

2026 | Budget Briefing

Board of Commissioners:

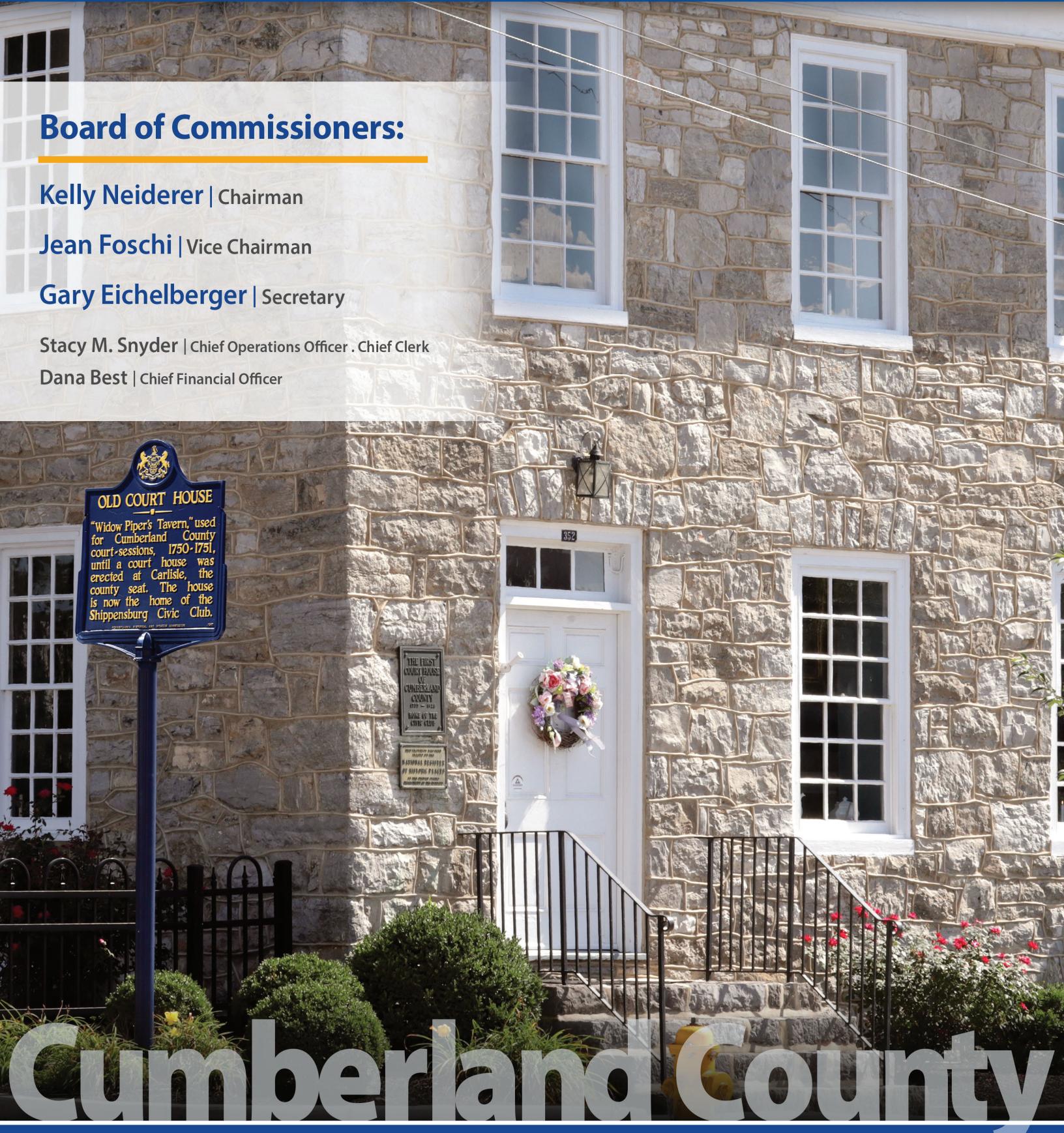
Kelly Neiderer | Chairman

Jean Foschi | Vice Chairman

Gary Eichelberger | Secretary

Stacy M. Snyder | Chief Operations Officer . Chief Clerk

Dana Best | Chief Financial Officer



Cumberland County

Scenic Cumberland County . Widow Piper's Tavern . Shippensburg

This Page Intentionally Left Blank

Table of Contents

Introduction	4
County Highlights	9
County Structure	10
Cumberland County Government.....	10
Elected Officials.....	11
Organization Chart.....	12
Fund Structure	13
County Tax Comparison Charts	14
County Tax Comparison Charts.....	14
Comparative Tax Rate	15
Total County Budget	16
Summary.....	16
Revenue Summary.....	17
Expenditure Summary	19
Subsidy	21
Annual Retirement Contribution	22
Health Care Cost.....	23
Capital Expenditures.....	24
Positions by Performance Management Group	25
General Fund Budget	27
Summary.....	27
Revenue Summary.....	28
Expenditure Summary	30
General Fund Projections 2025-2029	34

**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. **

Introduction

As we prepare for the implementation of the 2026 strategic plan, we remain focused on aligning our resources with the priorities that matter most to our residents. Cumberland County continues to be one of the fastest growing counties in Pennsylvania. This growth brings opportunity, but also significant fiscal and operational challenges. Population growth related expenditures continue to outpace the tax revenue derived from that same growth. As we navigate these pressures, the county remains committed to serving the residents of Cumberland County by meeting operational needs and statutory obligations while maintaining long-term fiscal responsibility.

Financial Management Principles

To guide our decisions, we adhere to the following core financial management principles:

- Maintaining a financial base to support essential mandated and non-mandated services, even in a changing environment.
- Directing financial resources towards the achievement of the county's strategic plan.
- Maintaining sufficient liquidity to meet normal operating and contingent obligations.
- Maintaining and preserving infrastructure and capital assets.
- Implementing operating policies that limit the cost of government and financial risk.
- Maximizing the level of public goods and services while limiting the levels of debt and tax.

Additional information about the financial management principles and examples where they have been applied can be found throughout this document, within the 2026 Strategy and Budget document, OpenBook, and on the county website at www.cumberlandcountypa.gov.

Strategic Oversight and Reporting

Our financial management principles serve as the foundation for budgeting and forecasting, strategic planning, and daily operational decision-making. To support effective governance, formal reports are presented bi-annually and informal updates are provided monthly by the Finance Department to the Board of Commissioners. Department heads and elected officials are encouraged to attend or review these presentations and they receive monthly summary reports to inform their own planning and operations. They also have access to robust on-demand financial reports to inform their decisions. This structured reporting process and report availability ensures that decisions are data-informed, and that grassroots initiatives are grounded in both strategic priorities and operational realities.

In addition to the Finance Department's work, core inter-departmental teams play a vital role in enhancing financial and operational oversight through data analytics, trend monitoring, and programmatic review. These teams include:

- Criminal Justice Advisory Board who provides the local setting for teamwork and strategic planning within the county's criminal justice system with the goal of improving effectiveness

and community safety.

- Fiscal & Growth Trends Task Force whose role is to provide informative dashboards that combine personnel and fiscal trends.
- Human Services Policy Team whose role it is to address trends across human services departments.
- Senior Management Team who plays a critical leadership role in ensuring the county operates efficiently, strategically, and in alignment with its mission and statutory responsibilities.

The insights and programmatic support provided by these teams as well as others are developed through the lens of our financial management principles and are essential to maintaining both fiscal health and operational excellence.

External Influences

Now more than ever these teams are critical due to increasing external political and structural forces beyond our control. These challenges are compounded by broader economic pressures including inflation, a regressive tax structure, and market volatility, all of which strain both household and government budgets. Also, ideological shifts at the federal level have led to uncertainty in policy direction and funding availability often requiring additional administrative steps to access or maintain funding streams. At the state level, the continued use of outdated funding formulas, or funding formulas that have been updated with the goal of holding shrinking counties harmless, has widened the gap between the growing demand for human services and the county's ability to fund them.

Additionally, a number of statutorily mandated fees in county row offices have not been updated since the 1980s. These outdated fee caps fall far short of covering the actual cost of delivering services, placing an increasing burden on the general fund. Meanwhile, the looming threat and reality of state and federal budget impasses further complicate financial planning. In these instances, we are forced to rely on reserve funds to cover expenses traditionally supported by state and federal funds. This approach is not sustainable in the long term and limits the ability to address these gaps in the short term.

Sustained inflation in recent years has driven up both direct and indirect costs across the board. We have seen notable increases in the prices of everyday items such as toilet paper, printing paper, and notepads, as well as in service contracts ranging from mowing to copier rentals and maintenance. We have worked diligently to decrease consumption, but with escalating costs, we have seen stagnant or increasing expenses. We also manage contracts for goods and services which are mandated or necessary so our ability to cut consumption is limited. Notable examples include the medical and food contracts at the prison and contracts for attorneys for services provided in the courts and in county offices. With expenses rising year after year, the fact that departments have made commendable efforts to reduce consumption is hidden due to rising costs which have outstripped our ability to make corresponding budget cuts.

Finally, property and liability insurance premiums rose significantly this past year, and we anticipate continued increases in the future. We have reviewed operations to explore additional discount eligibility; however, beyond pursuing available discounts, the county has limited control over these expenses. Unlike in other cost areas, reducing insurance coverage is not a viable option to contain costs.

Internal Influences

Cumberland County faces a number of internal challenges which have the potential to impact operations, service delivery, and long-term financial stability. One ongoing concern is balancing the need to attract and retain a qualified workforce within existing budgetary constraints. The labor market remains unpredictable due to shifting conditions and a rapid expansion of the labor pool. It is still unclear whether these changes will ultimately benefit the county or have a neutral effect. Gaining a clear understanding of the job market will be essential in the coming years as 34% of our current staff will be eligible for retirement in the next five years.

In 2025, the Board of Commissioners received a comprehensive Facilities Master Plan which included an assessment of each county facility and a projected needs analysis through 2043. While the plan outlines a wide range of potential capital projects to address both current and future needs, its full implications are still being evaluated. A formal implementation plan, including selected capital projects and financial projections, will be developed in 2026.

Another growing concern is the increasing subsidy, or general fund contribution, required to support human services and public safety departments. Demand for many of the services provided by human services departments can be managed with waiting lists when state and federal funds are exhausted; however, some services must be maintained by the county using subsidy once state and federal funds have been expended. In recent years, spending for children's services has entered overmatch meaning the county exhausted state and federal funds before the end of the fiscal year and was forced to cover the costs of services. While overmatch is typically repaid by the state, there is never a guarantee and the timeline isn't defined.

At the same time, public safety costs including emergency services and dispatch operations are increasingly reliant on technology which brings higher costs for software, infrastructure, and cybersecurity. Sustaining these critical services has required increased county subsidy due, in part, to the lack of commonwealth legislative action to modernize the 911 surcharge. The surcharge was increased temporarily from \$1.65 to \$1.95 through January 2026. The increase has been extended through 2029. While we are appreciative of the extension, the reality is that the current rate doesn't fully cover eligible services which has led to an increase in subsidy or general fund impact. Due to the variable nature of the surcharge, we expect this trend to continue.

The reliance on technology extends far beyond the Public Safety Department and is embedded in the county's day-to-day operations. The increasing use of cloud-based platforms, subscription-based software, and generative AI tools has significantly increased the cost of doing business. As

more services are migrated to the cloud, there is a corresponding need to focus on strengthening our cyber-security infrastructure to protect sensitive data and to ensure continuity of operations. The ongoing initiative to keep our critical infrastructure running adds to the increased costs of doing business.

Due to increased direct and indirect costs, we focus on efficiencies that will allow us to realize long-term savings. In the short term, we are keenly aware that the shift to cloud-based and/or subscription-based solutions is costly. A good example is our Infor Lawson project. The county is midway through the design and implementation to upgrade to a cloud-based version of our enterprise software system. This system supports and integrates our core back-office functions, including financial management, personnel management, payroll, procurement, and supply chain operations. The multi-year project includes efficiencies which will allow us to streamline operations once fully implemented. While this project is costly in the near-term, the efficiencies gained will lead to sustained future cost savings.

Strategic Planning

To meet these challenges, the county launched a strategic planning initiative in the second half of 2025. An updated strategic plan is expected by the end of 2025 with full implementation and publication in early 2026. This updated plan will replace the previous commissioner-focused plan first adopted over a decade ago, expanding the scope to include input from subject matter experts across county government. This level of input will help ensure the strategic plan is closely aligned with day-to-day operations, thereby creating a strong foundation to align future budget decisions with strategic priorities. The new plan, based on the vision, mission, and guidance of the Board of Commissioners, will serve as the roadmap for the next five years, guiding decision-making, the allocation of resources, and performance measurement and management across all departments.

Workforce Development

Strategic planning is just one way the county is supporting staff to ensure they are able to address the needs of residents. The county continues to focus on our most valuable resource – our employees. Employees provide the services and are the backbone of county government. Without a well-trained and supported workforce, the county would not be able to meet the needs of residents nor comply with providing mandated services. Many employees provide services directly to clients, while others provide vital administrative support to those employees.

To support leadership development, the county launched a Leadership Academy in 2024. This program equips emerging and current leaders with the skills needed to navigate complex challenges, foster innovation, and lead with integrity. It builds upon the county leadership course which was launched in 2020 and provides the necessary support for current and emerging county leaders to develop a career path at the county. The leadership academy supports another major effort in 2025, succession planning, which will continue into 2026 and beyond.

Succession planning efforts have been expanded in 2025 to ensure continuity of leadership and institutional knowledge. Departments are working closely with HR to identify key roles, develop internal talent pipelines, and prepare for anticipated retirements and transitions. A continued focus on succession planning will ensure a well-trained and supported workforce ready to meet the needs of the residents now and in the future.

Modernizing Operations

The county remains committed to modernizing operations through policy updates, program reviews, and the adoption of best practices. These efforts aim to improve efficiency, transparency, and service delivery across all departments. We are mid-way through a comprehensive review of all county policies with an anticipated completion date of late 2026 or early 2027. Once this review is complete, a regular update cycle will be maintained to ensure the county remains agile and responsive to needs.

A sustained review of programs and initiatives is also underway to ensure they meet our current needs and reflect today's environment. These reviews will continue in 2026 along with the adoption of best practices identified by these reviews. Having policies, procedures, and protocols that meet current operational and financial needs ensures the county is able to pivot quickly when needed to address external or internal influences.

Conclusion

As we proactively plan for the future, we recognize the many moving parts that influence county operations and finances. To ensure a well-rounded perspective, departments have conducted both SWOT (strengths, weaknesses, opportunities, and threats) and SOAR (Strengths, Opportunities, Aspirations, and Results) analyses. These tools help us evaluate internal and external factors from multiple angles. The initiatives we recommend and the programs we support are all designed to advance the county in a thoughtful and strategic manner.

In closing, Cumberland County remains steadfast in its commitment to responsible governance, strategic planning, and service excellence. We will continue to monitor the internal and external influences outlined above, while staying attuned to emerging trends that may positively or negatively impact county operations or our financial stability. As we implement the 2026 strategic plan, we remain focused on aligning our resources with strategic priorities. Decisions will be made with these influences and our strategic plan in mind to ensure the county remains on solid financial footing in 2026 and beyond.

County Highlights



» There is no increase to the county's real estate or library millage rates for 2026.

» The county uses key management teams to develop operational plans and implement process improvements to enhance services, manage the cost of operations, and improve results for county residents. Some key management teams include the Senior Management Team, Human Services Policy Team, and Public Safety Review Team.

» The Public Safety P25 Radio Infrastructure Project is estimated to cost \$30 million to upgrade towers, transmitters, and other infrastructure for emergency response. This major project is anticipated to go-live in early 2026.

» In the past year, the Human Services programs have seen a continued increase in individuals seeking assistance across multiple areas of need. Since 2020, overall service demand has risen significantly, reflecting both population growth and greater community awareness of available support. Program data indicate a rise in the number of unique individuals served each year. County staff have collaborated to align local services with evolving state and national standards by developing new initiatives designed to improve access, streamline response, and ensure timely support for residents.

» Starting in 2023, the county began utilizing its portion of funds from the multistate opioid settlement agreement negotiated by the attorney generals of several states. Payments to the county will span 18 years. Funds must be used for opioid misuse and addiction remediation and abatement strategies to address the ongoing opioid health crisis. A priority will be placed on sustaining local opioid-related programming. Input will be collected from local groups invested in providing quality substance use disorder prevention, intervention, treatment, case management, and recovery support services.

» Cumberland County is currently upgrading its enterprise resource planning (ERP) system. This upgrade aims to enhance the county's business processes through improved technology and automation. The financial and supply management module began development in the fall of 2024 and went live November 10, 2025. The human capital management module began development in the fall of 2025 with an anticipated go-live date of January 1, 2027.

» In 2025, a Facilities Master Plan was developed which included an assessment of each county facility and a needs analysis through 2043. A formal implementation plan will be developed in 2026.

» The county is currently in the process of updating its strategic plan and is expected to be completed by the end of 2025 and published in 2026. This is a county-wide effort to ensure day-to-day operations are aligned with the county's strategic plan.

County Structure: Cumberland County Government

*Estimated Population:

» 275,516

*Median Household Income:

» \$82,174

*School Enrollment:

» 36,350

*Unemployment Rate:

» 3.0%

County Millage Rate:

» 2.625

Library Millage Rate:

» 0.250

* Based on data published in Cumberland County 2024 Annual Comprehensive Financial Report

Located in South Central Pennsylvania, Cumberland County encompasses 555 square miles. Over 275,000 residents live in the 33 municipalities that make up Cumberland County. The county is within a two-hour drive of Philadelphia, Baltimore, and Washington and a ten-hour drive of over 50% of the population of the United States. The county is home to six colleges and universities including the U.S. Army War College, Shippensburg University, Dickinson College, Penn State Dickinson School of Law, Central Pennsylvania College, and Messiah University.

Form of Government

Cumberland County is a third-class county governed by a board of three commissioners elected for four-year terms. Other officials elected at large for four-year terms include the Clerk of Courts, Controller, Coroner, District Attorney, Prothonotary, Recorder of Deeds, Register of Wills, Sheriff, and Treasurer. In addition, there is a senior judge and there are seven judges of the Court of Common Pleas elected for ten-year terms. There are ten elected Magisterial District Judges (MDJs), and they are elected for six-year terms. The Board of Commissioners appoints the Chief Operations Officer/Chief Clerk to help oversee the operations and fiscal management of the county government.

Services Provided to the Citizens

Judicial Administration, Corrections, and Justice Related Activities

The Court of Common Pleas and the Magisterial District Courts are administered by the county. The county has seven judges elected to sit on the bench and hear criminal and civil cases. MDJs do criminal bookings and small claims. The county supports the courts with corrections and criminal justice programs such as the prison, probation, and criminal investigation department.

Community Development and Environmental Planning

The county is involved in economic development and planning to improve the community. The county also plays a role in protecting the environment. The county is responsible for comprehensive land use and stormwater management planning.

Public Health and Safety

The county operates an emergency communications center responsible for providing comprehensive planning and operational readiness to municipalities, groups, businesses, and individuals in preparing for, supporting, and recovering from the impact of natural or man-made disasters. The center also plans what to do if hazardous materials are spilled or released into the environment. The county provides 9-1-1 emergency call-taking and dispatch service, ensuring that police, ambulance, or fire companies arrive at the correct location.

Human Services

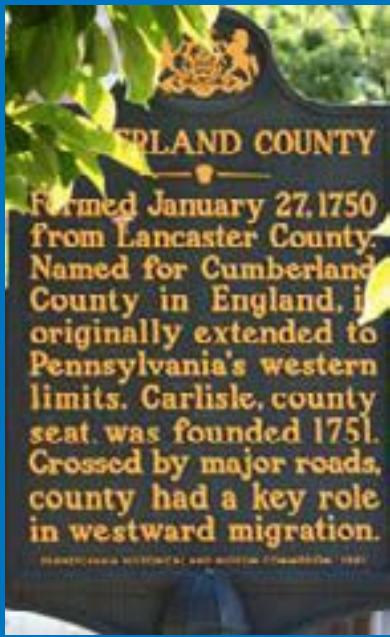
The county provides protective services for children and youth, mental health and intellectual disability programs, drug and alcohol awareness programs, and services for the aging.

Elections

The county oversees all elections. Elections keeps a registry of voters, makes sure election equipment is in working order, and polling places are accessible for all eligible voters.

Recycling Center

The county offers environmentally friendly recycling and waste disposal services for consumer electronics and household hazardous waste at its recycling center located on Claremont Road. Certain actions, such as putting these wastes out with the regular trash, or pouring them down the drain, on the ground, or into storm sewers can pollute the environment and pose a threat to human health. The recycling center manages the hazardous components of the materials they collect.

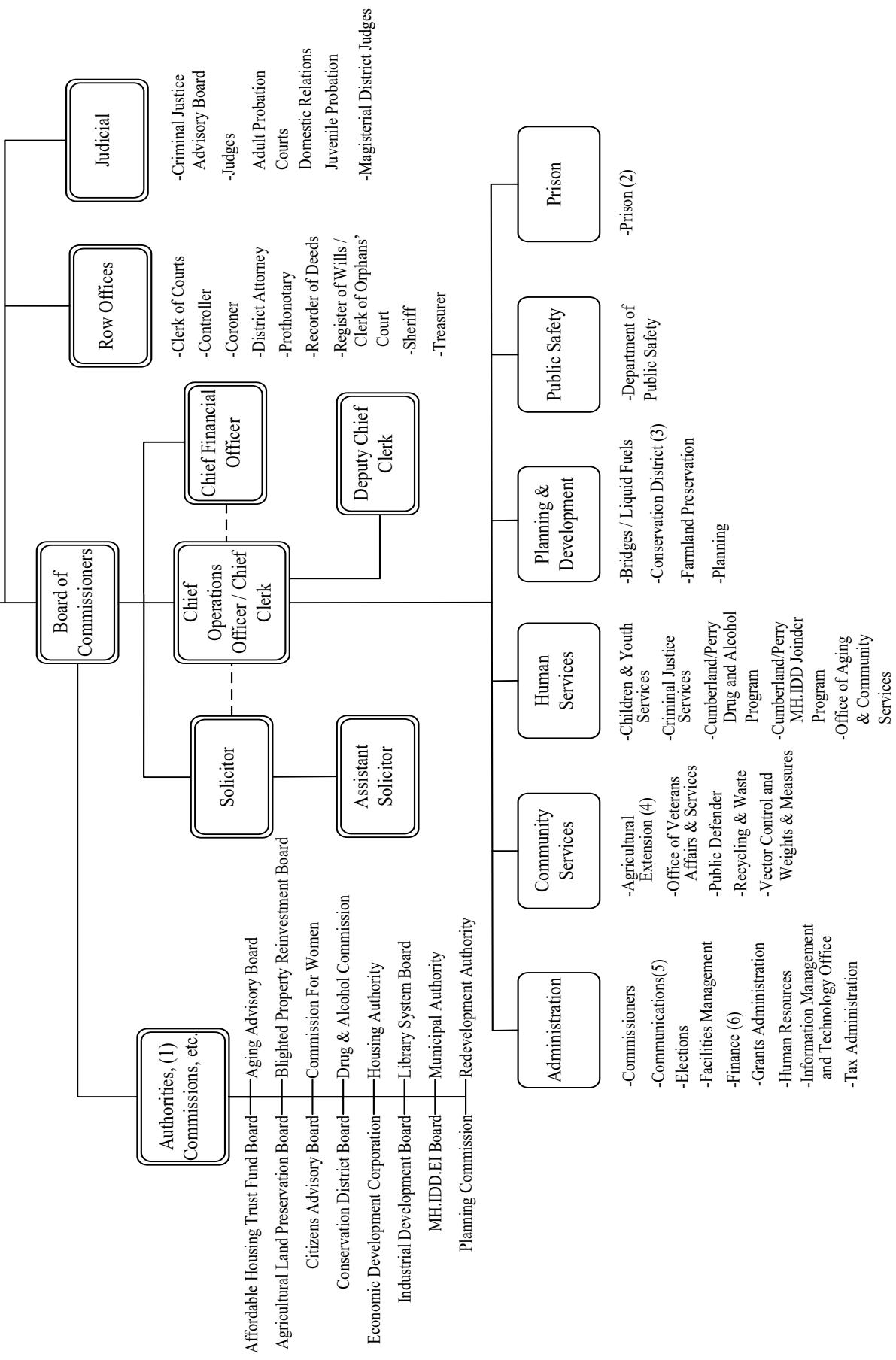


County Structure: Elected Officials

Commissioners		
Chairman	Kelly Neiderer	Ensure compliance with provisions of the county code. Granted authority to establish the annual county operating budget, approve expenditures of county dollars, authorize all county contracts, and manage all county properties and buildings.
Judges		
Senior Judge	Kevin A. Hess	
President Judge	Albert H. Masland	
Judge	Jessica E. Brewbaker	
Judge	Edward E. Guido	
Judge	Carrie E. Hyams	
Judge	Christylee L. Peck	
Judge	Michele H. Sibert	
Judge	Matthew P. Smith	
Elected Officials		
Clerk of Courts	Dennis E. Lebo	Official record keeper for all matters relating to the Criminal Division of the Court of Common Pleas.
Controller	Alfred L. Whitcomb	Supervises the county's fiscal affairs, per law. Authorizes, or investigates if warranted fiscal transactions. Maintains the county's books and financial reporting. Administers the county's payroll, accounts payable, retirement, fraud hotline, and internal audit function.
Coroner	Charles E. Hall	Investigates sudden, unexplained, violent, or suspicious deaths occurring within the county.
District Attorney	Seán M. McCormack	Investigate and prosecute all crimes. Ensures that the rights of all victims are upheld as required by Pennsylvania's Crime Victim's Bill of Rights.
Prothonotary	Dale Sabadish	Maintains records of the Court of Common Pleas. All civil litigation is filed with the Prothonotary. Processes passports for the public.
Recorder of Deeds	Tammy L. Shearer	Maintains a permanent public record of deeds and documents related to real estate in the county.
Register of Wills & Clerk of Orphans' Court	Lisa M. Grayson	Maintains records for the Register of Wills and the Orphans' Court Division of the Court of Common Pleas dating back to 1750.
Sheriff	Jody S. Smith	Serves civil process documents and enforces orders of the court. Provides security at county facilities and prisoner transport for the courts. Locates fugitives from justice and serves court-issued warrants. Provides law enforcement support and community service.
Treasurer	Kaytee Isley	Receives, deposits, records, and invests all monies for the operational accounts/funds of the county. Collects and disburses Cumberland County Hotel Tax. Agent for state licensing programs.

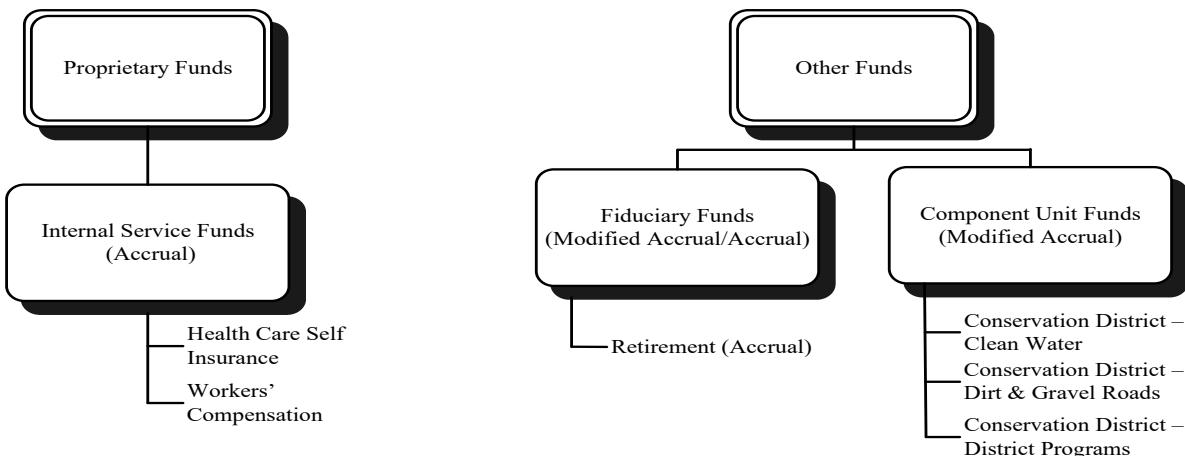
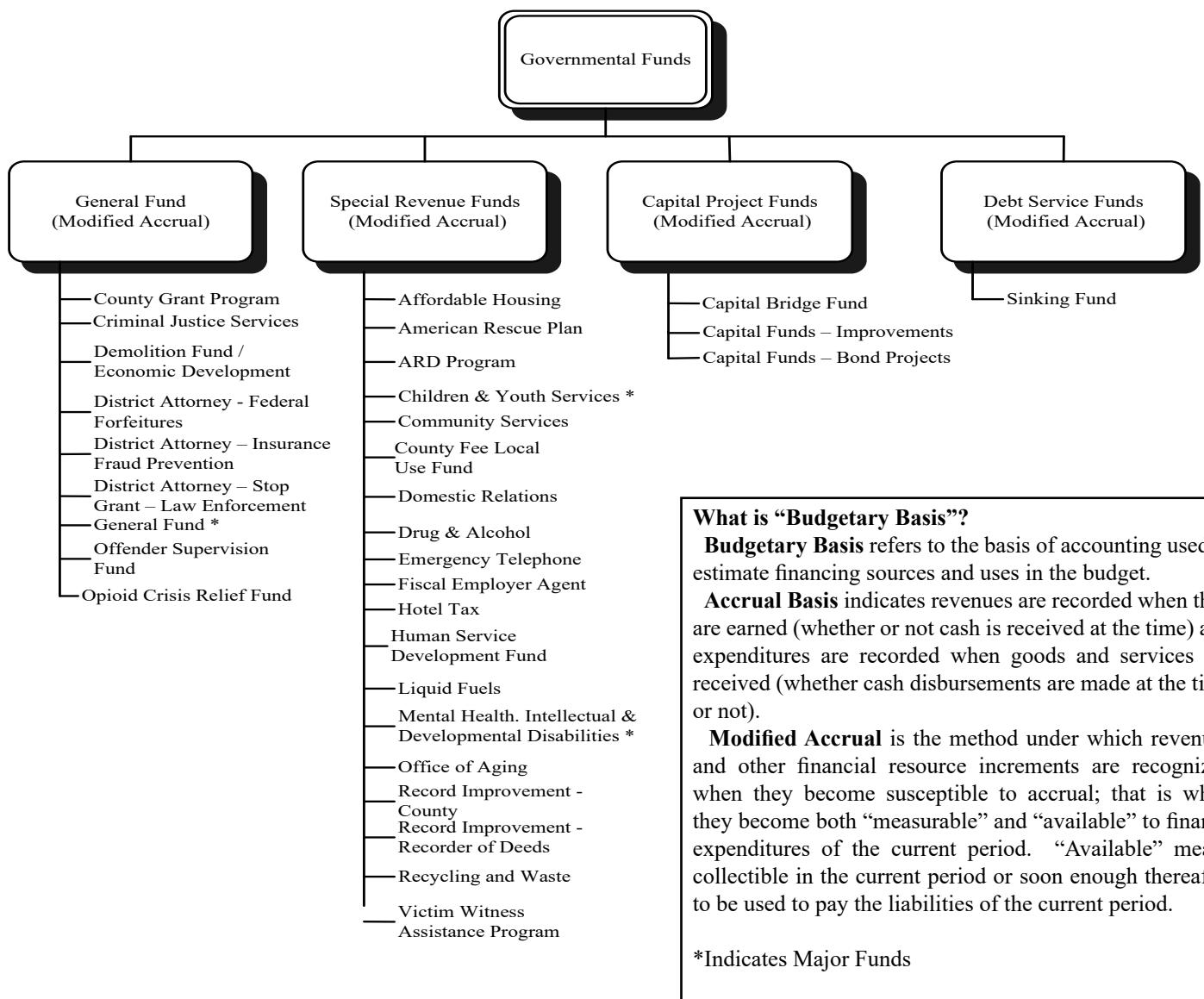
County Structure: Organization Chart

Citizens of Cumberland County



- (1) The Board of Directors for the authorities, commissions, etc., are appointed at least in part by the Cumberland County Board of Commissioners
- (2) Governed and managed by the Prison Board
- (3) Governed and managed by the Conservation District Board
- (4) Budgeted as a line item within Planning
- (5) Reports directly to the Board of Commissioners
- (6) Reports directly to the Chief Financial Officer

County Structure: Fund Structure

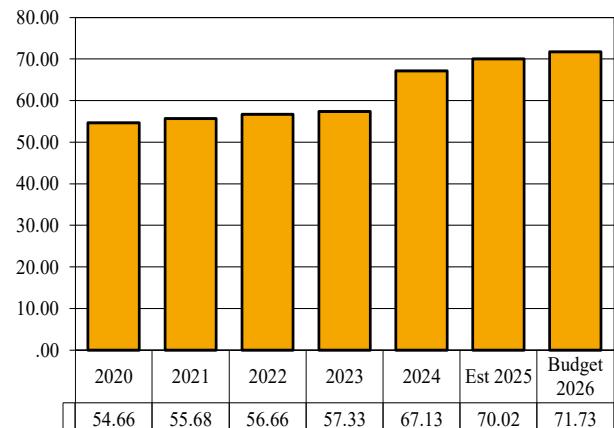


County Tax Comparison Charts

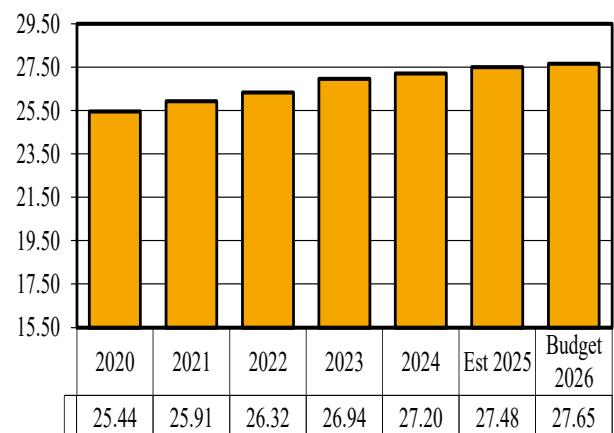
Millage Rate History

2015	2.195 County millage (0% increase)
2016	2.195 County millage (0% increase)
2017	2.195 County millage (0% increase)
2018	2.195 County millage (0% increase)
2019	2.195 County millage (0% increase)
2020	2.195 County millage (0% increase)
2021	2.195 County millage (0% increase)
2022	2.195 County millage (0% increase)
2023	2.195 County millage (0% increase)
2024	2.524 County millage (15% increase)
2025	2.625 County millage (4% increase)
2026	2.625 County millage (0% increase)

Real Estate Tax Revenue (In Millions)

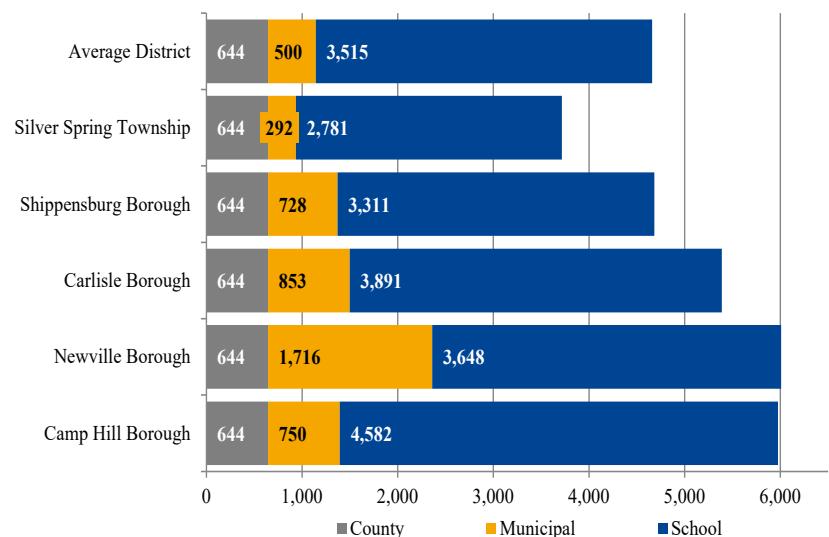


Total Taxable Assessed Value (In Billions)



Tax Allocation

Real estate taxes are charged by three separate governmental entities: Cumberland County, township/borough, and the local school district. Your tax dollar amount is based on the millage rate per the assessed value of real estate property. Based on an \$224,000 home, on average Cumberland County is 13.8% (\$644), the township/borough tax is 10.7% (\$500), and school district tax is 75.5% (\$3,515) of your tax bill.



County Tax Comparison Charts

Comparative Tax Rate for 3rd Class Counties

Based on the 2024 U.S. Census estimated population, third-class counties were selected as benchmarks with Cumberland County. Of these counties, Cumberland County has the third highest median household income and lowest per capita ratio at \$244.

Benchmark Counties	Class	2024 Population	2024 Real Estate Tax	Average Tax per Household	Median Household Income	2024 Average Tax per Household per Median Household Income	2024 Property Tax per Capita
Lackawanna	3	216,859	\$ 102,882,970	\$797	\$67,926	1.17%	\$474
York	3	471,240	\$ 205,679,915	\$725	\$81,476	0.89%	\$436
Luzerne	3	331,379	\$ 132,179,475	\$571	\$67,192	0.85%	\$399
Berks	3	439,117	\$ 166,432,129	\$763	\$78,074	0.98%	\$379
Dauphin	3	293,029	\$ 110,959,500	\$555	\$73,612	0.75%	\$379
Erie	3	267,750	\$ 97,606,215	\$543	\$63,322	0.86%	\$365
Chester	3	560,745	\$ 184,748,925	\$692	\$131,424	0.53%	\$329
Westmoreland	3	350,935	\$ 115,192,980	\$549	\$75,738	0.73%	\$328
Northampton	3	322,989	\$ 99,811,579	\$626	\$90,185	0.69%	\$309
Lehigh	3	385,655	\$ 118,472,841	\$505	\$81,270	0.62%	\$307
Cumberland	3	275,516	\$ 67,131,241	\$443	\$88,307	0.50%	\$244

Comparative Tax Rate for Surrounding Counties

Counties surrounding Cumberland County were selected as benchmarks. Of these counties, Cumberland County has the greatest median household income and second lowest per capita ratio at \$244.

Benchmark Counties	Class	2024 Population	2024 Real Estate Tax	Average Tax per Household	Median Household Income	2024 Average Tax per Household per Median Household Income	2024 Property Tax per Capita
York	3	471,240	\$ 205,679,915	\$725	\$81,476	0.89%	\$436
Adams	5	107,914	\$ 44,674,086	\$1,011	\$ 79,421	1.27%	\$414
Dauphin	3	293,029	\$ 110,959,500	\$555	\$ 73,612	0.75%	\$379
Lebanon	5	145,319	\$ 47,717,925	\$635	\$ 73,905	0.86%	\$328
Perry	6	46,816	\$ 14,149,778	\$705	\$ 75,689	0.93%	\$302
Franklin	4	159,285	\$ 47,478,434	\$656	\$ 75,384	0.87%	\$298
Cumberland	3	275,516	\$ 67,131,241	\$443	\$88,307	0.50%	\$244
Lancaster	2-A	563,293	\$ 128,762,886	\$581	\$ 80,112	0.73%	\$229

Total County Budget: Summary

Major Future Projects with Long-Term Impact:

» Construction continues for Graham's and Foxlea bridges. North Grantham Road Bridge is shared with York County. York County is the lead on this project and Cumberland County will reimburse York County for 50% of the work completed. Construction is expected to be completed in 2026. Demolition of the Bishop Road Bridge will take place in 2026 with 50% being covered by York County. The county began engineering for four poor-conditioned municipal bridges (Wildwood Road, Quarry Road, Village Road, and Landnor Lane bridges) in 2024. These bridges are expected to be completed by 2027 and include cost-sharing agreements with the municipalities. Phase II of the Local Use Funds focuses on municipal projects. In 2025, the county provided funding for several projects for municipal led bridge projects.

2026 Budget Cost: \$2,463,320

» Public Safety's P25 Radio Infrastructure upgrade is a major initiative to enhance emergency response communications. Estimated at \$30 million, this project involves significant upgrades to towers, transmitters, and supporting infrastructure. This project is expected to go-live in early 2026.

2026 Budget Cost: \$2,448,700

» ERP is currently upgrading Lawson to Infor CloudSuite. This will allow the county the opportunity to reconfigure and improve county processes, access to additional modules, and better reporting. The financial and supply management module began development in the fall of 2024 and went live November 10, 2025. The human capital management module began development in the fall of 2025 with an anticipated go-live date of January 1, 2027.

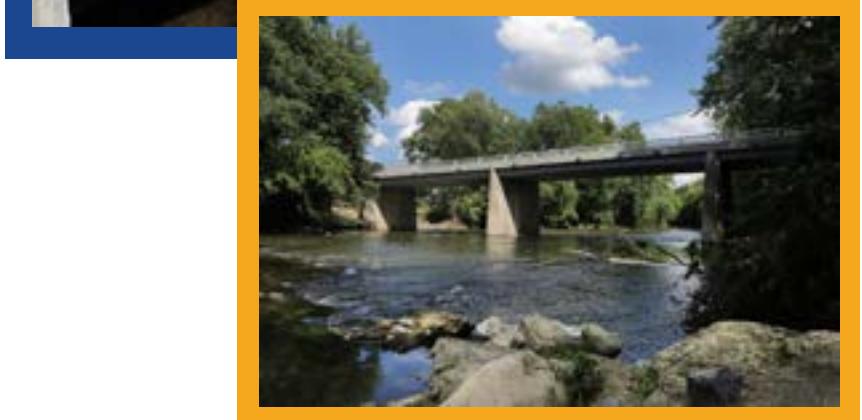
2026 Budget Cost: \$1,800,000

Total County Revenue:

Tax Revenue	\$83,034,429
Grant Revenue	\$83,507,808
Interfund Revenue	\$32,234,161
Other Revenue	\$72,065,786
Total Revenue	\$270,842,184
Appropriated Fund Balance	\$19,249,504
Total	\$290,091,688

Total County Expenditures:

Salaries and Benefits	\$98,287,232
Operating Expense	\$143,542,272
Interfund Expense	\$35,228,640
Capital Expense	\$13,033,544
Total Expenditures	\$290,091,688



Total County Budget: Revenue Summary

Fund	Name	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
100	General Fund	\$112,660,630	\$109,927,644	-\$2,732,986	-2.43%
113	DA - Stop Grant - Law Enforcement	\$324,789	\$336,624	\$11,835	3.64%
114	DA - Federal Forfeitures	\$500	\$360	-\$140	-28.00%
130	Criminal Justice Services	\$1,956,171	\$1,455,037	-\$501,134	-25.62%
135	Opioid Crisis Relief Fund	\$1,776,816	\$1,883,111	\$106,295	5.98%
140	Offender Supervision Fund	\$700,300	\$700,000	-\$300	-0.04%
160	Demolition Fund/Economic Development	\$192,400	\$210,000	\$17,600	9.15%
166	County Grant Program	\$12,050,000	\$1,077,000	-\$10,973,000	-91.06%
200	Affordable Housing Fund	\$140,000	\$158,000	\$18,000	12.86%
205	ARD Program	\$225,000	\$186,262	-\$38,738	-17.22%
215	Children & Youth Services	\$33,334,300	\$33,429,815	\$95,515	0.29%
225	Domestic Relations Office	\$4,450,419	\$4,523,512	\$73,093	1.64%
230	Drug & Alcohol	\$4,836,690	\$4,936,525	\$99,835	2.06%
235	Hotel Tax	\$4,386,120	\$4,206,520	-\$179,600	-4.09%
240	Human Service Development Fund	\$220,297	\$225,952	\$5,655	2.57%
245	Liquid Fuels	\$854,020	\$806,450	-\$47,570	-5.57%
246	County Fee Local Use Fund	\$1,901,825	\$1,859,723	-\$42,102	-2.21%
250	Mental Health, Intellectual & Developmental Disabilities	\$43,814,754	\$32,775,311	-\$11,039,443	-25.20%
255	Office of Aging	\$5,344,402	\$5,058,125	-\$286,277	-5.36%
260	Record Improvement - County	\$60,500	\$50,500	-\$10,000	-16.53%
261	Record Improvement - Recorder of Deeds	\$75,000	\$75,000	\$0	0.00%
265	Recycling and Waste	\$567,065	\$370,055	-\$197,010	-34.74%
270	Community Services	\$1,065,143	\$1,067,698	\$2,555	0.24%
275	Victim Witness Assistance Program	\$1,026,058	\$1,011,120	-\$14,938	-1.46%
290	Emergency Telephone	\$12,091,957	\$11,850,636	-\$241,321	-2.00%
301	Capital Funds - Bond Projects	\$0	\$548,700	\$548,700	0.00%
303	Capital Funds-Bond Projects	\$1,950,000	\$1,800,500	-\$149,500	-7.67%
304	Capital Bridge Fund	\$1,195,805	\$1,048,630	-\$147,175	-12.31%
400	Sinking Fund	\$7,139,676	\$7,857,350	\$717,674	10.05%
700	Workers' Compensation	\$434,000	\$605,300	\$171,300	39.47%
720	Health Care Self Insurance	\$13,691,130	\$14,536,977	\$845,847	6.18%
810	Retirement	\$21,047,000	\$21,080,000	\$33,000	0.16%
900	Conservation District - Clean Water	\$538,600	\$563,198	\$24,598	4.57%
902	Conservation District - District Programs	\$3,629,000	\$4,224,350	\$595,350	16.41%
903	Conservation District - Dirt & Gravel Roads	\$363,137	\$396,199	\$33,062	9.10%
Total County Revenues		\$294,043,504	\$270,842,184	-\$23,201,320	-7.89%

Total County Budget: Revenue Summary

Total County Budget Revenue Explanation of Changes Revenue

100 General Fund revenue is decreasing \$2,733,000. See explanations on page 29.

130 Criminal Justice Services revenue is decreasing \$501,000 primarily due to entering into a right-to-use lease, with a value of \$303,400 in 2025. This will have an offsetting expense. Subsidy is also decreasing due to salary and benefits decreasing due to transferring employees to the Opioid Crisis Relief Fund.

166 County Grant Program revenue is decreasing \$10,973,000. The budget for this program is an estimate and will change based on timing of grant approvals and nearing the end of the projects' timelines. The majority of projects were completed in 2025.

250 Mental Health, Intellectual & Developmental Disabilities revenue is decreasing \$11,039,000 due to receiving grant revenue in 2025 for the construction of the Regional Crisis Walk-In Center and Long-Term Structured Residence. Due to flat-funding from the state, effective June 30, 2025 various programs were closed to preserve current services. These programs would have been budgeted to be subsidized in the 2025 budget.

255 Office of Aging revenue is decreasing \$286,000 due to decreases in the proposed state budget for the Social Services Block Grant.

265 Recycling and Waste revenue is decreasing \$197,000 due to budgeting for the design of a new recycling center in 2025. This project was delayed until a formal plan is developed based on the Facilities Master Plan.

301 Capital Funds - Bond Project revenue is increasing \$549,000 due to the decommissioning of out-dated tower site equipment related to the P25 project. Revenue in this fund is the transfer-in from the General Fund to fund expenses.

400 Sinking Fund revenue is increasing \$718,000 due to an expected increase in right-to-use leases and subscription-based IT arrangements in 2026. These will have offsetting expenses.

720 Health Care Self Insurance revenue is increasing \$846,000 due to an eight percent increase in premiums in 2026.

902 Conservation District - District Programs revenue is increasing \$595,000 due to an increase in the number of agricultural best management practices (BMP) planned for construction in 2026. This will have offsetting expenses. This program began in 2023 for agricultural BMP and engineering technical assistance.

Total County Budget: Expenditure Summary

Fund	Name	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
100	General Fund	\$135,988,829	\$126,741,415	-\$9,247,414	-6.80%
113	DA - Stop Grant - Law Enforcement	\$324,789	\$336,624	\$11,835	3.64%
114	DA - Federal Forfeitures	\$20,000	\$12,000	-\$8,000	-40.00%
130	Criminal Justice Services	\$1,956,171	\$1,455,037	-\$501,134	-25.62%
135	Opioid Crisis Relief Fund	\$1,783,311	\$1,605,485	-\$177,826	-9.97%
140	Offender Supervision Fund	\$906,085	\$927,036	\$20,951	2.31%
160	Demolition Fund/Economic Development	\$426,839	\$187,071	-\$239,768	-56.17%
166	County Grant Program	\$15,450,000	\$1,077,000	-\$14,373,000	-93.03%
200	Affordable Housing Fund	\$154,428	\$157,049	\$2,621	1.70%
205	ARD Program	\$225,000	\$186,262	-\$38,738	-17.22%
215	Children & Youth Services	\$33,334,300	\$33,429,815	\$95,515	0.29%
225	Domestic Relations Office	\$4,450,419	\$4,523,512	\$73,093	1.64%
230	Drug & Alcohol	\$5,159,674	\$5,094,080	-\$65,594	-1.27%
235	Hotel Tax	\$4,386,120	\$4,206,520	-\$179,600	-4.09%
240	Human Service Development Fund	\$220,297	\$225,851	\$5,554	2.52%
245	Liquid Fuels	\$1,233,287	\$1,307,790	\$74,503	6.04%
246	County Fee Local Use Fund	\$1,925,748	\$3,163,313	\$1,237,565	64.26%
250	Mental Health, Intellectual & Developmental Disabilities	\$43,814,754	\$32,775,311	-\$11,039,443	-25.20%
255	Office of Aging	\$5,194,356	\$5,058,114	-\$136,242	-2.62%
260	Record Improvement - County	\$118,824	\$103,780	-\$15,044	-12.66%
261	Record Improvement - Recorder of Deeds	\$123,903	\$107,313	-\$16,590	-13.39%
265	Recycling and Waste	\$663,640	\$449,482	-\$214,158	-32.27%
270	Community Services	\$1,212,270	\$1,200,310	-\$11,960	-0.99%
275	Victim Witness Assistance Program	\$1,040,990	\$1,020,617	-\$20,373	-1.96%
290	Emergency Telephone	\$14,241,957	\$11,850,636	-\$2,391,321	-16.79%
301	Capital Funds - Bond Projects	\$11,868,287	\$2,448,700	-\$9,419,587	-79.37%
303	Capital Funds-Bond Projects	\$1,950,000	\$1,800,500	-\$149,500	-7.67%
304	Capital Bridge Fund	\$937,500	\$854,000	-\$83,500	-8.91%
400	Sinking Fund	\$7,139,676	\$7,857,350	\$717,674	10.05%
700	Workers' Compensation	\$400,052	\$552,052	\$152,000	38.00%
720	Health Care Self Insurance	\$12,521,940	\$13,499,469	\$977,529	7.81%
810	Retirement	\$22,068,339	\$20,435,378	-\$1,632,961	-7.40%
900	Conservation District - Clean Water	\$682,986	\$719,694	\$36,708	5.37%
902	Conservation District - District Programs	\$3,604,612	\$4,326,723	\$722,111	20.03%
903	Conservation District - Dirt & Gravel Roads	\$362,667	\$396,399	\$33,732	9.30%
Total County Expenditures		\$335,892,050	\$290,091,688	-\$45,800,362	-13.64%

Total County Budget: Expenditure Summary

Total County Budget Expenditure Explanation of Changes Expenditures

100 General Fund expenditures are decreasing \$9,247,000. See explanation on page 32.

130 Criminal Justice Services expenditures are decreasing \$501,000 primarily due to entering into a right-to-use lease, with a value of \$303,400 in 2025. This will have an offsetting revenue. Salary and benefits are decreasing due to transferring employees to the Opioid Crisis Relief Fund.

160 Demolition Fund expenditures are decreasing \$240,000 due to grants disbursed returning to a normal level. In 2025, the Housing and Redevelopment Authority opted to use fund balance to award more grants.

166 County Grant Program expenditures are decreasing \$14,373,000. The budget for this program is an estimate and will change based on timing of grant approvals and nearing the end of the projects' timelines. The majority of projects were completed in 2025.

246 County Fee Local Use Fund expenditures are increasing \$1,238,000 due to the Local Use Phase II program that distributes grant funds to municipalities.

250 Mental Health, Intellectual & Development Disabilities expenditures are decreasing \$11,039,000 due to a reduction in services provided and the completion of the Crisis Walk-In Center.

265 Recycling and Waste expenditures are decreasing \$214,000 due to decreased costs for the annual barn assessment.

290 Emergency Telephone expenditures are decreasing \$2,391,000 due to the transfer out to the County Grant Program to purchase the municipal radios in 2025 for the P25 Radio Project.

301 Capital Funds - Bond Projects expenditures are decreasing \$9,420,000. The expenses are driven by the P25 project timeline and completion of each phase. The project is expected to go-live in early 2026.

400 Sinking Fund expenditures are increasing \$718,000 due to an expected increase in right-to-use leases and subscription-based IT arrangements in 2026. These will have offsetting revenues.

720 Health Care Self Insurance expenditures are increasing \$978,000 due to an estimated increase in claims expected in 2026.

810 Retirement expenditures are decreasing \$1,633,000 due to an expected decrease in the realized losses on the sale of investments. The changes are driven by the market and actions taken by the retirement investment managers in their due diligence to buy, hold, and sell investments in accordance with the retirement board investment and portfolio diversification policies.

902 Conservation District - District Programs expenditures are increasing \$722,000 due to an increase to the number of agricultural BMP's planned for construction in 2026 in the Agriculture Conservation Assistance Program (ACAP).

Total County Budget: Subsidy

Subsidy

Subsidy reflects the transfer of tax dollars from the General Fund to either meet program match requirements or to offset projected operating deficits.

Subsidy by Fund		2020	2021	2022	2023	2024	Est 2025	Budget 2026
111	District Attorney - Stop Grant	\$ 47,551	\$ 49,463	\$ 65,149	\$ 87,485	\$ 182,749	\$ 190,058	\$ 211,624
130	Criminal Justice Services	777,978	972,943	990,670	1,085,861	913,640	922,777	1,185,037
215	Children & Youth Services	3,370,266	3,920,307	4,836,738	4,620,448	6,931,504	6,286,874	6,340,231
225	Domestic Relations	1,183,666	1,244,950	1,244,696	1,346,204	1,394,493	1,397,979	1,581,006
230	Drug & Alcohol	257,786	265,369	265,399	271,415	282,512	288,162	290,223
240	Human Service Development Fund (HSDF)	10,570	20,447	9,960	0	0	0	0
250	Mental Health, Intellectual & Developmental Disabilities	611,554	585,015	2,314,480	110,958	1,307,559	411,881	752,738
255	Office of Aging	241,396	131,889	106,387	0	0	215,000	338,114
265	Solid Waste	0	0	0	0	17,500	2,438	0
270	Community Services	0	34,799	13,222	0	0	0	0
275	Victim Witness Assistance Program	250,946	266,733	378,040	480,456	399,686	487,617	546,307
290	Emergency Telephone	456,189	1,989,894	580,417	2,084,124	2,130,194	3,237,895	3,598,686
301	Capital Funds - Bond Project P25 Project	68,768	(68,768)	0	0	0	0	548,700
303	Capital Funds - Infor Cloudsuite Project	0	0	0	0	277,636	2,172,365	1,800,500
640	Nursing Home	0	691,370	0	0	0	0	0
900	Conservation District - Clean Water	49,300	49,300	39,312	0	0	0	0
902	Conservation District - District Programs	77,483	77,786	63,618	98,922	82,712	0	140,000
Total	Total	\$ 7,403,451	\$ 10,231,497	\$ 10,908,089	\$ 10,185,873	\$ 13,920,183	\$ 15,613,046	\$ 17,333,166

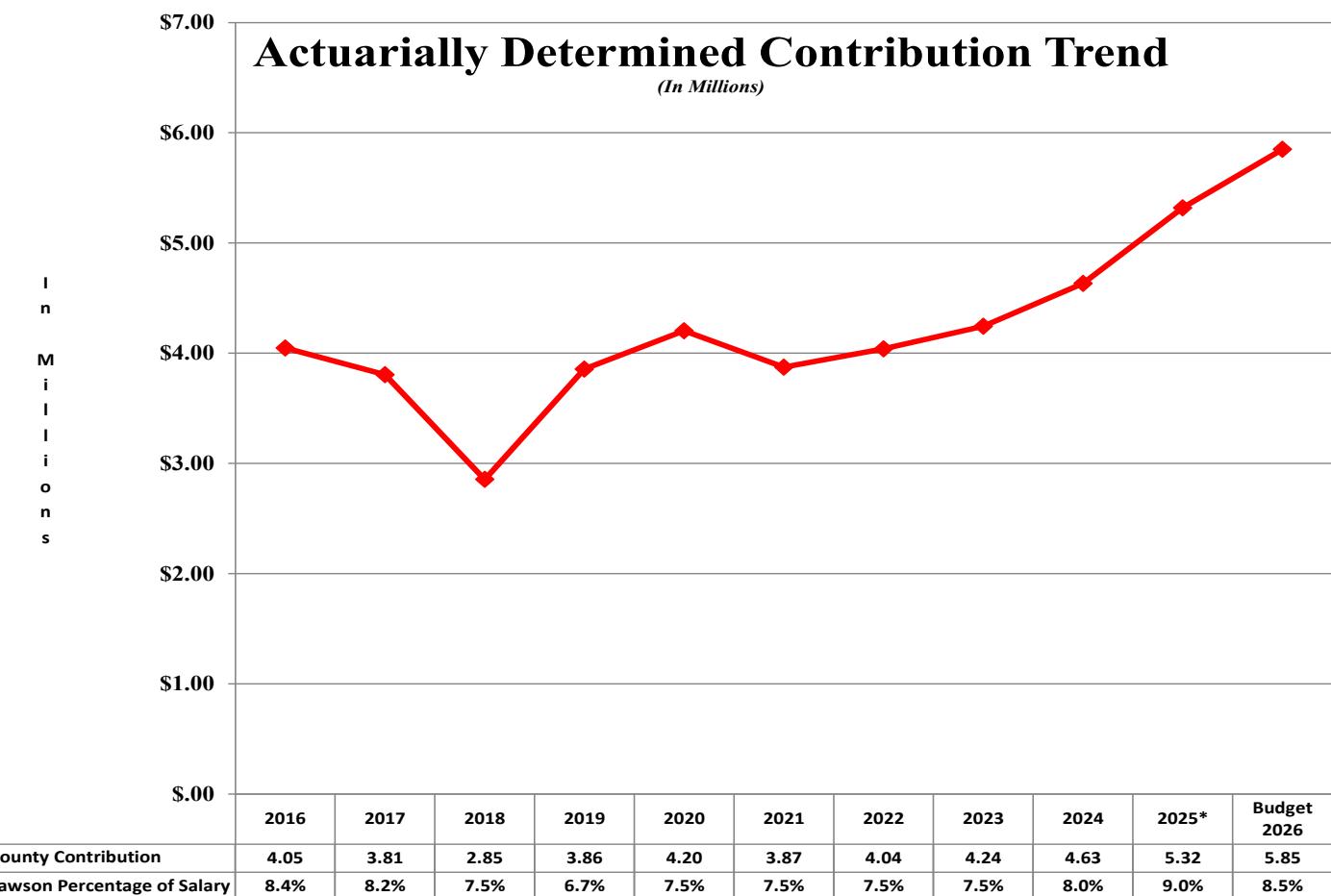
- **215 Children & Youth Services** subsidy increased in 2024 due to an expansion of the needs-based budget, aimed at enhancing operational support and addressing a growing number of complex cases. This increase reflects higher demand for specialized services such as mental health support, trauma-informed care, and intensive case management. These services are essential to meet the diverse and often challenging needs of children and families. Rising costs related to staffing, training, and resources also contributed. In 2025, the subsidy decreased due to receiving \$1.2 million in state overmatch payments for 2023/2024, partially offsetting nominal cost increases.
- **250 Mental Health, Intellectual & Developmental Disabilities (MH.IDD)** subsidy increased due to flat funding from the Department of Human Services (DHS) between 2022 and 2024. However, in 2023, one-time funding from the state and CABHC helped reduce the subsidy required for 2022 and 2023. Despite rising service costs and increased demand, the 2026 budget assumes continued flat state funding. Subsidy decreased for 2025 and 2026 due to increased budget deficits brought on by continued flat-funding from the state, the difficult decision was made to close various programs, effective June 30, 2025, in an effort to reduce the overall costs, while sustaining the current community-based services as much as possible.
- **255 Office of Aging** subsidy increased in 2025 and 2026 due to the usage of one-time funding from the Fiscal Employer Agent Fund, which had supported operations in 2023 and 2024.
- **290 Emergency Telephone** subsidy increased due to debt payments on the 2022 and 2024 general obligations bonds issued to fund the P25 Project. These bonds carry an annual cost of approximately \$2.1 million.
- **301 Capital Funds - Bond Project P25 Project** subsidy increased in the 2026 budget due to the transfer-out for the decommissioning of out-dated tower site equipment associated with the P25 Project.
- **303 Capital Funds - Infor Cloudsuite Project** subsidy increased in 2025 and remained elevated in 2026. This reflects the county's investment in modernizing its enterprise resource planning system. This project was funded through the County Grant Program.

Total County Budget: Annual Retirement Contribution

Annual Retirement Contribution

The county is obligated to provide pension benefits to its employees under the conditions of federal and state law. Unlike other counties facing increasing costs, the county has consistently funded its pension obligations according to financial and actuarial best practices. This is a key factor behind the county's superior financial rating, which gives us access to favorable interest rates and terms. The pension fund advisors continue to fine-tune the asset allocation to take advantage of the low-risk, fixed-rate investment options available to improve overall returns. The fund has seen positive impacts from investment in alternative asset classes and the pension remains well funded to meet the demands of the retirees.

The 2026 estimated contribution is estimated to increase by \$530,500. However, the Actuarially Determined Contribution (ADC) will be determined in the second quarter of 2026 and is heavily based on the return on investments (ROI) of financial instruments.



* The retirement percent was 8% for January 1 through July 4 pay dates. The retirement percentage was increase to 10% for the July 18 pay date through December 2025.

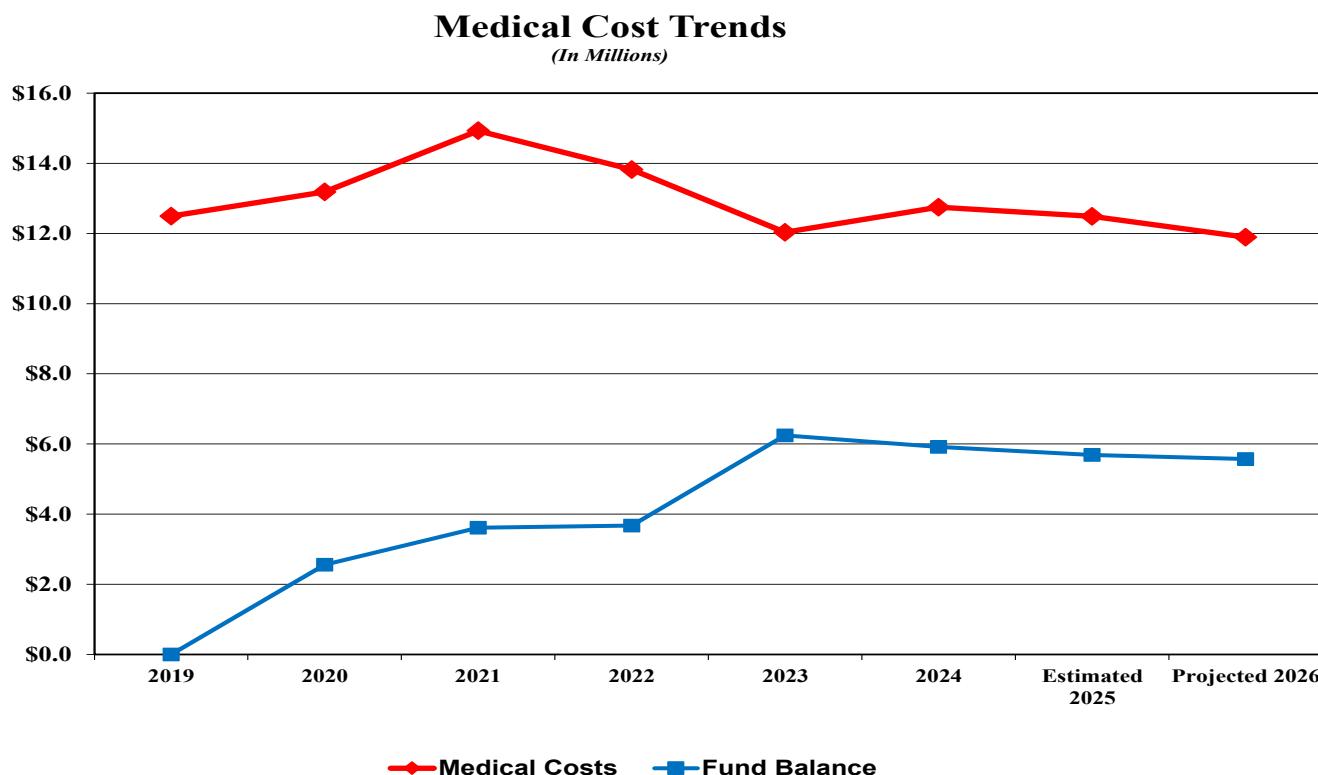
Total County Budget: Health Care Cost

Health Care Cost

The county continues to offer a competitive employee benefits package that includes health, dental, vision, life, and disability insurance, as well as retirement benefits. To help manage the rising costs of health insurance, the county has implemented several strategies. In 2018, the county transitioned to a self-insured medical plan. The county will continue its health and wellness program, which promotes a healthy lifestyle and includes a Health Savings Account (HSA) incentive for employees. These initiatives have been effective in keeping benefit cost increases below national averages. Total county costs are illustrated in the graph below.

The county allocates expenses to departments in a manner similar to paying premiums to an insurance company. The premiums being charged to departments will increase eight percent in 2026. The overall decrease from 2021 to 2022 was due to a decrease in the number of employees enrolled in the health insurance plan due to the nursing home divestiture.

The projected 2026 fund balance is expected to decrease slightly compared to 2025. While premium rates are increasing, claims expenses are projected to increase from 2025 claims expenses. We feel that a fund balance of \$5.6 million is a healthy amount to ensure the county can meet medical payment obligations and will monitor the balance throughout the year.



Total County Budget: Capital Expenditures

Routine

<u>Funding Source</u>	<u>Department</u>	<u>Description</u>	<u>Amount</u>
General Fund	Agricultural Land Preservation	Farmland Preservation	\$1,100,000
General Fund	Subscription-based IT Arr	Subscription-Based Technology Arrangement	\$1,000,000
General Fund	Right-To-Use Leases	Right-to-Use Leases	\$988,000
General Fund	Information Management and Technology Office	Server Lifecycle	\$385,000
General Fund	Information Management and Technology Office	Network Switches	\$50,000
General Fund	Information Management and Technology Office	Multi-Factor Authentication	\$42,000
General Fund	Facilities Mgmt - Main Courthouse	Carpet Replacement	\$40,000
General Fund	Information Management and Technology Office	Firewalls	\$35,000
General Fund	Information Management and Technology Office	Video Conferencing Equipment	\$30,000
Fees	Controller - Pension	Pension Software	\$8,725
General Fund/Grant	Domestic Relations Office	Copier	\$6,000
Total Routine			\$3,684,725

Non-Routine

<u>Funding Source</u>	<u>Department</u>	<u>Description</u>	<u>Amount</u>
Bond/Fees	Emergency Telephone	P25 Radio Infrastructure Project	\$2,448,700
General Fund	Enterprise Resource Planning	Lawson Upgrade to Infor CloudSuite	\$1,800,000
Fees	Emergency Telephone	Regional CAD System	\$1,800,000
Fees	Capital Bridge Program	Foxlea Bridge	\$929,445
General Fund	Facilities Mgmt - Main Courthouse	MCH Electrical Transformer	\$400,000
Fees	Capital Bridge Program	Graham Bridge	\$397,875
Grant	Capital Bridge Program	Bishop Bridge	\$300,000
General Fund	Facilities Mgmt - Main Courthouse	Roof Top Units	\$250,000
General Fund	Facilities Mgmt - Domestic Relations	Two Split System and Related Zone Systems	\$200,000
Fees	Emergency Telephone	Mobile Communications Unit and Fixed Back Up	\$146,798
General Fund	Facilities Mgmt - Historic Courthouse	HCH Chiller	\$80,000
General Fund	Facilities Mgmt - Public Safety	Resurface Pavement	\$75,000
General Fund/Fees	Emergency Telephone	CommsCoach Software	\$65,000
General Fund	Tax Assessment	CAMA System Upgrade	\$62,000
General Fund	Facilities Mgmt - Administration	Departmental Relocations	\$60,001
General Fund	Facilities Mgmt - Main Courthouse	Boiler Valve Replacement	\$50,000
General Fund	Facilities Mgmt - Domestic Relations	Brick Repointing	\$50,000
General Fund	Facilities Mgmt - Historic Courthouse	Chimney Repair	\$35,000
General Fund	Facilities Mgmt - Off-Site Buildings	MDJ Painting (3 Locations)	\$30,000
General Fund	Facilities Mgmt - Ritner Highway	Dryvit Repair	\$25,000
General Fund	Department of Public Safety	Flaring Kit	\$25,000
General Fund	Facilities Mgmt - Main Courthouse	Masland Ceiling Painting	\$25,000
General Fund/Fees	Emergency Telephone	Netclock	\$25,000
General Fund	Facilities Mgmt - Ritner Highway	Roof Coating	\$20,000
General Fund	Facilities Mgmt - Domestic Relations	Window Replacement	\$18,000
General Fund	Department of Public Safety	Magna-Seal Kit	\$15,000
General Fund	Emergency Telephone	Harris Portable Radio for Troubleshooting & Support	\$10,000
General Fund	Facilities Mgmt - Main Courthouse	Security Wall and Door	\$6,000
Total Non-Routine			\$9,348,819
Total Capital			\$13,033,544

Positions by Performance Management Group

Administration	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Commissioners	8.0	8.0	8.0	8.0
Communications	3.0	3.0	3.0	3.0
Elections	10.0	10.0	9.6	10.1
Finance	14.0	14.0	15.0	15.3
Grant Administration	0.0	0.0	1.0	1.0
Human Resources	7.2	8.2	8.2	8.2
Information Management and Technology Office	24.0	26.0	30.2	30.3
Solicitors	4.0	4.0	3.0	3.0
Tax Administration	18.0	19.0	13.0	13.0
Total Budgeted Positions	88.2	92.2	91.0	91.9
Criminal Justice	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Adult Probation	35.5	37.0	37.2	36.4
Clerk of Courts	13.6	12.6	11.6	11.6
Courts	48.6	51.3	53.4	58.7
Criminal Justice Services	12.8	12.8	12.3	9.7
District Attorney	60.0	64.6	65.8	72.2
Domestic Relations	38.3	39.3	38.3	38.3
Juvenile Probation	26.2	26.2	29.2	29.2
Magisterial District Judges	43.2	41.6	40.0	38.0
Prison	124.0	120.3	119.7	120.5
Public Defender	19.5	20.5	23.7	25.8
Total Budgeted Positions	421.7	426.2	431.2	440.4
Human Services	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Children & Youth Services	94.0	97.0	100.0	111.0
Drug & Alcohol	21.7	20.9	29.7	24.2
Library	16.1	15.2	15.3	15.4
Mental Health, Intellectual & Developmental Disabilities	51.6	51.6	53.7	54.1
Office of Aging & Community Services	31.1	31.9	32.1	31.9
Office of Veterans Affairs & Services	3.0	4.0	4.0	4.0
Total Budgeted Positions	217.5	220.6	234.8	240.6
Public Safety	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Coroner	12.9	12.6	12.3	12.3
Public Safety	63.3	65.0	64.9	65.9
Sheriff	51.1	52.1	52.0	53.6
Total Budgeted Positions	127.3	129.7	129.2	131.8

Due to changing software programs and rounding, some numbers above may have changed slightly when compared to previous budget briefing documents.

Positions by Performance Management Group

Records and Licensing	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Controller	13.2	12.9	12.3	12.4
Prothonotary	9.8	9.8	9.8	9.8
Recorder of Deeds	6.8	6.8	6.8	6.8
Register of Wills/Clerk of Orphans' Court	9.0	9.0	9.0	9.0
Treasurer	5.4	5.2	5.8	5.5
Total Budgeted Positions	44.2	43.7	43.7	43.5
Agriculture, Development, and Planning	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Agricultural Extension	3.6	2.7	0.2	0.0
Conservation District	10.2	10.6	11.4	12.8
Planning	5.5	5.0	6.0	6.0
Vector Control and Weights & Measures	3.4	3.5	3.5	3.5
Total Budgeted Positions	22.7	21.8	21.1	22.3
Infrastructure	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Facilities Management	24.8	24.8	24.8	23.8
Recycling & Waste	1.9	1.9	1.9	1.8
Total Budgeted Positions	26.7	26.7	26.7	25.6
Other Government Operations	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Administrative Services	1.0	0.5	0.5	0.5
Insurance	1.5	1.5	1.5	1.5
Records Improvement - County	1.3	1.3	1.3	1.3
Retirement	2.1	1.8	2.2	2.1
Workers' Compensation	0.3	0.3	0.3	0.3
Total Budgeted Positions	6.2	5.4	5.8	5.7
	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Total Budgeted Positions	954.50	966.30	983.50	1,001.80

Due to changing software programs and rounding, some numbers above may have changed slightly when compared to previous budget briefing documents.

General Fund Budget: Summary

Managing the Budget:

- » During the budget process, departments meet with Finance, the CFO, and the COO to discuss any major changes for the upcoming budget year and future needs within the department. This allows for better future planning and ensuring projections capture any material changes during the projection period.
- » General Fund departments meet with finance staff on a quarterly basis to review the current year's budget in comparison to actual expenditures. These sessions enhance departmental understanding of their financials and provide an opportunity to discuss any changes since the original budget was submitted.
- » The General Fund budget shows a potential transfer of \$7,160,174 from reserves. This amount will be reduced directly by results from the Commissioners' efforts at revenue enhancement, cost containment, and unused contingencies. The result will be an estimated ending fund balance of \$33 million and a projected transfer to reserves of \$93,000.

General Fund Revenues:

Real Estate Tax	\$71,730,409
Investment Earnings	\$2,958,000
Rental Income	\$124,406
Contributions and Donations	\$259,000
Transfers - In	\$375,496
Other Non-Operating	\$1,988,120
Internal Charges - Revenue	\$5,090,408
Library Tax	\$6,843,326
Payment in Lieu of Taxes	\$255,694
Licenses and Permits	\$228,200
Grants	\$5,940,048
Departmental Charges	\$12,715,787
Court Costs - Fees - Charges	\$1,418,750
Total Revenue	\$109,927,644
Appropriated Fund Balance moved from Assigned/Committed	\$9,653,597
Appropriated Fund Balance moved from Unassigned	\$7,160,174
Total	\$126,741,415

General Fund Expenditures:

General Govt - Administrative	\$28,771,010
General Govt - Judicial	\$30,245,487
Public Safety	\$32,732,326
Conservation	\$3,016,695
Culture and Recreation	\$8,183,885
Economic Development and Assistance	\$1,400,550
Human Services	\$472,985
County Subsidies	\$17,333,166
Debt Service	\$2,597,311
Long-Term Agreements	\$1,988,000
Total Expenditures	\$126,741,415

General Fund Budget: Revenue Summary

Dept	Name	2025 Budget	2026 Budget	Variance	% Change
10	District Attorney	2,141,587	1,919,658	-221,929	-10.36%
11	Grant	3,100,000	1,400,000	-1,700,000	-54.84%
12	IMTO	189,757	150,300	-39,457	-20.79%
13	GIS	80,000	80,000	0	0.00%
14	ERP	480,649	594,540	113,891	23.70%
15	Courts, CASA, Law Library	789,719	987,219	197,500	25.01%
16	Magisterial District Judges	1,009,411	992,837	-16,574	-1.64%
17	Prison	4,340,832	4,200,300	-140,532	-3.24%
18	Dept of Public Safety	245,991	285,624	39,633	16.11%
19	Coroner	131,000	136,500	5,500	4.20%
20	Clerk of Courts	666,000	780,500	114,500	17.19%
21	Prothonotary	745,000	845,000	100,000	13.42%
22	Finance	402,286	332,288	-69,998	-17.40%
23	Sheriff	1,106,000	1,043,000	-63,000	-5.70%
25	Planning Commission	2,985,185	1,618,655	-1,366,530	-45.78%
32	Commissioners	100	0	-100	-100.00%
33	Solicitors	20,000	20,000	0	0.00%
34	Facilities Management	92,000	101,000	9,000	9.78%
35	Bureau of Elections	918,954	905,066	-13,888	-1.51%
36	Tax Administration	518,700	601,000	82,300	15.87%
37	Treasurer	215,880	198,156	-17,724	-8.21%
38	Tax Collectors Administration	45,500	49,400	3,900	8.57%
39	Tax Claims	628,000	668,755	40,755	6.49%
40	Controller	121,055	62,307	-58,748	-48.53%
41	Recorder of Deeds	1,221,140	1,297,500	76,360	6.25%
42	Administrative Services	75,000	75,000	0	0.00%
44	Register of Wills	677,500	707,500	30,000	4.43%
45	Public Defender	64,730	103,939	39,209	60.57%
46	Adult Probation	414,863	409,342	-5,521	-1.33%
47	Juvenile Probation	258,125	259,125	1,000	0.39%
48	Vector Control and Weights & Measures	409,000	420,100	11,100	2.71%
51	Agricultural Land Preservation	137,000	116,000	-21,000	-15.33%
52	Libraries	1,345,226	1,365,405	20,179	1.50%
59	Tax Increment Financing	89,457	93,223	3,766	4.21%
63	Long-Term Agreements	2,135,000	1,988,000	-147,000	-6.89%
99	GF- Revenue Accounts	84,859,983	85,120,405	260,422	0.31%
Total General Fund Revenue		112,660,630	109,927,644	-2,732,986	-2.43%

General Fund Budget: Revenue Summary

Total General Fund Budgeted Revenue Explanation of Changes

Revenue

General Fund revenues are decreasing \$2,733,000.

District Attorney revenue is decreasing \$222,000. The firearms lab was completed in 2025 which was funded through the Pennsylvania Commission on Crime and Delinquency (PCCD) grant. The UPMC grant ended in 2025 which reimbursed salary and benefits for a child abuse coordinator.

Grant revenue is decreasing \$1,700,000 based on expected project spend from the Housing and Redevelopment Authority. This will have offsetting expenses.

ERP revenue is increasing \$114,000 due to increases in maintenance agreements which are charged out to departments.

Courts, CASA, Law Library revenue is increasing \$198,000 due to the reimbursement from Children and Youth for two Guardian Ad Litem.

Clerk of Courts revenue is increasing \$115,000 due to an increase in court cases which increases the amount of Court Costs collected.

Prothonotary revenue is increasing \$100,000 due to increased collection of filing fees, copy fees, and passport fees.

Finance revenue is decreasing \$70,000 due to a decrease in Internal Revenue for Fiscal Officers. This corresponds to lower salary and benefits for 2026.

Planning Commission revenue is decreasing \$1,367,000 due to the Countywide Action Plan Implementation grant reimbursing for construction of pollutant reductions throughout the county in 2025.

Tax Administration revenue is increasing \$82,000 due to an increase in Uniform Parcel Identifier fees from \$15 to \$30.

Controller revenue is decreasing \$59,000 due to the pension software implementation occurring primarily in 2025. Internal revenue for the transfer from the retirement fund (Fund 810) for the pension software.

Recorder of Deeds revenue is increasing \$76,000 due to an increase in the expected number of realty transfers and associated filing fees.

Long-Term Agreements revenue is decreasing \$147,000 due to the right-to-use leases and subscription-based information technology arrangements (SBITAs). These are accounting requirements set by GASB statements 87 and 96. These have offsetting expenses.

General Fund - Revenue Accounts revenue is increasing \$260,000. Real estate tax collections are estimated to increase 2% over the 2025 budget due to the natural growth in the taxable assessed real estate values and collections.

General Fund Budget: Expenditure Summary

Dept	Name	2025 Budget	2026 Budget	Variance	% Change
10	District Attorney	8,425,755	8,796,543	370,788	4.40%
11	Grant	3,100,559	1,400,550	-1,700,009	-54.83%
12	IMTO	3,306,472	3,696,473	390,001	11.80%
13	GIS	945,889	965,722	19,833	2.10%
14	ERP	994,263	1,024,691	30,428	3.06%
15	Courts, CASA, Law Library	8,240,599	8,768,259	527,660	6.40%
16	Magisterial District Judges	3,941,104	3,965,649	24,545	0.62%
17	Prison	19,741,172	19,771,850	30,678	0.16%
18	Dept of Public Safety	1,109,205	1,077,274	-31,931	-2.88%
19	Coroner	1,751,907	1,748,730	-3,177	-0.18%
20	Clerk of Courts	801,495	845,284	43,789	5.46%
21	Prothonotary	729,238	738,362	9,124	1.25%
22	Finance	1,936,938	1,913,114	-23,824	-1.23%
23	Sheriff	5,795,211	5,853,101	57,890	1.00%
25	Planning Commission	4,588,712	3,668,513	-920,199	-20.05%
27	Debt Retirement	2,598,187	2,597,311	-876	-0.03%
29	Ag Extension	163,444	0	-163,444	-100.00%
31	Pooled Reserves	1,237,335	2,600,000	1,362,665	110.13%
32	Commissioners	6,650,389	2,280,390	-4,369,999	-65.71%
33	Solicitors	357,890	370,365	12,475	3.49%
34	Facilities Management	6,613,659	5,327,463	-1,286,196	-19.45%
35	Bureau of Elections	1,605,952	1,887,159	281,207	17.51%
36	Tax Administration	1,244,505	1,273,220	28,715	2.31%
37	Treasurer	443,209	403,886	-39,323	-8.87%
38	Tax Collectors Administration	409,772	443,053	33,281	8.12%
39	Tax Claims	266,865	267,742	877	0.33%
40	Controller	1,552,404	1,585,009	32,605	2.10%
41	Recorder of Deeds	529,555	547,222	17,667	3.34%
42	Administrative Services	104,637	104,902	265	0.25%
43	Human Resources	1,025,902	1,052,795	26,893	2.62%
44	Register of Wills	839,572	833,875	-5,697	-0.68%
45	Public Defender	2,993,948	3,402,301	408,353	13.64%
46	Adult Probation	3,273,959	3,189,979	-83,980	-2.57%
47	Juvenile Probation	3,544,930	3,583,834	38,904	1.10%
48	Vector Control and Weights & Measures	380,403	402,772	22,369	5.88%
50	Office of Veterans Affairs & Services	453,716	418,785	-34,931	-7.70%
51	Agricultural Land Preservation	2,510,046	1,208,866	-1,301,180	-51.84%
52	Libraries	8,065,946	8,183,885	117,939	1.46%
53	Program Subsidies	20,333,140	17,333,166	-2,999,974	-14.75%
56	Insurance	582,767	587,215	4,448	0.76%
58	Communications	345,024	359,397	14,373	4.17%

General Fund Budget: Expenditure Summary

59	Tax Increment Financing	82,996	86,490	3,494	4.21%
61	Claremont Nursing & Rehab	13,202	13,250	48	0.36%
62	Grants Administration	121,960	120,768	-1,192	-0.98%
63	Long-Term Agreements	2,135,000	1,988,000	-147,000	-6.89%
64	Human Service Policy Team Fund	100,000	54,200	-45,800	-45.80%
Total General Fund Expenditures		135,988,833	126,741,415	-9,247,418	-6.80%

General Fund Budget: Expenditure Summary

Total General Fund Budgeted Expenditure Explanation of Changes Expenditures

General Fund expenditures are decreasing \$9,247,000.

District Attorney expenditures are increasing \$371,000 due to multiple new positions being added. Extradition services have increased due to the costs associated with extradition going up. Additionally, the UPMC grant ended in 2025 which reimbursed salary and benefits for a child abuse coordinator.

Grant expenditures are decreasing \$1,700,000 based on expected project spend from the Housing and Redevelopment Authority. This will have offsetting revenue.

IMTO expenditures are increasing \$390,000 due to capital projects. These projects include the server lifecycle and network switch replacements.

Courts, CASA, Law Library expenditures are increasing \$528,000 due to increases in salary and benefits from a new position. Interpreter services, court appointed council services, and conflict council services have increased due the increasing caseload in the courts system.

Planning Commission expenditures are decreasing \$1,089,000 due to construction for the Countywide Action Plan Implementation winding down for 2026.

Pooled Reserves expenditures are increasing \$1,363,000 because the 2025 budget is the amended budget and the county has moved some of the contingency monies for capital and other item in 2025. Contingency is used for expenses that may or may not occur and assists with lowering the overall budget.

Commissioners expenditures are decreasing \$4,370,000. The budget for the external County Grant Program is an estimate and will change based on timing of grant approvals and project timelines. The majority of County Grant Program projects were completed in 2025.

Facilities Management expenditures are decreasing \$1,286,000 due to the different capital projects that are occurring in both years. In 2025, the county replaced two elevators, the Dennis Marion Building VAV, and other miscellaneous projects. In 2026, the county plans to replace the Main Courthouse electrical transformer and roof top units, the Domestic Relations Building two split system, Historic Courthouse chiller, and resurface the pavement at the Public Safety Building.

Bureau of Elections expenditures are increasing \$281,000 due to election software being purchased in 2026. Year-to-year can fluctuate depending upon spending of the Election Integrity grant.

Public Defender expenditures are increasing \$408,000 due to increases in salary and benefits from additional positions along with consulting services related to increased caseload and case complexity.

Adult Probation expenditures are decreasing \$84,000 due to a decrease in home monitoring services.

Agricultural Land Preservation expenditures are decreasing \$1,301,000 due to the expectation of preserving a smaller amount of farmland in 2026 compared to 2025.

General Fund Budget: Expenditure Summary

Total General Fund Budgeted Expenditure Explanation of Changes

Expenditures

Libraries expenditures are increasing \$118,000. The monthly payments to the Cumberland County Library System are increasing due to an increase of 2% over the 2025 budget due to the natural growth in the taxable assessed real estate values and collections. This has offsetting revenue.

Program Subsidies expenditures are decreasing \$3,000,000. MH.IDD subsidy is decreasing due to cuts in services provided. 9-1-1 subsidy is decreasing due to shifting projects to different years. This is offset by an increase in subsidy to Children and Youth due to the increase in complexity of cases.

Long-Term Agreements expenditures are decreasing \$147,000 due to the right-to-use leases and SBITAs. These are accounting requirements set by GASB statements 87 and 96. These have offsetting revenues.

Human Services Policy Team Fund expenditures are decreasing \$46,000. The fund is new to 2025 and was allocated \$100,000 as its initial budget. For 2026, this budget has been lowered to better match the level of activity the fund has seen.

General Fund Projections 2026-2029

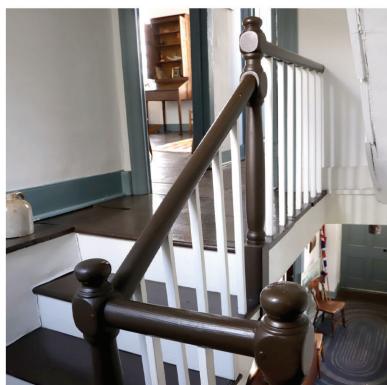
Financial forecasts can be found at www.cumberlandcountypa.gov/finance which are part of the semi-annual Financial Analysis Committee presentations to the Commissioners at a public meeting. Below are the projections for 2026-2029. Each year the required ongoing change needed to maintain a breakeven unassigned fund balance is added. These changes can be to expenses and/or revenues. Each year we are projecting that changes will continue to be made to balance the budget.

2026 - 2029 Ending Fund Balance Projection

	Projected 2026	Projected 2027	Projected 2028	Projected 2029
Projected Beginning Fund Balance	\$ 33,227,614			
Real Estate Taxes	\$ 71,730,409	\$ 72,297,154	\$ 73,019,842	\$ 73,749,756
All Other Revenue	38,428,979	34,105,519	34,390,561	34,679,437
Total General Fund Revenue	\$ 110,159,388	\$ 106,402,673	\$ 107,410,403	\$ 108,429,193
Salary	\$ 42,215,678	\$ 43,824,819	\$ 45,492,532	\$ 47,230,160
Benefit	16,655,595	17,000,216	17,268,609	17,664,633
Operating	31,421,205	30,467,084	31,076,572	31,693,233
Subsidy	16,131,111	16,845,195	17,233,013	17,642,341
Capital	5,760,924	5,866,704	4,895,729	4,684,685
Transfers / Debt	5,694,586	4,388,726	5,910,242	3,151,852
Total General Fund Expenses	\$ 117,879,099	\$ 118,392,744	\$ 121,876,697	\$ 122,066,904
Committed/Assigned FB to Unassigned FB	\$ 7,812,995	\$ 5,369,195	\$ 1,519,195	\$ 39,974
Projected Ending Fund Balance with no change	\$ 33,320,898	\$ 26,700,022	\$ 13,752,923	\$ 155,186
Required Ongoing Changes	\$ -	\$ 6,600,000	\$ 6,310,000	\$ 695,000
Projected Ending Fund Balance with changes	\$ 33,320,898	\$ 33,300,022	\$ 33,262,923	\$ 33,270,186

Note: The projections have been updated since the Financial Analysis Committee presentation on October 8, 2025. The updated projections were presented at the Finance Meeting on October 22, 2025.

The Widow Piper's Tavern | Shippensburg, PA



Back Cover:

Shippensburg Civic Club. (n.d.). <https://shippensburgcivicclub.com/index.html>

Shippensburg | Elizabeth V. and George F. Gardner Library. (n.d.). <https://gardnerlibrary.org/encyclopedia/shippensburg>

National Register of Historic Places - Pennsylvania (PA), Cumberland County. (n.d.). <https://nationalregisterofhistoricplaces.com/pa/cumberland/state.html>



Scenic Cumberland County . Widow Piper's Tavern . Shippensburg

Early in the 1730s twelve Scots-Irish families followed the Virginia Path Indian Trail - now known as U.S. Route 11 - to settle west of the Susquehanna River in the Cumberland Valley. In 1737, Edward Shippen purchased 1,312 acres in this western region and laid out plans for what would become Shippensburg, the oldest community in Cumberland County.

Among the earliest structures in the growing community was the Widow Piper's Tavern, built in 1735 by Samuel Perry. Operated by widow Jannett Piper, the tavern quickly became a central gathering place for settlers. When Cumberland County was established in 1750, the tavern temporarily served as the county's first courthouse, holding four court sessions, until a permanent one was built the following year in the county seat of Carlisle.

In 1819, the tavern transitioned into a private family residence. It was later sold to the Beistle Company in 1926 for \$2,900. The following year, the company transferred ownership to the Shippensburg Civic Club. Since then, the Civic Club has made numerous renovations and improvements, including the purchase of an adjacent lot to expand its grounds and create an attractive community garden.

In recognition of its historical significance and a testament to the pioneering spirit that shaped Cumberland County, the Widow Piper's Tavern was added to the National Register of Historic Places in 1974.