

2027 Board of Supervisors

Shaun Phiel – Chair

Christine Biggins – Vice Chair

Jeff Brauning

Warren Sheppard

Andrew Wampler

2027 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 team including Camie Stouck-Phiel, Finance Director, Matthew Trostel, Chief of Police, Chris Walter, Superintendent of Roads, Lisa Black, Secretary, and the Finance Committee. Cumberland Township is 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

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.

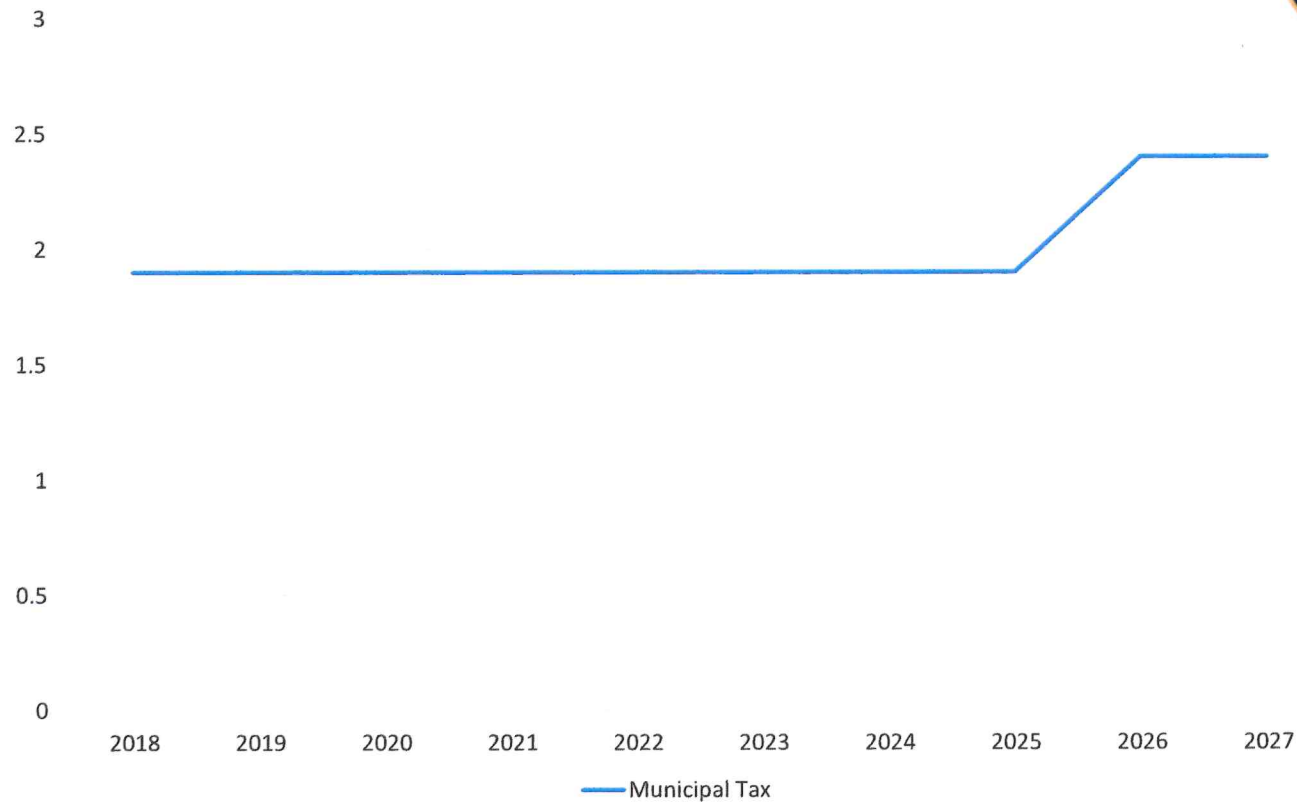
The closure of a major employer that significantly impacts revenue sources.

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

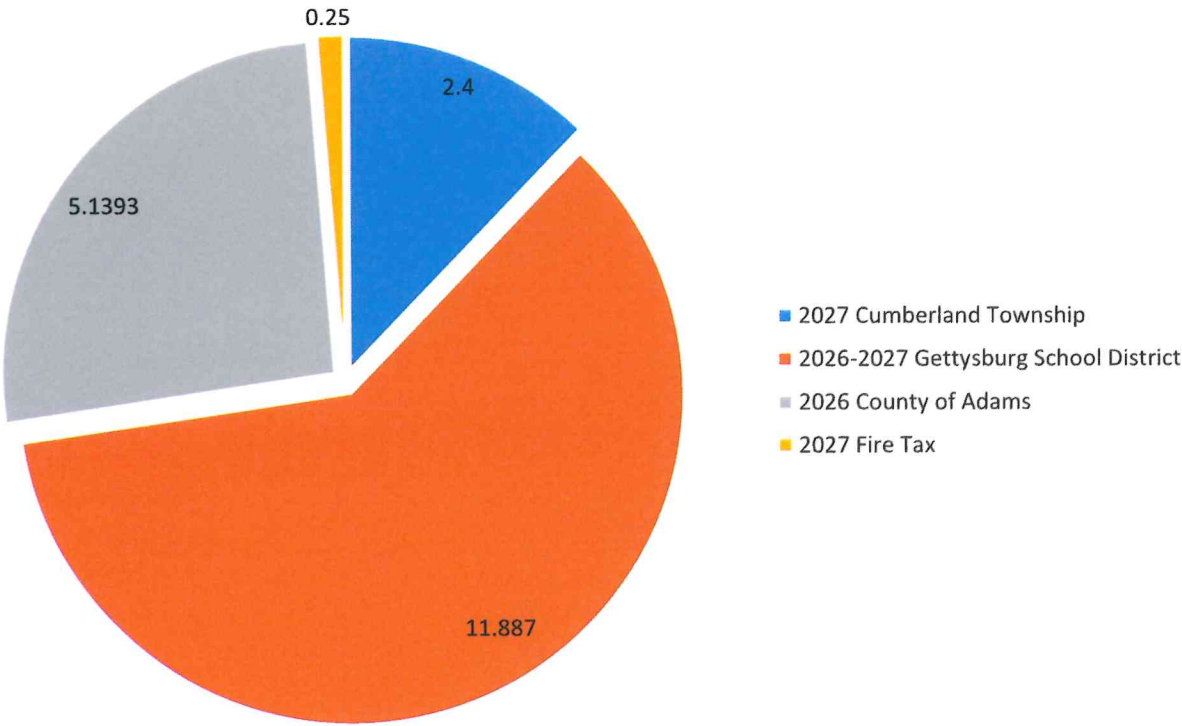
- * Provide resources for one-time capital outlay expenditures which include capital equipment as part of a capital initiative.
- * Balance a budget shortfall during the annual budgetary process.

Balance 10/5/26 = \$1,260,008.51

Cumberland Township Millage Rate History

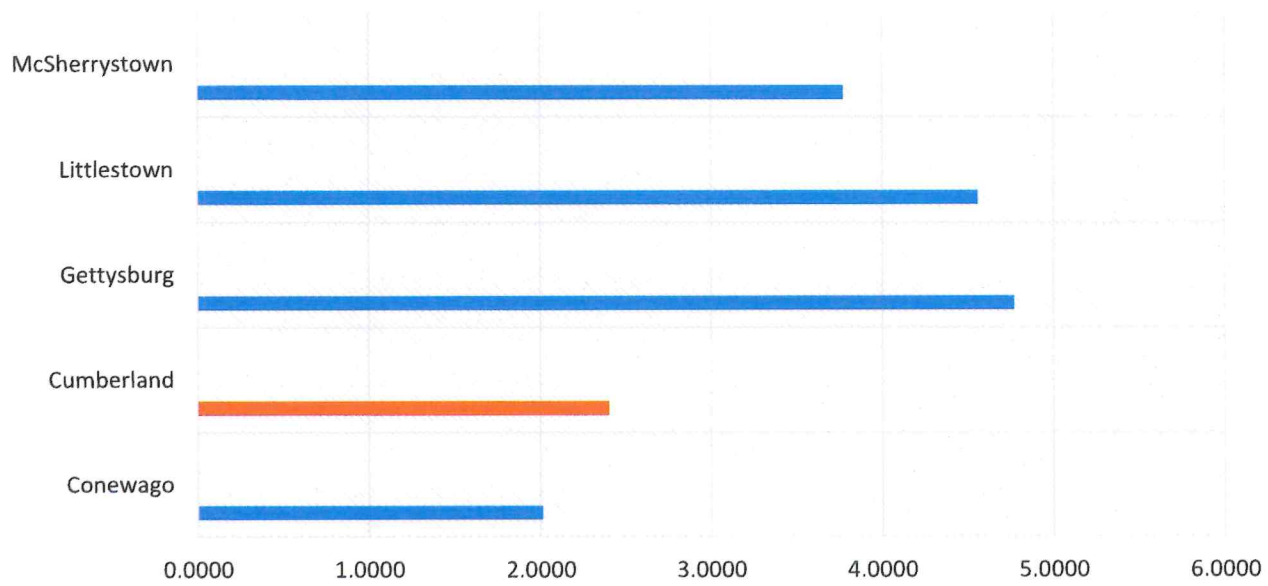


Tax Millage Rate Chart



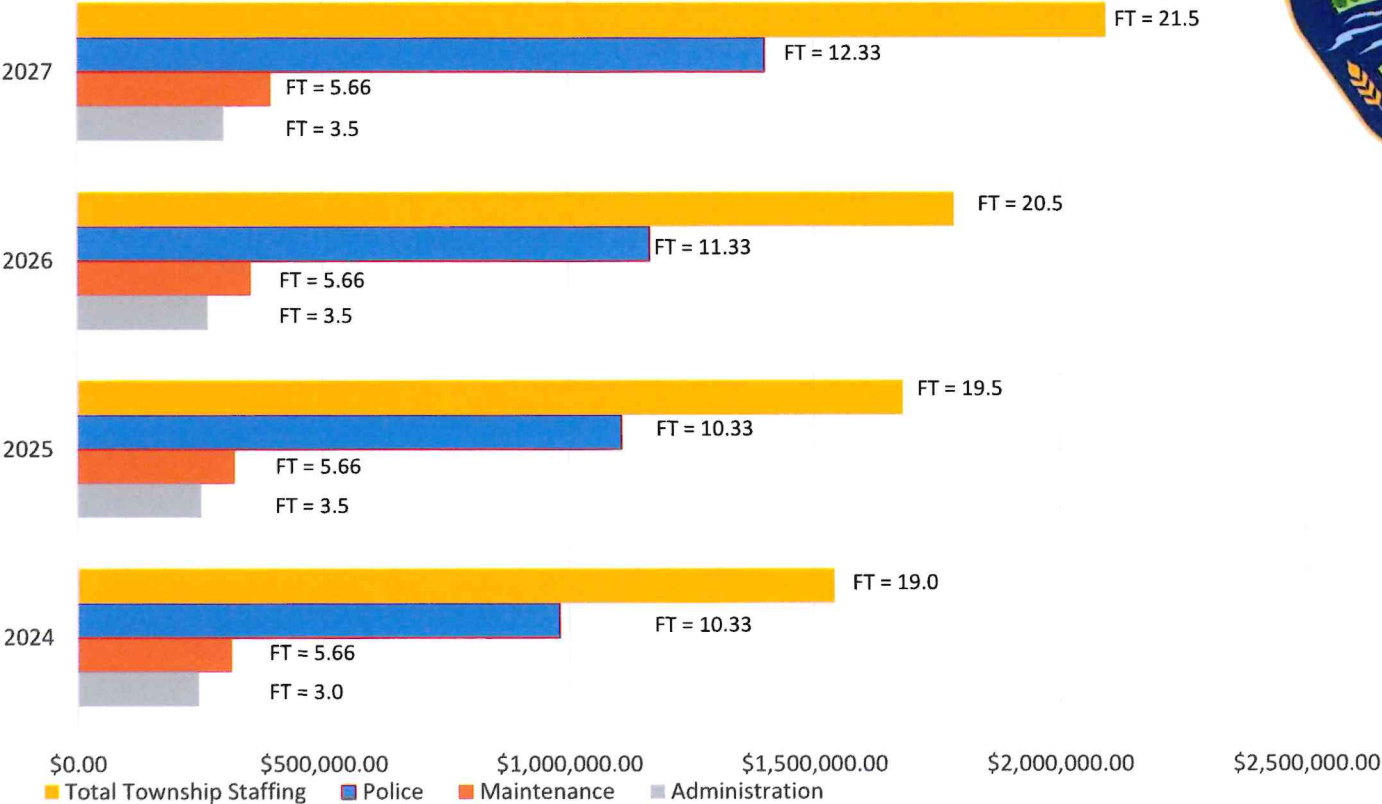
Cumberland Twp Millage Chart

ASSESSED AMOUNT	CURRENT 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



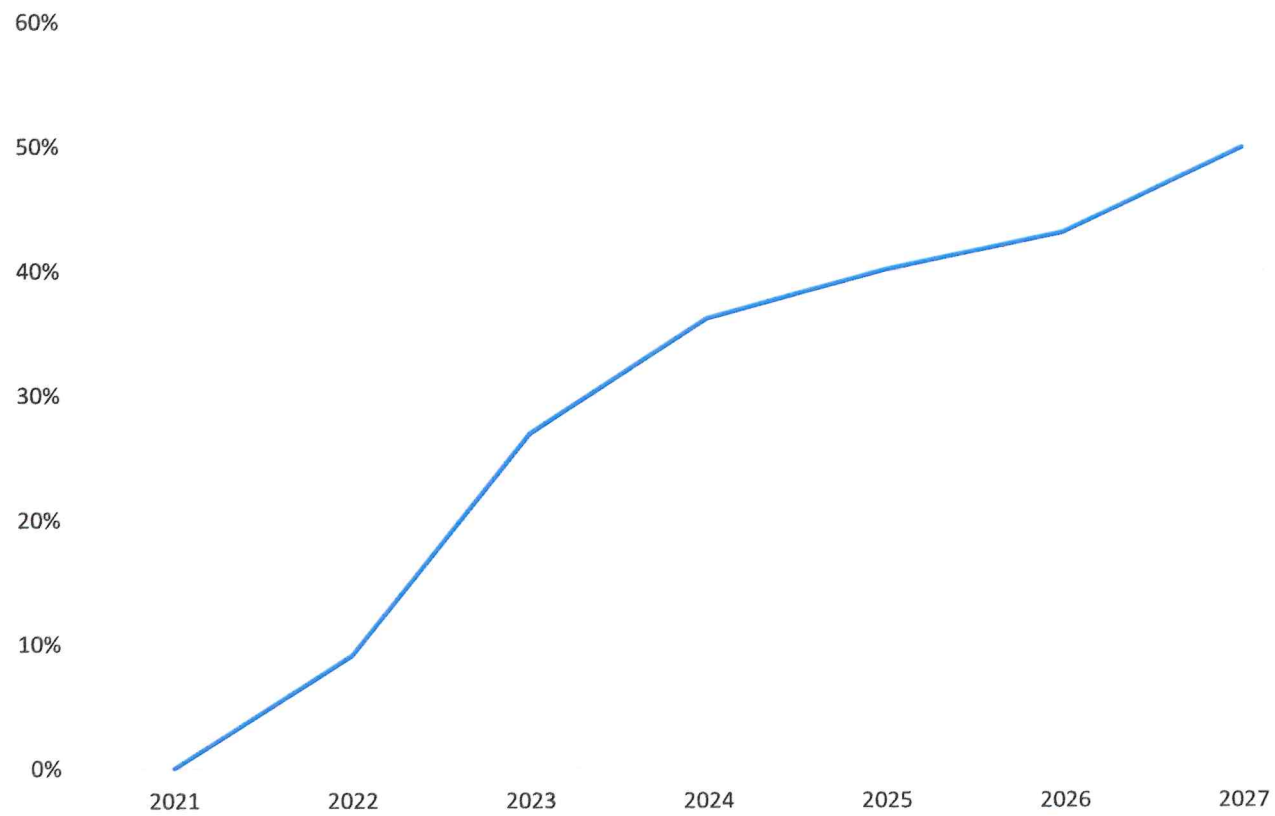
2026 Adams County Municipalities Millage Rate with 24x7
Municipal PD

Cumberland Township Staffing Overview





Percentage of Healthcare Increase Year to Year



CUMBERLAND TOWNSHIP 2027 GENERAL, PUBLIC SAFETY, & PUBLIC WORKS EXPENDITURES



Category	Description	2024	2025	Projected 2026	2027	Difference
400.000	Legislative Governing Body	\$100,119.36	\$106,645.13	\$114,256.37	\$130,507.89	\$16,251.52
401.000	Administration Manager, Treasurer, Secretary, PT Clerk	\$407,494.35	\$443,602.46	\$455,260.20	\$475,137.05	\$19,876.85
405.000						
402.200	Auditing Services	\$8,600.00	\$9,000.00	\$9,500.00	\$10,500.00	\$1,000.00
403.000	Tax Collection	\$62,752.55	\$71,895.25	\$73,221.75	\$73,943.05	\$721.30
404.000	Legal Services	\$57,794.57	\$70,000.00	\$60,000.00	\$60,000.00	\$0.00
406.000	General Government Admin (\$645,990.00 Grants)	\$129,518.73	\$89,245.00	\$52,752.00	\$693,542.00	\$640,790.00
407.000	IT Services	\$8,880.39	\$9,000.00	\$9,100.00	\$9,400.00	\$300.00
408.000	Engineering	\$86,202.71	\$75,000.00	\$60,000.00	\$60,000.00	\$0.00
409.000	General Building	\$33,985.76	\$46,580.00	\$42,288.00	\$63,910.00	\$21,622.00
400-409	General Government	\$895,348.42	\$920,967.84	\$876,378.32	\$1,576,939.99	\$700,561.67
410.000	Police	\$1,778,968.93	\$2,160,152.55	\$2,270,168.56	\$2,422,310.01	\$152,141.45
411.000	Fire	\$52,485.67	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00
413.000	UCC Code Enforcement	\$3,277.39	\$7,500.00	\$7,500.00	\$7,500.00	\$0.00
414.000	Planning & Zoning	\$69,697.74	\$80,079.23	\$129,703.00	\$156,310.10	\$26,607.10
415.000	Emergency Management	\$807.38	\$857.38	\$1,664.76	\$1,664.75	\$0.01
410-419	Public Safety - Protection	\$1,905,237.11	\$2,298,589.16	\$2,459,036.32	\$2,637,784.86	\$178,748.54
430.000	Public Works (\$1,118,921.00 Grant)	\$638,006.52	\$674,323.21	\$786,637.54	\$1,934,789.44	\$1,148,151.90
432.000	Snow Removal	\$33,373.75	\$47,000.00	\$52,000.00	\$53,225.00	\$1,225.00
433.000	Traffic Signals	\$125,566.87	\$11,250.00	\$10,500.00	\$10,600.00	\$100.00
434.000	Street Lights	\$5,138.06	\$7,400.00	\$6,750.00	\$6,750.00	\$0.00
436.000	Storm Drains	\$9,013.64	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00
437.000	Repair Tools & Equipment	\$29,607.36	\$29,500.00	\$29,500.00	\$30,250.00	\$750.00
438.000	Maint Roads & Bridges	\$52,427.69	\$52,000.00	\$52,000.00	\$52,000.00	\$0.00
439.000	Highway Construction - rebuild	\$298,984.78	\$300,000.00	\$45,000.00	\$45,000.00	\$0.00
430-439	Public Works	\$1,192,118.67	\$1,131,473.21	\$992,387.54	\$2,142,614.44	\$1,150,226.90

CUMBERLAND TOWNSHIP 2027 EXPENDITURES



Category	Description	2024	2025	Projected 2026	2027	Difference
446.000	MS4	\$22,052.60	\$15,000.00	\$15,000.00	\$7,500.00	\$7,500.00
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	Misc Contributions	\$66,282.58	\$6,000.00	\$18,500.00	\$18,500.00	\$0.00
471-475	Debt Service	\$71,059.56	\$215,059.56	\$266,059.56	\$210,959.56	\$55,100.00
481-487	Employer Paid Benefits & Insurance	\$54,063.04	\$58,500.00	\$56,350.00	\$57,850.00	\$1,500.00
489.000	Unclassified Expenses	\$115.91	\$250.00	\$250.00	\$250.00	\$0.00
491.000	Refund Prior Year Taxes	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
492.000	Capital Reserve Transfer	\$220,000.00	\$225,000.00	\$495,000.00	\$470,000.00	\$25,000.00

CUMBERLAND TOWNSHIP 2027 CAPITAL RESERVE



(30) CAPITAL RESERVE FUND						2026	2027
REVENUES							
30.341.100	INTEREST					10,000.00	10,000.00
30.392.880	TRANSFER FROM GENERAL FUND					490,000.00	470,000.00
30.392.890	TRANSFER FROM FUND BALANCE					0.00	0.00
392.742	GRANT REVENUE					800,000.00	0.00
TOTAL						500,000.00	480,000.00
EXPENDITURES							
409.742	GRANT EXPENDITURE					800,000.00	0.00
30.409.740	CAPITAL - FLEET VEHICLE					370,000.00	322,000.00
30.409.750	CAPITAL - PROPERTY					2,400.00	13,600.00
30.409.751	CAPITAL - TECHNOLOGY					0.00	61,100.00
30.439.370	HIGHWAY INFRASTRUCTURE					435,000.00	600,000.00
TOTAL						1,607,400.00	996,700.00

CAPITAL RESERVE FLEET VEHICLE BUDGET



Last Updated 10/26/2026

Cumberland Township ID#	Department	Make	Model	Year	Description	Mileage and or Hours as of 10/18/24	Insured Value	Purchase / In Service Date	Purchase Price	Length of Service Years	Budget Cost	Age	Replacement Date	2023	2024	2025	2026	2027	2028	2029
	Admin	Ford	Explorer	2025	Flex Vehicle			4/1/2025	\$41,850.00	10	\$50,000.00	1	2035			\$41,850.00				
	Maintenance	John Deere	SME	1974	Grader	788 Hours	\$9,450.00	12/22/1978		45	\$150,000	50							\$150,000.00	
	Maintenance	Ford		1993	Bucket Truck	29,311 2004 Hours	\$26,601.00	11/12/1992		30	combined	31	2027						\$10,000.00	
	Maintenance	Morbark		1993	Chipper	8976.5	\$12,150.00	10/12/1993		30	\$85,000.00	31	2026							
	Maintenance	Western Star		2023	Dump Truck	2,071		2022		20	\$270,000.00	1	2043							
	Maintenance	Rodgers		2024	Trailer	N/A		5/1/2024		25	\$45,000.00	0	2049							
	Maintenance	Western Star		2025	Dump Truck					20	\$267,605.52	0	2046							
	Maintenance	John Deere		1998	Loader	5126	\$36,900.00	4/9/1998		25	\$250,000.00	26	2026							
	Maintenance	John Deere		2000	Mowing Tractor	5904	\$43,000.00	10/26/2001		20	\$110,000.00	24	2026							
					Mowing Deck			10/26/2001			\$52,000.00	24	2027						\$52,000.00	
	Maintenance	Bobcat		2002	Bobcat	2812	\$15,000.00	5/20/2002	\$38,000.00	20	\$100,000.00	22	2027						\$110,000.00	
	Maintenance	Ford		2013	Flatbed with Plow	67,933	\$77,755.00	7/5/2013	\$77,754.00	20	\$100,000.00	11	2033							
	Maintenance	Ford	F550 XL	2016	Dump Truck	30,101	\$85,000.00	9/6/2016	\$80,265.00	20	\$110,000.00	8	2036							
	Maintenance	International		2008	Dump Truck	32,674	\$112,745.00	10/23/2007	\$107,745.00	20	\$185,000.00	20	2028							
	Maintenance	Case	Case	2016	Backhoe	1,346	\$103,000.00	6/30/2016	\$102,819.00	25	\$160,000.00	8	2041							
	Maintenance	Mack	GU713	2018	Dump Truck	23,573	\$238,731.00	9/11/2017	\$191,534.00	20	\$270,000.00	6	2038							
	Maintenance	Ford	F550 XL	2019	Dump Truck	20,022	\$85,000.00	11/26/2019	\$95,129.00	20	\$110,000.00	5	2039							
	Maintenance	Ford	F350	2021	Pickup	28,047	\$44,091.00	8/3/2021	\$53,401.00	15	\$65,000.00	3	2036							
	Maintenance	Caterpillar	308 CR	2023	Excavator	279	\$217,871.00	3/1/2023	\$164,500.00	25	\$165,000.00	1	2048							
	Maintenance			2018	BoMag Roller	357		6/1/2018		20	\$55,000.00	6	2038							
	Maintenance			2013	Compact Mower	431		6/1/2013		20	\$23,000.00	11	2033							
	Maintenance			2007	Straw Blower / Mulcher	20		2013		25	\$5,000.00	17	2028						\$5,000.00	
	Maintenance			2009	Lift			2009		20	\$50,000.00	15	2028							\$50,000.00
	Maintenance			2009	Portable Air Compressor			2009		20	\$28,000.00	15	2030							
152	Police Department	Dodge	Durango	2025	Chiefs Vehicle			1/1/2025	\$50,551.11	10	\$65,000.00	1	2035			\$46,706.00	\$1,045.11			
153	Police Department	Dodge	Durango	2025	Detective Car			3/1/2025	\$50,551.11	10	\$65,000.00	1	2035			\$46,706.00	\$1,045.11			
154	Police Department	Dodge	Durango	2025	Patrol			4/5/2016	\$61,120.72	9	\$65,000.00	1	2034			\$46,711.00	\$14,009.72			
156	Police Department	Dodge	Charger	2019	Patrol	44,000	\$46,600.00	8/7/2019		9	\$65,000.00	5	2028						\$65,000.00	
155	Police Department	Dodge	Durango	2021	Patrol	37,300	\$51,554.00	6/14/2021		9	\$65,000.00	3	2029							\$65,000.00
157	Police Department	Dodge	Durango	2022	Patrol	4,200	\$62,867.00	11/18/2022	\$39,345.00	9	\$65,000.00	2	2032							
159	Police Department	Dodge	Durango	2022	Patrol	2,500	\$62,867.00	11/18/2022	\$39,345.00	9	\$65,000.00	2	2032							
151	Police Department	Dodge	Durango	2023	Patrol	300	\$67,025.00	3/14/2023	\$43,169.00	9	\$65,000.00	1	2032							
	ROADS CAPITAL	Move 2026																		
												\$3,025,605.52	Totals		\$183,149.88	\$811,060.46	\$0.00	\$322,000.00	\$70,000.00	\$115,000.00

Created 10/18/2023 - D.Blocher

Modified 10/26/2026 - D. Blocher

Adopted by BOS

Starting Balance	\$200,000.00	\$365,945.95	\$12,491.01	\$184,529.73	\$2,529.73	\$72,529.73
Budget Income	\$190,000.00	\$190,000.00	\$150,000.00	\$140,000.00	\$140,000.00	\$140,000.00
Grant Income	\$146,200.00					
dividends	\$12,491.01					
Liquid Fuels		\$267,605.52	\$22,038.72			
Expenses	\$183,149.88	\$811,060.46	\$0.00	\$322,000.00	\$70,000.00	\$115,000.00
Account Balance	\$200,000.00	\$365,945.95	\$12,491.01	\$184,529.73	\$2,529.73	\$72,529.73

CAPITAL RESERVE TECHNOLOGY BUDGET



Last Updated 10/26/2026

Cumberland Township ID#	Department	QTY	Make	Model	Description	Purchase Date	Length of Service Years	Replacement Cost	Total Cost	Age	Replacement Date	2023	2024	2025	2026	2027	2028	2029
	Admin	6	Apple	12" 256GB with Case	iPad / Tablets	2024	5	\$1,350.00	\$6,750.00	2	2029		\$8,698.00					\$10,000.00
CTWP-LT01	Admin - Dave	1	HP	ProBook 450 G8 Notebook PC (464P0AV)	Laptop	8/18/2022	4	\$2,000.00	\$2,200.00	4	2026				\$2,200.00			
CTWP-LT01	Admin Anita	1	HP	HP ProBook 460 G11 Notebook PC	Laptop		4	\$2,000.00	\$1,799.00	5	2027							
CTWP-LT01	Admin - Camie	1	HP	ProBook 460 G11 32GB - 512GB HD Notebook PC Three Year Warranty	Laptop	10/29/2025	4	\$2,000.00	\$1,799.00	1	2030						\$2,650.00	
CTWP-LT06	Admin Michele	1	HP	HP ProBook 450 15.6 inch G9 Notebook PC (4D3X1AV)	Laptop	6/16/2023	4	\$2,000.00	\$2,200.00	3	2028						\$2,650.00	
Administrative Total									\$14,748.00									
	Maintenance - Chris	1		ProBook 450 G8 Notebook PC (464P0AV)	Laptop	2024	5	\$2,200.00	\$2,200.00	0	2027					\$2,200.00		
CTWP-LT04	Maintenance - Jordan	1	HP	HP ProBook 450 G8 Notebook PC (464P0AV)	Laptop	3/3/2022	5	\$1,500.00	\$2,200.00	1	2027					\$2,200.00		
CTWP-DT03	Maintenance - Louie	1	HP	HP ProDesk 400 G5 Small Form Factor PC	Desktop	4/15/2019	5	\$1,000.00	\$1,000.00	4	227					\$1,500.00		
CTWP-Main-LT	Maintenance - Mike	1	HP	HP ProBook 450 G8 Notebook PC (464P0AV)	Laptop	3/3/2022	5	\$1,500.00	\$1,500.00	1	2027					\$2,200.00		
Maintenance Total									\$6,900.00									
	Chief	1	HP	HP ProBook 4 32GB 512MB dual Monitors, Dock, 3 year warranty, Monitor stand	Laptop	2/1/2026	4	\$2,600.00	\$2,589.10	4								
	Detective	1	HP	HP ProBook 4 32GB 512MB dual Monitors, Dock, 3 year warranty, Monitor stand	Laptop	2/1/2026	4	\$2,600.00	\$2,589.10	4								
	Patrol Tablets	7		Qty 7 Getak Tablets 5 year warranty car mounts docking stations etc	Tablets	2/1/2026	5	\$70,000.00	\$51,483.00									
				Qty 4 Getak Tablets 4 year warranty	Tablets		5	\$30,000.00									\$28,000.00	
CTPD-HV02	Police	1	HP	DL380 Gen10 4210R 32G NC 24SFF Svr	Server	11/12/2021	5	\$25,000.00	\$25,000.00	0	2028						\$10,000.00	\$40,000.00
PD Total									\$91,661.20									
Totals												\$8,698.00	\$0.00	\$2,200.00	\$46,100.00	\$45,300.00	\$10,000.00	
Created 10/18/2023 - D.Blocher												Starting Balance	\$10,000.00	\$21,302.00	\$41,302.00	\$59,102.00	\$28,002.00	\$2,702.00
Modified 10/26/2026 - D.Blocher												Budget Income	\$20,000.00	\$20,000.00	\$20,000.00	\$15,000.00	\$20,000.00	\$20,000.00
Adopted by BOS												Expenses	\$8,698.00	\$0.00	\$2,200.00	\$46,100.00	\$45,300.00	\$10,000.00
												Account Balance	\$10,000.00	\$21,302.00	\$41,302.00	\$59,102.00	\$28,002.00	\$12,702.00

CAPITAL RESERVE PROPERTY BUDGET



Last updated 10/26/2026

Cumberland Township ID#	Department	QTY	Make	Description	Length of Service Years	Replacement Cost	Total Cost	Notes	2023	2024	2025	2026	2027	2028	2029					
	Police	11	Motorola	Potable Radios	10	\$7,000.00	\$77,000.00	With New Cars					\$12,400.00	\$12,400.00	\$12,400.00					
	Police	9	TBD	Mobile Radios	TBD	\$6,200.00	\$55,800.00								\$6,000.00	\$6,000.00				
	Maintenance	6	Motorola	Potable Radios	10	\$3,500.00	\$21,000.00								\$8,400.00					
	Maintenance	1	TBD	GPS Trimble	10	\$10,000.00	\$10,000.00	New 2024												
	Police	11	TBD	PD Vests	5	\$1,200.00	\$13,200.00	5 Year Life					\$1,200.00	\$5,000.00	\$2,400.00					
	Maintenance	1		Air Compressor	TBD	\$27,000.00	\$27,000.00							\$27,000.00						
	AEDs	12				\$35,000.00														
Totals									✓	\$0.00	✓	\$0.00	✓	\$0.00	✓	\$13,600.00	✓	\$58,800.00	✓	\$20,800.00
Created 10/18/2023 - D.Blocher									Starting Balance	\$10,000.00	\$20,000.00	\$30,000.00	\$50,000.00	\$51,400.00	\$7,600.00					
Modified 10/26/2026- D.Blocher									Budget Income	\$10,000.00	\$10,000.00	\$20,000.00	\$15,000.00	\$15,000.00	\$15,000.00					
									Expenses	\$0.00	\$0.00	\$0.00	\$13,600.00	\$58,800.00	\$20,800.00					
Adopted by BOS									Account Balance	\$10,000.00	\$20,000.00	\$30,000.00	\$50,000.00	\$51,400.00	\$7,600.00	\$1,800.00				

ROAD BUDGET – CAPITAL & STATE FUNDS



Road Name	Description	Estimated Cost	Projected Year	Year Last Done	Frequency in years	2024	2025	2026	2027
North-End Township	Double Seal Coat	\$170,000.00	2029	2029	3				
South-End Township	Double Seal Coat	\$180,000.00	2027	2023	3				
Mid South End Township	Double Seal Coats	\$275,000.00	2028	2025	3				-\$180,000.00
Apple, Maple & Cedar Avenue	Surface Treatment	\$175,000.00	2029	2020	5				
Belmont Road	T-348 Double Application Seal Coats w/ Fog Seal	\$66,000.00	2029	2026	5			-\$65,213.31	
Black Horse Tavern Road	T-334 Seal Coat	\$118,000.00	2030	2025	5		-\$115,371.00		
Boyd's School	Surface Treatment	\$175,000.00	2027	2018	8				-\$175,000.00
Breams Hill Road	T-335 Single Seal Coat Application	\$111,000.00	2029	2026	5			-\$10,748.41	
Chappel Road	T-407 Seal Coat	\$38,000.00	2029	2024	5	-\$36,000.00			
Country Club Lane & Old Mill		\$128,816.88	2025				-\$128,816.88		
Herr's and Black Horse Bridges			2025				-\$5,551.28		
Herr's Ridge (Breams Hill - Fairplay Road)	T-338 Single Seal Coat Application	\$6,000.00	2029	2026	5			-\$5,483.91	
Herr's Ridge Rd North	Surface Treatment	\$275,000.00	2027	2014	5				
Herr's Ridge Road		\$139,603.66	2025				-\$139,603.66		
Hills Drive	Surface Treatment	\$120,000.00	2030	2018	5			\$36,480.00	
Hornet Road	T-402 Seal Coat	\$38,000.00	2029	2024	5	-\$36,000.00			
Kastel, Friendship & Thruth	Surface Treatment	\$200,000.00	2030	2024	5				
Kinsay Drive	T- Cape Seal		2026	2015	5			-\$40,822.75	
Knight Rd & Roundtop Lane	Surface Treatment	\$225,000.00	2029	2015	5				
Media Drive	Surface Treatment	\$75,000.00	2028	2014	5				
Miller Road	T-508 Double Application Seal Coats w/ Fog Seal	\$23,000.00	2029	2026	5			-\$22,026.48	
Natural Dam Road	T-401 Seal Coat	\$38,000.00	2029	2024	5	-\$36,000.00			
Paddock Drive	T-359 Single Seal Coat Application	\$5,000.00	2029	2026	5			-\$4,839.48	
Park Ave	T-336 Cape Seal		2026	2015	5			-\$37,078.05	
Plank Road	T-325 Seal Coat	\$24,000.00	2030	2025	5		-\$22,056.00		
Red Rock Road	T-327 Seal Coat	-\$46,000.00	2030	2025	5		-\$44,699.00		
Redding & Windblair Lane	Surface Treatment	\$155,000.00	2028	2015	5				
Ridge Road	T-404 Seal Coat	\$38,000.00	2029	2024	5	-\$36,000.00			
Ridgewood	Surface Treatment	\$130,000.00	2027	2015	5				-\$130,000.00
Russell Tavern Road	T-340 Double Application Seal Coats w/ Fog Seal	\$40,000.00	2029	2026	5			-\$39,451.08	
Skyline Ct	T-631 Ultra Thin Bonded Wearing Course	\$63,000.00	2026	2026	5			-\$62,195.34	
Sweatland Road	T-406 Seal Coat	\$38,000.00	2029	2024	5	-\$36,000.00			
Tiffany Lane	T-332 Ultra Thin Bonded Wearing Course	\$72,000.00	2029	2026	5			-\$71,485.44	
Willoughby Run	T-351 Seal Coat	\$55,000.00	2030	2025	5		-\$52,504.00		
Black Horse	CMT-2 Bridge Work over Willoughby Run	\$185,000.00	2026						\$239,000.00
Blackhorse Tavern North End	Overlay	\$250,000.00	2030		12				
Breams Hill, Herr's Ridge (Fairplay - Breams Hill)	In-house Paving	\$150,000.00	2032		12				
Chapel Road	Overlay	\$225,000.00	2029		12				
Herr's Ridge Rd.	Woerner Bridge Project		2026		12				-\$400,000.00
Hills Drive	Paved	\$120,000.00	2026	2026	12			-\$36,480.00	
Hospital Road	Box Culvert	\$120,000.00	2028						
Hunter's Trail	Overlay & Storm Sewer upgrades	\$275,000.00	2031	2016	12				
Knight Road	Box Culvert	\$750,000.00	2031						
Meadow Drive	Overlay & Storm Sewer upgrades	\$350,000.00	2036	2017	12				
North, South & Meadow Ave	Storm sewer design & upgrades	\$175,000.00	2030	2013					
North, South & Meadow Lane	Storm Sewer upgrades	\$300,000.00	2035						
Pin Oak Development	Overlay	\$250,000.00	2028		12				
Red Rock Road	Box Culvert Replacement	\$300,000.00	2031						
Ridge Road	Overlay	\$250,000.00	2028		12				
Russell Tavern	Overlay	\$275,000.00	2032		12				
Sackie Road	Overlay	\$275,000.00	2033		12				
Solomon Road	Overlay	\$275,000.00	2033		12				
Twin Lakes West	Overlay & Storm Sewer upgrades	\$500,000.00	2034	2017	12				
Actual Roads Capital							Road Capital Road Expenses	\$225,763.47	-\$552,500.00
Actual Liquid Fuels							Road Liquid Fuel Expenses	-\$133,680.78	-\$552,500.00
Projected Capital Road							Other Liquid Fuel Expenses	-\$5,949.92	-\$7,000.00
Projected Liquid Fuel							Total Road Expenses	-\$339,644.25	-\$1,112,000.00
Annual Capital Road Income							Annual Capital Road Income	\$300,000.00	\$300,000.00
Annual Liquid Fuel Income							Annual Liquid Fuel Income	\$276,828.16	\$276,943.52
Annual Total Income							Annual Total Income	\$576,828.16	\$576,943.52
Created 2026 - D.Blocher					EOY 2025	\$250,000.00	Capital Road Balance	\$324,236.53	\$71,736.53
Modified 10/27/2026 - D.Blocher					EOY 2025	\$778,218.15	Liquid Fuel Balance	\$915,415.61	\$632,859.13
							Total	\$1,239,652.14	\$704,595.66

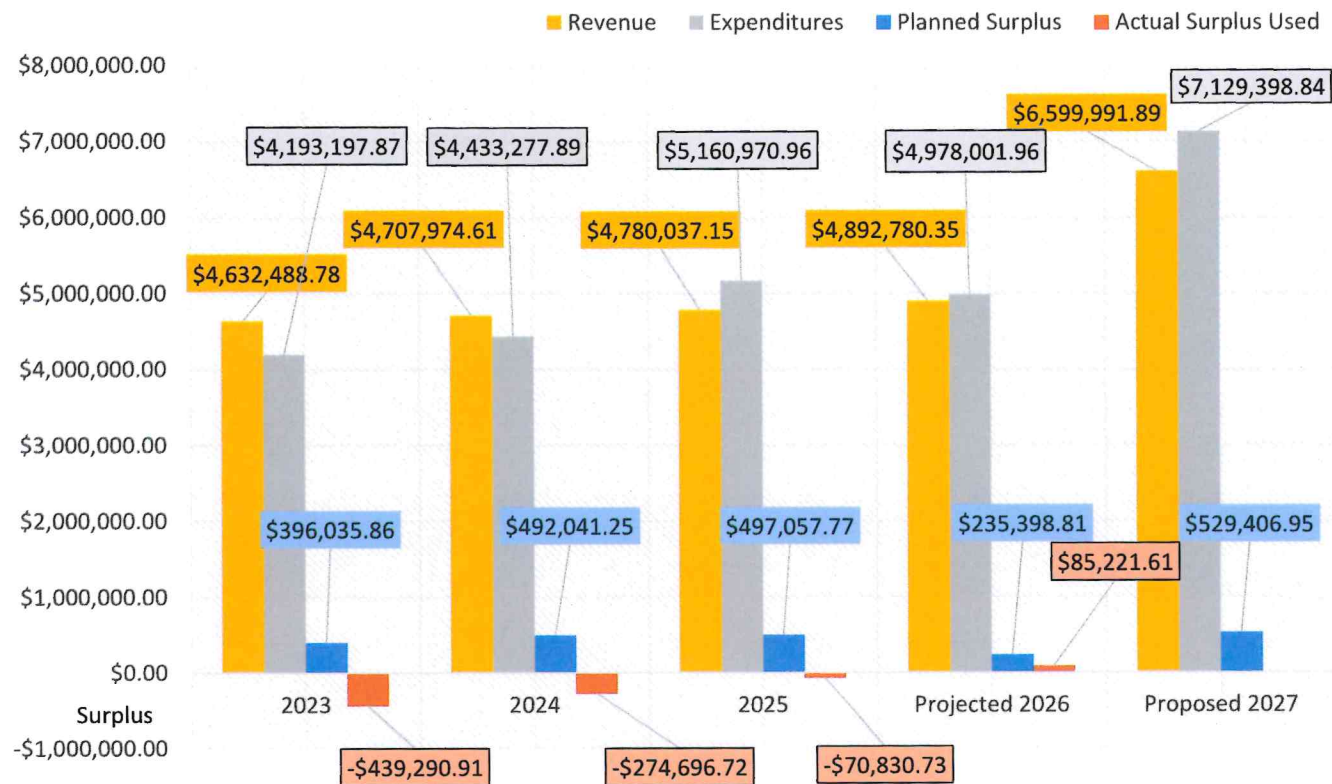
CUMBERLAND TOWNSHIP 2027 REVENUE



Category	Description	2024	2025	2026	2027	Difference
301.000	Real Estate	\$1,630,390.90	\$1,575,500.00	\$2,029,850.00	\$2,074,000.00	\$44,150.00
310.000	Local Taxes	\$1,804,267.96	\$1,697,050.00	\$1,735,000.00	\$1,760,000.00	\$25,000.00
310.000	Per Capita	\$37,149.27	\$25,500.00	\$25,500.00	\$25,500.00	\$0.00
320-322	Licenses & Permits	\$137,793.04	\$123,800.00	\$116,800.00	\$107,300.00	\$9,500.00
331.000	Fines & Forfeits	\$27,777.87	\$42,000.00	\$62,000.00	\$62,000.00	\$0.00
341.000	Interest	\$150,877.40	\$105,000.00	\$85,000.00	\$75,000.00	\$10,000.00
342.000	Rents & Leases	\$70,486.21	\$72,447.00	\$26,600.00	\$29,600.00	\$3,000.00
351-353	Federal Intergovernmental Rev	\$68.41	\$500.00	\$500.00	\$500.00	\$0.00
354-356	State Intergovernmental Revenue	\$375,772.75	\$341,143.00	\$377,804.00	\$357,498.68	\$20,305.32
357-359	Local Government Units	\$152,781.97	\$225,082.00	\$320,828.00	\$1,836,911.00	\$1,516,083.00
361.000	General Government Charges	\$123,354.34	\$106,910.00	\$91,000.00	\$113,000.00	\$22,000.00
362.000	Public Safety	\$19,629.52	\$20,800.00	\$19,200.00	\$21,500.00	\$2,300.00
367.000	Culture / Recreation	\$556.00	\$550.00	\$550.00	\$550.00	\$0.00
383-389	Unclassified Revenue	\$43,660.16	\$3,500.00	\$3,500.00	\$84,632.21	\$81,132.21
391.000	Sale of Fixed Assets	\$43,001.55	\$10,000.00	\$20,000.00	\$20,000.00	\$0.00
392.000	Interfund	\$8,292.00	\$529,057.77	\$267,829.74	\$561,406.95	\$293,577.21
395.000	Refund Prior Year	\$82,115.26	\$0.00	\$0.00	\$0.00	\$0.00
Totals:		\$4,707,974.61	\$4,878,839.77	\$5,181,961.74	\$7,129,398.84	\$1,947,437.10



Cumberland Township Budget History



2027 - \$1,830,911.00 Grants

CUMBERLAND TOWNSHIP 2027 STATE BUDGET



Ledger ID	Ledger Description	2026	2027
(35) STATE FUND - HIGHWAY AID			
REVENUES			
35-341-000	INTEREST	20,000.00	20,000.00
35-355-050	PA LIQUID FUELS TAX	270,908.30	276,943.52
TOTALS		290,908.30	296,943.52
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	0.00	0.00
35-439-000	HWY CONSTRUCTION AND REBUILDING	700,000.00	600,000.00
35-433-313	TRAFFIC LIGHTS--GREEN LIGHT GO	0.00	0.00
TOTALS		727,000.00	627,000.00

CUMBERLAND TOWNSHIP 2027 PARK & REC



(18) PARK AND RECREATION FUND						
REVENUES					2026	2027
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				0.00	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					70,000.00	70,000.00

CUMBERLAND TOWNSHIP 2027 FIRE TAX



(03) FIRE TAX FUND					2026	2027
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	WORKER'S 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:	2024	2025	2026	2027
Revenue	50,000.00	50,000.00	50,000.00	50,000.00
Barlow	25,000.00	25,000.00	25,000.00	25,000.00
Gettysburg	25,000.00	25,000.00	25,000.00	25,000.00

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**CUMBERLAND TOWNSHIP
2027 DRAFT PRELIMINARY BUDGET**

		Jan - Dec 24	2024 Budget	Jan-Dec 2025	2025 Budget	Jan-Aug 2026	Proposed 2026 YE	2026 Budget	2027 PROPOSED	difference
	REVENUES									
301-310 · Taxes										
	301.000 · Real Estate Taxes									
	301.100 · Real Estate Tax Current Year	\$1,587,479.13	\$1,530,000.00	\$1,613,399.16	\$1,550,000.00	\$2,003,307.74	\$2,045,000.00	\$2,004,350.00	\$2,045,000.00	\$40,650.00
	301.200 · Real Estate Prior Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	301.400 · Delinquent Tx - Tx Claim Bureau	\$42,911.77	\$26,000.00	\$30,299.17	\$25,500.00	\$29,259.90	\$32,500.00	\$25,500.00	\$29,000.00	\$3,500.00
	Total 301.000 · Real Estate Taxes	\$1,630,390.90	\$1,556,000.00	\$1,643,698.33	\$1,575,500.00	\$2,032,567.64	\$2,077,500.00	\$2,029,850.00	\$2,074,000.00	
	310.00 · Local Taxes									
	310.100 · Realty Transfer Tax	\$288,940.10	\$245,000.00	\$325,816.74	\$245,000.00	\$184,500.45	\$255,000.00	\$250,000.00	\$225,000.00	(\$25,000.00)
	310.210 · Earned Income Tax Current Yr	\$1,131,191.49	\$1,081,500.00	\$1,191,966.72	\$1,113,900.00	\$892,700.94	\$1,215,000.00	\$1,155,000.00	\$1,200,000.00	\$45,000.00
	310.510 · Local Services Tax Current Yr	\$97,593.62	\$105,000.00	\$109,513.06	\$108,150.00	\$72,605.56	\$100,000.00	\$100,000.00	\$105,000.00	\$5,000.00
	310.600 · Amusement Taxes-Current	\$286,542.75	\$230,000.00	\$274,491.30	\$230,000.00	\$173,888.08	\$255,000.00	\$230,000.00	\$230,000.00	\$0.00
	Total 310.00 · Local Taxes	\$1,804,267.96	\$1,661,500.00	\$1,901,787.82	\$1,697,050.00	\$1,323,695.03	\$1,825,000.00	\$1,735,000.00	\$1,760,000.00	
	310.000 · Per Capita Taxes									
	310.010 · Per Capita Taxes-Current	\$25,030.91	\$23,500.00	\$25,477.00	\$23,500.00	\$23,209.50	\$25,000.00	\$23,500.00	\$23,500.00	\$0.00
	310.020 · Per Capita Taxes - Prior Yr	\$12,118.36	\$2,250.00	\$2,120.06	\$2,000.00	\$2,290.01	\$2,500.00	\$2,000.00	\$2,000.00	\$0.00
	Total 310.000 · Per Capita Taxes	\$37,149.27	\$25,750.00	\$27,597.06	\$25,500.00	\$25,499.51	\$27,500.00	\$25,500.00	\$25,500.00	\$0.00
	Total 301-310 · Taxes	\$3,471,808.13	\$3,243,250.00	\$3,573,083.21	\$3,298,050.00	\$3,381,762.18	\$3,930,000.00	\$3,790,350.00	\$3,859,500.00	
	320-322 · Licenses & Permits									
	321.000 · Licenses & Permits									
	321.320 · Junk Yard Licenses	\$318.50	\$280.00	\$328.00	\$300.00	\$337.00	\$337.00	\$300.00	\$300.00	\$0.00
	321.350 · Mobile Home Park	\$515.00	\$500.00	\$519.00	\$500.00	\$523.00	\$523.00	\$500.00	\$500.00	\$0.00
	321.700 · Special Event Permits	\$900.90	\$750.00	\$865.24	\$500.00	\$1,213.68	\$1,213.68	\$500.00	\$500.00	\$0.00
	321.800 · Cable TV Franchise Revenue	\$125,846.64	\$128,000.00	\$120,279.72	\$122,000.00	\$85,540.82	\$113,000.00	\$115,000.00	\$105,000.00	(\$10,000.00)
	Total 321.000 · Licenses & Permits	\$127,581.04	\$129,530.00	\$121,991.96	\$123,300.00	\$87,614.50	\$115,073.68	\$116,300.00	\$106,300.00	
	322.000 · Non Business Lic/Permits									
	322.820 · Road/ Street Encroachments	\$10,212.00	\$500.00	\$2,930.00	\$500.00	\$6,896.00	\$7,500.00	\$500.00	\$1,000.00	\$500.00

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**CUMBERLAND TOWNSHIP
2027 DRAFT PRELIMINARY BUDGET**

		Jan - Dec 24	2024 Budget	Jan-Dec 2025	2025 Budget	Jan-Aug 2026	Proposed 2026 YE	2026 Budget	2027 PROPOSED	difference
	Total 322.000 · Non Business Lic/Permits	\$10,212.00	\$500.00	\$2,930.00	\$500.00	\$6,896.00	\$7,500.00	\$500.00	\$1,000.00	\$500.00
	Total 320-322 · Licenses & Permits	\$137,793.04	\$130,030.00	\$124,921.96	\$123,800.00	\$94,510.50	\$122,573.68	\$116,800.00	\$107,300.00	
	330-332 · Fines & Forfeits									
	331.000 · Fines & Forfeits									
	331.110 · Fines Vehicle Code Violations	\$20,531.00	\$35,000.00	\$24,697.23	\$35,000.00	\$20,995.85	\$32,000.00	\$35,000.00	\$55,000.00	\$20,000.00
	331.111 · TRUCK-Fines Vehicle Code Violations	\$0.00	\$0.00	\$0.00	\$0.00	\$262.34	\$262.34	\$20,000.00	\$0.00	(\$20,000.00)
	331.120 · Fines Violation Ords, Statutes	\$3,620.63	\$5,000.00	\$3,101.76	\$5,000.00	\$3,168.78	\$3,500.00	\$5,000.00	\$5,000.00	\$0.00
	331.130 · State Police Fines	\$3,626.24	\$2,000.00	\$3,487.58	\$2,000.00	\$1,797.23	\$2,250.00	\$2,000.00	\$2,000.00	\$0.00
	Total 330-332 · Fines & Forfeits	\$27,777.87	\$42,000.00	\$31,286.57	\$42,000.00	\$26,224.20	\$38,012.34	\$62,000.00	\$62,000.00	
	341-342 · Interest, Rents & Royalties									
	341.000 · Interest									
	341.010 · Interest On Checking	\$73,697.77	\$30,000.00	\$66,451.77	\$45,000.00	\$38,154.35	\$55,000.00	\$42,500.00	\$40,000.00	(\$2,500.00)
	341.020 · Interest on Savings	\$77,179.63	\$60,000.00	\$64,131.36	\$60,000.00	\$27,838.45	\$40,000.00	\$42,500.00	\$35,000.00	(\$7,500.00)
	Total 341.000 · Interest	\$150,877.40	\$90,000.00	\$130,583.13	\$105,000.00	\$65,992.80	\$95,000.00	\$85,000.00	\$75,000.00	
	342.000 · Rents & Leases									
	342.100 · Rent of Billboard	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00	\$0.00
	342.200 · Rent of Buildings-Office Space	\$8,291.28	\$8,291.00	\$8,260.65	\$8,291.00	\$690.94	\$690.94	\$0.00	\$0.00	\$0.00
	342.201 · Adj. Property Rent	\$23,414.19	\$21,000.00	\$27,131.16	\$23,658.00	\$16,535.24	\$26,412.00	\$26,000.00	\$29,000.00	\$3,000.00
	342.210 · CTA Office/Admin	\$8,042.51	\$5,390.00	\$9,661.17	\$9,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	342.310 · CTA GMS	\$21,997.80	\$21,998.00	\$21,916.53	\$21,998.00	\$1,833.15	\$1,833.15	\$0.00	\$0.00	\$0.00
	342.330 · CTA Fuel	\$8,140.43	\$8,000.00	\$7,586.66	\$8,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total 342.000 · Rents & Leases	\$70,486.21	\$65,279.00	\$75,156.17	\$72,447.00	\$19,059.33	\$29,536.09	\$26,600.00	\$29,600.00	
	Total 341-342 · Interest, Rents & Royalties	\$221,363.61	\$155,279.00	\$205,739.30	\$177,447.00	\$85,052.13	\$124,536.09	\$111,600.00	\$104,600.00	
	351-353 · Federal Intergovernmental Rev									
	353.000 · Federal Payments in Lieu of Tax	\$68.41	\$500.00	\$62.87	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00
	Total 351-353 · Federal Intergovernmental Rev	\$68.41	\$500.00	\$62.87	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	
	354-356 · State Intergovernmental Rev									

**CUMBERLAND TOWNSHIP
2027 DRAFT PRELIMINARY BUDGET**

		Jan - Dec 24	2024 Budget	Jan-Dec 2025	2025 Budget	Jan-Aug 2026	Proposed 2026 YE	2026 Budget	2027 PROPOSED	difference
	354.000 · State Capital & Operating Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total 354.000 · State Capital & Operating Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	355.000 · State Shared Rev & Entitlements									
	355.010 · PURTA	\$3,168.68	\$2,900.00	\$3,234.31	\$2,900.00	\$0.00	\$2,900.00	\$2,900.00	\$2,900.00	\$0.00
	355.040 · Alcoholic Beverages Licenses	\$1,600.00	\$1,200.00	\$1,600.00	\$1,600.00	\$1,400.00	\$1,400.00	\$1,600.00	\$1,400.00	(\$200.00)
	355.050 · Muni Pension System State Aic	\$169,871.99	\$155,000.00	\$173,307.39	\$166,643.00	\$0.00	\$189,741.47	\$193,304.00	\$183,198.68	(\$10,105.32)
	355.080 · Hotel Occupancy Tax	\$148,646.41	\$135,000.00	\$151,243.58	\$120,000.00	\$85,910.08	\$125,000.00	\$130,000.00	\$120,000.00	(\$10,000.00)
	355.120 · Fireman's Relief Association	\$52,485.67	\$50,000.00	\$56,450.15	\$50,000.00	\$0.00	\$55,627.40	\$50,000.00	\$50,000.00	\$0.00
	Total 355.000 · State Shared Rev & Entitlements	\$375,772.75	\$344,100.00	\$385,835.43	\$341,143.00	\$87,310.08	\$374,668.87	\$377,804.00	\$357,498.68	
	Total 354-356 · State Intergovernmental Rev	\$375,772.75	\$344,100.00	\$385,835.43	\$341,143.00	\$87,310.08	\$374,668.87	\$377,804.00	\$357,498.68	
	357-359 · Local Government Units									
	357.000 · Local Govt Units Oper Grants	\$35,700.00	\$0.00	\$1,323.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	357.019 · Green Light Go Grant	\$105,520.00	\$105,520.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	357.020 · Grants	\$5,174.97	\$0.00	\$156,476.09	\$218,682.00	\$1,282.00	\$1,282.00	\$314,528.00	\$1,830,911.00	\$1,516,383.00
	359.000 · PILOT-Gburg Foundation	\$6,387.00	\$6,500.00	\$6,347.22	\$6,400.00	\$6,072.12	\$6,072.12	\$6,300.00	\$6,000.00	(\$300.00)
	Total 357-359 · Local Government Units	\$152,781.97	\$112,020.00	\$164,147.18	\$225,082.00	\$7,354.12	\$7,354.12	\$320,828.00	\$1,836,911.00	
	361-379 · Charges For Services									
	361.000 · General Govt Chrgs For Services									
	361.310 · Pre & Fin Sub & Land Dev Plan	\$9,477.00	\$10,000.00	\$9,717.00	\$9,500.00	\$4,851.00	\$5,500.00	\$9,000.00	\$5,500.00	(\$3,500.00)
	361.311 · Storm Water Management Fee	\$1,015.00	\$500.00	\$1,785.00	\$750.00	\$242.00	\$300.00	\$1,000.00	\$500.00	(\$500.00)
	361.314 · Attorney's Review Fees	\$6,429.95	\$10,000.00	\$5,379.11	\$5,000.00	\$895.50	\$1,000.00	\$4,000.00	\$2,000.00	(\$2,000.00)
	361.320 · Engineering Review Fees	\$73,509.07	\$63,000.00	\$49,766.62	\$70,000.00	\$29,277.15	\$40,000.00	\$50,000.00	\$50,000.00	\$0.00
	361.340 · Hearing Fees	\$3,671.20	\$2,500.00	\$13,742.40	\$1,650.00	\$19,143.60	\$23,000.00	\$2,000.00	\$10,000.00	\$8,000.00
	361.400 · Zoning/Land Use Permit Fees	\$29,252.12	\$45,000.00	\$58,311.85	\$20,000.00	\$37,864.14	\$55,000.00	\$25,000.00	\$45,000.00	\$20,000.00
	361.700 · Right- to -Know Income	\$0.00	\$10.00	\$0.00	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total 361.000 · General Govt Chrgs For Service	\$123,354.34	\$131,010.00	\$138,701.98	\$106,910.00	\$92,273.39	\$124,800.00	\$91,000.00	\$113,000.00	
	362.000 · Public Safety									
	362.110 · Police Accident Reports	\$780.00	\$500.00	\$675.00	\$500.00	\$652.00	\$900.00	\$500.00	\$500.00	\$0.00
	362.111 · DUI Task Force	\$6,705.92	\$7,700.00	\$9,621.27	\$7,700.00	\$6,042.85	\$7,700.00	\$7,700.00	\$9,000.00	\$1,300.00

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**CUMBERLAND TOWNSHIP
2027 DRAFT PRELIMINARY BUDGET**

		Jan - Dec 24	2024 Budget	Jan-Dec 2025	2025 Budget	Jan-Aug 2026	Proposed 2026 YE	2026 Budget	2027 PROPOSED	difference
	362.112 · ACDTF	\$0.00	\$2,000.00	\$1,300.00	\$2,000.00	\$300.00	\$500.00	\$2,000.00	\$3,000.00	\$1,000.00
	362.113 · PD CIT COORDINATOR	\$930.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	362.180 · Fire Workers Comp Reimburse	\$4,763.00	\$5,500.00	\$0.00	\$5,500.00	\$5,033.00	\$5,500.00	\$5,500.00	\$5,500.00	\$0.00
	362.410 · Building Permits	\$400.00	\$1,500.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	362.440 · Sewer Permit Fees (SEO)	\$6,050.00	\$5,000.00	\$5,400.00	\$5,000.00	\$3,375.00	\$4,000.00	\$3,500.00	\$3,500.00	\$0.00
	Total 362.000 · Public Safety	\$19,629.52	\$22,200.00	\$16,996.27	\$20,800.00	\$15,402.85	\$18,600.00	\$19,200.00	\$21,500.00	
	367.000 · Culture / Recreation									
	367.210 · Campground Fees	\$556.00	\$500.00	\$572.00	\$550.00	\$588.00	\$588.00	\$550.00	\$550.00	\$0.00
	Total 367.000 · Culture / Recreation	\$556.00	\$500.00	\$572.00	\$550.00	\$588.00	\$588.00	\$550.00	\$550.00	\$0.00
	Total 361-379 · Charges For Services	\$143,539.86	\$153,710.00	\$156,270.25	\$128,260.00	\$108,264.24	\$143,988.00	\$110,750.00	\$135,050.00	
	383-389 · Unclassified Operating Rev									
	387.000 · Donations & Contribution									
	387.010 · Donations & Cont Private Sour	\$2,150.00	\$1,000.00	\$3,500.00	\$1,000.00	\$2,000.00	\$2,000.00	\$1,000.00	\$1,000.00	\$1,000.00
	Total 387.000 · Donations & Contribution	\$2,150.00	\$1,000.00	\$3,500.00	\$1,000.00	\$2,000.00	\$2,000.00	\$1,000.00	\$1,000.00	
	389.000 · Unclassified Oper Rev									
	389.010 · Unclassified Revenue	\$41,510.16	\$2,500.00	\$27,646.23	\$2,500.00	\$25,637.25	\$25,637.25	\$2,500.00	\$83,632.21	\$81,132.21
	Total 389.000 · Unclassified Oper Rev	\$41,510.16	\$2,500.00	\$27,646.23	\$2,500.00	\$25,637.25	\$25,637.25	\$2,500.00	\$83,632.21	
	Total 383-389 · Unclassified Operating Rev	\$43,660.16	\$3,500.00	\$31,146.23	\$3,500.00	\$27,637.25	\$27,637.25	\$3,500.00	\$84,632.21	
	391-395 · Other Financing Sources									
	391.000 · Proceeds of General Fixed Asset									
	391.100 · Sale of Fixed Assets	\$43,001.55	\$8,000.00	\$18,522.00	\$10,000.00	\$85,100.00	\$91,510.00	\$20,000.00	\$20,000.00	\$0.00
	Total 391.000 · Proceeds of General Fixed Ass	\$43,001.55	\$8,000.00	\$18,522.00	\$10,000.00	\$85,100.00	\$91,510.00	\$20,000.00	\$20,000.00	
	392.000 · Interfund Oper Transfers									
	392.010 · Interfund Transfer Building Fur	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	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	\$0.00
	392.031 · Interfund Transfer Fire-WC	\$7,292.00	\$8,406.00	\$7,706.00	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00
	392.100 · Trans from Benefit Reserve	\$0.00	\$0.00	\$0.00	\$22,000.00	\$0.00	\$22,000.00	\$22,430.93	\$22,000.00	(\$430.93)
	392.900 · Trans from Res. to Balance Bu	\$0.00	\$492,041.26	\$0.00	\$497,057.77	\$0.00	\$0.00	\$239,398.82	\$529,406.95	\$290,008.13

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**CUMBERLAND TOWNSHIP
2027 DRAFT PRELIMINARY BUDGET**

		Jan - Dec 24	2024 Budget	Jan-Dec 2025	2025 Budget	Jan-Aug 2026	Proposed 2026 YE	2026 Budget	2027 PROPOSED	difference
	Total 392.000 · Interfund Oper Transfers	\$8,292.00	\$501,447.26	\$23,706.00	\$529,057.77	\$0.00	\$32,000.00	\$271,829.75	\$561,406.95	
	395.000 · Refund Prior Yr Expenses									
	395.100 · Refund Prior Yr Exp-Variou	\$0.00	\$0.00	\$1,745.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	395.350 · Refund of Prior Yr Insurance E	\$82,115.26	\$0.00	\$63,570.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total 395.000 · Refund Prior Yr Expenses	\$82,115.26	\$0.00	\$65,316.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Total 391-395 · Other Financing Sources	\$133,408.81	\$509,447.26	\$107,544.15	\$539,057.77	\$85,100.00	\$123,510.00	\$291,829.75	\$581,406.95	
	TOTAL REVENUES	\$4,707,974.61	\$4,693,836.26	\$4,780,037.15	\$4,878,839.77	\$3,903,214.70	\$4,892,780.35	\$5,185,961.75	\$7,129,398.84	
	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	\$8,333.20	\$12,500.00	\$12,500.00	\$12,500.00	\$0.00
	400.187 · Health Insurance Reimburse	\$6,250.00	\$10,000.00	\$6,000.00	\$10,000.00	\$3,500.00	\$7,000.00	\$10,000.00	\$4,000.00	(\$6,000.00)
	400.192 · FICA & MEDICARE @ 7.65%	\$1,071.58	\$1,721.25	\$1,231.65	\$1,721.25	\$721.65	\$1,491.75	\$1,721.25	\$1,262.25	(\$459.00)
	400.196 · Health Insurance	\$63,486.00	\$63,486.00	\$65,514.24	\$63,714.00	\$61,101.65	\$87,729.69	\$66,433.56	\$85,341.24	\$18,907.68
	400.197 · Health HSA	\$4,970.97	\$5,950.00	\$3,908.46	\$5,400.00	\$16,684.26	\$16,684.26	\$10,200.00	\$14,625.00	\$4,425.00
	400.198 · Other Group Benefits-Vis/Dent	\$2,633.10	\$2,725.00	\$3,293.12	\$3,209.88	\$2,463.52	\$3,706.76	\$3,301.56	\$3,729.72	\$428.16
	400.199 · Other Group Benefits-Life/Disa	\$66.82	\$200.00	\$99.36	\$100.00	\$41.40	\$57.96	\$100.00	\$49.68	(\$50.32)
	400.238 · Uniform Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
	400.350 · Public Officials Liability	\$6,759.00	\$7,000.00	\$2,690.00	\$7,000.00	\$2,741.00	\$2,741.00	\$5,000.00	\$3,500.00	(\$1,500.00)
	400.460 · Supervisor Mtgs/Conf/Cont Ed	\$2,382.09	\$2,500.00	\$3,334.20	\$3,000.00	\$2,810.78	\$3,500.00	\$5,000.00	\$5,000.00	\$0.00
	Total 400.000 · Legislative Governing Body	\$100,119.36	\$106,082.25	\$98,570.83	\$106,645.13	\$98,397.46	\$135,411.42	\$114,256.37	\$130,507.89	
	401.000 · Executive /Manager									
	401.110 · Salaries -Manager	\$95,680.00	\$95,685.82	\$99,507.20	\$99,507.20	\$72,331.20	\$104,482.56	\$104,482.56	\$113,926.18	\$9,443.62
	401.192 · FICA & MEDICARE @ 7.65%	\$6,732.19	\$7,319.97	\$7,585.04	\$7,612.30	\$5,396.14	\$7,992.92	\$7,992.92	\$8,715.35	\$722.44
	401.193 · Pension Contribution	\$0.00	\$0.00	\$9,320.25	\$6,800.00	\$0.00	\$12,723.56	\$8,284.66	\$14,306.13	\$6,021.47
	401.195 · Workers Compensation	\$751.21	\$810.00	\$749.17	\$500.00	\$615.02	\$1,000.00	\$700.00	\$1,250.00	\$550.00
	401.196 · Health Insurance	\$32,599.05	\$32,785.00	\$33,600.66	\$33,713.13	\$23,545.11	\$35,000.95	\$34,059.25	\$36,380.80	\$2,321.55
	401.197 · Health HSA	\$3,250.64	\$3,250.00	\$2,420.79	\$2,700.00	\$7,222.80	\$7,222.80	\$5,100.00	\$5,850.00	\$750.00
	401.198 · Other Group Benefits-Vis/Dent	\$1,441.25	\$1,600.00	\$1,699.08	\$1,699.08	\$1,127.28	\$1,690.92	\$1,690.92	\$1,690.92	\$0.00

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**CUMBERLAND TOWNSHIP
2027 DRAFT PRELIMINARY BUDGET**

		Jan - Dec 24	2024 Budget	Jan-Dec 2025	2025 Budget	Jan-Aug 2026	Proposed 2026 YE	2026 Budget	2027 PROPOSED	difference
	401.199 · Other Group Benefits-Life/Disa	\$331.56	\$355.00	\$378.72	\$380.00	\$252.48	\$380.00	\$380.00	\$380.00	\$0.00
	401.324 · Wireless Telephone	\$720.00	\$720.00	\$720.00	\$720.00	\$540.00	\$720.00	\$720.00	\$720.00	\$0.00
	401.330 · Transportation	\$252.89	\$0.00	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	401.350 · Manager Insurance and Bondin	\$4,553.00	\$2,200.00	\$2,369.75	\$2,400.00	\$194.00	\$2,400.00	\$2,400.00	\$2,400.00	\$0.00
	401.460 · Meetings and Conf. Continue E	\$1,506.57	\$2,000.00	\$2,457.30	\$3,000.00	\$1,492.72	\$2,000.00	\$3,000.00	\$3,000.00	\$0.00
	Total 401.000 · Executive /Manager	\$147,818.36	\$146,725.79	\$160,807.96	\$159,281.71	\$112,716.75	\$175,613.71	\$168,810.31	\$188,619.38	
	402.000 · Auditing Services/Financial Adm									
	402.310 · Professional Auditing Services	\$8,600.00	\$8,500.00	\$9,375.00	\$9,000.00	\$10,225.00	\$10,225.00	\$9,500.00	\$10,500.00	\$1,000.00
	Total 402.000 · Auditing Services/Financial Ad	\$8,600.00	\$8,500.00	\$9,375.00	\$9,000.00	\$10,225.00	\$10,225.00	\$9,500.00	\$10,500.00	
	403.000 · Tax Collection									
	403.105 · Elected Tax Collector Comm	\$32,941.88	\$33,500.00	\$33,631.28	\$38,500.00	\$41,360.54	\$43,000.00	\$39,500.00	\$43,000.00	\$3,500.00
	403.110 · Per Capita Commission	\$569.69	\$800.00	\$578.02	\$900.00	\$512.79	\$600.00	\$900.00	\$700.00	(\$200.00)
	403.116 · EIT & LST Commissions	\$21,975.78	\$23,000.00	\$23,049.68	\$23,750.00	\$17,074.35	\$19,155.00	\$24,000.00	\$20,500.00	(\$3,500.00)
	403.192 · FICA & MEDICARE @ 7.65%	\$2,778.80	\$2,915.50	\$2,955.54	\$2,945.25	\$3,534.52	\$3,335.40	\$3,021.75	\$3,343.05	\$321.30
	403.220 · Operating Supplies	\$4,486.40	\$3,500.00	\$5,161.27	\$4,500.00	\$681.72	\$5,000.00	\$4,500.00	\$5,000.00	\$500.00
	403.350 · Insurance & Bonding	\$0.00	\$996.00	\$0.00	\$1,000.00	\$1,086.00	\$1,086.00	\$1,000.00	\$1,100.00	\$100.00
	403.460 · Meetings & Conferences	\$0.00	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	\$300.00	\$0.00
	Total 403.000 · Tax Collection	\$62,752.55	\$65,011.50	\$65,375.79	\$71,895.25	\$64,249.92	\$72,176.40	\$73,221.75	\$73,943.05	
	404.000 · Solicitor/Legal Services									
	404.310 · Law Professional Services	\$57,794.57	\$85,000.00	\$53,008.55	\$70,000.00	\$35,623.10	\$53,000.00	\$60,000.00	\$60,000.00	\$0.00
	Total 404.000 · Solicitor/Legal Services	\$57,794.57	\$85,000.00	\$53,008.55	\$70,000.00	\$35,623.10	\$53,000.00	\$60,000.00	\$60,000.00	
	405.000 · Secretary / Treasurer/Clerk									
	405.110 · Salaries-Secretary	\$62,754.52	\$63,275.68	\$65,750.47	\$65,744.58	\$45,791.80	\$64,991.80	\$68,987.92	\$68,040.00	(\$947.92)
	405.111 · Receptionist/Admin. Asst.	\$28,004.14	\$42,185.40	\$24,719.65	\$45,000.00	\$21,330.00	\$31,000.00	\$32,500.00	\$34,927.20	\$2,427.20
	405.112 · Treasurer-Salaries	\$59,987.20	\$59,995.14	\$62,379.23	\$62,386.69	\$45,345.66	\$65,498.16	\$65,498.16	\$81,778.85	\$16,280.69
	405.113 · Temp. Part-Time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	405.192 · FICA & MEDICARE @ 7.65%	\$8,621.86	\$9,430.22	\$9,793.43	\$13,244.54	\$8,569.48	\$12,353.98	\$12,774.44	\$14,133.07	\$1,358.64
	405.193 · Pension Contribution	\$17,681.01	\$17,420.00	\$18,640.50	\$13,600.00	\$0.00	\$25,447.11	\$16,569.32	\$14,306.13	(\$2,263.19)

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**CUMBERLAND TOWNSHIP
2027 DRAFT PRELIMINARY BUDGET**

		Jan - Dec 24	2024 Budget	Jan-Dec 2025	2025 Budget	Jan-Aug 2026	Proposed 2026 YE	2026 Budget	2027 PROPOSED	difference
	405.195 · Workers Comp Insurance	\$1,502.42	\$1,620.00	\$1,498.34	\$1,620.00	\$1,230.04	\$2,000.00	\$1,350.00	\$2,250.00	\$900.00
	405.196 · Health Insurance	\$65,198.63	\$65,570.00	\$67,203.24	\$67,426.78	\$41,376.69	\$57,479.93	\$68,118.50	\$51,631.97	(\$16,486.53)
	405.197 · Health HSA	\$5,510.85	\$6,620.00	\$5,593.43	\$4,700.00	\$15,913.50	\$15,913.50	\$10,200.00	\$8,775.00	(\$1,425.00)
	405.198 · Other Group Benefits-Vision/D	\$2,825.90	\$3,100.00	\$3,188.08	\$3,398.16	\$1,932.60	\$2,671.08	\$3,301.56	\$2,215.44	(\$1,086.12)
	405.199 · Other Group Benefits-Life/Disa	\$635.48	\$710.00	\$757.44	\$760.00	\$473.40	\$742.49	\$760.00	\$760.00	\$0.00
	405.324 · Wireless Telephone	\$840.00	\$840.00	\$840.00	\$840.00	\$760.00	\$1,010.00	\$840.00	\$1,200.00	\$360.00
	405.330 · Transportation	\$345.97	\$200.00	\$0.00	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	405.350 · Treasurer Insurance & Bonding	\$4,054.00	\$2,200.00	\$2,542.50	\$2,200.00	\$388.00	\$3,472.00	\$2,550.00	\$3,500.00	\$950.00
	405.460 · Meetings/Conf/Cont Edu	\$1,714.01	\$3,500.00	\$1,656.98	\$3,000.00	\$2,268.39	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00
	Total 405.000 · Secretary / Treasurer/Clerk	\$259,675.99	\$276,666.44	\$264,563.29	\$284,320.75	\$185,379.56	\$285,580.05	\$286,449.90	\$286,517.66	
	406.000 · General Government Admin									
	406.210 · Office Supplies	\$3,875.36	\$4,000.00	\$3,044.26	\$4,000.00	\$2,884.28	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00
	406.211 · CTA Office/Admin.	\$8,565.70	\$5,390.00	\$6,785.78	\$9,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	406.215 · Postage	\$951.98	\$750.00	\$858.00	\$750.00	\$603.00	\$650.00	\$650.00	\$700.00	\$50.00
	406.238 · Uniform Allowance	\$900.00	\$900.00	\$900.00	\$900.00	\$0.00	\$900.00	\$900.00	\$900.00	\$0.00
	406.240 · General Operating Supplies	\$457.35	\$1,250.00	\$1,901.18	\$1,000.00	\$1,922.83	\$2,500.00	\$750.00	\$2,500.00	\$1,750.00
	406.300 · Insurance-AUTO	\$52.00	\$271.00	\$706.00	\$750.00	\$1,147.00	\$1,147.00	\$750.00	\$1,250.00	\$500.00
	406.310 · Professional Services (GMS)	\$15,376.13	\$14,700.00	\$15,219.96	\$14,700.00	\$9,454.94	\$14,000.00	\$13,200.00	\$13,200.00	\$0.00
	406.311 · CTA Professional Services (GM	\$21,980.00	\$21,998.00	\$18,331.50	\$21,998.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	406.320 · Communication/Telephone	\$3,432.58	\$3,500.00	\$5,296.75	\$3,650.00	\$3,907.50	\$5,000.00	\$5,000.00	\$3,500.00	(\$1,500.00)
	406.330 · CTA Vehicle Fuel	\$6,323.68	\$8,000.00	\$4,364.03	\$8,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	406.331 · Vehicle Fuel-FLEX VEHICLE	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	406.340 · Advertising, Printing & Binding	\$6,370.57	\$9,000.00	\$6,047.10	\$8,000.00	\$7,461.69	\$10,000.00	\$7,000.00	\$7,000.00	\$0.00
	406.370 · Vehicle Repair	\$0.00	\$750.00	\$517.63	\$250.00	\$141.39	\$250.00	\$500.00	\$500.00	\$0.00
	406.384 · Office Equip Contracted Rental	\$2,381.04	\$2,350.00	\$2,241.83	\$2,350.00	\$1,550.32	\$2,550.00	\$2,600.00	\$2,600.00	\$0.00
	406.390 · Bank Charges/Payroll Fees	\$3,228.94	\$3,000.00	\$3,522.50	\$2,750.00	\$3,893.96	\$4,500.00	\$5,500.00	\$4,500.00	(\$1,000.00)
	406.420 · Dues, Subscr., Mem., & Prof. D	\$1,187.06	\$3,500.00	\$960.00	\$1,500.00	\$629.27	\$1,150.00	\$1,500.00	\$1,500.00	\$0.00
	406.421 · SAAVY Subscription	\$1,152.00	\$1,152.00	\$1,152.00	\$1,152.00	\$1,152.00	\$1,152.00	\$1,152.00	\$1,152.00	\$0.00
	406.422 · Scheduling Software	\$0.00	\$795.00	\$0.00	\$795.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	406.423 · Server Hosting	\$540.27	\$4,200.00	\$841.61	\$800.00	\$809.06	\$1,210.00	\$1,250.00	\$1,250.00	\$0.00

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**CUMBERLAND TOWNSHIP
2027 DRAFT PRELIMINARY BUDGET**

		Jan - Dec 24	2024 Budget	Jan-Dec 2025	2025 Budget	Jan-Aug 2026	Proposed 2026 YE	2026 Budget	2027 PROPOSED	difference
	406.530 · Gen. Gov't Grants Expenditure	\$35,671.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$645,990.00	\$645,990.00
	406.700 · Capital Purchase	\$0.00	\$5,000.00	\$6,872.66	\$5,000.00	\$4,646.53	\$9,000.00	\$9,000.00	\$4,000.00	(\$5,000.00)
	406.900 · RACP Expenditures	\$17,072.65	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total 406.000 · General Government Admin	\$129,518.73	\$105,506.00	\$79,562.79	\$90,245.00	\$40,203.77	\$57,009.00	\$52,752.00	\$693,542.00	
	407.000 · IT & Networking Services									
	407.310 · Professional Services	\$8,880.39	\$9,000.00	\$8,439.48	\$9,000.00	\$6,400.28	\$9,400.00	\$9,100.00	\$9,400.00	\$300.00
	407.700 · Capital Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total 407.000 · IT & Networking Services	\$8,880.39	\$9,000.00	\$8,439.48	\$9,000.00	\$6,400.28	\$9,400.00	\$9,100.00	\$9,400.00	
	408.000 · Engineering									
	408.313 · Engineering Professional Servi	\$86,202.71	\$80,000.00	\$39,507.87	\$75,000.00	\$28,410.98	\$37,500.00	\$60,000.00	\$60,000.00	\$0.00
	Total 408.000 · Engineering	\$86,202.71	\$80,000.00	\$39,507.87	\$75,000.00	\$28,410.98	\$37,500.00	\$60,000.00	\$60,000.00	
	409.000 · Gen Gov't Bldgs & Plant									
	409.220 · Bldg & Plant Supplies	\$2,087.32	\$2,500.00	\$2,667.42	\$2,500.00	\$2,114.58	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00
	409.250 · Bldg Repair & Maint Supplies	\$225.00	\$1,500.00	\$4,355.96	\$1,500.00	\$769.13	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00
	409.360 · Electricity	\$6,846.93	\$6,000.00	\$4,584.60	\$8,427.00	\$6,535.68	\$18,000.00	\$6,000.00	\$12,500.00	\$6,500.00
	409.361 · Maintenance Building Electric	\$4,508.20	\$3,750.00	\$4,971.14	\$5,573.00	\$4,582.25	\$6,725.00	\$5,573.00	\$7,250.00	\$1,677.00
	409.362 · Natural Gas	\$4,512.59	\$7,800.00	\$15,871.20	\$8,500.00	\$19,420.67	\$22,000.00	\$10,000.00	\$15,500.00	\$5,500.00
	409.366 · Water -Building	\$909.45	\$1,250.00	\$1,749.29	\$1,715.00	\$1,507.23	\$1,900.00	\$1,715.00	\$1,800.00	\$85.00
	409.367 · Sewer -Building	\$0.00	\$0.00	\$0.00	\$0.00	\$1,430.00	\$1,430.00	\$0.00	\$2,860.00	\$2,860.00
	409.368 · Rental -Utilities	\$3,514.30	\$4,750.00	\$3,288.18	\$5,365.00	\$2,453.43	\$3,000.00	\$3,500.00	\$0.00	(\$3,500.00)
	409.370 · Repair & Maintenance Services	\$7,606.97	\$15,000.00	\$29,647.25	\$7,500.00	\$8,998.58	\$12,500.00	\$7,500.00	\$5,000.00	(\$2,500.00)
	409.371 · Rental Repairs	\$0.00	\$500.00	\$0.00	\$500.00	\$474.43	\$474.43	\$0.00	\$0.00	\$0.00
	409.372 · Repair & Maint Cleaning Servic	\$3,775.00	\$4,005.00	\$2,600.00	\$5,000.00	\$1,850.00	\$3,500.00	\$3,000.00	\$14,000.00	\$11,000.00
	Total 409.000 · Gen Gov't Bldgs & Plant	\$33,985.76	\$47,055.00	\$69,735.04	\$46,580.00	\$50,135.98	\$74,529.43	\$42,288.00	\$63,910.00	
	Total 400-409 · General Government	\$895,348.42	\$929,546.98	\$848,946.60	\$921,967.84	\$631,742.80	\$910,445.01	\$876,378.32	\$1,576,939.99	
	410-419 · Public Safety-Protection to Per									
	410.000 · Police									

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**CUMBERLAND TOWNSHIP
2027 DRAFT PRELIMINARY BUDGET**

		Jan - Dec 24	2024 Budget	Jan-Dec 2025	2025 Budget	Jan-Aug 2026	Proposed 2026 YE	2026 Budget	2027 PROPOSED	difference
	410.110 · Salary-Chief	\$101,587.20	\$101,334.00	\$106,142.40	\$106,146.10	\$78,264.00	\$111,971.80	\$111,971.80	\$123,832.80	\$11,861.00
	410.115 · Salaries - Part Time	\$26,399.15	\$28,000.00	\$47,619.70	\$45,174.00	\$27,286.95	\$40,746.35	\$28,000.00	\$57,510.00	\$29,510.00
	410.116 · Police Cadet Salary	\$28,481.60	\$0.00	\$6,192.21	\$0.00	\$0.00	\$0.00	\$0.00	\$31,402.00	\$31,402.00
	410.117 · Mechanics Labor	\$15,160.41	\$15,000.00	\$15,202.71	\$15,600.00	\$9,604.98	\$15,000.00	\$26,426.40	\$16,500.00	(\$9,926.40)
	410.122 · Salary-Sergeants	\$173,757.80	\$178,366.41	\$189,026.40	\$179,906.66	\$135,244.80	\$192,900.76	\$193,644.88	\$213,170.40	\$19,525.52
	410.123 · Salary Detective	\$0.00	\$0.00	\$75,032.00	\$94,248.80	\$69,768.00	\$100,776.00	\$100,733.14	\$109,641.60	\$8,908.46
	410.125 · Salary of Patrolmen	\$502,325.59	\$581,116.52	\$538,905.80	\$555,356.00	\$410,496.30	\$587,633.15	\$596,894.34	\$697,815.60	\$100,921.26
	410.127 · DUI Overtime	\$7,277.66	\$7,700.00	\$8,514.78	\$7,700.00	\$6,555.88	\$7,700.00	\$7,700.00	\$9,000.00	\$1,300.00
	410.128 · State Grant Overtime	\$4,658.13	\$2,000.00	\$0.00	\$2,000.00	\$261.36	\$500.00	\$0.00	\$0.00	\$0.00
	410.129 · ACDTF Overtime	\$945.00	\$2,000.00	\$3,025.00	\$2,000.00	\$1,050.00	\$2,000.00	\$2,000.00	\$3,000.00	\$1,000.00
	410.130 · PD CIT COORDINATOR	\$721.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	410.131 · PD Internship	\$0.00	\$0.00	\$4,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	410.173 · Holiday Personal Payout	\$21,884.70	\$23,787.90	\$21,613.20	\$25,999.10	\$22,941.30	\$22,941.30	\$25,068.10	\$33,054.00	\$7,985.90
	410.180 · Police Overtime	\$71,456.72	\$65,000.00	\$60,339.58	\$65,000.00	\$30,860.14	\$53,801.31	\$40,000.00	\$60,156.80	\$20,156.80
	410.181 · Contractual Pay SHIFT DIF	\$3,593.00	\$5,000.00	\$3,705.75	\$5,000.00	\$2,844.50	\$4,100.00	\$5,000.00	\$5,000.00	\$0.00
	410.182 · Contractual Holiday Pay	\$23,321.67	\$25,000.00	\$28,607.22	\$26,000.00	\$18,395.19	\$25,000.00	\$26,805.70	\$40,000.00	\$13,194.30
	410.183 · Contractual Upfitting & Radio T	\$0.00	\$0.00	\$203.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
	410.185 · Ret Vac/Sick Reimbursement	\$0.00	\$0.00	\$22,430.93	\$22,000.00	\$22,430.93	\$22,430.93	\$22,430.93	\$22,403.93	(\$27.00)
	410.187 · Health Insurance Reimb	\$5,400.00	\$5,400.00	\$3,000.00	\$5,400.00	\$2,250.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00
	410.192 · FICA & MEDICARE @ 7.65%	\$67,786.89	\$77,242.42	\$84,466.32	\$88,551.10	\$60,786.21	\$136,692.86	\$91,086.66	\$109,126.27	\$18,039.61
	410.193 · Pension Contribution	\$166,642.99	\$166,643.00	\$161,852.00	\$166,645.00	\$0.00	\$154,943.00	\$161,852.06	\$167,133.00	\$5,280.94
	410.194 · Police Heart & Lung	\$7,475.00	\$8,000.00	\$7,475.00	\$8,000.00	\$7,475.00	\$7,475.00	\$7,500.00	\$7,500.00	\$0.00
	410.195 · Workers Compensation	\$45,823.81	\$49,300.00	\$45,699.37	\$50,000.00	\$37,516.22	\$58,000.00	\$49,000.00	\$60,000.00	\$11,000.00
	410.196 · Health Insurance	\$224,301.72	\$265,410.00	\$266,069.81	\$241,716.31	\$173,305.08	\$261,928.24	\$262,891.55	\$305,583.39	\$42,691.84
	410.197 · Health HSA	\$20,202.44	\$26,700.00	\$17,484.95	\$20,000.00	\$59,346.10	\$59,346.10	\$43,350.00	\$54,112.50	\$10,762.50
	410.198 · Other Group Benefits-Vision/D	\$10,441.58	\$13,000.00	\$13,446.33	\$12,816.48	\$8,875.76	\$13,313.64	\$13,410.00	\$14,517.72	\$1,107.72
	410.199 · Other Group Benefits-Life/Disa	\$5,313.57	\$8,000.00	\$7,586.10	\$5,000.00	\$5,956.32	\$7,375.00	\$7,000.00	\$7,375.00	\$375.00
	410.220 · Operating Supplies	\$3,049.99	\$2,500.00	\$4,333.74	\$2,500.00	\$5,028.70	\$7,500.00	\$2,500.00	\$2,500.00	\$0.00
	410.225 · Lab Testing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	410.237 · Ammunitions/Taser	\$2,109.55	\$3,000.00	\$3,471.64	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00
	410.238 · Uniform Replacements & Clear	\$11,468.87	\$14,000.00	\$11,484.51	\$14,000.00	\$6,746.21	\$12,500.00	\$14,000.00	\$14,000.00	\$0.00

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**CUMBERLAND TOWNSHIP
2027 DRAFT PRELIMINARY BUDGET**

		Jan - Dec 24	2024 Budget	Jan-Dec 2025	2025 Budget	Jan-Aug 2026	Proposed 2026 YE	2026 Budget	2027 PROPOSED	difference
	410.300 · Insurance-AUTO	\$8,937.00	\$6,622.00	\$9,247.00	\$8,500.00	\$8,624.00	\$8,624.00	\$11,000.00	\$9,000.00	(\$2,000.00)
	410.310 · IT Professional Services	\$21,778.40	\$26,000.00	\$23,229.18	\$22,500.00	\$15,446.39	\$22,504.00	\$24,500.00	\$21,500.00	(\$3,000.00)
	410.311 · GMS Professional Services	\$15,175.00	\$14,700.00	\$14,767.58	\$14,700.00	\$17,504.01	\$26,400.00	\$26,400.00	\$26,400.00	\$0.00
	410.314 · Legal Services	\$9,603.40	\$8,000.00	\$17,645.05	\$20,000.00	\$7,052.15	\$10,500.00	\$12,500.00	\$12,500.00	\$0.00
	410.320 · Communication-Telephone	\$8,807.59	\$8,000.00	\$10,527.51	\$7,000.00	\$7,329.15	\$9,160.00	\$9,500.00	\$9,500.00	\$0.00
	410.330 · Vehicle Fuel	\$28,382.48	\$30,000.00	\$28,639.19	\$30,000.00	\$21,353.04	\$30,000.00	\$30,000.00	\$34,350.00	\$4,350.00
	410.350 · Law Enforcement Liability	\$25,859.00	\$25,000.00	\$23,932.25	\$26,000.00	\$24,420.00	\$25,500.00	\$25,500.00	\$25,500.00	\$0.00
	410.370 · Repair & Maint Services	\$26,414.16	\$20,000.00	\$18,984.72	\$16,000.00	\$12,248.55	\$31,500.00	\$15,000.00	\$15,750.00	\$750.00
	410.372 · Bldg Maint & Cleaning	\$6,535.00	\$7,000.00	\$6,445.46	\$7,000.00	\$4,899.39	\$7,300.00	\$7,000.00	\$0.00	(\$7,000.00)
	410.420 · Dues & Subscriptions	\$6,102.00	\$6,000.00	\$6,960.00	\$6,100.00	\$6,295.00	\$6,400.00	\$6,400.00	\$6,400.00	\$0.00
	410.421 · SAAVY Subscription	\$575.00	\$575.00	\$575.00	\$575.00	\$575.00	\$575.00	\$575.00	\$575.00	\$0.00
	410.422 · Scheduling Software	\$0.00	\$1,590.00	\$0.00	\$1,590.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00
	410.450 · Contracted Services (NEW)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	410.460 · Training & Seminars	\$5,289.98	\$10,000.00	\$6,108.03	\$10,000.00	\$2,100.00	\$7,500.00	\$10,000.00	\$10,000.00	\$0.00
	410.461 · Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	410.462 · Police Cadet Expenses	\$11,707.97	\$0.00	\$1,176.25	\$7,400.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
	410.480 · Towing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	410.700 · Capital Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$5,168.60	\$5,168.60	\$0.00	\$0.00	\$0.00
	410.701 · Donation Purchase	\$190.24	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$2,000.00	\$1,000.00	\$1,000.00	\$0.00
	410.739 · Equipment Acquisition-TRUCK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	410.740 · Equipment Acquisition	\$4,289.19	\$7,500.00	\$1,976.69	\$5,000.00	\$2,528.04	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00
	410.741 · Grants	\$4,856.55	\$0.00	\$146,262.00	\$206,028.00	\$0.00	\$0.00	\$239,528.00	\$66,000.00	(\$173,528.00)
	410.900 · RACP Expenditures	\$42,879.49	\$45,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total 410.000 · Police	\$1,778,968.93	\$1,890,487.25	\$2,073,506.36	\$2,160,152.55	\$1,338,833.25	\$2,106,538.44	\$2,270,168.56	\$2,422,310.01	
	411.000 · Fire									
	411.540 · Firemens Relief	\$52,485.67	\$50,000.00	\$56,450.15	\$50,000.00	\$0.00	\$55,627.40	\$50,000.00	\$50,000.00	\$0.00
	Total 411.000 · Fire	\$52,485.67	\$50,000.00	\$56,450.15	\$50,000.00	\$0.00	\$55,627.40	\$50,000.00	\$50,000.00	
	413.000 · UCC and Code Enforcement									
	413.310 · SEO Services	\$3,277.39	\$7,500.00	\$6,697.26	\$7,500.00	\$2,439.78	\$6,000.00	\$7,500.00	\$7,500.00	\$0.00

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**CUMBERLAND TOWNSHIP
2027 DRAFT PRELIMINARY BUDGET**

		Jan - Dec 24	2024 Budget	Jan-Dec 2025	2025 Budget	Jan-Aug 2026	Proposed 2026 YE	2026 Budget	2027 PROPOSED	difference
	Total 413.000 · UCC and Code Enforcement	\$3,277.39	\$7,500.00	\$6,697.26	\$7,500.00	\$2,439.78	\$6,000.00	\$7,500.00	\$7,500.00	\$0.00
	414.000 · Planning & Zoning									
	414.110 · Salaries -Planning Commission	\$1,950.00	\$2,400.00	\$1,900.00	\$2,400.00	\$1,150.00	\$1,950.00	\$2,400.00	\$2,400.00	\$0.00
	414.120 · Salaries Zoning Hearing Board	\$150.00	\$1,500.00	\$300.00	\$1,250.00	\$600.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
	414.192 · FICA & MEDICARE @ 7.65%	\$145.37	\$298.35	\$168.30	\$279.23	\$133.89	\$225.68	\$153.00	\$260.10	\$107.10
	414.310 · Professional Ser. (Zoning Review)	\$66,024.25	\$85,000.00	\$121,147.60	\$60,000.00	\$99,210.55	\$158,000.00	\$110,000.00	\$150,000.00	\$40,000.00
	414.311 · Professional Services-Enforcement	\$0.00	\$0.00	\$0.00	\$0.00	\$69,700.00	\$69,700.00	\$0.00	\$0.00	
	414.420 · Dues & Subscriptions	\$233.12	\$710.00	\$112.00	\$150.00	\$112.00	\$150.00	\$150.00	\$150.00	\$0.00
	414.421 · eCode (Codification & MapLink)	\$1,195.00	\$16,000.00	\$1,195.00	\$16,000.00	\$1,295.00	\$16,390.00	\$16,000.00	\$2,500.00	(\$13,500.00)
	Total 414.000 · Planning & Zoning	\$69,697.74	\$105,908.35	\$124,822.90	\$80,079.23	\$172,201.44	\$247,415.68	\$129,703.00	\$156,310.10	
	415.000 · Emergency Management									
	415.110 · Emergency Management Salary	\$750.00	\$750.00	\$750.00	\$750.00	\$0.00	\$750.00	\$1,500.00	\$1,500.00	\$0.00
	415.192 · FICA & MEDICARE @ 7.65%	\$57.38	\$57.38	\$57.38	\$57.38	\$0.00	\$57.38	\$114.76	\$114.75	(\$0.01)
	415.220 · Emergency Mgmt Oper Supplies	\$0.00	\$50.00	\$250.00	\$50.00	\$0.00	\$0.00	\$50.00	\$50.00	\$0.00
	Total 415.000 · Emergency Management	\$807.38	\$857.38	\$1,057.38	\$857.38	\$0.00	\$807.38	\$1,664.76	\$1,664.75	(\$0.01)
	Total 410-419 · Public Safety-Protection to Per	\$1,905,237.11	\$2,054,752.98	\$2,262,534.05	\$2,298,589.16	\$1,513,474.47	\$2,416,388.90	\$2,459,036.32	\$2,637,784.86	
	430-439 · Public Works-Highways & Streets									
	430.000 · Public Works-Hwys & Sts									
	430.110 · PW Road Superintendent	\$70,269.10	\$72,201.60	\$72,430.00	\$73,469.66	\$53,379.31	\$77,066.40	\$77,066.40	\$83,904.00	\$6,837.60
	430.112 · PW-Regular Wages	\$228,535.20	\$253,603.74	\$229,426.16	\$247,090.56	\$169,285.36	\$237,456.72	\$237,456.72	\$259,552.00	\$22,095.28
	430.113 · PW Wellness Incentive	\$5,927.29	\$5,927.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	430.114 · PW On Call Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$11,550.00	\$18,250.00	\$18,250.00	\$18,250.00	\$0.00
	430.180 · PW -Overtime	\$5,733.33	\$8,000.00	\$5,319.11	\$8,000.00	\$6,248.30	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00
	430.192 · FICA & MEDICARE @ 7.65%	\$23,070.57	\$25,536.11	\$25,011.85	\$25,134.86	\$19,188.69	\$26,069.14	\$24,673.02	\$28,282.51	\$3,609.49
	430.193 · Pension Contribution	\$43,287.99	\$43,550.00	\$46,601.25	\$41,000.00	\$0.00	\$76,341.33	\$49,707.96	\$85,836.75	\$36,128.79
	430.195 · Workers Comp Ins	\$15,775.41	\$17,000.00	\$15,732.57	\$17,000.00	\$12,915.42	\$20,000.00	\$16,500.00	\$20,400.00	\$3,900.00
	430.196 · Health Insurance	\$152,446.47	\$176,815.00	\$155,183.08	\$150,533.01	\$115,894.94	\$167,320.12	\$153,931.00	\$164,896.18	\$10,965.18
	430.197 · Health HSA	\$11,683.45	\$16,550.00	\$10,886.49	\$13,500.00	\$38,643.19	\$38,643.19	\$25,500.00	\$29,250.00	\$3,750.00

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**CUMBERLAND TOWNSHIP
2027 DRAFT PRELIMINARY BUDGET**

		Jan - Dec 24	2024 Budget	Jan-Dec 2025	2025 Budget	Jan-Aug 2026	Proposed 2026 YE	2026 Budget	2027 PROPOSED	difference
	430.198 · Other Group Benefits-Vision/D	\$6,650.08	\$8,260.00	\$7,406.72	\$7,845.12	\$5,090.72	\$7,636.08	\$7,732.44	\$7,700.00	(\$32.44)
	430.199 · Other Group Benefits-Life/Disa	\$1,977.42	\$2,100.00	\$2,272.32	\$2,275.00	\$1,514.88	\$2,272.32	\$2,275.00	\$2,300.00	\$25.00
	430.232 · Roads-Fuel & Mileage	\$14,429.79	\$12,500.00	\$15,039.62	\$15,000.00	\$17,022.95	\$25,722.00	\$15,000.00	\$31,250.00	\$16,250.00
	430.238 · Uniforms	\$3,084.80	\$3,000.00	\$2,906.21	\$3,000.00	\$1,231.54	\$3,300.00	\$3,300.00	\$4,200.00	\$900.00
	430.260 · Small Tools & Minor Equip	\$3,445.30	\$4,500.00	\$7,423.39	\$10,000.00	\$1,732.07	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00
	430.300 · Insurance-AUTO	\$12,757.00	\$10,021.00	\$16,185.00	\$15,500.00	\$18,703.00	\$18,703.00	\$20,000.00	\$20,000.00	\$0.00
	430.310 · IT Professional Services	\$7,707.92	\$7,800.00	\$5,982.06	\$7,000.00	\$4,039.28	\$6,058.92	\$6,000.00	\$6,100.00	\$100.00
	430.311 · GMS Professional Services	\$14,700.00	\$14,700.00	\$14,667.46	\$14,700.00	\$17,359.78	\$26,400.00	\$26,400.00	\$26,400.00	\$0.00
	430.314 · Legal Services	\$215.10	\$1,000.00	\$6,814.85	\$10,000.00	\$3,506.60	\$3,750.00	\$2,500.00	\$2,500.00	\$0.00
	430.317 · Contracted Svcs PA One Call	\$724.47	\$425.00	\$440.82	\$425.00	\$604.77	\$950.00	\$425.00	\$425.00	\$0.00
	430.320 · Communication	\$2,421.45	\$1,750.00	\$2,632.65	\$2,050.00	\$2,003.69	\$2,550.00	\$2,350.00	\$2,150.00	(\$200.00)
	430.321 · Wireless Telephone	\$2,505.00	\$2,820.00	\$2,820.00	\$2,820.00	\$2,565.00	\$3,720.00	\$3,720.00	\$3,720.00	\$0.00
	430.330 · Transportation-Mileage	\$74.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	(\$100.00)
	430.420 · Dues, Subscriptions & Member	\$1,479.75	\$450.00	\$2,043.50	\$1,500.00	\$1,164.00	\$1,600.00	\$1,600.00	\$1,600.00	\$0.00
	430.421 · SAAVY Subscription	\$1,152.00	\$1,152.00	\$1,152.00	\$1,150.00	\$1,152.00	\$1,152.00	\$1,150.00	\$1,152.00	\$2.00
	430.422 · Scheduling Software	\$0.00	\$795.00	\$0.00	\$795.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	430.460 · Professional Dev/Cont Edu	\$1,311.13	\$2,750.00	\$1,946.16	\$2,750.00	\$1,299.52	\$2,750.00	\$2,750.00	\$2,750.00	\$0.00
	430.470 · CDL,Drug & Alcohol Testing	\$572.50	\$750.00	\$503.50	\$750.00	\$372.50	\$600.00	\$750.00	\$750.00	\$0.00
	430.740 · Capital Purchase-Mach/Equip	\$6,070.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	430.741 · Capital Purchase	\$0.00	\$0.00	\$935.00	\$935.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	430.742 · Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$1,118,921.00	\$1,043,921.00
	Total 430.000 · Public Works-Hwys & Sts	\$638,006.52	\$700,056.74	\$651,761.77	\$674,323.21	\$506,467.51	\$780,811.22	\$786,637.54	\$1,934,789.44	
	432.000 · Snow Removal									
	432.110 · Snow Removal-Road Superinte	\$781.85	\$3,000.00	\$1,038.00	\$3,000.00	\$435.96	\$750.00	\$3,000.00	\$3,150.00	\$150.00
	432.120 · Snow Removal -Labor	\$3,370.65	\$10,000.00	\$6,783.94	\$10,000.00	\$4,405.78	\$7,500.00	\$15,000.00	\$15,750.00	\$750.00
	432.180 · Snow Removal Overtime	\$4,233.14	\$6,500.00	\$5,311.65	\$6,500.00	\$4,209.39	\$5,000.00	\$6,500.00	\$6,825.00	\$325.00
	432.245 · Snow Removal Oper Supplies	\$17,769.38	\$17,000.00	\$17,000.00	\$17,000.00	\$12,763.62	\$15,000.00	\$17,000.00	\$17,000.00	\$0.00
	432.380 · Snow Removal Equip Rental	\$6,685.00	\$10,000.00	\$6,820.00	\$10,000.00	\$3,450.00	\$5,000.00	\$10,000.00	\$10,000.00	\$0.00
	432.740 · Snow Removal-Minor Equip	\$533.73	\$500.00	\$669.46	\$500.00	\$3,069.55	\$3,069.55	\$500.00	\$500.00	\$0.00
	Total 432.000 · Snow Removal	\$33,373.75	\$47,000.00	\$37,623.05	\$47,000.00	\$28,334.30	\$36,319.55	\$52,000.00	\$53,225.00	

**CUMBERLAND TOWNSHIP
2027 DRAFT PRELIMINARY BUDGET**

		Jan - Dec 24	2024 Budget	Jan-Dec 2025	2025 Budget	Jan-Aug 2026	Proposed 2026 YE	2026 Budget	2027 PROPOSED	difference
	433.000 · Traffic Control Devices (signs)									
	433.245 · Signs-Supplies	\$6,416.37	\$6,500.00	\$6,029.43	\$6,500.00	\$2,402.73	\$6,500.00	\$6,500.00	\$6,500.00	\$0.00
	433.313 · Traffic Lights Engineering	\$108,038.29	\$105,520.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	433.361 · Traffic Lights Electric	\$1,277.21	\$1,850.00	\$922.68	\$1,750.00	\$682.02	\$1,000.00	\$1,000.00	\$1,100.00	\$100.00
	433.370 · Traffic Lights Repair Services	\$9,835.00	\$4,000.00	\$16,855.00	\$3,000.00	\$760.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00
	Total 433.000 · Traffic Control Devices (signs)	\$125,566.87	\$117,870.00	\$23,807.11	\$11,250.00	\$3,844.75	\$10,500.00	\$10,500.00	\$10,600.00	
	434.000 · Street Lighting									
	434.361 · Street Lighting Electric	\$5,138.06	\$5,000.00	\$5,163.38	\$6,400.00	\$3,781.05	\$5,750.00	\$5,750.00	\$5,750.00	\$0.00
	434.370 · Street Light Repair Services	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
	Total 434.000 · Street Lighting	\$5,138.06	\$6,000.00	\$5,163.38	\$7,400.00	\$3,781.05	\$5,750.00	\$6,750.00	\$6,750.00	
	436.000 · Storm Sewers & Drains									
	436.245 · Storm Sewers & Drains Supplies	\$9,013.64	\$10,000.00	\$7,165.20	\$10,000.00	\$1,636.95	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00
	Total 436.000 · Storm Sewers & Drains	\$9,013.64	\$10,000.00	\$7,165.20	\$10,000.00	\$1,636.95	\$10,000.00	\$10,000.00	\$10,000.00	
	437.000 · Repair of Tools & Mach									
	437.234 · Oil	\$1,698.77	\$1,500.00	\$805.80	\$1,700.00	\$70.28	\$1,700.00	\$1,700.00	\$1,700.00	\$0.00
	437.235 · Lubricants	\$1,329.33	\$800.00	\$542.78	\$800.00	\$0.00	\$800.00	\$800.00	\$800.00	\$0.00
	437.251 · Repair & Maint Vehicle Parts	\$15,483.29	\$15,000.00	\$15,655.39	\$15,000.00	\$8,167.62	\$15,000.00	\$15,000.00	\$15,750.00	\$750.00
	437.451 · Contract. Maint. & Repairs	\$11,095.97	\$12,000.00	\$12,551.43	\$12,000.00	\$8,475.72	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00
	Total 437.000 · Repair of Tools & Mach	\$29,607.36	\$29,300.00	\$29,555.40	\$29,500.00	\$16,713.62	\$29,500.00	\$29,500.00	\$30,250.00	
	438.000 · Maint & Repair of Rds& Brdgs									
	438.245 · Repair of Rds Supplies	\$41,018.69	\$40,000.00	\$38,832.11	\$40,000.00	\$8,029.05	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00
	438.380 · Repair to Rds & Brdgs-Rentals	\$11,409.00	\$12,000.00	\$10,362.96	\$12,000.00	\$3,708.49	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00
	Total 438.000 · Maint & Repair of Rds& Brdgs	\$52,427.69	\$52,000.00	\$49,195.07	\$52,000.00	\$11,737.54	\$52,000.00	\$52,000.00	\$52,000.00	
	439.000 · Hwy Construction & Rebuilding									
	439.370 · Hwys Const.& Rebuild Project	\$298,984.78	\$300,000.00	\$292,207.09	\$300,000.00	\$14,550.09	\$45,000.00	\$45,000.00	\$45,000.00	\$0.00

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**CUMBERLAND TOWNSHIP
2027 DRAFT PRELIMINARY BUDGET**

		Jan - Dec 24	2024 Budget	Jan-Dec 2025	2025 Budget	Jan-Aug 2026	Proposed 2026 YE	2026 Budget	2027 PROPOSED	difference
	Total 439.000 · Hwy Construction & Rebuilding	\$298,984.78	\$300,000.00	\$292,207.09	\$300,000.00	\$14,550.09	\$45,000.00	\$45,000.00	\$45,000.00	\$0.00
	Total 430-439 · Public Works-Highways & Streets	\$1,192,118.67	\$1,262,226.74	\$1,096,478.07	\$1,131,473.21	\$587,065.81	\$969,880.77	\$992,387.54	\$2,142,614.44	
	446.001 · Storm Water Management & Flood									
	446.311 · MS4	\$22,052.60	\$25,000.00	\$6,233.98	\$15,000.00	\$3,600.39	\$10,000.00	\$15,000.00	\$7,500.00	(\$7,500.00)
	Total 446.001 · Storm Water Management & Flood	\$22,052.60	\$25,000.00	\$6,233.98	\$15,000.00	\$3,600.39	\$10,000.00	\$15,000.00	\$7,500.00	
	447-459 · Culture & Recreation									
	447.000 · Transit System									
	447.542 · Contribution-York Adams Trans	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
	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	\$0.00
	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	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$2,500.00	\$2,500.00
	459.541 · Adams Regional EMS Contribu	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,500.00	\$12,500.00	\$12,500.00	\$0.00
	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	\$0.00
	459.544 · Ag Preservation	\$59,282.58	\$60,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total 459.000 · Misc. Contributions	\$66,282.58	\$66,000.00	\$6,000.00	\$6,000.00	\$0.00	\$19,500.00	\$18,500.00	\$18,500.00	
	Total 447-459 · Culture & Recreation	\$73,282.58	\$73,000.00	\$13,000.00	\$13,000.00	\$0.00	\$26,500.00	\$25,500.00	\$25,500.00	
	471-475 · Debt Service									
	471.000 · Debt Service									
	471.400 · Debt Service Principal	\$61,039.40	\$61,109.80	\$61,820.74	\$61,896.62	\$41,658.82	\$62,624.55	\$62,624.55	\$63,430.86	\$806.31
	471.401 · Debt Service Principal PD & AC	\$0.00	\$0.00	\$144,000.00	\$144,000.00	\$18,172.00	\$18,172.00	\$35,000.00	\$38,900.00	\$3,900.00
	Total 471.000 · Debt Service	\$61,039.40	\$61,109.80	\$205,820.74	\$205,896.62	\$59,830.82	\$80,796.55	\$97,624.55	\$102,330.86	
	472.000 · Debt Interest									

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**CUMBERLAND TOWNSHIP
2027 DRAFT PRELIMINARY BUDGET**

		Jan - Dec 24	2024 Budget	Jan-Dec 2025	2025 Budget	Jan-Aug 2026	Proposed 2026 YE	2026 Budget	2027 PROPOSED	difference
	472.400 · Interest Pymt on Loans	\$10,020.16	\$9,949.76	\$9,238.82	\$9,162.94	\$5,714.22	\$8,435.01	\$8,435.01	\$7,628.70	(\$806.31)
	472.401 · Interest Pymt PD & ADMIN	\$0.00	\$0.00	\$0.00	\$0.00	\$148,944.45	\$148,944.45	\$160,000.00	\$101,000.00	(\$59,000.00)
	Total 472.000 · Debt Interest	\$10,020.16	\$9,949.76	\$9,238.82	\$9,162.94	\$154,658.67	\$8,435.01	\$168,435.01	\$108,628.70	
	Total 471-475 · Debt Service	\$71,059.56	\$71,059.56	\$215,059.56	\$215,059.56	\$214,489.49	\$89,231.56	\$266,059.56	\$210,959.56	
	481-487 · Employer Paid Benefits & Withldg									
	481-484 · ER Pd Benefits & WH									
	481.000 · Employer Paid Withldg Taxes									
	481.192 · Social Security ER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	481.193 · Medicare ER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	481.194 · PSATS Unemployment En	\$5,289.39	\$9,000.00	\$2,129.59	\$9,000.00	\$2,189.70	\$3,000.00	\$4,000.00	\$4,000.00	\$0.00
	Total 481.000 · Employer Paid Withldg Taxes	\$5,289.39	\$9,000.00	\$2,129.59	\$9,000.00	\$2,189.70	\$3,000.00	\$4,000.00	\$4,000.00	
	483.000 · Pension/Retirement Fund Contrib									
	483.197 · Employer Pension Contri	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total 483.000 · Pension/Retirement Fund Con	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	484.000 · Workers' Compensation Insura	\$11,268.15	\$10,000.00	\$11,237.55	\$10,000.00	\$9,225.30	\$14,500.00	\$10,350.00	\$14,800.00	\$4,450.00
	Total 484.000 · ER Pd Benefits & WH	\$11,268.15	\$10,000.00	\$11,237.55	\$10,000.00	\$9,225.30	\$14,500.00	\$10,350.00	\$14,800.00	
	486.000 · Insurance									
	486.100 · Liability, Prop / Casualty In	\$35,943.50	\$23,000.00	\$31,410.00	\$37,000.00	\$36,635.00	\$36,635.00	\$40,000.00	\$37,500.00	(\$2,500.00)
	486.300 · Insurance-Auto	\$1,562.00	\$15,000.00	\$1,792.00	\$2,500.00	\$1,471.00	\$1,471.00	\$2,000.00	\$1,550.00	(\$450.00)
	Total 486.000 · Insurance	\$37,505.50	\$38,000.00	\$33,202.00	\$39,500.00	\$38,106.00	\$38,106.00	\$42,000.00	\$39,050.00	
	Total 481-487 · Employer Paid Benefits & Withldg	\$54,063.04	\$57,000.00	\$46,569.14	\$58,500.00	\$49,521.00	\$55,606.00	\$56,350.00	\$57,850.00	
	488-489 · Unclassified Operating Expenses									
	489.000 · Unclassified Oper Exp	\$115.91	\$250.00	\$385.03	\$250.00	\$4,949.72	\$4,949.72	\$250.00	\$250.00	\$0.00
	Total 488-489 · Unclassified Operating Expenses	\$115.91	\$250.00	\$385.03	\$250.00	\$4,949.72	\$4,949.72	\$250.00	\$250.00	
	491-493 · Other Financing Uses									

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**CUMBERLAND TOWNSHIP
2027 DRAFT PRELIMINARY BUDGET**

		Jan - Dec 24	2024 Budget	Jan-Dec 2025	2025 Budget	Jan-Aug 2026	Proposed 2026 YE	2026 Budget	2027 PROPOSED	difference
	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	\$0.00	\$0.00	\$0.00
	Total 491.000 · Other Financing Uses	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
	492.000 · Interfund Operating Transfers									
	492.018 · Interfund Trans. Park & Rec.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	492.019 · Interfund Trans. Building Fund	\$0.00	\$0.00	\$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	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	(\$5,000.00)
	492.021 · Interfund Trans. RACP Checkin	\$0.00	\$0.00	\$451,764.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	492.300 · Interfund Tran to Capital Res	\$220,000.00	\$220,000.00	\$220,000.00	\$220,000.00	\$0.00	\$490,000.00	\$490,000.00	\$470,000.00	(\$20,000.00)
	Total 492.000 · Interfund Operating Transfers	\$220,000.00	\$220,000.00	\$671,764.53	\$225,000.00	\$0.00	\$495,000.00	\$495,000.00	\$470,000.00	(\$25,000.00)
	Total 491-493 · Other Financing Uses	\$220,000.00	\$221,000.00	\$671,764.53	\$226,000.00	\$0.00	\$495,000.00	\$495,000.00	\$470,000.00	
	TOTAL EXPENDITURES	\$4,433,277.89	\$4,693,836.26	\$5,160,970.96	\$4,879,839.77	\$3,004,843.68	\$4,978,001.96	\$5,185,961.74	\$7,129,398.84	\$1,943,437.10
	TOTAL REVENUES	\$4,707,974.61	\$4,693,836.26	\$4,780,037.15	\$4,878,839.77	\$3,903,214.70	\$4,892,780.35	\$5,185,961.75	\$7,129,398.84	\$1,943,437.09
	TOTAL GENERAL FUND	\$274,696.72	\$0.00	(\$380,933.81)	\$0.00	898,371.02	(85,221.61)	\$0.01	(\$0.00)	(\$0.01)