Cumberland Township Authority

Adams County,

Commonwealth of Pennsylvania

2026 Revenue, Operating & Capital Reserve Budgets

CUMBERLAND TOWNSHIP AUTHORITY
2026-2028 REVENUE BUDGET

	2024 BUDGET	2025 BUDGET	2025 YEAR END	2026 BUDGET	2027 BUDGET	2028 BUDGET
Sewer User Charges - North Plant Sewer User Charges - South Plant	$ 1,590,100	$ 1,645,476	$ 1,551,499	$ 1,565,000	$ 1,585,000	$ 1,608,000
Rt. 97 PS - GMA	$ 43,000	$ 30,000	$ 23,086	$ 25,000	$ 25,000	$ 25,000
Capital Funds Transfer	$ (140,920)	$ (157,032)	$ (525,608)	$ (530,000)	$ (537,800)	$ (546,068)
Interest Income	$ 145,115	$ 140,000	$ 114,663	$ 115,000	$ 115,340	$ 115,680
Tapping Fees - North Plant	$ 4,520	$ 90,400	$ 189,840	$ 239,560	$ -	$ -
Tapping Fees - South Plant	$ 230,180	$ 265,590	$ 112,138	$ 365,924	$ 53,118	$ 236,080
Reserve Capacity - North Plant	$ 15,350	$ 14,643	$ 32,303	$ 5,234	$ 686	$ 686
Reserve Capacity - South Plant	$ 22,563	$ 25,740	$ 29,463	$ 12,210	$ 22,051	$ 22,051
Rt. 34 Special Purpose Fees	$ -	$ 215,420	$ 54,858	$ -	$ -	$ -
OMR Special Purpose Fees	$ -	$ 59,775	$ -	$ -	$ -	$ 95,640
WRR Special Purpose Fees	$ 38,260	$ 137,660	$ 17,658	$ 60,822	$ 8,829	$ -
Inspection Fees	$ 10,000	$ 10,000	$ 16,445	$ 10,000	$ 10,000	$ 15,000
Engineering Fees - Pass Thru	$ 3,500	$ 2,000	$ 1,052	$ 2,000	$ 2,000	$ 2,000
Legal Fees - Reimbursed	$ 8,000	$ 8,000	$ 7,096	$ 8,000	$ 8,000	$ 8,000
Intergovernmental Employee Share	$ 41,900	$ 45,000	$ 24,077	$ -	$ -	$ -
Miscellaneous Revenue	$ 5,500	$ 4,000	$ 2,967	$ 3,500	$ 3,500	$ 3,500
Total Revenue	$ 2,017,069	$ 2,536,672	$ 1,651,536	$ 1,882,250	$ 1,295,724	$ 1,585,569

Total Expenditures	$ 1,891,437	$ 1,599,334	$ 1,529,767	$ 1,502,941	$ 1,563,627	$ 1,878,217

Profit/Loss	$ 125,632	$ 937,338	$ 121,769	$ 379,309	$ (267,903)	$ (292,648)

Board Approved 12/8/25

Cumberland Township Authority 2026-2028 Operating Budget

Account	Account Description		2025	2025 Projected YE	2026	2027	2028
08.400.110	**Board Stipends**		$ 7,200	$ 7,200	$ 7,200	$ 7,200	$ 7,200
	Wages						
08.401.101		Administrative Manager	$ 22,600	$ 21,669	$ 26,200	$ 27,248	$ 28,338
08.401.112		Office Manager	$ 56,526	$ 56,736	$ 62,400	$ 64,896	$ 67,492
08.405.115		Receptionist/Admin Assistant	$ 43,680	$ 43,680	$ 49,920	$ 51,917	$ 53,994
08.429.120		Operations Manager	$ 104,015	$ 104,015	$ 106,475	$ 110,734	$ 115,163
08.429.123		Plant Superintendent	$ 80,155	$ 80,155	$ 83,200	$ 86,528	$ 89,989
08.429.121		Plant Operator	$ 59,195	$ 49,560	$ -	$ -	$ -
		Plant Operator Overtime	$ 1,900	$ 2,342	$ -	$ -	$ -
08.429.125		Part-time Operators	$ 7,000	$ 5,500	$ 6,200	$ 6,448	$ 6,706
08.429.126		Inspector	$ 13,000	$ 16,445	$ 10,000	$ 10,000	$ 15,000
08.429.122		Laborer	$ 42,848	$ 42,848	$ 44,720	$ 46,509	$ 48,369
08.429.126		Skilled Laborer	$0.00	$ 5,472	$ 47,840	$ 49,754	$ 51,744
		Skilled Laborer Overtime	$0.00	$ 800	$ 1,840	$ 1,914	$ 1,990
	Total Wages		**$ 430,918**	**$ 429,223**	**$ 438,795**	**$ 455,947**	**$ 478,785**
	Benefits						
08.401.196	Office Admin	Medical - Office Admin	$ 48,474	$ 49,269	$ 60,951	$ 64,608	$ 68,485
08.429.196	Sewer Crew	Medical - Sewer Crew	$ 106,493	$ 103,581	$ 104,961	$ 111,259	$ 117,934
08.401.198	Office Admin	Life Ins. - Office Admin	$ 1,210	$ 1,220	$ 1,230	$ 1,304	$ 1,382
08.429.198	Sewer Crew	Life Ins. - Sewer Crew	$ 2,200	$ 2,302	$ 2,320	$ 2,459	$ 2,607
08.401.192	Office Admin	FICA - Office Admin	$ 9,395	$ 9,359	$ 10,597	$ 11,233	$ 11,907
08.429.192	Sewer Crew	FICA - Sewer Crew	$ 23,571	$ 23,350	$ 23,363	$ 24,765	$ 26,251
08.483.000	Office Admin	Pension - Office Admin	$ 7,515	$ 7,531	$ 8,424	$ 8,761	$ 9,111
08.483.000	Sewer Crew	Pension - Sewer Crew	$ 21,455	$ 20,730	$ 21,168	$ 22,014	$ 22,895
08.401.194	Office Admin	Unemploy. Compensation	$ 426	$ 426	$ 426	$ 452	$ 479
08.429.194	Sewer Crew	Unemploy. Compensation	$ 809	$ 793	$ 740	$ 784	$ 831
	Total Benefits		**$ 221,548**	**$ 218,560**	**$ 234,178**	**$ 247,639**	**$ 261,881**
	Contracted Services						
08.429.450		GMS	$ 22,000	$ 21,998	$ -	$ -	$ -
	Total Contracted Services		**$ 22,000**	**$ 21,998**	**$ -**	**$ -**	**$ -**
	Insurance/Bonding						
08.401.354	Office Admin	Workers Compensation	$ 275	$ 259	$ 275	$ 290	$ 305
08.429.354	Sewer Crew	Workers Compensation	$ 8,500	$ 8,004	$ 8,500	$ 8,925	$ 9,370
08.401.355	Office Admin	Bonding	$ 580	$ 555	$ 580	$ 580	$ 580
08.400.355	Board Treasurer	Bonding	$ 430	$ 415	$ 430	$ 430	$ 430
08.429.352	Insurance	Liability	$ 7,000	$ 6,282	$ 6,500	$ 6,650	$ 6,800
08.429.351	Insurance	Structures/Vehicles	$ 21,860	$ 21,503	$ 22,250	$ 22,920	$ 23,610
	Total Insurance/Bonding		**$ 38,645**	**$ 37,018**	**$ 38,535**	**$ 39,795**	**$ 41,095**

Cumberland Township Authority 2026-2028 Operating Budget

Account	Account Description		2025	2025 Projected YE	2026	2027	2028
	Engineering Fees						
08.408.310		CTA Services	$ 13,000	$ 5,371	$ 6,500	$ 6,890	$ 7,303
08.408.317		Pass-through Billed Services	$ 2,000	$ 1,052	$ 2,000	$ 2,100	$ 2,205
08.408.319		GIS Engineeering (Subscription)	$ 2,000	$ 1,250	$ 1,500	$ 1,750	$ 2,000
	Total Engineering Fees		**$ 17,000**	**$ 7,672**	**$ 10,000**	**$ 10,740**	**$ 11,508**
	Office Rent/Equipment						
08.409.383		Office Space	$ 8,291	$ 21,888	$ 27,574	$ 28,402	$ 16,854
08.472.350		Equipment Lease & Service	$ 201	$ 870	$ 1,400	$ 1,400	$ 1,400
	Total Office Rent/Equipment		**$ 8,492**	**$ 22,758**	**$ 28,974**	**$ 29,802**	**$ 18,254**
	Supplies						
08.402.210	Office	Supplies	$ 3,500	$ 3,165	$ 2,430	$ 1,835	$ 2,435
08.429.210	Sewer Crew	Supplies	$ 1,500	$ 1,169	$ 1,500	$ 1,560	$ 1,600
08.402.213	Office	Computer - UB Software	$ 11,000	$ 10,350	$ 11,000	$ 11,660	$ 12,360
08.429.213	Sewer Crew	Computer - Software	$ 3,000	$ 720	$ 2,500	$ 2,500	$ 2,500
	Total Supplies		**$ 19,000**	**$ 15,404**	**$ 17,430**	**$ 17,555**	**$ 18,895**
	Communications						
08.402.215		Postage	$ 3,000	$ 2,965	$ 5,000	$ 5,300	$ 5,618
08.402.341		Printing/Advertising	$ 2,600	$ 2,197	$ 1,880	$ 1,993	$ 2,112
08.402.321		Office Telephone	$ -	$ 1,524	$ 3,780	$ 4,007	$ 4,247
08.429.321		North Telephone	$ 690	$ 673	$ 690	$ 731	$ 775
08.429.330		South Telephone	$ 2,400	$ 2,838	$ 3,175	$ 3,366	$ 3,567
08.429.324	Sewer	Cellular Telephones	$ 3,100	$ 2,479	$ 2,350	$ 2,491	$ 2,640
	Total Communications		**$ 11,790**	**$ 12,676**	**$ 16,875**	**$ 17,888**	**$ 18,961**
	Fees & Services						
08.429.311	IT Services		$ 9,400	$ 29,876	$ 10,500	$ 11,130	$ 11,798
08.487.315	HRA Admin Fees		$ 480	$ 425	$ 460	$ 488	$ 517
08.429.300	Legal and Professional Services - Pension		$ 6,500	$ 5,586	$ 6,000	$ 6,360	$ 6,742
08.429.310	Audit/Accounting Fees and Services		$ 13,200	$ 12,200	$ 13,950	$ 14,725	$ 15,550
08.429.315	Legal Fees and Services		$ 13,000	$ 5,520	$ 6,500	$ 6,890	$ 7,303
08.429.314		Pass-through Billed Services	$ 10,500	$ 12,833	$ 10,500	$ 11,025	$ 11,576
	Total Fees and Services		**$ 53,080**	**$ 66,440**	**$ 47,910**	**$ 50,618**	**$ 53,486**
	Utilities						
08.429.361	North Plant	Electric	$ 26,000	$ 25,411	$ 27,500	$ 29,150	$ 30,899
08.429.366		Water	$ 800	$ 374	$ 500	$ 530	$ 562
08.429.368	South Plant	Gas - Propane	$ 2,000	$ 2,137	$ 2,500	$ 2,650	$ 2,809
08.429.369		Electric	$ 29,000	$ 31,926	$ 33,500	$ 35,510	$ 37,641
08.429.360	South Plant	Water	$ 700	$ 698	$ 750	$ 795	$ 843
08.429.358	Rt 97 Bulk Pass Thru	Water	$ 35,000	$ 22,046	$ 25,000	$ 26,500	$ 285,090
	Total Utilities		**$ 93,500**	**$ 82,592**	**$ 89,750**	**$ 95,135**	**$ 357,843**

Cumberland Township Authority 2026-2028 Operating Budget

Account	Account Description		2025	2025 Projected YE	2026	2027	2028
	Maintenance						
	Pumping Stations						
08.429.382		Old Mill Road	$ 12,750	$ 11,612	$ 12,000	$ 12,720	$ 13,483
08.429.383		Willoughby Run Road	$ 12,750	$ 8,130	$ 10,000	$ 10,600	$ 11,236
08.429.371		Rt. 34 - Biglerville Road	$ 7,500	$ 4,134	$ 5,500	$ 5,830	$ 6,180
08.429.385		W. Audubon Road	$ -	$ -	$ 2,000	$ 2,120	$ 2,247
08.429.376		Redding Lane	$ 1,300	$ 1,861	$ 2,000	$ 2,120	$ 2,247
08.429.377		Route 116	$ 1,000	$ 422	$ 750	$ 795	$ 843
08.429.378		Rt. 97/985 Baltimore Pike	$ 5,500	$ 3,736	$ 4,500	$ 4,770	$ 5,056
08.429.379		Pickett's Choice	$ 4,000	$ 2,627	$ 3,000	$ 3,180	$ 3,371
	Plants						
08.429.380		North Plant Expense	$ 17,000	$ 18,745	$ 15,000	$ 15,900	$ 16,854
08.429.381		South Plant Expense	$ 13,050	$ 5,576	$ 13,000	$ 13,780	$ 14,607
08.429.370		Line - Collection System	$ 45,000	$ 3,653	$ 45,000	$ 47,700	$ 50,562
	Auto Expense						
08.429.399		Fuel	$ 9,500	$ 9,990	$ 10,500	$ 11,130	$ 11,798
08.429.251		Repairs/Maintenance	$ 5,000	$ 2,246	$ 5,000	$ 5,250	$ 5,513
	Equipment						
08.429.260		New/Replacement	$ 67,000	$ 37,560	$ 60,000	$ 63,000	$ 66,150
08.429.261		Small Tools	$ 5,000	$ 36	$ 5,000	$ 5,000	$ 5,000
08.429.384		Rental	$ 3,000	$ -	$ 3,000	$ 3,000	$ 3,000
08.429.374		Repairs	$ 12,500	$ 19,103	$ 20,000	$ 21,000	$ 22,050
	Total Maintenance		**$ 221,850**	**$ 129,431**	**$ 216,250**	**$ 227,895**	**$ 240,196**
	Testing						
08.429.316	North Plant	Testing & Supplies	$ 19,000	$ 19,883	$ 20,500	$ 21,525	$ 22,601
08.429.317	South Plant	Testing & Supplies	$ 18,000	$ 18,752	$ 19,200	$ 20,160	$ 21,168
08.427.316	Biosolids Testing & Hauling		$ 35,000	$ 36,367	$ 35,000	$ 36,750	$ 38,588
	Total Testing		**$ 72,000**	**$ 75,002**	**$ 74,700**	**$ 78,435**	**$ 82,357**
	Chemicals						
08.429.222	North Plant	Chemical	$ 18,000	$ 15,202	$ 18,000	$ 18,900	$ 19,845
08.429.220	South Plant	Chemical	$ 17,000	$ 15,465	$ 17,000	$ 17,850	$ 18,743
	Total Chemicals		**$ 35,000**	**$ 30,667**	**$ 35,000**	**$ 36,750**	**$ 38,588**

Cumberland Township Authority 2026-2028 Operating Budget

Account	Account Description		2025	2025 Projected YE	2026	2027	2028
	Miscellaneous						
08.429.367		Trash Removal	$ 10,000	$ 10,558	$ 11,200	$ 11,872	$ 12,584
08.402.420	Office Admin	Dues/Memberships, Etc.	$ 1,700	$ 1,630	$ 1,800	$ 1,890	$ 1,985
08.429.420	Sewer	Dues/Memberships, Etc.	$ 1,000	$ 1,125	$ 1,300	$ 1,365	$ 1,433
08.402.460	Office Admin	Classes/Conferences	$ 1,000	$ 298	$ 1,000	$ 1,000	$ 1,000
08.429.460	Sewer	Classes/Conferences	$ 2,000	$ 2,055	$ 3,000	$ 3,000	$ 3,000
08.429.238		Uniforms/Clothing	$ 3,200	$ 2,319	$ 2,700	$ 2,700	$ 2,700
08.402.390		Bank Service Charges	$ 500	$ 536	$ 1,000	$ 1,000	$ 1,000
08.429.345		Miscellaneous	$ 1,200	$ 8,881	$ 1,200	$ 1,260	$ 1,323
	Total Miscellaneous		**$ 20,600**	**$ 27,403**	**$ 23,200**	**$ 24,087**	**$ 25,025**
	Debt Service						
08.261.000	ACNB $1,992,000 Series A	Principal	$ 102,226	$ 104,119	$ -	$ -	$ -
		Interest	$ 341	$ 113	$ -	$ -	$ -
08.262.000	ACNB $1,500,000 Series B	Principal	$ 206,370	$ 223,730	$ 209,027	$ 211,718	$ 214,444
		Interest	$ 17,773	$ 17,762	$ 15,116	$ 12,425	$ 9,699
	Total Debt Service		**$ 326,711**	**$ 345,724**	**$ 224,143**	**$ 224,143**	**$ 224,143**
	Totals		**$ 1,599,334**	**$ 1,529,767**	**$ 1,502,941**	**$ 1,563,627**	**$ 1,878,217**

Board Approved 12/8/25

Cumberland Township Authority 2026-2028 Capital Reserve Budget

	2025 Projected YE	2026	2027	2028
Revenue				
Capital Fund	$ 900,000	$ 1,379,864	$ 1,100,000	$ 1,100,000
Interest (IntraFi & ACNB Bank) *(included in fund balance)*	*$ 20,546*	*$ 20,550*	*$ 20,550*	*$ 20,550*
Reserve Fund Transfer (includes $10/EDU Capital Improvements Charge)	*$ 525,608*	*$ 115,440*	*$ 117,142*	*$ 118,844*
Grants (EPA - Biosolids - Dewatering Engineering $1.12M & LSA Grants $1M)	*$ 656,126*	*$ 343,874*		
Grants (Prospective Grants)		$ 1,000,000		
Total	**$ 900,000**	**$ 2,379,864**	**$ 1,100,000**	**$ 1,100,000**
Expenditures				
Capital Purchases 08.429.730 Contingency	$ 19,560	$ 30,000		
Bypass Pump	$ 79,603			
Skid Loader	$ -	$ 81,234		
North Plant				
Influent Valve Actuators	$ 24,546			
Screen Unit Augers		$ 23,126		
South Plant				
Screen Unit Augers		$ 26,373		
Sludge Valve Replacement	$ -	$ 50,000		
Capital Projects:				
Biosolids Study 08.429.728	$ 11,408			
Capital Charges Fee Study 08.429.734		$ 6,500		
Dewatering Press Project 08.429.733	$ -	$ 300,000	$ 1,587,976	$ 200,000
Herr's Ridge Rd Sewer Extension 08.429.749	$ 6,720	(deferred)		
Media Dr/116 Bridge 08.429.726	$ 38,478			
Old Mill Rd Pump Station Retrofit 08.429.750	$ 152,516			
South Plant - Capacity Improvements 08.429.727	$ 986,860	$ 350,000		
Syphon Project 08.429.731	$ 79,143			
Total	**$ 1,398,832**	**$ 867,233**	**$ 1,587,976**	**$ 200,000**

Board Approved 12/8/25