative Services

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$71,059	\$80,366	\$75,000	\$75,000
Total Investment Earnings	\$71,059	\$80,366	\$75,000	\$75,000

Other Non-Operating

Proceeds from Long-Term Debt	\$0	\$0	\$0	\$0
Total Other Non-Operating	\$0	\$0	\$0	\$0

Grants

Grant - State Pass-Through Stimulus	(\$11,699)	\$0	\$0	\$0
Total Grants	(\$11,699)	\$0	\$0	\$0

Departmental Charges

Expense Reimbursement	\$0	\$0	\$0	\$0
Total Departmental Charges	\$0	\$0	\$0	\$0
Total Revenues / Funding Source	\$59,361	\$80,366	\$75,000	\$75,000

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$8,489	\$0	\$0	\$0
Salaries - Part Time/Temp	\$4,800	\$16,208	\$17,103	\$16,686
Salaries - Other	\$0	\$0	\$0	\$0
Benefits	\$2,048	\$2,530	\$2,761	\$2,778
Total Salaries/Benefits	\$15,337	\$18,738	\$19,864	\$19,464

Purchased Professional Services

Professional Services	\$11	(\$9)	\$0	\$0
Total Purchased Professional Services	\$11	(\$9)	\$0	\$0

Purchased Property Services

Building Rent	\$0	\$0	\$0	\$0
Building Utilities	\$1,856	\$2,026	\$2,200	\$2,200
Building Maintenance	\$0	\$1,888	\$5,443	\$5,593
Equipment Rent	\$14,815	\$23,283	\$23,113	\$23,113
Equipment Maintenance and Repair	\$958	\$958	\$0	\$0
Total Purchased Property Services	\$17,629	\$28,154	\$30,756	\$30,906

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-421010 - Administrative Services

Expenses / Expenditure

Other Purchased Services

Communications	\$6,363	\$20,636	\$200,275	\$200,000
Communications - Contra	\$0	\$0	(\$200,000)	(\$200,000)
Total Other Purchased Services	\$6,363	\$20,636	\$275	\$0

Supplies

Office Supplies	\$2,539	\$1,164	\$1,650	\$1,974
Total Supplies	\$2,539	\$1,164	\$1,650	\$1,974

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$7,381	\$7,491	\$7,500	\$7,500
Total Payments to Agencies/Non Governmental Entities	\$7,381	\$7,491	\$7,500	\$7,500

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

Transfers - Out

Primary Government Transfers	\$15,996	\$15,996	\$16,130	\$16,130
Total Transfers - Out	\$15,996	\$15,996	\$16,130	\$16,130

Internal Charges - Expenses

Internal Charges - Expense	\$28,975	\$24,339	\$28,462	\$28,928
Total Internal Charges - Expenses	\$28,975	\$24,339	\$28,462	\$28,928
Total Expenses / Expenditure	\$94,232	\$116,510	\$104,637	\$104,902

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-431010 - Human Resources

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$471,317	\$513,555	\$588,609	\$601,869
Salaries - Overtime	\$54	\$5	\$0	\$0
Salaries - Other	\$4,921	\$6,156	\$2,400	\$2,400
Benefits	\$167,246	\$152,602	\$185,868	\$203,477
Total Salaries/Benefits	\$643,537	\$672,318	\$776,877	\$807,746

Purchased Professional Services

Professional Services	\$199,786	\$169,020	\$172,285	\$178,000
Total Purchased Professional Services	\$199,786	\$169,020	\$172,285	\$178,000

Purchased Property Services

Equipment Maintenance and Repair	\$10,672	\$10,074	\$10,465	\$4,000
Total Purchased Property Services	\$10,672	\$10,074	\$10,465	\$4,000

Other Purchased Services

Communications	\$3,418	\$2,693	\$3,700	\$3,000
Employee Expense	\$9,989	\$6,359	\$8,950	\$7,900
Total Other Purchased Services	\$13,407	\$9,052	\$12,650	\$10,900

Supplies

Office Supplies	\$13,124	\$8,705	\$7,478	\$9,279
Service Supplies	\$26,983	\$6,818	\$34,500	\$37,000
Total Supplies	\$40,108	\$15,524	\$41,978	\$46,279

Capital

Capital	\$0	\$0	\$6,000	\$0
Total Capital	\$0	\$0	\$6,000	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$5,507	\$5,204	\$5,647	\$5,870
Total Internal Charges - Expenses	\$5,507	\$5,204	\$5,647	\$5,870
Total Expenses / Expenditure	\$913,017	\$881,191	\$1,025,902	\$1,052,795

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-441010 - Register of Wills - Clerk of Orphans' Court

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$241,978	\$0	\$0	\$0
Total Transfers - In	\$241,978	\$0	\$0	\$0

Other Non-Operating

Proceeds from Long-Term Debt	\$211,412	\$0	\$0	\$0
Total Other Non-Operating	\$211,412	\$0	\$0	\$0

Departmental Charges

Departmental Fees	\$573,744	\$573,338	\$505,000	\$535,000
Commissions	\$148,270	\$201,380	\$150,000	\$150,000
Expense Reimbursement	\$0	\$295	\$0	\$0
Total Departmental Charges	\$722,014	\$775,013	\$655,000	\$685,000
Total Revenues / Funding Source	\$1,175,405	\$775,013	\$655,000	\$685,000

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$399,666	\$436,241	\$466,007	\$477,022
Salaries - Overtime	\$2,572	\$3,321	\$10,000	\$10,000
Salaries - Other	\$1,783	\$1,417	\$1,200	\$1,200
Benefits	\$179,709	\$178,816	\$201,985	\$230,471
Total Salaries/Benefits	\$583,729	\$619,794	\$679,192	\$718,693

Purchased Professional Services

Professional Services	\$87	\$3,018	\$2,500	\$2,500
Total Purchased Professional Services	\$87	\$3,018	\$2,500	\$2,500

Purchased Property Services

Equipment Rent	\$3,290	\$4,622	\$5,000	\$5,000
Equipment Maintenance and Repair	\$970	\$1,014	\$1,600	\$1,600
Total Purchased Property Services	\$4,260	\$5,637	\$6,600	\$6,600

Other Purchased Services

Communications	\$15,688	\$10,974	\$15,567	\$15,800
Employee Expense	\$2,470	\$5,190	\$9,517	\$9,770
Total Other Purchased Services	\$18,159	\$16,163	\$25,084	\$25,570

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-441010 - Register of Wills - Clerk of Orphans' Court

Expenses / Expenditure

Supplies

Office Supplies	\$11,085	\$9,199	\$13,531	\$12,538
Total Supplies	\$11,085	\$9,199	\$13,531	\$12,538

Capital

Capital	\$211,412	\$0	\$0	\$0
Total Capital	\$211,412	\$0	\$0	\$0

Transfers - Out

Primary Government Transfers	\$44,100	\$44,708	\$48,000	\$48,000
Total Transfers - Out	\$44,100	\$44,708	\$48,000	\$48,000

Internal Charges - Expenses

Internal Charges - Expense	\$4,909	\$4,378	\$4,374	\$4,874
Total Internal Charges - Expenses	\$4,909	\$4,378	\$4,374	\$4,874
Total Expenses / Expenditure	\$877,741	\$702,896	\$779,281	\$818,775

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-441110 - Register of Wills - Act 34 Counseling

Revenues / Funding Source

Departmental Charges

Departmental Fees	\$75	\$150	\$500	\$500
Total Departmental Charges	\$75	\$150	\$500	\$500
Total Revenues / Funding Source	\$75	\$150	\$500	\$500

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$0	\$500	\$500
Total Purchased Professional Services	\$0	\$0	\$500	\$500
Total Expenses / Expenditure	\$0	\$0	\$500	\$500

Internal Charges - Expenses

Internal Charges - Expense	\$0	\$0	\$0	\$0
Total Internal Charges - Expenses	\$0	\$0	\$0	\$0
Total Expenses / Expenditure	\$0	\$0	\$500	\$500

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-441210 - Register of Wills - Automation

Revenues / Funding Source

Departmental Charges

Departmental Fees	\$22,524	\$24,377	\$22,000	\$22,000
Total Departmental Charges	\$22,524	\$24,377	\$22,000	\$22,000
Total Revenues / Funding Source	\$22,524	\$24,377	\$22,000	\$22,000

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$0	\$14,600	\$14,600
Total Purchased Professional Services	\$0	\$0	\$14,600	\$14,600

Purchased Property Services

Equipment Maintenance and Repair	\$12,376	\$14,074	\$26,191	\$0
Total Purchased Property Services	\$12,376	\$14,074	\$26,191	\$0

Supplies

Office Supplies	\$0	\$0	\$0	\$0
Total Supplies	\$0	\$0	\$0	\$0

Capital

Capital	\$30,000	\$16,900	\$19,000	\$0
Total Capital	\$30,000	\$16,900	\$19,000	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$0	\$0	\$0	\$0
Total Internal Charges - Expenses	\$0	\$0	\$0	\$0
Total Expenses / Expenditure	\$42,376	\$30,974	\$59,791	\$14,600

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-451010 - Public Defender

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$776,642	\$0	\$0	\$0
Total Transfers - In	\$776,642	\$0	\$0	\$0

Grants

Grant - State	\$0	\$24,992	\$64,730	\$100,939
Total Grants	\$0	\$24,992	\$64,730	\$100,939

Departmental Charges

Departmental Fees	\$2,000	\$800	\$0	\$3,000
Total Departmental Charges	\$2,000	\$800	\$0	\$3,000
Total Revenues / Funding Source	\$778,642	\$25,792	\$64,730	\$103,939

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$1,406,947	\$1,699,055	\$2,011,385	\$2,269,033
Salaries - Part Time/Temp	\$50,378	\$51,831	\$9	\$51,438
Salaries - Overtime	\$3,921	\$2,343	\$5,000	\$4,000
Salaries - Other	\$10,967	\$7,073	\$0	\$1,200
Benefits	\$511,344	\$601,850	\$750,515	\$808,383
Total Salaries/Benefits	\$1,983,557	\$2,362,153	\$2,766,909	\$3,134,054

Purchased Professional Services

Professional Services	\$184,703	\$51,723	\$101,200	\$154,500
Total Purchased Professional Services	\$184,703	\$51,723	\$101,200	\$154,500

Purchased Property Services

Equipment Maintenance and Repair	\$1,243	\$1,822	\$18,500	\$1,200
Total Purchased Property Services	\$1,243	\$1,822	\$18,500	\$1,200

Other Purchased Services

Communications	\$16,487	\$12,583	\$19,000	\$19,300
Employee Expense	\$19,116	\$22,238	\$23,500	\$24,100
Total Other Purchased Services	\$35,603	\$34,821	\$42,500	\$43,400

Supplies

Office Supplies	\$22,115	\$27,721	\$37,656	\$39,384
Total Supplies	\$22,115	\$27,721	\$37,656	\$39,384

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-451010 - Public Defender

Expenses / Expenditure

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

Transfers - Out

Primary Government Transfers	\$13,994	\$14,133	\$14,000	\$14,000
Total Transfers - Out	\$13,994	\$14,133	\$14,000	\$14,000

Internal Charges - Expenses

Internal Charges - Expense	\$14,338	\$13,662	\$13,183	\$15,763
Total Internal Charges - Expenses	\$14,338	\$13,662	\$13,183	\$15,763
Total Expenses / Expenditure	\$2,255,553	\$2,506,036	\$2,993,948	\$3,402,301

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-461010 - Adult Probation

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$1,005,054	\$75,000	\$75,000	\$75,000
Total Transfers - In	\$1,005,054	\$75,000	\$75,000	\$75,000

Grants

Grant - State	\$340,965	\$227,310	\$228,288	\$229,267
Total Grants	\$340,965	\$227,310	\$228,288	\$229,267

Departmental Charges

Departmental Fees	\$2,111	\$3,095	\$2,200	\$3,250
Expense Reimbursement	\$292	\$270	\$325	\$325
Total Departmental Charges	\$2,403	\$3,364	\$2,525	\$3,575

Court Costs - Fees - Charges

Court Costs - Fees - Charges	\$77,477	\$85,748	\$106,850	\$98,500
Total Court Costs - Fees - Charges	\$77,477	\$85,748	\$106,850	\$98,500
Total Revenues / Funding Source	\$1,425,899	\$391,422	\$412,663	\$406,342

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$1,753,159	\$1,975,359	\$2,018,342	\$1,985,664
Salaries - Part Time/Temp	\$0	\$0	\$0	\$0
Salaries - Overtime	\$22,229	\$21,108	\$27,800	\$24,700
Salaries - Other	\$13,835	\$27,267	\$12,400	\$12,316
Benefits	\$775,973	\$841,473	\$860,980	\$855,866
Total Salaries/Benefits	\$2,565,197	\$2,865,207	\$2,919,522	\$2,878,546

Purchased Professional Services

Professional Services	\$142,546	\$144,420	\$182,900	\$166,400
Total Purchased Professional Services	\$142,546	\$144,420	\$182,900	\$166,400

Purchased Property Services

Building Rent	\$480	\$480	\$500	\$480
Equipment Rent	\$5	\$0	\$0	\$0
Equipment Maintenance and Repair	\$33,403	\$31,338	\$34,400	\$37,000
Total Purchased Property Services	\$33,888	\$31,818	\$34,900	\$37,480

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-461010 - Adult Probation

Expenses / Expenditure

Other Purchased Services

Communications	\$8,093	\$11,744	\$12,200	\$12,200
Insurance	\$22,158	\$25,800	\$30,650	\$27,000
Employee Expense	\$22,569	\$16,844	\$24,400	\$20,050
Total Other Purchased Services	\$52,819	\$54,389	\$67,250	\$59,250

Supplies

Office Supplies	\$17,463	\$20,030	\$28,961	\$20,689
Service Supplies	\$10,672	\$7,632	\$11,350	\$3,475
Total Supplies	\$28,135	\$27,662	\$40,311	\$24,164

Capital

Capital	\$0	\$0	\$5,894	\$0
Total Capital	\$0	\$0	\$5,894	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$20,937	\$20,813	\$20,982	\$21,139
Total Internal Charges - Expenses	\$20,937	\$20,813	\$20,982	\$21,139
Total Expenses / Expenditure	\$2,843,522	\$3,144,307	\$3,271,759	\$3,186,979

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-461110 - Day Reporting Center

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$80,235	\$0	\$0	\$0
Total Transfers - In	\$80,235	\$0	\$0	\$0
Internal Charges - Revenue				
Internal Charges	\$0	\$0	\$0	\$0
Total Internal Charges - Revenue	\$0	\$0	\$0	\$0
Departmental Charges				
Expense Reimbursement	\$0	\$0	\$0	\$0
Total Departmental Charges	\$0	\$0	\$0	\$0
Total Revenues / Funding Source	\$80,235	\$0	\$0	\$0

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$133,925	\$0	\$0	\$0
Salaries - Part Time/Temp	\$0	\$0	\$0	\$0
Salaries - Overtime	\$3,842	\$0	\$0	\$0
Salaries - Other	\$506	\$0	\$0	\$0
Benefits	\$56,662	\$0	\$0	\$0
Total Salaries/Benefits	\$194,935	\$0	\$0	\$0

Purchased Professional Services

Professional Services	\$6,545	\$0	\$0	\$0
Total Purchased Professional Services	\$6,545	\$0	\$0	\$0

Purchased Property Services

Equipment Maintenance and Repair	\$0	\$0	\$0	\$0
Total Purchased Property Services	\$0	\$0	\$0	\$0

Other Purchased Services

Communications	\$4,629	\$0	\$0	\$0
Employee Expense	\$516	\$0	\$0	\$0
Total Other Purchased Services	\$5,145	\$0	\$0	\$0

Supplies

Office Supplies	\$4,124	\$0	\$0	\$0
Service Supplies	\$0	\$0	\$0	\$0

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-461110 - Day Reporting Center

Expenses / Expenditure

Total Supplies	\$4,124	\$0	\$0	\$0
Internal Charges - Expenses				
Internal Charges - Expense	\$2,257	(\$7)	\$0	\$0
Total Internal Charges - Expenses	\$2,257	(\$7)	\$0	\$0
Total Expenses / Expenditure	\$213,007	(\$7)	\$0	\$0

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-461210 - APO Re-Entry Program-Bar Assoc

Revenues / Funding Source

Contributions and Donations

Contributions and Donations	\$2,103	\$2,930	\$2,200	\$3,000
Total Contributions and Donations	\$2,103	\$2,930	\$2,200	\$3,000
Total Revenues / Funding Source	\$2,103	\$2,930	\$2,200	\$3,000

Expenses / Expenditure

Other Purchased Services

Non-Employee Expense	\$0	\$0	\$0	\$0
Total Other Purchased Services	\$0	\$0	\$0	\$0

Supplies

Office Supplies	\$2,638	\$2,990	\$2,200	\$3,000
Total Supplies	\$2,638	\$2,990	\$2,200	\$3,000

Internal Charges - Expenses

Internal Charges - Expense	\$0	\$0	\$0	\$0
Total Internal Charges - Expenses	\$0	\$0	\$0	\$0
Total Expenses / Expenditure	\$2,638	\$2,990	\$2,200	\$3,000

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-471010 - Juvenile Probation

Revenues / Funding Source

Contributions and Donations

Contributions and Donations	\$0	\$1,222	\$0	\$0
Total Contributions and Donations	\$0	\$1,222	\$0	\$0

Transfers - In

Primary Government Transfer In	\$1,087,458	\$0	\$0	\$0
Total Transfers - In	\$1,087,458	\$0	\$0	\$0

Grants

Grant - State	\$243,125	\$243,125	\$247,125	\$243,125
Grant - State Pass-Through	\$1,243	\$5,490	\$1,000	\$1,000
Total Grants	\$244,368	\$248,615	\$248,125	\$244,125

Departmental Charges

Intergovernment Fees	\$0	\$0	\$0	\$0
Expense Reimbursement	\$266	\$244	\$0	\$0
Total Departmental Charges	\$266	\$244	\$0	\$0

Court Costs - Fees - Charges

Court Costs - Fees - Charges	\$14,656	\$14,805	\$10,000	\$15,000
Total Court Costs - Fees - Charges	\$14,656	\$14,805	\$10,000	\$15,000
Total Revenues / Funding Source	\$1,346,748	\$264,886	\$258,125	\$259,125

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$1,941,369	\$2,076,840	\$2,220,323	\$2,246,817
Salaries - Part Time/Temp	\$17,701	\$18,947	\$19,361	\$20,041
Salaries - Overtime	\$38,287	\$41,705	\$52,000	\$50,000
Salaries - Other	\$19,714	\$7,698	\$2,400	\$3,600
Benefits	\$839,324	\$852,797	\$968,170	\$967,911
Total Salaries/Benefits	\$2,856,395	\$2,997,986	\$3,262,254	\$3,288,369

Purchased Professional Services

Professional Services	\$39,098	\$138,137	\$116,881	\$133,000
Total Purchased Professional Services	\$39,098	\$138,137	\$116,881	\$133,000

Purchased Property Services

Building Rent	\$320	\$0	\$400	\$1,000
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County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-471010 - Juvenile Probation

Expenses / Expenditure

Purchased Property Services

Building Maintenance	\$0	\$0	\$0	\$0
Equipment Rent	\$74	\$0	\$200	\$0
Equipment Maintenance and Repair	\$4,329	\$3,951	\$4,197	\$6,500
Total Purchased Property Services	\$4,723	\$3,951	\$4,797	\$7,500

Other Purchased Services

Communications	\$18,307	\$17,101	\$20,268	\$17,865
Insurance	\$16,251	\$19,167	\$23,389	\$21,250
Employee Expense	\$19,534	\$22,381	\$23,800	\$28,800
Total Other Purchased Services	\$54,091	\$58,649	\$67,457	\$67,915

Supplies

Office Supplies	\$16,529	\$22,235	\$20,559	\$27,057
Service Supplies	\$19,883	\$44,084	\$30,574	\$26,250
Total Supplies	\$36,412	\$66,318	\$51,133	\$53,307

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$9,564	\$11,639	\$14,500	\$11,000
Total Payments to Agencies/Non Governmental Entities	\$9,564	\$11,639	\$14,500	\$11,000

Capital

Capital	\$0	\$0	\$5,894	\$0
Total Capital	\$0	\$0	\$5,894	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$20,237	\$20,691	\$22,014	\$22,743
Total Internal Charges - Expenses	\$20,237	\$20,691	\$22,014	\$22,743
Total Expenses / Expenditure	\$3,020,520	\$3,297,371	\$3,544,930	\$3,583,834

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-481010 - Vector Control - Non Grant - Weights & Measures

Revenues / Funding Source

Departmental Charges

Departmental Fees	\$258,155	\$271,266	\$301,000	\$305,000
Expense Reimbursement	\$143	\$151	\$0	\$100
Total Departmental Charges	\$258,298	\$271,417	\$301,000	\$305,100
Total Revenues / Funding Source	\$258,298	\$271,417	\$301,000	\$305,100

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$119,714	\$152,128	\$159,354	\$163,331
Salaries - Overtime	\$354	\$354	\$0	\$0
Salaries - Other	\$1,459	\$1,010	\$0	\$0
Benefits	\$40,860	\$42,987	\$46,540	\$49,482
Total Salaries/Benefits	\$162,387	\$196,479	\$205,894	\$212,813

Purchased Professional Services

Professional Services	\$22	\$22	\$125	\$525
Total Purchased Professional Services	\$22	\$22	\$125	\$525

Purchased Property Services

Building Maintenance	\$0	\$0	\$2,700	\$2,000
Equipment Maintenance and Repair	\$478	\$358	\$4,025	\$7,425
Total Purchased Property Services	\$478	\$358	\$6,725	\$9,425

Other Purchased Services

Communications	\$4,218	\$3,111	\$3,160	\$3,375
Insurance	\$2,610	\$2,759	\$3,222	\$3,000
Employee Expense	\$1,029	\$658	\$1,128	\$850
Total Other Purchased Services	\$7,857	\$6,528	\$7,510	\$7,225

Supplies

Office Supplies	\$2,050	\$6,856	\$3,407	\$7,172
Service Supplies	\$4,569	\$5,108	\$6,450	\$6,650
Total Supplies	\$6,619	\$11,963	\$9,857	\$13,822

Internal Charges - Expenses

Internal Charges - Expense	\$2,096	\$2,647	\$3,728	\$2,353
Total Internal Charges - Expenses	\$2,096	\$2,647	\$3,728	\$2,353

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-481010 - Vector Control - Non Grant - Weights & Measures

Total Expenses / Expenditure	2023 Actual	2024 Actual	2025 Budget	2026 Budget
	\$179,459	\$217,997	\$233,839	\$246,163

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-481011 - Vector Control - West Nile Mosquito

Revenues / Funding Source

Grants

Grant - Federal/State	\$79,366	\$105,194	\$108,000	\$115,000
Total Grants	\$79,366	\$105,194	\$108,000	\$115,000
Departmental Charges				
Expense Reimbursement	\$0	\$0	\$0	\$0
Total Departmental Charges	\$0	\$0	\$0	\$0
Total Revenues / Funding Source	\$79,366	\$105,194	\$108,000	\$115,000

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$54,536	\$58,626	\$61,641	\$63,187
Salaries - Part Time/Temp	\$10,050	\$10,442	\$16,457	\$18,702
Salaries - Overtime	\$1,401	\$2,312	\$0	\$1,000
Salaries - Other	\$0	\$30	\$0	\$0
Benefits	\$34,958	\$37,117	\$38,658	\$41,670
Total Salaries/Benefits	\$100,945	\$108,526	\$116,756	\$124,559

Purchased Professional Services

Professional Services	\$27	\$4	\$245	\$250
Total Purchased Professional Services	\$27	\$4	\$245	\$250

Purchased Property Services

Equipment Maintenance and Repair	\$0	\$700	\$905	\$950
Total Purchased Property Services	\$0	\$700	\$905	\$950

Other Purchased Services

Communications	\$0	\$400	\$1,201	\$2,650
Employee Expense	\$771	\$642	\$1,499	\$1,600
Non-Employee Expense	\$0	\$35	\$0	\$100
Total Other Purchased Services	\$771	\$1,077	\$2,700	\$4,350

Supplies

Office Supplies	\$3,348	\$188	\$4,457	\$4,621
Service Supplies	\$9,087	\$10,796	\$16,510	\$16,170
Total Supplies	\$12,435	\$10,984	\$20,967	\$20,791

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-481011 - Vector Control - West Nile Mosquito

Expenses / Expenditure

Capital

Capital	\$0	\$22,006	\$0	\$0
Total Capital	\$0	\$22,006	\$0	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$5,338	\$5,531	\$4,991	\$5,709
Total Internal Charges - Expenses	\$5,338	\$5,531	\$4,991	\$5,709
Total Expenses / Expenditure	\$119,516	\$148,826	\$146,564	\$156,609

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-501010 - Office of Veterans Affairs & Services

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$77,393	\$0	\$0	\$0
Total Transfers - In	\$77,393	\$0	\$0	\$0
Other Non-Operating				
Proceeds from Long-Term Debt	\$0	\$0	\$0	\$0
Total Other Non-Operating	\$0	\$0	\$0	\$0
Total Revenues / Funding Source	\$77,393	\$0	\$0	\$0

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$179,102	\$224,437	\$235,035	\$247,447
Salaries - Overtime	\$711	\$204	\$200	\$200
Salaries - Other	\$0	\$111	\$0	\$1,200
Benefits	\$89,284	\$111,453	\$121,919	\$86,089
Total Salaries/Benefits	\$269,098	\$336,204	\$357,154	\$334,936

Purchased Professional Services

Professional Services	\$31,279	\$21,116	\$32,090	\$25,600
Total Purchased Professional Services	\$31,279	\$21,116	\$32,090	\$25,600

Purchased Property Services

Building Rent	\$0	\$0	\$0	\$0
Building Utilities	\$659	\$685	\$800	\$750
Building Maintenance	\$0	\$1,366	\$3,955	\$3,350
Equipment Rent	\$0	\$0	\$300	\$0
Equipment Maintenance and Repair	\$645	\$644	\$675	\$700
Total Purchased Property Services	\$1,304	\$2,695	\$5,730	\$4,800

Other Purchased Services

Communications	\$2,998	\$3,064	\$2,900	\$2,900
Insurance	\$644	\$690	\$806	\$925
Employee Expense	\$3,527	\$4,062	\$7,300	\$5,200
Total Other Purchased Services	\$7,170	\$7,816	\$11,006	\$9,025

Supplies

Office Supplies	\$7,302	\$2,318	\$2,693	\$2,819
Service Supplies	\$17,581	\$19,375	\$20,910	\$25,000

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-501010 - Office of Veterans Affairs & Services

Expenses / Expenditure

Total Supplies	\$24,883	\$21,694	\$23,603	\$27,819
Capital				
Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0
Transfers - Out				
Primary Government Transfers	\$11,558	\$11,558	\$11,654	\$11,885
Total Transfers - Out	\$11,558	\$11,558	\$11,654	\$11,885
Internal Charges - Expenses				
Internal Charges - Expense	\$4,653	\$4,229	\$5,479	\$4,720
Total Internal Charges - Expenses	\$4,653	\$4,229	\$5,479	\$4,720
Total Expenses / Expenditure	\$349,944	\$405,312	\$446,716	\$418,785

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-501110 - VA Grants

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$0	\$0	\$0	\$0
Total Investment Earnings	\$0	\$0	\$0	\$0
Grants				
Grant - State	\$0	\$0	\$0	\$0
Total Grants	\$0	\$0	\$0	\$0
Total Revenues / Funding Source	\$0	\$0	\$0	\$0

Expenses / Expenditure

Other Purchased Services

Communications	\$0	\$0	\$0	\$0
Employee Expense	\$0	\$0	\$0	\$0
Total Other Purchased Services	\$0	\$0	\$0	\$0
Supplies				
Office Supplies	\$0	\$0	\$7,000	\$0
Service Supplies	\$0	\$0	\$0	\$0
Total Supplies	\$0	\$0	\$7,000	\$0
Total Expenses / Expenditure	\$0	\$0	\$7,000	\$0

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-511010 - Agricultural Land Preservation

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$2,754	\$2,770	\$2,000	\$1,000
Interest on Investments	\$113,811	\$117,716	\$50,000	\$30,000
Total Investment Earnings	\$116,565	\$120,486	\$52,000	\$31,000

Contributions and Donations

Contributions and Donations	\$28,464	\$36,734	\$25,000	\$25,000
Total Contributions and Donations	\$28,464	\$36,734	\$25,000	\$25,000

Departmental Charges

Departmental Fees	\$49,352	\$88,958	\$60,000	\$60,000
Total Departmental Charges	\$49,352	\$88,958	\$60,000	\$60,000
Total Revenues / Funding Source	\$194,381	\$246,178	\$137,000	\$116,000

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$82,898	\$97,912	\$119,750	\$103,600
Total Purchased Professional Services	\$82,898	\$97,912	\$119,750	\$103,600

Purchased Property Services

Equipment Maintenance and Repair	\$692	\$711	\$250	\$0
Total Purchased Property Services	\$692	\$711	\$250	\$0

Other Purchased Services

Communications	\$2,103	\$2,023	\$1,800	\$1,900
Employee Expense	\$227	\$585	\$950	\$1,050
Total Other Purchased Services	\$2,330	\$2,607	\$2,750	\$2,950

Supplies

Office Supplies	\$1,342	\$736	\$1,750	\$1,250
Service Supplies	\$165	\$378	\$1,100	\$300
Total Supplies	\$1,507	\$1,114	\$2,850	\$1,550

Capital

Capital	\$759,776	\$1,054,186	\$2,383,900	\$1,100,000
Total Capital	\$759,776	\$1,054,186	\$2,383,900	\$1,100,000

Internal Charges - Expenses

Internal Charges - Expense	\$491	\$504	\$546	\$766
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County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-511010 - Agricultural Land Preservation

Expenses / Expenditure

Total Internal Charges - Expenses	\$491	\$504	\$546	\$766
Total Expenses / Expenditure	\$847,695	\$1,157,035	\$2,510,046	\$1,208,866

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-521010 - Libraries

Revenues / Funding Source

Grants

Grant - State Pass-Through Stimulus	\$0	\$0	\$0	\$0
Total Grants	\$0	\$0	\$0	\$0
Departmental Charges				
Expense Reimbursement	\$1,060,416	\$1,142,781	\$1,345,226	\$1,365,405
Total Departmental Charges	\$1,060,416	\$1,142,781	\$1,345,226	\$1,365,405
Total Revenues / Funding Source	\$1,060,416	\$1,142,781	\$1,345,226	\$1,365,405

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$626,805	\$679,321	\$712,293	\$730,079
Salaries - Part Time/Temp	\$210,752	\$225,792	\$258,003	\$241,774
Salaries - Overtime	\$0	\$0	\$300	\$0
Salaries - Other	\$4,862	\$7,347	\$1,200	\$1,200
Benefits	\$227,975	\$242,050	\$256,339	\$269,855
Total Salaries/Benefits	\$1,070,394	\$1,154,510	\$1,228,135	\$1,242,908

Purchased Professional Services

Professional Services	\$1,524	\$1,447	\$1,400	\$1,550
Total Purchased Professional Services	\$1,524	\$1,447	\$1,400	\$1,550

Purchased Property Services

Building Rent	\$99,704	\$101,698	\$103,903	\$105,981
Equipment Rent	\$0	\$0	\$0	\$300
Total Purchased Property Services	\$99,704	\$101,698	\$103,903	\$106,281

Other Purchased Services

Communications	\$1,171	\$1,130	\$1,289	\$0
Total Other Purchased Services	\$1,171	\$1,130	\$1,289	\$0

Supplies

Office Supplies	\$0	\$333	\$861	\$824
Service Supplies	\$0	\$0	\$121	\$0
Total Supplies	\$0	\$333	\$982	\$824

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$4,320,737	\$4,462,331	\$6,720,000	\$6,820,800
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County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-521010 - Libraries

Expenses / Expenditure

Total Payments to Agencies/Non Governmental Entities	\$4,320,737	\$4,462,331	\$6,720,000	\$6,820,800
Internal Charges - Expenses				
Internal Charges - Expense	\$10,989	\$10,357	\$10,237	\$11,522
Total Internal Charges - Expenses	\$10,989	\$10,357	\$10,237	\$11,522
Total Expenses / Expenditure	\$5,504,519	\$5,731,806	\$8,065,946	\$8,183,885

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-531010 - Program Subsidies

Expenses / Expenditure

Subsidy

Primary Government Subsidy	\$10,086,951	\$13,542,336	\$17,943,840	\$14,843,966
Component Unit Subsidy	\$98,922	\$82,712	\$189,300	\$140,000
Total Subsidy	\$10,185,873	\$13,625,047	\$18,133,140	\$14,983,966

Transfers - Out

Primary Government Transfers	\$0	\$295,136	\$2,200,000	\$2,349,200
Total Transfers - Out	\$0	\$295,136	\$2,200,000	\$2,349,200
Total Expenses / Expenditure	\$10,185,873	\$13,920,183	\$20,333,140	\$17,333,166

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-561010 - Insurance

Expenses / Expenditure

Other Purchased Services

Insurance	\$472,488	\$489,429	\$582,653	\$587,098
Total Other Purchased Services	\$472,488	\$489,429	\$582,653	\$587,098

Internal Charges - Expenses

Internal Charges - Expense	\$109	\$103	\$114	\$117
Total Internal Charges - Expenses	\$109	\$103	\$114	\$117
Total Expenses / Expenditure	\$472,597	\$489,532	\$582,767	\$587,215

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-581010 - Communications

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$68,831	\$0	\$0	\$0
Total Transfers - In	\$68,831	\$0	\$0	\$0
Total Revenues / Funding Source	\$68,831	\$0	\$0	\$0

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$220,714	\$237,026	\$250,209	\$256,446
Salaries - Other	\$2,251	\$1,917	\$0	\$0
Benefits	\$66,517	\$67,067	\$71,176	\$76,791
Total Salaries/Benefits	\$289,482	\$306,009	\$321,385	\$333,237

Purchased Professional Services

Professional Services	\$32	\$8	\$50	\$0
Total Purchased Professional Services	\$32	\$8	\$50	\$0

Other Purchased Services

Communications	\$1,939	\$1,832	\$2,050	\$1,800
Employee Expense	\$1,160	\$626	\$2,150	\$1,500
Total Other Purchased Services	\$3,099	\$2,457	\$4,200	\$3,300

Supplies

Office Supplies	\$11,735	\$19,576	\$17,310	\$20,571
Service Supplies	\$290	\$68	\$400	\$300
Total Supplies	\$12,024	\$19,644	\$17,710	\$20,871

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$1,836	\$1,713	\$1,679	\$1,989
Total Internal Charges - Expenses	\$1,836	\$1,713	\$1,679	\$1,989
Total Expenses / Expenditure	\$306,473	\$329,832	\$345,024	\$359,397

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-591010 - Tax Increment Financing

Revenues / Funding Source

Real Estate Tax

Taxes Current	\$43,576	\$81,908	\$88,987	\$89,593
Taxes Prior Year	\$230	\$285	\$470	\$311
Taxes Delinquent Years	\$0	\$3,035	\$0	\$3,319
Total Real Estate Tax	\$43,806	\$85,228	\$89,457	\$93,223
Total Revenues / Funding Source	\$43,806	\$85,228	\$89,457	\$93,223

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$0	\$300	\$0
Total Purchased Professional Services	\$0	\$0	\$300	\$0

Transfers - Out

Component Unit Transfer	\$41,200	\$82,021	\$82,696	\$86,490
Total Transfers - Out	\$41,200	\$82,021	\$82,696	\$86,490
Total Expenses / Expenditure	\$41,200	\$82,021	\$82,996	\$86,490

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-601110 - PCCD Grant

Revenues / Funding Source

Grants

Grant - State Pass-Through Stimulus	\$0	\$173,029	\$0	\$0
Total Grants	\$0	\$173,029	\$0	\$0
Departmental Charges				
Expense Reimbursement	\$0	\$0	\$0	\$0
Total Departmental Charges	\$0	\$0	\$0	\$0
Total Revenues / Funding Source	\$0	\$173,029	\$0	\$0

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$0	\$0	\$0
Total Purchased Professional Services	\$0	\$0	\$0	\$0

Supplies

Office Supplies	\$0	\$69,000	\$0	\$0
Service Supplies	\$0	\$68,453	\$0	\$0
Total Supplies	\$0	\$137,453	\$0	\$0

Capital

Capital	\$0	\$35,576	\$0	\$0
Total Capital	\$0	\$35,576	\$0	\$0
Total Expenses / Expenditure	\$0	\$173,029	\$0	\$0

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-601210 - Prepaid CARES

Expenses / Expenditure

Purchased Property Services

Equipment Maintenance and Repair	\$12,836	\$0	\$0	\$0
Total Purchased Property Services	\$12,836	\$0	\$0	\$0

Other Purchased Services

Employee Expense	\$0	\$0	\$0	\$0
Total Other Purchased Services	\$0	\$0	\$0	\$0

Supplies

Office Supplies	\$1,560	\$0	\$0	\$0
Total Supplies	\$1,560	\$0	\$0	\$0
Total Expenses / Expenditure	\$14,396	\$0	\$0	\$0

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-611010 - Claremont Nursing & Rehab

Revenues / Funding Source

Departmental Charges

Expense Reimbursement	\$24,787	\$2,696	\$0	\$0
Total Departmental Charges	\$24,787	\$2,696	\$0	\$0
Total Revenues / Funding Source	\$24,787	\$2,696	\$0	\$0

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$28,401	\$0	\$0
Total Purchased Professional Services	\$0	\$28,401	\$0	\$0

Purchased Property Services

Equipment Maintenance and Repair	\$12,172	\$12,172	\$12,500	\$12,500
Total Purchased Property Services	\$12,172	\$12,172	\$12,500	\$12,500

Supplies

Office Supplies	\$313	\$590	\$702	\$750
Total Supplies	\$313	\$590	\$702	\$750

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$19	\$0	\$0	\$0
Total Payments to Agencies/Non Governmental Entities	\$19	\$0	\$0	\$0
Total Expenses / Expenditure	\$12,503	\$41,163	\$13,202	\$13,250

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-621010 - Grants Administration

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$0	\$78,268	\$90,413	\$90,413
Salaries - Other	\$0	\$390	\$0	\$0
Benefits	\$0	\$19,711	\$24,932	\$26,155
Total Salaries/Benefits	\$0	\$98,369	\$115,345	\$116,568

Purchased Professional Services

Professional Services	\$0	\$2	\$0	\$0
Total Purchased Professional Services	\$0	\$2	\$0	\$0

Other Purchased Services

Communications	\$0	\$568	\$700	\$0
Employee Expense	\$0	\$1,582	\$4,200	\$2,850
Total Other Purchased Services	\$0	\$2,149	\$4,900	\$2,850

Supplies

Office Supplies	\$1,565	\$1,475	\$1,145	\$724
Total Supplies	\$1,565	\$1,475	\$1,145	\$724

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$0	\$380	\$570	\$626
Total Internal Charges - Expenses	\$0	\$380	\$570	\$626
Total Expenses / Expenditure	\$1,565	\$102,375	\$121,960	\$120,768

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-631010 - Right-to-Use Leases

Revenues / Funding Source

Other Non-Operating

Proceeds from Long-Term Debt	\$0	\$1,127,742	\$1,135,000	\$988,000
Total Other Non-Operating	\$0	\$1,127,742	\$1,135,000	\$988,000
Total Revenues / Funding Source	\$0	\$1,127,742	\$1,135,000	\$988,000

Expenses / Expenditure

Capital

Capital	\$0	\$1,127,742	\$1,135,000	\$988,000
Total Capital	\$0	\$1,127,742	\$1,135,000	\$988,000
Total Expenses / Expenditure	\$0	\$1,127,742	\$1,135,000	\$988,000

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-631110 - Subscription-Based IT Arrangement

Revenues / Funding Source

Other Non-Operating

Proceeds from Long-Term Debt	\$0	\$2,878,648	\$1,000,000	\$1,000,000
Total Other Non-Operating	\$0	\$2,878,648	\$1,000,000	\$1,000,000
Total Revenues / Funding Source	\$0	\$2,878,648	\$1,000,000	\$1,000,000

Expenses / Expenditure

Capital

Capital	\$0	\$2,878,648	\$1,000,000	\$1,000,000
Total Capital	\$0	\$2,878,648	\$1,000,000	\$1,000,000
Total Expenses / Expenditure	\$0	\$2,878,648	\$1,000,000	\$1,000,000

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-641010 - Human Service Policy Team Fund

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$0	\$9,200	\$9,200
Total Purchased Professional Services	\$0	\$0	\$9,200	\$9,200

Other Purchased Services

Non-Employee Expense	\$0	\$0	\$800	\$5,000
Total Other Purchased Services	\$0	\$0	\$800	\$5,000

Supplies

Service Supplies	\$0	\$0	\$575	\$0
Total Supplies	\$0	\$0	\$575	\$0

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$0	\$0	\$89,425	\$40,000
Total Payments to Agencies/Non Governmental Entities	\$0	\$0	\$89,425	\$40,000
Total Expenses / Expenditure	\$0	\$0	\$100,000	\$54,200

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-999999 - General Fund - Balance Sheet

Revenues / Funding Source

Real Estate Tax

Taxes Current	\$56,618,267	\$66,377,781	\$70,362,722	\$70,923,322
Taxes Prior Year	(\$125,713)	(\$154,171)	(\$156,208)	(\$164,694)
Taxes Delinquent Years	\$797,896	\$822,232	\$991,573	\$878,558
Total Real Estate Tax	\$57,290,450	\$67,045,842	\$71,198,087	\$71,637,186

Investment Earnings

Interest on Savings Accounts	\$87,010	\$87,718	\$100,000	\$85,000
Interest on Investments	\$5,083,845	\$4,925,935	\$3,100,000	\$2,750,000
Total Investment Earnings	\$5,170,855	\$5,013,653	\$3,200,000	\$2,835,000

Rental Income

Rental Income	\$124,948	\$120,665	\$125,000	\$124,406
Total Rental Income	\$124,948	\$120,665	\$125,000	\$124,406

Contributions and Donations

Contributions and Donations	\$234	\$12,224	\$0	\$0
Total Contributions and Donations	\$234	\$12,224	\$0	\$0

Transfers - In

Primary Government Transfer In	\$0	\$0	\$0	\$0
Total Transfers - In	\$0	\$0	\$0	\$0

Other Non-Operating

Per Capita Taxes Prior Year	\$319	\$171	\$225	\$120
Total Other Non-Operating	\$319	\$171	\$225	\$120

Internal Charges - Revenue

Internal Charges	\$446,957	\$497,917	\$498,311	\$494,437
Internal Charges - Indirect	\$2,168,781	\$2,550,126	\$2,846,244	\$2,922,236
Total Internal Charges - Revenue	\$2,615,738	\$3,048,043	\$3,344,555	\$3,416,673

Library Tax

Library Taxes Current	\$4,289,980	\$4,433,776	\$6,706,840	\$6,773,408
Library Taxes - Prior Year	(\$13,291)	(\$16,501)	(\$20,776)	(\$25,204)
Library Taxes Delinquent Years	\$60,439	\$62,414	\$94,252	\$95,122
Total Library Tax	\$4,337,129	\$4,479,690	\$6,780,316	\$6,843,326

Payment in Lieu of Taxes

Payment in Lieu of Taxes	\$205,004	\$262,428	\$208,300	\$255,694
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County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

100-999999 - General Fund - Balance Sheet

Revenues / Funding Source

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Total Payment in Lieu of Taxes	\$205,004	\$262,428	\$208,300	\$255,694
Departmental Charges				
Intergovernment Fees	\$0	\$0	\$0	\$0
Departmental Fees	\$0	\$0	\$0	\$0
Commissions	\$2,112	\$5,067	\$3,500	\$8,000
Expense Reimbursement	\$0	\$0	\$0	\$0
Total Departmental Charges	\$2,112	\$5,067	\$3,500	\$8,000
Total Revenues / Funding Source	\$69,746,789	\$79,987,782	\$84,859,983	\$85,120,405

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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113 - DA - Stop Grant - Law Enforcement

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$63	\$214	\$0	\$0
Total Investment Earnings	<hr/> \$63	<hr/> \$214	<hr/> \$0	<hr/> \$0

Transfers - In

Subsidy	\$87,485	\$182,749	\$199,789	\$211,624
Total Transfers - In	<hr/> \$87,485	<hr/> \$182,749	<hr/> \$199,789	<hr/> \$211,624

Grants

Grant - State Pass-Through	\$114,949	\$135,051	\$125,000	\$125,000
Total Grants	<hr/> \$114,949	<hr/> \$135,051	<hr/> \$125,000	<hr/> \$125,000

Departmental Charges

Expense Reimbursement	\$34	\$0	\$0	\$0
Total Departmental Charges	<hr/> \$34	<hr/> \$0	<hr/> \$0	<hr/> \$0

Total Revenues / Funding Source

\$202,532	\$318,013	\$324,789	\$336,624
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County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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113 - DA - Stop Grant - Law Enforcement

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$40,238	\$170,054	\$178,104	\$182,563
Salaries - Part Time/Temp	\$72,629	\$0	\$0	\$0
Salaries - Overtime	\$4,405	\$12,644	\$6,000	\$10,000
Salaries - Other	\$0	\$951	\$0	\$0
Benefits	\$32,022	\$80,316	\$82,923	\$88,426

Total Salaries/Benefits	\$149,295	\$263,965	\$267,027	\$280,989
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Purchased Professional Services

Professional Services	\$22	(\$7)	\$50	\$100
Total Purchased Professional Services	\$22	(\$7)	\$50	\$100

Purchased Property Services

Equipment Rent	\$280	\$1,402	\$2,300	\$2,000
Equipment Maintenance and Repair	\$282	\$0	\$500	\$0
Total Purchased Property Services	\$562	\$1,402	\$2,800	\$2,000

Other Purchased Services

Communications	\$506	\$511	\$1,200	\$700
Insurance	\$952	\$938	\$1,500	\$1,500
Employee Expense	\$571	\$317	\$2,500	\$2,100
Non-Employee Expense	\$2,132	\$1,099	\$1,500	\$2,500
Total Other Purchased Services	\$4,161	\$2,864	\$6,700	\$6,800

Supplies

Office Supplies	\$759	\$1,285	\$2,904	\$3,097
Service Supplies	\$1,313	\$2,517	\$5,000	\$4,500
Total Supplies	\$2,072	\$3,802	\$7,904	\$7,597

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$43,794	\$43,792	\$37,600	\$37,600
Total Payments to Agencies/Non Governmental Entities	\$43,794	\$43,792	\$37,600	\$37,600

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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113 - DA - Stop Grant - Law Enforcement

Expenses / Expenditure

Internal Charges - Expenses

Internal Charges - Expense	\$2,626	\$2,194	\$2,708	\$1,538
Total Internal Charges - Expenses	\$2,626	\$2,194	\$2,708	\$1,538
Total Expenses / Expenditure	\$202,532	\$318,013	\$324,789	\$336,624

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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114 - DA - Federal Forfeitures

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$548	\$448	\$500	\$360
Total Investment Earnings	\$548	\$448	\$500	\$360
Total Revenues / Funding Source	\$548	\$448	\$500	\$360

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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114 - DA - Federal Forfeitures

Expenses / Expenditure

Purchased Property Services

Equipment Maintenance and Repair	\$16,691	\$8,346	\$9,000	\$9,000
Total Purchased Property Services	<hr/>	<hr/>	<hr/>	<hr/>

Other Purchased Services

Employee Expense	\$0	\$0	\$1,000	\$1,000
Total Other Purchased Services	<hr/>	<hr/>	<hr/>	<hr/>

Supplies

Office Supplies	(\$8,346)	\$0	\$10,000	\$2,000
Total Supplies	<hr/>	<hr/>	<hr/>	<hr/>

Total Expenses / Expenditure

<hr/>	<hr/>	<hr/>	<hr/>
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County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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135 - Opioid Crisis Relief Fund

Revenues / Funding Source

Net Intergovernmental Revenue

Intergovernment Revenue	\$15,512	\$86,816	\$119,596
Total Net Intergovernmental Revenue	<hr/> <u>\$15,512</u>	<hr/> <u>\$86,816</u>	<hr/> <u>\$119,596</u>

Grants

Agency Grants	\$2,163,938	\$1,216,364	\$1,657,220
Total Grants	<hr/> <u>\$2,163,938</u>	<hr/> <u>\$1,216,364</u>	<hr/> <u>\$1,657,220</u>
Total Revenues / Funding Source	<hr/> <u>\$2,179,450</u>	<hr/> <u>\$1,303,180</u>	<hr/> <u>\$1,776,816</u>

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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135 - Opioid Crisis Relief Fund

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$0	\$467,733	\$544,568	\$405,272
Salaries - Overtime	\$0	\$1,570	\$2,100	\$3,000
Salaries - Other	\$0	\$3,750	\$2,365	\$2,168
Benefits	\$0	\$155,818	\$210,578	\$154,745
Total Salaries/Benefits	\$0	\$628,871	\$759,611	\$565,185

Purchased Professional Services

Professional Services	\$102,695	\$513,763	\$857,694	\$955,449
Total Purchased Professional Services	\$102,695	\$513,763	\$857,694	\$955,449

Other Purchased Services

Communications	\$0	\$631	\$1,812	\$1,803
Employee Expense	\$0	\$1,034	\$1,900	\$2,500
Total Other Purchased Services	\$0	\$1,665	\$3,712	\$4,303

Supplies

Office Supplies	\$3,658	\$23,775	\$159,694	\$77,857
Total Supplies	\$3,658	\$23,775	\$159,694	\$77,857

Internal Charges - Expenses

Internal Charges - Expense	\$0	\$1,026	\$2,600	\$2,691
Total Internal Charges - Expenses	\$0	\$1,026	\$2,600	\$2,691
Total Expenses / Expenditure	\$106,353	\$1,169,100	\$1,783,311	\$1,605,485

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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160 - Demolition Fund/Economic Development

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$0	\$0	\$0	\$0
Total Investment Earnings	<hr/> \$0	<hr/> \$0	<hr/> \$0	<hr/> \$0

Departmental Charges

Departmental Fees	\$191,491	\$201,087	\$192,400	\$210,000
Total Departmental Charges	<hr/> \$191,491	<hr/> \$201,087	<hr/> \$192,400	<hr/> \$210,000
Total Revenues / Funding Source	\$191,491	\$201,087	\$192,400	\$210,000

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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160 - Demolition Fund/Economic Development

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$21,710	\$23,417	\$38,800	\$17,000
Total Purchased Professional Services	<hr/> \$21,710	<hr/> \$23,417	<hr/> \$38,800	<hr/> \$17,000

Payment to Other Governments

Payments to Other Governments	\$217,100	\$234,169	\$387,980	\$170,000
Total Payment to Other Governments	<hr/> \$217,100	<hr/> \$234,169	<hr/> \$387,980	<hr/> \$170,000

Internal Charges - Expenses

Internal Charges - Expense	\$34	\$34	\$59	\$71
Total Internal Charges - Expenses	<hr/> \$34	<hr/> \$34	<hr/> \$59	<hr/> \$71
Total Expenses / Expenditure	<hr/>\$238,844	<hr/>\$257,619	<hr/>\$426,839	<hr/>\$187,071

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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166 - County Grant Program

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$8,291,204	\$7,559,972	\$7,450,000	\$1,077,000
Total Transfers - In	<hr/>	<hr/>	<hr/>	<hr/>

Departmental Charges

Expense Reimbursement	\$0	\$0	\$4,600,000	\$0
Total Departmental Charges	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues / Funding Source	<hr/>	<hr/>	<hr/>	<hr/>

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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166 - County Grant Program

Expenses / Expenditure

Supplies

Office Supplies	\$0	\$0	\$10,300,000	\$0
Total Supplies	\$0	\$0	\$10,300,000	\$0

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$6,135,578	\$4,238,500	\$1,203,553	\$1,077,000
Total Payments to Agencies/Non Governmental Entities	\$6,135,578	\$4,238,500	\$1,203,553	\$1,077,000

Capital

Capital	\$0	\$0	\$2,150,000	\$0
Total Capital	\$0	\$0	\$2,150,000	\$0

Payment to Other Governments

Payments to Other Governments	\$2,155,626	\$3,321,473	\$107,600	\$0
Total Payment to Other Governments	\$2,155,626	\$3,321,473	\$107,600	\$0

Transfers - Out

Primary Government Transfers	\$0	\$0	\$0	\$0
Total Transfers - Out	\$0	\$0	\$0	\$0

Contingency

Contingency	\$0	\$0	\$1,688,847	\$0
Total Contingency	\$0	\$0	\$1,688,847	\$0

Total Expenses / Expenditure	\$8,291,204	\$7,559,972	\$15,450,000	\$1,077,000
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County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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200 - Affordable Housing Fund

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$1,704	\$2,493	\$0	\$2,000
Interest on Investments	\$0	\$0	\$0	\$0
Total Investment Earnings	\$1,704	\$2,493	\$0	\$2,000

Departmental Charges

Departmental Fees	\$146,752	\$153,951	\$140,000	\$156,000
Total Departmental Charges	\$146,752	\$153,951	\$140,000	\$156,000
Total Revenues / Funding Source	\$148,456	\$156,443	\$140,000	\$158,000

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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200 - Affordable Housing Fund

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$25,587	\$19,991	\$21,600	\$22,400
Total Purchased Professional Services	<hr/>	<hr/>	<hr/>	<hr/>

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$43	\$42	\$55	\$50
Total Payments to Agencies/Non Governmental Entities	<hr/>	<hr/>	<hr/>	<hr/>

Payment to Other Governments

Payments to Other Governments	\$171,830	\$57,789	\$126,628	\$126,600
Total Payment to Other Governments	<hr/>	<hr/>	<hr/>	<hr/>

Internal Charges - Expenses

Internal Charges - Expense	\$6,537	\$6,870	\$6,145	\$7,999
Total Internal Charges - Expenses	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenses / Expenditure	<hr/>	<hr/>	<hr/>	<hr/>

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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201 - American Rescue Plan

Revenues / Funding Source

Grants

Capital Grant - Federal Stimulus	\$14,964,824	\$0	\$0	\$0
Total Grants	\$14,964,824	\$0	\$0	\$0
Total Revenues / Funding Source	\$14,964,824	\$0	\$0	\$0

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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201 - American Rescue Plan

Expenses / Expenditure

Supplies

Service Supplies	\$0	\$0	\$0	\$0
Total Supplies	\$0	\$0	\$0	\$0

Transfers - Out

Primary Government Transfers	\$14,964,824	\$0	\$0	\$0
Total Transfers - Out	\$14,964,824	\$0	\$0	\$0

Contingency

Contingency	\$0	\$0	\$0	\$0
Total Contingency	\$0	\$0	\$0	\$0
Total Expenses / Expenditure	\$14,964,824	\$0	\$0	\$0

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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205 - ARD Program

Revenues / Funding Source

Departmental Charges

Departmental Fees	\$186,385	\$197,932	\$225,000	\$186,262
Total Departmental Charges	\$186,385	\$197,932	\$225,000	\$186,262
Total Revenues / Funding Source	\$186,385	\$197,932	\$225,000	\$186,262

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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205 - ARD Program

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$900	\$800	\$800	\$800
Salaries - Part Time/Temp	\$0	\$0	\$0	\$0
Benefits	\$391	\$298	\$346	\$362
Total Salaries/Benefits	\$1,291	\$1,098	\$1,146	\$1,162

Purchased Professional Services

Professional Services	\$76,160	\$76,586	\$80,800	\$80,800
Total Purchased Professional Services	\$76,160	\$76,586	\$80,800	\$80,800

Purchased Property Services

Building Rent	\$0	\$0	\$1,000	\$0
Equipment Maintenance and Repair	\$905	\$992	\$600	\$950
Total Purchased Property Services	\$905	\$992	\$1,600	\$950

Other Purchased Services

Communications	\$2,579	\$2,197	\$2,600	\$2,200
Employee Expense	\$3,493	\$1,442	\$4,400	\$3,525
Non-Employee Expense	\$0	\$0	\$1,000	\$0
Total Other Purchased Services	\$6,072	\$3,639	\$8,000	\$5,725

Supplies

Office Supplies	\$6,854	\$4,620	\$5,154	\$5,250
Service Supplies	\$0	\$0	\$100	\$0
Total Supplies	\$6,854	\$4,620	\$5,254	\$5,250

Transfers - Out

Primary Government Transfers	\$94,593	\$110,688	\$127,813	\$91,852
Total Transfers - Out	\$94,593	\$110,688	\$127,813	\$91,852

Internal Charges - Expenses

Internal Charges - Expense	\$509	\$308	\$387	\$523
Total Internal Charges - Expenses	\$509	\$308	\$387	\$523
Total Expenses / Expenditure	\$186,385	\$197,932	\$225,000	\$186,262

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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225 - Domestic Relations Office

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$1,014	\$1,217	\$1,000	\$1,000
Total Investment Earnings	<hr/>	<hr/>	<hr/>	<hr/>

Transfers - In

Subsidy	\$1,346,204	\$1,394,493	\$1,398,885	\$1,599,455
Total Transfers - In	<hr/>	<hr/>	<hr/>	<hr/>

Other Non-Operating

Other Insurance Recovery	\$0	\$0	\$0	\$0
Total Other Non-Operating	<hr/>	<hr/>	<hr/>	<hr/>

Grants

Grant - State Pass-Through	\$2,727,170	\$2,798,585	\$3,049,484	\$2,922,007
Total Grants	<hr/>	<hr/>	<hr/>	<hr/>

Departmental Charges

Departmental Fees	\$598	\$634	\$1,000	\$1,000
Expense Reimbursement	\$111	\$83	\$50	\$50
Total Departmental Charges	<hr/>	<hr/>	<hr/>	<hr/>

Court Costs - Fees - Charges

Court Costs - Fees - Charges	\$1,202	\$399	\$0	\$0
Total Court Costs - Fees - Charges	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues / Funding Source	\$4,076,299	\$4,195,411	\$4,450,419	\$4,523,512

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
225 - Domestic Relations Office				
Expenses / Expenditure				
Salaries/Benefits				
Salaries - Full Time	\$2,277,700	\$2,336,222	\$2,485,699	\$2,495,973
Salaries - Part Time/Temp	\$18,237	\$19,521	\$22,946	\$23,648
Salaries - Overtime	\$15,940	\$13,553	\$19,000	\$19,000
Salaries - Other	\$41,432	\$24,904	\$13,600	\$18,600
Benefits	\$1,039,505	\$985,049	\$1,037,473	\$1,067,610
Total Salaries/Benefits	<hr/> \$3,392,814	\$3,379,248	\$3,578,718	\$3,624,831
Purchased Professional Services				
Professional Services	\$9,987	\$22,531	\$20,000	\$27,750
Total Purchased Professional Services	<hr/> \$9,987	\$22,531	\$20,000	\$27,750
Purchased Property Services				
Building Utilities	\$9,549	\$6,225	\$11,000	\$11,000
Building Maintenance	\$1,592	\$2,216	\$9,899	\$15,000
Equipment Rent	\$1,880	\$2,138	\$3,000	\$3,000
Equipment Maintenance and Repair	\$11,497	\$11,627	\$15,000	\$15,000
Total Purchased Property Services	<hr/> \$24,519	\$22,205	\$38,899	\$44,000
Other Purchased Services				
Communications	\$40,912	\$50,319	\$40,875	\$49,100
Insurance	\$17,569	\$20,143	\$27,976	\$31,000
Employee Expense	\$11,958	\$20,337	\$28,500	\$31,000
Total Other Purchased Services	<hr/> \$70,440	\$90,799	\$97,351	\$111,100
Supplies				
Office Supplies	\$32,405	\$37,500	\$77,536	\$73,954
Service Supplies	\$8,798	\$10,287	\$25,000	\$20,000
Total Supplies	<hr/> \$41,204	\$47,787	\$102,536	\$93,954
Payments to Agencies/Non Governmental Entities				
Payments to Agencies/Non-Government	\$50	\$71	\$100	\$150
Total Payments to Agencies/Non Governmental Entities	<hr/> \$50	\$71	\$100	\$150
Capital				
Capital	\$11,785	\$27,501	\$5,350	\$6,000
Total Capital	<hr/> \$11,785	\$27,501	\$5,350	\$6,000
Internal Charges - Expenses				
Internal Charges - Expense	\$319,055	\$360,943	\$335,099	\$376,938

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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225 - Domestic Relations Office

Expenses / Expenditure

Internal Charges - Indirect Costs	\$206,445	\$244,325	\$272,366	\$238,789
Total Internal Charges - Expenses	\$525,500	\$605,268	\$607,465	\$615,727
Total Expenses / Expenditure	\$4,076,299	\$4,195,411	\$4,450,419	\$4,523,512

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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235 - Hotel Tax

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$4,333	\$10,813	\$9,600	\$1,500
Total Investment Earnings	<hr/>	<hr/>	<hr/>	<hr/>

Hotel Tax

Hotel Tax	\$2,640,953	\$4,015,899	\$4,376,500	\$4,205,000
Total Hotel Tax	<hr/>	<hr/>	<hr/>	<hr/>

Departmental Charges

Departmental Fees	\$0	\$0	\$20	\$20
Total Departmental Charges	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues / Funding Source	<hr/>	<hr/>	<hr/>	<hr/>

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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235 - Hotel Tax

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$101,092	\$149,802	\$141,200	\$139,000
Total Purchased Professional Services	<hr/> \$101,092	<hr/> \$149,802	<hr/> \$141,200	<hr/> \$139,000

Purchased Property Services

Equipment Maintenance and Repair	\$0	\$0	\$0	\$0
Total Purchased Property Services	<hr/> \$0	<hr/> \$0	<hr/> \$0	<hr/> \$0

Supplies

Office Supplies	\$4,500	\$10,541	\$33,788	\$29,000
Total Supplies	<hr/> \$4,500	<hr/> \$10,541	<hr/> \$33,788	<hr/> \$29,000

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$0	\$0	\$24	\$24
Total Payments to Agencies/Non Governmental Entities	<hr/> \$0	<hr/> \$0	<hr/> \$24	<hr/> \$24

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	<hr/> \$0	<hr/> \$0	<hr/> \$0	<hr/> \$0

Transfers - Out

Primary Government Transfers	\$2,539,694	\$3,866,369	\$4,211,108	\$4,038,496
Total Transfers - Out	<hr/> \$2,539,694	<hr/> \$3,866,369	<hr/> \$4,211,108	<hr/> \$4,038,496
Total Expenses / Expenditure	<hr/>\$2,645,286	<hr/>\$4,026,712	<hr/>\$4,386,120	<hr/>\$4,206,520

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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245 - Liquid Fuels

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$4,397	\$12,612	\$4,400	\$11,500
Interest on Investments	\$27,207	\$19,912	\$5,000	\$9,000
Total Investment Earnings	<u>\$31,603</u>	<u>\$32,524</u>	<u>\$9,400</u>	<u>\$20,500</u>

Other Non-Operating

Other Insurance Recovery	\$0	\$0	\$0	\$0
Total Other Non-Operating	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Grants

Grant - State	\$527,437	\$518,495	\$519,500	\$524,900
Grant - State Pass-Through	\$188,195	\$43,980	\$225,120	\$111,050
Capital Grant - Federal	\$0	\$0	\$0	\$0
Capital Grant - State	\$0	\$0	\$0	\$0
Total Grants	<u>\$715,632</u>	<u>\$562,474</u>	<u>\$744,620</u>	<u>\$635,950</u>

Departmental Charges

Intergovernment Fees	\$21,375	\$2,700	\$100,000	\$150,000
Expense Reimbursement	\$40	\$35	\$0	\$0
Total Departmental Charges	<u>\$21,415</u>	<u>\$2,735</u>	<u>\$100,000</u>	<u>\$150,000</u>
Total Revenues / Funding Source	<u>\$768,650</u>	<u>\$597,734</u>	<u>\$854,020</u>	<u>\$806,450</u>

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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245 - Liquid Fuels

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$374,180	\$332,523	\$383,423	\$581,024
Total Purchased Professional Services	<hr/> \$374,180	<hr/> \$332,523	<hr/> \$383,423	<hr/> \$581,024

Other Purchased Services

Communications	\$537	\$0	\$735	\$0
Total Other Purchased Services	<hr/> \$537	<hr/> \$0	<hr/> \$735	<hr/> \$0

Supplies

Service Supplies	\$0	\$0	\$238	\$300
Total Supplies	<hr/> \$0	<hr/> \$0	<hr/> \$238	<hr/> \$300

Capital

Capital	\$0	\$22,124	\$756,200	\$697,875
Total Capital	<hr/> \$0	<hr/> \$22,124	<hr/> \$756,200	<hr/> \$697,875

Payment to Other Governments

Payments to Other Governments	\$10,463	\$14,824	\$55,000	\$0
Total Payment to Other Governments	<hr/> \$10,463	<hr/> \$14,824	<hr/> \$55,000	<hr/> \$0

Internal Charges - Expenses

Internal Charges - Indirect Costs	\$27,573	\$27,007	\$37,691	\$28,591
Total Internal Charges - Expenses	<hr/> \$27,573	<hr/> \$27,007	<hr/> \$37,691	<hr/> \$28,591
Total Expenses / Expenditure	<hr/>\$412,752	<hr/>\$396,477	<hr/>\$1,233,287	<hr/>\$1,307,790

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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246 - County Fee Local Use Fund

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$42,129	\$13,556	\$20,000	\$15,000
Interest on Investments	\$40,971	\$100,644	\$60,000	\$50,000
Total Investment Earnings	<u>\$83,100</u>	<u>\$114,200</u>	<u>\$80,000</u>	<u>\$65,000</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>

Grants

Capital Grant - State	\$0	\$0	\$0	\$0
Total Grants	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Departmental Charges

Intergovernment Fees	\$0	\$11,343	\$491,825	\$464,723
Departmental Fees	\$1,310,760	\$1,277,185	\$1,330,000	\$1,330,000
Total Departmental Charges	<u>\$1,310,760</u>	<u>\$1,288,528</u>	<u>\$1,821,825</u>	<u>\$1,794,723</u>
Total Revenues / Funding Source	<u>\$1,393,860</u>	<u>\$1,402,728</u>	<u>\$1,901,825</u>	<u>\$1,859,723</u>

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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246 - County Fee Local Use Fund

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$300,533	\$0	\$1,637,178
Total Purchased Professional Services	<hr/>	<hr/>	<hr/>	<hr/>

Other Purchased Services

Communications	\$0	\$0	\$0	\$0
Total Other Purchased Services	<hr/>	<hr/>	<hr/>	<hr/>

Capital

Capital	\$0	\$28,358	\$983,650	\$929,445
Total Capital	<hr/>	<hr/>	<hr/>	<hr/>

Payment to Other Governments

Payments to Other Governments	\$0	\$0	\$340,000	\$0
Total Payment to Other Governments	<hr/>	<hr/>	<hr/>	<hr/>

Transfers - Out

Primary Government Transfers	\$571,719	\$571,748	\$571,750	\$571,750
Total Transfers - Out	<hr/>	<hr/>	<hr/>	<hr/>

Internal Charges - Expenses

Internal Charges - Indirect Costs	\$26,633	\$33,307	\$30,348	\$24,940
Total Internal Charges - Expenses	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenses / Expenditure	<hr/>	<hr/>	<hr/>	<hr/>

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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260 - Record Improvement - County

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$926	\$880	\$500	\$500
Interest on Investments	\$6,237	\$7,470	\$0	\$0
Total Investment Earnings	<u>\$7,163</u>	<u>\$8,350</u>	<u>\$500</u>	<u>\$500</u>

Transfers - In

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

Departmental Charges

Departmental Fees	\$49,938	\$50,840	\$60,000	\$50,000
Total Departmental Charges	<u>\$49,938</u>	<u>\$50,840</u>	<u>\$60,000</u>	<u>\$50,000</u>
Total Revenues / Funding Source	<u>\$57,101</u>	<u>\$59,190</u>	<u>\$60,500</u>	<u>\$50,500</u>

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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260 - Record Improvement - County

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$0	\$0	\$0	\$0
Salaries - Part Time/Temp	\$55,596	\$61,179	\$63,963	\$65,646
Benefits	\$8,525	\$9,362	\$10,183	\$10,778
Total Salaries/Benefits	\$64,120	\$70,541	\$74,146	\$76,424

Purchased Professional Services

Professional Services	\$11,582	\$790	\$16,800	\$800
Total Purchased Professional Services	\$11,582	\$790	\$16,800	\$800

Purchased Property Services

Building Utilities	\$5,021	\$5,155	\$6,000	\$6,000
Building Maintenance	\$0	\$0	\$880	\$0
Equipment Maintenance and Repair	\$8,550	\$10,313	\$11,000	\$11,000
Total Purchased Property Services	\$13,571	\$15,469	\$17,880	\$17,000

Other Purchased Services

Communications	\$0	\$22	\$120	\$0
Employee Expense	\$0	\$46	\$150	\$100
Total Other Purchased Services	\$0	\$68	\$270	\$100

Supplies

Office Supplies	\$12,346	\$6,044	\$8,207	\$7,371
Service Supplies	\$554	\$0	\$450	\$500
Total Supplies	\$12,900	\$6,044	\$8,657	\$7,871

Transfers - Out

Primary Government Transfers	\$0	\$0	\$0	\$0
Total Transfers - Out	\$0	\$0	\$0	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$1,122	\$1,081	\$1,071	\$1,585
Total Internal Charges - Expenses	\$1,122	\$1,081	\$1,071	\$1,585
Total Expenses / Expenditure	\$103,295	\$93,993	\$118,824	\$103,780

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

261 - Record Improvement - Recorder of Deeds

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$30	\$110	\$0	\$0
Total Investment Earnings	<hr/> \$30	<hr/> \$110	<hr/> \$0	<hr/> \$0

Departmental Charges

Departmental Fees	\$74,877	\$76,260	\$75,000	\$75,000
Total Departmental Charges	<hr/> \$74,877	<hr/> \$76,260	<hr/> \$75,000	<hr/> \$75,000
Total Revenues / Funding Source	<hr/>\$74,907	<hr/>\$76,370	<hr/>\$75,000	<hr/>\$75,000

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

261 - Record Improvement - Recorder of Deeds

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$72,032	\$28,518	\$86,250	\$72,250
Total Purchased Professional Services	<hr/> \$72,032	<hr/> \$28,518	<hr/> \$86,250	<hr/> \$72,250

Purchased Property Services

Equipment Rent	\$0	\$0	\$0	\$0
Equipment Maintenance and Repair	\$26,460	\$26,460	\$30,300	\$30,300
Total Purchased Property Services	<hr/> \$26,460	<hr/> \$26,460	<hr/> \$30,300	<hr/> \$30,300

Supplies

Office Supplies	\$487	\$605	\$7,100	\$4,500
Total Supplies	<hr/> \$487	<hr/> \$605	<hr/> \$7,100	<hr/> \$4,500

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	<hr/> \$0	<hr/> \$0	<hr/> \$0	<hr/> \$0

Transfers - Out

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

Internal Charges - Expenses

Internal Charges - Expense	\$186	\$272	\$253	\$263
Total Internal Charges - Expenses	<hr/> \$186	<hr/> \$272	<hr/> \$253	<hr/> \$263
Total Expenses / Expenditure	<hr/>\$99,165	<hr/>\$55,856	<hr/>\$123,903	<hr/>\$107,313

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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265 - Recycling and Waste

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$6,650	\$16,080	\$8,000	\$6,000
Interest on Investments	\$15,851	\$12,097	\$0	\$0
Total Investment Earnings	<u>\$22,501</u>	<u>\$28,176</u>	<u>\$8,000</u>	<u>\$6,000</u>

Contributions and Donations

Contributions and Donations	\$5,000	\$5,000	\$5,000	\$0
Total Contributions and Donations	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$0</u>

Transfers - In

Primary Government Transfer In	\$0	\$17,500	\$250,000	\$0
Total Transfers - In	<u>\$0</u>	<u>\$17,500</u>	<u>\$250,000</u>	<u>\$0</u>

Other Non-Operating

Proceeds from Assets-Property	\$0	\$0	\$0	\$0
Other Insurance Recovery	\$0	\$76,457	\$0	\$0
Total Other Non-Operating	<u>\$0</u>	<u>\$76,457</u>	<u>\$0</u>	<u>\$0</u>

Internal Charges - Revenue

Internal Charges	\$373	\$1,894	\$1,100	\$1,100
Total Internal Charges - Revenue	<u>\$373</u>	<u>\$1,894</u>	<u>\$1,100</u>	<u>\$1,100</u>

Grants

Agency Grants	\$682	\$0	\$250	\$250
Grant - State	\$330,851	\$140,751	\$128,000	\$165,500
Total Grants	<u>\$331,534</u>	<u>\$140,751</u>	<u>\$128,250</u>	<u>\$165,750</u>

Departmental Charges

Departmental Fees	\$319,115	\$121,821	\$174,500	\$197,000
Expense Reimbursement	\$58,516	(\$14,623)	\$190	\$180
Revenue Allowance - Contra	\$33	\$3	\$25	\$25
Total Departmental Charges	<u>\$377,663</u>	<u>\$107,202</u>	<u>\$174,715</u>	<u>\$197,205</u>
Total Revenues / Funding Source	<u>\$737,072</u>	<u>\$376,980</u>	<u>\$567,065</u>	<u>\$370,055</u>

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
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265 - Recycling and Waste

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$91,788	\$97,714	\$102,313	\$104,874
Salaries - Part Time/Temp	\$31,481	\$34,401	\$40,472	\$38,298
Salaries - Overtime	\$0	\$0	\$0	\$0
Salaries - Other	\$920	\$943	\$0	\$0
Benefits	\$27,378	\$28,729	\$30,262	\$31,751

Total Salaries/Benefits	\$151,567	\$161,788	\$173,047	\$174,923
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Purchased Professional Services

Professional Services	\$194,278	\$174,710	\$431,663	\$243,510
Total Purchased Professional Services	\$194,278	\$174,710	\$431,663	\$243,510

Purchased Property Services

Building Maintenance	\$0	\$0	\$200	\$0
Equipment Rent	\$0	\$0	\$400	\$400
Equipment Maintenance and Repair	\$19,530	\$26,907	\$1,000	\$600
Total Purchased Property Services	\$19,530	\$26,907	\$1,600	\$1,000

Other Purchased Services

Communications	\$836	\$864	\$2,050	\$1,250
Insurance	\$10,114	\$12,823	\$17,040	\$3,500
Employee Expense	\$735	\$685	\$3,500	\$3,600
Total Other Purchased Services	\$11,685	\$14,372	\$22,590	\$8,350

Supplies

Office Supplies	\$1,445	\$2,991	\$6,211	\$4,871
Service Supplies	\$30,329	\$68,476	\$5,789	\$3,650
Total Supplies	\$31,773	\$71,468	\$12,000	\$8,521

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$0	\$184	\$0	\$0
Total Payments to Agencies/Non Governmental Entities	\$0	\$184	\$0	\$0

Capital

Capital	\$61,426	\$2,006	\$0	\$0
Total Capital	\$61,426	\$2,006	\$0	\$0

Payment to Other Governments

Payments to Other Governments	\$0	\$591,554	\$0	\$0
Total Payment to Other Governments	\$0	\$591,554	\$0	\$0

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

265 - Recycling and Waste Expenses / Expenditure

Internal Charges - Expenses

Internal Charges - Expense	\$3,823	\$3,104	\$3,344	\$3,778
Internal Charges - Indirect Costs	\$16,216	\$19,284	\$19,396	\$9,400
Total Internal Charges - Expenses	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenses / Expenditure	\$490,298	\$1,065,377	\$663,640	\$449,482

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

275 - Victim Witness Assistance Program

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$75	\$101	\$0	\$0
Total Investment Earnings	<hr/> \$75	<hr/> \$101	<hr/> \$0	<hr/> \$0

Transfers - In

Subsidy	\$480,456	\$399,686	\$588,672	\$546,307
Total Transfers - In	<hr/> \$480,456	<hr/> \$399,686	<hr/> \$588,672	<hr/> \$546,307

Grants

Grant - Federal	\$4,986	\$0	\$0	\$0
Grant - State	\$195,199	\$208,141	\$191,586	\$191,563
Grant - State Pass-Through	\$208,956	\$230,399	\$220,550	\$220,550
Total Grants	<hr/> \$409,140	<hr/> \$438,541	<hr/> \$412,136	<hr/> \$412,113

Departmental Charges

Departmental Fees	\$11,400	\$23,486	\$25,000	\$52,500
Expense Reimbursement	\$490	\$114	\$0	\$0
Total Departmental Charges	<hr/> \$11,890	<hr/> \$23,600	<hr/> \$25,000	<hr/> \$52,500

Court Costs - Fees - Charges

Court Costs - Fees - Charges	\$549	\$163	\$250	\$200
Total Court Costs - Fees - Charges	<hr/> \$549	<hr/> \$163	<hr/> \$250	<hr/> \$200
Total Revenues / Funding Source	<hr/>\$902,111	<hr/>\$862,091	<hr/>\$1,026,058	<hr/>\$1,011,120

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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275 - Victim Witness Assistance Program

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$551,002	\$589,197	\$659,030	\$676,884
Salaries - Part Time/Temp	\$43,862	\$8,288	\$33,351	\$0
Salaries - Overtime	\$2,482	\$132	\$3,500	\$1,000
Salaries - Other	\$7,584	\$7,003	\$3,600	\$3,600
Benefits	\$224,765	\$190,712	\$233,003	\$221,153
Total Salaries/Benefits	\$829,695	\$795,333	\$932,484	\$902,637

Purchased Professional Services

Professional Services	\$991	\$803	\$960	\$960
Total Purchased Professional Services	\$991	\$803	\$960	\$960

Purchased Property Services

Building Rent	\$9,672	\$7,416	\$0	\$0
Building Maintenance	\$900	\$675	\$600	\$100
Equipment Rent	\$3,754	\$2,929	\$4,900	\$4,500
Equipment Maintenance and Repair	\$1,410	\$1,339	\$2,800	\$2,550
Total Purchased Property Services	\$15,736	\$12,359	\$8,300	\$7,150

Other Purchased Services

Communications	\$11,021	\$8,368	\$11,500	\$8,050
Insurance	\$0	\$0	\$500	\$600
Employee Expense	\$2,789	\$4,365	\$19,477	\$11,500
Non-Employee Expense	\$0	\$0	\$1,800	\$2,000
Total Other Purchased Services	\$13,810	\$12,734	\$33,277	\$22,150

Supplies

Office Supplies	\$30,170	\$15,559	\$59,793	\$81,285
Total Supplies	\$30,170	\$15,559	\$59,793	\$81,285

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$10	\$15	\$20	\$20
Total Payments to Agencies/Non Governmental Entities	\$10	\$15	\$20	\$20

Payment to Other Governments

Payments to Other Governments	\$0	\$554	\$750	\$0
Total Payment to Other Governments	\$0	\$554	\$750	\$0

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

275 - Victim Witness Assistance Program

Expenses / Expenditure

Internal Charges - Expenses

Internal Charges - Expense	\$6,378	\$5,695	\$5,406	\$6,415
Total Internal Charges - Expenses	\$6,378	\$5,695	\$5,406	\$6,415
Total Expenses / Expenditure	\$896,790	\$843,052	\$1,040,990	\$1,020,617

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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290 - Emergency Telephone Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$11,940	\$15,925	\$10,000	\$6,000
Interest on Investments	\$0	\$0	\$0	\$0
Total Investment Earnings	<u>\$11,940</u>	<u>\$15,925</u>	<u>\$10,000</u>	<u>\$6,000</u>

Contributions and Donations

Contributions and Donations	\$150	\$213	\$300	\$300
Total Contributions and Donations	<u>\$150</u>	<u>\$213</u>	<u>\$300</u>	<u>\$300</u>

Transfers - In

Subsidy	\$2,084,124	\$2,130,194	\$5,508,957	\$3,598,686
Primary Government Transfer In	\$0	\$12,468	\$0	\$0
Total Transfers - In	<u>\$2,084,124</u>	<u>\$2,142,662</u>	<u>\$5,508,957</u>	<u>\$3,598,686</u>

Other Non-Operating

Proceeds from Long-Term Debt	\$0	\$204,374	\$122,000	\$0
Total Other Non-Operating	<u>\$0</u>	<u>\$204,374</u>	<u>\$122,000</u>	<u>\$0</u>

Grants

Grant - State	\$75,292	\$90,289	\$50,000	\$1,845,000
Grant - State Pass-Through	\$0	\$0	\$500	\$500
Total Grants	<u>\$75,292</u>	<u>\$90,289</u>	<u>\$50,500</u>	<u>\$1,845,500</u>

Departmental Charges

Expense Reimbursement	\$1,018	\$155	\$200	\$150
Surcharge Revenue	\$6,017,342	\$6,235,883	\$6,400,000	\$6,400,000
Total Departmental Charges	<u>\$6,018,360</u>	<u>\$6,236,038</u>	<u>\$6,400,200</u>	<u>\$6,400,150</u>
Total Revenues / Funding Source	<u>\$8,189,865</u>	<u>\$8,689,501</u>	<u>\$12,091,957</u>	<u>\$11,850,636</u>

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
290 - Emergency Telephone Expenses / Expenditure				
Salaries/Benefits				
Salaries - Full Time	\$2,867,893	\$3,005,203	\$3,397,638	\$3,520,798
Salaries - Part Time/Temp	\$91,518	\$160,112	\$152,110	\$125,710
Salaries - Overtime	\$467,460	\$467,839	\$475,201	\$483,467
Salaries - Other	\$31,084	\$28,161	\$6,000	\$6,000
Benefits	\$1,315,422	\$1,314,245	\$1,578,866	\$1,602,480
Total Salaries/Benefits	<hr/> \$4,773,378	\$4,975,560	\$5,609,815	\$5,738,455
Purchased Professional Services				
Professional Services	\$55,213	\$28,589	\$36,654	\$35,496
Total Purchased Professional Services	<hr/> \$55,213	\$28,589	\$36,654	\$35,496
Purchased Property Services				
Building Rent	\$47,676	\$68,274	\$66,392	\$68,294
Building Utilities	\$22,940	\$32,938	\$39,620	\$59,586
Building Maintenance	\$2,613	\$3,468	\$1,510	\$1,300
Equipment Rent	\$0	\$358	\$0	\$0
Equipment Maintenance and Repair	\$737,474	\$681,066	\$945,353	\$660,925
Total Purchased Property Services	<hr/> \$810,703	\$786,103	\$1,052,875	\$790,105
Other Purchased Services				
Communications	\$470,821	\$435,520	\$437,325	\$134,964
Insurance	\$6,631	\$26,365	\$50,938	\$50,938
Employee Expense	\$54,864	\$45,379	\$79,841	\$62,622
Total Other Purchased Services	<hr/> \$532,316	\$507,265	\$568,104	\$248,524
Supplies				
Office Supplies	\$107,301	\$58,366	\$133,482	\$81,192
Service Supplies	\$9,498	\$7,369	\$17,195	\$14,350
Total Supplies	<hr/> \$116,799	\$65,735	\$150,677	\$95,542
Payments to Agencies/Non Governmental Entities				
Payments to Agencies/Non-Government	\$44	\$42	\$55,468	\$50
Total Payments to Agencies/Non Governmental Entities	<hr/> \$44	\$42	\$55,468	\$50
Capital				
Capital	\$70,024	\$382,929	\$1,534,000	\$3,200,000
Capital Contra	\$0	\$0	\$0	(\$1,153,202)
Total Capital	<hr/> \$70,024	\$382,929	\$1,534,000	\$2,046,798

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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290 - Emergency Telephone Expenses / Expenditure

Payment to Other Governments

Payments to Other Governments	\$0	\$265,074	\$0	\$0
Total Payment to Other Governments	<hr/>	<hr/>	<hr/>	<hr/>

Transfers - Out

Primary Government Transfers	\$1,062,825	\$1,071,475	\$4,330,600	\$2,137,225
Total Transfers - Out	<hr/>	<hr/>	<hr/>	<hr/>

Internal Charges - Expenses

Internal Charges - Expense	\$117,482	\$120,881	\$93,925	\$108,868
Internal Charges - Indirect Costs	<hr/>	<hr/>	<hr/>	<hr/>
Total Internal Charges - Expenses	\$651,080	\$750,922	\$809,839	\$649,573
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenses / Expenditure	\$768,562	\$871,803	\$903,764	\$758,441
	<hr/>	<hr/>	<hr/>	<hr/>
	\$8,189,865	\$8,954,575	\$14,241,957	\$11,850,636

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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300 - Capital Funds - Improvements

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$0	\$0	\$0	\$0
Total Investment Earnings	<hr/> \$0	<hr/> \$0	<hr/> \$0	<hr/> \$0

Departmental Charges

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

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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300 - Capital Funds - Improvements

Expenses / Expenditure

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

Transfers - Out

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

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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301 - Capital Funds - Bond Projects

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$506,745	\$377,816	\$0	\$0
Total Investment Earnings	<hr/> \$506,745	<hr/> \$377,816	<hr/> \$0	<hr/> \$0

Transfers - In

Subsidy	\$0	\$0	\$0	\$0
Primary Government Transfer In	\$0	\$611,130	\$0	\$548,700
Total Transfers - In	<hr/> \$0	<hr/> \$611,130	<hr/> \$0	<hr/> \$548,700

Other Non-Operating

Proceeds from Long-Term Debt	\$0	\$14,395,000	\$0	\$0
Total Other Non-Operating	<hr/> \$0	<hr/> \$14,395,000	<hr/> \$0	<hr/> \$0
Total Revenues / Funding Source	\$506,745	\$15,383,946	\$0	\$548,700

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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301 - Capital Funds - Bond Projects

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$0	\$100,000	\$0
Total Purchased Professional Services	<hr/> \$0	<hr/> \$0	<hr/> \$100,000	<hr/> \$0

Other Purchased Services

Insurance	\$650	\$0	\$0	\$0
Total Other Purchased Services	<hr/> \$650	<hr/> \$0	<hr/> \$0	<hr/> \$0

Capital

Capital	\$3,210,034	\$10,822,983	\$11,747,287	\$2,448,700
Total Capital	<hr/> \$3,210,034	<hr/> \$10,822,983	<hr/> \$11,747,287	<hr/> \$2,448,700

Transfers - Out

Primary Government Transfers	\$0	\$0	\$21,000	\$0
Total Transfers - Out	<hr/> \$0	<hr/> \$0	<hr/> \$21,000	<hr/> \$0

Total Expenses / Expenditure

<hr/> \$3,210,684	<hr/> \$10,822,983	<hr/> \$11,868,287	<hr/> \$2,448,700
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County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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303 - Capital Funds-Bond Projects

Revenues / Funding Source

Transfers - In

Primary Government Transfer In	\$0	\$277,636	\$1,950,000	\$1,800,500
Total Transfers - In	\$0	\$277,636	\$1,950,000	\$1,800,500
Total Revenues / Funding Source	\$0	\$277,636	\$1,950,000	\$1,800,500

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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303 - Capital Funds-Bond Projects

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$0	\$0	\$0	\$0
Total Purchased Professional Services	<hr/> \$0	<hr/> \$0	<hr/> \$0	<hr/> \$0

Other Purchased Services

Employee Expense	\$0	\$0	\$400	\$400
Total Other Purchased Services	<hr/> \$0	<hr/> \$0	<hr/> \$400	<hr/> \$400

Supplies

Office Supplies	\$0	\$0	\$920	\$100
Total Supplies	<hr/> \$0	<hr/> \$0	<hr/> \$920	<hr/> \$100

Capital

Capital	\$0	\$277,636	\$1,948,680	\$1,800,000
Total Capital	<hr/> \$0	<hr/> \$277,636	<hr/> \$1,948,680	<hr/> \$1,800,000
Total Expenses / Expenditure	<hr/>\$0	<hr/>\$277,636	<hr/>\$1,950,000	<hr/>\$1,800,500

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
304 - Capital Bridge Fund				
Revenues / Funding Source				
Investment Earnings				
Interest on Savings Accounts	\$17,043	\$26,647	\$30,000	\$25,000
Interest on Investments	\$11,800	\$6,758	\$0	\$0
Total Investment Earnings	<hr/> \$28,843	<hr/> \$33,405	<hr/> \$30,000	<hr/> \$25,000
Contributions and Donations				
Contributions and Donations	\$0	\$0	\$0	\$0
Total Contributions and Donations	<hr/> \$0	<hr/> \$0	<hr/> \$0	<hr/> \$0
Net Intergovernmental Revenue				
Intergovernment Revenue	\$0	\$47	\$14,780	\$2,930
Total Net Intergovernmental Revenue	<hr/> \$0	<hr/> \$47	<hr/> \$14,780	<hr/> \$2,930
Grants				
Agency Grants	\$534,202	\$329,257	\$260,400	\$214,000
Grant - State	\$0	\$186	\$0	\$12,500
Capital Grant - Federal	\$0	\$10,444	\$750,000	\$668,800
Capital Grant - State	\$0	\$1,958	\$140,625	\$125,400
Total Grants	<hr/> \$534,202	<hr/> \$341,845	<hr/> \$1,151,025	<hr/> \$1,020,700
Departmental Charges				
Intergovernment Fees	\$0	\$0	\$0	\$0
Expense Reimbursement	\$0	\$0	\$0	\$0
Total Departmental Charges	<hr/> \$0	<hr/> \$0	<hr/> \$0	<hr/> \$0
Total Revenues / Funding Source	<hr/> \$563,045	<hr/> \$375,297	<hr/> \$1,195,805	<hr/> \$1,048,630

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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304 - Capital Bridge Fund

Expenses / Expenditure

Purchased Professional Services

Professional Services	\$30,600	\$13,055	\$915,900	\$836,000
Total Purchased Professional Services	<hr/> \$30,600	<hr/> \$13,055	<hr/> \$915,900	<hr/> \$836,000

Other Purchased Services

Communications	\$0	\$0	\$0	\$2,500
Total Other Purchased Services	<hr/> \$0	<hr/> \$0	<hr/> \$0	<hr/> \$2,500

Supplies

Service Supplies	\$0	\$689	\$0	\$0
Total Supplies	<hr/> \$0	<hr/> \$689	<hr/> \$0	<hr/> \$0

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$25	\$0	\$0	\$0
Total Payments to Agencies/Non Governmental Entities	<hr/> \$25	<hr/> \$0	<hr/> \$0	<hr/> \$0

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	<hr/> \$0	<hr/> \$0	<hr/> \$0	<hr/> \$0

Payment to Other Governments

Payments to Other Governments	\$90,080	\$21,437	\$21,600	\$15,500
Total Payment to Other Governments	<hr/> \$90,080	<hr/> \$21,437	<hr/> \$21,600	<hr/> \$15,500
Total Expenses / Expenditure	<hr/> \$120,705	<hr/> \$35,181	<hr/> \$937,500	<hr/> \$854,000

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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400 - Sinking Fund

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$32	\$126	\$500	\$0
Total Investment Earnings	<hr/> \$32	<hr/> \$126	<hr/> \$500	<hr/> \$0

Transfers - In

Primary Government Transfer In	\$5,218,794	\$5,799,571	\$7,139,176	\$7,857,350
Total Transfers - In	<hr/> \$5,218,794	<hr/> \$5,799,571	<hr/> \$7,139,176	<hr/> \$7,857,350
Total Revenues / Funding Source	<hr/>\$5,218,826	<hr/>\$5,799,697	<hr/>\$7,139,676	<hr/>\$7,857,350

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
400 - Sinking Fund				
Expenses / Expenditure				
Debt Service				
Principal Debt Service	\$3,905,693	\$4,601,663	\$5,352,854	\$6,037,006
Interest Debt Services	\$1,313,129	\$1,197,907	\$1,786,822	\$1,820,344
Fiscal Charges Debt Services	\$0	(\$610,988)	\$0	\$0
Total Debt Service	<hr/> \$5,218,822	\$5,188,583	\$7,139,676	\$7,857,350
Transfers - Out				
Primary Government Transfers	\$0	\$611,130	\$0	\$0
Total Transfers - Out	<hr/> \$0	\$611,130	\$0	\$0
Total Expenses / Expenditure	<hr/> \$5,218,822	\$5,799,713	\$7,139,676	\$7,857,350

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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700 - Workers' Compensation

Revenues / Funding Source

Investment Earnings

Interest on Investments	\$26,908	\$28,014	\$24,000	\$28,000
Unrealized Gains in Fair Value of Investments	\$11,849	\$2,478	\$10,000	\$100
Total Investment Earnings	\$38,757	\$30,493	\$34,000	\$28,100
Departmental Charges				
Departmental Fees	\$301,897	\$393,946	\$400,000	\$577,200
Expense Reimbursement	\$0	\$0	\$0	\$0
Total Departmental Charges	\$301,897	\$393,946	\$400,000	\$577,200
Total Revenues / Funding Source	\$340,654	\$424,438	\$434,000	\$605,300

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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700 - Workers' Compensation

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$12,545	\$16,215	\$17,120	\$17,548
Salaries - Overtime	\$5	\$0	\$0	\$0
Salaries - Other	\$93	\$70	\$0	\$0
Benefits	\$5,862	\$7,638	\$7,870	\$9,865
Total Salaries/Benefits	\$18,505	\$23,923	\$24,990	\$27,413

Purchased Professional Services

Professional Services	\$131,727	\$137,253	\$141,220	\$170,800
Total Purchased Professional Services	\$131,727	\$137,253	\$141,220	\$170,800

Supplies

Office Supplies	\$0	\$48	\$150	\$143
Total Supplies	\$0	\$48	\$150	\$143

Internal Charges - Expenses

Internal Charges - Expense	\$79	\$76	\$92	\$96
Total Internal Charges - Expenses	\$79	\$76	\$92	\$96

Other Non-Operating Expenses

Other Non-Operating Exp Charged	\$274,297	\$337,108	\$233,600	\$353,600
Total Other Non-Operating Expenses	\$274,297	\$337,108	\$233,600	\$353,600
Total Expenses / Expenditure	\$424,608	\$498,408	\$400,052	\$552,052

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
720 - Health Care Self Insurance				
Revenues / Funding Source				
Investment Earnings				
Interest on Savings Accounts	\$40,875	\$40,574	\$39,250	\$44,000
Interest on Investments	\$225,138	\$319,925	\$313,500	\$280,000
Total Investment Earnings	\$266,013	\$360,498	\$352,750	\$324,000
Transfers - In				
Primary Government Transfer In	\$0	\$0	\$0	\$0
Total Transfers - In	\$0	\$0	\$0	\$0
Departmental Charges				
Departmental Fees	\$13,332,167	\$13,433,243	\$13,339,380	\$14,213,977
Expense Reimbursement	\$6,736	\$487	\$0	\$0
Revenue Allowance - Contra	(\$230)	(\$125)	(\$1,000)	(\$1,000)
Total Departmental Charges	\$13,338,673	\$13,433,605	\$13,338,380	\$14,212,977
Total Revenues / Funding Source	\$13,604,686	\$13,794,103	\$13,691,130	\$14,536,977

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
720 - Health Care Self Insurance				
Expenses / Expenditure				
Salaries/Benefits				
Salaries - Full Time	\$87,555	\$93,600	\$98,120	\$100,570
Salaries - Overtime	\$36	\$0	\$0	\$0
Salaries - Other	\$1,413	\$784	\$0	\$0
Benefits	\$19,446	\$29,793	\$30,814	\$33,451
Total Salaries/Benefits	<hr/> \$108,451	<hr/> \$124,177	<hr/> \$128,934	<hr/> \$134,021
Purchased Professional Services				
Professional Services	\$585,733	\$617,459	\$616,100	\$632,853
Professional Services - Contra	(\$211,380)	(\$186,405)	(\$186,400)	(\$121,425)
Total Purchased Professional Services	<hr/> \$374,353	<hr/> \$431,054	<hr/> \$429,700	<hr/> \$511,428
Other Purchased Services				
Communications	\$0	\$0	\$37	\$0
Insurance	\$925,373	\$849,586	\$839,996	\$876,000
Employee Expense	\$33,832	\$48,585	\$54,569	\$56,400
Insurance - Contra	(\$42,600)	(\$43,101)	(\$27,975)	(\$28,500)
Total Other Purchased Services	<hr/> \$916,605	<hr/> \$855,070	<hr/> \$866,627	<hr/> \$903,900
Supplies				
Office Supplies	\$367	\$442	\$664	\$711
Total Supplies	<hr/> \$367	<hr/> \$442	<hr/> \$664	<hr/> \$711
Payments to Agencies/Non Governmental Entities				
Payments to Agencies/Non-Government	\$73	\$54	\$75	\$75
Total Payments to Agencies/Non Governmental Entities	<hr/> \$73	<hr/> \$54	<hr/> \$75	<hr/> \$75
Payment to Other Governments				
Payments to Other Governments	\$15,678	\$4,994	\$5,358	\$5,800
Total Payment to Other Governments	<hr/> \$15,678	<hr/> \$4,994	<hr/> \$5,358	<hr/> \$5,800
Internal Charges - Expenses				
Internal Charges - Expense	\$3,629	\$3,506	\$3,767	\$3,562
Total Internal Charges - Expenses	<hr/> \$3,629	<hr/> \$3,506	<hr/> \$3,767	<hr/> \$3,562
Other Non-Operating Expenses				
Other Non-Operating Exp Charged	\$10,902,790	\$14,243,076	\$12,310,990	\$13,703,282
Other Non-Operating Exp Contra	(\$1,286,559)	(\$1,537,479)	(\$1,224,175)	(\$1,763,310)
Total Other Non-Operating Expenses	<hr/> \$9,616,231	<hr/> \$12,705,597	<hr/> \$11,086,815	<hr/> \$11,939,972
Total Expenses / Expenditure	<hr/> \$11,035,387	<hr/> \$14,124,893	<hr/> \$12,521,940	<hr/> \$13,499,469

County of Cumberland

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810 - Retirement

Revenues / Funding Source

Investment Earnings

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Interest on Savings Accounts	\$181,198	\$275,691	\$226,000	\$155,000
Interest on Investments	\$1,513,157	\$1,794,154	\$2,325,000	\$2,346,000
Dividends	\$4,651,056	\$8,748,751	\$2,663,000	\$3,034,000
Realized Gains on Investment Sales	\$2,935,760	\$7,147,573	\$6,398,000	\$5,157,000
Unrealized Gains in Fair Value of Investments	\$26,975,997	\$14,239,951	\$0	\$0
Total Investment Earnings	\$36,257,169	\$32,206,120	\$11,612,000	\$10,692,000
Transfers - In				
Primary Government Transfer In	\$0	\$0	\$0	\$0
Total Transfers - In	\$0	\$0	\$0	\$0
Other Non-Operating				
Other Retirement Proceeds	\$8,451,396	\$9,173,543	\$9,435,000	\$10,388,000
Total Other Non-Operating	\$8,451,396	\$9,173,543	\$9,435,000	\$10,388,000
Total Revenues / Funding Source	\$44,708,564	\$41,379,663	\$21,047,000	\$21,080,000

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
810 - Retirement				
Expenses / Expenditure				
Salaries/Benefits				
Salaries - Full Time	\$136,781	\$116,290	\$134,843	\$129,870
Salaries - Part Time/Temp	\$0	\$0	\$28,176	\$26,515
Salaries - Overtime	\$281	\$575	\$2,000	\$2,000
Salaries - Other	\$5,705	\$9,624	\$0	\$0
Benefits	\$53,516	\$49,932	\$64,251	\$63,862
Total Salaries/Benefits	<hr/> \$196,282	\$176,420	\$229,270	\$222,247
Purchased Professional Services				
Professional Services	\$691,636	\$843,837	\$1,078,683	\$1,384,200
Total Purchased Professional Services	<hr/> \$691,636	\$843,837	\$1,078,683	\$1,384,200
Other Purchased Services				
Communications	\$0	\$0	\$600	\$600
Insurance	\$13,624	\$14,000	\$15,500	\$15,500
Total Other Purchased Services	<hr/> \$13,624	\$14,000	\$16,100	\$16,100
Supplies				
Office Supplies	\$731	\$481	\$1,517	\$980
Total Supplies	<hr/> \$731	\$481	\$1,517	\$980
Capital				
Capital	\$0	\$0	\$0	\$0
Total Capital	<hr/> \$0	\$0	\$0	\$0
Internal Charges - Expenses				
Internal Charges - Expense	\$5,477	\$158,108	\$126,769	\$66,851
Total Internal Charges - Expenses	<hr/> \$5,477	\$158,108	\$126,769	\$66,851
Other Non-Operating Expenses				
Other Non-Operating Exp Charged	\$18,323,307	\$20,209,969	\$20,616,000	\$18,745,000
Total Other Non-Operating Expenses	<hr/> \$18,323,307	\$20,209,969	\$20,616,000	\$18,745,000
Total Expenses / Expenditure	<hr/> \$19,231,058	\$21,402,815	\$22,068,339	\$20,435,378

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

900 - Conservation District - Clean Water

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$3,602	\$7,559	\$2,000	\$8,000
Interest on Investments	\$34,755	\$38,045	\$15,000	\$30,000
Total Investment Earnings	<hr/> \$38,357	<hr/> \$45,604	<hr/> \$17,000	<hr/> \$38,000

Contributions and Donations

Contributions and Donations	\$0	\$0	\$300	\$300
Total Contributions and Donations	<hr/> \$0	<hr/> \$0	<hr/> \$300	<hr/> \$300

Transfers - In

Subsidy	\$0	\$0	\$49,300	\$0
Total Transfers - In	<hr/> \$0	<hr/> \$0	<hr/> \$49,300	<hr/> \$0

Other Non-Operating

Other Insurance Recovery	\$0	\$0	\$0	\$0
Total Other Non-Operating	<hr/> \$0	<hr/> \$0	<hr/> \$0	<hr/> \$0

Licenses and Permits

Permits	\$74,500	\$123,500	\$52,000	\$55,000
Total Licenses and Permits	<hr/> \$74,500	<hr/> \$123,500	<hr/> \$52,000	<hr/> \$55,000

Grants

Grant - State	\$141,864	\$159,173	\$140,000	\$169,898
Total Grants	<hr/> \$141,864	<hr/> \$159,173	<hr/> \$140,000	<hr/> \$169,898

Departmental Charges

Departmental Fees	\$410,931	\$389,002	\$280,000	\$300,000
Expense Reimbursement	\$0	\$106	\$0	\$0
Total Departmental Charges	<hr/> \$410,931	<hr/> \$389,107	<hr/> \$280,000	<hr/> \$300,000

Total Revenues / Funding Source

<hr/> \$665,653	<hr/> \$717,384	<hr/> \$538,600	<hr/> \$563,198
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County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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900 - Conservation District - Clean Water

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$348,466	\$400,011	\$391,561	\$414,633
Salaries - Part Time/Temp	\$0	\$32,762	\$80,662	\$100,155
Salaries - Overtime	\$1,029	\$1,455	\$1,500	\$1,500
Salaries - Other	\$3,278	\$13,935	\$2,400	\$1,200
Benefits	\$103,047	\$113,457	\$121,079	\$146,034

Total Salaries/Benefits	\$455,820	\$561,621	\$597,202
			\$663,522

Purchased Professional Services

Professional Services	\$60	\$3,263	\$9,140	\$350
Total Purchased Professional Services	\$60	\$3,263	\$9,140	\$350

Purchased Property Services

Equipment Maintenance and Repair	\$0	\$0	\$0	\$0
Total Purchased Property Services	\$0	\$0	\$0	\$0

Other Purchased Services

Communications	\$2,611	\$3,519	\$5,450	\$4,850
Insurance	\$2,267	\$2,248	\$4,000	\$4,500
Employee Expense	\$763	\$446	\$2,200	\$4,100
Non-Employee Expense	\$4,230	\$362	\$4,250	\$10,750
Total Other Purchased Services	\$9,871	\$6,576	\$15,900	\$24,200

Supplies

Office Supplies	\$6,100	\$6,739	\$16,060	\$16,567
Service Supplies	\$2,938	\$4,305	\$6,660	\$8,600
Total Supplies	\$9,038	\$11,043	\$22,720	\$25,167

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$60	\$54	\$250	\$250
Total Payments to Agencies/Non Governmental Entities	\$60	\$54	\$250	\$250

Capital

Capital	\$0	\$0	\$33,000	\$0
Total Capital	\$0	\$0	\$33,000	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$3,406	\$4,443	\$4,774	\$6,205
Total Internal Charges - Expenses	\$3,406	\$4,443	\$4,774	\$6,205
Total Expenses / Expenditure	\$478,255	\$587,000	\$682,986	\$719,694

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

902 - Conservation District - District Programs

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$9,119	\$14,566	\$2,200	\$6,600
Interest on Investments	\$27,516	\$64,867	\$15,000	\$49,000
Total Investment Earnings	<u>\$36,635</u>	<u>\$79,433</u>	<u>\$17,200</u>	<u>\$55,600</u>

Contributions and Donations

Contributions and Donations	\$18,695	\$17,361	\$18,500	\$18,500
Total Contributions and Donations	<u>\$18,695</u>	<u>\$17,361</u>	<u>\$18,500</u>	<u>\$18,500</u>

Transfers - In

Subsidy	\$98,922	\$82,712	\$140,000	\$140,000
Total Transfers - In	<u>\$98,922</u>	<u>\$82,712</u>	<u>\$140,000</u>	<u>\$140,000</u>

Grants

Agency Grants	\$89,643	\$76,027	\$92,000	\$90,000
Grant - State Pass-Through Stimulus	\$171,393	\$725,158	\$1,254,500	\$2,754,500
Grant - State	\$155,179	\$198,495	\$185,250	\$175,250
Grant - Federal/State	\$290,315	\$279,965	\$292,000	\$292,000
Grant - State Pass-Through	\$1,042,439	\$6,653	\$1,577,050	\$650,000
Total Grants	<u>\$1,748,970</u>	<u>\$1,286,298</u>	<u>\$3,400,800</u>	<u>\$3,961,750</u>

Departmental Charges

Departmental Fees	\$44,395	\$52,687	\$52,500	\$48,500
Expense Reimbursement	\$106	\$0	\$0	\$0
Total Departmental Charges	<u>\$44,501</u>	<u>\$52,687</u>	<u>\$52,500</u>	<u>\$48,500</u>
Total Revenues / Funding Source	<u>\$1,947,723</u>	<u>\$1,518,490</u>	<u>\$3,629,000</u>	<u>\$4,224,350</u>

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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902 - Conservation District - District Programs

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$335,499	\$324,123	\$341,483	\$409,316
Salaries - Part Time/Temp	\$4,655	\$6,161	\$5,604	\$5,604
Salaries - Overtime	\$756	\$625	\$500	\$500
Salaries - Other	\$18,424	\$4,320	\$2,400	\$2,400
Benefits	\$132,340	\$109,239	\$116,726	\$153,489
Total Salaries/Benefits	\$491,673	\$444,468	\$466,713	\$571,309

Purchased Professional Services

Professional Services	\$1,313,396	\$874,870	\$2,997,680	\$3,626,570
Total Purchased Professional Services	\$1,313,396	\$874,870	\$2,997,680	\$3,626,570

Purchased Property Services

Equipment Maintenance and Repair	\$156	\$15	\$2,200	\$1,800
Total Purchased Property Services	\$156	\$15	\$2,200	\$1,800

Other Purchased Services

Communications	\$11,497	\$10,198	\$12,150	\$10,850
Insurance	\$1,288	\$1,559	\$2,400	\$2,500
Employee Expense	\$4,681	\$5,042	\$9,550	\$10,050
Non-Employee Expense	\$0	\$50	\$100	\$100
Total Other Purchased Services	\$17,466	\$16,849	\$24,200	\$23,500

Supplies

Office Supplies	\$13,271	\$15,974	\$21,640	\$22,395
Service Supplies	\$48,267	\$58,111	\$59,990	\$59,400
Total Supplies	\$61,538	\$74,085	\$81,630	\$81,795

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$8,698	\$12,825	\$25,850	\$13,200
Total Payments to Agencies/Non Governmental Entities	\$8,698	\$12,825	\$25,850	\$13,200

Capital

Capital	\$0	\$7,777	\$0	\$0
Total Capital	\$0	\$7,777	\$0	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$6,063	\$5,179	\$6,339	\$8,549
Total Internal Charges - Expenses	\$6,063	\$5,179	\$6,339	\$8,549

Total Expenses / Expenditure	\$1,898,989	\$1,436,067	\$3,604,612	\$4,326,723
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County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

903 - Conservation District - Dirt & Gravel Roads

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$4,329	\$3,511	\$600	\$1,000
Interest on Investments	\$0	\$0	\$0	\$0
Total Investment Earnings	\$4,329	\$3,511	\$600	\$1,000

Grants

Grant - State	\$180,558	\$290,049	\$362,537	\$395,199
Total Grants	\$180,558	\$290,049	\$362,537	\$395,199
Total Revenues / Funding Source	\$184,887	\$293,560	\$363,137	\$396,199

County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

903 - Conservation District - Dirt & Gravel Roads

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$13,502	\$14,956	\$15,946	\$15,946
Salaries - Other	\$0	\$143	\$0	\$0
Benefits	\$4,979	\$8,994	\$10,740	\$11,298
Total Salaries/Benefits	<hr/> \$18,480	\$24,093	\$26,686	\$27,244

Purchased Professional Services

Professional Services	\$159,545	\$263,719	\$330,500	\$365,500
Total Purchased Professional Services	<hr/> \$159,545	\$263,719	\$330,500	\$365,500

Purchased Property Services

Equipment Maintenance and Repair	\$0	\$0	\$0	\$0
Total Purchased Property Services	<hr/> \$0	\$0	\$0	\$0

Other Purchased Services

Communications	\$519	\$218	\$1,100	\$1,000
Employee Expense	\$717	\$1,075	\$1,800	\$850
Total Other Purchased Services	<hr/> \$1,237	\$1,293	\$2,900	\$1,850

Supplies

Office Supplies	\$147	\$79	\$1,200	\$744
Service Supplies	\$33	\$0	\$600	\$200
Total Supplies	<hr/> \$180	\$79	\$1,800	\$944

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$42	\$41	\$100	\$100
Total Payments to Agencies/Non Governmental Entities	<hr/> \$42	\$41	\$100	\$100

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	<hr/> \$0	\$0	\$0	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$851	\$588	\$681	\$761
Total Internal Charges - Expenses	<hr/> \$851	\$588	\$681	\$761
Total Expenses / Expenditure	<hr/> \$180,335	\$289,813	\$362,667	\$396,399

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Fiscal Revenues / Funding Source				
Investment Earnings				
Interest on Savings Accounts	\$39,696	\$20,982	\$15,648	\$15,500
Interest on Investments	\$22,270	\$775,354	\$704,000	\$1,303,000
Total Investment Earnings	<hr/> \$61,966	<hr/> \$796,336	<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	\$12,192,119	\$8,906,343
Primary Government Transfer In	\$1,283,605	\$183,469	\$295,612	\$272,265
Total Transfers - In	<hr/> \$7,444,857	<hr/> \$9,281,678	<hr/> \$12,487,731	<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	\$203,114	\$208,927
Total Internal Charges - Revenue	<hr/> \$195,011	<hr/> \$170,845	<hr/> \$203,114	<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	\$201,178	\$215,793	\$106,739	\$0
Grant - State Pass-Through Stimulus	\$475,457	\$325,899	\$47,425	\$0
Grant - State	\$35,000,972	\$36,923,775	\$42,969,747	\$48,362,941
Grant - Federal/State	\$2,997,721	\$3,104,070	\$3,302,426	\$3,087,360
Grant - State Pass-Through	\$10,625,296	\$9,470,436	\$23,652,801	\$12,764,036
Total Grants	<hr/> \$49,300,623	<hr/> \$50,039,974	<hr/> \$70,079,138	<hr/> \$64,214,337
Departmental Charges				
Intergovernment Fees	\$25,490	\$26,344	\$26,500	\$33,000
Departmental Fees	\$2,511,889	\$2,905,775	\$2,752,833	\$2,680,792
Expense Reimbursement	\$115,143	\$1,808,894	\$2,974,447	\$267,705
Operating Fee	\$662,465	\$701,750	\$660,000	\$685,000
Total Departmental Charges	<hr/> \$3,314,987	<hr/> \$5,442,764	<hr/> \$6,413,780	<hr/> \$3,666,497

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
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	\$62,511,492	\$66,780,957	\$91,272,057	\$79,648,463

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Fiscal Expenses / Expenditure				
Salaries/Benefits				
Salaries - Full Time	\$13,038,609	\$14,445,626	\$14,673,636	\$16,327,809
Salaries - Part Time/Temp	\$111,438	\$121,774	\$178,870	\$152,399
Salaries - Overtime	\$236,023	\$320,304	\$345,440	\$324,755
Salaries - Other	\$159,632	\$178,225	\$144,675	\$179,080
Benefits	\$4,961,127	\$5,466,870	\$5,746,729	\$6,185,548
Total Salaries/Benefits	<hr/> \$18,506,829	\$20,532,799	\$21,089,350	\$23,169,591
Purchased Professional Services				
Professional Services	\$37,443,367	\$40,769,072	\$64,341,034	\$51,035,834
Professional Services - Contra	\$0	\$0	\$0	\$0
Total Purchased Professional Services	<hr/> \$37,443,367	\$40,769,072	\$64,341,034	\$51,035,834
Purchased Property Services				
Building Rent	\$12,710	\$13,464	\$3,852	\$3,500
Building Utilities	\$25,076	\$26,577	\$31,575	\$33,448
Building Maintenance	\$9,594	\$14,974	\$18,290	\$16,646
Equipment Rent	\$25,568	\$35,436	\$45,760	\$51,300
Equipment Maintenance and Repair	\$45,481	\$88,909	\$117,543	\$130,774
Total Purchased Property Services	<hr/> \$118,429	\$179,360	\$217,021	\$235,668
Other Purchased Services				
Communications	\$236,461	\$229,373	\$268,211	\$221,571
Insurance	\$4,149	\$3,176	\$4,000	\$3,000
Employee Expense	\$307,595	\$370,942	\$383,608	\$354,230
Non-Employee Expense	\$19,418	\$27,163	\$53,697	\$20,800
Total Other Purchased Services	<hr/> \$567,623	\$630,654	\$709,516	\$599,601
Supplies				
Office Supplies	\$422,869	\$470,588	\$587,076	\$515,934
Service Supplies	\$734,441	\$800,336	\$810,320	\$864,487
Total Supplies	<hr/> \$1,157,310	\$1,270,924	\$1,397,396	\$1,380,421
Payments to Agencies/Non Governmental Entities				
Payments to Agencies/Non-Government	\$173	\$64,536	\$219,120	\$248,770
Total Payments to Agencies/Non Governmental Entities	<hr/> \$173	\$64,536	\$219,120	\$248,770
Capital				
Capital	\$0	\$37,713	\$359,324	\$0
Total Capital	<hr/> \$0	\$37,713	\$359,324	\$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	\$5,500	\$0
Total Payment to Other Governments	<hr/> \$157,129	<hr/> \$0	<hr/> \$5,500	<hr/> \$0
Transfers - Out				
Primary Government Transfers	\$1,455,168	\$244,300	\$579,630	\$567,950
Total Transfers - Out	<hr/> \$1,455,168	<hr/> \$244,300	<hr/> \$579,630	<hr/> \$567,950
Internal Charges - Expenses				
Internal Charges - Expense	\$1,109,606	\$1,196,714	\$1,302,799	\$1,275,761
Internal Charges - Indirect Costs	<hr/> \$1,198,591	<hr/> \$1,358,056	<hr/> \$1,577,218	<hr/> \$1,651,958
Total Internal Charges - Expenses	<hr/> \$2,308,197	<hr/> \$2,554,770	<hr/> \$2,880,017	<hr/> \$2,927,719
Total Expenses / Expenditure	<hr/> \$61,714,226	<hr/> \$66,284,129	<hr/> \$91,797,907	<hr/> \$80,165,554

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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111 - DA - Insurance Fraud Prevention

Revenues / Funding Source

Investment Earnings

Interest on Savings Accounts	\$339	\$536	\$0	\$0
Total Investment Earnings	<hr/>	<hr/>	<hr/>	<hr/>

Grants

Agency Grants	\$201,178	\$91,743	\$0	\$0
Total Grants	<hr/>	<hr/>	<hr/>	<hr/>

Departmental Charges

Expense Reimbursement	\$55	\$55	\$0	\$0
Total Departmental Charges	<hr/>	<hr/>	<hr/>	<hr/>

Total Revenues / Funding Source	\$201,573	\$92,334	\$0	\$0
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County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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111 - DA - Insurance Fraud Prevention

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$125,492	\$60,575	\$0	\$0
Salaries - Overtime	\$1,105	\$0	\$0	\$0
Salaries - Other	\$331	\$314	\$0	\$0
Benefits	\$61,367	\$26,733	\$0	\$0
Total Salaries/Benefits	\$188,294	\$87,622	\$0	\$0

Purchased Professional Services

Professional Services	\$1,287	\$637	\$0	\$0
Total Purchased Professional Services	\$1,287	\$637	\$0	\$0

Purchased Property Services

Building Maintenance	\$0	\$0	\$0	\$0
Equipment Maintenance and Repair	\$1,141	\$66	\$0	\$0
Total Purchased Property Services	\$1,141	\$66	\$0	\$0

Other Purchased Services

Communications	\$836	\$488	\$0	\$0
Insurance	\$2,063	\$549	\$0	\$0
Employee Expense	\$475	\$100	\$0	\$0
Total Other Purchased Services	\$3,374	\$1,137	\$0	\$0

Supplies

Office Supplies	\$1,697	\$477	\$0	\$0
Service Supplies	\$3,748	\$1,168	\$0	\$0
Total Supplies	\$5,445	\$1,646	\$0	\$0

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$42	\$21	\$0	\$0
Total Payments to Agencies/Non Governmental Entities	\$42	\$21	\$0	\$0

Capital

Capital	\$0	\$0	\$0	\$0
Total Capital	\$0	\$0	\$0	\$0

Internal Charges - Expenses

Internal Charges - Expense	\$1,990	\$1,206	\$0	\$0
Total Internal Charges - Expenses	\$1,990	\$1,206	\$0	\$0
Total Expenses / Expenditure	\$201,573	\$92,334	\$0	\$0

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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130 - 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
130 - 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	\$201,370	\$201,383
Total Purchased Professional Services	<hr/> \$213,511	\$91,190	\$201,370	\$201,383
Purchased Property Services				
Building Maintenance	\$0	\$0	\$8,979	\$8,300
Equipment Maintenance and Repair	\$400	\$400	\$400	\$400
Total Purchased Property Services	<hr/> \$400	\$400	\$9,379	\$8,700
Other Purchased Services				
Communications	\$2,289	\$2,189	\$2,615	\$2,615
Employee Expense	\$1,444	\$2,396	\$4,616	\$5,470
Non-Employee Expense	\$0	\$0	\$350	\$0
Total Other Purchased Services	<hr/> \$3,733	\$4,585	\$7,581	\$8,085
Supplies				
Office Supplies	\$151,814	\$136,855	\$215,497	\$172,747
Service Supplies	\$8,427	\$9,102	\$15,378	\$18,350
Total Supplies	<hr/> \$160,241	\$145,957	\$230,875	\$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	\$82,241	\$103,905
Total Internal Charges - Expenses	<hr/> \$68,229	\$55,756	\$82,241	\$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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140 - 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	<hr/>	<hr/>	<hr/>	<hr/>

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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140 - 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	\$713,855	\$737,769	\$780,345	\$791,850
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Purchased Professional Services

Professional Services	\$59	\$835	\$3,294	\$800
Total Purchased Professional Services	\$59	\$835	\$3,294	\$800

Purchased Property Services

Building Rent	\$1,320	\$1,000	\$1,852	\$1,500
Equipment Maintenance and Repair	\$0	\$0	\$225	\$250
Total Purchased Property Services	\$1,320	\$1,000	\$2,077	\$1,750

Other Purchased Services

Communications	\$14,171	\$13,623	\$13,014	\$14,000
Employee Expense	\$4,131	\$12,648	\$1,914	\$2,400
Total Other Purchased Services	\$18,302	\$26,271	\$14,928	\$16,400

Supplies

Office Supplies	\$5,472	\$6,219	\$3,359	\$4,110
Service Supplies	\$10,441	\$26,993	\$23,393	\$33,500
Total Supplies	\$15,913	\$33,212	\$26,752	\$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
Total Expenses / Expenditure	\$827,723	\$877,655	\$906,085	\$927,036

County of Cumberland

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

Revenues / Funding Source

Contributions and Donations

Contributions and Donations	\$4	\$275	\$0	\$0
Total Contributions and Donations	<hr/>	<hr/>	<hr/>	<hr/>

Transfers - In

Subsidy	\$4,091,436	\$6,383,887	\$8,234,421	\$6,340,231
Primary Government Transfer In	\$0	\$0	\$0	\$0
Total Transfers - In	<hr/>	<hr/>	<hr/>	<hr/>

Grants

Grant - State Pass-Through Stimulus	\$0	\$0	\$0	\$0
Grant - State	\$16,643,519	\$17,854,031	\$19,295,687	\$21,496,160
Grant - State Pass-Through	\$4,657,150	\$4,690,745	\$5,589,585	\$5,419,467
Total Grants	<hr/>	<hr/>	<hr/>	<hr/>

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/>	<hr/>	<hr/>	<hr/>
Total Revenues / Funding Source	<hr/>	<hr/>	<hr/>	<hr/>

County of Cumberland

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215 - Children & Youth Services

Expenses / Expenditure

Salaries/Benefits

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Salaries - Full Time	\$5,136,253	\$6,114,561	\$5,727,196	\$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	\$8,509,536	\$10,717,368

Purchased Professional Services

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Professional Services	\$16,765,343	\$18,661,280	\$22,591,606	\$20,444,248
Total Purchased Professional Services	\$16,765,343	\$18,661,280	\$22,591,606	\$20,444,248

Purchased Property Services

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
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

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Communications	\$78,741	\$100,381	\$93,500	\$95,000
Employee Expense	\$149,339	\$181,050	\$185,835	\$159,937
Non-Employee Expense	\$4,598	\$1,163	\$2,350	\$1,000
Total Other Purchased Services	\$232,679	\$282,594	\$281,685	\$255,937

Supplies

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Office Supplies	\$108,456	\$167,389	\$177,978	\$144,781
Service Supplies	\$141,832	\$110,151	\$140,460	\$179,000
Total Supplies	\$250,287	\$277,541	\$318,438	\$323,781

Transfers - Out

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
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

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Internal Charges - Expense	\$561,778	\$610,834	\$626,688	\$617,863
Internal Charges - Indirect Costs	\$461,169	\$519,368	\$605,097	\$650,844
Total Internal Charges - Expenses	\$1,022,947	\$1,130,202	\$1,231,785	\$1,268,707
Total Expenses / Expenditure	\$25,678,988	\$29,222,414	\$33,334,300	\$33,429,815

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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230 - Drug & Alcohol Revenues / Funding Source

Contributions and Donations

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

Transfers - In

Subsidy	\$265,620	\$277,208	\$288,774	\$290,223
Primary Government Transfer In	<hr/>	<hr/>	<hr/>	<hr/>
Total Transfers - In	<hr/>	<hr/>	<hr/>	<hr/>

Internal Charges - Revenue

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

Net Intergovernmental Revenue

Intergovernment Revenue	\$18,059	\$18,060	\$18,500	\$18,500
Total Net Intergovernmental Revenue	<hr/>	<hr/>	<hr/>	<hr/>

Grants

Agency Grants	\$0	\$106,739	\$106,739	\$0
Grant - State Pass-Through Stimulus	<hr/>	<hr/>	<hr/>	<hr/>
Grant - State	<hr/>	<hr/>	<hr/>	<hr/>
Grant - State Pass-Through	<hr/>	<hr/>	<hr/>	<hr/>
Total Grants	<hr/>	<hr/>	<hr/>	<hr/>

Departmental Charges

Intergovernment Fees	\$25,490	\$26,344	\$26,500	\$33,000
Departmental Fees	<hr/>	<hr/>	<hr/>	<hr/>
Expense Reimbursement	<hr/>	<hr/>	<hr/>	<hr/>
Total Departmental Charges	<hr/>	<hr/>	<hr/>	<hr/>

Court Costs - Fees - Charges

Court Costs - Fees - Charges	\$172,242	\$163,793	\$165,000	\$165,000
Total Court Costs - Fees - Charges	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues / Funding Source	<hr/>	<hr/>	<hr/>	<hr/>

County of Cumberland

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
230 - 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	<hr/> \$1,771,025	<hr/> \$2,055,688	<hr/> \$1,873,147
Purchased Professional Services				
Professional Services	\$2,311,022	\$2,431,742	\$2,652,193	\$2,772,556
Professional Services - Contra	\$0	\$0	\$0	\$0
Total Purchased Professional Services	<hr/> \$2,311,022	<hr/> \$2,431,742	<hr/> \$2,652,193	<hr/> \$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	<hr/> \$969	<hr/> \$820	<hr/> \$800
Other Purchased Services				
Communications	\$13,607	\$12,771	\$14,780	\$15,680
Insurance	\$0	\$0	\$0	\$0
Employee Expense	\$34,779	\$37,901	\$44,005	\$44,460
Non-Employee Expense	\$1,899	\$4,405	\$103	\$4,500
Total Other Purchased Services	<hr/> \$50,285	<hr/> \$55,076	<hr/> \$58,888	<hr/> \$64,640
Supplies				
Office Supplies	\$56,306	\$53,046	\$61,025	\$86,263
Service Supplies	\$9,342	\$739	\$2,100	\$2,200
Total Supplies	<hr/> \$65,648	<hr/> \$53,785	<hr/> \$63,125	<hr/> \$88,463
Capital				
Capital	\$0	\$0	\$5,749	\$0
Total Capital	<hr/> \$0	<hr/> \$0	<hr/> \$5,749	<hr/> \$0
Payment to Other Governments				
Payments to Other Governments	\$7,129	\$0	\$0	\$0
Total Payment to Other Governments	<hr/> \$7,129	<hr/> \$0	<hr/> \$0	<hr/> \$0
Transfers - Out				
Primary Government Transfers	\$18,770	\$36,562	\$35,994	\$50,000
Total Transfers - Out	<hr/> \$18,770	<hr/> \$36,562	<hr/> \$35,994	<hr/> \$50,000

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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230 - 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	\$189,006	\$157,000
Total Internal Charges - Expenses	\$213,040	\$238,927	\$287,217	\$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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240 - Human Service Development Fund

Revenues / Funding Source

Transfers - In

Subsidy	\$0	\$0	\$0	\$0
Primary Government Transfer In	\$86,101	\$88,610	\$91,110	\$96,765
Total Transfers - In	\$86,101	\$88,610	\$91,110	\$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
Total Revenues / Funding Source	\$215,288	\$217,797	\$220,297	\$225,952

County of Cumberland

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

Expenses / Expenditure

Salaries/Benefits

Salaries - Full Time	\$118,702	\$127,920	\$128,187	\$139,390
Salaries - Overtime	\$53	\$0	\$1	\$0
Salaries - Other	\$2,837	\$284	\$180	\$180
Benefits	\$36,136	\$39,931	\$42,076	\$46,987
Total Salaries/Benefits	\$157,728	\$168,136	\$170,444	\$186,557

Purchased Professional Services

Professional Services	\$24,410	\$20,144	\$5,722	\$5,145
Total Purchased Professional Services	\$24,410	\$20,144	\$5,722	\$5,145

Purchased Property Services

Building Utilities	\$178	\$269	\$787	\$553
Building Maintenance	\$213	\$326	\$235	\$296
Equipment Maintenance and Repair	\$185	\$16	\$5	\$15
Total Purchased Property Services	\$576	\$611	\$1,027	\$864

Other Purchased Services

Communications	\$187	\$189	\$782	\$751
Employee Expense	\$8,657	\$5,382	\$6,455	\$5,594
Non-Employee Expense	\$0	\$0	\$194	\$0
Total Other Purchased Services	\$8,844	\$5,571	\$7,431	\$6,345

Supplies

Office Supplies	\$2,291	\$1,024	\$910	\$1,330
Service Supplies	\$112	\$109	\$6	\$125
Total Supplies	\$2,403	\$1,133	\$916	\$1,455

Transfers - Out

Primary Government Transfers	\$0	\$0	\$10,275	\$500
Total Transfers - Out	\$0	\$0	\$10,275	\$500

Internal Charges - Expenses

Internal Charges - Expense	\$2,142	\$2,258	\$2,324	\$2,085
Internal Charges - Indirect Costs	\$19,184	\$19,944	\$22,158	\$22,900
Total Internal Charges - Expenses	\$21,326	\$22,202	\$24,482	\$24,985

Total Expenses / Expenditure

\$215,288	\$217,797	\$220,297	\$225,851
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County of Cumberland

2023 Actual 2024 Actual 2025 Budget 2026 Budget

250 - 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	<hr/> <hr/> \$50,077	\$784,663	\$711,648	\$1,310,000

Contributions and Donations

Contributions and Donations	\$0	\$0	\$0	\$0
Total Contributions and Donations	<hr/> <hr/> \$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	<hr/> <hr/> \$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	<hr/> <hr/> \$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	<hr/> <hr/> \$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	<hr/> <hr/> \$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	<hr/> <hr/> \$2,029,932	\$4,003,413	\$5,058,593	\$2,337,210
Total Revenues / Funding Source	<hr/> <hr/> \$22,224,185	\$24,947,289	\$43,814,754	\$32,775,311

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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250 - 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	\$4,793,645	\$5,302,828	\$5,654,949	\$5,791,063

Purchased Professional Services

Professional Services	\$16,505,023	\$17,745,992	\$37,059,791	\$25,907,096
Total Purchased Professional Services	\$16,505,023	\$17,745,992	\$37,059,791	\$25,907,096

Purchased Property Services

Building Rent	\$10,085	\$11,100	\$0	\$0
Building Utilities	\$10,942	\$10,583	\$14,378	\$14,052
Building Maintenance	\$2,289	\$2,025	\$1,125	\$675
Equipment Rent	\$884	\$705	\$760	\$1,050
Equipment Maintenance and Repair	\$39,158	\$56,914	\$48,482	\$55,450
Total Purchased Property Services	\$63,358	\$81,328	\$64,745	\$71,227

Other Purchased Services

Communications	\$56,416	\$52,705	\$59,045	\$53,425
Employee Expense	\$87,882	\$105,414	\$102,710	\$104,769
Non-Employee Expense	\$10,948	\$21,073	\$50,100	\$15,000
Total Other Purchased Services	\$155,246	\$179,192	\$211,855	\$173,194

Supplies

Office Supplies	\$47,501	\$67,359	\$80,937	\$38,286
Service Supplies	\$4,905	\$4,460	\$6,635	\$5,000
Total Supplies	\$52,406	\$71,819	\$87,572	\$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
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250 - Mental Health, Intellectual & Developmental Disabilities

Expenses / Expenditure

Internal Charges - Expenses

Internal Charges - Expense	\$225,292	\$240,447	\$271,729	\$250,029
Internal Charges - Indirect Costs	\$306,662	\$337,809	\$386,993	\$431,246
Total Internal Charges - Expenses	\$531,954	\$578,257	\$658,722	\$681,275
Total Expenses / Expenditure	\$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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255 - 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	\$1,000	\$5,000
Total Internal Charges - Revenue	<u>\$128</u>	<u>\$22</u>	<u>\$1,000</u>	<u>\$5,000</u>

Grants

Grant - State Pass-Through Stimulus	\$361,916	\$287,747	\$0	\$0
Grant - State	\$566,842	\$705,673	\$683,806	\$687,801
Grant - Federal/State	\$2,997,721	\$3,104,070	\$3,302,426	\$3,087,360
Grant - State Pass-Through	\$69,537	\$63,264	\$97,999	\$54,000
Total Grants	<u>\$3,996,015</u>	<u>\$4,160,754</u>	<u>\$4,084,231</u>	<u>\$3,829,161</u>

Departmental Charges

Departmental Fees	\$32,592	\$44,059	\$57,500	\$65,000
Expense Reimbursement	\$5,068	\$7,010	\$4,200	\$4,100
Operating Fee	\$662,465	\$701,750	\$660,000	\$685,000
Total Departmental Charges	<u>\$700,125</u>	<u>\$752,819</u>	<u>\$721,700</u>	<u>\$754,100</u>
Total Revenues / Funding Source	<u>\$4,969,603</u>	<u>\$4,983,104</u>	<u>\$5,344,402</u>	<u>\$5,058,125</u>

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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255 - 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	\$6,500	\$5,000
Salaries - Other	\$14,913	\$24,043	\$31,000	\$11,800
Benefits	\$624,323	\$639,074	\$645,495	\$705,138

Total Salaries/Benefits	\$2,366,503	\$2,513,851	\$2,626,532	\$2,662,074
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Purchased Professional Services

Professional Services	\$1,321,713	\$1,365,222	\$1,301,475	\$1,206,800
Total Purchased Professional Services	\$1,321,713	\$1,365,222	\$1,301,475	\$1,206,800

Purchased Property Services

Building Utilities	\$13,308	\$14,933	\$15,200	\$16,900
Building Maintenance	\$6,651	\$11,885	\$7,200	\$6,700
Equipment Maintenance and Repair	\$1,416	\$12,102	\$14,500	\$15,000
Total Purchased Property Services	\$21,375	\$38,919	\$36,900	\$38,600

Other Purchased Services

Communications	\$69,797	\$46,337	\$83,900	\$39,600
Insurance	\$2,087	\$2,627	\$4,000	\$3,000
Employee Expense	\$20,337	\$25,022	\$35,600	\$29,500
Non-Employee Expense	\$1,974	\$522	\$600	\$300
Total Other Purchased Services	\$94,194	\$74,508	\$124,100	\$72,400

Supplies

Office Supplies	\$41,227	\$36,863	\$35,712	\$63,816
Service Supplies	\$315,999	\$374,175	\$324,600	\$317,000
Total Supplies	\$357,226	\$411,038	\$360,312	\$380,816

Payments to Agencies/Non Governmental Entities

Payments to Agencies/Non-Government	\$101	\$170	\$142,000	\$140,600
Total Payments to Agencies/Non Governmental Entities	\$101	\$170	\$142,000	\$140,600

Capital

Capital	\$0	\$37,713	\$48,000	\$0
Total Capital	\$0	\$37,713	\$48,000	\$0

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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255 - Office of Aging Expenses / Expenditure

Payment to Other Governments

Payments to Other Governments	\$150,000	\$0	\$5,500	\$0
Total Payment to Other Governments	<hr/>	<hr/>	<hr/>	<hr/>

Internal Charges - Expenses

Internal Charges - Expense	\$170,038	\$191,467	\$213,537	\$206,824
Internal Charges - Indirect Costs	\$235,510	\$294,637	\$336,000	\$350,000
Total Internal Charges - Expenses	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenses / Expenditure	\$405,548	\$486,104	\$549,537	\$556,824
	<hr/>	<hr/>	<hr/>	<hr/>
	\$4,716,659	\$4,927,525	\$5,194,356	\$5,058,114

County of Cumberland

2023 Actual	2024 Actual	2025 Budget	2026 Budget
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270 - 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	\$666,948	\$666,948
Grant - State Pass-Through	\$242,823	\$412,333	\$390,495	\$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
270 - Community Services				
Expenses / Expenditure				
Salaries/Benefits				
Salaries - Full Time	\$150,320	\$153,301	\$144,018	\$165,317
Salaries - Overtime	\$0	\$23	\$139	\$155
Salaries - Other	\$9,607	\$526	\$295	\$600
Benefits	\$64,249	\$67,682	\$63,679	\$69,593
Total Salaries/Benefits	<hr/> \$224,176	\$221,533	\$208,131	\$235,665
Purchased Professional Services				
Professional Services	\$300,999	\$452,030	\$525,583	\$497,806
Total Purchased Professional Services	<hr/> \$300,999	\$452,030	\$525,583	\$497,806
Purchased Property Services				
Building Rent	\$0	\$0	\$0	\$0
Building Utilities	\$649	\$793	\$1,210	\$1,943
Building Maintenance	\$441	\$738	\$751	\$675
Equipment Maintenance and Repair	\$223	\$74	\$111	\$85
Total Purchased Property Services	<hr/> \$1,313	\$1,604	\$2,072	\$2,703
Other Purchased Services				
Communications	\$417	\$692	\$575	\$500
Employee Expense	\$551	\$1,029	\$2,473	\$2,100
Total Other Purchased Services	<hr/> \$967	\$1,721	\$3,048	\$2,600
Supplies				
Office Supplies	\$8,105	\$1,356	\$11,659	\$4,601
Service Supplies	\$239,635	\$273,439	\$297,748	\$309,312
Total Supplies	<hr/> \$247,740	\$274,795	\$309,407	\$313,913
Capital				
Capital	\$0	\$0	\$575	\$0
Total Capital	<hr/> \$0	\$0	\$575	\$0
Transfers - Out				
Primary Government Transfers	\$16,601	\$17,360	\$121,111	\$103,700
Total Transfers - Out	<hr/> \$16,601	\$17,360	\$121,111	\$103,700
Internal Charges - Expenses				
Internal Charges - Expense	\$4,051	\$4,458	\$4,379	\$3,955
Internal Charges - Indirect Costs	\$35,840	\$34,091	\$37,964	\$39,968
Total Internal Charges - Expenses	<hr/> \$39,891	\$38,549	\$42,343	\$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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285 - 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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285 - 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