



CUMBERLAND TOWNSHIP

1370 FAIRFIELD ROAD • GETTYSBURG, PENNSYLVANIA 17325

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Attn: Board of Supervisors
Cumberland Township
1370 Fairfield Road
Gettysburg, PA 17325

November 18, 2025

Subject: 2026 Budget

A municipal budget is arguably the most important policy document a local government produces, serving as a comprehensive financial, legal, and operational blueprint for Cumberland Township. It allocates a community's resources to essential services like public safety and infrastructure. It authorizes local officials to spend funds, ensures the municipality can meet its obligations, and reflects the community's priorities for the upcoming year. Essentially, the budget is the primary tool for a municipality to implement the Township's vision and plan the future.

The proposed 2026 budget has taken into consideration Income, Fixed Expenses, Debt, Flexible and Unplanned Expenses, and Savings. It is recommended to increase the Cumberland Township Millage by .5%. This budget will guide the Township in its service delivery while it also reflects the Townships priorities, authorizes spending, ensures financial stability, and acts as a management and planning tool.

A property with an assessed value of \$269,911.12 (the average value in the Township) would realize an increase of \$11.25 per month.

The last adjustment made to the Cumberland Township municipal tax was in 2018. Current driving factors are inflation, 50% rise in healthcare since 2021, and increased staffing costs to continue to provide the services our community knows and expects.

I would like to thank the Supervisors, Staff, and Committees for all their efforts for the past eight years. Cumberland Township will continue to be financially accountable for every dollar collected while providing the services that Cumberland Township residents have become accustomed to relying on every day.

On behalf of Cumberland Township,

David J. Blocher

David Blocher
Manager

CUMBERLAND TOWNSHIP
2026 DRAFT PRELIMINARY BUDGET
January 2023 through September 2025

	Jan - Dec 23	2023 Budget	Jan - Dec 24	2024 Budget	Jan-Sept 2025	Proposed 2025 YE	2025 Budget	2026 Proposed
REVENUES								
301-310 - Taxes								
301.000 - Real Estate Taxes								
301.100 - Real Estate Tax Current Year	\$1,549,910.46	\$1,475,000.00	\$1,587,479.13	\$1,530,000.00	\$1,567,040.68	\$1,590,000.00	\$1,550,000.00	\$2,004,350.00
301.200 - Real Estate Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
301.400 - Delinquent Tx - Tx Claim Bureau	\$26,750.90	\$32,000.00	\$42,911.77	\$26,000.00	\$25,499.85	\$40,000.00	\$25,500.00	\$25,500.00
Total 301.000 - Real Estate Taxes	\$1,576,661.36	\$1,507,000.00	\$1,630,390.90	\$1,556,000.00	\$1,592,540.53	\$1,630,000.00	\$1,575,500.00	\$2,029,850.00
310.00 - Local Taxes								
310.100 - Realty Transfer Tax	\$251,763.83	\$245,000.00	\$288,940.10	\$245,000.00	\$265,728.36	\$280,000.00	\$245,000.00	\$250,000.00
310.210 - Earned Income Tax Current Yr	\$1,101,366.19	\$875,000.00	\$1,131,191.49	\$1,081,500.00	\$925,104.03	\$1,115,000.00	\$1,113,900.00	\$1,155,000.00
310.510 - Local Services Tax Current Yr	\$104,191.06	\$85,000.00	\$97,593.62	\$105,000.00	\$82,353.23	\$95,000.00	\$108,150.00	\$100,000.00
310.600 - Amusement Taxes-Current	\$264,842.38	\$200,000.00	\$286,542.75	\$230,000.00	\$212,065.61	\$250,000.00	\$230,000.00	\$230,000.00
Total 310.00 - Local Taxes	\$1,722,163.46	\$1,405,000.00	\$1,804,267.96	\$1,661,500.00	\$1,485,251.23	\$1,740,000.00	\$1,697,050.00	\$1,735,000.00
310.000 - Per Capita Taxes								
310.010 - Per Capita Taxes-Current	\$25,038.30	\$23,500.00	\$25,030.91	\$23,500.00	\$23,398.50	\$24,000.00	\$23,500.00	\$23,500.00
310.020 - Per Capita Taxes - Prior Yr	\$3,294.50	\$1,400.00	\$12,118.36	\$2,250.00	\$1,686.51	\$2,400.00	\$2,000.00	\$2,000.00
Total 310.000 - Per Capita Taxes	\$28,332.80	\$24,900.00	\$37,149.27	\$25,750.00	\$25,085.01	\$26,400.00	\$25,500.00	\$25,500.00
Total 301-310 - Taxes	\$3,327,157.62	\$2,936,900.00	\$3,471,808.13	\$3,243,250.00	\$3,102,876.77	\$3,396,400.00	\$3,298,050.00	\$3,790,350.00
320-322 - Licenses & Permits								
321.000 - Licenses & Permits								
321.320 - Junk Yard Licenses	\$318.50	\$280.00	\$318.50	\$280.00	\$328.00	\$328.00	\$300.00	\$300.00
321.350 - Mobile Home Park	\$515.00	\$500.00	\$515.00	\$500.00	\$519.00	\$519.00	\$500.00	\$500.00
321.700 - Special Event Permits	\$1,287.00	\$750.00	\$900.90	\$750.00	\$865.24	\$865.24	\$500.00	\$500.00
321.800 - Cable TV Franchise Revenue	\$130,845.40	\$128,000.00	\$125,846.64	\$128,000.00	\$90,848.10	\$121,130.00	\$122,000.00	\$115,000.00
Total 321.000 - Licenses & Permits	\$132,965.90	\$129,530.00	\$127,581.04	\$129,530.00	\$92,560.34	\$122,842.24	\$123,300.00	\$116,300.00
322.000 - Non Business Lic/Permits								

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January 2023 through September 2025

	Jan - Dec 23	2023 Budget	Jan - Dec 24	2024 Budget	Jan-Sept 2025	Proposed 2025 YE	2025 Budget	2026 Proposed
322.820 · Road/ Street Encroachments	\$634.00	\$1,000.00	\$10,212.00	\$500.00	\$2,187.00	\$2,000.00	\$500.00	\$500.00
Total 322.000 · Non Business Lic/Permits	\$634.00	\$1,000.00	\$10,212.00	\$500.00	\$2,187.00	\$2,000.00	\$500.00	\$500.00
Total 320-322 · Licenses & Permits	\$133,599.90	\$130,530.00	\$137,793.04	\$130,030.00	\$94,747.34	\$124,842.24	\$123,800.00	\$116,800.00
330-332 · Fines & Forfeits								
331.000 · Fines & Forfeits								
331.110 · Fines Vehicle Code Violations	\$21,209.81	\$35,000.00	\$20,531.00	\$35,000.00	\$20,235.88	\$26,000.00	\$35,000.00	\$35,000.00
331.111 · TRUCK-Fines Vehicle Code Vic	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
331.120 · Fines Violation Ords, Statutes	\$3,974.60	\$5,000.00	\$3,620.63	\$5,000.00	\$3,030.63	\$4,415.00	\$5,000.00	\$5,000.00
331.130 · State Police Fines	\$3,728.24	\$1,500.00	\$3,626.24	\$2,000.00	\$1,608.57	\$3,000.00	\$2,000.00	\$2,000.00
Total 330-332 · Fines & Forfeits	\$28,912.65	\$41,500.00	\$27,777.87	\$42,000.00	\$24,875.08	\$33,415.00	\$42,000.00	\$62,000.00
341-342 · Interest, Rents & Royalties								
341.000 · Interest								
341.010 · Interest On Checking	\$45,318.57	\$1,750.00	\$73,697.77	\$30,000.00	\$53,774.95	\$67,000.00	\$45,000.00	\$42,500.00
341.020 · Interest on Savings	\$18,522.12	\$750.00	\$77,179.63	\$60,000.00	\$51,094.51	\$65,000.00	\$60,000.00	\$42,500.00
Total 341.000 · Interest	\$63,840.69	\$2,500.00	\$150,877.40	\$90,000.00	\$104,869.46	\$132,000.00	\$105,000.00	\$85,000.00
342.000 · Rents & Leases								
342.100 · Rent of Billboard	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
342.200 · Rent of Buildings-Office Space	\$9,673.80	\$11,000.00	\$8,291.28	\$8,291.00	\$6,218.46	\$8,291.00	\$8,291.00	\$0.00
342.201 · Adj. Property Rent	\$23,194.33	\$22,450.00	\$23,414.19	\$21,000.00	\$17,153.88	\$23,500.00	\$23,658.00	\$26,000.00
342.210 · CTA Office/Admin	\$0.00	\$0.00	\$8,042.51	\$5,390.00	\$8,796.75	\$9,200.00	\$9,200.00	\$0.00
342.310 · CTA GMS	\$0.00	\$0.00	\$21,997.80	\$21,998.00	\$16,498.35	\$21,996.00	\$21,998.00	\$0.00
342.330 · CTA Fuel	\$0.00	\$0.00	\$8,140.43	\$8,000.00	\$6,477.81	\$7,500.00	\$8,700.00	\$0.00
Total 342.000 · Rents & Leases	\$33,468.13	\$34,050.00	\$70,486.21	\$65,279.00	\$55,745.25	\$71,087.00	\$72,447.00	\$26,600.00
Total 341-342 · Interest, Rents & Royalties	\$97,308.82	\$36,550.00	\$221,363.61	\$155,279.00	\$160,614.71	\$203,087.00	\$177,447.00	\$111,600.00
351-353 · Federal Intergovernmental Rev								
353.000 · Federal Payments in Lieu of Tax	\$68.41	\$500.00	\$68.41	\$500.00	\$0.00	\$0.00	\$500.00	\$500.00
Total 351-353 · Federal Intergovernmental Rev	\$68.41	\$500.00	\$68.41	\$500.00	\$0.00	\$0.00	\$500.00	\$500.00

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	Jan - Dec 23	2023 Budget	Jan - Dec 24	2024 Budget	Jan-Sept 2025	Proposed 2025 YE	2025 Budget	2026 Proposed
354-356 - State Intergovernmental Rev								
354,000 - State Capital & Operating Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total 354,000 - State Capital & Operating Grant	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
355,000 - State Shared Rev & Entitlements								
355,010 - PURTA	\$2,959.59	\$2,900.00	\$3,168.68	\$2,900.00	\$0.00	\$3,234.31	\$2,900.00	\$2,900.00
355,040 - Alcoholic Beverages Licenses	\$1,600.00	\$1,200.00	\$1,600.00	\$1,200.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00
355,050 - Muni Pension System State Aid	\$169,008.75	\$150,000.00	\$169,871.99	\$155,000.00	\$173,307.39	\$173,307.39	\$166,643.00	\$193,304.00
355,080 - Hotel Occupancy Tax	\$144,352.17	\$135,000.00	\$148,646.41	\$135,000.00	\$106,230.32	\$145,000.00	\$120,000.00	\$130,000.00
355,120 - Fireman's Relief Association	\$51,170.04	\$50,000.00	\$52,485.67	\$50,000.00	\$56,450.15	\$56,450.15	\$50,000.00	\$50,000.00
Total 355,000 - State Shared Rev & Entitlements	\$369,090.55	\$339,100.00	\$375,772.75	\$344,100.00	\$337,587.86	\$379,591.85	\$341,143.00	\$377,804.00
354-356 - State Intergovernmental Rev - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total 354-356 - State Intergovernmental Rev	\$374,090.55	\$339,100.00	\$375,772.75	\$344,100.00	\$337,587.86	\$379,591.85	\$341,143.00	\$377,804.00
357-359 - Local Government Units								
357,000 - Local Govt Units Oper Grants	\$123,200.00	\$0.00	\$35,700.00	\$0.00	\$1,323.87	\$1,323.87	\$0.00	\$0.00
357,019 - Green Light Go Grant	\$0.00	\$105,520.00	\$105,520.00	\$105,520.00	\$0.00	\$0.00	\$0.00	\$0.00
357,020 - Grants	\$12,965.49	\$0.00	\$5,174.97	\$0.00	\$155,194.09	\$155,194.09	\$218,682.00	\$314,528.00
359,000 - PILOT-Gburg Foundation	\$6,442.50	\$7,000.00	\$6,387.00	\$6,500.00	\$6,347.22	\$6,347.22	\$6,400.00	\$6,300.00
Total 357-359 - Local Government Units	\$142,607.99	\$112,520.00	\$152,781.97	\$112,020.00	\$162,865.18	\$162,865.18	\$225,082.00	\$320,828.00
361-379 - Charges For Services								
361,000 - General Govt Chrgs For Services								
361,310 - Pre & Fin Sub & Land Dev Plan	\$15,702.00	\$8,000.00	\$9,477.00	\$10,000.00	\$8,563.00	\$9,500.00	\$9,500.00	\$9,000.00
361,311 - Storm Water Management Fee	\$1,122.00	\$300.00	\$1,015.00	\$500.00	\$1,515.00	\$1,500.00	\$750.00	\$1,000.00
361,314 - Attorney's Review Fees	\$10,471.66	\$3,500.00	\$6,429.95	\$10,000.00	\$5,047.11	\$4,500.00	\$5,000.00	\$4,000.00
361,320 - Engineering Review Fees	\$74,346.94	\$60,000.00	\$73,509.07	\$63,000.00	\$43,277.37	\$52,000.00	\$70,000.00	\$50,000.00
361,340 - Hearing Fees	\$6,042.50	\$1,670.00	\$3,671.20	\$2,500.00	\$10,797.60	\$10,797.60	\$1,650.00	\$2,000.00
361,400 - Zoning/Land Use Permit Fees	\$56,631.90	\$12,000.00	\$29,252.12	\$45,000.00	\$49,032.27	\$50,000.00	\$20,000.00	\$25,000.00
361,700 - Right-to-Know Income	\$15.00	\$25.00	\$0.00	\$10.00	\$0.00	\$0.00	\$10.00	\$0.00

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Total 361,000 · General Govt Chrgs For Service	\$164,332.00	\$85,495.00	\$123,354.34	\$131,010.00	\$118,252.35	\$128,297.60	\$106,910.00	\$91,000.00
362,000 · Public Safety								
362,110 · Police Accident Reports	\$840.00	\$500.00	\$780.00	\$500.00	\$375.00	\$540.00	\$500.00	\$500.00
362,111 · DUI Task Force	\$7,521.63	\$7,700.00	\$6,705.92	\$7,700.00	\$7,130.13	\$8,500.00	\$7,700.00	\$7,700.00
362,112 · ACDTF	\$1,802.50	\$2,000.00	\$0.00	\$2,000.00	\$1,300.00	\$0.00	\$2,000.00	\$2,000.00
362,113 · PD CIT COORDINATOR	\$0.00	\$0.00	\$930.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
362,180 · Fire Workers Comp Reimburse	\$5,491.00	\$5,600.00	\$4,763.00	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00	\$5,500.00
362,410 · Building Permits	\$2,427.70	\$12,500.00	\$400.00	\$1,500.00	\$0.00	\$0.00	\$100.00	\$0.00
362,440 · Sewer Permit Fees (SEO)	\$8,450.00	\$5,000.00	\$6,050.00	\$5,000.00	\$4,150.00	\$5,000.00	\$5,000.00	\$3,500.00
Total 362,000 · Public Safety	\$26,532.83	\$33,300.00	\$19,629.52	\$22,200.00	\$12,955.13	\$19,540.00	\$20,800.00	\$19,200.00
367,000 · Culture / Recreation								
367,210 · Campground Fees	\$556.00	\$500.00	\$556.00	\$500.00	\$572.00	\$572.00	\$550.00	\$550.00
Total 367,000 · Culture / Recreation	\$556.00	\$500.00	\$556.00	\$500.00	\$572.00	\$572.00	\$550.00	\$550.00
Total 361-379 · Charges For Services	\$191,420.83	\$119,295.00	\$143,539.86	\$153,710.00	\$131,779.48	\$148,409.60	\$128,260.00	\$110,750.00
383-389 · Unclassified Operating Rev								
387,000 · Donations & Contribution								
387,010 · Donations & Cont Private Sour	\$9,520.00	\$1,000.00	\$2,150.00	\$1,000.00	\$3,500.00	\$3,500.00	\$1,000.00	\$1,000.00
Total 387,000 · Donations & Contribution	\$9,520.00	\$1,000.00	\$2,150.00	\$1,000.00	\$3,500.00	\$3,500.00	\$1,000.00	\$1,000.00
389,000 · Unclassified Oper Rev								
389,010 · Unclassified Revenue	\$21,554.81	\$2,500.00	\$41,510.16	\$2,500.00	\$17,177.20	\$17,177.20	\$2,500.00	\$2,500.00
Total 389,000 · Unclassified Oper Rev	\$21,554.81	\$2,500.00	\$41,510.16	\$2,500.00	\$17,177.20	\$17,177.20	\$2,500.00	\$2,500.00
Total 383-389 · Unclassified Operating Rev	\$31,074.81	\$3,500.00	\$43,660.16	\$3,500.00	\$20,677.20	\$20,677.20	\$3,500.00	\$3,500.00
391-395 · Other Financing Sources								
391,000 · Proceeds of General Fixed Asset								
391,100 · Sale of Fixed Assets	\$43,100.00	\$60,000.00	\$43,001.55	\$8,000.00	\$18,522.00	\$18,522.00	\$10,000.00	\$20,000.00
Total 391,000 · Proceeds of General Fixed Ass	\$43,100.00	\$60,000.00	\$43,001.55	\$8,000.00	\$18,522.00	\$18,522.00	\$10,000.00	\$20,000.00
392,000 · Interfund Oper Transfers								

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392.030 · Interfund Transfer Fire Tax	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
392.031 · Interfund Transfer Fire-WC	\$8,406.00	\$12,017.00	\$7,292.00	\$8,406.00	\$0.00	\$9,000.00	\$9,000.00	\$9,000.00
392.900 · Trans from Benefit Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$22,430.93	\$22,430.93	\$22,000.00	\$22,430.93
392.900 · Trans from Res. to Balance Bu	\$0.00	\$396,035.86	\$0.00	\$492,041.26	\$0.00	\$0.00	\$497,057.77	\$239,398.81
Total 392.000 · Interfund Oper Transfers	\$228,057.99	\$409,052.86	\$8,292.00	\$501,447.26	\$22,430.93	\$32,430.93	\$529,057.77	\$271,829.74
395.000 · Refund Prior Yr Expenses								
395.100 · Refund Prior Yr Exp-Various	\$1,569.21	\$0.00	\$0.00	\$0.00	\$952.16	\$952.16	\$0.00	\$0.00
395.350 · Refund of Prior Yr Insurance E	\$29,770.00	\$0.00	\$82,115.26	\$0.00	\$63,570.58	\$63,570.58	\$0.00	\$0.00
Total 395.000 · Refund Prior Yr Expenses	\$35,089.21	\$3,750.00	\$82,115.26	\$0.00	\$64,522.74	\$64,522.74	\$0.00	\$0.00
Total 391-395 · Other Financing Sources	\$306,247.20	\$472,802.86	\$133,408.81	\$509,447.26	\$105,475.67	\$115,475.67	\$539,067.77	\$291,829.74
TOTAL REVENUES	\$4,632,488.78	\$4,193,197.86	\$4,707,974.61	\$4,693,836.26	\$4,141,499.29	\$4,584,763.74	\$4,878,839.77	\$5,185,961.74
EXPENDITURES								
400-409 · General Government								
400.000 · Legislative Governing Body								
400.105 · Supervisors Gross Salary Expe	\$12,499.80	\$12,500.00	\$12,499.80	\$12,500.00	\$9,374.85	\$12,500.00	\$12,500.00	\$12,500.00
400.187 · Health Insurance Reimburse	\$7,000.00	\$7,000.00	\$6,250.00	\$10,000.00	\$4,500.00	\$10,000.00	\$10,000.00	\$10,000.00
400.192 · FICA & MEDICARE @ 7.65%	\$1,121.93	\$1,491.75	\$1,071.58	\$1,721.25	\$923.75	\$1,721.25	\$1,721.25	\$1,721.25
400.196 · Health Insurance	\$28,947.60	\$28,948.00	\$63,486.00	\$63,486.00	\$49,135.68	\$63,714.00	\$63,714.00	\$66,433.56
400.197 · Health FSA	\$5,661.52	\$2,700.00	\$4,970.97	\$5,950.00	\$2,102.35	\$5,400.00	\$5,400.00	\$10,200.00
400.198 · Other Group Benefits-Vis/Dent	\$2,706.48	\$2,710.00	\$2,633.10	\$2,725.00	\$2,482.97	\$3,209.88	\$3,209.88	\$3,301.56
400.199 · Other Group Benefits-Life/Disea	\$154.64	\$200.00	\$66.82	\$200.00	\$74.52	\$100.00	\$100.00	\$100.00
400.350 · Public Officials Liability	\$6,641.00	\$6,300.00	\$6,759.00	\$7,000.00	\$2,690.00	\$2,690.00	\$7,000.00	\$5,000.00
400.460 · Supervisor Mtgs/Conf/cont Ed	\$948.70	\$3,000.00	\$2,382.09	\$2,500.00	\$3,143.45	\$3,118.45	\$3,000.00	\$5,000.00
Total 400.000 · Legislative Governing Body	\$65,681.67	\$64,849.75	\$100,119.36	\$106,082.25	\$74,427.57	\$102,453.58	\$106,645.13	\$114,256.37
401.000 · Executive /Manager								
401.110 · Salaries -Manager	\$91,188.22	\$80,000.00	\$95,680.00	\$95,685.82	\$76,544.00	\$99,507.20	\$99,507.20	\$104,482.56
401.192 · FICA & MEDICARE @ 7.65%	\$5,847.85	\$6,885.00	\$6,732.19	\$7,319.97	\$5,834.64	\$7,612.30	\$7,612.30	\$7,992.92
401.193 · Pension Contribution	\$0.00	\$8,892.00	\$0.00	\$0.00	\$9,320.25	\$6,800.00	\$6,800.00	\$8,284.66

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401.195 · Workers Compensation	\$814,71	\$801.13	\$751,21	\$810.00	\$410.62	\$660.00	\$500.00	\$700.00
401.196 · Health Insurance	\$29,830.49	\$32,335.00	\$32,599.05	\$32,785.00	\$25,193.64	\$33,713.13	\$33,713.13	\$34,059.25
401.197 · Health FSA	\$4,058.13	\$4,700.00	\$3,250.64	\$3,250.00	\$2,003.55	\$2,700.00	\$2,700.00	\$5,100.00
401.198 · Other Group Benefits-Vis/Dent	\$1,570.80	\$1,683.00	\$1,441.25	\$1,600.00	\$1,274.31	\$1,699.08	\$1,699.08	\$1,690.92
401.199 · Other Group Benefits-Life/Disa	\$320.88	\$350.00	\$331.56	\$355.00	\$284.04	\$380.00	\$380.00	\$380.00
401.324 · Wireless Telephone	\$645.00	\$525.00	\$720.00	\$720.00	\$540.00	\$720.00	\$720.00	\$720.00
401.330 · Transportation	\$0.00	\$0.00	\$252.89	\$0.00	\$0.00	\$0.00	\$250.00	\$0.00
401.350 · Manager Insurance and Bondin	\$2,183.00	\$0.00	\$4,553.00	\$2,200.00	\$186.75	\$2,400.00	\$2,400.00	\$2,400.00
401.460 · Meetings and Conf. Continue E	\$1,425.20	\$1,000.00	\$1,506.57	\$2,000.00	\$2,058.30	\$3,000.00	\$3,000.00	\$3,000.00
Total 401.000 · Executive /Manager	\$137,884.28	\$147,171.13	\$147,818.36	\$146,725.79	\$123,650.10	\$159,191.71	\$159,281.71	\$168,810.31
402.000 · Auditing Services/Financial Adm								
402.310 · Professional Auditing Services	\$8,025.00	\$8,500.00	\$8,600.00	\$8,500.00	\$9,375.00	\$9,375.00	\$9,000.00	\$9,500.00
Total 402.000 · Auditing Services/Financial Ad	\$8,025.00	\$8,500.00	\$8,600.00	\$8,500.00	\$9,375.00	\$9,375.00	\$9,000.00	\$9,500.00
403.000 · Tax Collection								
403.105 · Elected Tax Collector Comm	\$32,357.66	\$32,000.00	\$32,941.88	\$33,500.00	\$32,629.67	\$38,500.00	\$38,500.00	\$39,500.00
403.110 · Per Capita Commission	\$553.24	\$800.00	\$569.69	\$800.00	\$516.36	\$900.00	\$900.00	\$900.00
403.116 · EIT & LST Commissions	\$22,459.09	\$18,500.00	\$21,975.78	\$23,000.00	\$17,836.38	\$23,750.00	\$23,750.00	\$24,000.00
403.192 · FICA & MEDICARE @ 7.65%	\$2,650.73	\$3,000.00	\$2,778.80	\$2,915.50	\$2,864.12	\$2,945.25	\$2,945.25	\$3,021.75
403.220 · Operating Supplies	\$3,694.06	\$3,500.00	\$4,486.40	\$3,500.00	\$1,049.91	\$4,500.00	\$4,500.00	\$4,500.00
403.350 · Insurance & Bonding	\$0.00	\$996.00	\$0.00	\$996.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
403.460 · Meetings & Conferences	\$0.00	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	\$300.00
Total 403.000 · Tax Collection	\$61,714.78	\$59,096.00	\$62,752.55	\$65,011.50	\$54,896.44	\$70,595.25	\$71,895.25	\$73,221.75
404.000 · Solicitor/Legal Services								
404.310 · Law Professional Services	\$74,789.89	\$60,000.00	\$57,794.57	\$85,000.00	\$45,518.25	\$68,000.00	\$70,000.00	\$60,000.00
Total 404.000 · Solicitor/Legal Services	\$74,789.89	\$60,000.00	\$57,794.57	\$85,000.00	\$45,518.25	\$68,000.00	\$70,000.00	\$60,000.00
405.000 · Secretary / Treasurer/Clerk								
405.110 · Salaries-Secretary	\$74,900.54	\$64,865.60	\$62,754.52	\$63,275.68	\$50,808.03	\$65,744.58	\$65,744.58	\$68,987.92

CUMBERLAND TOWNSHIP
2026 DRAFT PRELIMINARY BUDGET
January 2023 through September 2025

		Jan - Dec 23	2023 Budget	Jan - Dec 24	2024 Budget	Jan-Sept 2025	Proposed 2025 YE	2025 Budget	2026 Proposed
	405.111 - Receptionist/Admin. Asst.	\$5,955.16	\$10,000.00	\$28,004.14	\$42,185.40	\$24,119.65	\$24,119.65	\$45,000.00	\$32,500.00
	405.112 - Treasurer-Salaries	\$55,681.74	\$55,681.60	\$59,987.20	\$59,995.14	\$47,984.01	\$62,386.69	\$62,386.69	\$65,498.16
	405.113 - Temp. Part-Time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	405.192 - FICA & MEDICARE @ 7.65%	\$9,359.93	\$11,057.86	\$8,621.86	\$9,430.22	\$7,515.73	\$13,244.54	\$13,244.54	\$12,774.44
	405.193 - Pension Contribution	\$0.00	\$26,688.00	\$17,681.01	\$17,420.00	\$18,640.50	\$13,600.00	\$13,600.00	\$16,569.32
	405.195 - Workers Comp Insurance	\$1,629.42	\$3,204.52	\$1,502.42	\$1,620.00	\$821.24	\$1,350.00	\$1,620.00	\$1,350.00
	405.196 - Health Insurance	\$57,545.64	\$60,740.00	\$65,198.63	\$65,570.00	\$50,388.48	\$67,426.78	\$67,426.78	\$68,118.50
	405.197 - Health FSA	\$4,454.20	\$6,700.00	\$5,510.85	\$6,620.00	\$4,137.48	\$4,700.00	\$4,700.00	\$10,200.00
	405.198 - Other Group Benefits-Vision/Dental	\$3,073.68	\$3,090.00	\$2,825.90	\$3,100.00	\$2,417.32	\$3,398.16	\$3,398.16	\$3,301.56
	405.199 - Other Group Benefits-Life/Disability	\$641.76	\$670.00	\$635.48	\$710.00	\$568.08	\$760.00	\$760.00	\$760.00
	405.324 - Wireless Telephone	\$945.00	\$945.00	\$840.00	\$840.00	\$630.00	\$840.00	\$840.00	\$840.00
	405.330 - Transportation	\$190.88	\$200.00	\$345.97	\$200.00	\$0.00	\$0.00	\$400.00	\$0.00
	405.350 - Treasurer Insurance & Bonding	\$2,827.00	\$1,400.00	\$4,054.00	\$2,200.00	\$373.50	\$2,550.00	\$2,200.00	\$2,550.00
	405.460 - Meetings/Conf/Cont Edu	\$1,908.09	\$3,000.00	\$1,714.01	\$3,500.00	\$1,566.98	\$3,000.00	\$3,000.00	\$3,000.00
	Total 405.000 - Secretary / Treasurer/Clerk	\$229,113.04	\$262,242.58	\$259,675.99	\$276,666.44	\$209,971.00	\$263,120.40	\$284,320.75	\$286,449.90
	406.000 - General Government Admin								
	406.210 - Office Supplies	\$3,532.13	\$2,800.00	\$3,875.36	\$4,000.00	\$2,407.80	\$4,000.00	\$4,000.00	\$3,000.00
	406.211 - CTA Office/Admin.	\$0.00	\$0.00	\$8,565.70	\$5,390.00	\$6,483.85	\$6,700.00	\$9,200.00	\$0.00
	406.215 - Postage	\$468.64	\$1,000.00	\$951.98	\$750.00	\$858.00	\$1,150.00	\$750.00	\$650.00
	406.238 - Uniform Allowance	\$0.00	\$0.00	\$900.00	\$900.00	\$105.00	\$900.00	\$900.00	\$900.00
	406.240 - General Operating Supplies	\$1,501.26	\$1,250.00	\$457.35	\$1,250.00	\$178.50	\$1,000.00	\$1,000.00	\$750.00
	406.300 - Insurance-AUTO	\$0.00	\$0.00	\$52.00	\$271.00	\$706.00	\$706.00	\$750.00	\$750.00
	406.310 - Professional Services (GMS)	\$49,242.79	\$0.00	\$15,376.13	\$14,700.00	\$11,453.02	\$14,700.00	\$14,700.00	\$13,200.00
	406.311 - CTA Professional Services (GM	\$0.00	\$0.00	\$21,980.00	\$21,998.00	\$16,498.35	\$21,998.00	\$21,998.00	\$0.00
	406.320 - Communication/Telephone	\$3,991.42	\$3,100.00	\$3,432.58	\$3,500.00	\$4,039.31	\$5,152.00	\$3,650.00	\$5,000.00
	406.330 - CTA Vehicle Fuel	\$0.00	\$0.00	\$6,323.68	\$8,000.00	\$4,364.03	\$0.00	\$8,700.00	\$0.00
	406.340 - Advertising, Printing & Binding	\$7,136.99	\$7,500.00	\$6,370.57	\$9,000.00	\$5,262.06	\$6,500.00	\$8,000.00	\$7,000.00
	406.370 - Vehicle Repair	\$0.00	\$0.00	\$0.00	\$750.00	\$310.65	\$400.00	\$250.00	\$500.00
	406.384 - Office Equip Contracted Rental	\$2,525.73	\$2,150.00	\$2,381.04	\$2,350.00	\$1,766.80	\$2,350.00	\$2,350.00	\$2,600.00

CUMBERLAND TOWNSHIP
2026 DRAFT PRELIMINARY BUDGET
January 2023 through September 2025

		Jan - Dec 23	2023 Budget	Jan - Dec 24	2024 Budget	Jan-Sept 2025	Proposed 2025 YE	2025 Budget	2026 Proposed
	406.390 · Bank Charges/Payroll Fees	\$3,128.01	\$1,225.00	\$3,228.94	\$3,000.00	\$2,673.25	\$4,000.00	\$2,750.00	\$5,500.00
	406.420 · Dues, Subscr., Mem., & Prof. D	\$3,130.11	\$3,500.00	\$1,187.06	\$3,500.00	\$511.00	\$900.00	\$1,500.00	\$1,500.00
	406.421 · SAAVY Subscription	\$3,847.00	\$0.00	\$1,152.00	\$1,152.00	\$1,152.00	\$1,152.00	\$1,152.00	\$1,152.00
	406.422 · Scheduling Software	\$0.00	\$0.00	\$0.00	\$795.00	\$0.00	\$0.00	\$795.00	\$0.00
	406.423 · Server Hosting	\$0.00	\$0.00	\$540.27	\$4,200.00	\$599.70	\$800.00	\$800.00	\$1,250.00
	406.530 · Gen. Gov't Grants Expenditures	\$0.00	\$0.00	\$35,671.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	406.700 · Capital Purchase	\$0.00	\$2,000.00	\$0.00	\$5,000.00	\$2,746.87	\$5,000.00	\$5,000.00	\$9,000.00
	406.900 · RACP Expenditures	\$0.00	\$0.00	\$17,072.65	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total 406.000 · General Government Admin	\$78,504.08	\$24,525.00	\$129,518.73	\$105,506.00	\$62,116.19	\$77,408.00	\$89,245.00	\$52,752.00
	407.000 · IT & Networking Services								
	407.310 · Professional Services	\$7,649.25	\$9,000.00	\$8,880.39	\$9,000.00	\$6,164.78	\$9,000.00	\$9,000.00	\$9,100.00
	407.700 · Capital Purchases	\$4,756.70	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total 407.000 · IT & Networking Services	\$12,405.95	\$19,000.00	\$8,880.39	\$9,000.00	\$6,164.78	\$9,000.00	\$9,000.00	\$9,100.00
	408.000 · Engineering								
	408.313 · Engineering Professional Servi	\$89,238.48	\$75,000.00	\$86,202.71	\$80,000.00	\$33,038.97	\$55,000.00	\$75,000.00	\$60,000.00
	Total 408.000 · Engineering	\$89,238.48	\$75,000.00	\$86,202.71	\$80,000.00	\$33,038.97	\$55,000.00	\$75,000.00	\$60,000.00
	409.000 · Gen Gov't Bldgs & Plant								
	409.220 · Bldg & Plant Supplies	\$152.56	\$2,500.00	\$2,087.32	\$2,500.00	\$2,312.07	\$2,500.00	\$2,500.00	\$3,500.00
	409.250 · Bldg Repair & Maint Supplies	\$1,069.91	\$1,500.00	\$225.00	\$1,500.00	\$4,355.96	\$5,000.00	\$1,500.00	\$1,500.00
	409.360 · Electricity	\$5,896.00	\$4,750.00	\$6,846.93	\$6,000.00	\$3,447.81	\$4,927.00	\$8,427.00	\$6,000.00
	409.361 · Maintenance Building Electric	\$4,047.93	\$3,000.00	\$4,508.20	\$3,750.00	\$3,755.64	\$5,150.00	\$5,573.00	\$5,573.00
	409.362 · Natural Gas	\$5,788.64	\$5,650.00	\$4,512.59	\$7,800.00	\$13,416.23	\$16,500.00	\$8,500.00	\$10,000.00
	409.366 · Water · Building	\$1,167.84	\$1,250.00	\$909.45	\$1,250.00	\$1,334.15	\$1,780.00	\$1,715.00	\$1,715.00
	409.368 · Rental · Utilities	\$4,433.68	\$3,500.00	\$3,514.30	\$4,750.00	\$2,450.39	\$4,000.00	\$5,365.00	\$3,500.00
	409.370 · Repair & Maintenance Services	\$3,302.36	\$25,000.00	\$7,606.97	\$15,000.00	\$28,762.24	\$30,000.00	\$7,500.00	\$7,500.00
	409.371 · Rental Repairs	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
	409.372 · Repair & Maint Cleaning Servic	\$3,460.00	\$3,300.00	\$3,775.00	\$4,005.00	\$2,100.00	\$5,000.00	\$5,000.00	\$3,000.00

CUMBERLAND TOWNSHIP
2026 DRAFT PRELIMINARY BUDGET
January 2023 through September 2025

		Jan - Dec 23	2023 Budget	Jan - Dec 24	2024 Budget	Jan-Sept 2025	Proposed 2025 YE	2025 Budget	2026 Proposed
	Total 409,000 - Gen Gov't Bldgs & Plant	\$29,318.92	\$50,950.00	\$33,985.76	\$47,055.00	\$61,934.49	\$75,357.00	\$46,580.00	\$42,288.00
	Total 400-409 - General Government	\$786,676.09	\$771,334.46	\$895,348.42	\$929,546.98	\$681,092.79	\$889,500.94	\$920,967.84	\$876,378.32
410-419 - Public Safety-Protection to Per									
	410,000 - Police								
	410,110 - Salary-Chief	\$97,219.20	\$97,225.13	\$101,567.20	\$101,334.00	\$81,648.00	\$106,146.10	\$106,146.10	\$111,971.80
	410,115 - Salaries - Part Time	\$4,460.22	\$3,000.00	\$26,399.15	\$28,000.00	\$37,537.25	\$45,174.00	\$45,174.00	\$28,000.00
	410,116 - Police Cadet Salary	\$0.00	\$0.00	\$28,481.60	\$0.00	\$6,192.21	\$6,192.21	\$0.00	\$0.00
	410,117 - Mechanics Labor	\$13,606.06	\$16,000.00	\$15,160.41	\$15,000.00	\$12,269.40	\$15,750.00	\$15,600.00	\$26,426.40
	410,122 - Salary-Sergeants	\$166,473.20	\$170,850.00	\$173,757.80	\$178,366.41	\$150,552.00	\$179,906.66	\$179,906.66	\$193,644.88
	410,123 - Salary Detective	\$0.00	\$0.00	\$0.00	\$0.00	\$53,336.00	\$94,248.80	\$94,248.80	\$100,733.14
	410,125 - Salary of Patrolmen	\$548,723.06	\$587,056.06	\$502,325.59	\$581,116.52	\$412,003.80	\$555,356.00	\$555,356.00	\$596,894.34
	410,127 - DUI Overtime	\$6,756.84	\$7,700.00	\$7,277.66	\$7,700.00	\$5,879.85	\$7,700.00	\$7,700.00	\$7,700.00
	410,128 - State Grant Overtime	\$3,471.10	\$0.00	\$4,658.13	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00
	410,129 - ACDTF Overtime	\$1,050.00	\$2,000.00	\$945.00	\$2,000.00	\$1,450.00	\$2,000.00	\$2,000.00	\$2,000.00
	410,130 - PD CIT COORDINATOR	\$0.00	\$0.00	\$721.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	410,131 - PD Internship	\$0.00	\$0.00	\$0.00	\$0.00	\$3,680.00	\$4,100.00	\$0.00	\$0.00
	410,173 - Holiday Personal Payout	\$40,383.27	\$29,100.00	\$21,884.70	\$23,787.90	\$21,613.20	\$21,613.20	\$25,999.10	\$25,068.10
	410,180 - Police Overtime	\$86,183.48	\$91,476.00	\$71,456.72	\$65,000.00	\$48,385.24	\$65,000.00	\$65,000.00	\$40,000.00
	410,181 - Contractual Pay SHIFT DJF	\$0.00	\$0.00	\$3,593.00	\$5,000.00	\$2,779.25	\$5,000.00	\$5,000.00	\$5,000.00
	410,182 - Contractual Holiday Pay	\$0.00	\$0.00	\$23,321.67	\$25,000.00	\$22,259.50	\$26,000.00	\$26,000.00	\$26,805.70
	410,183 - Contractual Uppitting & Radio T	\$0.00	\$0.00	\$0.00	\$0.00	\$203.00	\$1,000.00	\$1,000.00	\$1,000.00
	410,185 - Ret Vac/Sick Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$22,430.93	\$22,430.93	\$22,000.00	\$22,430.93
	410,187 - Health Insurance Reimb	\$5,400.00	\$5,400.00	\$5,400.00	\$5,400.00	\$2,250.00	\$3,000.00	\$5,400.00	\$3,000.00
	410,192 - FICA & MEDICARE @ 7.65%	\$61,397.75	\$75,024.10	\$67,786.89	\$77,242.42	\$65,886.15	\$88,551.10	\$88,551.10	\$91,086.66
	410,193 - Pension Contribution	(\$0.22)	\$168,437.00	\$166,642.99	\$166,643.00	\$161,852.00	\$166,645.00	\$166,645.00	\$161,852.06
	410,194 - Police Heart & Lung	\$7,536.00	\$8,000.00	\$7,475.00	\$8,000.00	\$7,475.00	\$7,475.00	\$8,000.00	\$7,500.00
	410,195 - Workers Compensation	\$49,697.31	\$48,070.00	\$45,823.81	\$49,300.00	\$25,047.82	\$46,000.00	\$50,000.00	\$49,000.00
	410,196 - Health Insurance	\$226,238.14	\$236,620.00	\$224,301.72	\$266,410.00	\$199,556.57	\$247,716.31	\$241,716.31	\$262,891.55
	410,197 - Health FSA	\$18,996.07	\$21,200.00	\$20,202.44	\$26,700.00	\$11,256.29	\$20,000.00	\$20,000.00	\$43,350.00

CUMBERLAND TOWNSHIP
2026 DRAFT PRELIMINARY BUDGET
January 2023 through September 2025

		Jan - Dec 23	2023 Budget	Jan - Dec 24	2024 Budget	Jan-Sept 2025	Proposed 2025 YE	2025 Budget	2026 Proposed
	410.198 - Other Group Benefits-Vision/D	\$12,026.58	\$12,300.00	\$10,441.58	\$13,000.00	\$10,119.03	\$12,816.48	\$12,816.48	\$13,410.00
	410.199 - Other Group Benefits-Life/Disa	\$6,930.94	\$7,580.00	\$5,313.57	\$8,000.00	\$6,522.48	\$5,000.00	\$5,000.00	\$7,000.00
	410.220 - Operating Supplies	\$4,746.21	\$4,000.00	\$3,049.99	\$2,500.00	\$3,570.05	\$3,500.00	\$2,500.00	\$2,500.00
	410.225 - Lab Testing	\$677.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	410.237 - Ammunitions/Taser	\$3,571.93	\$5,000.00	\$2,109.55	\$3,000.00	\$544.90	\$3,000.00	\$3,000.00	\$3,000.00
	410.238 - Uniform Replacements & Clear	\$13,317.68	\$14,000.00	\$11,468.87	\$14,000.00	\$9,593.38	\$14,000.00	\$14,000.00	\$14,000.00
	410.300 - Insurance-AUTO	\$0.00	\$0.00	\$8,937.00	\$6,622.00	\$9,247.00	\$9,247.00	\$8,500.00	\$11,000.00
	410.310 - IT Professional Services	\$27,150.75	\$28,500.00	\$21,778.40	\$26,000.00	\$17,504.65	\$22,000.00	\$22,500.00	\$24,500.00
	410.311 - GMS Professional Services	\$0.00	\$0.00	\$15,175.00	\$14,700.00	\$11,100.61	\$14,700.00	\$14,700.00	\$26,400.00
	410.314 - Legal Services	\$7,018.20	\$8,000.00	\$9,603.40	\$8,000.00	\$12,224.45	\$17,500.00	\$20,000.00	\$12,500.00
	410.320 - Communication-Telephone	\$11,132.78	\$11,500.00	\$8,807.59	\$8,000.00	\$8,009.72	\$9,500.00	\$7,000.00	\$9,500.00
	410.330 - Vehicle Fuel	\$28,591.02	\$33,000.00	\$28,382.48	\$30,000.00	\$22,375.52	\$30,000.00	\$30,000.00	\$30,000.00
	410.350 - Law Enforcement Liability	\$22,621.00	\$26,000.00	\$25,859.00	\$25,000.00	\$23,932.25	\$23,932.25	\$26,000.00	\$25,500.00
	410.370 - Repair & Maint Services	\$16,899.50	\$20,000.00	\$26,414.16	\$20,000.00	\$12,365.19	\$17,500.00	\$16,000.00	\$15,000.00
	410.372 - Bldg Maint & Cleaning	\$6,955.00	\$7,000.00	\$6,535.00	\$7,000.00	\$4,875.00	\$4,250.00	\$7,000.00	\$7,000.00
	410.420 - Dues & Subscriptions	\$5,520.00	\$6,000.00	\$6,102.00	\$6,000.00	\$6,960.00	\$6,276.00	\$6,100.00	\$6,400.00
	410.421 - SAAVY Subscription	\$0.00	\$0.00	\$575.00	\$575.00	\$575.00	\$575.00	\$575.00	\$575.00
	410.422 - Scheduling Software	\$0.00	\$0.00	\$0.00	\$1,590.00	\$0.00	\$0.00	\$1,590.00	\$0.00
	410.450 - Contracted Services (NEW)	\$825.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	410.460 - Training & Seminars	\$14,008.69	\$14,000.00	\$5,289.98	\$10,000.00	\$4,494.03	\$10,000.00	\$10,000.00	\$10,000.00
	410.461 - Tuition Reimbursement	\$2,236.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	410.462 - Police Cadet Expenses	\$0.00	\$0.00	\$11,707.97	\$0.00	\$1,176.25	\$1,176.25	\$7,400.00	\$0.00
	410.480 - Towing	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	410.701 - Donation Purchase	\$10,044.82	\$0.00	\$190.24	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
	410.739 - Equipment Acquisition-TRUCK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	410.740 - Equipment Acquisition	\$9,071.31	\$7,500.00	\$4,289.19	\$7,500.00	\$629.84	\$5,000.00	\$5,000.00	\$5,000.00
	410.741 - Grants	\$5,194.69	\$0.00	\$4,856.55	\$0.00	\$146,262.00	\$146,262.00	\$206,028.00	\$239,528.00
	410.900 - RACP Expenditures	\$0.00	\$0.00	\$42,879.49	\$45,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total 410.000 - Police	\$1,557,187.48	\$1,771,838.29	\$1,778,968.93	\$1,890,487.25	\$1,667,624.81	\$2,093,240.29	\$2,160,152.55	\$2,270,168.56

[illegible]

CUMBERLAND TOWNSHIP
2026 DRAFT PRELIMINARY BUDGET
January 2023 through September 2025

	Jan - Dec 23	2023 Budget	Jan - Dec 24	2024 Budget	Jan-Sept 2025	Proposed 2025 YE	2025 Budget	2026 Proposed
430.180 - PW -Overtime	\$6,058.34	\$8,000.00	\$5,733.33	\$8,000.00	\$4,670.36	\$6,500.00	\$8,000.00	\$8,000.00
430.192 - FICA & MEDICARE @ 7.65%	\$18,684.10	\$23,293.45	\$23,070.57	\$25,536.11	\$19,370.61	\$25,134.86	\$25,134.86	\$24,673.02
430.193 - Pension Contribution	\$0.00	\$44,480.00	\$43,287.99	\$43,550.00	\$46,601.25	\$41,000.00	\$41,000.00	\$49,707.96
430.195 - Workers Comp Ins	\$17,108.91	\$16,025.00	\$15,775.41	\$17,000.00	\$8,623.02	\$14,625.00	\$17,000.00	\$16,500.00
430.196 - Health Insurance	\$152,826.50	\$155,250.00	\$152,446.47	\$176,815.00	\$116,219.80	\$150,533.01	\$150,533.01	\$153,931.00
430.197 - Health FSA	\$12,170.74	\$12,400.00	\$11,683.45	\$16,550.00	\$5,480.55	\$13,500.00	\$13,500.00	\$25,500.00
430.198 - Other Group Benefits-Vision/Dental	\$8,170.98	\$7,730.00	\$6,650.08	\$8,260.00	\$5,609.84	\$7,845.12	\$7,845.12	\$7,732.44
430.199 - Other Group Benefits-Life/Disability	\$1,871.80	\$1,926.00	\$1,977.42	\$2,100.00	\$1,704.24	\$2,275.00	\$2,275.00	\$2,275.00
430.232 - Roads-Fuel & Mileage	\$12,059.50	\$25,000.00	\$14,429.79	\$12,500.00	\$11,191.95	\$15,150.00	\$15,000.00	\$15,000.00
430.238 - Uniforms	\$2,735.54	\$3,000.00	\$3,084.80	\$3,000.00	\$1,588.41	\$3,000.00	\$3,000.00	\$3,300.00
430.260 - Small Tools & Minor Equip	\$5,035.82	\$4,500.00	\$3,445.30	\$4,500.00	\$1,559.62	\$10,000.00	\$10,000.00	\$4,500.00
430.300 - Insurance-AUTO	\$0.00	\$0.00	\$12,757.00	\$10,021.00	\$15,865.00	\$15,865.00	\$15,500.00	\$20,000.00
430.310 - IT Professional Services	\$4,205.11	\$4,000.00	\$7,707.92	\$7,800.00	\$4,532.13	\$6,000.00	\$7,000.00	\$6,000.00
430.311 - GMS Professional Services	\$0.00	\$0.00	\$14,700.00	\$14,700.00	\$11,000.52	\$14,700.00	\$14,700.00	\$26,400.00
430.314 - Legal Services	\$477.40	\$1,000.00	\$215.10	\$1,000.00	\$4,725.85	\$7,500.00	\$10,000.00	\$2,500.00
430.317 - Contracted Svcs PA One Call	\$778.66	\$425.00	\$724.47	\$425.00	\$183.17	\$425.00	\$425.00	\$425.00
430.320 - Communication	\$2,619.03	\$3,000.00	\$2,421.45	\$1,750.00	\$2,070.61	\$2,350.00	\$2,050.00	\$2,350.00
430.321 - Wireless Telephone	\$2,334.59	\$2,295.00	\$2,505.00	\$2,820.00	\$2,115.00	\$2,820.00	\$2,820.00	\$3,720.00
430.330 - Transportation-Mileage	\$0.00	\$100.00	\$74.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
430.420 - Dues, Subscriptions & Member	\$416.00	\$450.00	\$1,479.75	\$450.00	\$1,634.50	\$1,517.50	\$1,500.00	\$1,600.00
430.421 - SAAVY Subscription	\$0.00	\$0.00	\$1,152.00	\$1,152.00	\$1,152.00	\$1,152.00	\$1,150.00	\$1,150.00
430.422 - Scheduling Software	\$0.00	\$0.00	\$0.00	\$795.00	\$0.00	\$0.00	\$795.00	\$0.00
430.460 - Professional Dev/Cont Edu	\$2,184.30	\$5,500.00	\$1,311.13	\$2,750.00	\$1,383.90	\$2,750.00	\$2,750.00	\$2,750.00
430.470 - CDL,Drug & Alcohol Testing	\$680.00	\$300.00	\$572.50	\$750.00	\$431.00	\$750.00	\$750.00	\$750.00
430.740 - Capital Purchase-Mach/Equip	\$7,811.95	\$6,000.00	\$6,070.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00
430.741 - Capital Purchase	\$315,302.00	\$0.00	\$0.00	\$0.00	\$0.00	\$935.00	\$935.00	\$0.00
430.742 - Grants	\$444.23	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00
Total 430.000 - Public Works-Hwys & Sits	\$848,822.82	\$621,664.05	\$638,006.52	\$700,056.74	\$499,064.62	\$644,289.51	\$674,323.21	\$786,637.54
432.000 - Snow Removal								

CUMBERLAND TOWNSHIP
2026 DRAFT PRELIMINARY BUDGET
January 2023 through September 2025

	Jan - Dec 23	2023 Budget	Jan - Dec 24	2024 Budget	Jan-Sept 2025	Proposed 2025 YE	2025 Budget	2026 Proposed
432.110 · Snow Removal-Road Superint	\$310.20	\$3,000.00	\$781.85	\$3,000.00	\$692.00	\$800.00	\$3,000.00	\$3,000.00
432.120 · Snow Removal -Labor	\$1,361.62	\$10,000.00	\$3,370.65	\$10,000.00	\$6,403.32	\$7,500.00	\$10,000.00	\$15,000.00
432.180 · Snow Removal Overtime	\$475.48	\$6,500.00	\$4,233.14	\$6,500.00	\$4,410.97	\$6,500.00	\$6,500.00	\$6,500.00
432.245 · Snow Removal Oper Supplies	\$17,076.55	\$17,000.00	\$17,769.38	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00
432.380 · Snow Removal Equip Rental	\$1,755.00	\$10,000.00	\$6,685.00	\$10,000.00	\$5,320.00	\$7,500.00	\$10,000.00	\$10,000.00
432.740 · Snow Removal-Minor Equip	\$1,308.37	\$500.00	\$533.73	\$500.00	\$669.46	\$669.46	\$500.00	\$500.00
Total 432.000 · Snow Removal	\$22,287.22	\$47,000.00	\$33,373.75	\$47,000.00	\$34,495.75	\$39,969.46	\$47,000.00	\$52,000.00
433.000 · Traffic Control Devices (signs)								
433.245 · Signs-Supplies	\$5,356.18	\$6,500.00	\$6,416.37	\$6,500.00	\$2,414.03	\$6,500.00	\$6,500.00	\$6,500.00
433.313 · Traffic Lights Engineering	\$9,362.43	\$105,520.00	\$108,038.29	\$105,520.00	\$0.00	\$0.00	\$0.00	\$0.00
433.361 · Traffic Lights Electric	\$1,703.79	\$1,200.00	\$1,277.21	\$1,850.00	\$667.42	\$900.00	\$1,750.00	\$1,000.00
433.370 · Traffic Lights Repair Services	\$3,942.00	\$4,000.00	\$9,835.00	\$4,000.00	\$16,855.00	\$7,000.00	\$3,000.00	\$3,000.00
Total 433.000 · Traffic Control Devices (signs)	\$20,364.40	\$117,220.00	\$125,566.87	\$117,870.00	\$19,936.45	\$14,400.00	\$11,250.00	\$10,500.00
434.000 · Street Lighting								
434.361 · Street Lighting Electric	\$5,014.05	\$4,500.00	\$5,138.06	\$5,000.00	\$3,818.83	\$5,500.00	\$6,400.00	\$5,750.00
434.370 · Street Light Repair Services	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$10,184.00	\$1,000.00	\$1,000.00
Total 434.000 · Street Lighting	\$5,014.05	\$5,500.00	\$5,138.06	\$6,000.00	\$3,818.83	\$15,684.00	\$7,400.00	\$6,750.00
436.000 · Storm Sewers & Drains								
436.245 · Storm Sewers & Drains Suppl	\$9,100.60	\$10,000.00	\$9,013.64	\$10,000.00	\$3,038.00	\$10,000.00	\$10,000.00	\$10,000.00
Total 436.000 · Storm Sewers & Drains	\$9,100.60	\$10,000.00	\$9,013.64	\$10,000.00	\$3,038.00	\$10,000.00	\$10,000.00	\$10,000.00
437.000 · Repair of Tools & Mach								
437.234 · Oil	\$253.98	\$1,500.00	\$1,698.77	\$1,500.00	\$805.80	\$1,700.00	\$1,700.00	\$1,700.00
437.235 · Lubricants	\$524.76	\$800.00	\$1,329.33	\$800.00	\$0.00	\$800.00	\$800.00	\$800.00
437.251 · Repair & Maint Vehicle Parts	\$12,754.21	\$15,000.00	\$15,483.29	\$15,000.00	\$9,629.26	\$15,000.00	\$15,000.00	\$15,000.00
437.451 · Contract. Maint. & Repairs	\$11,876.69	\$12,000.00	\$11,096.97	\$12,000.00	\$8,741.33	\$12,000.00	\$12,000.00	\$12,000.00
Total 437.000 · Repair of Tools & Mach	\$25,409.64	\$29,300.00	\$29,607.36	\$29,300.00	\$19,176.39	\$29,500.00	\$29,500.00	\$29,500.00

CUMBERLAND TOWNSHIP
2026 DRAFT PRELIMINARY BUDGET
January 2023 through September 2025

	Jan - Dec 23	2023 Budget	Jan - Dec 24	2024 Budget	Jan-Sept 2025	Proposed 2025 YE	2025 Budget	2026 Proposed
438.000 - Maint & Repair of Rd& Brdgs								
438.245 - Repair of Rds Supplies	\$35,657.47	\$40,000.00	\$41,018.69	\$40,000.00	\$17,971.57	\$40,000.00	\$40,000.00	\$40,000.00
438.380 - Repair to Rds & Brdgs-Rentals	\$7,873.04	\$12,000.00	\$11,409.00	\$12,000.00	\$3,857.00	\$12,000.00	\$12,000.00	\$12,000.00
Total 438.000 - Maint & Repair of Rd& Brdgs	\$43,530.51	\$52,000.00	\$52,427.69	\$52,000.00	\$21,828.57	\$52,000.00	\$52,000.00	\$52,000.00
439.000 - Hwy Construction & Rebuilding								
439.370 - Hwys Const.& Rebuild Project	\$265,335.61	\$300,000.00	\$298,984.78	\$300,000.00	\$265,971.82	\$300,000.00	\$300,000.00	\$45,000.00
Total 439.000 - Hwy Construction & Rebuilding	\$265,335.61	\$300,000.00	\$298,984.78	\$300,000.00	\$265,971.82	\$300,000.00	\$300,000.00	\$45,000.00
Total 430-439 - Public Works-Highways & Streets	\$1,239,864.85	\$1,182,684.05	\$1,192,118.67	\$1,262,226.74	\$867,330.43	\$1,105,842.97	\$1,131,473.21	\$992,387.54
446.001 - Storm Water Management & Flood								
446.311 - MS4	\$44,412.60	\$0.00	\$22,052.60	\$25,000.00	\$3,681.48	\$7,000.00	\$15,000.00	\$15,000.00
Total 446.001 - Storm Water Management & Flood	\$44,412.60	\$0.00	\$22,052.60	\$25,000.00	\$3,681.48	\$7,000.00	\$15,000.00	\$15,000.00
447-459 - Culture & Recreation								
447.000 - Transit System								
447.542 - Contribution-York Adams Tran	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
Total 447.000 - Transit System	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
458.00 - Senior Citizens Centers								
458.520 - Senior Citizen Contributions	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00
Total 458.00 - Senior Citizens Centers	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00
459.000 - Misc. Contributions								
459.540 - Misc. Contribution	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00
459.541 - Adams Regional EMS Contribu	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,500.00
459.543 - Rescue Mission Contribution	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00
459.544 - Ag Preservation	\$0.00	\$60,000.00	\$59,282.58	\$60,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Total 459.000 - Misc. Contributions	\$6,000.00	\$66,000.00	\$66,282.58	\$66,000.00	\$0.00	\$8,000.00	\$6,000.00	\$18,500.00

CUMBERLAND TOWNSHIP
2026 DRAFT PRELIMINARY BUDGET
January 2023 through September 2025

	Jan - Dec 23	2023 Budget	Jan - Dec 24	2024 Budget	Jan-Sept 2025	Proposed 2025 YE	2025 Budget	2026 Proposed
Total 447-459 - Culture & Recreation	\$13,000.00	\$73,000.00	\$73,282.58	\$73,000.00	\$0.00	\$15,000.00	\$13,000.00	\$25,500.00
471-475 - Debt Service								
471,000 - Debt Service								
471,400 - Debt Service Principal	\$60,264.40	\$60,332.98	\$61,039.40	\$61,109.80	\$46,290.19	\$61,896.62	\$61,896.62	\$62,624.55
471,401 - Debt Service Principal PD & AD	\$0.00	\$0.00	\$0.00	\$0.00	\$108,000.00	\$144,000.00	\$144,000.00	\$35,000.00
Total 471,000 - Debt Service	\$60,264.40	\$60,332.98	\$61,039.40	\$61,109.80	\$154,290.19	\$205,896.62	\$205,896.62	\$97,624.55
472,000 - Debt Interest								
472,400 - Interest Pymt on Loans	\$10,795.16	\$10,726.58	\$10,020.16	\$9,949.76	\$7,004.48	\$9,162.94	\$9,162.94	\$8,435.01
472,40 - Interest Pymt PD & ADMIN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$160,000.00
Total 472,000 - Debt Interest	\$10,795.16	\$10,726.58	\$10,020.16	\$9,949.76	\$7,004.48	\$9,162.94	\$9,162.94	\$168,435.01
Total 471-475 - Debt Service	\$71,059.56	\$71,059.56	\$71,059.56	\$71,059.56	\$161,294.67	\$215,059.56	\$215,059.56	\$266,059.56
481-487 - Employer Paid Benefits & Withldg								
481-484 - ER Pd Benefits & W/H								
481,000 - Employer Paid Withldg Taxes								
481,192 - Social Security ER	\$14,042.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
481,193 - Medicare ER	\$3,284.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
481,194 - PSATS Unemployment En	\$9,521.59	\$9,000.00	\$5,289.39	\$9,000.00	\$2,120.41	\$2,500.00	\$9,000.00	\$4,000.00
Total 481,000 - Employer Paid Withldg Taxes	\$26,848.13	\$9,000.00	\$5,289.39	\$9,000.00	\$2,120.41	\$2,500.00	\$9,000.00	\$4,000.00
483,000 - Pension/Retirement Fund Contrib								
483,197 - Employer Pension Contr	\$252,008.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total 483,000 - Pension/Retirement Fund Cont	\$252,008.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
484,000 - Workers' Compensation Insura	\$12,220.65	\$12,016.95	\$11,268.15	\$10,000.00	\$6,159.30	\$10,350.00	\$10,000.00	\$10,350.00
Total 484,000 - ER Pd Benefits & W/H	\$12,220.65	\$12,016.95	\$11,268.15	\$10,000.00	\$6,159.30	\$10,350.00	\$10,000.00	\$10,350.00
486,000 - Insurance								

CUMBERLAND TOWNSHIP
2026 DRAFT PRELIMINARY BUDGET
January 2023 through September 2025

	Jan - Dec 23	2023 Budget	Jan - Dec 24	2024 Budget	Jan-Sept 2025	Proposed 2025 YE	2025 Budget	2026 Proposed
486.100 - Liability, Prop / Casualty I	\$22,197.00	\$21,000.00	\$35,943.50	\$23,000.00	\$31,410.00	\$31,410.00	\$37,000.00	\$40,000.00
486.300 - Insurance-Auto	\$18,322.00	\$16,250.00	\$1,562.00	\$15,000.00	\$1,792.00	\$1,792.00	\$2,500.00	\$2,000.00
Total 486.000 - Insurance	\$40,519.00	\$37,250.00	\$37,505.50	\$38,000.00	\$33,202.00	\$33,202.00	\$39,500.00	\$42,000.00
Total 481-487 - Employer Paid Benefits & Withldg	\$331,595.78	\$58,266.95	\$54,063.04	\$57,000.00	\$41,481.71	\$46,052.00	\$58,500.00	\$56,350.00
488-489 - Unclassified Operating Expenses								
489.000 - Unclassified Oper Exp	\$122.92	\$250.00	\$115.91	\$250.00	\$385.03	\$400.00	\$250.00	\$250.00
Total 488-489 - Unclassified Operating Expenses	\$122.92	\$250.00	\$115.91	\$250.00	\$385.03	\$400.00	\$250.00	\$250.00
491-493 - Other Financing Uses								
491.000 - Other Financing Uses								
491.430 - Refund Prior Year Rev(Taxes)	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00
Total 491.000 - Other Financing Uses	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00
492.000 - Interfund Operating Transfers								
492.018 - Interfund Trans. Park & Rec.	\$53,570.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
492.019 - Interfund Trans. Building Fund	\$517,554.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
492.020 - Interfund Trans. Benefit Reserv	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
492.300 - Interfund Tran to Capital Res	\$188,500.00	\$130,000.00	\$220,000.00	\$220,000.00	\$220,000.00	\$220,000.00	\$220,000.00	\$490,000.00
Total 492.000 - Interfund Operating Transfers	\$759,624.24	\$130,000.00	\$220,000.00	\$220,000.00	\$220,000.00	\$225,000.00	\$225,000.00	\$495,000.00
Total 491-493 - Other Financing Uses	\$759,624.24	\$131,000.00	\$220,000.00	\$221,000.00	\$220,000.00	\$225,000.00	\$226,000.00	\$495,000.00
TOTAL EXPENDITURES	\$4,931,564.68	\$4,193,197.86	\$4,433,277.89	\$4,693,836.26	\$3,806,516.28	\$4,786,374.78	\$4,878,839.77	\$5,185,961.74
TOTAL REVENUES	\$4,632,488.78	\$4,193,197.86	\$4,707,974.61	\$4,693,836.26	\$4,141,499.29	\$4,584,763.74	\$4,878,839.77	\$5,185,961.74
TOTAL GENERAL FUND	(\$299,075.90)	\$0.00	\$274,696.72	\$0.00	\$334,983.01	(\$201,611.04)	\$0.00	\$0.00

2025 Board of Supervisors

Shaun Phiel – Chair

Christine Biggins – Vice Chair

Tiffany Ramsburg

Jeff Brauning

Warren Sheppard

2026 PROPOSED BUDGET



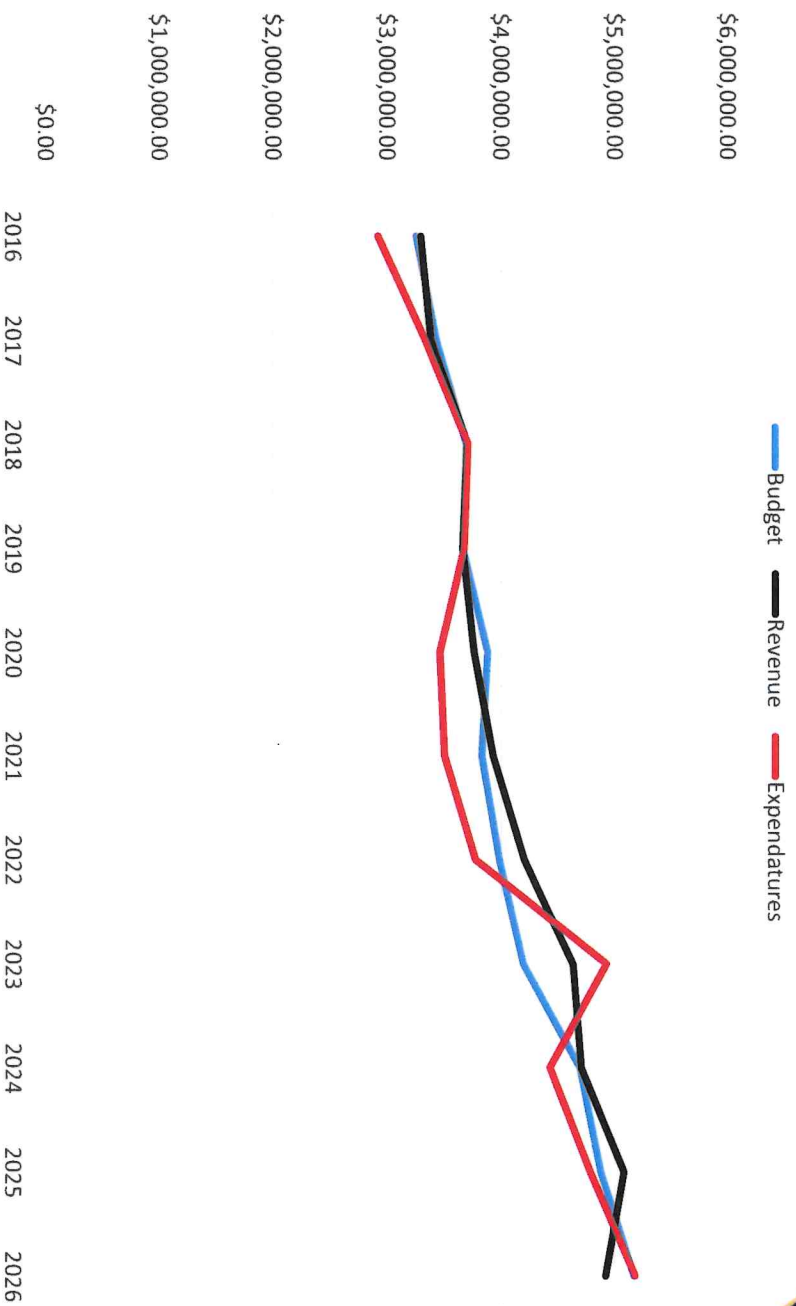
It is the responsibility of the Township Manager to present the proposed annual budget for the next fiscal year (FY). The Township Budget was prepared by a dedicated management team including Camie Stouck-Phiel, Finance Director, Matthew Trostel, Chief of Police, Chris Walter, Superintendent of Roads, Michele Long, Secretary, and the Finance Committee. We are committed to continually improving our communication platforms and refining a document that is accurate, clear, transparent, and reflective of our commitment to fiscal responsibility and reporting that reflects a dedication to providing excellent service. The Township implemented an approach to governance that aligns policy and operational service delivery systems through a strategic planning process.

Sincerely,

David Blocher - Manager

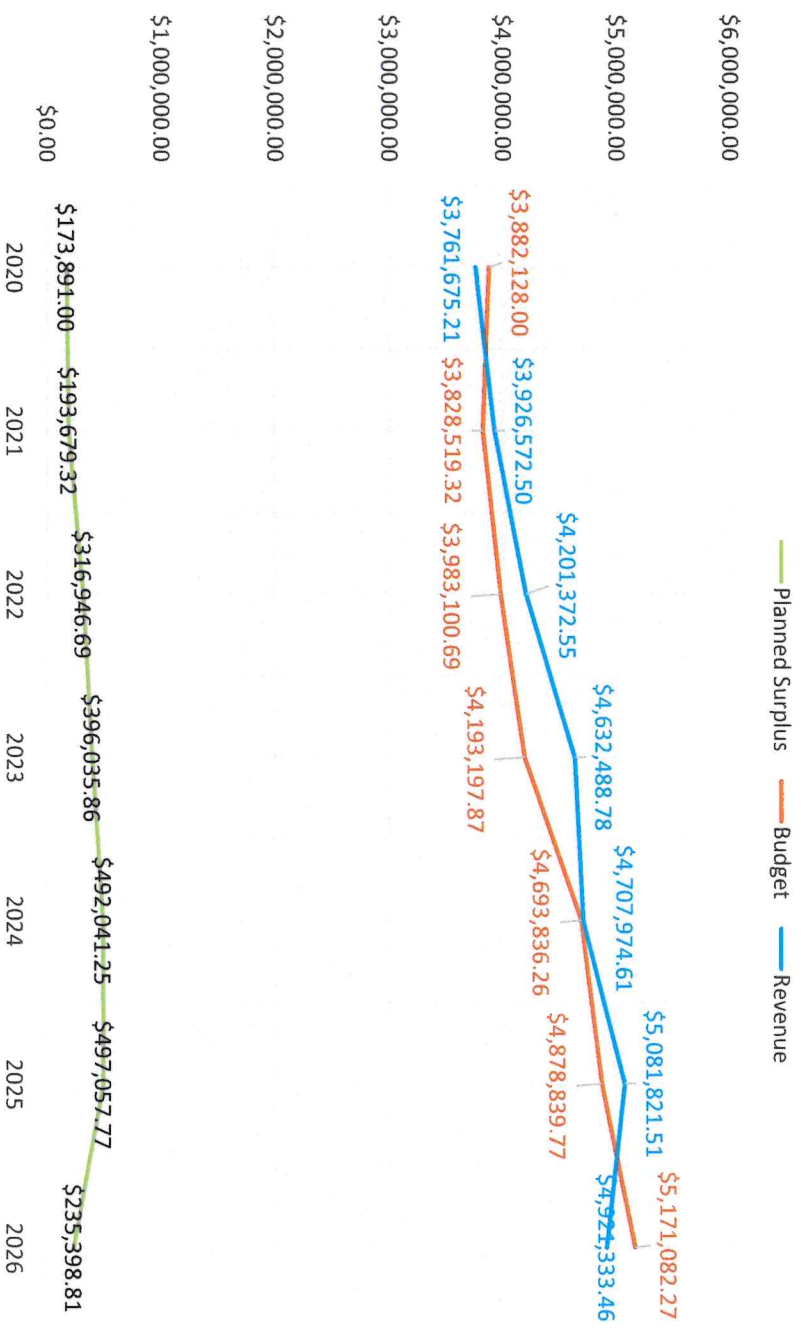


Cumberland Township Budget History



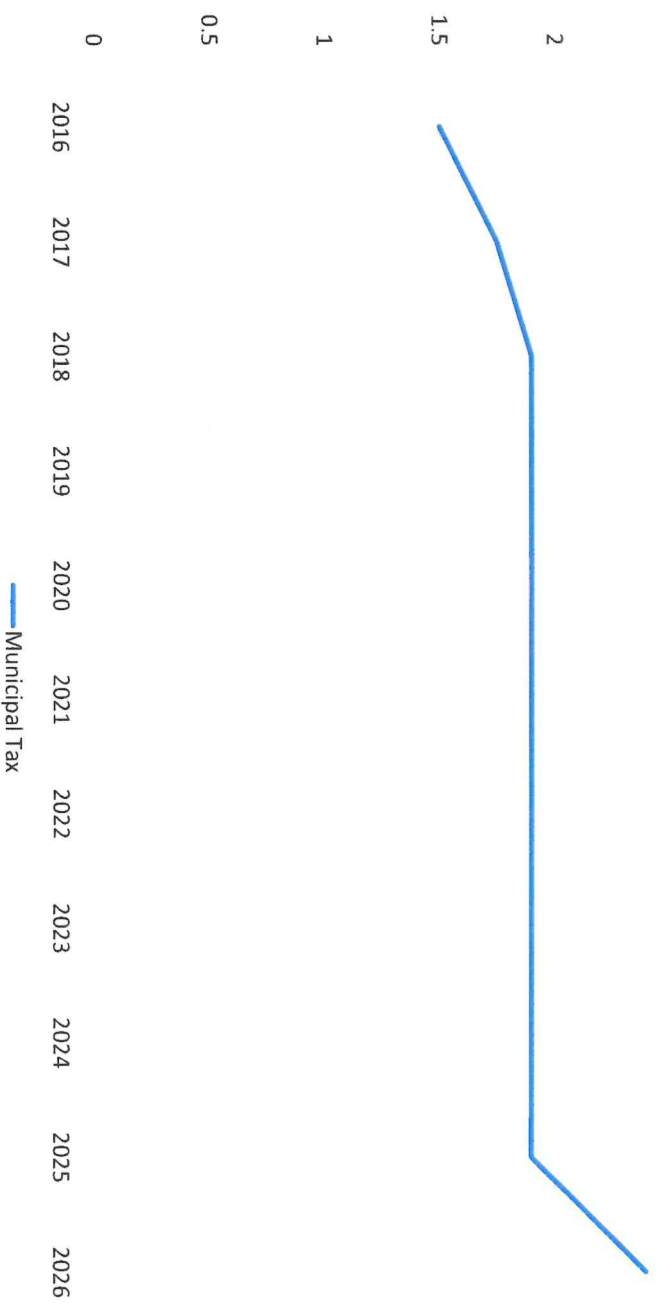


Cumberland Township Budget History



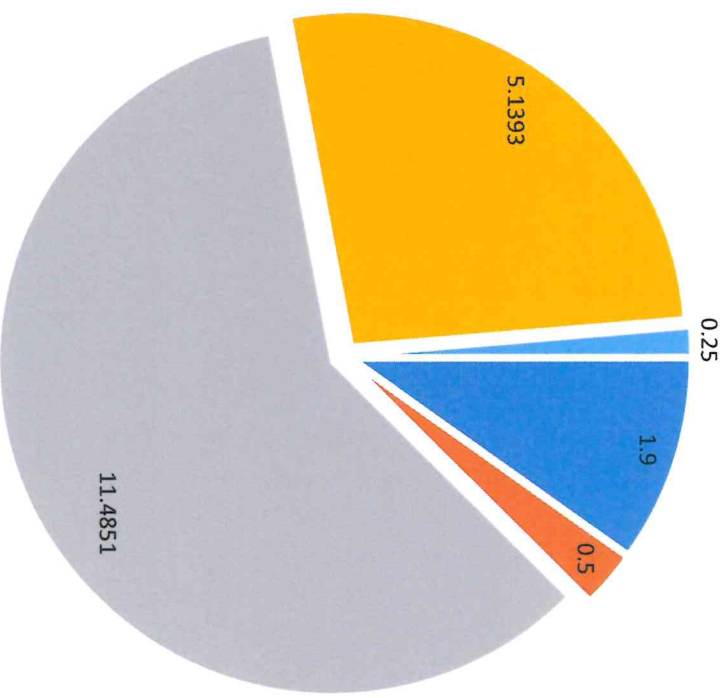
Unique Influences for Cumberland Township include ARPA 22-23, Capital Planning 24, Interest Gains 23-25

Cumberland Township Millage Rate History



— Municipal Tax

Millage Rate Chart



- 2025 Cumberland Township
- 2026 Cumberland Township Increase
- 2025 Gettysburg School District
- 2025 County of Adams
- 2025 Fire Tax





2026 CUMBERLAND TOWNSHIP MUNICIPAL TAX REFERENCE GUIDE

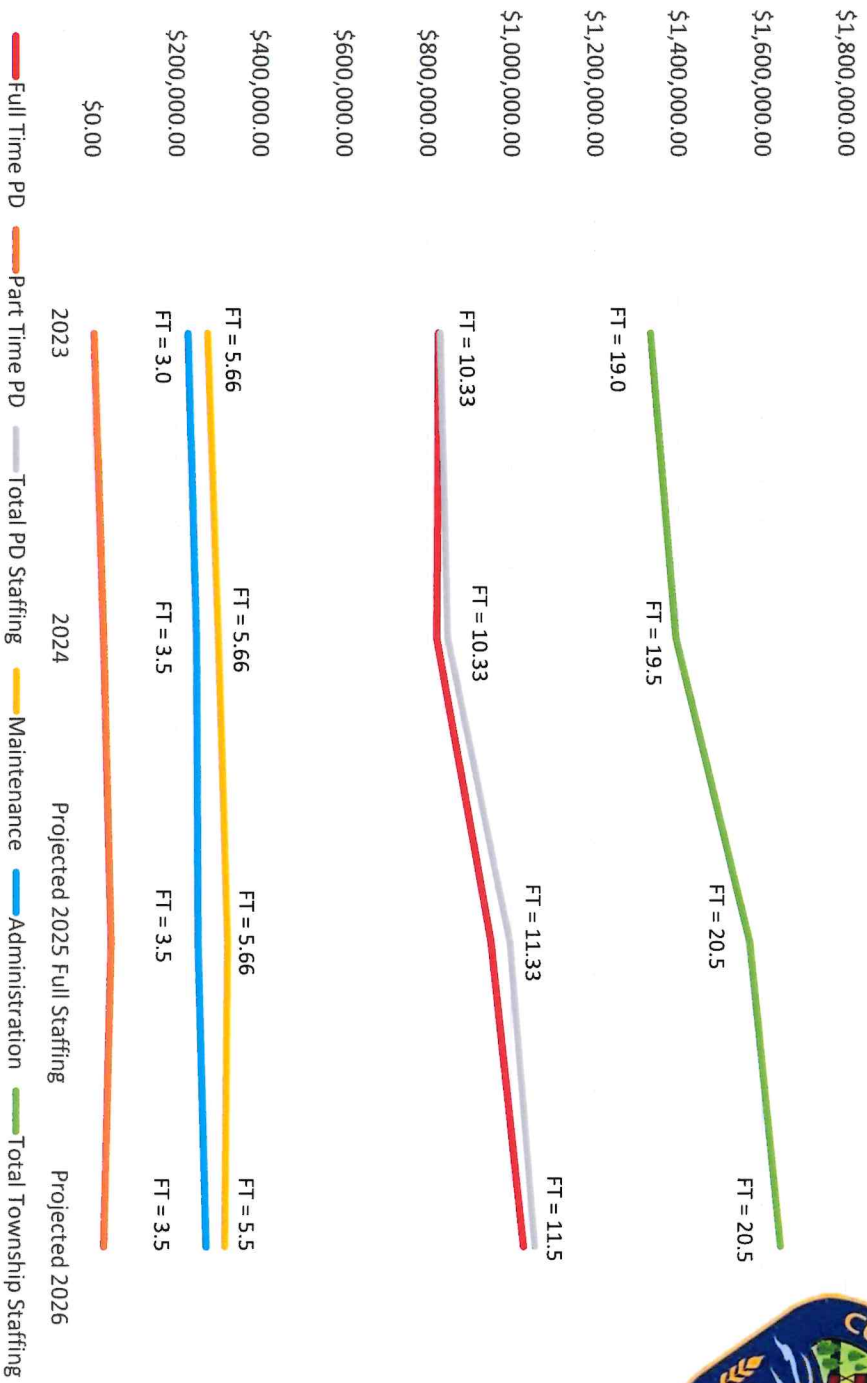
ASSESSED AMOUNT	CURRENT MILLAGE	TAX AMOUNT	ASSESSED AMOUNT	PROPOSED MILLAGE	TAX AMOUNT	ANNUAL DIFFERENCE	MONTHLY DIFFERENCE
\$100,000.00	1.9	\$ 190.00	\$100,000.00	2.4	\$240.00	\$50.00	\$4.17
\$150,000.00	1.9	\$ 285.00	\$150,000.00	2.4	\$360.00	\$75.00	\$6.25
\$200,000.00	1.9	\$ 380.00	\$200,000.00	2.4	\$480.00	\$100.00	\$8.33
\$250,000.00	1.9	\$ 475.00	\$250,000.00	2.4	\$600.00	\$125.00	\$10.42
\$300,000.00	1.9	\$ 570.00	\$300,000.00	2.4	\$720.00	\$150.00	\$12.50
\$350,000.00	1.9	\$ 665.00	\$350,000.00	2.4	\$840.00	\$175.00	\$14.58
\$400,000.00	1.9	\$ 760.00	\$400,000.00	2.4	\$960.00	\$200.00	\$16.67
\$450,000.00	1.9	\$ 855.00	\$450,000.00	2.4	\$1,080.00	\$225.00	\$18.75
\$500,000.00	1.9	\$ 950.00	\$500,000.00	2.4	\$1,200.00	\$250.00	\$20.83



CUMBERLAND TOWNSHIP PROJECTED 2026 REVENUE

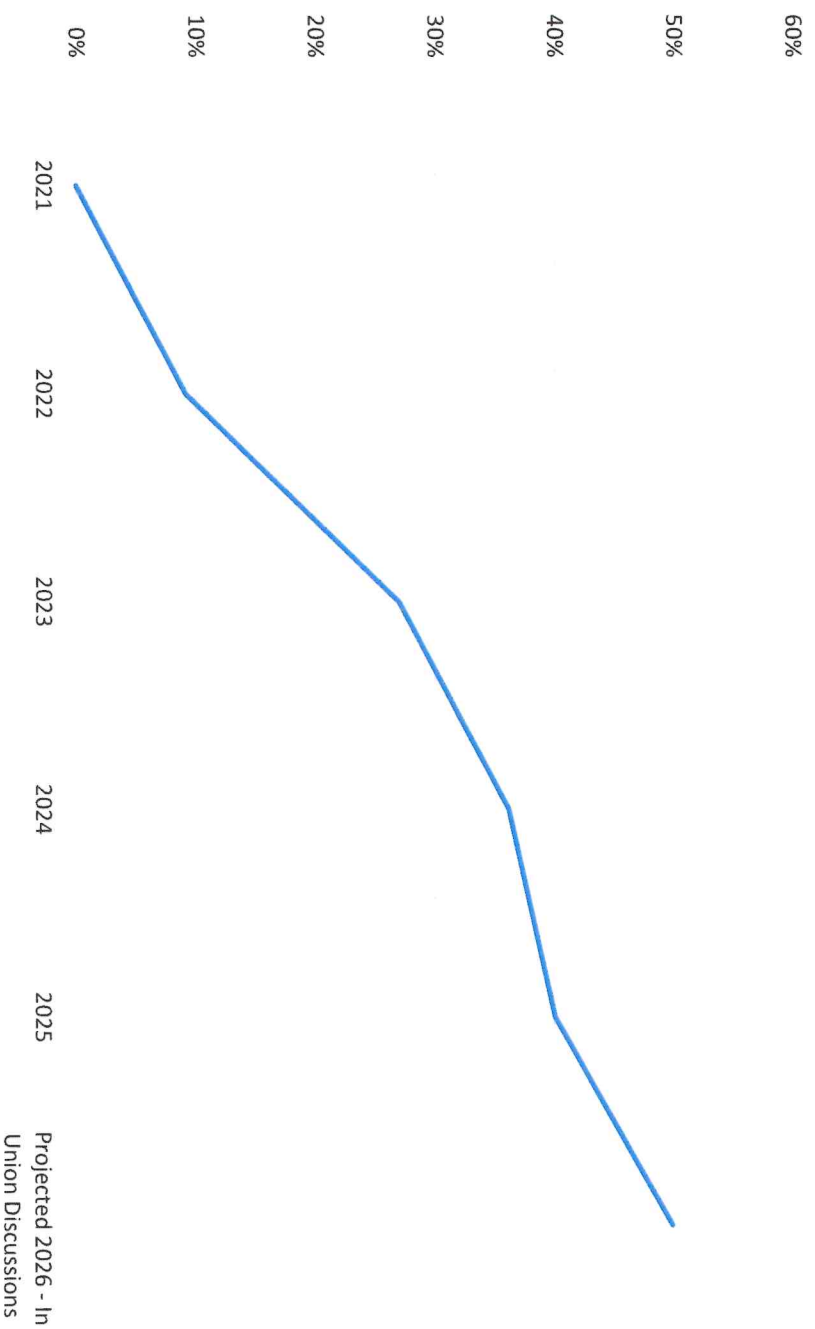
Category	Description	2023	2024	2025 Budget	2026 (Proposed)	Difference	Notes:
301.000	Real Estate	\$1,576,661.36	\$1,630,390.90	\$1,575,500.00	\$2,029,850.00	\$454,350.00	Recommended .5% Millage Increase Included
310.000	Local Taxes	\$1,722,163.46	\$1,804,267.96	\$1,697,050.00	\$1,735,000.00	\$37,950.00	
310.000	Per Capita	\$28,332.80	\$37,149.27	\$25,500.00	\$25,500.00	\$0.00	
320-322	Licenses & Permits	\$133,599.90	\$137,793.04	\$123,800.00	\$116,800.00	\$7,000.00	
331.000	Fines & Forfeits	\$28,912.65	\$27,777.87	\$42,000.00	\$62,000.00	\$20,000.00	Intrafi - Lowered Rate Prediction
341.000	Interest	\$63,840.69	\$150,877.40	\$105,000.00	\$85,000.00	\$20,000.00	CTA Move
342.000	Rents & Leases	\$33,468.13	\$70,486.21	\$72,447.00	\$26,600.00	\$45,847.00	
351-353	Federal Intergovernmental Rev	\$68.41	\$68.41	\$500.00	\$500.00	\$0.00	
354-356	State Intergovernmental Revenue	\$374,090.55	\$375,772.75	\$341,143.00	\$377,804.00	\$36,661.00	2025 - Proposed to Finish at \$379,591.85
357-359	Local Government Units	\$142,607.99	\$152,781.97	\$225,082.00	\$320,828.00	\$95,746.00	Includes Grant Funding
361.000	General Government Charges	\$164,332.00	\$123,354.34	\$106,910.00	\$91,000.00	\$15,910.00	Township Services
362.000	Public Safety	\$26,532.83	\$19,629.52	\$20,800.00	\$19,200.00	\$1,600.00	Some internal items shifted to 361.000 PMCA
367.000	Culture / Recreation	\$556.00	\$556.00	\$550.00	\$550.00	\$0.00	
383-389	Unclassified Revenue	\$31,074.81	\$43,660.16	\$3,500.00	\$3,500.00	\$0.00	
391.000	Sale of Fixed Assets	\$43,100.00	\$43,001.55	\$10,000.00	\$20,000.00	\$10,000.00	
392.000	Interfund	\$228,057.99	\$8,292.00	\$529,057.77	\$267,829.74	\$261,228.03	Budgeted 2023 = \$409,052.86, 2024 = \$501,447.26
395.000	Refund Prior Year	\$35,089.21	\$82,115.26	\$0.00	\$0.00	\$0.00	Health Insurance Etc.
Totals:		\$4,632,488.78	\$4,707,974.61	\$4,878,839.77	\$5,181,961.74	\$303,121.97	

Average Cumberland Township Staffing Overview





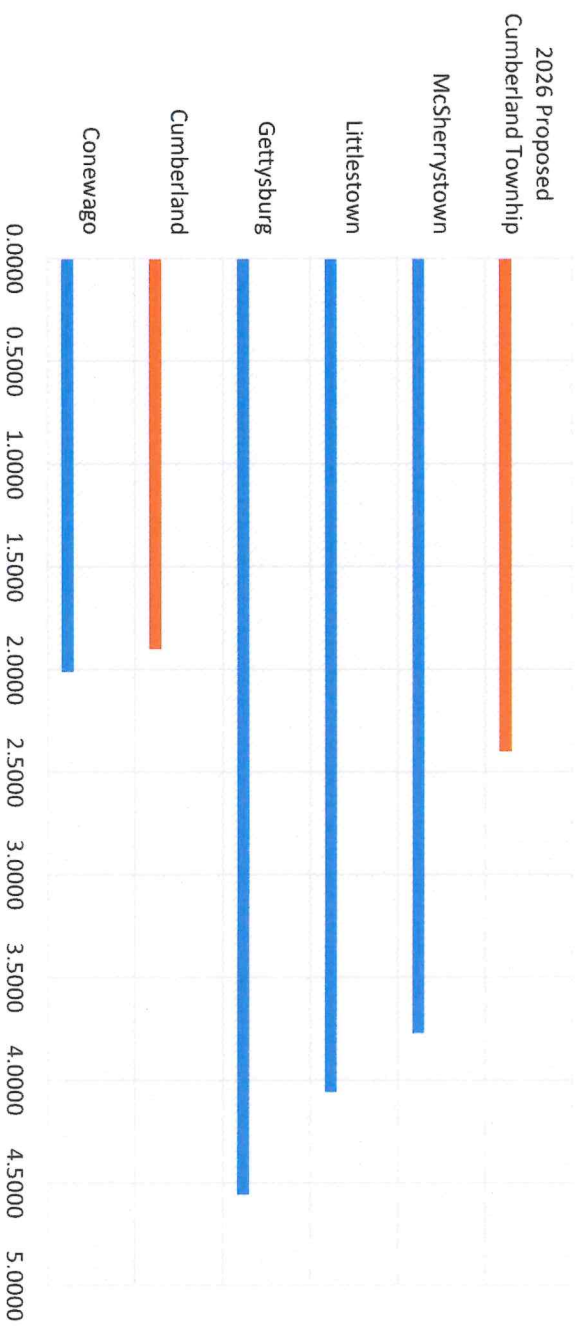
Healthcare Increase From 2021



CUMBERLAND TOWNSHIP 2026 GENERAL, PUBLIC SAFETY, & PUBLIC WORKS EXPENDITURES



Category	Description	2023	2024	2025 Budget	Proposed 2026	Difference	Notes:
400.000	Legislative Governing Body	\$65,681.67	\$100,119.36	\$106,645.13	\$114,256.37	\$7,611.24	Projected Health Insurance
401.000	Administration Manager, Treasurer, Secretary, PT Clerk	\$366,997.32	\$407,494.35	\$443,602.46	\$455,260.20	\$11,657.74	Includes 25 Hour week Reception / Admin Asst.
405.000	Auditing Services	\$8,025.00	\$8,600.00	\$9,000.00	\$9,500.00	\$500.00	
402.200	Tax Collection	\$61,714.78	\$62,752.55	\$71,895.25	\$73,221.75	\$1,326.50	Percentage based
403.000	Legal Services	\$74,789.89	\$57,794.57	\$70,000.00	\$60,000.00	\$10,000.00	
404.000	General Government Admin	\$78,504.08	\$129,518.73	\$89,245.00	\$52,752.00	\$36,493.00	Removal of CTA
406.000	IT Services	\$12,405.95	\$8,880.39	\$9,000.00	\$9,100.00	\$100.00	Costs are allocated per department
407.000	Engineering	\$89,238.48	\$86,202.71	\$75,000.00	\$60,000.00	\$15,000.00	
408.000	General Building	\$29,318.92	\$33,985.76	\$46,580.00	\$42,288.00	\$4,292.00	
409.000	General Government	\$786,676.09	\$895,348.42	\$920,967.84	\$876,378.32	\$44,589.52	
410.000	Police	\$1,557,187.48	\$1,778,968.93	\$2,160,152.55	\$2,270,168.56	\$110,016.01	
411.000	Fire	\$51,170.04	\$52,485.67	\$50,000.00	\$50,000.00	\$0.00	
413.000	UCC Code Enforcement	\$9,309.17	\$3,277.39	\$7,500.00	\$7,500.00	\$0.00	
414.000	Planning & Zoning	\$66,734.57	\$69,697.74	\$80,079.23	\$129,703.00	\$49,623.77	Projected Year End \$125,274.23
415.000	Emergency Management	\$807.38	\$807.38	\$857.38	\$1,664.76	\$807.38	
410-419	Public Safety - Protection	\$1,685,208.64	\$1,905,237.11	\$2,298,589.16	\$2,459,036.32	\$160,447.16	
430.000	Public Works	\$848,822.82	\$638,006.52	\$674,323.21	\$786,637.54	\$112,314.33	
432.000	Snow Removal	\$22,287.22	\$33,373.75	\$47,000.00	\$52,000.00	\$5,000.00	
433.000	Traffic Signals	\$20,364.40	\$125,566.87	\$11,250.00	\$10,500.00	\$750.00	Green Light Go Grant - Herrs Ridge
434.000	Street Lights	\$5,014.05	\$5,138.06	\$7,400.00	\$6,750.00	\$650.00	
436.000	Storm Drains	\$9,100.60	\$9,013.64	\$10,000.00	\$10,000.00	\$0.00	
437.000	Repair Tools & Equipment	\$25,409.64	\$29,607.36	\$29,500.00	\$29,500.00	\$0.00	
438.000	Maint Roads & Bridges	\$43,530.51	\$52,427.69	\$52,000.00	\$52,000.00	\$0.00	
439.000	Highway Construction - rebuild	\$265,335.61	\$298,984.78	\$300,000.00	\$45,000.00	\$255,000.00	300K Added to Capital Roads
430-439	Public Works	\$1,239,864.85	\$1,192,118.67	\$1,131,473.21	\$992,387.54	\$139,085.67	(-85,914.33) -



Adams County Municipalities Millage Rate with 24x7
Municipal PD



CUMBERLAND TOWNSHIP 2026 EXPENDITURES

Category	Description	2023	2024	2025 Budget	Proposed 2026	Difference	Notes:
446,000	MS4	\$44,412.60	\$22,052.60	\$15,000.00	\$15,000.00	\$0.00	New Category
447,000	Transportation - York Adams	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	
458,000	Senior Citizen Contributions	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	
459,000	Ag Preservation 60K Rescue Mission 6K	\$6,000.00	\$66,282.58	\$6,000.00	\$18,500.00	\$12,500.00	Ag Preservation Fund Stable - AREMS Building
471-475	Debt Service	\$71,059.56	\$71,059.56	\$215,059.56	\$266,059.56	\$51,000.00	Increase for 2026 - Funding for RACP
481-487	Employer Paid Benefits & Insurance	\$331,595.78	\$54,063.04	\$58,500.00	\$56,350.00	\$2,150.00	
489,000	Unclassified Expenses	\$122.92	\$115.91	\$250.00	\$250.00	\$0.00	
491,000	Refund Prior Year Taxes	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	
492,000	Capital Reserve Transfer	\$759,624.24	\$220,000.00	\$225,000.00	\$495,000.00	\$270,000.00	
Total Expenditures:		\$4,931,564.68	\$4,433,277.89	\$4,878,839.77	\$5,185,961.74	\$307,121.97	



CUMBERLAND TOWNSHIP BUILDING OVERVIEW

Bid For Renovation Work		POLICE & ADMIN BUILDING BUDGET & PROJECTIONS	
Estimated Change Orders	\$4,311,954.00	2024	\$60,000.00
Items for Building	\$100,000.00	2025	\$144,000.00
IT Items for Building	\$75,000.00	2026	\$191,355.92
Paving	\$100,000.00	2027	\$135,818.88
Land Scaping	\$40,000.00		

Total Building Project \$4,701,954.00

Money Market -\$450,000.00
Building Fund Remainder -\$350,000.00
Grant Funding -\$2,100,000.00
-\$2,900,000.00

Balance to Finance \$1,801,954.00

Finance Total \$1,801,954.00
2027 Projected Monthly Payment \$11,318.24
Annual \$135,818.88

2026 POLICE & ADMIN BUILDING BUDGET

Date	Balance Owed	Interest	Principle
1/22/2026	\$3,000,000.00	\$12,900.00	
2/22/2026	\$3,500,000.00	\$15,050.00	
3/22/2026	\$4,000,000.00	\$17,200.00	
4/22/2026	\$4,000,000.00	\$17,200.00	\$4,085.74
5/22/2026	\$2,800,000.00	\$12,040.00	\$4,085.74
6/22/2026	\$2,800,000.00	\$12,040.00	\$4,085.74
7/22/2026	\$2,800,000.00	\$12,040.00	\$4,085.74
8/22/2026	\$2,800,000.00	\$12,040.00	\$4,085.74
9/22/2026	\$2,800,000.00	\$12,040.00	\$4,085.74
10/22/2026	\$2,800,000.00	\$12,040.00	\$4,085.74
11/22/2026	\$2,800,000.00	\$12,040.00	\$4,085.74
12/22/2026	\$2,800,000.00	\$12,040.00	\$4,085.74
2026 Budget Totals:		\$158,670.00	\$32,685.92

Updated 11/18/2025 - D. Blocher



OPERATING RESERVE FUND

The Township maintains a prudent level of operating financial reserves to ensure continued operations of the Township and mitigate potential service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. The Township's revenue stream is not constant; tax revenue is remitted to the Township intermittently in large amounts. This intermittent revenue stream results in current regular, budgeted expenditures outstripping current, regular budgeted revenue in a given month. Therefore, an Operating Reserve Account is necessary to ensure that adequate cash is on hand to meet regular and budgeted expenditure needs until such time as the Operating Reserve Account can be replenished from revenues within the same budget year.

The Operating Reserve Account is not to be considered a capital reserve or investment account. The purpose of the Operating Reserve Account is not to accumulate funds for capital projects, rather, its purpose is to ensure that operations can be sustained during revenue ebbs and provide a contingency in the event of a bona fide emergency or unforeseen revenue shortfall. It is a cash flow management tool. The Operating Reserve Account shall not be used to balance the budget during the annual budgetary process.

Bona fide emergencies and unforeseen revenue shortfalls may include circumstances similar to the following:

Extreme weather events that damage Township infrastructure

An emergency response event that requires manpower and resources far beyond what could be anticipated in the respective emergency service department budgets.

The closure of a major employer that significantly impacts revenue sources.

The Operating Reserve Account shall not be used for any of the following:

- * Provide resources for one-time capital outlay expenditures which include capital equipment as part of a capital initiative.
- * Balance a budget shortfall during the annual budgetary process.

Balance 11/1/25 = \$1,223,196.73

CUMBERLAND TOWNSHIP 2026 CAPITAL RESERVE



(30) CAPITAL RESERVE FUND						2025	2026
REVENUES							
30.341.100	INTEREST					10,000.00	10,000.00
30.392.880	TRANSFER FROM GENERAL FUND					220,000.00	490,000.00
30.392.890	TRANSFER FROM FUND BALANCE					0.00	0.00
392.742	GRANT REVENUE					0.00	800,000.00
TOTAL						230,000.00	500,000.00
EXPENDITURES							
409.742	GRANT EXPENDITURE					0.00	800,000.00
30.409.740	CAPITAL - FLEET VEHICLE					326,920.72	370,000.00
30.409.750	CAPITAL - PROPERTY					0.00	2,400.00
30.409.751	CAPITAL - TECHNOLOGY					25,300.00	0.00
30.439.370	HIGHWAY INFRASTRUCTURE					0.00	435,000.00
TOTAL						352,220.72	1,607,400.00

CUMBERLAND TOWNSHIP 2026 STATE BUDGET



Ledger ID	Ledger Description	2025	2026
	(35) STATE FUND - HIGHWAY AID		
	REVENUES		
35-341-000	INTEREST	20,000.00	20,000.00
35-355-050	PA LIQUID FUELS TAX	273,563.46	270,908.30
TOTALS		293,563.46	290,908.30
		293,563.46	290,908.30
	EXPENDITURES		
35.430.740	MACHINERY & EQUIPMENT LEASE PMTS.	0.00	0.00
35-432-245	SNOW AND ICE SUPPLIES	17,000.00	17,000.00
35-432-370	EQUIPMENT RENTAL FOR SNOW REMOVAL	10,000.00	10,000.00
35-436-370	HWY. MAINTENANCE - STORM SEWER	0.00	0.00
35-438-370	HWY REPAIRS AND MAINTENANCE	0.00	0.00
35-438-371	CAPITAL VEHICLE REPLACEMENT	270,000.00	0.00
35-439-000	HWY CONSTRUCTION AND REBUILDING	300,000.00	700,000.00
35-433-313	TRAFFIC LIGHTS--GREEN LIGHT GO	0.00	0.00
TOTALS		597,000.00	727,000.00

CUMBERLAND TOWNSHIP 2026 PARK & REC



(18) PARK AND RECREATION FUND					
REVENUES				2025	2026
18.341.200	INTEREST			100.00	100.00
18.387.800	PARK AND REC FEES			25,000.00	25,000.00
18.392.010	TRANSFER FOR TOPPER PROPERTY			0.00	0.00
TOTAL				25,100.00	25,100.00
EXPENDITURES					
18.452.540	DONATION - GETTYSBURG AREA REC AUTHORITY			70,000.00	70,000.00
18.452.541	DONATION - HABPI			5,000.00	0.00
18.452.542	PA INTERFAITH HOUSING PROJECTS			0.00	0.00
18.454.710	PURCHASES - LAND			0.00	0.00
18.454.720	IMPROVEMENTS			0.00	0.00
18.492.010	TRANSFER TO GENERAL FUND			0.00	0.00
TOTAL				75,000.00	70,000.00

CUMBERLAND TOWNSHIP 2026 FIRE TAX



(03) FIRE TAX FUND				2025	2026
REVENUES					
03.341.00	INTEREST			2,500.00	2,500.00
03.301.100	FIRE TAX			205,000.00	205,000.00
03.381.000	MT. JOY TOWNSHIP PORTION OF WC INS.			-	-
TOTAL				207,500.00	207,500.00
				271,300.00	271,300.00
EXPENDITURES					
03.409.363	FIRE HYDRANT GMA FEE			4,240.00	4,240.00
03.411.210	TAX COLLECTOR COMMISSION			4,000.00	4,000.00
03.411.540	FIRE CONTRIBUTIONS			200,000.00	200,000.00
03.484.000	WORKERS COMPENSATION INSURANCE			8,750.00	8,750.00
03.492.030	TRANSFER TO GENERAL FUND (ADMIN FEE)			1,000.00	1,000.00
TOTAL				217,990.00	217,990.00
	GETTYSBURG FIRE DEPARTMENT			\$ 100,000.00	\$ 100,000.00
	BARLOW FIRE DEPARTMENT			\$ 100,000.00	\$ 100,000.00

Fireman's Relief:		2023	2024	2025	2026
	Revenue	50,000.00	50,000.00	50,000.00	50,000.00
	Barlow	50,000.00	25,000.00	25,000.00	25,000.00
	Gettysburg	0.00	25,000.00	25,000.00	25,000.00

2026 CUMBERLAND TOWNSHIP MUNICIPAL TAX REFERENCE GUIDE

ASSESSED AMOUNT	CURRENT MILLAGE	TAX AMOUNT
\$100,000.00	1.9	\$ 190.00
\$150,000.00	1.9	\$ 285.00
\$200,000.00	1.9	\$ 380.00
\$250,000.00	1.9	\$ 475.00
\$300,000.00	1.9	\$ 570.00
\$350,000.00	1.9	\$ 665.00
\$400,000.00	1.9	\$ 760.00
\$450,000.00	1.9	\$ 855.00
\$500,000.00	1.9	\$ 950.00

ASSESSED AMOUNT	PROPOSED MILLAGE	TAX AMOUNT
\$100,000.00	2.4	\$240.00
\$150,000.00	2.4	\$360.00
\$200,000.00	2.4	\$480.00
\$250,000.00	2.4	\$600.00
\$300,000.00	2.4	\$720.00
\$350,000.00	2.4	\$840.00
\$400,000.00	2.4	\$960.00
\$450,000.00	2.4	\$1,080.00
\$500,000.00	2.4	\$1,200.00

ANNUAL DIFFERENCE	MONTHLY DIFFERENCE
\$50.00	\$4.17
\$75.00	\$6.25
\$100.00	\$8.33
\$125.00	\$10.42
\$150.00	\$12.50
\$175.00	\$14.58
\$200.00	\$16.67
\$225.00	\$18.75
\$250.00	\$20.83