

2024 Strategy & Budget

Board of Commissioners:

Gary Eichelberger | Chairman

Jean Foschi | Vice Chairman

Vincent T. DiFilippo | Secretary

Stacy M. Snyder | Chief Operations Officer . Chief Clerk

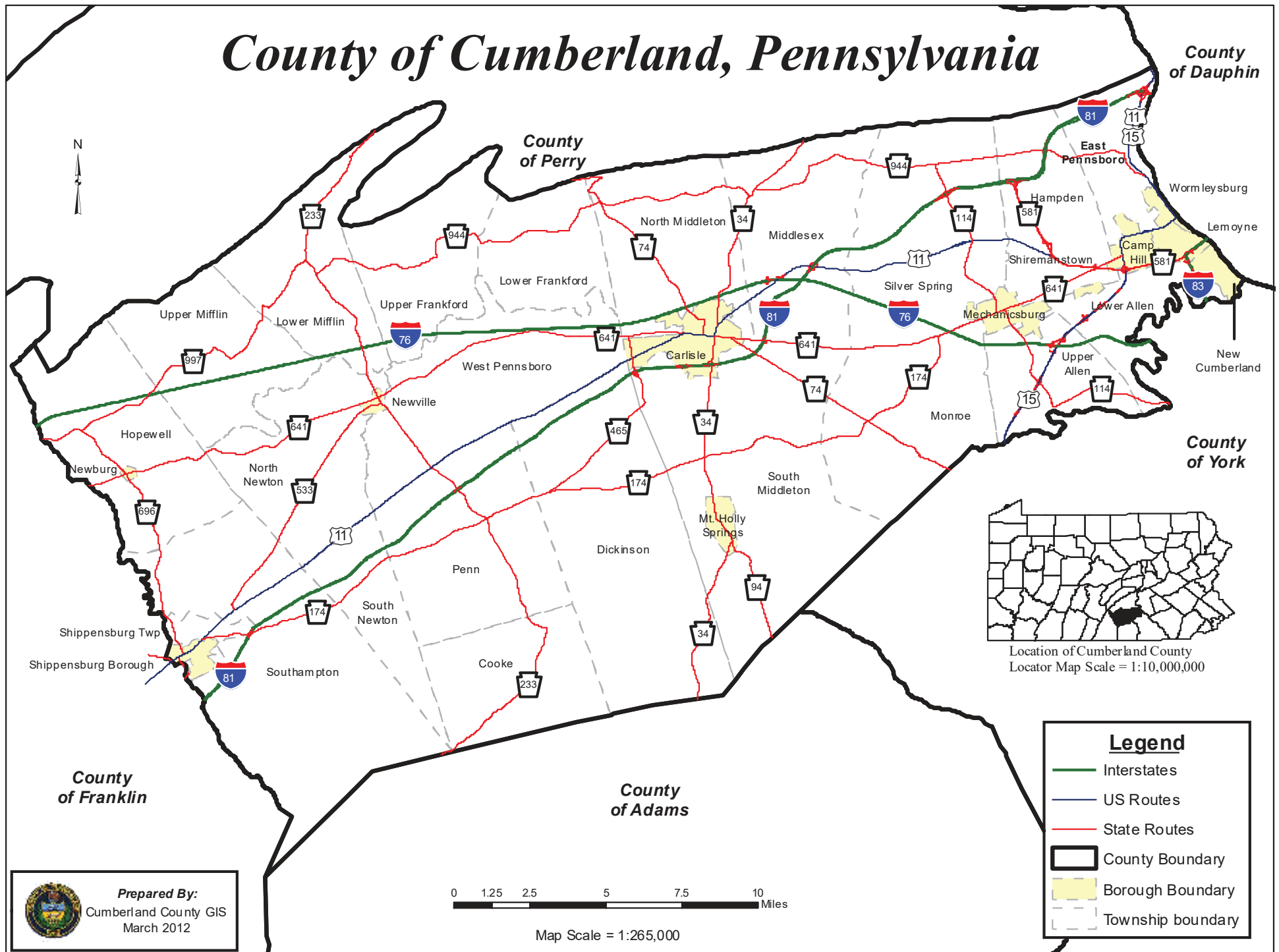
Dana Best | Chief Financial Officer



Cumberland County

Scenic Cumberland County . Laughlin Mill . Newville

County of Cumberland, Pennsylvania





Cumberland County

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Please Note: Due to rounding, numbers presented throughout this and other documents may not add up precisely to the totals provided and percentages may not precisely reflect the absolute figures.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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**Cumberland County
Pennsylvania**

For the Fiscal Year Beginning

January 01, 2023

A handwritten signature in black ink that reads "Christopher P. Morrell". The signature is written in a cursive style.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Cumberland County, Pennsylvania (PA) for the Annual Budget beginning January 01, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Quick Reference Guide

The following guide should assist the reader with answering some of the common questions concerning the 2024 Cumberland County Budget.

| To answer these questions.... | Refer to.... | Page.... |
|---|--|----------|
| What are the major issues and initiatives for the 2024 budget? | Introduction | 13 |
| Where can I see county unemployment rates? | Introduction | 19 |
| Where can I see the change in the county prison population? | Introduction | 20 |
| Where can I see the trends in health care costs? | Introduction | 23 |
| Where can I see the financial policies? | Introduction | 24 |
| What is the county's outstanding debt? | Introduction | 30 |
| What is the budget development process? | Introduction | 32 |
| What are the county fund structure and basis of budgeting? | Introduction | 35 |
| Where can I see a tax allocation by Cumberland County, township/ borough, and the local school district? | Introduction | 40 |
| What is the population of Cumberland County? | Introduction | 64 |
| What is the history of Cumberland County? | Introduction | 64 |
| Where can I see farmland preservation? | Introduction | 65 |
| Where can I see a list of the elected officials? | Introduction | 70 |
| Where can I see the total real estate levy for Cumberland County based on taxable assessed value? | Introduction | 79 |
| Where can I see the County Strategy? | County Strategy | 83 |
| Where can I see the sources of revenue by function graph? | County Budget: By Function | 93 |
| Where can I see the sources of expenditures by function graph? | County Budget: By Function | 93 |
| Where can I see Budget by Function? | County Budget: By Function | 94 |
| Where can I see sources of General Fund revenue graph? | County Budget: By Fund | 99 |
| Where can I see sources of General Fund expenditure graph? | County Budget: By Fund | 100 |
| Where can I see Budget Summary? | County Budget: By Fund | 101 |
| Where can I see Budget By Fund? | County Budget: By Fund | 103 |
| Where can I see the 2024 county and library millage rate? | County Budget: Performance Management | 274 |
| Where can I see a list of capital expenditures? | Capital | 293 |
| Is there a glossary defining accounting and budgeting terms? | Supplementary Information | 317 |

Table of Contents

Introduction

| | |
|--|----|
| Letter of Transmittal..... | 13 |
| Financial Policies..... | 24 |
| Debt..... | 30 |
| Budget Process..... | 32 |
| Budget Timeline..... | 34 |
| Cumberland County Fund Structure..... | 35 |
| Fund Types..... | 36 |
| Performance Measure Groups Cross Classification Guide..... | 38 |
| Tax Allocation..... | 40 |
| Major Sources of Revenue..... | 41 |
| Expenditure Summary..... | 47 |
| General Fund Revenue Summary..... | 51 |
| General Fund Expense Summary..... | 53 |
| Total County Revenues..... | 55 |
| Total County Expenditures..... | 58 |
| Fund Balance..... | 60 |
| Positions by Performance Management Groups..... | 61 |
| County Population and Employees..... | 63 |
| County Demographics..... | 64 |

County Strategy

| | |
|---|----|
| Commissioners' Strategic Direction..... | 83 |
|---|----|

County Budget: By Function

| | |
|--|----|
| Revenue and Expenditures by Function Graphs..... | 93 |
| Administration..... | 94 |
| Criminal Justice..... | 94 |
| Human Services..... | 94 |
| Public Safety..... | 95 |
| Records and Licensing..... | 95 |
| Agriculture, Development, and Planning..... | 95 |
| Infrastructure..... | 96 |
| Other Governmental Operations..... | 96 |

County Budget: By Fund

| | |
|---|-----|
| General Fund Revenue Graph..... | 99 |
| General Fund Expenditures Graph..... | 100 |
| General Fund Budget Summary..... | 101 |
| Total County Budget Summary..... | 102 |
| General Fund..... | 103 |
| District Attorney - Insurance Fraud Prevention..... | 103 |
| District Attorney-Stop Grant-Law Enforcement..... | 104 |
| District Attorney - Federal Forfeitures..... | 104 |
| Criminal Justice Services..... | 105 |
| Opioid Crisis Relief Fund..... | 105 |
| Offender Supervision Fund..... | 106 |

Table of Contents

| | PAGE |
|--|------|
| Demolition Fund/Economic Development..... | 106 |
| County Relief Block Grant..... | 107 |
| County Grant Program..... | 107 |
| Affordable Housing Fund..... | 108 |
| American Rescue Plan..... | 108 |
| ARD Program..... | 109 |
| Children & Youth Services..... | 109 |
| Cumberland County Health Choices..... | 110 |
| Domestic Relations Office..... | 110 |
| Drug & Alcohol..... | 111 |
| Hotel Tax..... | 111 |
| Human Service Development Fund..... | 112 |
| Liquid Fuels..... | 112 |
| County Fee Local Use Fund..... | 113 |
| Mental Health/Intellectual & Developmental Disabilities..... | 113 |
| Office of Aging..... | 114 |
| Record Improvement - County..... | 114 |
| Record Improvement - Recorder of Deeds..... | 115 |
| Recycling and Waste Authority..... | 115 |
| Community Services..... | 116 |
| Victim Witness Assistance Program..... | 116 |
| Fiscal Employer Agent..... | 117 |
| Emergency Telephone..... | 117 |
| Capital Funds - Improvements..... | 118 |
| Capital Funds- Bond Projects..... | 118 |
| Capital Bridge Fund..... | 119 |
| Sinking Fund..... | 119 |
| Nursing Home..... | 120 |
| Workers' Compensation..... | 120 |
| Health Care Self Insurance..... | 121 |
| Retirement..... | 121 |
| Perry County Health Choices..... | 122 |
| Conservation District - Clean Water..... | 122 |
| Conservation District - District Programs..... | 123 |
| Conservation District - Dirt & Gravel Roads..... | 123 |
| Total County Budget..... | 124 |

County Budget: Performance Management

| | |
|--------------------------------|-----|
| Adult Probation..... | 127 |
| Agricultural Extension..... | 130 |
| Bridges / Liquid Fuels..... | 133 |
| Children & Youth Services..... | 135 |
| Clerk of Courts..... | 138 |
| Commissioners..... | 141 |
| Communications..... | 146 |
| Conservation District..... | 150 |
| Controller..... | 155 |

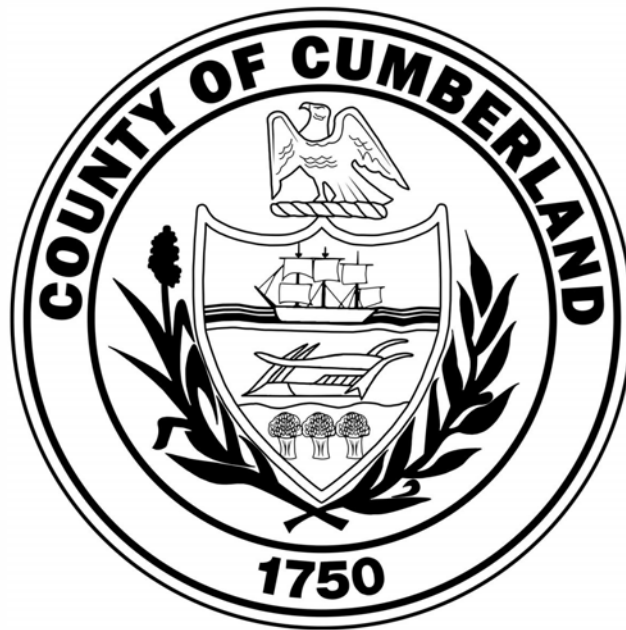
Table of Contents

| | PAGE |
|---|-------------|
| Coroner..... | 160 |
| Courts..... | 163 |
| Criminal Justice Services..... | 167 |
| District Attorney..... | 171 |
| Domestic Relations..... | 176 |
| Drug & Alcohol..... | 179 |
| Elections..... | 183 |
| Facilities Management..... | 186 |
| Finance..... | 190 |
| Human Resources..... | 194 |
| Information Management and Technology Office..... | 198 |
| Juvenile Probation..... | 203 |
| Library..... | 208 |
| Magisterial District Judges..... | 212 |
| Mental Health, Intellectual & Developmental Disabilities..... | 214 |
| Office of Aging & Community Services..... | 218 |
| Office of Veterans Affairs & Services..... | 222 |
| Planning..... | 227 |
| Prison..... | 230 |
| Prothonotary..... | 234 |
| Public Defender..... | 237 |
| Public Safety..... | 240 |
| Recorder of Deeds..... | 245 |
| Recycling & Waste Authority..... | 249 |
| Register of Wills/Clerk of Orphans' Court..... | 252 |
| Sheriff..... | 257 |
| Solicitors..... | 260 |
| Tax Administration..... | 263 |
| Treasurer..... | 267 |
| Vector Control and Weights & Measures..... | 271 |
| Other Governmental Operations | |
| General Fund Revenue..... | 274 |
| Administrative Services..... | 275 |
| Affordable Housing..... | 276 |
| County Demolition Fund..... | 277 |
| COVID-19..... | 278 |
| Debt..... | 279 |
| Grants..... | 280 |
| Health Choices..... | 281 |
| Hotel Tax..... | 282 |
| Insurance..... | 283 |
| Nursing Home..... | 284 |
| Records Improvement - County..... | 285 |
| Retirement..... | 286 |
| Subsidies..... | 287 |

Table of Contents

| | PAGE |
|----------------------------------|------|
| Workers' Compensation..... | 288 |
| Other Government Operations..... | 289 |
| Capital | |
| Capital Project Summary..... | 293 |
| Capital Project Detail..... | 295 |
| Capital Expenditure Process..... | 310 |
| 10 Year Capital Plan..... | 311 |
| Supplementary Information | |
| Glossary of Terms..... | 317 |
| Acronyms Glossary..... | 324 |

Introduction



CUMBERLAND COUNTY

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Cumberland County Board of Commissioners

Gary Eichelberger, Chairman . Jean Foschi, Vice Chairman . Vincent T. DiFilippo, Secretary

December 13, 2023

TO: The Board of Commissioners and Residents of Cumberland County

Introduction

Cumberland County continues to be the fastest growing county in Pennsylvania. This growth is challenging as population growth related expenditures have outpaced tax revenue derived from the same. The county is now facing big changes that will have both temporary and permanent impacts as we continue to meet operational needs and statutory requirements while being fiscally conservative. To achieve these goals, we follow these basic financial management principles:

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

Additional information and examples of the financial management principles can be found throughout this document, the 2024 Budget Briefing, OpenBook, and on the county website at www.cumberlandcountypa.gov/budget.

These principles are the foundation of county budget planning as we examine where the county has been, analyze our current position, and project where the county is headed. Beyond budget planning, these principles are integrated into everyday management practices of the county. To budget and plan effectively, formal and informal reports are provided to the Board of Commissioners each year. The Financial Analysis Committee (FAC) is primarily tasked with providing formal reports to the Board of Commissioners (BOC) and with budget planning. The Fiscal/Growth Trends Task Force consists of members of the FAC along with Commissioners' Office, Human Resources, Planning, and Tax Administration staff. The group provides both formal and informal reports to the BOC. The main focus is to develop information dashboards to highlight trends and key indicators which may have an impact on the county's financial position. Dashboards will also allow us to make better and faster predictions in analyzing trends and key indicators. The intent is to pool our resources and different perspectives to be aware of emerging trends and track how they may affect us.

Valuing different perspectives has led to the creation of inter-departmental management teams which have served the county well for decades. While the county continues to rely on these management teams to develop and review operational plans, implement process improvements to enhance services, manage the cost of operations, and improve results for county residents, the county is currently facing economic

Introduction

challenges across the organization. The lingering effects of the pandemic and the programs created to address these effects continue to impact the county. The impacts include the effects of one-time monies on the millage rate, shifting economic trends, recruitment and retention issues, growing demands for services, and infrastructure needs and challenges.

One-Time Monies

Since 2020, the county has received state and federal government funding to support the county during the periods of economic downturn and subsequent economic turmoil. The revenue was designed to lessen the fiscal impact of the pandemic on the county. Some funding was designed to cover expenses for a year or less while other funding streams were multi-year. Typically, one-time monies should not be used to cover operating expenses; however, this funding was designed for this purpose and to avoid a tax millage change at the height of the pandemic. While the one-time monies were useful and served their purpose, the county is facing large gaps between ongoing revenues and expenses that are being temporarily masked with one-time money. The challenge now is to closely monitor the use of the one-time funds, revenue streams, and expenditures to develop a long-term plan that includes real estate millage adjustments.

Shifting Economic Trends

In recent years, the consumer price index (CPI) hit historic highs before falling in 2023. Although CPI has decreased, the county faces many challenges related to the economy. Inflation has impacted day-to-day operations due to increased costs of goods and services. Supply chain disruptions intensified the situation and also impacted our flexibility to time projects to meet our fiscal needs. The number of building permits, an early indicator of future growth, has remained constant despite low employment which typically negatively impacts growth. Even with continued growth, the natural growth in real estate tax revenue, the primary general fund revenue source, remains steady at approximately one and a half percent. Even with this steady growth, the county continues to face the structural imbalance between tax revenue and related expenditures. This imbalance, as well as related systemic issues, are at the forefront of planning for 2024 and beyond.

Recruitment and Retention Issues

The Cumberland County workforce is well-trained and dedicated to providing services to the residents of the county. With that said, we have not been immune to nationwide trends. Recruitment and retention have been an issue since the beginning of the pandemic. We have experienced an increase in employee departures while also receiving fewer applications for open positions. We have traditionally relied on benefits to enhance our total compensation package to both retain and recruit staff. However, employees have valued the benefits package less due to high inflation and related pressures. If these trends continue, we run the risk of losing institutional knowledge which could negatively impact the quality of our services. Furthermore, an ever-changing workforce makes it difficult to budget for wages and benefits. In 2022 and 2023, we undertook a total compensation study and provided the findings and recommendations. A majority of the recommendations were implemented in 2023 and we look forward to continuing to examine our total compensation in 2024. We hope these changes will reverse these recent trends and stabilize our workforce so we can more accurately budget for wages and benefits.

Introduction

Growing Demands for Services

With an increasing population comes increased demands on county services. For example, there has been a significant increase in demand on human services departments. The county human services departments have been tasked with providing services while also implementing new initiatives although federal and state budgets have remained stagnant. While demands on human services are not new, the pandemic led to an increase in service requests in key areas which highlighted the gap in funding. As a result, departments have experienced declines in funding even though the overall dollar amount for services has increased. The demands on these departments have led to an increased demand on contracted service providers. We are on the precipice of a crisis as we are currently facing a nearly \$3 million shortfall in mental health funding from the state. To date, the state has not increased this area of funding to meet the growing needs of our residents. This problem will grow over time and become more of a burden on our local taxpayers, causing them to be “double-taxed” as they pay their fair share of state taxes while their county property taxes will be used to provide vital mental health services. The experience of human services departments is not unique and increasing demands have been felt countywide.

Infrastructure Needs and Challenges

We made several operational changes to address the needs of residents and our workforce during the pandemic. Some of these changes were adopted long-term. Several departments have embraced a hybrid work model that provides staff with the opportunity to work remotely while providing office coverage. While the costs associated with the increased productivity and connectivity are a concern, we have been able to sustain or even reduce the amount of workspace needed on-site, which offsets some of these costs. A bigger concern is the shift from purchased software to cloud hosted subscription-based software. Software by subscription is often more expensive and upgrade decisions are often driven by the provider. Lastly, additional features which create or enhance self-service opportunities for residents are important as they allow for streamlined access to vital government services. While important, this trend adds additional expense for software.

We continue to manage several countywide emergency services-related capital projects. We are nearing the midpoint of an upgrade to our countywide first responder radio network (P25). The P25 network will replace the existing system with better coverage due to the installation of additional tower sites across the county. The system is slated for go-live by the second quarter of 2025. The project is being funded with a combination of debt issuance, assigned fund balance, and other financing sources as determined by the Board of Commissioners. The first bond was issued in 2022 and we are planning for a second bond issuance by early 2024. Additional projects, including an upgrade to Next Generation 9-1-1, are also underway. The amount the county will ultimately be required to cover is not yet known as the 9-1-1 surcharge that sunsets in early 2024 has not yet been renewed by the state. Any reduction in this surcharge will impact our budget as the county will be expected to bear the costs of these mandated improvements. The impact could be exacerbated by a looming bubble of capital improvements in the coming two years. With several projects postponed during the pandemic, we continue to plan and prepare for the additional costs associated with the bubble.

Summary

We will continue to monitor these impacts and make operational decisions with these impacts in mind. We will continue to use a team approach to monitor our financial stability and to manage operations. The

Introduction

full impact of one-time monies and the economy, recruitment and retention issues, and infrastructure and service demands remain to be seen. One-time funding has allowed us to strengthen our financial stability while providing grant funds to address the issues caused by the pandemic. We must continue to monitor the balance between expenditures and revenue separate from any additional funding to ensure the county remains on solid financial footing in 2024 and beyond.

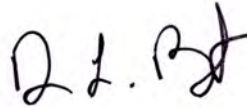
Acknowledgements

We would like to extend our thanks and appreciation to Tammy Bender, Keri Finkenbinder, Brandon Yeager, Logan Neumann, Holly Sherman, Mark Adams, Samantha Krepps, Chris Sechrist, and all the staff who contributed to the 2024 strategy and budget. It took hard work, dedication, and extra hours to create this document and your extra effort is appreciated.

Respectfully Submitted,



Stacy M. Snyder
Chief Operations Officer/
Chief Clerk



Dana L. Best
Chief Financial Officer

A Balanced Budget

The 2024 budget is a balanced budget that is based on the priorities outlined in the Commissioners' County Strategy. To balance the budget, the commissioners are not increasing real estate taxes in 2024 and are implementing long-term structural adjustments, quality improvement by re-engineering workflows and business processes, long-term integrated financial planning particularly with large capital projects, adjustment to user fees, smart economic development, and sharing services with neighboring counties.

Some of the 2024 pressure points are inflation, staffing shortages, child protective cases, judicial costs, criminal prosecution, mental health funding, human services, 9-1-1 radios and infrastructure, technology, and pension.

When developing the five-year projections for the General Fund, projections for all county funds are developed considering long-term implications, future plans, and funding changes. This process is required to project the impact to the General Fund.

The General Fund budget shows a potential transfer of \$40,942,382 from reserves. The county will transfer \$28,975,692 the majority of which is county grant program funding from assigned/committed fund balance. The remaining amount will be reduced directly by results from the commissioners' efforts at addressing long-term cost drivers that provide sustainable reductions and moderations in the cost of government. The result will be an estimated ending fund balance of \$26 million and a projected transfer from reserves of \$6,490,509. The chart below shows the actual expectations with the contingencies, the continuation of the cost containment, and revenue enhancement measures incorporated into the projections to meet the fund balance target. The estimates are based on a balance of expenditure reductions and revenue adjustments that continue beyond the 2024 budget year.

2024 - 2027 Ending Fund Balance Projection

| | Projected 2024 | Projected 2025 | Projected 2026 | Projected 2027 |
|---|----------------------|-----------------------|------------------------|------------------------|
| Projected Beginning Fund Balance | \$ 30,940,145 | | | |
| Real Estate Taxes | \$ 58,473,056 | \$ 59,320,029 | \$ 60,209,403 | \$ 61,112,117 |
| All Other Revenue | 33,858,873 | 30,734,315 | 30,590,527 | 30,844,170 |
| Total General Fund Revenue | \$ 92,331,929 | \$ 90,054,344 | \$ 90,799,930 | \$ 91,956,287 |
| Total General Fund Expenses | \$ 97,286,131 | \$ 108,027,150 | \$ 113,051,149 | \$ 117,417,832 |
| Salary | \$ 39,724,658 | \$ 41,236,728 | \$ 42,802,543 | \$ 44,435,324 |
| Benefit | 15,079,283 | 15,554,181 | 15,983,866 | 16,333,659 |
| Operating | 28,923,618 | 29,174,896 | 29,653,777 | 30,114,206 |
| Subsidy | 14,748,522 | 14,233,647 | 14,738,333 | 15,350,798 |
| Capital | 8,854,112 | 7,587,974 | 6,286,636 | 7,149,180 |
| Transfers | 3,931,630 | 4,714,024 | 4,734,294 | 4,757,965 |
| Committed/Assigned FB to Unassigned FB | \$ (13,975,692) | \$ (4,474,300) | \$ (1,148,300) | \$ (723,300) |
| Projected Ending Fund Balance with no change | \$ 25,985,943 | \$ 8,013,137 | \$ (14,238,082) | \$ (39,699,627) |
| Required Ongoing Changes to meet 100 days | \$ 6,490,509 | \$ 11,495,502 | \$ 4,271,379 | \$ 3,179,613 |
| Projected Ending Fund Balance with changes | \$ 32,476,452 | \$ 32,489,657 | \$ 32,495,828 | \$ 32,471,286 |

Note: The projections have been updated since the Financial Analysis Committee presentation.

A Balanced Budget

Throughout 2024, the commissioners, senior management team, and finance will meet as a group and with departments to discuss priorities and options for decreasing expenses and increasing revenues. The county is hiring a grant administrator to help maximize grant opportunities that will help with meeting our strategic objectives.

Original Budget Guidelines - Strategic Reporting and Performance Management

Financial forecasts can be found at www.cumberlandcountypa.gov/finance which are part of the semi-annual Financial Analysis Committee presentations to the commissioners at a public meeting. The projections for 2024 - 2027 are shown on the previous page. Each year the required ongoing changes needed to end each year with 100 days were added. The changes can be changes to expenses, revenues, or a combination of both. Each year we are projecting that changes will continue to be made to balance the budget.

During 2024, the county will continue reviewing quarterly progress towards the priorities outlined in this document. There are seven main sections in the 2024 County Strategy and Budget: Introduction, County Strategy, Budget by Function, Budget by Fund, Performance Management, Capital, and Supplementary Information. This document is intended to give the reader insight into the scope and quality of county services. All county departments and elected officials are requested to take part in the performance management initiative and to report progress quarterly.

The commissioners, through the Finance Office, issued initial instructions to departments to review operating budget expenses on each line item to determine 2024 expense amounts. Departments were expected to control overtime, reimbursement for mileage, costs for conferences and trainings, and overall costs for the department. All budget submissions for 2024 were accomplished via the budgeting software, Questica.

Economic and Financial Condition

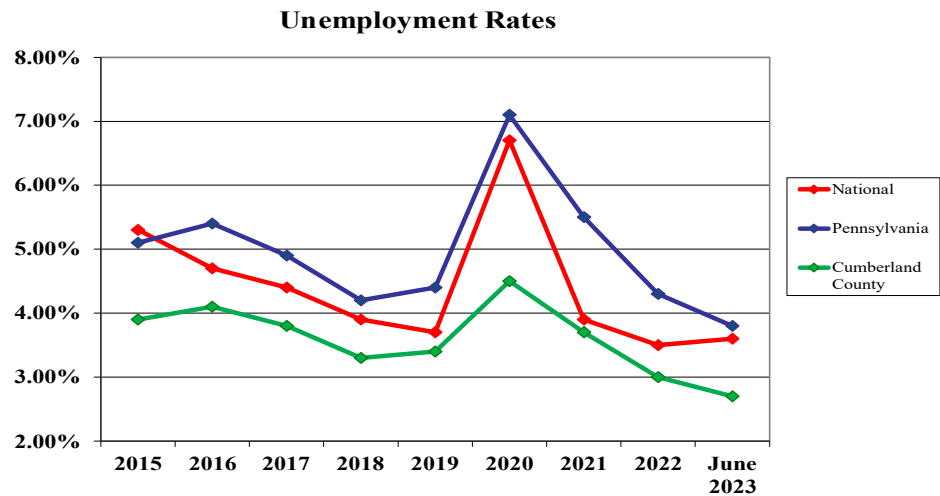
Several economic impacts are affecting the 2024 budget. The Actuarially Determined Contribution is expected to increase by approximately 15.3%. The county has several large projects in 2024 which include the P25 Radio Infrastructure Project, Computer-Aided Dispatch (CAD) Interfaces, Lawson upgrade to Infor CloudSuite, Computer-Assisted Mass Appraisal (CAMA) system upgrade, and variable air volume (VAV) replacements.

The county is committed to an ongoing search for innovative ways to lower overall costs to the taxpayer and will continue to look for ways to lower the county's expenses and bend the cost curve down. Pennsylvania county governments are reliant on property tax revenue. There is a structural imbalance because of this mandate. Normal revenue growth does not keep pace with inflation. Cumberland County is committed to finding innovative ways to alleviate some of the structural imbalance while maintaining quality service to the citizens.

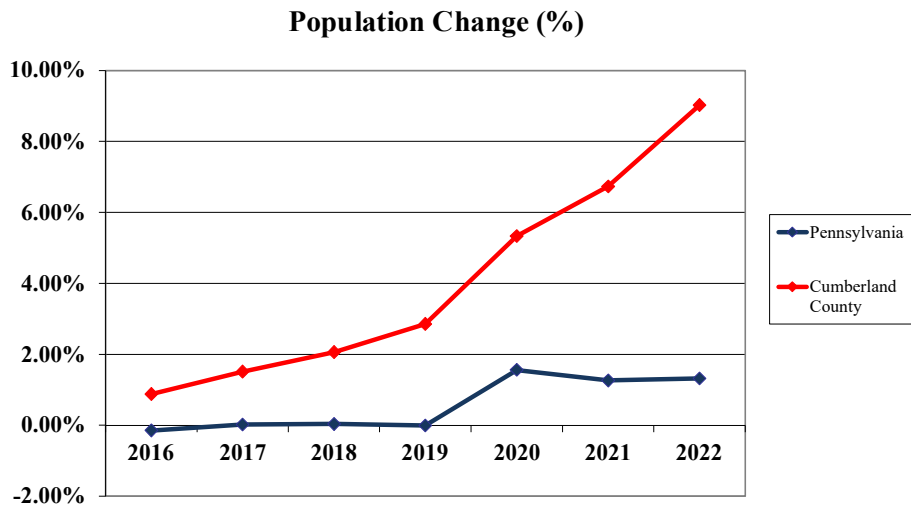
Principle Issues Facing Cumberland County

The county continues to have a diversified tax base with little concentration on any one taxpayer. The top ten taxpayers make up approximately 3.33% of the county’s taxable assessment base.

The county’s unemployment rate remains below the state and national averages. For June 2023, Cumberland County’s rate was 2.7%, the state’s was 3.8% and the national average was 3.6%. See chart below.



Cumberland County’s population growth is above the state’s average growth since 2009 and this trend is expected to continue. After the 2010 United States (U.S.) Census, the county was elevated to a third-class county. This growth is increasing demand on county services.



Growing Demand for Services

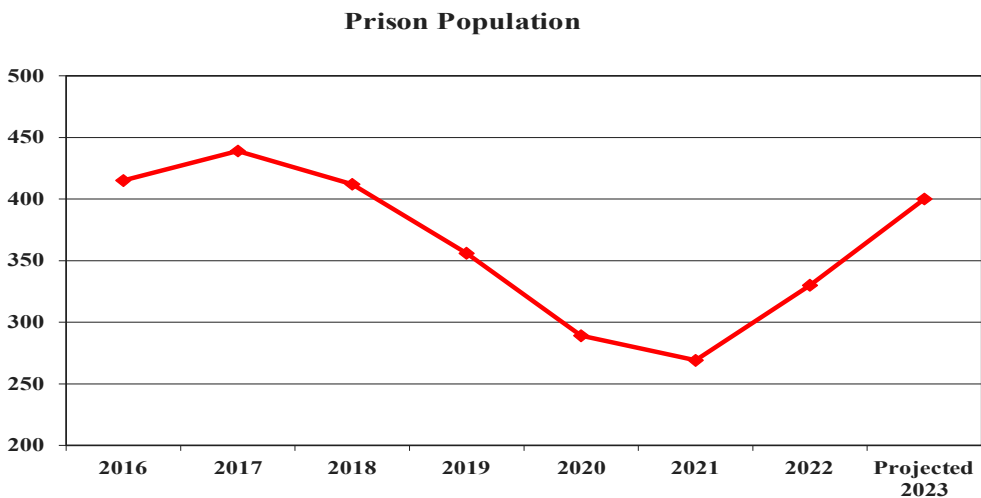
Population growth has resulted in increased requests for services in many county departments. The county is using innovative measures to control costs while still maintaining service levels.

The growing population places an increasing burden on the county criminal justice system. Although the number of criminal dockets filed at the Court of Common Pleas levels from 2011 to 2021 decreased by 11.1%, the 25-year trend shows a steady increase in the number of filings. In 2020, a seventh judge was added to the Court of Common Pleas to mitigate the negative impacts of the expanding caseload including backlogs in case processing. The county expanded the use of electronic monitoring for non-violent offenders. To reduce recidivism and alleviate prison concerns, the county expanded the use of intermediate punishments and other community correction strategies to hold offenders accountable while making progress towards becoming productive members of society. These programs continue to help manage the population of the prison and to avoid filling the prison with inmates that could be better served in the community. The implementation of these programs held the average daily population of the prison at no growth for two years.

Cumberland County operates three treatment courts to address the needs of targeted populations. Treatment court refers to courts that offer treatment instead of incarceration for defendants with substance use or mental health disorders. They are a justice reform that works with key stakeholders in the justice system to develop a strategy that will lead participants to recovery and stability. Treatment courts reduce recidivism and the use of incarceration by using community-based treatment and rigorous monitoring.

Since November 2006, the Treatment Court has provided a cost-effective alternative to incarceration through a long-term, judicially-monitored regimen of treatment for non-violent substance dependent offenders. There have been 314 participants that entered the program and 172 have successfully completed. The recidivism rate for those graduates is 26.7%.

The Cumberland County Together Optimizing Mental health Solutions (TOMS) Court is a partnership between the mental health and criminal justice communities. This partnership addresses the specialized needs of participants with serious mental illness, thereby reducing recidivism rates, ensuring public safety, and improving the quality of life for participants. There have been 91 participants that entered the program and 40 have successfully completed; the recidivism rate is 25.0%.

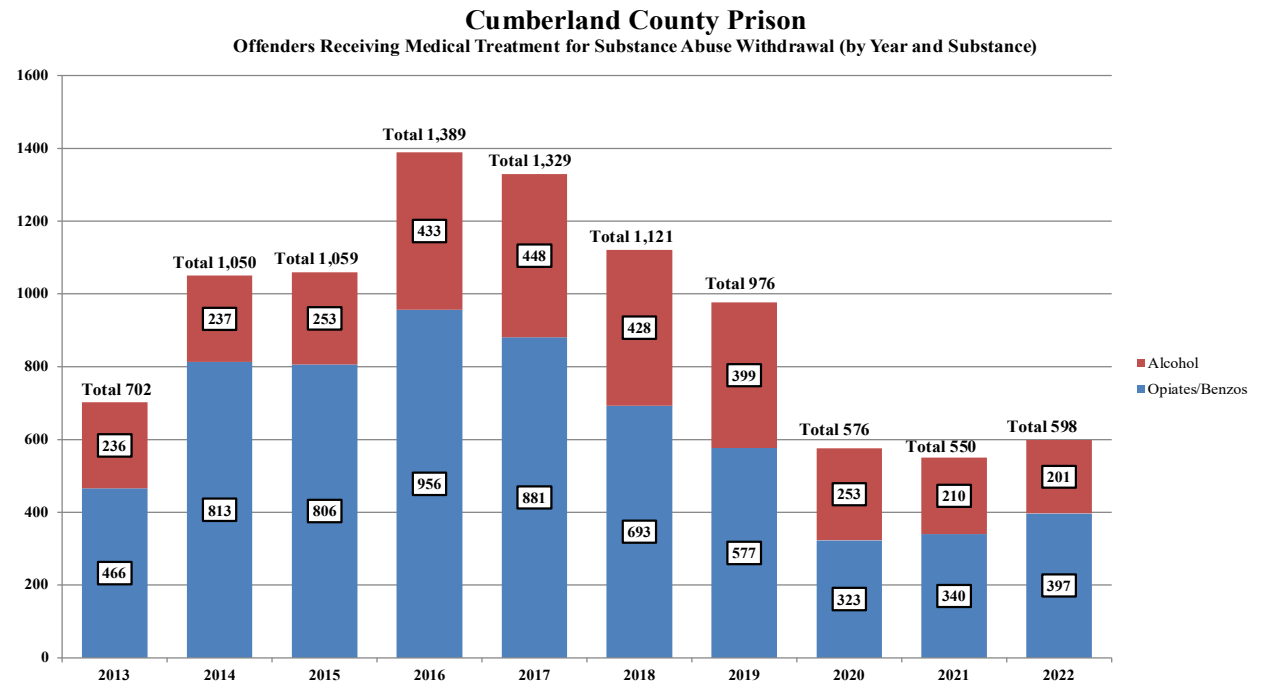


Growing Demands for Services

The aim of the Overdose Intervention Court (OIC) is to identify and involve participants with opioid and stimulant use disorders to stabilize their recovery and drastically reducing overdose fatalities and recidivism in order to provide them with a blend of treatment resources, supervision, and accountability. Twenty-six defendants have been admitted to OIC, with seven having successfully completed the program. The recidivism rate is 0%.

The Court of Common Pleas, in conjunction with other county offices such as the district attorney (DA) and public defender, has continued to modify the court calendar and adjust the number of court days in response to the pressures of a growing court schedule. This approach has helped manage the flow of cases and court-related traffic in and out of the courthouse.

Both the criminal justice system and the human service agencies are experiencing a heightened demand for services due to the opioid epidemic that all of PA is facing. PA has the third-largest heroin supply of any state in the country. The chart below shows the rapid increase and decline in inmates needing medical treatment for opioid withdrawal upon admission to the prison from 2013 - 2022. The data for 2020 - 2022 shows a significant decrease in opioid related disorders among county inmates. This decrease is attributed to the county’s opioid overdose prevention task force of professionals from criminal justice, human services, and emergency medical services to address this epidemic in our local communities. Taskforce activities have included: community education through presentations and town hall meetings; training for medical practitioners promoting new best practice guidelines for prescribing opioid painkillers; promoting responsible management and disposal of surplus medication using medication drop boxes that have been set up around the county; encouraging access to addiction treatment and recovery support services; and encouraging local police departments to carry the opioid overdose reversal medication, Naloxone.



Growing Demands for Services

Cumberland County uses a collaborative approach among the human service agencies. Families can access appropriate services for their members from birth through aging. The human service agencies work together through the Human Services Policy Team to assure that clients are referred to the agency that can best meet their needs. Cumberland County human service agencies are committed to providing cost-effective, evidence-based, and community-based services in the least-restrictive setting to the consumers in the county.

Maintaining a Highly Qualified Workforce

The county works to maintain a well-qualified workforce to serve county residents. The county has a comprehensive compensation plan that is designed to reward employees based on performance as opposed to longevity. The performance management plan is designed to reward and retain the county's high performers and to attract qualified people in skilled positions. The commissioners continue to solicit feedback on the plan. Based on the feedback, changes to the performance management plan have been implemented yearly. In 2021, non-bargaining unit employees were moved to a step and grade schedule with the opportunity to earn a bonus based on high performance. All union employees will receive a pay increase based on their contracts. Recognizing the changing job market, the county initiated a total compensation study in early 2022 to evaluate the salary, classification structure, and benefits offered to employees. The study consisted of data from current county employees and supervisors and other comparative employers, in both the public and private sector. Based on the results of this study, the county implemented a 5-Factor classification structure based on leadership, working conditions, complexity, decision making, and relationships. In 2024, changes to medical, dental, and vision premium share will be implemented. Other employee benefits will also be evaluated in 2024 based on the results of the study.

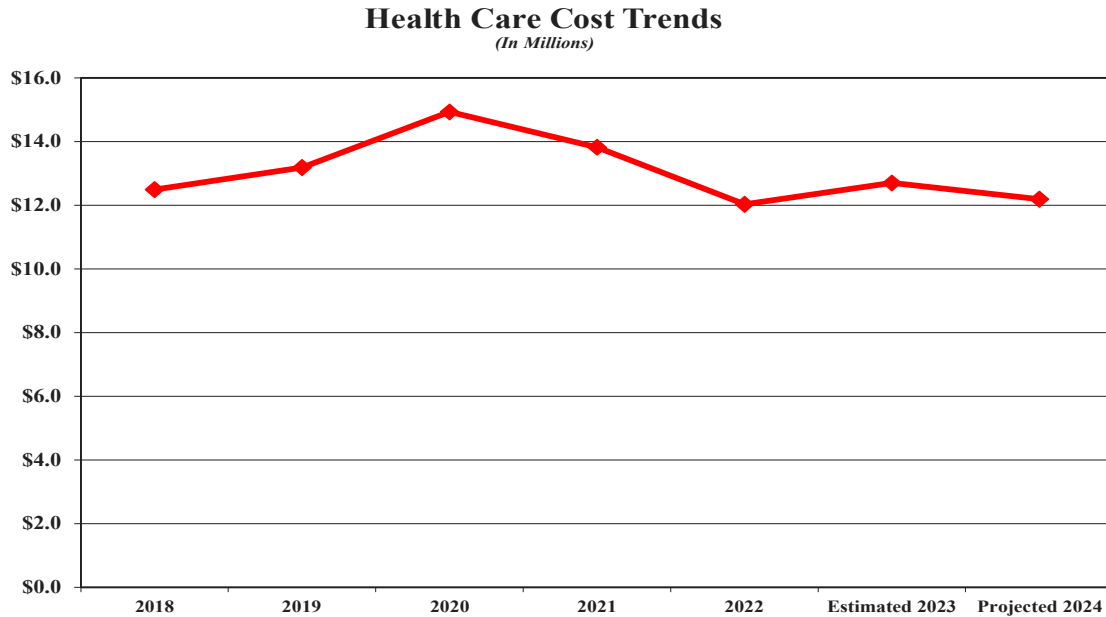
New positions are not determined during the budget process. A small contingency is set aside for this purpose. New position requests are evaluated during the year and approved based on a justified business need. The Information Management and Technology Office (IMTO) increased two full-time equivalents (FTEs) to address the increased workload and demand for service in relation to video conferencing and network security. The District Attorney's Office increased 4.6 FTEs. Four full-time positions are due to increased caseload of the attorneys and one part-time position supports the increased services at the Forensic Lab. Children & Youth Services increased five positions in order to improve our ability to meet regulatory timeframes on a consistent basis. The extra positions enable workers to have more client contact time to improve engagement strategies and will decrease the amount of time youth are in out-of-home placements.

The county continues to offer a competitive employee benefits package that includes health, dental, vision, life, disability insurance, and retirement. The county has implemented many options that have helped to alleviate the increasing costs of health insurance. In 2018, the county moved to self-insurance for medical. The county will continue the health and wellness program that promotes a healthy lifestyle and offers a Health Savings Account (HSA) health insurance benefit to employees. The wellness program and the changes to the health insurance have been successful in keeping benefit cost increases below national averages.

The county charges the expenses to the departments in a similar manner to paying premiums to an insurance company. The amount being charged to departments will decrease in 2024 due to the employee premium share that will be implemented. An employee's premium share will be 3% for single and 5% for

Maintaining a Highly Qualified Workforce

two-party and family coverage. The overall decrease in 2021 and 2022 is due to a decrease in the number of employees enrolled in the health insurance plan due to the nursing home divestiture. The total county costs are shown in the graph below.



Major Capital Projects

| | |
|------------------------------------|---------------|
| P25 Radio Infrastructure Project | \$ 13,664,139 |
| Stanton Bridge Replacement | \$ 1,834,000 |
| Emergency Telephone CAD Interfaces | \$ 929,000 |
| Lawson Upgrade to Infor CloudSuite | \$ 918,000 |

Capital is requested during the budget process. Capital projects that are smaller are handled similarly to creating additional positions by setting aside a small contingency and approving throughout the year based on business needs. County building projects are normally determined during the budget process. The Information Management and Technology Office (IMTO) is allocated \$1,265,000 to meet the General Fund capital needs in 2024. The remaining General Fund capital is put into a contingency. During the budget year, the capital is approved based on business needs.

The county has found contingency budgeting for positions, capital, and uncertain events (capital cases, prison medical, etc.) very successful. Contingency budgeting removes the decision-making for capital and positions from the actual budgeting process. This allows for a deeper level of evaluation based on business analysis. The county is not pressured into making a large volume of decisions in a condensed amount of time. The county can “pool” the risk into one area and give it to departments, as needed. The county has been able to save millions of dollars out of budgets through this process.

Financial Policies

The financial health and welfare of Cumberland County are highly dependent upon establishing and maintaining sound financial planning objectives and strategies of implementation. These financial management policies assist the decision-making process of the Board of Commissioners (BOC) and county administration while operating independently of changing service and financial circumstances and conditions. These policies also provide guidelines for evaluating both current activities and proposals for future programs and direct the county's financial resources toward meeting the goals and programs of the strategic plan. The implementation of wise fiscal policies enables the county officials to protect the public interest and ensure public trust and confidence. The county is in compliance with all of the following policies.

The following is an overview of some of the county's adopted financial policies. Full versions of each policy can be viewed on the county's website at <https://www.cumberlandcountypa.gov/Forms-Policies>.

Financial Philosophies

Adopted: October 22, 2007

Revised: N/A

Last Reviewed: October 2023 - Actively working on a revised policy

County officials and management will ensure that sufficient financial resources are maintained to efficiently and effectively support and enhance family-sustaining economic opportunity, ensure public safety, respect and preserve the natural environment, and protect our quality of life for the future.

The philosophy is incorporated into the county's day-to-day decision-making through the adoption of a broad set of financial objectives – enumerated below.

These financial objectives set forth herein are intended to guide the decision-making of both the county BOC and county management. These objectives shall serve as criteria for evaluating the fiscal appropriateness of both current programs and activities and proposed future programs and activities. These objectives shall remain constant guides even in a changing environment.

The objectives below support the county's strategic planning process by directing the county's financial resources toward only those programs and activities that meet the county's fiscal objectives.

Cumberland County's financial objectives are:

- Ensure the county maintains a strong financial base sufficient to provide a consistent level of county services even in a changing environment.
- Maintain sound financial practices that meet all applicable standards and continually strive to improve fiscal operations.
- Direct the county's financial resources toward meeting the goals of the county's strategic plan.
- Keep the county in a fiscally sound position in both the short- and long-term.
- Maintain sufficient financial liquidity to meet normal operating and contingent obligations.
- Maintain internal control systems to provide a high level of assurance that financial information is accurately reported on a reliable and cost-effective basis.
- Periodically assess the condition of, and maintain and preserve existing infrastructure and capital assets.
- Guide the BOC and county management on policy decisions that have a significant financial impact.
- Ensure the county can withstand local and regional economic variations and adjust to changes in the service requirements of the community.

Financial Policies

Financial Philosophies (continued)

- Set forth operating policies that minimize the cost of government and financial risks.
- Promote sound financial management by providing accurate and timely information on the county's financial condition.
- Provide a framework for the wise and prudent use of debt financing, and maintain a high credit rating in the financial community while assuring taxpayers that the county government is financially well managed and in a sound fiscal condition.
- Ensure the legal use of financial resources through effective systems of internal controls.
- Promote cooperation and coordination with other governmental entities and the private sector in the financing and delivery of services.
- Improve productivity and eliminate duplication of county functions through periodic review and evaluation of county programs, processes, and activities.
- Expect service users to pay their fair share of program costs, when appropriate.

As a cornerstone of Cumberland County's financial management policy, the "fiscal integrity" of the county will be of the highest priority. The county will strive to:

- Maintain the fiscal integrity of its operating, debt service, and capital improvement budgets. The county intends to maximize the level of public goods and services while minimizing the level of debt and taxes.
- Maintain adequate fund balance.
- Apply "best practices."
- Restrict the use of one-time monies.

Budget Policy

Adopted: November 9, 2015

Revised: N/A

Last Reviewed: October 2022

The budget is outcome-oriented and will be developed and monitored based on available funding, resources will be allocated based on prioritized results, and monitored based on goals, measures, objectives, and the related results.

Cumberland County's budget is developed based on Generally Accepted Accounting Principles (GAAP), with a few exceptions. The budget is the same basis of accounting as the major fund statements in the Annual Comprehensive Financial Report (ACFR) with the following differences. The General Fund's budget does not include certain district attorney (DA) programs. Additionally, the county budgets for indirect costs and library taxes as revenue and expenditures, but they are not reported as such under GAAP.

Cumberland County has two budget years. The fiscal funds run on a July 1st to June 30th fiscal year and the calendar funds run on a calendar year.

The county will maintain a balanced budget. $\text{Revenues} + \text{Fund Balance} + \text{Transfers} \geq \text{Expenses}$.

Any appropriations that are unspent at the end of a budgetary year lapse into the fund balance. The commissioners approve any necessary amendments for roll-forward amounts by budget resolution for capital projects and grants that expand multiple budget years.

Financial Policies

Budget Policy (continued)

The county commissioners will be provided quarterly interim budget reports comparing actual versus budgeted and year-to-year revenue and expense activity.

For budgetary purposes in the General Fund, the fund balance is “unassigned fund balance” plus “assigned-future budgetary requirements.”

The budget document will be developed according to the Government Finance Officers Association’s (GFOA) recommended guidelines. The document will show the budgeted numbers in several different formats for informational purposes. The legal level of approval is maintained at the fund level. A fund is defined as “a fund as separated by the financial accounting software.” This is different from the ACFR. The ACFR combines several funds in the accounting software.

Fund Balance Policy

Adopted: December 21, 2015

Revised: N/A

Last Reviewed: October 2022

Cumberland County is dedicated to maintaining a reasonable fund balance sufficient to mitigate current and future risks (i.e. unanticipated emergency expenditures and revenue shortfalls) and to ensure stable tax rates.

By maintaining a sufficient level of fund balance, the county:

- Reduces the need for urgent and significant increases in the county millage (tax) rate.
- Ensures its ability to effectively react with existing resources to emergencies and unanticipated events.
- Avoids the need for costly tax anticipation notes.
- Exercises good fiscal management by permitting the development of a more responsible and responsive long-term financial plan.
- Maintains or improves a strong bond rating, thereby reducing future interest expense.
- Maximizes investment earnings by maintaining adequate levels of cash and investments.

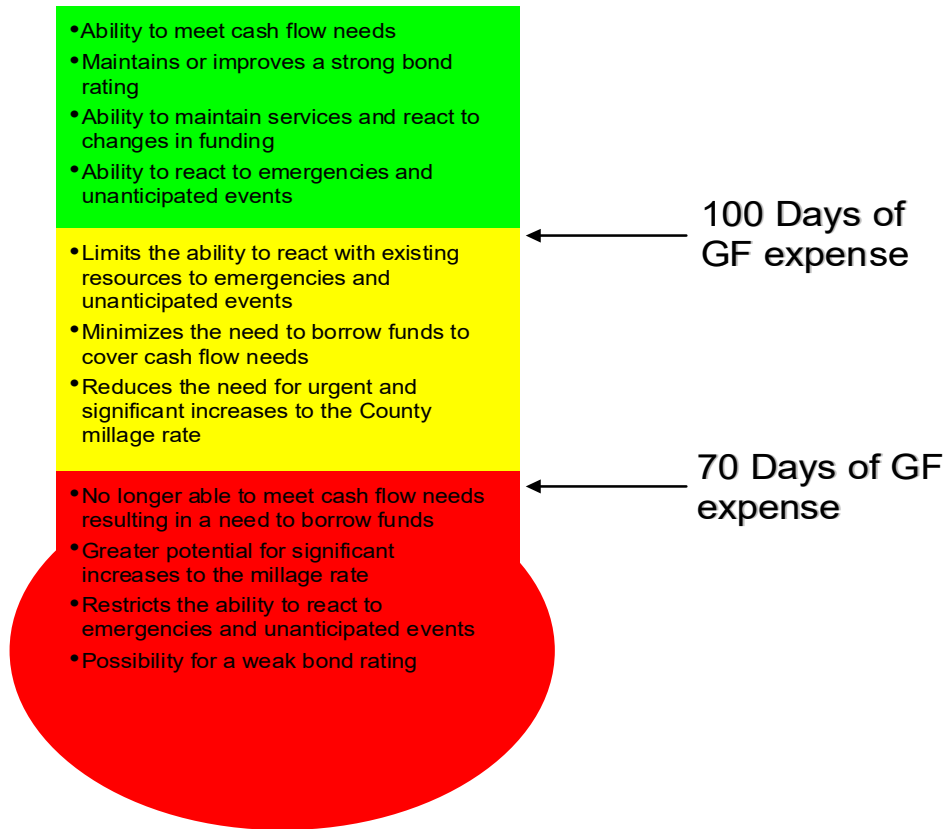
The fund balance is the difference between a fund’s assets and liabilities.

Cumberland County will maintain an unassigned fund balance in the General Fund of no less than 70 days of budgeted General Fund expenditures. The fund balance will be calculated using the budgeted General Fund expense (salaries, benefits, operating expense, interfund transfers, and capital expense). This balance is the minimum fund balance required to meet our cash flow needs. To have the financial resources needed to react to emergencies and unanticipated events with existing resources, the General Fund will target 100 days of budgeted General Fund expenses. If the General Fund unassigned fund balance falls below the targeted 100 days of budgeted General Fund expense, the commissioners will develop a plan to increase fund balance over a reasonable amount of time, utilizing a combination of cost containment and revenue enhancements to return to the targeted days. The thermometer on the following page is a depiction of the targeted ranges of fund balance and the considerations that must be evaluated at the differing levels.

Financial Policies

Fund Balance Policy (continued)

Fund Balance Range



Debt Policy

Adopted: July 7, 2014

Revised: N/A

Last Reviewed: October 2022

The county will comply with PA’s Act 177 of 1996 the Local Government Unit Debt Act. This Act sets the county’s legal debt limits. Also, the county is committed to maintaining a low total direct indebtedness and it will not exceed \$355 per capita (approximately \$93 million). The county is committed to complying with the Securities and Exchange Commission rules, GFOA guidelines, and Internal Revenue Service requirements.

The county seeks to maintain its current Standard & Poor’s bond rating so borrowing costs are minimized and access to credit is improved.

Long-term debt will not be used to finance current operations or to capitalize on expenses. The county will avoid the use of long-term debt to finance items traditionally funded in the annual operating budget such as retirement contributions, facility maintenance, repairs, recurring equipment purchases, etc.

Acquisitions that are financed by issuing general obligation bonds/notes, the bonds/notes will be paid off in a period not to exceed the expected life of the acquisitions. The county will structure our financing to retire 50% of the total principal outstanding within ten years.

Financial Policies

Debt Policy (continued)

The county will avoid the use of tax anticipation notes, swaps, and derivatives.

The county will evaluate and refund general obligation debt if substantial present value savings can be generated.

The proceeds from long-term debt will be invested according to the county's investment policy and in a manner to avoid non-compliance with arbitrage regulations.

The county will issue general obligation bonds and notes either through a competitive bid or negotiated sales based on current circumstances.

Selection of consultants for the providing of professional services for any bond issue will be based upon qualification.

Investment Policy

Adopted: March 2003

Revised: May 24, 2023

Last Reviewed: May 24, 2023

The primary objectives, in priority order, of the investment policy are legality, safety, liquidity, and yield.

Preservation of principal shall be the highest priority. Preservation of principal in the portfolio of investments shall be ensured by diversification and other means of minimizing credit, market, and interest rate risk.

The portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.

Investments shall be made with the objective of attaining a market-average rate of return throughout the budgetary and economic cycles, taking into account investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to legality, safety, and liquidity objectives. The core of investments is limited to relatively low-risk securities in anticipation of earning a fair return to the risk being assumed.

Capital Policy

Adopted: November 9, 2015

Revised: N/A

Last Reviewed: October 2022

This policy is to ensure the effective management of the county's capital assets, which are the foundation of the county's strategic plan, and meeting the needs of the constituents.

The county will develop capital plans for major capital projects, technology, and other capital purchases and replacements. The plans will be developed using information from the strategic plan, comprehensive plans,

Financial Policies

Capital Policy (continued)

facility master plans, and identifying present and future service needs that require capital infrastructure or equipment.

The plans will be developed with attention given to:

- Capital assets that require repair, maintenance, or replacement that if not addressed will result in higher costs in future years.
- Projects with revenue-generating potential or cost avoidance potential.
- Changes in policy and community needs.

Capital expenditures are expenditures made to acquire, add to, or improve property, plant, and equipment. Capital expenditures have a useful life greater than one year. Cumberland County's minimum dollar threshold for capital expenditures is defined by the Controller's Office and is currently:

- \$5,000 threshold
- or \$50,000 threshold for leases used to finance the use or acquisition of equipment.

Debt

Legal Debt Margin Estimated for year ended 2023

| | |
|-------------------------|--------------------|
| Borrowing Base Revenue: | |
| 2022 | 143,326,835 |
| 2023 Estimated | 186,425,265 |
| 2024 Estimated | 190,153,770 |
| Total Revenue | <u>519,905,870</u> |

Debt Limit for General Obligation Debt

| | |
|--|--------------------|
| Average borrowing base revenues | 173,301,957 |
| Debt limit percentage | 300% |
| Debt limit | <u>519,905,871</u> |
| Total amount of debt applicable to debt limit (12/31/23) | <u>31,385,180</u> |
| Legal Debt margin | 488,520,691 |

Debt limit for General Obligation Debt and Net Lease Rental Debt

| | |
|--|--------------------|
| Average borrowing base revenues | 173,301,957 |
| Debt limit percentage | 400% |
| Debt limit | <u>693,207,828</u> |
| Total amount of debt applicable to debt limit (12/31/23) | <u>31,385,180</u> |
| Legal Debt margin | 661,822,648 |

Current Debt Outstanding

| | | Interest Rate | Final Maturity | Original Issue | Governmental Activities | Business-Type Activities | Total Outstanding |
|----------------------------------|------------|---------------|-------------------|----------------|----------------------------|-----------------------------|----------------------|
| General Obligation Bonds | | | | | | | |
| G.O. bonds - | 2016 issue | 2%-5% | 2028 | 11,470,000 | 6,290,000 | - | 6,290,000 |
| G.O. bonds - | 2018 issue | 1.4%-3% | 2031 | 12,140,000 | 8,845,000 | - | 8,845,000 |
| G.O. bonds - | 2022 issue | 1.85%-3.9% | 2042 | 14,395,000 | 13,940,000 | - | 13,940,000 |
| Total general obligation bonds | | | | | 29,075,000 | - | 29,075,000 |
| Notes from Direct Borrowing | | | | | | | |
| PIB note - | 2020 issue | 2.625% | 2028 | 5,000,000 | 2,310,180 | - | 2,310,180 |
| Total direct borrowing | | | | 5,000,000 | 2,310,180 | - | 2,310,180 |
| Long-term debt December 31, 2023 | | | | | 31,385,180 | - | 31,385,180 |

Debt

Annual Debt Service Requirements:

| | <u>General Long-Term Debt</u> | | <u>General Long-Term Debt</u> | | <u>General Long-Term Debt</u> | |
|-------|-------------------------------|-----------|-------------------------------|-----------|-------------------------------|----------|
| | General Fund | | Emergency Telephone | | County Use Fund | |
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2024 | 2,140,000 | 455,450 | 475,000 | 584,575 | 514,460 | 57,288 |
| 2025 | 2,230,000 | 364,725 | 500,000 | 560,200 | 528,053 | 43,695 |
| 2026 | 2,305,000 | 288,775 | 525,000 | 534,575 | 542,006 | 29,743 |
| 2027 | 2,380,000 | 215,350 | 555,000 | 507,575 | 556,327 | 15,421 |
| 2028 | 2,445,000 | 144,850 | 580,000 | 479,200 | 169,333 | 2,223 |
| 2029 | 1,175,000 | 91,425 | 610,000 | 449,450 | - | - |
| 2030 | 1,210,000 | 55,650 | 640,000 | 418,200 | - | - |
| 2031 | 1,250,000 | 18,750 | 665,000 | 388,900 | - | - |
| 2032 | - | - | 695,000 | 361,700 | - | - |
| 2033 | - | - | 720,000 | 333,400 | - | - |
| 2034 | - | - | 750,000 | 304,000 | - | - |
| 2035 | - | - | 780,000 | 273,400 | - | - |
| 2036 | - | - | 815,000 | 241,500 | - | - |
| 2037 | - | - | 845,000 | 208,300 | - | - |
| 2038 | - | - | 880,000 | 173,800 | - | - |
| 2039 | - | - | 920,000 | 137,800 | - | - |
| 2040 | - | - | 955,000 | 100,300 | - | - |
| 2041 | - | - | 995,000 | 61,300 | - | - |
| 2042 | - | - | 1,035,000 | 20,700 | - | - |
| Total | 15,135,000 | 1,634,975 | 13,940,000 | 6,138,875 | 2,310,180 | 148,369 |

| | Year | S&P Bond Rating | New Projects | Refinanced Projects - Original Purpose | Year of Original Issue |
|--------------------------|------|-----------------|----------------------------------|--|------------------------|
| General Obligation Bonds | | | | | |
| G.O.B.- | 2016 | AAA | | Prison Renovations | 2008 |
| G.O.B.- | 2018 | AAA | | Prison Renovations | 2011 |
| G.O.B.- | 2022 | AAA | P25 Radio Infrastructure Project | | 2022 |
| Direct Borrowing | | | | | |
| G.O.N.- | 2020 | n/a | Sample Bridge Replacement | | 2020 |

The county is well below their internal policy of \$355 per capita (approximately \$97 million) maximum debt. Currently the county has \$31.39 million in debt which is approximately \$115 per capita. The county is planning on financing the second phase of the P25 Radio Infrastructure Project with bond financing in late 2024 or early 2025.

Budget Process

Formal budgetary accounting is employed as a management control in the county's governmental funds. Annual operating budgets are adopted each year through the passage of an annual budget ordinance.

Cumberland County's budget is developed based on GAAP with a few exceptions. The budget is the same basis of accounting as the major fund statements in the Annual Comprehensive Financial Report with the following differences. The General Fund's budget does not include certain DA programs. Additionally, the county budgets for indirect costs and library taxes as revenue and expenditures, but they are not reported as such under GAAP.

The General Fund presentation in the basic financial statements is made up of several consolidated funds; whereas, in the legally adopted budget, these funds are budgeted separately. Therefore, these funds are added to the General Fund on a budgetary basis to reconcile to the General Fund presentation in the basic financial statements.

The legally adopted budget does not include the Cumberland Area Economic Development Corporation (a blended component unit), Cumberland County Industrial Development Authority (a component unit), and certain DA programs. Additionally, the county budgets for indirect costs and library taxes as revenue and expenditures, but they are not reported as such under GAAP.

Funds contained in the legally adopted budget are presented on either a calendar year ended December 31st or on a fiscal year ended June 30th.

Cumberland County follows these procedures in establishing the budget data presented in the budgetary comparison schedules.

During February and March for fiscal budgets and June and July for calendar funds, each department reviews current and prior year financial information to develop budget projections for the upcoming fiscal year. These projections often are developed in consultation with the Finance Office. The results are submitted by each department in a standard format to the Finance Office as a preliminary budget proposal.

The Finance Office reviews all submissions and consults with departments, as needed, to substantiate the basis for requests and to refine the budget projections. The Finance Office makes necessary adjustments to department submissions and compiles the data for presentation to the Board of Commissioners (BOC), which occurs during a public hearing process.

- The Finance Office and the Chief Operations Officer/Chief Clerk develop a revenue projection and financing strategy in support of the proposed budget. A preliminary budget including revenue and expenditure projections is submitted to the BOC for consideration.
- The final budget is presented to the BOC and after proper public notice is placed on display for 20 days following the County Code. The BOC adopts the budget after the necessary inspection period by enacting a formal budget resolution. The resulting budget is published in written form.
- The BOC may at any time, by resolution, at an advertised public meeting, make supplemental appropriations for any lawful purpose from any funds on hand. These funds include amounts estimated to be received within the fiscal year and not otherwise appropriated, as well as, the proceeds of any borrowing authorized by law.
- The BOC may authorize the transfer of all or part of any unencumbered balances. The BOC must approve changes to overall appropriations at the fund level. Therefore, the legal level of budgetary responsibility is by the fund.

Budget Process

Cumberland County holds Finance Meetings every Wednesday to discuss an array of topics at a public meeting. The meetings are designed to give the Board of Commissioners and the public detailed information on major programs, initiatives, and their funding. Twice a year, the Financial Analysis Committee presentations include updates on our current year and five-year projections. In addition, there are Fiscal and Growth Trend Task Force presentations that provide updates on planning, assessment, and other important indicators. Communications also promotes the budget and the ability for the public to comment. Cumberland County continues to look at ways to make the budget information easy to access and understandable by utilizing OpenBook in addition to the traditional budget document.

There were no changes between the proposed and adopted budget due to the Finance Meetings held each week.

Actual expenditures and operating transfers - out may not legally exceed budget appropriations at the individual fund level.

Encumbered and unencumbered appropriations lapse at the close of the fiscal year to the extent that they have not been expended.



Budget Timeline

| February | | | | | | |
|----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | 1 | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | | | | |

| March | | | | | | |
|-------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | 1 | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | 31 | |

| April | | | | | | |
|-------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | | | | | | |

| May | | | | | | |
|-----|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 | | | |

| June | | | | | | |
|------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | |

| July | | | | | | |
|------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

| August | | | | | | |
|--------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

| September | | | | | | |
|-----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |

| October | | | | | | |
|---------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |

| November | | | | | | |
|----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | 1 | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | | |

| December | | | | | | |
|----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |

February 2023

- February 6: Salaries of fiscal funds are downloaded from Lawson to the budget database
- February 15: Budget guidelines and preparation materials are sent to departments
- February 15 - March 24: Budgets are available online for department budget requests

March 2023

- February 15 - March 24: Budgets are available online for department budget requests
- March 13, 27: Meeting with Chief Operations Officer/Chief Clerk
- March 24 - April 7: Finance review of proposed budgets

April 2023

- March 24 - April 7: Finance review of proposed budgets
- April 10: Meeting with Chief Operations Officer/Chief Clerk
- April 10: Preliminary fiscal budgets are available for Board of Commissioners review
- April 12: Work session with fiscal departments
- April 27 - May 25: Preliminary fiscal budget placed on view for public inspection for minimum of 20 days

May 2023

- April 27 - May 25: Preliminary fiscal budget placed on view for public inspection for minimum of 20 days
- May 17: Presentation of county's financial condition
- May 22: Salaries of calendar funds are downloaded from Lawson to the budget database
- May 25: Fiscal budget is approved/adopted by Board of Commissioners
- May 26: Fiscal budget upload in Lawson database

June 2023

- June 5: Budget guidelines and preparation materials sent to departments
- June 5 - July 21: Budgets are available online for department budget requests

July 2023

- June 5 - July 21: Budgets are available online for department budget requests
- July 17: Meeting with Chief Operations Officer/Chief Clerk
- July 21 - August 25: Finance review of proposed budgets

August 2023

- July 21 - August 25: Finance review of proposed budgets
- August 4: County Strategy completed
- August 4: Performance goals and measures reviewed by department and finalized
- August 21, 28: Meeting with Chief Operations Officer/Chief Clerk
- August 25: Mission and core activities reviewed by department and finalized

September 2023

- September 11, 18, 25: Meeting with Chief Operations Officer/Chief Clerk
- September 12, 29: Work sessions are held with pre-selected departments

October 2023

- October 2, 9, 16, 23, 30: Meeting with Chief Operations Officer/Chief Clerk
- October 25: Presentation of county's financial condition

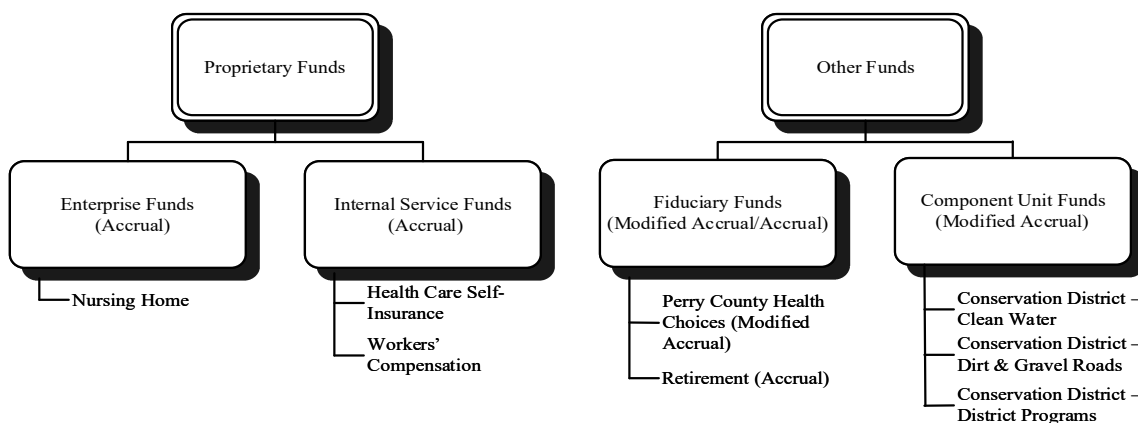
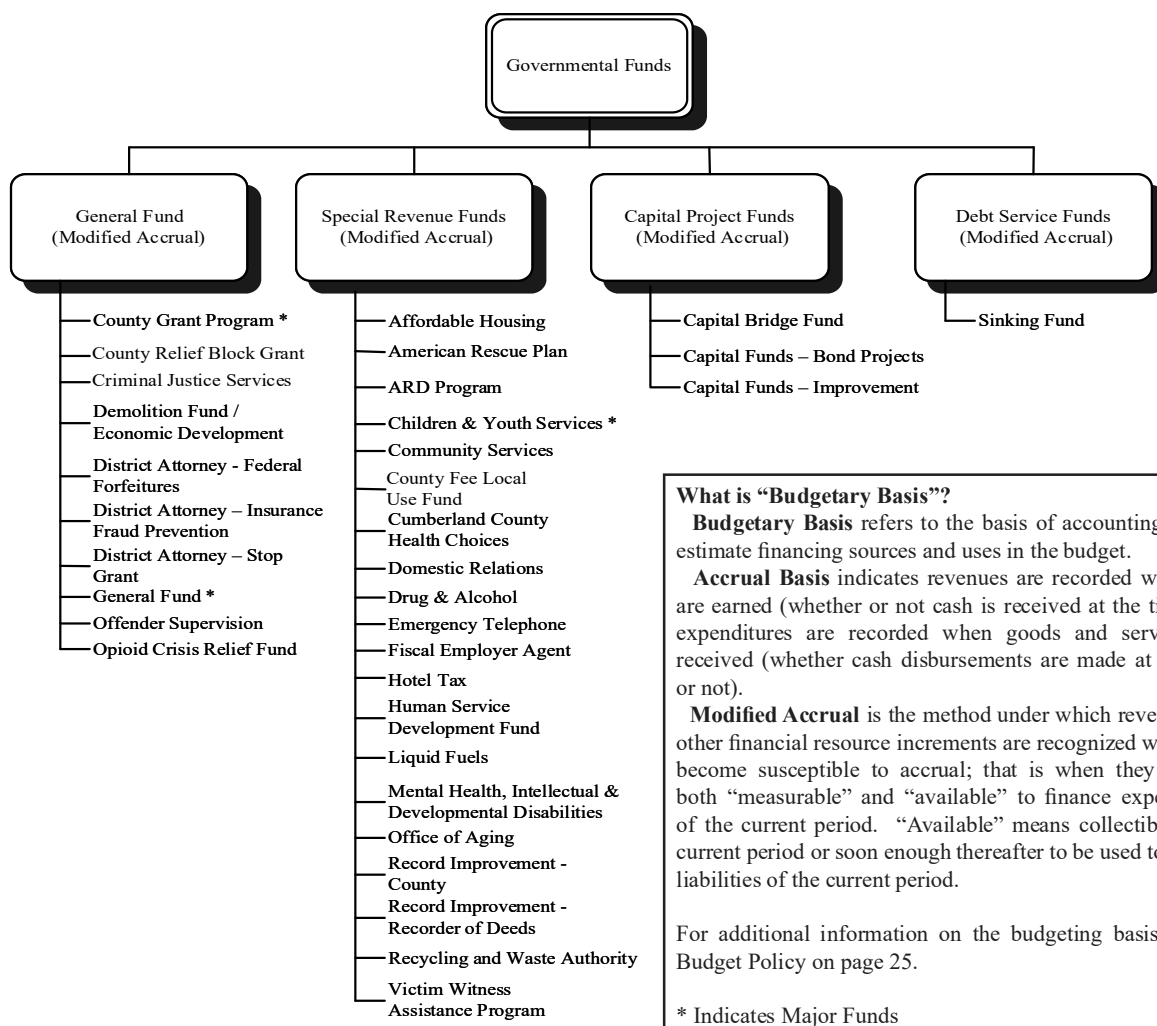
November 2023

- November 1, 8, 15: Follow-up of presentation to answer commissioners' questions
- November 6, 13, 20, 27: Meeting with Chief Operations Officer/Chief Clerk
- November 15 - December 13: Preliminary calendar budget placed on view for public inspection for minimum of 20 days

December 2023

- November 15 - December 13: Preliminary calendar budget placed on view for public inspection for 20 days
- December 13: Calendar budget is approved/adopted by Board of Commissioners
- December 14: Calendar budget upload to Lawson database

Cumberland County Fund Structure



Fund Types

-----Governmental Funds-----

A group of funds that consist of General, Special Revenue, Capital Projects, and Debt Service Funds.

General Fund - The General Fund is the government’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Projects Funds - Capital Projects Funds account for the financial resources used for the acquisition and capital construction of major capital facilities in governmental funds.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

-----Proprietary Funds-----

The classification is used to account for a government’s ongoing organization and activities that are similar to those found in the private sector (i.e. Enterprise and Internal Service Funds).

Enterprise Funds - Enterprise Funds account for the county’s ongoing activities that are similar to private business enterprises - where the county intends that the costs (expenses, including depreciation) of providing services to the general public continuingly be financed or recovered primarily through user charges or cost reimbursement plans.

Internal Service Funds - Internal Service Funds are used to accumulate and allocate costs internally among the county’s various functions. The county uses internal service funds to account for its Workers’ Compensation and Health Care Self-Insurance funds.

-----Other Funds-----

A group of funds that consist of Fiduciary and Component Unit Funds.

Fiduciary Funds - Fiduciary Funds are used to account for resources held for the benefit of parties outside the county. Fiduciary Funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the county’s programs.

Component Unit Funds - Component Unit Funds are used to account for legally separate organizations for which the primary government is financially accountable.

-----Major Funds-----

A group of funds that revenues or expenditures, excluding other financing sources and uses, constitute more than ten percent of the 2024 Cumberland County Budget.

General Fund - The General Fund is the county’s chief operating fund. It accounts for all financial resources of the county, except those required to be accounted for in another fund. The majority of administrative, judicial, corrections, public safety, debt service, and subsidies to human service programs are financed through revenues of the General Fund.

Fund Types

County Grant Program - Cumberland County has created a grant program to support mental and physical health, infrastructure projects, and business, non-profit, and municipality COVID-19 recovery efforts.

Children & Youth Services - The Children & Youth Services fund accounts for monies received from various, federal, state, and local sources to protect the safety and welfare of children. Children & Youth also preserves, supports, and strengthens families, as well as, identifies alternative care, a safe environment, and a permanent home for those children unable to remain in their home.

Performance Measure Groups

Cross-Classification Guide

| Administration | Fund(s) | Fund Type |
|--------------------|--------------|--------------|
| Commissioners | General Fund | General Fund |
| Communications | General Fund | General Fund |
| Elections | General Fund | General Fund |
| Finance | General Fund | General Fund |
| Human Resources | General Fund | General Fund |
| IMTO | General Fund | General Fund |
| Solicitors | General Fund | General Fund |
| Tax Administration | General Fund | General Fund |

| Criminal Justice | Fund(s) | Fund Type |
|-----------------------------|---|-------------------------------|
| Clerk of Courts | General Fund | General Fund |
| Criminal Justice Services | Criminal Justice Services | General Fund |
| District Attorney | General Fund, Victim Witness Assistance Program, Stop Grant, Insurance Fraud, Federal Forfeitures | General Fund, Special Revenue |
| Prison | General Fund | General Fund |
| Public Defender | General Fund | General Fund |
| Adult Probation | General Fund, Offender Supervision, Accelerated Rehabilitative Disposition (ARD) Program | General Fund, Special Revenue |
| Courts | General Fund | General Fund |
| Domestic Relations | Domestic Relations | Special Revenue |
| Juvenile Probation | General Fund | General Fund |
| Magisterial District Judges | General Fund | General Fund |

| Human Services | Fund(s) | Fund Type |
|--|---|-------------------------------|
| Children & Youth Services | Children & Youth Services | Special Revenue |
| Drug & Alcohol | Opioid Settlement, Drug & Alcohol | General Fund, Special Revenue |
| Library | General Fund | General Fund |
| Mental Health, Intellectual & Developmental Disabilities | Mental Health, Intellectual & Development Disabilities | Special Revenue |
| Office of Aging & Community Services | Aging, Community Services, Human Services Development Fund, Fiscal Employer Agent | Special Revenue |
| Office of Veterans Affairs & Services | General Fund | General Fund |

| Public Safety | Fund(s) | Fund Type |
|---------------|--|--|
| Coroner | General Fund | General Fund |
| Public Safety | General Fund, Emergency Telephone 9-1-1, Capital Funds - Bond Projects | General Fund, Special Revenue, Capital Project |
| Sheriff | General Fund | General Fund |

Performance Measure Groups

Cross-Classification Guide

| Records and Licensing | Fund(s) | Fund Type |
|---|---|-------------------------------|
| Controller | General Fund | General Fund |
| Prothonotary | General Fund | General Fund |
| Recorder of Deeds | General Fund, Records Improvement - Deeds | General Fund, Special Revenue |
| Register of Wills/Clerk of Orphans' Court | General Fund | General Fund |
| Treasurer | General Fund | General Fund |

Agricultural, Development, and Planning

| | Fund(s) | Fund Type |
|---------------------------------------|---|------------------|
| Agricultural Extension | General Fund | General Fund |
| Conservation District | Conservation District - Clean Water, District Programs, Dirt & Gravel Roads | Component Units |
| Planning | General Fund | General Fund |
| Vector Control and Weights & Measures | General Fund | General Fund |

Transportation and Infrastructure

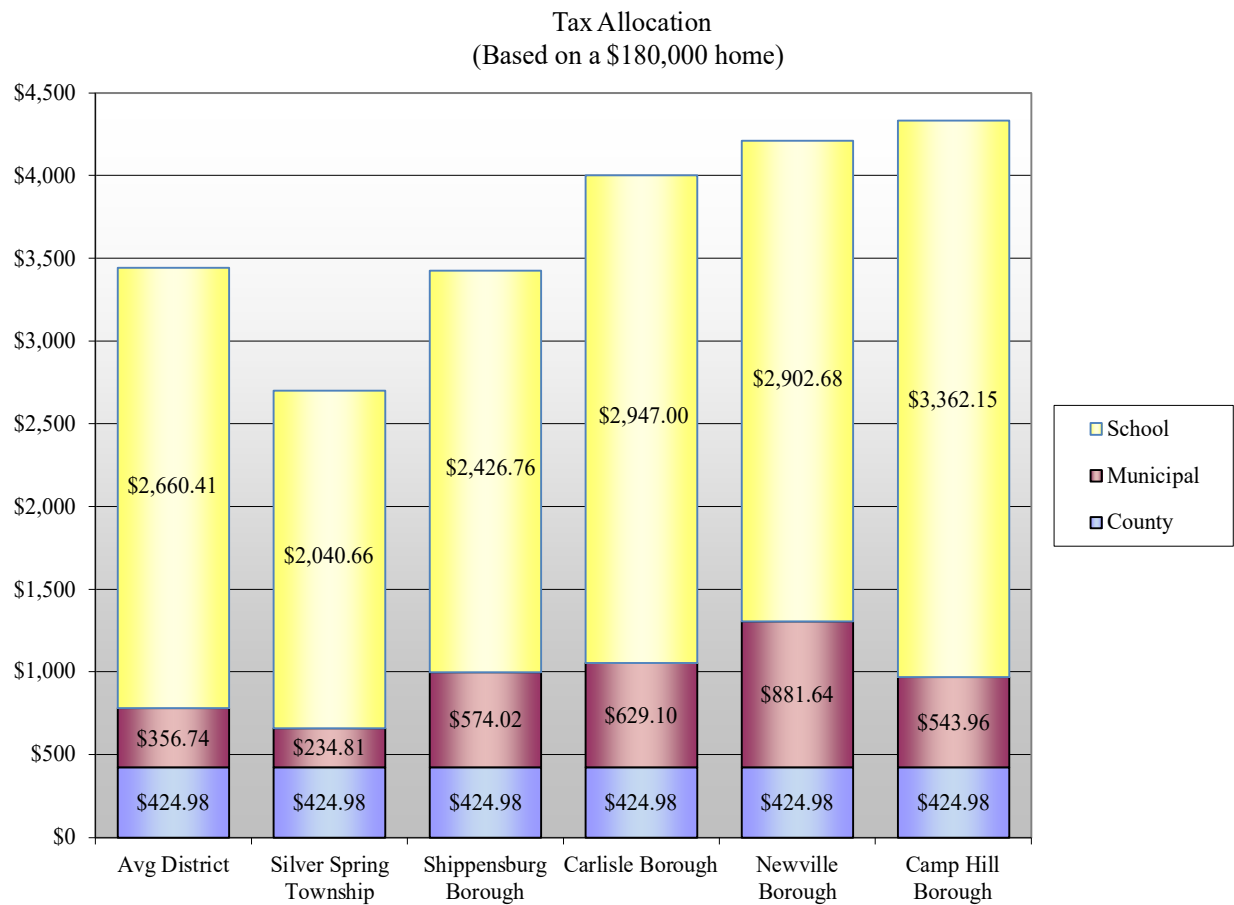
| | Fund(s) | Fund Type |
|-----------------------------|---|----------------------------------|
| Bridges/Liquid Fuels | Liquid Fuels, Capital Bridge Fund, County Fee Local Use Fund, Capital Funds - Improvement | Special Revenue, Capital Project |
| Facilities Management | General Fund | General Fund |
| Recycling & Waste Authority | Recycling & Waste Authority | Special Revenue |

Other Government Operations

| | Fund(s) | Fund Type |
|------------------------------|---|--------------------------------|
| General Fund Revenue | General Fund | General Fund |
| Administrative Services | General Fund | General Fund |
| Affordable Housing | Affordable Housing Fund | Special Revenue |
| County Demolition Fund | Demolition Fund/Economic Development | General Fund |
| COVID-19 | General Fund, County Relief Block Grant, American Rescue Plan | General Fund, Special Revenue |
| Debt | General Fund, Sinking Fund | General Fund, Debt Service |
| Grants | General Fund, CARES Act, County Grant Program | General Fund |
| Health Choices | Cumb Cty Health Choices, Perry Cty Health Choices | Special Revenue, Fiduciary |
| Hotel Tax | Hotel Tax | Special Revenue |
| Insurance | General Fund, Health Care Self-Insurance | General Fund, Internal Service |
| Nursing Home | Nursing Home | Enterprise |
| Records Improvement - County | Records Improvement - County | Special Revenue |
| Retirement | Retirement | Fiduciary |
| Subsidies | General Fund | General Fund |
| Workers' Compensation | Workers' Compensation | Internal Service |
| Other Government Operations | General Fund | General Fund |

Tax Allocation

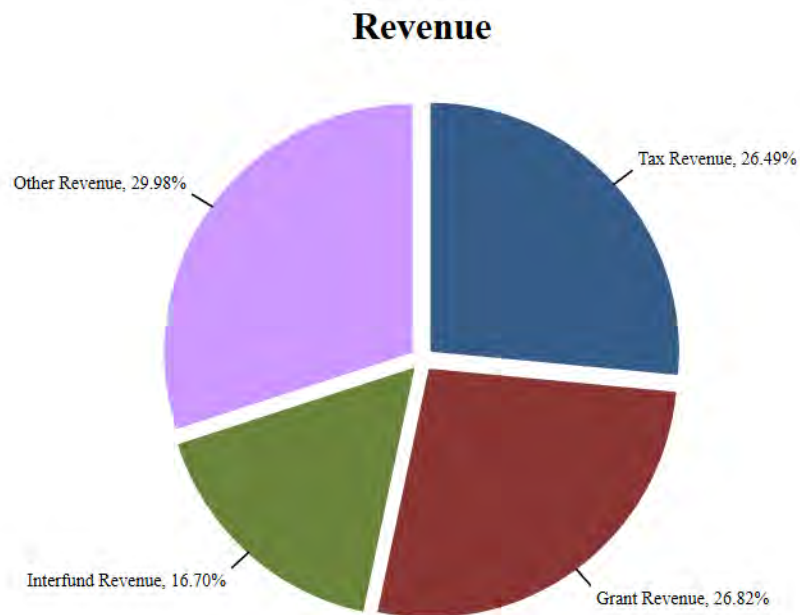
Real estate tax revenues are charged by three separate governmental entities: Cumberland County, the township/borough, and the local school district. Your tax dollar amount is based on the millage rate per the assessed value of real estate property. Based on a \$180,000 home, on average Cumberland County tax is 12.35% (\$424.98), the township/borough tax is 10.36% (\$356.74), and school district tax is 77.29% (\$2,660.41) of your total tax bill.



Note: The formula to calculate property tax is: Assessment x millage = tax (face amount). The county tax rate is 2.361 mills which is equivalent to a millage of .002361. A property with an assessed value of \$180,000 and a rate of 2.361 mills would be calculated as follows: \$180,000 X .002361 = \$424.98 (face amount).

Major Sources of Revenue

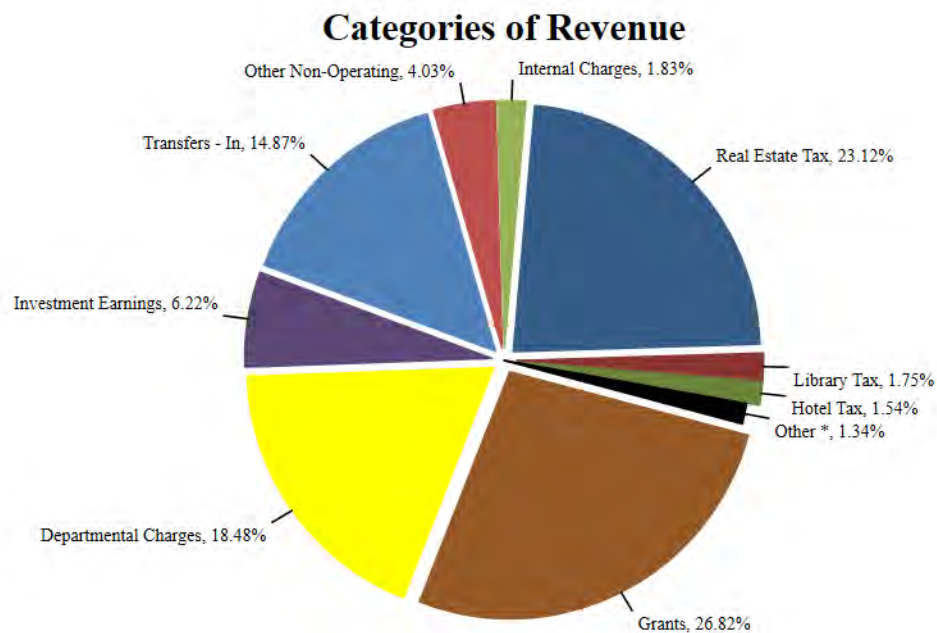
| Revenue | | | |
|-------------------|----|-------------|---------|
| Tax Revenue | \$ | 66,994,816 | 26.49% |
| Grant Revenue | | 67,824,098 | 26.82% |
| Interfund Revenue | | 42,238,627 | 16.70% |
| Other Revenue | | 75,825,323 | 29.98% |
| Total | \$ | 252,882,864 | 100.00% |



Major Sources of Revenue

Categories of Revenue

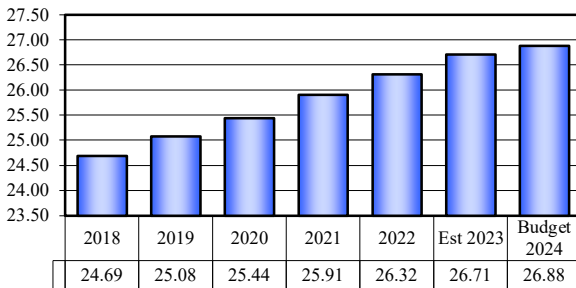
| | | |
|--------------------------------|-----------------------|----------------|
| Real Estate Tax | \$ 58,473,056 | 23.12% |
| Library Tax | 4,417,715 | 1.75% |
| Hotel Tax | 3,901,500 | 1.54% |
| Payment in Lieu of Taxes* | 202,545 | 0.08% |
| Licenses and Permits* | 278,793 | 0.11% |
| Grants | 67,824,098 | 26.82% |
| Departmental Charges | 46,722,448 | 18.48% |
| Court Costs - Fees - Charges* | 2,278,350 | 0.90% |
| Investment Earnings | 15,735,510 | 6.22% |
| Rental Income* | 130,825 | 0.05% |
| Contributions and Donations* | 234,500 | 0.09% |
| Transfers - In | 37,608,184 | 14.87% |
| Other Non-Operating | 10,181,551 | 4.03% |
| Internal Charges | 4,630,443 | 1.83% |
| Net Intergovernmental Revenue* | 263,346 | 0.10% |
| Total | \$ 252,882,864 | 100.00% |



Major Sources of Revenue

Tax Revenue - 26.5% - \$66,994,816 - Comprises three main types of revenue: real estate, library, and hotel tax.

Total Taxable Assessed Value
(In Billions)

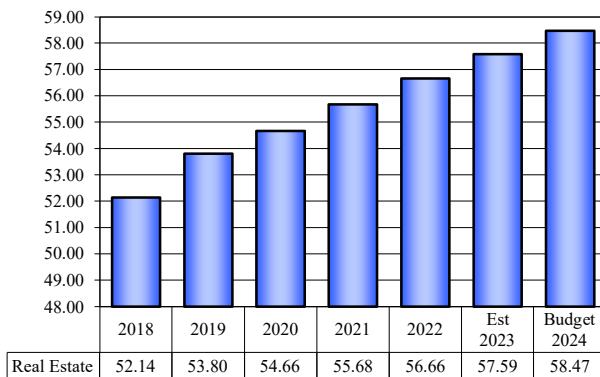


Cumberland County Tax Rate

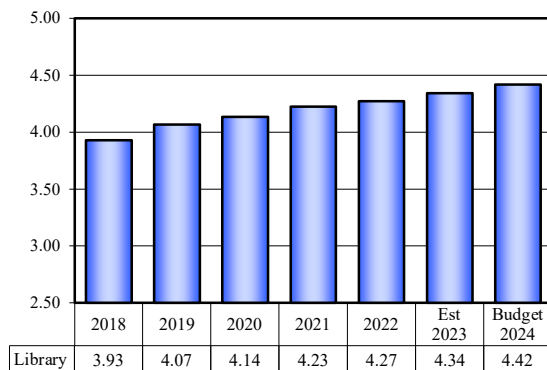
| | County | Library | Total |
|------|--------|---------|-------|
| 2014 | 2.195 | 0.143 | 2.338 |
| 2015 | 2.195 | 0.143 | 2.338 |
| 2016 | 2.195 | 0.143 | 2.338 |
| 2017 | 2.195 | 0.166 | 2.361 |
| 2018 | 2.195 | 0.166 | 2.361 |
| 2019 | 2.195 | 0.166 | 2.361 |
| 2020 | 2.195 | 0.166 | 2.361 |
| 2021 | 2.195 | 0.166 | 2.361 |
| 2022 | 2.195 | 0.166 | 2.361 |
| 2023 | 2.195 | 0.166 | 2.361 |
| 2024 | 2.195 | 0.166 | 2.361 |

Real Estate Tax - 23.1% - \$58,473,056 - The county is permitted by the County Code of the Commonwealth of PA to levy real estate taxes up to 25 mills on every dollar of adjusted valuation for general county purposes exclusive of the requirements for the payment of interest and principal on bonded debt. For 2024, county real estate taxes were levied at the rate of 2.195 mills for general county purposes. Real estate estimates are based upon assessed values, interim taxes, appeals, and delinquent tax collection estimates.

Real Estate Tax Revenue
(In Millions)



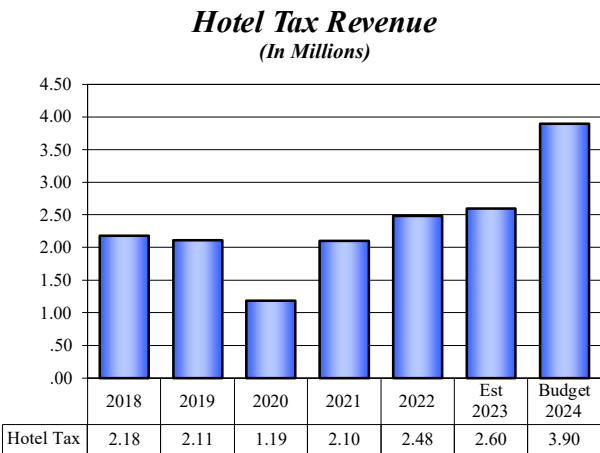
Library Tax Revenue
(In Millions)



Library Tax - 1.8% - \$4,417,715 - An additional levy was approved by the electorate for the county library system at 0.166 mills. Library tax revenue is based on the estimated assessed values for real estate taxes.

Major Sources of Revenue

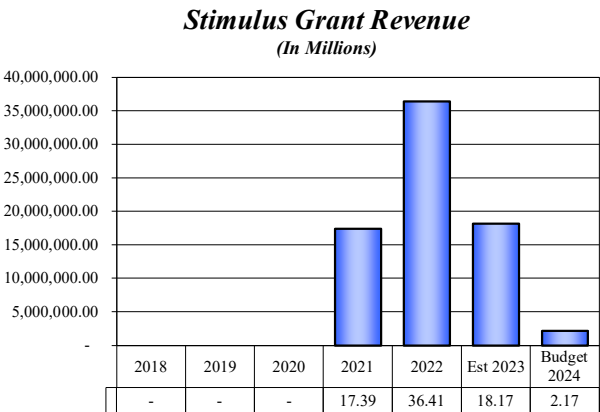
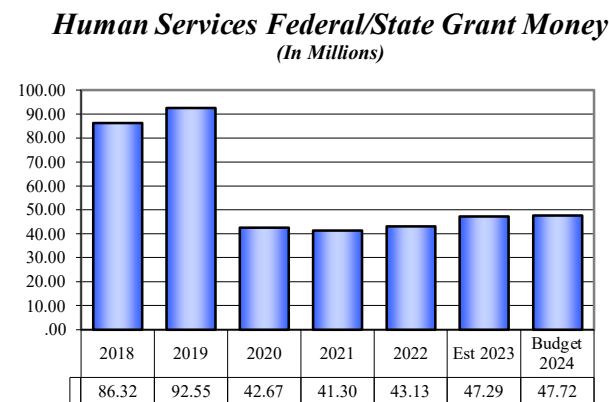
Hotel Tax - 1.5% - \$3,901,500 - Hotel tax is the tax levied on the privilege of occupancy of hotel and motel rooms and similar spaces. The tax is paid monthly to the county, of which 96% is remitted to the Cumberland Area Economic Development Corporation (CAEDC) to promote tourism, and the remaining four percent is retained by the county for administrative expenses. In 2024, the county is anticipating increasing the hotel tax from three percent to five percent effective April 1st. This projection is based on historical growth data. There was a sharp decline in hotel occupancy during 2020 due to the Coronavirus Disease of 2019 (COVID-19) pandemic and 2022 saw a return to pre-COVID-19 levels.



Grant Revenue - 26.8% - \$67,824,098 - Comprises one main type of revenue: federal and state grant revenue.

Federal and State Grant Revenue - 25.8% - \$65,258,511 - Monies received from the federal or state government for a specified program or purpose. Revenue is estimated using allocation letters or estimates of state and federal appropriations based on trends and information from federal and state agencies.

- Human service grant monies are estimated with level funding for 2023/2024. As of July 1, 2019, Health Choices funding no longer passes through the county.
- In 2023, the county received the final allocation of the American Rescue Plan Act (ARPA) grant monies.



Major Sources of Revenue

Interfund Revenue - 16.7% - \$42,238,627 - Comprises three main types of revenue: subsidy, transfers, and internal charges.

Subsidy - 6.6% - \$16,615,695 - Reflects the transfer of tax dollars from the General Fund to meet program match requirements or to subsidize projected operating deficits. District Attorney - Stop Grant is increasing due to an increase in salary and benefits from upgrading a part-time position to a full-time position. Office of Aging subsidy is decreasing due to receiving one-time monies in 2023 from the Fiscal Employer Agent Fund. Mental Health, Intellectual and Developmental Disabilities (MH.IDD) increase in subsidy is related to the flat funding from the Department of Human Services in 2024. Costs have increased as have the number of citizens receiving services. MH.IDD in 2023 also received additional one-time funding from the state to cover services provided by the county reducing subsidy in 2023. In 2024, MH.IDD is budgeting state funding at the flat funding levels of previous years. Emergency Telephone is increasing due to capital projects and the 9-1-1 Uniform Funding is no longer covering all eligible expenses. Any capital projects not related to the P25 project will require subsidy. The 2022 bond will cover capital related to the P25 project.

| Subsidy by Fund | 2018 | 2019 | 2020 | 2021 | 2022 | Est 2023 | Budget 2024 |
|--|--------------|--------------|--------------|--------------|--------------|---------------|---------------|
| District Attorney - Stop Grant | \$ 143,498 | \$ 38,280 | \$ 47,551 | \$ 49,463 | \$ 65,149 | \$ 65,801 | \$ 176,467 |
| Criminal Justice Services | 356,459 | 489,601 | 621,086 | 935,440 | 944,693 | 1,067,576 | 1,315,241 |
| Children & Youth Services | 3,169,240 | 2,670,965 | 3,754,771 | 3,734,387 | 4,019,896 | 4,811,089 | 4,761,086 |
| Domestic Relations | 1,072,067 | 1,134,351 | 1,183,666 | 1,244,950 | 1,244,696 | 1,288,260 | 1,422,455 |
| Drug & Alcohol | 235,860 | 241,957 | 250,769 | 265,180 | 265,180 | 265,620 | 277,208 |
| Human Service Development Fund (HSDF) | 11,062 | 11,405 | 10,570 | 13,663 | 16,744 | 0 | 0 |
| Mental Health, Intellectual & Developmental Disabilities | 515,347 | 551,374 | 601,009 | 585,308 | 929,531 | 1,043,928 | 3,215,247 |
| Office of Aging | 208,145 | 209,994 | 294,480 | 131,889 | 106,387 | 0 | 337,017 |
| Community Services | 0 | 0 | 0 | 19,696 | 28,325 | 0 | 0 |
| Victim Witness Assistance Program | 127,077 | 219,085 | 250,946 | 266,733 | 378,040 | 453,648 | 505,254 |
| Emergency Telephone | 320,681 | 293,340 | 456,189 | 1,989,894 | 580,417 | 2,164,954 | 4,416,420 |
| Capital Funds - Bond Project | 0 | 0 | 68,768 | (68,768) | 0 | 0 | 0 |
| Nursing Home | 0 | 0 | 0 | 691,370 | 0 | 0 | 0 |
| Conservation District - Clean Water | 49,300 | 12,325 | 49,300 | 49,300 | 39,312 | 48,747 | 49,300 |
| Conservation District - District Programs | 48,076 | 77,564 | 77,483 | 77,786 | 63,618 | 76,341 | 140,000 |
| Total | \$ 6,256,812 | \$ 5,950,243 | \$ 7,666,587 | \$ 9,986,291 | \$ 8,681,989 | \$ 11,285,965 | \$ 16,615,695 |

Transfers - 8.3% - \$20,992,489 - Amounts transferred between funds to finance county services to the citizens. The majority of this category in 2024 is the transfer to the sinking fund from the General Fund to cover the bond payment. In 2024, transfers are decreasing due to the American Rescue Plan monies received in 2023.

Internal Charges - 1.8% - \$4,630,443 - An annual cost allocation plan is developed in conformance with federal regulations as set by the Office of Management and Budget's uniform guidance. The county receives revenue from the reimbursements from the human service agencies and Emergency Telephone, as well as, maintenance for the Dennis Marion Public Services Building and the Domestic Relations Office. The county also receives reimbursements from the library system.

Other Revenue - 30.0% - \$75,825,323 - Comprises two main types: departmental charges and investment earnings.

Departmental Charges - 18.5% - \$46,722,448 - The majority of this category in the 2024 budget is the revenue from medical premiums charged to departments by the self-insurance fund, the 9-1-1 uniform surcharge revenue, and the county centrally purchased the Motorola end-user radios

Major Sources of Revenue

Departmental Charges - 18.5% - \$46,722,448 - continued

for Cumberland County fire, police, EMS, and municipal emergency management departments (external agencies) to take advantage of discounts based on volume. The external agencies are reimbursing the county for their share of the radios including discounts.

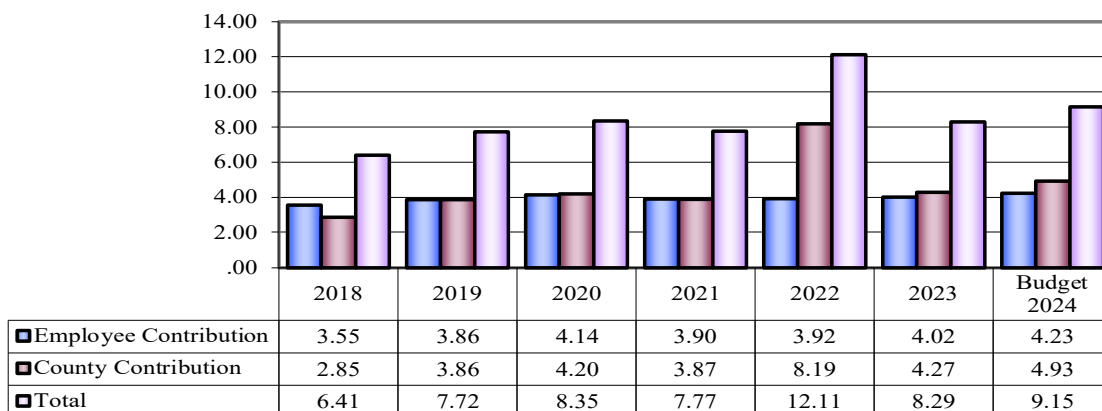
Investment Earnings - 6.2% - \$15,735,510 - Interest is estimated by looking at the current trend of interest rates and estimated cash on hand. After benefiting from a year of rapidly increasing deposit interest rates, we are preparing for a leveling off in rates for 2024, with a potential for declining rates at some point over the year. Our interest earnings will be negatively impacted by a substantial reduction in cash balances from the expenditure of the remaining County Grant Program funds. If reduced balances are coupled with declining interest rates, we will see further deterioration in our interest earnings and have projected for this in the second half of the year. Additionally, as our cash flow returns to a more typical status, we will be required to keep short-term investments and will not be able to benefit from locking into higher rates for long-term investments.

The pension fund advisors continue to fine tune the asset allocation to take advantage of the low risk, fixed-rate investment options available to improve overall returns. The fund has seen positive impacts from investment in alternative asset classes and the pension remains well funded to meet the demands of the retirees. The realized and unrealized gains are due to the changing market conditions affecting our retirement plan.

| Investment Earnings | 2018 | 2019 | 2020 | 2021 | 2022 | Est 2023 | Budget 2024 |
|----------------------------|-------------|------------|------------|------------|-------------|-----------|-------------|
| Interest | 2,828,890 | 3,089,934 | 1,952,697 | 1,163,078 | 2,586,320 | 8,550,000 | 5,003,545 |
| Dividends | 6,328,879 | 5,479,041 | 4,166,888 | 7,252,833 | 4,348,821 | 2,607,000 | 3,332,000 |
| Realized Gains | 6,052,828 | 4,846,023 | 23,596,245 | 32,082,975 | 11,533,697 | 4,129,000 | 6,874,000 |
| Unrealized Gains | -23,855,750 | 29,421,052 | 2,036,180 | -3,187,710 | -40,923,969 | 0 | 0 |

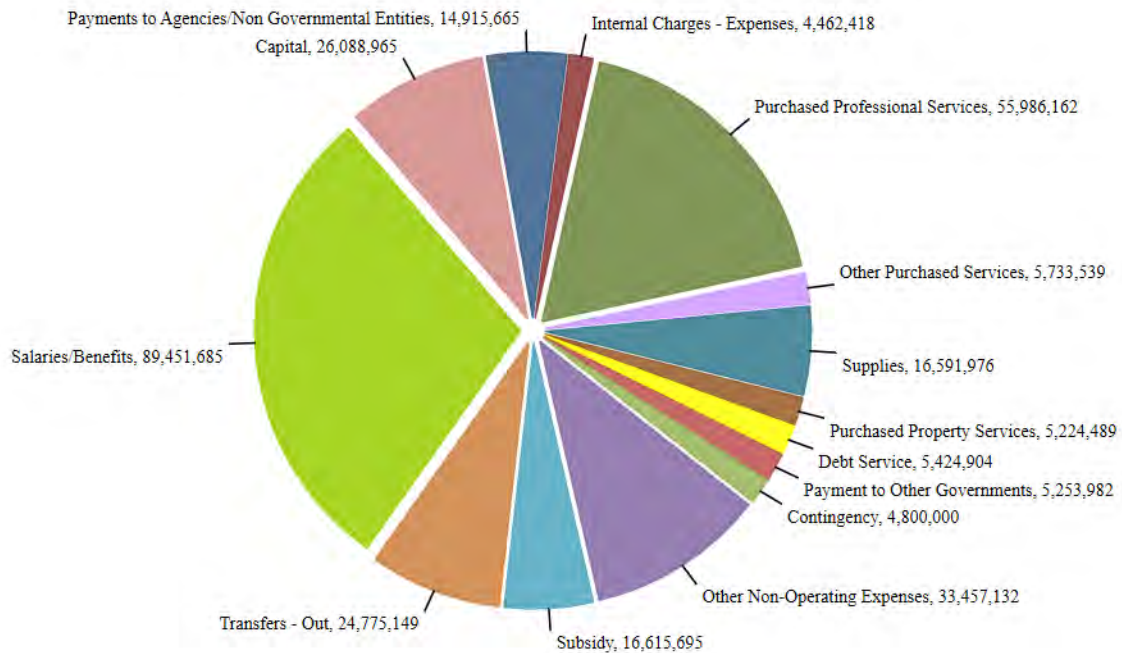
Other Non-Operating - 4.0% - \$10,181,551 - The county contributions to the retirement plan are budgeted based on an estimate from our actuary in October. The 2024 Actuarially Determined Contribution is expected to increase by \$652,900. The employee contributions are based on five percent of estimated salaries. Right-to-use leases are increasing \$827,000 in 2024.

Retirement ***(In Millions)***



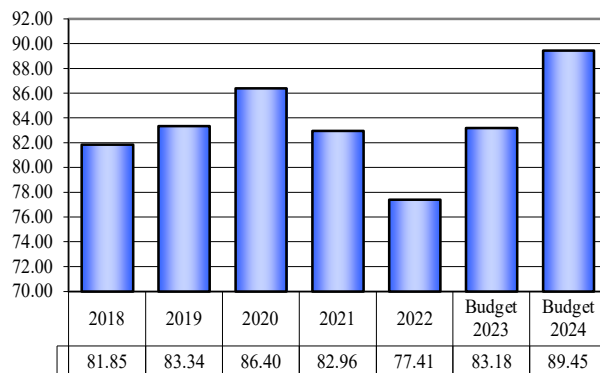
Expenditure Summary

| | | Budget 2023 | | Budget 2024 | | Variance FY24-FY23 | % Change FY24-FY23 |
|---|----|----------------|----|----------------|----|-----------------------|-----------------------|
| Salaries/Benefits | \$ | 83,182,074 | \$ | 89,451,685 | \$ | 6,269,611 | 7.54% |
| Purchased Professional Services | | 57,002,294 | | 55,986,162 | | -1,016,132 | -1.78% |
| Purchased Property Services | | 5,263,087 | | 5,224,489 | | -38,598 | -0.73% |
| Other Purchased Services | | 5,785,534 | | 5,733,539 | | -51,995 | -0.90% |
| Supplies | | 5,565,886 | | 16,591,976 | | 11,026,090 | 198.10% |
| Payments to Agencies/Non Governmental Entities | | 22,702,839 | | 14,915,665 | | -7,787,174 | -34.30% |
| Debt Service | | 5,250,049 | | 5,424,904 | | 174,855 | 3.33% |
| Payment to Other Governments | | 7,994,758 | | 5,253,982 | | -2,740,776 | -34.28% |
| Contingency | | 10,565,238 | | 4,800,000 | | -5,765,238 | -54.57% |
| Other Non-Operating Expenses | | 40,068,472 | | 33,457,132 | | -6,611,340 | -16.50% |
| Subsidy | | 12,459,539 | | 16,615,695 | | 4,156,156 | 33.36% |
| Transfers - Out | | 57,338,760 | | 24,775,149 | | -32,563,611 | -56.79% |
| Internal Charges - Expenses | | 4,282,527 | | 4,462,418 | | 179,891 | 4.20% |
| Capital | | 30,200,945 | | 26,088,965 | | -4,111,980 | -13.62% |
| Total Expenditures | \$ | 347,662,002 | \$ | 308,781,761 | \$ | -38,880,241 | -11.18% |



Expenditure Summary

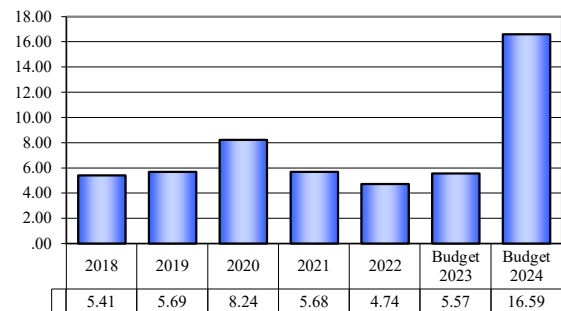
Salaries and Benefits (In Millions)



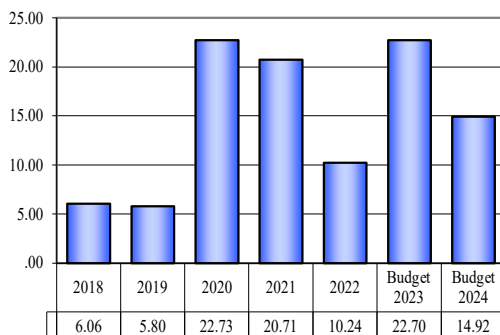
Salaries and Benefits - 29.0% - \$89,451,685 - Salaries and benefits are increasing \$6,269,611. Salaries are increasing based on the 5-Factor implementation, performance management, union contracts, and the addition of new positions. Benefits are increasing \$962,639. Retirement is increasing \$652,900 due to an increase in the actuarially determined contribution.

Supplies - 5.4% - \$16,591,976 - Supplies are increasing \$11,026,090. The county centrally purchased the Motorola end-user radios for Cumberland County fire, police, emergency medical services (EMS), and municipal emergency management departments (external agencies) to take advantage of discounts based on volume. The cost of the radios will be charged to the supplies category. The reimbursements for their share of the costs is in the revenue category department charges.

Supplies (In Millions)



Payments to Agencies/Non Governmental Entities (In Millions)

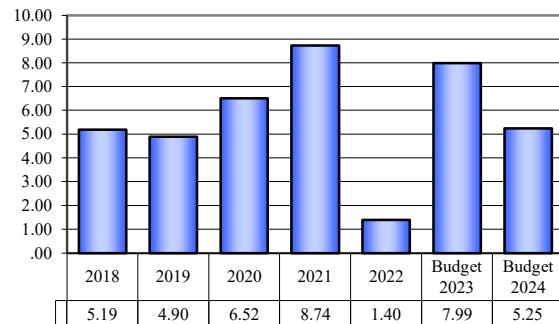


Payments to Agencies/Non Governmental Entities - 4.8% - \$14,915,665 - Payments to agencies/non government entities are decreasing \$7,787,174. Grants are decreasing \$5.8 million due to the timing of the County Grant Program. The amount remaining for outside agencies has decreased as the projects are completed.

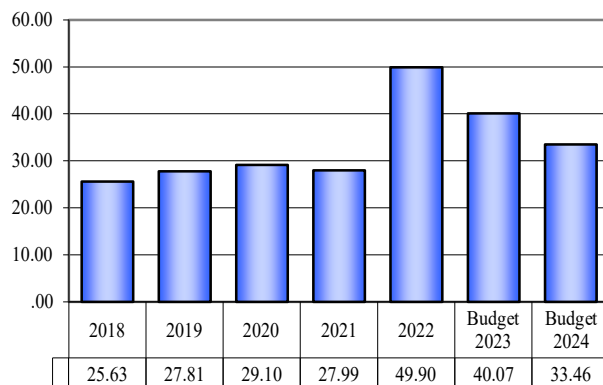
Expenditure Summary

Payment to Other Governments - 1.7% - \$5,253,982 - Payment to other governments is decreasing \$2,740,776. The County Grant Program is decreasing \$1.8 million based on expected completion times of the projects. Payments to York County decreased \$868,000 due to the majority of the construction of Slate Hill Road Bridge was budgeted to be competed in 2023 but the actual completion was late 2022. The county reimburses York County 50% for work completed on the project.

Payments to Other Governments



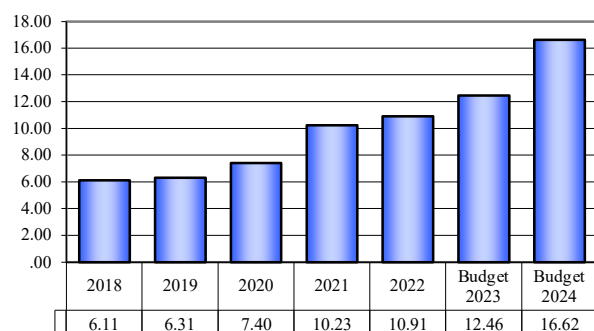
Other Non-Operating Expenses (In Millions)



Other Non-Operating Expenses - 10.8% - \$33,457,132 - Other non-operating expenses are decreasing \$6,611,340. The retirement fund is decreasing the budgeted loss on investments based on market conditions. Budgeted 2024 versus budgeted 2023 medical claims are expected to decrease based on the current claim history.

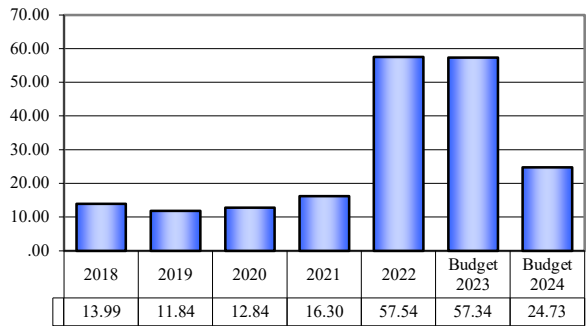
Subsidy - 5.4% - \$16,615,695 - Subsidy is increasing \$4,156,156. Emergency Telephone, MH.IDD, and the Office of Aging are increasing. See page 43 for a detailed explanation.

Subsidy (In Millions)



Expenditure Summary

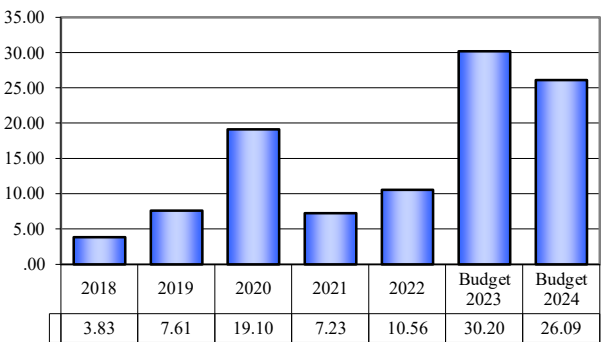
Transfers - Out
(In Millions)



Transfers - Out - 8.0% - \$24,775,149 - Transfers - Out are decreasing \$32,563,611. The American Rescue Plan is decreasing \$20 million due to earning the county’s allocation in 2022 and 2023. The transfer-out to the County Grant Program is decreasing \$11.2 million based on the expected completion times of the projects.

Capital - 8.4% - \$26,088,965 - Capital is decreasing \$4,111,980. The P25 Radio Infrastructure Project is decreasing \$4,860,900 due to the project not progressing as quickly as expected. Two towers have been completed. The project is expected to be completed in 2025.

Capital
(In Millions)



General Fund Revenue Summary

| Dept | Name | | Budget 2023 | | Budget 2024 | | Variance FY24-FY23 | % Change FY24-FY23 |
|------|---------------------------------------|----|----------------|----|----------------|----|-----------------------|-----------------------|
| 10 | District Attorney | \$ | 4,391,632 | \$ | 2,111,139 | \$ | -2,280,493 | -51.93% |
| 11 | Grant | | 4,248,502 | | 2,500,000 | | -1,748,502 | -41.16% |
| 12 | IMTO | | 181,124 | | 181,124 | | 0 | 0.00% |
| 13 | GIS | | 243,975 | | 80,000 | | -163,975 | -67.21% |
| 14 | ERP | | 367,400 | | 382,260 | | 14,860 | 4.04% |
| 15 | Courts, CASA, Law Library | | 2,928,506 | | 758,871 | | -2,169,635 | -74.09% |
| 16 | Magisterial District Judges | | 2,514,328 | | 1,771,852 | | -742,476 | -29.53% |
| 17 | Prison | | 8,124,861 | | 2,552,929 | | -5,571,932 | -68.58% |
| 18 | Dept of Public Safety | | 528,261 | | 297,979 | | -230,282 | -43.59% |
| 19 | Coroner | | 688,634 | | 126,500 | | -562,134 | -81.63% |
| 20 | Clerk of Courts | | 1,074,861 | | 657,300 | | -417,561 | -38.85% |
| 21 | Prothonotary | | 961,730 | | 745,000 | | -216,730 | -22.54% |
| 22 | Finance | | 355,000 | | 389,838 | | 34,838 | 9.81% |
| 23 | Sheriff | | 905,166 | | 1,041,765 | | 136,599 | 15.09% |
| 25 | Planning Commission | | 2,438,701 | | 1,686,057 | | -752,644 | -30.86% |
| 29 | Ag Extension | | 129,412 | | 0 | | -129,412 | -100.00% |
| 32 | Commissioners | | 196,104 | | 100 | | -196,004 | -99.95% |
| 33 | Solicitors | | 16,000 | | 0 | | -16,000 | -100.00% |
| 34 | Facilities Management | | 98,000 | | 96,350 | | -1,650 | -1.68% |
| 35 | Bureau of Elections | | 906,086 | | 912,019 | | 5,933 | 0.65% |
| 36 | Tax Administration | | 1,230,928 | | 496,500 | | -734,428 | -59.66% |
| 37 | Treasurer | | 248,848 | | 199,160 | | -49,688 | -19.97% |
| 38 | Tax Collectors Administration | | 497,619 | | 45,700 | | -451,919 | -90.82% |
| 39 | Tax Claims | | 708,250 | | 650,000 | | -58,250 | -8.22% |
| 40 | Controller | | 58,632 | | 0 | | -58,632 | -100.00% |
| 41 | Recorder of Deeds | | 1,558,168 | | 1,201,250 | | -356,918 | -22.91% |
| 42 | Administrative Services | | 0 | | 178,132 | | 178,132 | 100.00% |
| 44 | Register of Wills | | 1,019,967 | | 686,500 | | -333,467 | -32.69% |
| 45 | Public Defender | | 1,003,769 | | 2,500 | | -1,001,269 | -99.75% |
| 46 | Adult Probation | | 1,862,386 | | 468,235 | | -1,394,151 | -74.86% |
| 47 | Juvenile Probation | | 1,759,083 | | 258,125 | | -1,500,958 | -85.33% |
| 48 | Vector Control and Weights & Measures | | 355,000 | | 370,000 | | 15,000 | 4.23% |
| 50 | Office of Veterans Affairs & Services | | 114,542 | | 80,000 | | -34,542 | -30.16% |
| 51 | Agricultural Land Preservation | | 81,000 | | 141,000 | | 60,000 | 74.07% |
| 52 | Libraries | | 1,229,251 | | 1,305,583 | | 76,332 | 6.21% |
| 58 | Communications | | 89,161 | | 0 | | -89,161 | -100.00% |
| 59 | Tax Increment Financing | | 46,567 | | 57,685 | | 11,118 | 23.88% |
| 60 | Disaster Account | | 0 | | 194,091 | | 194,091 | 100.00% |
| 99 | GF- Revenue Accounts | | 65,409,530 | | 69,879,880 | | 4,470,350 | 6.83% |
| | Total General Fund Revenue | \$ | 108,570,984 | \$ | 92,505,424 | \$ | -16,065,560 | -14.80% |

General Fund Revenue Summary

Revenue

General Fund revenues are decreasing \$16,065,560. General Fund Revenues are decreasing \$20,000,000 due to using American Rescue Plan Act (ARPA) funds as revenue replacement. This impact can be seen in nearly every department. In the following explanations ARPA is not listed; only the remaining change is listed and explained.

- **District Attorney** revenue is decreasing \$378,000 due to decreased Pennsylvania Commission on Crime and Delinquency (PCCD) grants received for equipment.
- **Grant** revenue is decreasing \$1,748,502 due to the end of Emergency Rental Assistance and Community Development Block Grant (CDBG) Recovery grant. These have offsetting expenditures.
- **Magisterial District Judges** revenue is increasing \$687,000 due to additional right-to-use leases occurring in 2024. These have offsetting expenditures.
- **Planning Commission** revenue is decreasing \$464,000 due to a decrease in grant funding for the Watershed Specialist Program and an increase for National Fish and Wildlife Foundation and Marcellus Shale. These have offsetting expenditures.
- **Bureau of Elections** revenue is increasing \$434,000 due to the elections security grant being renewed for a second year.
- **Administrative Services** revenue is increasing \$178,132 due to increased interest revenue on the checking account and a right-to-use lease with offsetting expenditure.
- **Register of Wills** revenue is decreasing \$333,467 due to complying with Governmental Accounting Standards Board (GASB) No. 96 and a subscription-based information technology agreement (SBITA) occurring in 2023. This has an offsetting expenditure.
- **Disaster Account** revenue is increasing \$194,091 due to receiving a COVID-19 Mitigation Grant from PCCD for the prison.
- **General Fund - Revenue Accounts** revenue is increasing \$4,470,350. Real estate tax collections are estimated to increase 2.0% over the 2023 budget due to the natural growth in the taxable assessed real estate values and collections. Interest revenue is budgeted to increase \$2,816,000 given the increased rates and cash balance.

General Fund Expense Summary

| Dept | Name | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|---------------------------------|---------------------------------------|----------------|----------------|-----------------------|-----------------------|
| 10 | District Attorney | \$ 7,538,741 | \$ 8,074,367 | \$ 535,626 | 7.10% |
| 11 | Grant | 4,654,075 | 2,500,568 | -2,153,507 | -46.27% |
| 12 | IMTO | 3,192,534 | 3,364,160 | 171,626 | 5.38% |
| 13 | GIS | 654,737 | 627,005 | -27,732 | -4.24% |
| 14 | ERP | 1,468,122 | 1,873,763 | 405,641 | 27.63% |
| 15 | Courts, CASA, Law Library | 7,505,254 | 7,654,429 | 149,175 | 1.99% |
| 16 | Magisterial District Judges | 4,324,692 | 4,732,267 | 407,575 | 9.42% |
| 17 | Prison | 18,007,168 | 17,707,444 | -299,724 | -1.66% |
| 18 | Dept of Public Safety | 1,228,741 | 1,268,969 | 40,228 | 3.27% |
| 19 | Coroner | 1,813,273 | 1,716,233 | -97,040 | -5.35% |
| 20 | Clerk of Courts | 916,770 | 856,067 | -60,703 | -6.62% |
| 21 | Prothonotary | 704,763 | 724,855 | 20,092 | 2.85% |
| 22 | Finance | 1,652,816 | 1,831,087 | 178,271 | 10.79% |
| 23 | Sheriff | 4,875,393 | 5,306,021 | 430,628 | 8.83% |
| 25 | Planning Commission | 3,206,195 | 2,777,884 | -428,311 | -13.36% |
| 27 | Debt Retirement | 2,603,554 | 2,598,727 | -4,827 | -0.19% |
| 29 | Ag Extension | 407,447 | 405,560 | -1,887 | -0.46% |
| 31 | Pooled Reserves | 758,643 | 2,900,000 | 2,141,357 | 282.26% |
| 32 | Commissioners | 27,588,388 | 16,200,653 | -11,387,735 | -41.28% |
| 33 | Solicitors | 406,786 | 430,625 | 23,839 | 5.86% |
| 34 | Facilities Management | 6,829,079 | 5,850,074 | -979,005 | -14.34% |
| 35 | Bureau of Elections | 2,856,839 | 1,564,020 | -1,292,819 | -45.25% |
| 36 | Tax Administration | 2,005,718 | 2,211,238 | 205,520 | 10.25% |
| 37 | Treasurer | 440,952 | 440,673 | -279 | -0.06% |
| 38 | Tax Collectors Administration | 380,069 | 410,492 | 30,423 | 8.00% |
| 39 | Tax Claims | 262,282 | 261,047 | -1,235 | -0.47% |
| 40 | Controller | 1,445,054 | 1,497,292 | 52,238 | 3.61% |
| 41 | Recorder of Deeds | 485,330 | 535,278 | 49,948 | 10.29% |
| 42 | Administrative Services | 202,864 | 241,621 | 38,757 | 19.10% |
| 43 | Human Resources | 884,339 | 1,040,555 | 156,216 | 17.66% |
| 44 | Register of Wills | 1,075,071 | 762,816 | -312,255 | -29.05% |
| 45 | Public Defender | 2,459,359 | 2,707,852 | 248,493 | 10.10% |
| 46 | Adult Probation | 3,121,767 | 3,467,924 | 346,157 | 11.09% |
| 47 | Juvenile Probation | 3,066,312 | 3,295,684 | 229,372 | 7.48% |
| 48 | Vector Control and Weights & Measures | 322,529 | 368,834 | 46,305 | 14.36% |
| 50 | Office of Veterans Affairs & Services | 299,153 | 515,455 | 216,302 | 72.30% |
| 51 | Agricultural Land Preservation | 1,036,598 | 1,036,207 | -391 | -0.04% |
| 52 | Libraries | 5,532,285 | 5,723,298 | 191,013 | 3.45% |
| 53 | Program Subsidies | 12,459,539 | 16,865,695 | 4,406,156 | 35.36% |
| 56 | Insurance | 497,637 | 500,104 | 2,467 | 0.50% |
| 58 | Communications | 310,095 | 344,387 | 34,292 | 11.06% |
| 59 | Tax Increment Financing | 46,692 | 50,000 | 3,308 | 7.08% |
| 60 | Disaster Account | 51,441 | 194,091 | 142,650 | 277.31% |
| 61 | Claremont Nursing & Rehab | 13,172 | 12,485 | -687 | -5.22% |
| Total General Fund Expenditures | | \$ 139,592,268 | \$ 133,447,806 | \$ -6,144,462 | -4.40% |

General Fund Expenditure Summary

Expenditures

General Fund expenditures are decreasing \$6,144,462.

- **District Attorney** expenditures are increasing \$535,626 due to the addition of six positions and increased capital for the Firearms Lab.
- **Grant** expenditures are decreasing \$2,153,507 due to the end of Emergency Rental Assistance and Community Development Block Grant (CDBG) Recovery grant. These have offsetting revenues.
- **ERP** expenditures are increasing \$405,641 due to increased spending for the Infor Lawson upgrade.
- **Courts, CASA, Law Library** expenditures are increasing \$149,175 due to an additional one-and-a-half positions and cases requiring additional interpretation, investigation, and expert witness services.
- **Magisterial District Judges** expenditures are increasing \$407,575 due to additional right-to-use leases occurring in 2024. These have offsetting revenues.
- **Sheriff** expenditures are increasing \$430,628 due to the addition of one position and new Sheriff Association agreement.
- **Planning Commission** expenditures are decreasing \$428,311 due to a decrease in grant funding for the Watershed Specialist Program and an increase for National Fish and Wildlife Foundation and Marcellus Shale. These have offsetting revenues.
- **Pooled Reserves** expenditures are increasing \$2,141,357 because the 2023 budget is the adjusted budget and the county has moved some of the contingency monies for capital and other items in 2023.
- **Commissioners'** expenditures are decreasing \$11,387,735. The budget for the external County Grant Program is an estimate and will change based on timing of grant approvals and project timelines. The transfer to CAEDC decreased due to receiving County Grant Program funding in 2023.
- **Facilities Management** expenditures are decreasing \$979,005 due to timing of the feasibility study and capital projects.
- **Bureau of Elections** expenditures are decreasing \$1,292,819 due to the planned purchase of additional voting machines and scanners in 2023 and having additional budget in 2023 for two years of the Election Integrity Grant.
- **Tax Administration** expenditures are increasing \$205,520 due to timing of the CAMA upgrade.
- **Register of Wills** expenditures are decreasing \$312,255 due to complying with Governmental Accounting Standards Board (GASB) No. 96 and a subscription-based information technology agreement (SBITA) occurring in 2023. This has an offsetting revenue.
- **Public Defender** expenditures are increasing \$248,493 due to salary increases and an additional position.
- **Adult Probation** expenditures are increasing \$346,157 due to two additional positions and the Teamster Union increases.
- **Juvenile Probation** expenditures are increasing \$229,372 due to the Teamster union increases and a planned vehicle purchase in 2024.
- **Office of Veterans' Affairs & Services** expenditures are increasing \$216,302 due to an additional position and a right-to-use lease occurring in 2024.
- **Libraries** expenditures are increasing \$191,013 due to an increase in expected Library Tax collection.
- **Program Subsidies** expenditures are increasing \$4,406,156. District Attorney – Stop Grant subsidy increased due to upgrading a part-time position to a full-time position. MH.IDD's increase in subsidy is related to the flat funding from the Department of Human Services (DHS) in 2024. Office of Aging subsidy is increasing due to one-time monies received in 2023 from the Fiscal Employer Agent fund. Emergency Telephone is increasing due to capital projects and the 9-1-1 Uniform Funding is no longer covering all eligible expenses.

Total County Revenues

| Fund | Name | | Budget 2023 | | Budget 2024 | | Variance FY24-FY23 | | % Change FY24-FY23 |
|-----------------------|--|----|----------------|----|----------------|----|-----------------------|--|-----------------------|
| 100 | General Fund | \$ | 108,570,984 | \$ | 92,505,424 | \$ | -16,065,560 | | -14.80% |
| 111 | District Attorney - Insurance Fraud Prevention | | 300,329 | | 215,044 | | -85,285 | | -28.40% |
| 113 | DA-Stop Grant-Law Enforcement | | 221,781 | | 302,467 | | 80,686 | | 36.38% |
| 114 | DA-Federal Forfeitures | | 10 | | 200 | | 190 | | 1,900.00% |
| 130 | Criminal Justice Services | | 1,707,128 | | 1,606,465 | | -100,663 | | -5.90% |
| 135 | Opioid Crisis Relief Fund | | -740,366 | | -1,245,086 | | -504,720 | | 68.17% |
| 140 | Offender Supervision Fund | | 801,000 | | 725,500 | | -75,500 | | -9.43% |
| 160 | County Demolition Fund | | 310,500 | | 190,800 | | -119,700 | | -38.55% |
| 166 | County Grant Program | | 30,000,000 | | 25,600,000 | | -4,400,000 | | -14.67% |
| 200 | Affordable Housing Fund | | 196,100 | | 210,000 | | 13,900 | | 7.09% |
| 201 | American Rescue Plan | | 20,000,000 | | 0 | | -20,000,000 | | -100.00% |
| 205 | ARD Program | | 260,000 | | 240,341 | | -19,659 | | -7.56% |
| 215 | Children & Youth Services | | 26,332,022 | | 27,115,073 | | 783,051 | | 2.97% |
| 225 | Domestic Relations Office | | 4,161,021 | | 4,519,741 | | 358,720 | | 8.62% |
| 230 | Drug & Alcohol | | 4,999,572 | | 4,694,990 | | -304,582 | | -6.09% |
| 235 | Hotel Tax | | 3,100,520 | | 3,903,520 | | 803,000 | | 25.90% |
| 240 | Human Service Development Fund | | 216,107 | | 216,357 | | 250 | | 0.12% |
| 245 | Liquid Fuels | | 689,600 | | 2,523,775 | | 1,834,175 | | 265.98% |
| 246 | County Fee Local Use Fund | | 1,783,600 | | 1,297,000 | | -486,600 | | -27.28% |
| 250 | Mental Health, Intellectual & Developmental Disabilities | | 22,736,827 | | 22,971,904 | | 235,077 | | 1.03% |
| 255 | Office of Aging | | 5,225,309 | | 4,618,768 | | -606,541 | | -11.61% |
| 260 | Record Improvement - County | | 70,025 | | 60,050 | | -9,975 | | -14.24% |
| 261 | Record Improvement - Recorder of Deeds | | 92,000 | | 75,000 | | -17,000 | | -18.48% |
| 265 | Recycling and Waste Authority | | 892,511 | | 941,535 | | 49,024 | | 5.49% |
| 270 | Community Services | | 853,302 | | 868,758 | | 15,456 | | 1.81% |
| 275 | Victim Witness Asst Program | | 933,067 | | 964,582 | | 31,515 | | 3.38% |
| 290 | Emergency Telephone | | 9,881,873 | | 10,382,207 | | 500,334 | | 5.06% |
| 304 | Capital Bridge Fund | | 402,000 | | 1,187,613 | | 785,613 | | 195.43% |
| 400 | Sinking Fund | | 5,250,049 | | 5,424,904 | | 174,855 | | 3.33% |
| 700 | Workers' Compensation | | 142,000 | | 270,000 | | 128,000 | | 90.14% |
| 720 | Health Care Self Insurance | | 13,450,650 | | 13,945,934 | | 495,284 | | 3.68% |
| 810 | Retirement | | 28,084,500 | | 20,660,000 | | -7,424,500 | | -26.44% |
| 900 | Conservation District - Clean Water | | 504,900 | | 518,100 | | 13,200 | | 2.61% |
| 902 | Conservation District - District Programs | | 2,160,825 | | 2,400,000 | | 239,175 | | 11.07% |
| 903 | Conservation District - Dirt & Gravel Roads | | 436,104 | | 481,726 | | 45,622 | | 10.46% |
| Total County Revenues | | \$ | 295,506,582 | \$ | 252,882,864 | \$ | -42,623,718 | | -14.42% |

Total County Revenue Summary

Revenue

100 General Fund revenue is decreasing \$16,065,560. See explanations on page 52.

135 Opioid Crisis Relief Fund revenue is increasing \$504,720 due to the timing of when revenue is required to be booked for this fund. Abatement funds are booked as expenses occur and must be used within 18 months. The subdivision funds are booked when the settlement is approved.

160 Demolition Fund/Economic Development revenue is decreasing \$119,700 due to a decrease in deeds recorded in 2023. This trend is expected to continue in 2024.

166 County Grant Program revenue is decreasing \$4,400,000. The budget for this program is an estimate and will change based on timing of grant approvals and project timelines.

201 American Rescue Plan revenue is decreasing \$20,000,000. The remaining American Rescue Plan Act (ARPA) money was spent in 2023.

235 Hotel Tax revenue is increasing \$803,000 due to an increase in hotel stays and is anticipating the hotel tax fees will increase from three percent to five percent beginning April 1, 2024.

245 Liquid Fuels revenue is increasing \$1,834,175 due to the Stanton Bridge project expected to begin in 2024. This project will be 15% state funded and 80% federally funded.

246 County Fee Local Use Fund revenue is decreasing \$486,600. In 2023, the county expected to begin pre-construction of three municipal bridges. Municipalities were expected to be responsible for 60% of pre-construction expenses. The municipal bridge projects were delayed until 2024 and will be funded using Marcellus Shale allocation (Fund 304 Capital Bridge Fund).

255 Office of Aging revenue is decreasing \$606,541. Cumberland County assisted Philadelphia with their desk review assessment in 2023 due to staffing shortages. Aging also received one-time money from the Fiscal Employer Agent fund that was closed in 2023. The ARPA funding decreased due to a decrease in the amount of funds available through June 2024.

304 Capital Bridge Fund revenue is increasing \$785,613 due to the four municipal bridge projects expected to begin in 2024. Municipalities are responsible for 0.5% of the total cost of each project and the county is responsible for 4.5% of the total cost of the project. Each project is 15% state funded and 80% federally funded.

700 Workers' Compensation revenue is increasing \$128,000 due to drawing down the balance in previous years and the actuarially determined balance has increased.

810 Retirement revenue is decreasing \$7,424,500 due to an expected decrease in the realized gains on the sale of investments. The changes are driven by the market and actions taken by the retirement investment managers in their due diligence to buy, hold, and sell investments in accordance with the retirement board investment and portfolio diversification policies.

Total County Revenue Summary

902 Conservation District - District Programs revenue is increasing \$239,175. The Conservation Excellence Grant (CEG) is decreasing due to less grant funds available in 2024. A new program began in 2023 for agricultural best management practices and engineering technical assistance. More grant funding for this program will be available in 2024.

Total County Expenditures

| Fund | Name | | Budget 2023 | | Budget 2024 | | Variance FY24-FY23 | | % Change FY24-FY23 |
|---------------------------|--|----|----------------|----|----------------|----|-----------------------|--|-----------------------|
| 100 | General Fund | \$ | 139,592,268 | \$ | 133,447,806 | \$ | -6,144,462 | | -4.40% |
| 111 | District Attorney - Insurance Fraud Prevention | | 300,329 | | 215,044 | | -85,285 | | -28.40% |
| 113 | DA-Stop Grant-Law Enforcement | | 221,781 | | 302,467 | | 80,686 | | 36.38% |
| 114 | DA-Federal Forfeitures | | 18,500 | | 45,000 | | 26,500 | | 143.24% |
| 130 | Criminal Justice Services | | 1,707,128 | | 1,606,465 | | -100,663 | | -5.90% |
| 135 | Opioid Crisis Relief Fund | | 740,366 | | 1,245,086 | | 504,720 | | 68.17% |
| 140 | Offender Supervision Fund | | 892,839 | | 895,012 | | 2,173 | | 0.24% |
| 160 | County Demolition Fund | | 214,540 | | 189,238 | | -25,302 | | -11.79% |
| 166 | County Grant Program | | 30,000,000 | | 25,600,000 | | -4,400,000 | | -14.67% |
| 200 | Affordable Housing Fund | | 246,776 | | 210,256 | | -36,520 | | -14.80% |
| 201 | American Rescue Plan | | 20,000,000 | | 0 | | -20,000,000 | | -100.00% |
| 205 | ARD Program | | 260,000 | | 240,341 | | -19,659 | | -7.56% |
| 215 | Children & Youth Services | | 26,332,022 | | 27,115,073 | | 783,051 | | 2.97% |
| 225 | Domestic Relations Office | | 4,161,021 | | 4,519,741 | | 358,720 | | 8.62% |
| 230 | Drug & Alcohol | | 4,999,572 | | 4,815,354 | | -184,218 | | -3.68% |
| 235 | Hotel Tax | | 3,100,520 | | 3,903,520 | | 803,000 | | 25.90% |
| 240 | Human Service Development Fund | | 216,107 | | 216,357 | | 250 | | 0.12% |
| 245 | Liquid Fuels | | 727,101 | | 2,413,188 | | 1,686,087 | | 231.89% |
| 246 | County Fee Local Use Fund | | 1,606,883 | | 800,059 | | -806,824 | | -50.21% |
| 250 | Mental Health, Intellectual & Developmental Disabilities | | 22,736,827 | | 22,971,022 | | 234,195 | | 1.03% |
| 255 | Office of Aging | | 4,822,124 | | 4,618,768 | | -203,356 | | -4.22% |
| 260 | Record Improvement - County | | 147,800 | | 148,646 | | 846 | | 0.57% |
| 261 | Record Improvement - Recorder of Deeds | | 113,172 | | 77,392 | | -35,780 | | -31.62% |
| 265 | Recycling and Waste Authority | | 880,877 | | 949,833 | | 68,956 | | 7.83% |
| 270 | Community Services | | 871,302 | | 900,286 | | 28,984 | | 3.33% |
| 275 | Victim Witness Asst Program | | 933,067 | | 979,182 | | 46,115 | | 4.94% |
| 290 | Emergency Telephone | | 9,881,873 | | 10,382,207 | | 500,334 | | 5.06% |
| 301 | Capital Funds- Bond Projects | | 18,526,000 | | 13,714,139 | | -4,811,861 | | -25.97% |
| 304 | Capital Bridge Fund | | 613,662 | | 792,500 | | 178,838 | | 29.14% |
| 400 | Sinking Fund | | 5,250,049 | | 5,424,904 | | 174,855 | | 3.33% |
| 700 | Workers' Compensation | | 566,614 | | 585,607 | | 18,993 | | 3.35% |
| 720 | Health Care Self Insurance | | 13,182,249 | | 12,133,466 | | -1,048,783 | | -7.96% |
| 810 | Retirement | | 29,409,351 | | 23,774,525 | | -5,634,826 | | -19.16% |
| 900 | Conservation District - Clean Water | | 545,999 | | 570,808 | | 24,809 | | 4.54% |
| 902 | Conservation District - District Programs | | 2,160,676 | | 2,496,383 | | 335,707 | | 15.54% |
| 903 | Conservation District - Dirt & Gravel Roads | | 435,606 | | 482,086 | | 46,480 | | 10.67% |
| Total County Expenditures | | \$ | 346,415,001 | \$ | 308,781,761 | \$ | -37,633,240 | | -10.86% |

Total County Expenditures Summary

Expenditures

100 General Fund expenditures are decreasing \$6,144,462. See explanation on page 54.

135 Opioid Crisis Relief Fund expenditures are increasing \$504,720. This is a relatively new program that requires funding to be spent within 18 months of receipt. Expenses are increasing based on the planned expenses of the program.

166 County Grant Program expenditures are decreasing \$4,400,000. The budget for this program is an estimate and will change based on timing of grant approvals and project timelines.

201 American Rescue Plan expenditures are decreasing \$20,000,000. The remaining ARPA money was spent in 2023.

235 Hotel Tax expenditures are increasing \$803,000 due to an increase in hotel stays and is anticipating hotel tax fees will increase from three percent to five percent beginning April 1, 2024.

245 Liquid Fuels expenditures are increasing \$1,686,087. Preliminary engineering is expected to begin in 2024 for Stanton Bridge.

246 County Fee Local Use Fund expenditures are decreasing \$806,824. Phase II of the Local Use Fund was expected to begin in 2023 with the preliminary engineering of three municipal bridges (Ladnor Lane, Village Road, and Wildwood Road). The municipal bridge projects were delayed until 2024 and will now be funded using Marcellus Shale money (Fund 304 Capital Bridge Fund).

285 Fiscal Employer Agent expenditures are decreasing \$1,247,000. This fund was closed in 2023 and the remaining funds were transferred to the Office of Aging, Community Services, and Human Service Development Fund to offset service costs.

301 Capital Funds - Bond Projects expenditures are decreasing \$4,811,861 due to the completion of the towers in 2023. The P25 Radio Infrastructure Project is expected to continue through 2025.

720 Health Care Self Insurance expenditures are decreasing \$1,048,783 due to an expected decrease in claims based on the current claim history.

810 Retirement expenditures are decreasing \$5,634,826 due to an expected decrease in the realized losses on the sale of investments. The changes are driven by the market and actions taken by the retirement investment managers in their due diligence to buy, hold, and sell investments in accordance with the retirement board investment and portfolio diversification policies.

902 Conservation District - District Programs expenditures are increasing \$335,707. The Conservation Excellence Grant (CEG) is expecting a decrease due to a decrease in available grant funding. A new program began in 2023 for agricultural best management practices and engineering technical assistance. More grant funding will be available in 2024 so expenses will increase.

Fund Balance

Major Changes to Fund Balance

| Category | Jan 1, 2024 Fund Balance | Dec 31, 2024 Fund Balance | Change | % Change |
|-------------------------------|-----------------------------|------------------------------|---------------|----------|
| Governmental - General Fund | \$30,940,145 | \$18,973,455 | -\$11,966,690 | -38.7% |
| Governmental - Non-Major Fund | 27,050,915 | 13,861,515 | -13,189,400 | -48.8% |
| Proprietary - Non-Major Fund | 6,906,736 | 8,403,597 | 1,496,861 | 21.7% |
| Fiduciary - Non-Major Fund | 247,992,300 | 244,877,775 | -3,114,525 | -1.3% |
| Component Unit | 1,316,042 | 1,166,591 | -149,451 | -11.4% |

Governmental - General Fund - Fund balance is budgeted to decrease \$11,966,690. With the county's healthy unassigned fund balance, this amount will be used to balance the budget. The commissioners committed/assigned \$49 million of fund balance during 2022 and 2023 for future expenditures in the General Fund and the county grant program. Over the next couple of years, the committed/assigned fund balance will be used to offset expenditures as the commissioners authorize. It is planned that in 2024 the county will draw down a portion of the monies. The county will continue the goals of implementing long-term structural adjustments, such as performance management, quality improvement by re-engineering workflows and business processes, long-term integrated financial planning particularly with large capital projects, adjustments to user fees, smart economic development, and sharing services with neighboring counties.

Governmental - Non-Major Fund - Fund balance is decreasing \$13,189,400. The P25 Radio Infrastructure Project includes upgrades to towers, transmitters, and other infrastructure for emergency response and the spending on the project is decreasing fund balance as the bond proceeds are utilized. The county will issue another bond in late 2024 or early 2025 for the remainder of the radio project.

Proprietary - Non-Major Fund - Fund balance is increasing \$1,496,861. The Health Care Self-Insurance fund balance is increasing \$1,812,468. Fund balance in the health self-insurance fund can change substantially from year to year based on claims experience. In 2023, the claims were low in comparison to previous years due to fewer members enrolled in the plan and less high claimant members. This was the first full year without the nursing home and premiums will be reevaluated at the end of 2024. The cost to the county is decreasing slightly due to employee premium share beginning in 2024.

Component Unit - Fund balance is decreasing \$149,451. The majority of the change is due to the Conservation District - District Program fund and increases in salary and benefits. The fund is currently being partially subsidized by the General Fund.

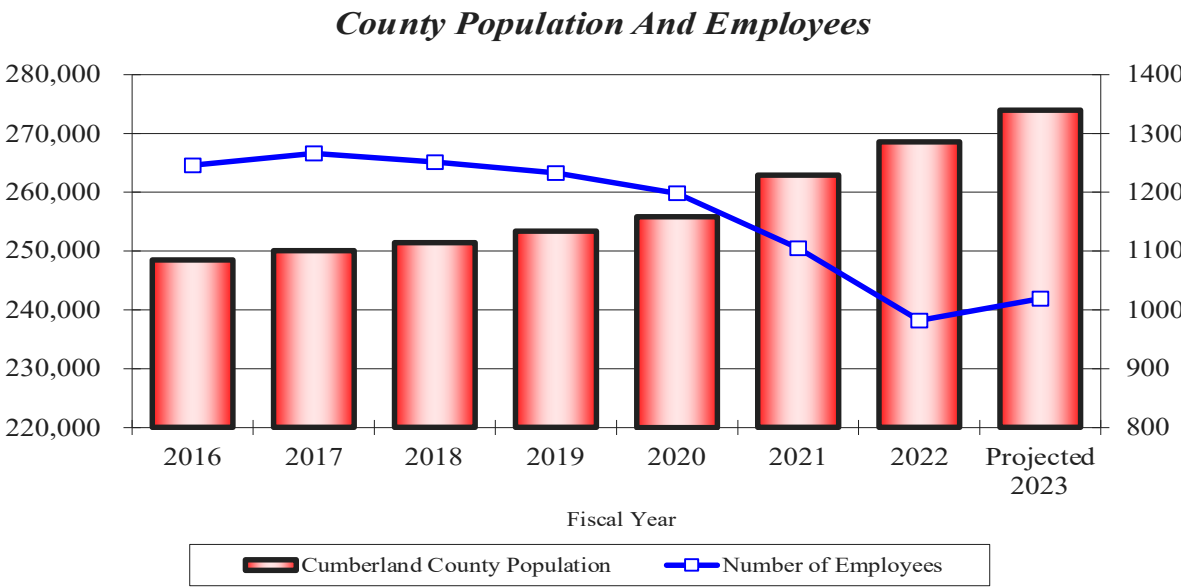
Positions by Performance Management Groups

| Administration | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--|------------------------|------------------------|------------------------|------------------------|
| Commissioners | 8.0 | 8.0 | 8.0 | 8.0 |
| Communications | 3.0 | 3.0 | 3.0 | 3.0 |
| Elections | 9.0 | 10.0 | 10.0 | 10.0 |
| Finance | 13.0 | 13.0 | 14.0 | 14.0 |
| Human Resources | 7.5 | 7.7 | 7.2 | 8.2 |
| Information Management and Technology Office | 21.3 | 21.0 | 24.0 | 26.0 |
| Solicitors | 4.0 | 4.0 | 4.0 | 4.0 |
| Tax Administration | 19.0 | 18.0 | 18.0 | 19.0 |
| Total Budgeted Positions | 84.8 | 84.7 | 88.2 | 92.2 |
| Criminal Justice | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
| Adult Probation | 35.5 | 35.0 | 35.5 | 37.0 |
| Clerk of Courts | 11.6 | 12.6 | 13.6 | 12.6 |
| Courts | 47.9 | 49.2 | 49.2 | 50.7 |
| Criminal Justice Services | 13.3 | 14.3 | 12.8 | 12.8 |
| District Attorney | 53.0 | 53.9 | 60.0 | 64.6 |
| Domestic Relations | 38.7 | 38.3 | 38.3 | 39.3 |
| Juvenile Probation | 26.7 | 26.2 | 26.2 | 26.2 |
| Magisterial District Judges | 43.1 | 43.1 | 43.3 | 41.6 |
| Prison | 121.9 | 121.0 | 123.9 | 120.3 |
| Public Defender | 16.6 | 18.0 | 19.5 | 20.5 |
| Total Budgeted Positions | 408.3 | 411.6 | 422.3 | 425.6 |
| Human Services | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
| Children & Youth Services | 89.0 | 89.0 | 94.0 | 97.0 |
| Drug & Alcohol | 22.7 | 21.7 | 21.7 | 20.9 |
| Library | 16.1 | 16.3 | 15.9 | 15.2 |
| Mental Health, Intellectual & Developmental Disabilities | 48.6 | 48.6 | 51.6 | 51.6 |
| Office of Aging & Community Services | 30.4 | 31.4 | 31.3 | 32.1 |
| Office of Veterans Affairs & Services | 3.0 | 3.0 | 3.0 | 4.0 |
| Total Budgeted Positions | 209.8 | 210.0 | 217.5 | 220.8 |
| Public Safety | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
| Coroner | 10.2 | 12.5 | 12.9 | 12.6 |
| Public Safety | 55.4 | 61.4 | 63.3 | 65.0 |
| Sheriff | 49.3 | 50.2 | 51.1 | 52.0 |
| Total Budgeted Positions | 114.9 | 124.1 | 127.3 | 129.6 |

Positions by Performance Management Groups

| Records and Licensing | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|---|------------------------|------------------------|------------------------|------------------------|
| Controller | 11.6 | 12.6 | 13.2 | 12.9 |
| Prothonotary | 8.8 | 9.8 | 9.8 | 9.8 |
| Recorder of Deeds | 5.8 | 6.8 | 6.8 | 6.8 |
| Register of Wills/Clerk of Orphans' Court | 7.0 | 9.0 | 9.0 | 9.0 |
| Treasurer | 5.0 | 5.4 | 5.5 | 5.2 |
| Total Budgeted Positions | 38.2 | 43.6 | 44.3 | 43.7 |
| Agriculture, Development, and Planning | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
| Agricultural Extension | 5.6 | 5.6 | 3.6 | 2.7 |
| Conservation District | 9.2 | 9.2 | 10.2 | 10.5 |
| Planning | 5.5 | 5.5 | 5.5 | 5.0 |
| Vector Control and Weights & Measures | 3.5 | 3.5 | 3.4 | 3.5 |
| Total Budgeted Positions | 23.8 | 23.8 | 22.7 | 21.7 |
| Infrastructure | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
| Facilities Management | 23.8 | 23.8 | 24.8 | 24.8 |
| Recycling & Waste Authority | 1.6 | 1.9 | 2.0 | 2.0 |
| Total Budgeted Positions | 25.4 | 25.7 | 26.8 | 26.8 |
| Other Governmental Operations | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
| Administrative Services | 1.0 | 1.0 | 1.0 | 0.5 |
| Insurance | 1.5 | 1.5 | 1.5 | 1.5 |
| Nursing Home | 272.8 | 201.1 | 0.0 | 0.0 |
| Records Improvement - County | 1.6 | 1.3 | 1.3 | 1.3 |
| Retirement | 1.1 | 1.1 | 2.1 | 1.8 |
| Workers' Compensation | 0.3 | 0.3 | 0.3 | 0.3 |
| Total Budgeted Positions | 278.3 | 206.3 | 6.2 | 5.4 |
| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
| Total Budgeted Positions | 1,183.5 | 1,129.8 | 955.3 | 966.0 |

County Population and Employees



County Demographics

Overview

Cumberland County, founded in 1750, was the sixth county created in the Commonwealth of Pennsylvania and once stretched along the Maryland border to the Ohio River. The county is located in South Central Pennsylvania, approximately 100 miles west of Philadelphia, 175 miles east of Pittsburgh, and is adjacent to the State Capital City of Harrisburg. The county occupies 550 square miles stretching 42 miles within the Cumberland Valley from the Susquehanna River in the east to the Borough of Shippensburg in the west. The population of the county has been increasing and is estimated to be 273,951 in 2023, 16.4% more than in 2010. The Borough of Carlisle is the county seat. The county has 33 political subdivisions consisting of 11 boroughs and 22 townships.



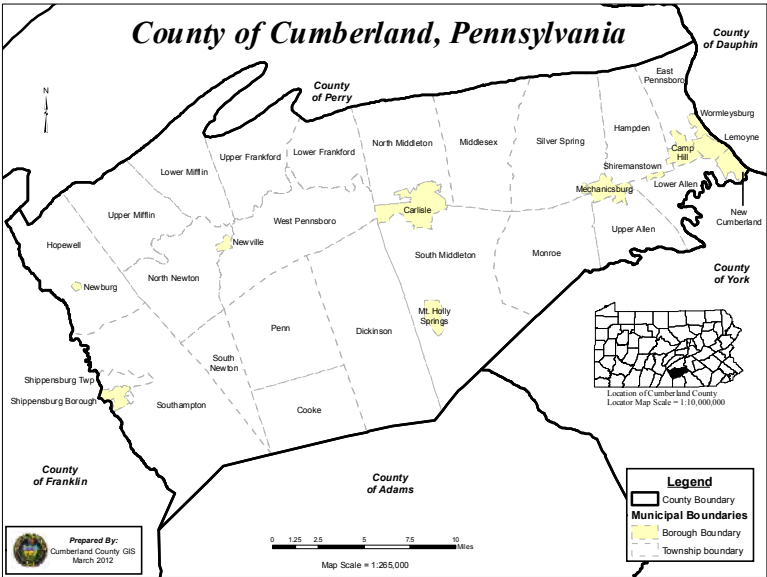
Form of Government

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

History

Cumberland County, created on January 27, 1750, was named for Cumberland, England. In 1753, Benjamin Franklin successfully negotiated a Native American treaty with several tribes in Carlisle. The Carlisle Barracks, established in 1757, is the second oldest military post in the U.S. and is currently home to the U.S. Army War College. Local Revolutionary War generals: William Thompson, William Irving, John Armstrong, and the legendary Revolutionary War heroine Mary Hays, known as Molly Pitcher, lived and are buried in Carlisle. President George Washington spent a week in Carlisle in 1794 while mustering troops for the march to western Pennsylvania to quell the Whiskey Rebellion. Prior to the Civil War, future Confederate Generals J.E.B. Stuart and Fitzhugh Lee were stationed at the barracks when it was a cavalry post and later ordered their troops to burn the barracks in June 1863 on their way to Gettysburg. In 1879, the Carlisle Barracks became the site of the Carlisle Indian Industrial School which approximately 11,000 Native Americans, from almost every tribe in the country, attended until it closed in 1918. Among its notable students was famed athlete Jim Thorpe, who won gold medals at the 1912 Summer Olympic Games in Stockholm, Sweden.

County Demographics



Education

Public education is provided by nine school districts teaching elementary and secondary education. There are numerous private and parochial schools in the county. The county is home to six colleges and universities including the U.S. Army War College, Shippensburg University, Dickinson College, Penn State Dickinson School of Law, Central Pennsylvania College, and Messiah University.

Educational Achievement

| | |
|------------------------------------|-------|
| Less than high school diploma | 6.7% |
| High school diploma or equivalency | 31.7% |
| Some college, no degree | 15.7% |
| Associate's degree | 7.7% |
| Bachelor's degree | 23.7% |
| Graduate or professional degree | 14.5% |

Source: US Census Bureau
2021: ACS 5-Year Estimates Data Profiles

Farmland Preservation

The Agricultural Conservation Easement Purchase Program was developed to strengthen Pennsylvania’s agricultural economy and to protect prime farmland. The program incorporates the use of federal, state, county, local, and private funds to purchase agricultural conservation easements on prime agricultural land from willing landowners. The Agricultural Conservation Easement Purchase Program works by paying the farmer to place certain restrictions upon the land to maintain and permanently preserve high-quality, functional farmland. The land continues to be the farmer’s private property, and the farmer retains all privileges of land ownership, except the ability to sell the land for non-agricultural development or to develop the land for non-agricultural purposes. Participation in the program is completely voluntary and very competitive. To be eligible for the program, the farm must contain at least 52 acres, be enrolled in an agricultural security area, and have a current conservation plan. A smaller farm would be considered if it abuts an existing preserved farm. Then, farms are ranked against other eligible farms according to each farms’ productivity, quality of soils, proximity to other preserved farms, and development potential. Each property is given a numerical score, and the farms with the highest scores receive funding for easement purchase.

County Demographics

Farmland Preservation (continued)

The county's total contribution in any given year consists of funds from the state, federal, and county governments. The state's portion is split between a grant allocation, match of local contributions, and redistribution of unused state funding. The county's General Fund allocation is made up of several funding sources such as tax revenue (General Fund grant), Act 13, Clean and Green Rollback interest, private donations, bond proceeds, and miscellaneous monies.

Cumberland County Farmland Preservation Program 2004-2023 Allocation of Funds

| Year | County Allocation | State Grant | State | State Redistributed | Total State | Federal | Local | Grand Total |
|--------|----------------------|--------------|--------------|------------------------|--------------|-------------|----------|--------------|
| 2004 | 208,374 | 789,389 | 214,044 | 15,999 | 1,019,432 | | | 1,227,806 |
| 2005 | 560,014 | 684,062 | 467,187 | 48,470 | 1,199,719 | 150,000 | 75,000 | 1,984,733 |
| 2006 | 3,637,092 | 2,047,834 | 4,020,882 | 206,589 | 6,275,305 | | | 9,912,397 |
| 2007 | 251,470 | 768,298 | 168,472 | 40,759 | 977,529 | | | 1,228,999 |
| 2008 | 335,009 | 820,352 | 164,813 | 31,653 | 1,016,818 | 633,177 | | 1,985,004 |
| 2009 | 451,357 | 507,142 | 234,407 | 23,662 | 765,211 | | | 1,216,568 |
| 2010 | 301,034 | 420,660 | 217,061 | 20,251 | 657,972 | 556,133 | | 1,515,139 |
| 2011 | 1,053,898 | 480,490 | 855,721 | 35,644 | 1,371,855 | 224,993 | | 2,650,746 |
| 2012 | 309,124 | 534,610 | 309,548 | 26,887 | 871,045 | 399,701 | | 1,579,870 |
| 2013 | 128,386 | 755,938 | 178,514 | 32,217 | 966,669 | 1,046,276 | | 2,141,331 |
| 2014 | 247,285 | 782,110 | 288,895 | 33,837 | 1,104,842 | | | 1,352,127 |
| 2015 | 230,020 | 730,800 | 301,976 | 32,025 | 1,064,801 | | | 1,294,821 |
| 2016 | 477,735 | 1,148,067 | 668,743 | 40,855 | 1,857,665 | | | 2,335,400 |
| 2017 | 824,627 | 817,416 | 1,057,966 | 46,222 | 1,921,604 | | | 2,746,231 |
| 2018 | 607,145 | 890,521 | 821,719 | 43,031 | 1,755,271 | 426,857 | | 2,789,273 |
| 2019 | 727,226 | 938,156 | 916,535 | 47,981 | 1,902,672 | | | 2,629,898 |
| 2020 | 869,727 | 895,052 | 1,344,540 | 53,367 | 2,292,959 | | | 3,162,686 |
| 2021 | 1,117,923 | 779,778 | 1,391,977 | 52,756 | 2,224,511 | | | 3,342,434 |
| 2022 | 952,709 | 767,772 | 1,326,347 | 53,008 | 2,147,127 | | | 3,099,836 |
| 2023 | 1,516,361 | 826,005 | 1,431,788 | 65,966 | 2,323,759 | 665,705 | | 4,505,825 |
| Totals | \$14,806,516 | \$16,384,452 | \$16,381,135 | \$951,179 | \$33,716,766 | \$4,102,842 | \$75,000 | \$52,701,124 |

COUNTY ALLOCATION DETAIL

| Year | General Fund Grant | Bond Proceeds | Act 13 | Clean & Green | Hornbaker IPA | Private Donation | Misc | Total |
|--------|-----------------------|------------------|-----------|------------------|------------------|---------------------|-------------|--------------|
| 2004 | 158,173 | | | 8,374 | 41,827 | | | 208,374 |
| 2005 | | 500,000 | | 18,187 | 41,827 | | | 560,014 |
| 2006 | | 3,584,000 | | 11,265 | 41,827 | | | 3,637,092 |
| 2007 | 15,000 | 170,000 | | 24,642 | 41,828 | | | 251,470 |
| 2008 | 250,000 | | | 43,182 | 41,827 | | | 335,009 |
| 2009 | 250,000 | | | 9,530 | 41,827 | | 150,000 | 451,357 |
| 2010 | 250,000 | | | 9,207 | 41,827 | | | 301,034 |
| 2011 | 1,000,000 | | | 12,071 | 41,827 | | | 1,053,898 |
| 2012 | 250,000 | | | 17,297 | 41,827 | | | 309,124 |
| 2013 | | | 50,000 | 36,559 | 41,827 | | | 128,386 |
| 2014 | 40,000 | | 100,000 | 52,758 | 41,827 | 11,100 | 1,600 | 247,285 |
| 2015 | 40,000 | | 100,000 | 34,743 | 41,827 | 13,450 | | 230,020 |
| 2016 | 250,000 | | 100,000 | 48,458 | 41,827 | 37,450 | | 477,735 |
| 2017 | 500,000 | | | 81,680 | 41,827 | 3,450 | 197,670 | 824,627 |
| 2018 | 500,000 | | | 62,368 | 41,827 | 2,950 | | 607,145 |
| 2019 | 500,000 | | | 96,905 | 41,827 | 3,100 | 85,394 | 727,226 |
| 2020 | 750,000 | | | 69,900 | 41,827 | 8,000 | | 869,727 |
| 2021 | 850,000 | | | 41,679 | 41,827 | 3,250 | 181,167 | 1,117,923 |
| 2022 | 850,000 | | | 57,032 | 41,827 | 3,850 | | 952,709 |
| 2023 | 850,000 | | | 124,004 | | 1,500 | 540,857 | 1,516,361 |
| Totals | \$7,303,173 | \$4,254,000 | \$350,000 | \$859,841 | \$794,714 | \$88,100 | \$1,156,688 | \$14,806,516 |

County Demographics

Farmland Preservation (continued)

Since 2004, \$52,701,124 has been provided to the farmland preservation program from federal, state, county, local, and private funding.

- \$14,806,516 was allocated from the General Fund
 - \$7,303,173 was a General Fund grant
 - \$4,254,000 was funded through a bond issue that was repaid by the General Fund
 - \$350,000 Act 13 (Marcellus Shale)
 - \$859,841 Clean and Green
 - \$794,714 in interest has been paid on the Hornbaker note, which has been repaid by the General Fund
 - \$1,244,788 private donations, township contributions, and miscellaneous
 - Used to leverage over \$37 million of state and federal monies
- 23,051 acres have been preserved since 1989
- 1,866 acres are pending
- An additional \$1,403,344 in interest costs were paid on the bond issue that is not included in the \$48,195,299

Commencing with the 2020 farmland preservation program year, the Board of Commissioners adopted as budgetary policy a resolution (Resolution 2019-30) directing the county's Planning Department, Farmland Preservation Program staff, and the Finance Office to "annually budget for" the preservation "of approximately 900 acres annually" to achieve the objective of "preserving at least 30,000 acres by 2030." The new "30 by 30" preservation commitment, to include "what's needed in the form of a county General Fund contribution", was designed to boost by 50%, ten years, the number of farm acres preserved in Cumberland County over the previous 30 years.

Combined with other resources (Clean and Green Rollback interest, township contributions, private donations, and miscellaneous monies), the county's estimated 2024 contribution of \$977,000 will draw down a state grant and state match of approximately two dollars for each county dollar committed, and enable the preservation in perpetuity of an estimated 900 to 950 additional acres of prime farmland. In addition to helping to guard against over-development and working to preserve the county's fertile farm acreage, open space, and groundwater supplies, this additional investment in farmland preservation is projected to generate an added economic value of over \$12 million annually. The 2024 certification with the state for farmland preservation will occur in January 2024.

The map on page 69 shows the farmland properties that are in the agricultural security area (ASA) and the farms that have previously been preserved.

County Demographics

Land Partnerships Grant Program

The Land Partnerships Grant Program provides financial assistance to municipalities and not-for-profit organizations for agriculture preservation, natural resource protection, and the creation of parks, trails, and greenways.

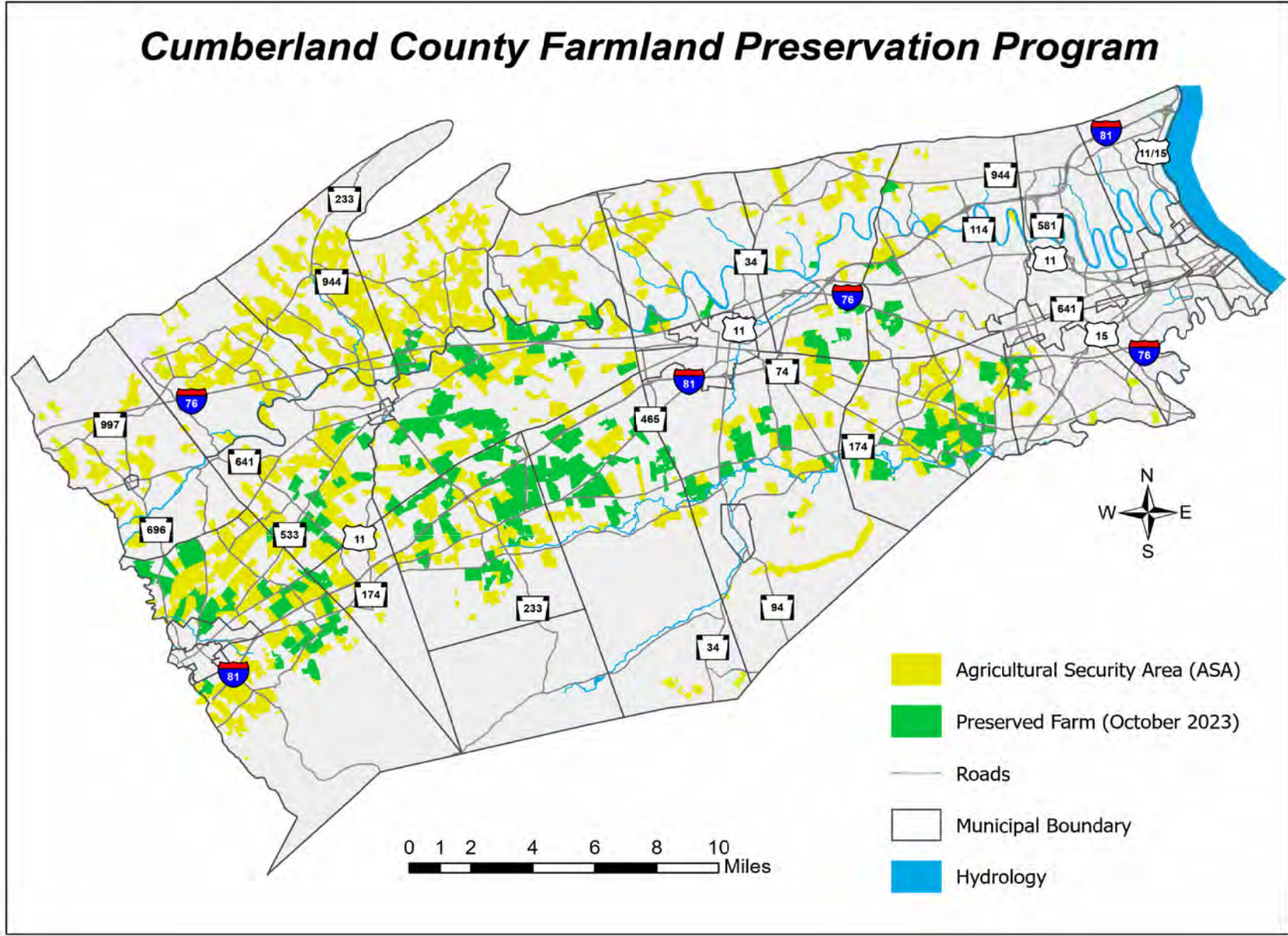
Since 2006, 138 projects have been completed through the program. There has been \$3,473,823 allocated to the grant program from the General Fund. County funds leveraged approximately \$12 million in federal, state, non-profit, and private matches for a total community investment of over \$15 million. Completed projects include:

- 11 land acquisition/easement projects
- 92 park and trail development projects
- 30 planning projects
- Four water resource management projects

For the 2024 budget year, approximately \$600,000 is estimated to be allocated. This includes both 2023 and 2024 Act 13 funds. The Land Partnerships Grant Program was put on hold during budget year 2023 as the Land Partnerships Plan was being updated.

Cumberland County Land Partnership Program 2006-2023 Allocation of Funds

| Year | General Fund | Bond | Act 13 | DCNR Block Grant | Private Donation | Total |
|---------------|------------------|--------------------|--------------------|------------------|------------------|--------------------|
| 2006 | | 1,000,000 | | 61,500 | | 1,061,500 |
| 2007 | | | | | | 0 |
| 2008 | | | | | | 0 |
| 2009 | | | | | | 0 |
| 2010 | | | | | | 0 |
| 2011 | | | | | | 0 |
| 2012 | | | | | | 0 |
| 2013 | | | 348,929 | | | 348,929 |
| 2014 | | | 128,665 | | | 128,665 |
| 2015 | | | 131,235 | | 10,000 | 141,235 |
| 2016 | | | 92,075 | | | 92,075 |
| 2017 | | | 176,852 | | | 176,852 |
| 2018 | 50,000 | | 221,320 | | | 271,320 |
| 2019 | 50,000 | | 271,949 | | | 321,949 |
| 2020 | | | 212,385 | | | 212,385 |
| 2021 | | | 148,457 | | | 148,457 |
| 2022 | | | 256,607 | | | 256,607 |
| 2023 | | | 313,849 | | | 313,849 |
| Totals | \$100,000 | \$1,000,000 | \$2,302,323 | \$61,500 | \$10,000 | \$3,473,823 |



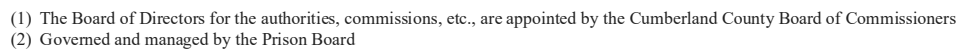
County Demographics

Elected Officials

| | |
|-----------------------------------|----------------------|
| Commissioner, Chairman..... | Gary Eichelberger |
| Commissioner, Vice Chairman | Jean Foschi |
| Commissioner, Secretary | Vincent T. DiFilippo |
| President Judge | Edward E. Guido |
| Judge | Albert H. Masland |
| Judge | Christylee L. Peck |
| Judge | Jessica E. Brewbaker |
| Judge | Matthew P. Smith |
| Judge | Carrie E. Hyams |
| Judge | Michele H. Sibert |
| Clerk of Courts..... | Dennis E. Lebo |
| Clerk of Orphans' Court..... | Lisa M. Grayson |
| Controller | Alfred L. Whitcomb |
| Coroner | Charles E. Hall |
| District Attorney..... | Seán M. McCormack |
| Prothonotary | Dale Sabadish |
| Recorder of Deeds..... | Tammy L. Shearer |
| Register of Wills | Lisa M. Grayson |
| Sheriff..... | Jody S. Smith |
| Treasurer | Kelly Neiderer |

This schedule shows the elected officials in office at the time of the budget adoption.

Citizens of Cumberland County



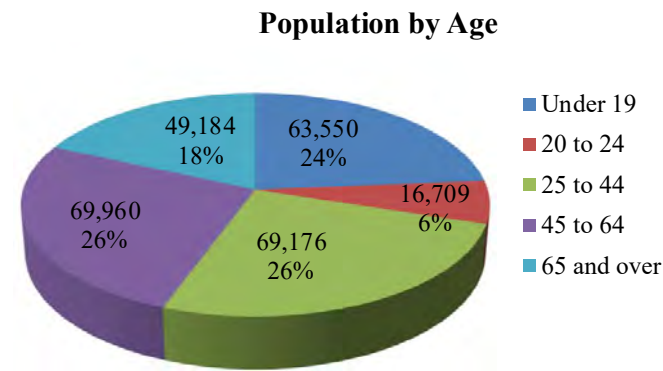
County Demographics

Cumberland County - Past, Present, Future

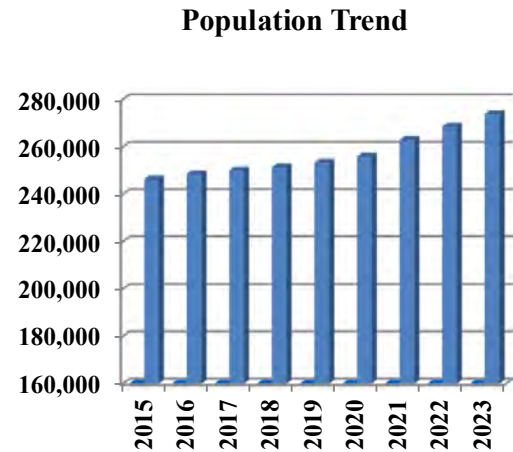
| 1700 | 1800 | 1900 | 2000 |
|---|--|--|--|
| <p>1720 James Letort establishes trading post</p> <p>1737 Shippensburg founded</p> <p>1750 Cumberland County formed; first court held in Shippensburg</p> <p>1751 Carlisle founded as County seat</p> <p>1753 Log structure serves as first Courthouse</p> <p>1754 Cumberland County erects first prison</p> <p>1757 Britain establishes Carlisle Barracks</p> <p>1765 Brick Courthouse constructed</p> <p>1776 Three County attorneys, James Wilson, James Smith, & George Ross sign the Declaration of Independence</p> <p>1778 Molly Pitcher fights in battle of Monmouth</p> <p>1783 Dickinson College founded</p> <p>1789 Union Volunteer Fire Company organized; oldest continuous volunteer fire company in the U.S.</p> <p>1794 Washington musters troops in Carlisle during the Whiskey Rebellion</p> | <p>1820 Cumberland County is largest iron producer in PA</p> <p>1834 Dickinson Law School founded</p> <p>1836 Carlisle High School; 1st public high school in PA</p> <p>1845 Fire destroys Courthouse & Town Hall in Carlisle</p> <p>1846 “Old” Courthouse construction completed</p> <p>1853 Gas & Electric comes to Carlisle</p> <p>1855 1st County street illumination in Carlisle</p> <p>1863 Confederates invade Cumberland County</p> <p>1874 Cumberland County Historical Society chartered</p> <p>1879 Carlisle Indian School opens</p> <p>1882 1st telephone service in Cumberland County</p> <p>1888 Union Firehouse constructed</p> <p>1894 First trolley companies organized on West Shore & Carlisle</p> | <p>1900 Bosler Library opens</p> <p>1905 Last public hanging</p> <p>1909 Messiah College founded</p> <p>1912 Carlisle Indian students win Olympic medals</p> <p>1918 Flu epidemic ravages Cumberland County Carlisle Indian Industrial School closes</p> <p>1920 1st State Police Training School in Newville</p> <p>1940 PA Turnpike opens; Carlisle to Pittsburgh</p> <p>1951 U.S. Army War College opens in Carlisle Eastern half of PA Turnpike opens</p> <p>1960 I-81 construction begins</p> <p>1962 Main Courthouse dedicated</p> <p>1972 Hurricane Agnes flood ravages County</p> <p>1979 Three Mile Island evacuation</p> <p>1985 New Cumberland County Prison built</p> | <p>2001 Security heightened after 9/11</p> <p>2008 Prison expansion & renovation project begins</p> <p>2009 Booking Center completed at Cumberland County Prison</p> <p>2010 Phase 1 Prison renovation completion U.S. Census update County Facilities receives Energy Star Award Ritner Campus interior renovations begin</p> <p>2011 New Public Safety Building complete</p> <p>2012 Sixth judge takes office Ritner Highway Campus completed County moves to 3rd class status County Facilities receives Energy Star Award</p> <p>2013 Phase 2 Prison Renovation completed Ritner Campus completed County mission & operational review</p> <p>2015 CNRC Transitions opens</p> <p>2017 Cumberland County’s Electronics Recycling Center opens</p> <p>2020 Seventh judge takes office COVID-19 Pandemic</p> <p>2022 P25 Project site preparation and construction begins</p> |

County Demographics

Population Demographics



Source: U.S. Census Bureau
2021: ACS 5-Year Estimates Data Profiles



Benchmark Counties Comparison

Cumberland County became a third-class county with the census of 2010. Benchmarking is done once a year to compare Cumberland County to the 10 other third-class counties. Below is a listing of third class counties in Pennsylvania. Third class counties have a population between 210,000 to 499,999. See www.cumberlandcountypa.gov/finance for more benchmarking data.

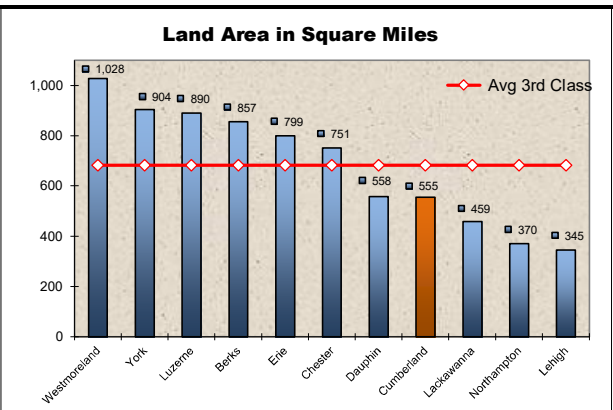
Berks County
Dauphin County
Lehigh County
Westmoreland County

Chester County
Erie County
Luzerne County
York County

Cumberland County
Lackawanna County
Northampton County

| Cumberland County & 3rd Class Counties | | | | | |
|--|-------|-------------------|-----------------------------|-------------------|-----------------------------|
| County | Class | Population (2022) | General Fund Expense (2022) | GF Exp Per Capita | General Fund Revenue (2022) |
| Westmoreland | 3 | 352,057 | \$129,660,931 | \$368 | \$126,251,250 |
| York | 3 | 461,058 | \$238,151,228 | \$517 | \$249,776,884 |
| Luzerne | 3 | 326,369 | \$138,518,420 | \$424 | \$141,284,970 |
| Berks | 3 | 430,449 | \$239,980,092 | \$558 | \$268,355,960 |
| Erie | 3 | 267,689 | \$110,548,975 | \$413 | \$113,604,513 |
| Chester | 3 | 545,823 | \$176,923,626 | \$324 | \$179,755,904 |
| Dauphin | 3 | 288,800 | \$188,377,418 | \$652 | \$216,996,265 |
| Cumberland | 3 | 268,579 | \$86,126,621 | \$321 | \$126,904,070 |
| Lackawanna | 3 | 215,615 | \$188,615,805 | \$875 | \$181,223,102 |
| Northampton | 3 | 318,526 | \$147,081,407 | \$462 | \$141,873,691 |
| Lehigh | 3 | 376,317 | \$159,775,299 | \$425 | \$152,566,487 |

Notes:
* Source: U.S. Bureau of the Census

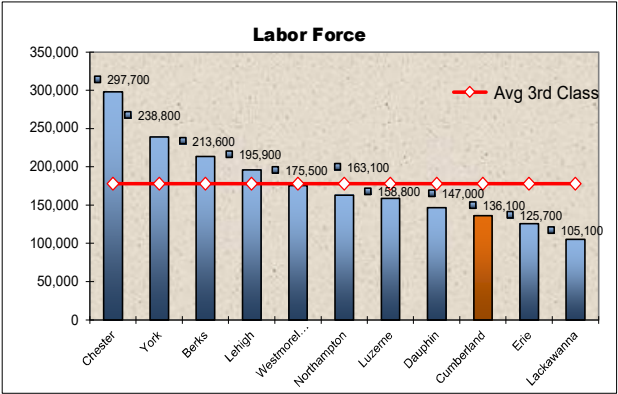


County Demographics

Cumberland County & 3rd Class Counties

| County | Class | Population (2022) | General Fund Expense (2022) | GF Exp Per Capita | General Fund Revenue (2022) | Labor Force (2022) |
|--------------|-------|-------------------|-----------------------------|-------------------|-----------------------------|--------------------|
| Chester | 3 | 545,823 | \$176,923,626 | \$324 | \$179,755,904 | 297,700 |
| York | 3 | 461,058 | \$238,151,228 | \$517 | \$249,776,884 | 238,800 |
| Berks | 3 | 430,449 | \$239,980,092 | \$558 | \$268,355,960 | 213,600 |
| Lehigh | 3 | 376,317 | \$159,775,299 | \$425 | \$152,566,487 | 195,900 |
| Westmoreland | 3 | 352,057 | \$129,660,931 | \$368 | \$126,251,250 | 175,500 |
| Northampton | 3 | 318,526 | \$147,081,407 | \$462 | \$141,873,691 | 163,100 |
| Luzerne | 3 | 326,369 | \$138,518,420 | \$424 | \$141,284,970 | 158,800 |
| Dauphin | 3 | 288,800 | \$188,377,418 | \$652 | \$216,996,265 | 147,000 |
| Cumberland | 3 | 268,579 | \$86,126,621 | \$321 | \$126,904,070 | 136,100 |
| Erie | 3 | 267,689 | \$110,548,975 | \$413 | \$113,604,513 | 125,700 |
| Lackawanna | 3 | 215,615 | \$188,615,805 | \$875 | \$181,223,102 | 105,100 |

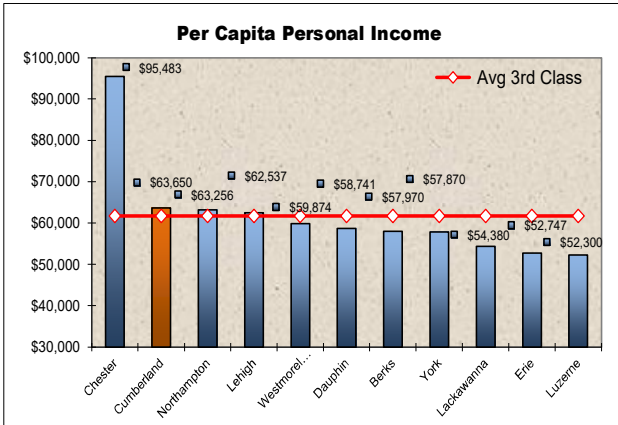
Notes:
 * Source: U.S. Bureau of the Census



Cumberland County & 3rd Class Counties

| County | Class | Population (2022) | General Fund Expense (2022) | GF Exp Per Capita | General Fund Revenue (2022) | Per Capita Personal Income (2022) |
|--------------|-------|-------------------|-----------------------------|-------------------|-----------------------------|-----------------------------------|
| Chester | 3 | 545,823 | \$176,923,626 | \$324 | \$179,755,904 | \$95,483 |
| Cumberland | 3 | 268,579 | \$86,126,621 | \$321 | \$126,904,070 | \$63,650 |
| Northampton | 3 | 318,526 | \$147,081,407 | \$462 | \$141,873,691 | \$63,256 |
| Lehigh | 3 | 376,317 | \$159,775,299 | \$425 | \$152,566,487 | \$62,537 |
| Westmoreland | 3 | 352,057 | \$129,660,931 | \$368 | \$126,251,250 | \$59,874 |
| Dauphin | 3 | 288,800 | \$188,377,418 | \$652 | \$216,996,265 | \$58,741 |
| Berks | 3 | 430,449 | \$239,980,092 | \$558 | \$268,355,960 | \$57,970 |
| York | 3 | 461,058 | \$238,151,228 | \$517 | \$249,776,884 | \$54,380 |
| Lackawanna | 3 | 215,615 | \$188,615,805 | \$875 | \$181,223,102 | \$52,747 |
| Erie | 3 | 267,689 | \$110,548,975 | \$413 | \$113,604,513 | \$52,300 |
| Luzerne | 3 | 326,369 | \$138,518,420 | \$424 | \$141,284,970 | \$52,300 |

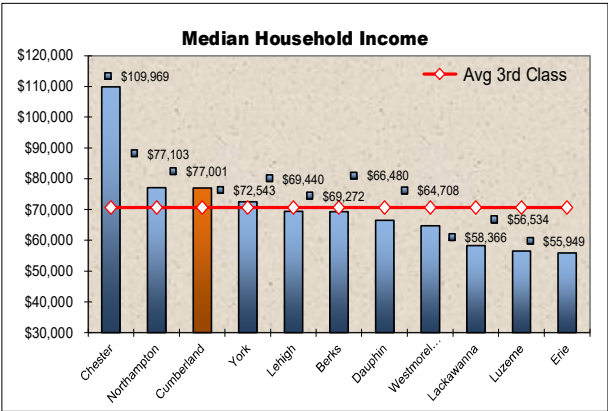
Notes:
 * Source: Bureau of Economic Analysis - 2021



Cumberland County & 3rd Class Counties

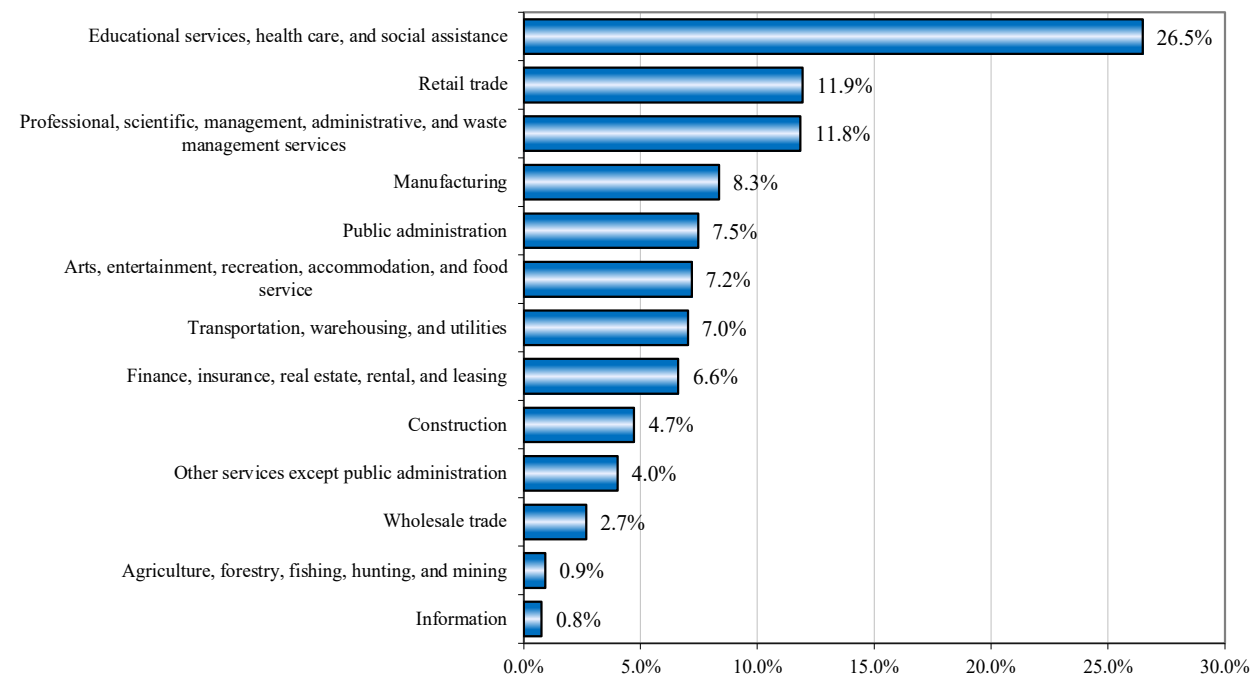
| County | Class | Population (2022) | General Fund Expense (2022) | GF Exp Per Capita | General Fund Revenue (2022) | Median Household Income (2022) |
|--------------|-------|-------------------|-----------------------------|-------------------|-----------------------------|--------------------------------|
| Chester | 3 | 545,823 | \$176,923,626 | \$324 | \$179,755,904 | \$109,969 |
| Northampton | 3 | 318,526 | \$147,081,407 | \$462 | \$141,873,691 | \$77,103 |
| Cumberland | 3 | 268,579 | \$86,126,621 | \$321 | \$126,904,070 | \$77,001 |
| York | 3 | 461,058 | \$238,151,228 | \$517 | \$249,776,884 | \$72,543 |
| Lehigh | 3 | 376,317 | \$159,775,299 | \$425 | \$152,566,487 | \$69,440 |
| Berks | 3 | 430,449 | \$239,980,092 | \$558 | \$268,355,960 | \$69,272 |
| Dauphin | 3 | 288,800 | \$188,377,418 | \$652 | \$216,996,265 | \$66,480 |
| Westmoreland | 3 | 352,057 | \$129,660,931 | \$368 | \$126,251,250 | \$64,708 |
| Lackawanna | 3 | 215,615 | \$188,615,805 | \$875 | \$181,223,102 | \$58,366 |
| Luzerne | 3 | 326,369 | \$138,518,420 | \$424 | \$141,284,970 | \$56,534 |
| Erie | 3 | 267,689 | \$110,548,975 | \$413 | \$113,604,513 | \$55,949 |

Notes:
 * Source: U.S. Census Bureau - 2022 American Community Survey



County Demographics

2022 Employment by Industry in Cumberland County, PA



Source: U.S. Census Bureau

2022 Labor Force

| | |
|----------------------------|-----------|
| Median Age | 39.4 |
| Median Household Income | \$80,926 |
| Mean Household Income | \$107,567 |
| Median Family Income | \$102,347 |
| Mean Family Income | \$131,338 |
| Unemployment Rate (U.S.) | 3.6% |
| Unemployment Rate (PA) | 4.4% |
| Unemployment Rate (County) | 3.1% |
| Total Labor Force | 136,600 |

Source: U.S. Census Bureau ACS 1-year Estimates, Bureau of Labor Statistics, PA Department of Labor

County Demographics

Principal Taxpayers as of December 31, 2022

| Taxpayer | Taxable | % of Total |
|------------------------------------|-----------------------|------------------------|
| | Assessed Value | Assessed Valuation (1) |
| 1. Allen Distribution | \$ 143,934,300 | 0.55% |
| 2. Prologis NA3 PA LP | 123,560,500 | 0.47% |
| 3. Penn State Health Hampden | 94,697,600 | 0.36% |
| 4. Liberty Property LP | 89,032,600 | 0.34% |
| 5. PR CC Limited Partnership | 85,700,000 | 0.33% |
| 6. Goodman Carlisle LLC | 73,175,000 | 0.28% |
| 7. Highmark Blue Sheild | 72,584,100 | 0.28% |
| 8. Messiah Home | 66,500,000 | 0.25% |
| 8. LIT Industrial LP | 64,167,000 | 0.24% |
| 10. Compass Shippensburg Newco LLC | 63,280,900 | 0.24% |
| | <u>\$ 876,632,000</u> | 3.33% |

Notes:

(1) Percentage based on total County taxable assessed valuation for 2022: \$26,315,560,800

Source: Cumberland County Comprehensive Annual Financial Report for Year ended December 31, 2022

2022 Top Ten County Employers

| Rank | Employer | Employees | Percentage of Total |
|------|--|---------------|-----------------------|
| | | | County Employment (3) |
| 1 | U.S. Department. of Defense - Naval Support Activity & Carlisle Barracks | 6,192 (1)* | 5.0% |
| 2 | Ahold Delhaize | 3,455 * | 3.0% |
| 3 | Penn State Health | 2,909 * | 2.0% |
| 4 | Highmark Blue Shield | 1,935 * | 2.0% |
| 5 | Commonwealth of Pennsylvania | 1,738 (2) | 1.0% |
| 6 | Cumberland Valley School District | 1,478 | 1.0% |
| 7 | JFC Temps Inc. | 1,166 * | 1.0% |
| 8 | Select Medical | 1,098 * | 1.0% |
| 9 | Fry Communications | 1,035 * | 1.0% |
| 10 | Cumberland County Government | 1,003 | 1.0% |
| | Total | <u>22,009</u> | <u>18.0%</u> |

Notes:

(1) Includes SPCC, DDRE and other Agencies at that location.

(2) Excluding Pennsylvania State University, Department of Higher Education

(3) Percentages based on Cumberland County labor force total furnished by the Pennsylvania Department of Labor and Industry

* Prior year reported information

Source: Cumberland County Annual Comprehensive Financial Report for Year ended December 31, 2022

County Demographics

Demographic and Economic Information

| Year | Population | | Total Personal Income (thousands of dollars) | | Per Capita Personal Income | | Median Household Income | | School Enrollment (2) | Annual Unemployment Rate (1) |
|------|------------|-----|---|-----|----------------------------------|-----|-------------------------------|-----|-----------------------------|------------------------------------|
| 2013 | 241,071 | (A) | \$11,376,027 | (B) | \$46,925 | (B) | \$60,883 | (A) | 32,726 | 5.5% |
| 2014 | 243,301 | (A) | \$11,957,926 | (B) | \$48,791 | (B) | \$60,826 | (A) | 33,029 | 4.5% |
| 2015 | 245,766 | (A) | \$12,529,131 | (B) | \$50,522 | (B) | \$61,820 | (A) | 33,153 | 4.1% |
| 2016 | 247,435 | (A) | \$12,676,704 | (B) | \$50,675 | (B) | \$62,640 | (A) | 33,167 | 4.0% |
| 2017 | 249,238 | (A) | \$13,176,822 | (B) | \$52,231 | (B) | \$65,544 | (A) | 33,462 | 3.9% |
| 2018 | 251,423 | (A) | \$13,825,916 | (B) | \$54,246 | (B) | \$68,895 | (A) | 33,712 | 3.5% |
| 2019 | 253,370 | (A) | \$14,550,669 | (B) | \$56,628 | (B) | \$71,269 | (A) | 34,120 | 3.5% |
| 2020 | 259,469 | (A) | \$15,936,676 | (B) | \$61,296 | (B) | \$71,979 | (A) | 34,507 | 6.6% |
| 2021 | 262,919 | (A) | \$16,734,867 | (B) | \$63,650 | (B) | \$82,691 | (A) | 33,505 | 4.6% |
| 2022 | 268,579 | (A) | * | (B) | * | (B) | * | (A) | 34,792 | 2.9% |

Notes: * information not yet available

Sources: Unless otherwise indicated, Pennsylvania Department of Labor & Industry, Labor Market Information, Center for Workforce Information & Analysis
 (1) Annual, not seasonally adjusted from Pennsylvania Department of Labor & Industry, Labor Market Information, Center for Workforce Information & Analysis
 (2) Pennsylvania Department of Education
 (A) U.S. Census Bureau
 (B) Bureau of Economic Analysis, U.S. Department of Commerce
 Cumberland County Annual Comprehensive Financial Review for Year ended December 31, 2022

Civilian Labor Force and Unemployment Rates for the past 5 years

| | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> |
|----------------------|-------------|-------------|-------------|-------------|-------------|
| Cumberland County | | | | | |
| Civilian Labor Force | 130,300 | 132,600 | 130,700 | 132,600 | 136,600 |
| Unemployment Rate | 3.3% | 3.4% | 6.7% | 4.6% | 3.1% |
| Pennsylvania | | | | | |
| Civilian Labor Force | 6,424,000 | 6,492,000 | 6,388,000 | 6,406,000 | 6,446,000 |
| Unemployment Rate | 4.3% | 4.4% | 9.1% | 6.3% | 4.4% |
| United States | | | | | |
| Civilian Labor Force | 162,075,000 | 163,539,000 | 160,742,000 | 161,204,000 | 171,200,767 |
| Unemployment Rate | 3.9% | 3.7% | 8.1% | 5.4% | 3.6% |

*Source: Pennsylvania Department of Labor and Industry, Statistics, Center for Workforce Information & Analysis

Assessed Value and Estimated Actual Value of Taxable Property

| | | | | | | | | | | Assessed Value as a Percentage of |
|-------------|-----|-------------------------|------------------------|---------------|------------|---------------------------------|----------------------------------|---------------------------------|---------------------------------------|---|
| | | Residential Property | Commercial Property | Agricultural | Recreation | Total Taxable Assessed Value | Utility & Tax Exempt Property | Total Direct Tax Rate (2) | Estimated Actual Taxable Value (3) | Actual Value (4) |
| Fiscal Year | | | | | | | | | | |
| 2013 | (1) | 15,797,344,200 | 6,102,261,000 | 992,370,200 | 43,698,300 | 22,935,673,700 | 3,861,400,800 | 2.274 | 22,246,046,266 | 103.1 |
| 2014 | (1) | 16,023,724,400 | 6,149,471,000 | 1,006,126,900 | 43,170,500 | 23,222,492,800 | 3,925,858,400 | 2.338 | 22,969,824,728 | 101.1 |
| 2015 | (1) | 16,199,194,200 | 6,318,739,300 | 1,012,668,000 | 42,903,500 | 23,573,505,000 | 3,967,767,700 | 2.338 | 23,479,586,653 | 100.4 |
| 2016 | (1) | 16,407,526,300 | 6,410,767,500 | 1,016,945,600 | 42,920,620 | 23,878,160,000 | 4,003,853,900 | 2.338 | 23,926,012,024 | 99.8 |
| 2017 | (1) | 16,640,909,800 | 6,580,169,600 | 1,023,164,900 | 42,761,400 | 24,287,005,700 | 4,114,485,600 | 2.361 | 24,757,346,228 | 98.1 |
| 2018 | (1) | 16,879,021,800 | 6,744,992,000 | 1,023,461,400 | 42,591,800 | 24,690,067,000 | 4,148,914,300 | 2.361 | 25,745,638,165 | 95.9 |
| 2019 | (1) | 17,117,877,600 | 6,899,463,600 | 1,021,525,800 | 42,551,600 | 25,081,418,600 | 4,196,267,200 | 2.361 | 26,796,387,393 | 93.6 |
| 2020 | (1) | 17,341,045,000 | 7,037,617,500 | 1,021,387,300 | 42,196,500 | 25,442,246,300 | 4,202,865,200 | 2.361 | 27,564,730,552 | 92.3 |
| 2021 | (1) | 17,649,819,500 | 7,181,899,500 | 1,037,778,200 | 41,997,800 | 25,911,495,000 | 4,228,769,400 | 2.361 | 29,444,880,682 | 88.0 |
| 2022 | (1) | 17,996,782,900 | 7,235,521,500 | 1,041,786,800 | 41,469,600 | 26,315,560,800 | 4,287,869,800 | 2.361 | 30,706,605,367 | 85.7 |

Notes:

Properties valued at 2010 reassessment base year

(1) Direct Tax Rate:

| | <u>County</u> | <u>Library</u> | <u>Total</u> |
|------|---------------|----------------|--------------|
| 2013 | 2.131 | 0.143 | 2.274 |
| 2014 | 2.195 | 0.143 | 2.338 |
| 2015 | 2.195 | 0.143 | 2.338 |
| 2016 | 2.195 | 0.143 | 2.338 |
| 2017 | 2.195 | 0.166 | 2.361 |
| 2018 | 2.195 | 0.166 | 2.361 |
| 2019 | 2.195 | 0.166 | 2.361 |
| 2020 | 2.195 | 0.166 | 2.361 |
| 2021 | 2.195 | 0.166 | 2.361 |

(2) Estimated actual value is calculated by dividing taxable assessed value by the Tax Equalization Division (TED)* common level ratios

(3) Rates are based on the Tax Equalization Division (TED)* common level ratio

*Effective April 18, 2013 State Tax Equalization Board's (STEB) is now Tax Equalization Division (TED) and is under Department of Community and Economic Development (DCED)

Although the Countywide library tax is a direct tax of the County as the County ordains and enacts it, the library tax is restricted by the electorate to funding the Cumberland County Library System, a governmental unit that is separate from the County, and is therefore not recognized as a tax revenue of Cumberland County government.

Source: Cumberland County Annual Comprehensive Financial Report for Year ended December 31, 2022

County Real Estate Tax Levies and Collections

| Year Ended December 31 | Total Tax Levy for Year (1) (4) | Subsequent Adjustments to Tax Levy for Year | Collected within the Year of the Levy | | Total Collections to Date | | |
|---------------------------|------------------------------------|---|---------------------------------------|--------------------|--|--------------|--------------------|
| | | | Amount (2) | Percentage of Levy | Collections in Subsequent Years (3) | Amount | Percentage of Levy |
| | | | | | | | |
| 2013 | \$47,826,059 | \$158,708 | \$46,395,766 | 97.01% | \$1,588,731 | \$47,984,497 | 100.00% |
| 2014 | \$49,855,721 | \$182,205 | \$48,393,357 | 97.06% | \$1,644,285 | \$50,037,642 | 100.00% |
| 2015 | \$50,454,280 | \$210,700 | \$49,036,480 | 97.19% | \$1,627,586 | \$50,664,066 | 100.00% |
| 2016 | \$51,198,311 | \$240,842 | \$50,000,265 | 97.66% | \$1,438,332 | \$51,438,597 | 99.99% |
| 2017 | \$51,956,631 | \$199,360 | \$50,774,924 | 97.73% | \$1,379,479 | \$52,154,403 | 99.99% |
| 2018 | \$52,838,606 | \$183,845 | \$51,643,300 | 97.74% | \$1,377,749 | \$53,021,049 | 99.98% |
| 2019 | \$53,627,315 | \$174,686 | \$52,459,267 | 97.82% | \$1,341,283 | \$53,800,550 | 99.29% |
| 2020 | \$54,525,838 | \$301,779 | \$53,234,704 | 97.63% | \$1,586,805 | \$54,821,509 | 97.63% |
| 2021 | \$55,360,823 | \$163,988 | \$54,300,537 | 98.08% | \$924,383 | \$55,224,920 | 98.08% |
| 2022 | \$56,286,374 | N/A | \$55,217,945 | 98.10% | N/A | - | 0.00% |

Notes:

(1) Includes additions to duplicates, penalties, refunds, credits, discounts, and credits disallowed

(2) Includes cash collections only

(3) Includes penalties

(4) The library tax approved by the electorate is not included in this schedule

Source: Cumberland County Annual Comprehensive Financial Report for Year ended December 31, 2022

Library Tax Levies and Collections

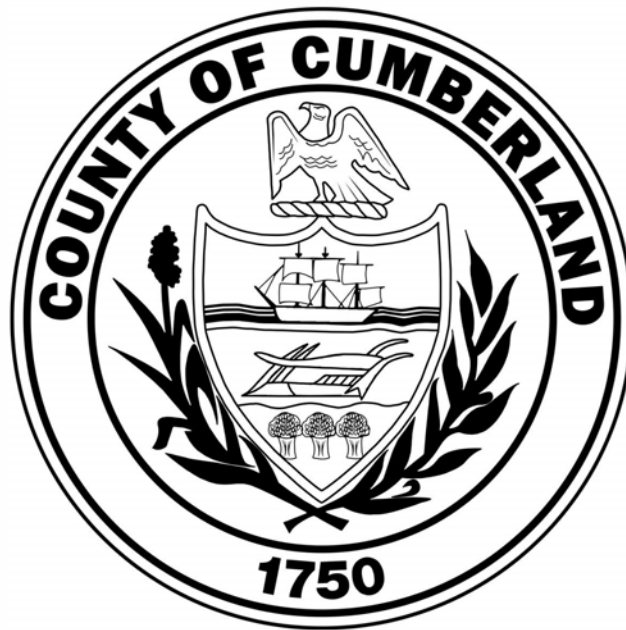
| Year Ended December 31 | Total Tax Levy for Year (1) | Subsequent Adjustments to Tax Levy for Year | Collected within the Year of the Levy | | Collections in Subsequent Years (3) | Total Collections to Date | |
|---------------------------|--------------------------------|---|--|--------------------|---|---------------------------|--------------------|
| | | | Amount (2) | Percentage of Levy | | Amount | Percentage of Levy |
| | | | | | | | |
| 2013 | \$3,208,510 | \$11,691 | \$3,113,381 | 97.04% | \$106,805 | \$3,220,186 | 100.00% |
| 2014 | \$3,248,014 | \$12,165 | \$3,152,742 | 97.04% | \$107,417 | \$3,260,159 | 100.00% |
| 2015 | \$3,287,007 | \$13,914 | \$3,194,639 | 97.19% | \$106,223 | \$3,300,862 | 100.00% |
| 2016 | \$3,335,478 | \$15,942 | \$3,257,427 | 97.66% | \$93,946 | \$3,351,319 | 100.00% |
| 2017 | \$3,929,292 | \$14,661 | \$3,839,923 | 97.73% | \$103,868 | \$3,943,659 | 100.00% |
| 2018 | \$3,995,992 | \$13,665 | \$3,905,595 | 97.74% | \$103,947 | \$4,009,284 | 100.00% |
| 2019 | \$4,055,639 | \$13,299 | \$3,967,304 | 97.82% | \$101,485 | \$4,068,125 | 100.00% |
| 2020 | \$4,123,592 | \$22,508 | \$4,025,947 | 97.63% | \$119,671 | \$4,145,618 | 99.99% |
| 2021 | \$4,186,739 | \$12,333 | \$4,106,553 | 98.08% | \$69,407 | \$4,175,960 | 99.45% |
| 2022 | \$4,256,725 | N/A | \$4,175,933 | 98.10% | N/A | - | 0.00% |

Notes:
(1) Includes additions to duplicates, penalties, refunds, credits, discounts, and credits disallowed
(2) Includes cash collections only
(3) Includes penalties

Although the Countywide library tax is a direct tax of the County as the County ordains and enacts it, the library tax is restricted by the electorate to funding the Cumberland County Library System, a governmental unit that is separate from the County, and is therefore not recognized as a tax revenue of Cumberland County government.

Source: Cumberland County Comprehensive Annual Financial Report for Year ended December 31, 2022

County Strategy



CUMBERLAND COUNTY

P e n n s y l v a n i a

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County Strategy

Commissioners' Strategic Directions

A Balanced Scorecard for Cumberland County . Pennsylvania

Introduction:

The Cumberland County Board of Commissioners developed the strategic directions to address the changing needs of the county and county government. The strategic directions provide residents and staff with what the county hopes to achieve through the county vision and how it will successfully fulfill the vision. The guiding principles and core values provide what is expected of county staff as they go about day-to-day operations to fulfill the vision and mission. What the county expects to accomplish is outlined in the strategy goals and objectives.

Vision

To provide a place where family-sustaining economic opportunity is promoted, our environment is respected, public safety is ensured, and our quality of life is preserved for the future.

Mission

To provide impactful and essential county services in the most effective, courteous, and financially responsible manner possible.

Guiding Principles

- Financial** ▶ To be fiscally responsible with taxpayer resources and use those resources to make smart decisions.
- Technical** ▶ To utilize technological and practical solutions for improving efficiencies and effectiveness.
- Customer Service** ▶ To be a customer-focused organization by providing excellent service to external and internal customers.
- Training** ▶ To provide continuous professional development opportunities for all employees which includes core training for all positions.

Core Values

- Professionalism** ▶ Cumberland County's goal is to meet customers' expectations with resourcefulness and commitment to quality.
- Respect** ▶ Cumberland County has a high regard for individual rights. All employees are expected to conduct themselves in an ethical manner.
- Integrity** ▶ All employees are expected to conduct themselves with integrity.
- Diversity** ▶ All employees are expected to respect the differences among co-workers, and to be open to new and more efficient ideas.
- Efficiency** ▶ All employees are expected to be efficient with county resources.



County Strategy

Commissioners' Strategic Directions

A Balanced Scorecard for Cumberland County . Pennsylvania

Strategy Goals and Objectives

The county strategy is comprised of four areas of focus under which the strategy goals and objectives are organized. Strategy goals are what the county expects to achieve to fulfill the county vision. Strategy objectives are the actions that must be taken, completed, or continued to achieve the related strategy goal. The four strategy focus areas are: **Deliver** | **Protect** | **Balance** | **Connect**

Deliver:

Cumberland County will attract, develop, and retain a professional, competent workforce that delivers exceptional service to the residents it serves. Well-trained, technically proficient staff will be guided by sound fiscal management principles ensuring that services are provided in a timely, cost-effective manner.

Goals ►

- 1 ► Provide quality, efficient, and effective county services in all departments with special emphasis on human services, public services, and emergency services.

Objectives:

- 1.1 Expand and improve service delivery via automation, self-service, and secure web portals.
- 1.2 Leverage automation with positive return on investment for cost savings and improved emergency services.

- 2 ► Develop a professional, competent county workforce to deliver county services.

Objectives:

- 2.1 Maintain and expand ongoing management skills trainings.
- 2.2 Provide training and support to implement continuous quality improvement.

Our Vision

To provide
a place where
family-sustaining
economic opportunity
is promoted,
our environment
is respected,
public safety is ensured,
and our quality of life
is preserved
for the future.



County Strategy

Commissioners' Strategic Directions

A Balanced Scorecard for Cumberland County . Pennsylvania

Protect:

Cumberland County works to ensure our citizens' quality of life is maintained through the planning and implementation of public services, criminal justice operations, and a broad array of human services. To provide these services in the most effective and efficient manner possible, there is a strong commitment to staff development as well as a solid foundation of fiscal management principles.

Goals ►

- 3 ► Continually improve system-wide services for vulnerable populations by integrating, coordinating, and partnering human services with other relevant county departments and private stakeholders to achieve favorable outcomes.

Objectives:

- 3.1 Partner with municipalities and the private sector to promote a safe, clean environment, and to combat the ongoing opioid health crisis.
- 3.2 Improve system-wide services for children, families, and seniors.

- 4 ► Continually improve criminal justice processes to achieve efficient outcomes, reduce recidivism, and limit the growth in the prison population using effective assessment tools early in the process to identify low risk offenders and direct them to appropriate alternatives to imprisonment.

Objectives:

- 4.1 Identify treatment needs upon entry into the criminal justice system.
- 4.2 Utilize evidence-based and promising practices.

- 5 ► Coordinate essential public safety services in Cumberland County, including 9-1-1 communications and emergency management.

Objectives:

- 5.1 Provide 9-1-1 communications, public safety radio system, and connected field components to effectively manage response to emergency calls for service.
- 5.2 Foster an environment where municipalities, emergency service partners, and the county can prepare, plan, and coordinate response to emergencies and special events.

Our Mission

To provide impactful & essential county services in the most effective, courteous, & financially responsible manner possible.



County Strategy

Commissioners' Strategic Directions

A Balanced Scorecard for Cumberland County . Pennsylvania

Balance:

Cumberland County is committed to providing services to support and promote conservation efforts while understanding the county's prosperous future as a preferred place to live, work, and visit is enhanced by planned commercial, industrial, and residential growth. Department staff who work in these areas are committed to working together to streamline and maximize efforts as they continually strive to strike a balance between conservation and growth.

Goals ►

- 6 ► Preserve productive agricultural lands and support the agricultural industry.

Objectives:

- 6.1 Preserve prime farmland.
- 6.2 Promote and support the agriculture industry.
- 6.3 Support efforts to preserve and protect important environmental features.

- 7 ► Maintain a diversified industry base that increases the commercial/industrial tax base and in turn increases the median income and opportunities for the broadest array of Cumberland County residents.

Objectives:

- 7.1 Retain existing employers and attract or encourage the formation of new business.
- 7.2 Encourage visitors to identify the county as a business and leisure destination.

- 8 ► Provide a sufficient supply of mixed housing types within the financial reach of all county residents.

Objectives:

- 8.1 Support the efforts of the Cumberland County Housing and Redevelopment Authorities as they address affordable housing and provide assistance to renters, homeowners, and potential homeowners.
- 8.2 Support efforts made on behalf of Cumberland County with Community Development Block Grant (CDBG), Home Investment Partnership Program (HOME), and Emergency Rental Assistance (ERA) programs.

Our Vision

A place where family-sustaining economic opportunity is promoted, our environment is respected, public safety is ensured, and our quality of life is preserved for the future.



County Strategy

Commissioners' Strategic Directions

A Balanced Scorecard for Cumberland County . Pennsylvania

Connect:

Cumberland County must be connected locally and globally through a safe, efficient transportation system and proactive, collaborative stakeholder relationships. Strong working relationships with municipal, state, and federal elected officials as well as Cumberland County partner agencies is key to success in this area.

Goals ►

- 9 ► Develop and maintain a safe, multi-modal transportation system that is supported by responsible land use planning, accessible to all users, respects natural resources and serves the mobility needs of residents, businesses, and through travelers.

Objectives:

- 9.1 Support increased public transit and shared ride transportation through Susquehanna Regional Transit Authority (SRTA).
- 9.2 Improve in the county's motorized and non-motorized transportation through strategic investment and leveraging of federal, state, county, and local funding sources.
- 9.3 Maintain county-owned bridges in state of good repair.

- 10 ► Forge strong partnerships with government organizations, nonprofits, educational institutions, and residents to effectively address issues that supersede political boundaries.

Objectives:

- 10.1 Improve and expand the scope/quality of internal and external communications.
- 10.2 Leverage Board of Commissioners individual board and authority appointments to identify ways to address similar goals and objectives.
- 10.3 Promote and advertise public meetings and department activities with an aim to get residents engaged and involved.
- 10.4 Support meetings with municipal, emergency management, and community leaders as a forum to respectfully discuss county and municipal needs and concerns.

Our Mission

To provide
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County Strategy

Commissioners' Strategic Directions

A Balanced Scorecard for Cumberland County . Pennsylvania

The Balanced Scorecard

The scorecard provides the framework to align system-level and department strategies, goals, and targeted outcomes. In 2022, the Board of Commissioners recommitted to the balanced scorecard as the primary tool to measure success. The four perspectives will be used to determine whether the county is meeting our goals and fulfilling the vision of Cumberland County.

The Four Perspectives

The balanced scorecard, comprised of strategy goals and objectives that align with one of the focus areas, is used to assess how the county is meeting the needs of stakeholders. Success is measured using the four perspectives of the balanced scorecard as outlined below:

- Serving the Customer:** The residents of Cumberland County are the customers of county services. Providing customer service-oriented support to the residents as well as internal and external stakeholders is crucial.
- Running the Business:** Cumberland County isn't a business, but business process is important. Not only does the county need to know how to best address the needs of the residents, the county needs to ensure it is providing those services in the most efficient manner possible.
- Developing Employees:** Cumberland County is committed to the learning and growth of employees. A well-trained workforce is the cornerstone of the county's success.
- Managing Resources:** While the first three perspectives are critical to the success of the county, the county must smartly manage its resources. Being fiscally responsible with taxpayer money is important as the county strives to both provide services and protect our fiscal health.

Conclusion

As mentioned, how successful the county is in fulfilling the vision statement is assessed using the balanced scorecard via the four perspectives. With continuous quality improvement in mind, an informal review of progress is performed on an on-going basis. At least once a year, a formal review of the balanced scorecard using the four perspectives is completed. Therefore, a review of department performance objectives and the balanced scorecard provides something akin to a report card for county operations.

Department goals, objectives, and performance measures are found in the Performance Management Section. These goals and objects align with the county strategy goals and objectives. Therefore, a review of department objectives and performance measures provides an additional tool beyond the balanced scorecard to assess whether the county is meeting operational goals and objectives. The Strategy Goal Alignment by Department follows the balanced scorecard.



County Strategy

Commissioners' Strategic Directions

A Balanced Scorecard for Cumberland County . Pennsylvania

Deliver

Serving the Customer . Running the Business . Developing Employees . Managing Resources

Strategy Goals:

Objectives: 1.1, 1.2 | 2.1, 2.2

Goal 1:

Provide quality, efficient, & effective county services in all departments with special emphasis on human services, public services, & emergency services.

Expand & improve service delivery via automation, self-service, & secure web portals.

Leverage automation with positive return on investment for cost savings & improved emergency services.

Goal 2:

Develop a professional, competent county workforce to deliver county services.

Maintain & expand ongoing management skills trainings.

Provide training & support to implement continuous quality improvement.

Protect

Serving the Customer . Running the Business . Developing Employees . Managing Resources

Strategy Goals:

Objectives: 3.1, 3.2 | 4.1, 4.2 | 5.1, 5.2

Goal 3:

Continually improve system-wide services for vulnerable populations by integrating, coordinating, & partnering human services with other relevant county departments & private stakeholders to achieve favorable outcomes.

Partner with municipalities & the private sector to promote a safe, clean environment, & to combat the ongoing opioid health crisis.

Improve system-wide services for children, families, & seniors.

Goal 4:

Continually improve criminal justice processes to achieve efficient outcomes, reduce recidivism, & limit the growth in the prison population using effective assessment tools early in the process to identify low risk offenders & direct them to appropriate alternatives to imprisonment.

Identify treatment needs upon entry into the criminal justice system.

Utilize evidence-based & promising practices.

Goal 5:

Coordinate essential public safety services in Cumberland County, including 9-1-1 communications and emergency management.

Provide 9-1-1 communications, public safety radio system, & connected field components to effectively manage response to emergency calls for service.

Foster an environment where municipalities, emergency service partners, and the county can prepare, plan, and coordinate response to emergencies and special events.

Balance

Serving the Customer . Running the Business . Developing Employees . Managing Resources

Strategy Goals:

Objectives: 6.1, 6.2, 6.3 | 7.1, 7.2 | 8.1, 8.2

Goal 6:

Preserve productive agricultural lands & support the agricultural industry.

Preserve prime farmland.

Promote & support the agriculture industry.

Support efforts to preserve & protect important environmental features.

Goal 7:

Maintain a diversified industry base that increases the commercial/industrial tax base & in turn increases the median income & opportunities for the broadest array of Cumberland County residents.

Retain existing employers & attract or encourage the formation of new business.

Encourage visitors to identify the county as a business & leisure destination.

Goal 8:

Provide a sufficient supply of mixed housing types within the financial reach of all county residents.

Support the efforts of the Cumberland County Housing & Redevelopment Authorities as they address affordable housing & provide assistance to renters, homeowners, & potential homeowners.

Support efforts made on behalf of Cumberland County with CDBG, HOME, & ERA programs.

Connect

Serving the Customer . Running the Business . Developing Employees . Managing Resources

Strategy Goals:

Objectives: 9.1, 9.2, 9.3 | 10.1, 10.2, 10.3, 10.4

Goal 9:

Develop & maintain a safe, multi-modal transportation system that is supported by responsible land use planning, accessible to all users, respects natural resources & serves the mobility needs of residents, businesses, & through travelers.

Support increased public transit & shared ride transportation through SRTA.

Improve in the county's motorized & non-motorized transportation through strategic investment & leveraging of federal, state, county, & local funding sources.

Maintain county-owned bridges in state of good repair.

Goal 10:

Forge strong partnerships with government organizations, nonprofits, educational institutions, & residents to effectively address issues that supersede political boundaries.

Improve & expand the scope/quality of internal & external communications.

Leverage Board of Commissioners individual board & authority appointments to identify ways to address similar goals & objectives.

Promote & advertise public meetings & department activities with an aim to get residents engaged & involved.

Support meetings with municipal, emergency management, & community leaders as a forum to respectfully discuss county & municipal needs and concerns.

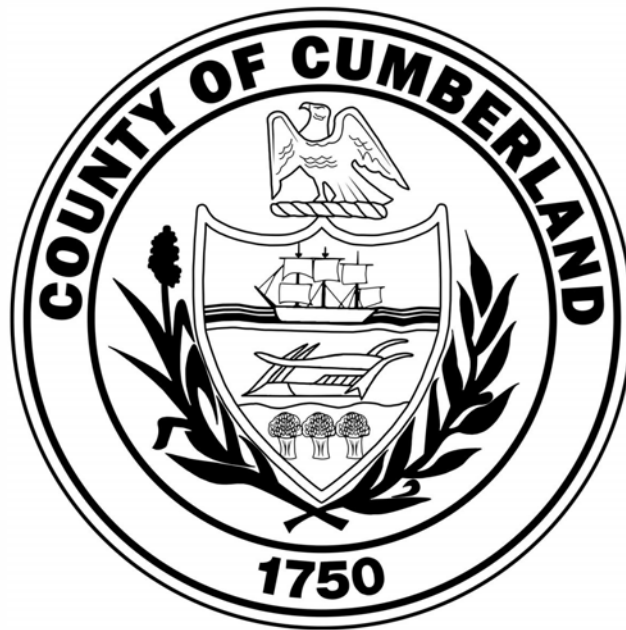
Strategy Goal Alignment: By Department

NOTE:

A solid colored box to the right of each department name indicates alignment with one or more of Cumberland County's ten goals.

| NOTE: A solid colored box to the right of each department name indicates alignment with one or more of Cumberland County's ten goals. | Deliver | | Protect | | Balance | | Connect | | | |
|--|--|--|--|--|---|---|--|--|---|--|
| | Goal 1: Provide quality, efficient, & effective county services in all departments with special emphasis on human services, public services, & emergency services | Goal 2: Develop a professional, competent county workforce to deliver county services | Goal 3: Improve system-wide services for vulnerable populations by integrating, coordinating, & partnering human services with other relevant county departments & private stakeholders to achieve favorable outcomes | Goal 4: Improve criminal justice processes to achieve efficient outcomes, reduce recidivism, & limit the growth in the prison population using effective assessment tools early in the process to identify low risk offenders & direct them to appropriate alternatives to imprisonment | Goal 5: Coordinate essential safety services in Cumberland County, including 9-1-1 communications and emergency management | Goal 6: Preserve productive agricultural lands & support the agricultural industry | Goal 7: Maintain a diversified industry base that increases the commercial/ industrial tax base & in turn increases the median income & opportunities for the broadest array of Cumberland County residents | Goal 8: Provide a sufficient supply of mixed housing types within the financial reach of all county residents | Goal 9: Develop & maintain a safe, multi-modal transportation system that is supported by responsible land use planning, accessible to all users, respects natural resources & serves the mobility needs of residents, businesses, & through travelers | Goal 10: Forge strong partnerships with government organizations, nonprofits, educational institutions, & residents to effectively address issues that supersede political boundaries |
| Administration | | | | | | | | | | |
| Commissioners | | | | | | | | | | |
| Communications | | | | | | | | | | |
| Elections | | | | | | | | | | |
| Finance | | | | | | | | | | |
| Human Resources | | | | | | | | | | |
| IMTO | | | | | | | | | | |
| Solicitors | | | | | | | | | | |
| Tax Administration | | | | | | | | | | |
| Criminal Justice | | | | | | | | | | |
| Clerk of Courts | | | | | | | | | | |
| Criminal Justice Services | | | | | | | | | | |
| District Attorney | | | | | | | | | | |
| Prison | | | | | | | | | | |
| Public Defender | | | | | | | | | | |
| Adult Probation | | | | | | | | | | |
| Courts | | | | | | | | | | |
| Domestic Relations | | | | | | | | | | |
| Juvenile Probation | | | | | | | | | | |
| Magisterial District Judges | | | | | | | | | | |
| Human Services | | | | | | | | | | |
| Children & Youth Services | | | | | | | | | | |
| Drug & Alcohol | | | | | | | | | | |
| Library | | | | | | | | | | |
| MH.IDD | | | | | | | | | | |
| Office of Aging & Community Services | | | | | | | | | | |
| Office of Veterans Affairs & Services | | | | | | | | | | |
| Public Safety | | | | | | | | | | |
| Coroner | | | | | | | | | | |
| Public Safety | | | | | | | | | | |
| Sheriff | | | | | | | | | | |
| Records & Licensing | | | | | | | | | | |
| Controller | | | | | | | | | | |
| Prothonotary | | | | | | | | | | |
| Recorder of Deeds | | | | | | | | | | |
| Register of Wills/Clerk of Orphans' Court | | | | | | | | | | |
| Treasurer | | | | | | | | | | |
| Agricultural, Development, & Planning | | | | | | | | | | |
| Agricultural Extension | | | | | | | | | | |
| Conservation District | | | | | | | | | | |
| Planning | | | | | | | | | | |
| Vector Control / Weights & Measures | | | | | | | | | | |
| Infrastructure | | | | | | | | | | |
| Bridges /Liquid Fuels | | | | | | | | | | |
| Facilities Management | | | | | | | | | | |
| Recycling & Waste Authority | | | | | | | | | | |

County Budget: Function



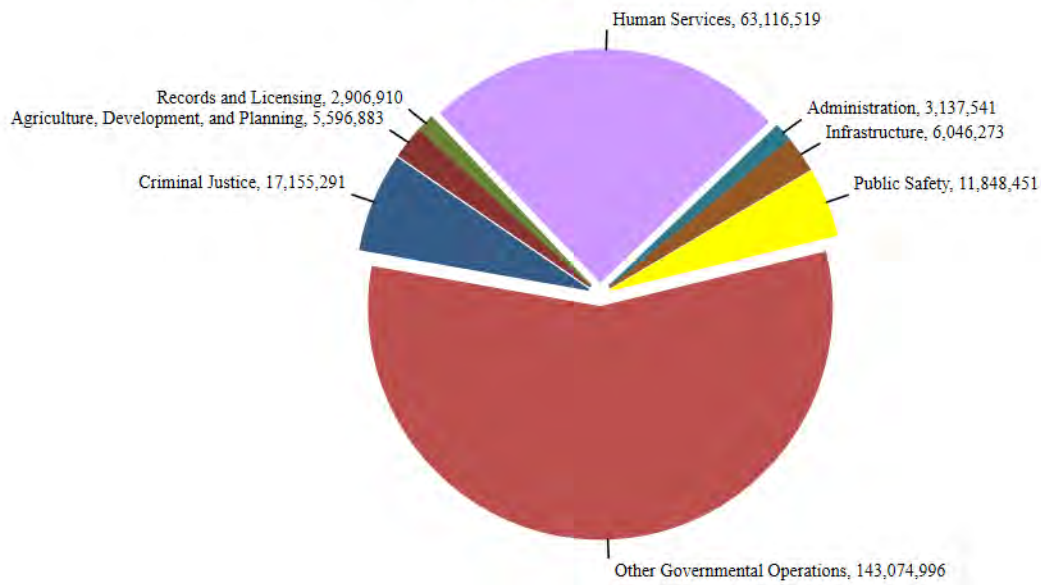
CUMBERLAND COUNTY

P e n n s y l v a n i a

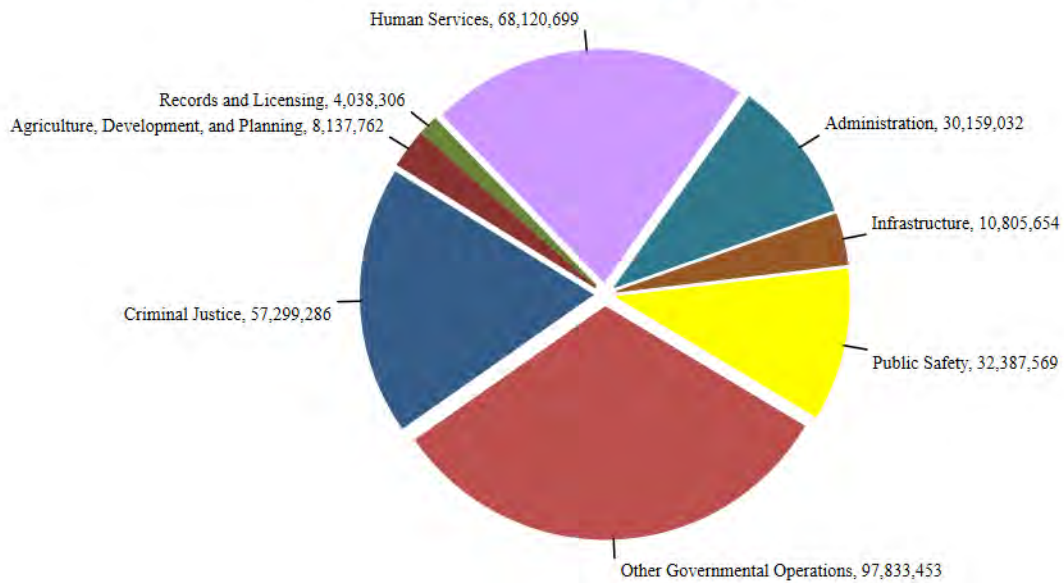
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County Budget: By Function

Revenue by Function



Expenditures by Function



County Budget: By Function

Administration

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | Percent Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|--------------------------------|
| Grant Revenue | \$ 0 | \$ 363,201 | \$ 473,032 | \$ 911,319 | \$ 438,287 | 100.00% |
| Interfund Revenue | 838,562 | 3,751,389 | 2,951,615 | 1,033,222 | -1,918,393 | -64.99% |
| Other Revenue | 1,604,348 | 1,364,077 | 1,367,000 | 1,193,000 | -174,000 | -12.73% |
| Total Revenue | \$ 2,442,910 | \$ 5,478,667 | \$ 4,791,647 | \$ 3,137,541 | \$ -1,654,106 | -34.52% |
| Salaries and Benefits | \$ 7,291,376 | \$ 7,565,149 | \$ 8,699,507 | \$ 9,430,037 | \$ 730,530 | 8.40% |
| Operating Expense | 2,291,064 | 2,949,992 | 3,912,766 | 3,503,063 | -409,703 | -10.47% |
| Interfund Expense | 159,685 | 1,120,518 | 26,751,331 | 15,410,932 | -11,340,399 | -42.39% |
| Capital Expense | 300,977 | 512,853 | 2,299,121 | 1,815,000 | -484,121 | -21.06% |
| Total Expense | \$ 10,043,102 | \$ 12,148,512 | \$ 41,662,725 | \$ 30,159,032 | \$ -11,503,693 | -27.61% |

Criminal Justice

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | Percent Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|--------------------------------|
| Grant Revenue | \$ 4,882,289 | \$ 4,911,246 | \$ 6,682,791 | \$ 6,344,112 | \$ -338,679 | -5.07% |
| Interfund Revenue | 2,730,007 | 30,118,400 | 18,803,966 | 3,558,604 | -15,245,362 | -81.08% |
| Other Revenue | 6,594,021 | 6,112,649 | 6,557,005 | 7,252,575 | 695,570 | 10.61% |
| Total Revenue | \$ 14,206,317 | \$ 41,142,295 | \$ 32,043,762 | \$ 17,155,291 | \$ -14,888,471 | -46.46% |
| Salaries and Benefits | \$ 31,737,900 | \$ 33,889,453 | \$ 36,829,468 | \$ 39,554,544 | \$ 2,725,076 | 7.40% |
| Operating Expense | 9,100,625 | 10,441,672 | 12,925,117 | 13,264,584 | 339,467 | 2.63% |
| Interfund Expense | 1,174,031 | 1,344,834 | 1,810,945 | 1,873,164 | 62,219 | 3.44% |
| Capital Expense | 496,190 | 507,333 | 3,869,198 | 2,606,994 | -1,262,204 | -32.62% |
| Total Expense | \$ 42,508,746 | \$ 46,183,292 | \$ 55,434,728 | \$ 57,299,286 | \$ 1,864,558 | 3.36% |

Human Services

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | Percent Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|--------------------------------|
| Grant Revenue | \$ 41,382,707 | \$ 43,554,463 | \$ 48,332,828 | \$ 49,185,812 | \$ 852,984 | 1.76% |
| Interfund Revenue | 5,179,463 | 5,930,655 | 9,125,930 | 8,962,808 | -163,122 | -1.79% |
| Other Revenue | 4,412,434 | 4,453,940 | 4,988,540 | 4,967,899 | -20,641 | -0.41% |
| Total Revenue | \$ 50,974,604 | \$ 53,939,058 | \$ 62,447,298 | \$ 63,116,519 | \$ 669,221 | 1.07% |
| Salaries and Benefits | \$ 15,716,269 | \$ 16,456,102 | \$ 18,676,451 | \$ 20,260,736 | \$ 1,584,285 | 8.48% |
| Operating Expense | 37,467,813 | 39,527,260 | 45,442,801 | 45,335,035 | -107,766 | -0.24% |
| Interfund Expense | 2,205,353 | 2,325,257 | 3,677,506 | 2,444,928 | -1,232,578 | -33.52% |
| Capital Expense | 5,187 | 0 | 0 | 80,000 | 80,000 | 100.00% |
| Total Expense | \$ 55,394,622 | \$ 58,308,619 | \$ 67,796,758 | \$ 68,120,699 | \$ 323,941 | 0.48% |

County Budget: By Function

Public Safety

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | Percent Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|--------------------------------|
| Grant Revenue | \$ 345,804 | \$ 543,726 | \$ 1,135,821 | \$ 374,051 | \$ -761,770 | -67.07% |
| Interfund Revenue | 3,170,492 | 3,016,285 | 4,369,493 | 4,739,420 | 369,927 | 8.47% |
| Other Revenue | 6,793,526 | 21,342,566 | 6,498,620 | 6,734,980 | 236,360 | 3.64% |
| Total Revenue | \$ 10,309,822 | \$ 24,902,577 | \$ 12,003,934 | \$ 11,848,451 | \$ -155,483 | -1.30% |
| Salaries and Benefits | \$ 9,048,406 | \$ 9,567,612 | \$ 11,258,181 | \$ 11,942,880 | \$ 684,699 | 6.08% |
| Operating Expense | 2,250,392 | 2,518,433 | 3,205,019 | 3,185,217 | -19,802 | -0.62% |
| Interfund Expense | 2,328,798 | 960,530 | 1,917,228 | 2,009,883 | 92,655 | 4.83% |
| Capital Expense | 2,021,919 | 4,904,119 | 19,944,852 | 15,249,589 | -4,695,263 | -23.54% |
| Total Expense | \$ 15,649,515 | \$ 17,950,694 | \$ 36,325,280 | \$ 32,387,569 | \$ -3,937,711 | -10.84% |

Records And Licensing

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | Percent Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|--------------------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.00% |
| Interfund Revenue | 0 | 1,793,370 | 1,098,145 | 3,520 | -1,094,625 | -99.68% |
| Other Revenue | 3,550,720 | 3,136,936 | 2,841,200 | 2,903,390 | 62,190 | 2.19% |
| Total Revenue | \$ 3,550,720 | \$ 4,930,306 | \$ 3,939,345 | \$ 2,906,910 | \$ -1,032,435 | -26.21% |
| Salaries and Benefits | \$ 2,940,016 | \$ 3,032,597 | \$ 3,312,561 | \$ 3,511,826 | \$ 199,265 | 6.02% |
| Operating Expense | 294,536 | 298,962 | 603,675 | 434,610 | -169,065 | -28.01% |
| Interfund Expense | 16,601 | 170,436 | 66,913 | 69,870 | 2,957 | 4.42% |
| Capital Expense | 7,995 | 0 | 281,193 | 22,000 | -259,193 | -92.18% |
| Total Expense | \$ 3,259,148 | \$ 3,501,995 | \$ 4,264,342 | \$ 4,038,306 | \$ -226,036 | -5.30% |

Agriculture, Development, And Planning

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | Percent Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|--------------------------------|
| Grant Revenue | \$ 1,151,247 | \$ 2,928,732 | \$ 4,723,825 | \$ 4,552,983 | \$ -170,842 | -3.62% |
| Interfund Revenue | 127,086 | 855,324 | 587,417 | 189,300 | -398,117 | -67.77% |
| Other Revenue | 792,226 | 963,796 | 794,700 | 854,600 | 59,900 | 7.54% |
| Total Revenue | \$ 2,070,559 | \$ 4,747,852 | \$ 6,105,942 | \$ 5,596,883 | \$ -509,059 | -8.34% |
| Salaries and Benefits | \$ 1,825,397 | \$ 1,884,811 | \$ 1,944,777 | \$ 2,147,589 | \$ 202,812 | 10.43% |
| Operating Expense | 1,448,220 | 3,095,564 | 5,145,398 | 4,957,798 | -187,600 | -3.65% |
| Interfund Expense | 19,426 | 27,184 | 27,875 | 30,375 | 2,500 | 8.97% |
| Capital Expense | 531,668 | 507,380 | 997,000 | 1,002,000 | 5,000 | 0.50% |
| Total Expense | \$ 3,824,711 | \$ 5,514,939 | \$ 8,115,050 | \$ 8,137,762 | \$ 22,712 | 0.28% |

County Budget: By Function

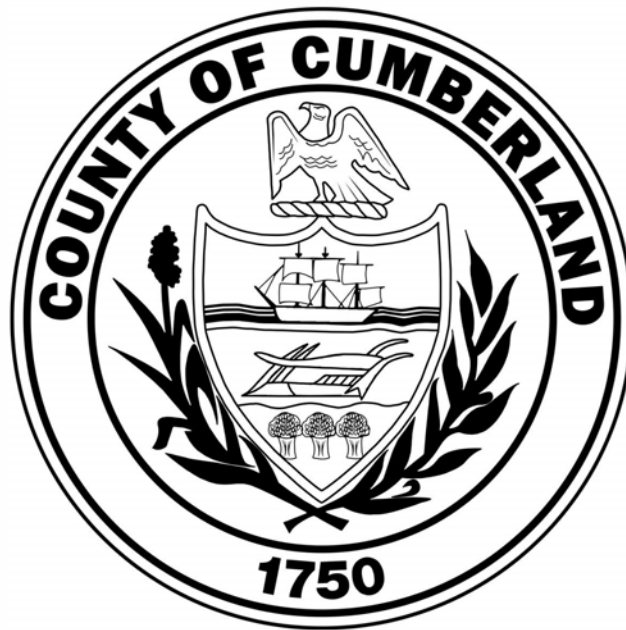
Infrastructure

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | Percent Change FY24-FY23 |
|-----------------------|---------------------|----------------------|----------------------|----------------------|-----------------------|--------------------------------|
| Grant Revenue | \$ 2,670,309 | \$ 1,207,198 | \$ 1,515,576 | \$ 3,761,730 | \$ 2,246,154 | 148.20% |
| Interfund Revenue | 34,384 | 27,923 | 36,100 | 282,150 | 246,050 | 681.58% |
| Other Revenue | 1,973,399 | 1,753,646 | 2,314,035 | 2,002,393 | -311,642 | -13.47% |
| Total Revenue | \$ 4,678,092 | \$ 2,988,767 | \$ 3,865,711 | \$ 6,046,273 | \$ 2,180,562 | 56.41% |
| Salaries and Benefits | \$ 1,806,024 | \$ 1,796,998 | \$ 2,027,988 | \$ 2,181,879 | \$ 153,891 | 7.59% |
| Operating Expense | 2,329,712 | 2,368,701 | 5,422,922 | 4,258,503 | -1,164,419 | -21.47% |
| Interfund Expense | 643,085 | 1,945,197 | 672,882 | 685,022 | 12,140 | 1.80% |
| Capital Expense | 3,867,749 | 4,127,723 | 2,533,810 | 3,680,250 | 1,146,440 | 45.25% |
| Total Expense | \$ 8,646,570 | \$ 10,238,619 | \$ 10,657,602 | \$ 10,805,654 | \$ 148,052 | 1.39% |

Other Governmental Operations

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | Percent Change FY24-FY23 |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------------|
| Tax Revenue | \$ 62,216,639 | \$ 63,620,496 | \$ 64,958,629 | \$ 66,994,816 | \$ 2,036,187 | 3.13% |
| Grant Revenue | 17,765,768 | 38,758,081 | 24,248,502 | 2,694,091 | -21,554,411 | -88.89% |
| Interfund Revenue | 16,531,194 | 22,461,746 | 37,859,534 | 23,469,603 | -14,389,931 | -38.01% |
| Other Revenue | 85,065,644 | 29,484,879 | 43,242,278 | 49,916,486 | 6,674,208 | 15.43% |
| Total Revenue | \$ 181,579,245 | \$ 154,325,202 | \$ 170,308,943 | \$ 143,074,996 | \$ -27,233,947 | -15.99% |
| Salaries and Benefits | \$ 12,589,875 | \$ 3,215,966 | \$ 433,141 | \$ 422,194 | \$ -10,947 | -2.53% |
| Operating Expense | 67,528,316 | 68,911,527 | 83,540,459 | 72,449,039 | -11,091,420 | -13.28% |
| Interfund Expense | 24,358,515 | 64,666,042 | 39,156,146 | 23,329,088 | -15,827,058 | -40.42% |
| Capital Expense | 222 | 0 | 275,770 | 1,633,132 | 1,357,362 | 492.21% |
| Total Expense | \$ 104,476,928 | \$ 136,793,535 | \$ 123,405,516 | \$ 97,833,453 | \$ -25,572,063 | -20.72% |

County Budget: Fund



CUMBERLAND COUNTY

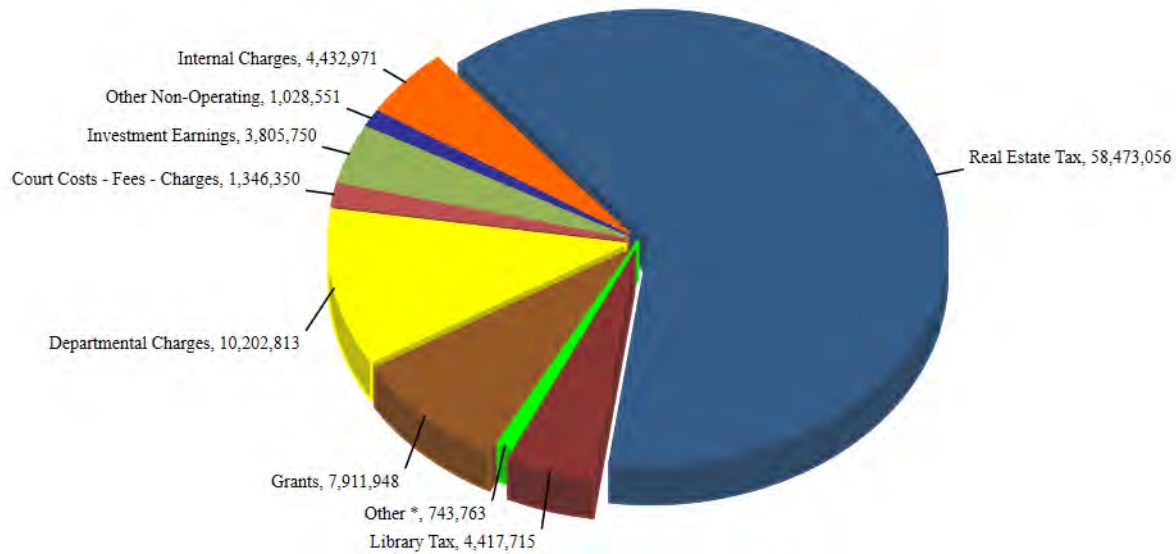
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County Budget: By Fund

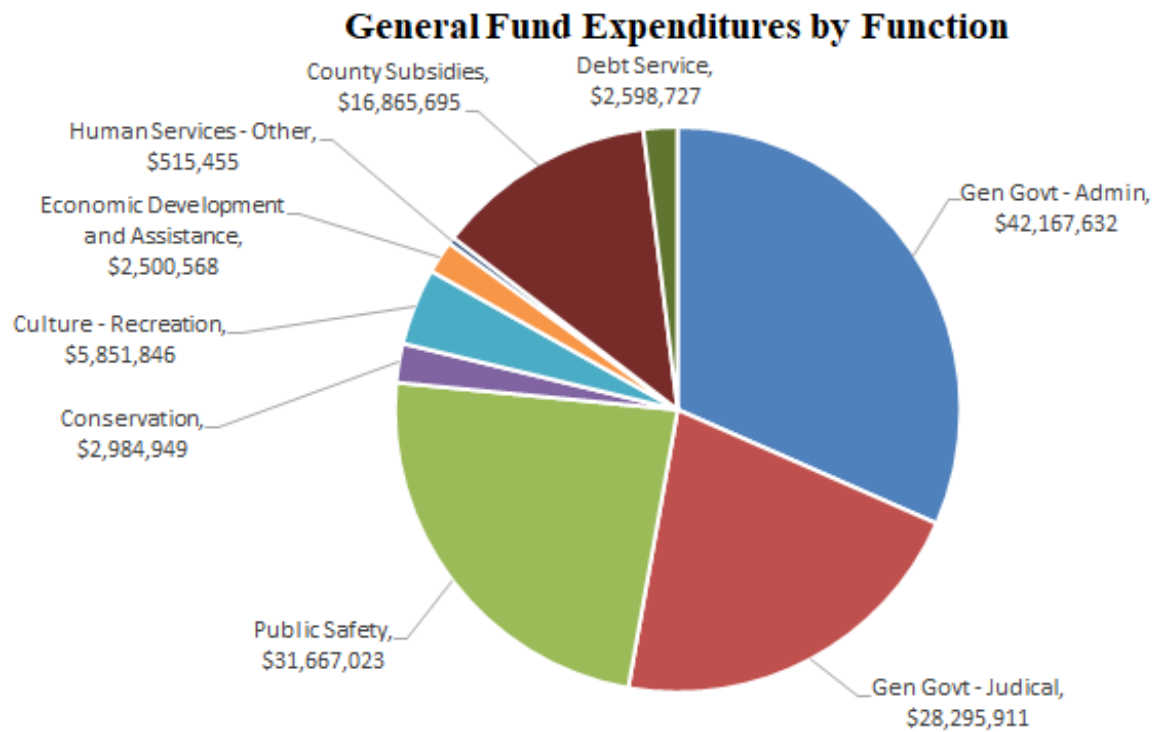
| General Fund Revenue | Budget | |
|------------------------------|---------------|---------|
| | \$ | % |
| Real Estate Tax | \$ 58,473,056 | 63.21% |
| Library Tax | 4,417,715 | 4.78% |
| Payment in Lieu of Taxes* | 202,545 | 0.22% |
| Licenses and Permits* | 226,793 | 0.25% |
| Grants | 7,911,948 | 8.55% |
| Departmental Charges | 10,202,813 | 11.03% |
| Court Costs - Fees - Charges | 1,346,350 | 1.46% |
| Investment Earnings* | 3,805,750 | 4.11% |
| Rental Income* | 130,825 | 0.14% |
| Contributions and Donations* | 183,600 | 0.20% |
| Transfers - In | 142,507 | 0.15% |
| Other Non-Operating* | 1,028,551 | 1.11% |
| Internal Charges | 4,432,971 | 4.79% |
| Total Revenue | \$ 92,505,424 | 100.00% |

General Fund Revenue



County Budget: By Fund

| General Fund Expenditures by Function | Budget | |
|---------------------------------------|----------------|---------|
| | \$ | % |
| General Govt - Administrative | \$ 42,167,632 | 31.60% |
| General Govt - Judicial | 28,295,911 | 21.20% |
| Public Safety | 31,667,023 | 23.73% |
| Conservation | 2,984,949 | 2.24% |
| Culture and Recreation | 5,851,846 | 4.39% |
| Economic Development and Assistance | 2,500,568 | 1.87% |
| Human Services | 515,455 | 0.39% |
| County Subsidies | 16,865,695 | 12.64% |
| Debt Service | 2,598,727 | 1.95% |
| Total Expenditures | \$ 133,447,806 | 100.00% |



General Fund Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 30,940,145 |
| Revenue | | | | |
| Real Estate Tax | \$ 55,677,328 | \$ 56,660,437 | \$ 57,320,738 | \$ 58,473,056 |
| Library Tax | 4,226,060 | 4,271,653 | 4,331,441 | 4,417,715 |
| Payment in Lieu of Taxes | 212,219 | 205,154 | 205,950 | 202,545 |
| Departmental Charges | 10,448,624 | 9,905,948 | 9,881,011 | 10,202,813 |
| Licenses and Permits | 241,417 | 239,581 | 235,228 | 226,793 |
| Grants | 17,927,812 | 7,947,521 | 9,661,790 | 7,911,948 |
| Court Costs - Fees - Charges | 1,660,662 | 1,170,326 | 1,488,247 | 1,346,350 |
| Investment Earnings | 228,651 | 984,647 | 865,600 | 3,805,750 |
| Rental Income | 126,423 | 132,908 | 133,158 | 130,825 |
| Contributions and Donations | 196,318 | 394,097 | 129,200 | 183,600 |
| Transfers - In | 8,476,263 | 47,007,430 | 20,149,737 | 142,507 |
| Other Non-Operating | 255,275 | 430,005 | 201,675 | 1,028,551 |
| Internal Charges | 4,210,132 | 3,924,489 | 3,967,209 | 4,432,971 |
| Total Revenue | \$ 103,887,184 | \$ 133,274,196 | \$ 108,570,984 | \$ 92,505,424 |
| Expenditures | | | | |
| Salaries/Benefits | \$ 45,075,700 | \$ 47,683,641 | \$ 52,633,184 | \$ 56,812,497 |
| Purchased Professional Services | 6,487,006 | 8,610,490 | 12,015,654 | 11,263,743 |
| Purchased Property Services | 2,972,017 | 3,038,057 | 4,032,835 | 4,006,144 |
| Other Purchased Services | 2,412,548 | 2,625,487 | 3,364,843 | 3,364,634 |
| Supplies | 2,678,346 | 2,931,565 | 3,791,957 | 3,391,851 |
| Payments to Agencies/Non Governmental Entities | 20,653,699 | 9,237,591 | 9,850,451 | 7,859,100 |
| Capital | 2,250,321 | 1,798,901 | 9,957,134 | 8,927,701 |
| Payment to Other Governments | 7,996,607 | 292,030 | 174,056 | 281,264 |
| Subsidy | 10,231,497 | 10,908,089 | 12,459,539 | 16,615,695 |
| Transfers - Out | 3,406,403 | 4,861,416 | 30,123,238 | 19,060,750 |
| Contingency | 0 | 0 | 732,873 | 1,400,000 |
| Internal Charges - Expenses | 314,595 | 444,838 | 456,505 | 464,427 |
| Total Expenditures | \$ 104,478,739 | \$ 92,432,105 | \$ 139,592,269 | \$ 133,447,806 |
| Net Increase/(Decrease) | | | | -40,942,382 |
| Transfer from Assigned and Committed Fund Balance | | | | 28,975,692 |
| Ending Funding Balance | | | | \$ 18,973,455 |

Total County Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 314,206,138 |
| Revenue | | | | |
| Real Estate Tax | \$ 55,677,328 | \$ 56,660,437 | \$ 57,320,738 | \$ 58,473,056 |
| Library Tax | 4,226,060 | 4,271,653 | 4,331,441 | 4,417,715 |
| Hotel Tax | 2,101,033 | 2,483,252 | 3,100,500 | 3,901,500 |
| Payment in Lieu of Taxes | 212,219 | 205,154 | 205,950 | 202,545 |
| Departmental Charges | 61,841,634 | 38,744,651 | 36,082,292 | 46,722,448 |
| Licenses and Permits | 293,917 | 297,181 | 287,228 | 278,793 |
| Grants | 68,198,125 | 92,266,647 | 87,112,375 | 67,824,098 |
| Court Costs - Fees - Charges | 2,747,613 | 2,033,319 | 2,495,747 | 2,278,350 |
| Investment Earnings | 37,312,703 | -22,455,131 | 21,066,713 | 15,735,510 |
| Rental Income | 129,446 | 133,629 | 133,158 | 130,825 |
| Contributions and Donations | 234,419 | 493,258 | 174,100 | 234,500 |
| Transfers - In | 24,140,961 | 63,798,271 | 70,566,087 | 37,608,184 |
| Other Non-Operating | 8,094,237 | 49,187,635 | 8,206,675 | 10,181,551 |
| Internal Charges | 4,470,227 | 4,156,822 | 4,266,113 | 4,630,443 |
| Net Intergovernmental Revenue | 132,349 | 177,949 | 157,465 | 263,346 |
| Total Revenue | \$ 269,812,271 | \$ 292,454,727 | \$ 295,506,582 | \$ 252,882,864 |
| Expenditures | | | | |
| Salaries/Benefits | \$ 82,955,264 | \$ 77,408,689 | \$ 83,182,074 | \$ 89,451,685 |
| Purchased Professional Services | 46,046,735 | 49,351,535 | 57,002,294 | 55,986,162 |
| Purchased Property Services | 4,363,805 | 4,223,997 | 5,263,087 | 5,224,489 |
| Other Purchased Services | 4,697,773 | 5,008,685 | 5,785,534 | 5,733,539 |
| Supplies | 5,681,447 | 4,737,688 | 5,565,886 | 16,591,976 |
| Payments to Agencies/Non Governmental Entities | 20,708,008 | 10,237,268 | 22,702,839 | 14,915,665 |
| Debt Service | 4,486,261 | 5,255,784 | 5,250,049 | 5,424,904 |
| Capital | 7,231,908 | 10,559,408 | 30,200,945 | 26,088,965 |
| Payment to Other Governments | 8,737,539 | 1,400,430 | 7,994,758 | 5,253,982 |
| Subsidy | 10,231,497 | 10,908,089 | 12,459,539 | 16,615,695 |
| Transfers - Out | 16,304,428 | 57,543,884 | 57,338,760 | 24,775,149 |
| Contingency | 0 | 0 | 10,565,238 | 4,800,000 |
| Internal Charges - Expenses | 4,369,569 | 4,108,027 | 4,282,527 | 4,462,418 |
| Other Non-Operating Expenses | 27,989,111 | 49,896,724 | 40,068,472 | 33,457,132 |
| Total Expenditures | \$ 243,803,345 | \$ 290,640,208 | \$ 347,662,002 | \$ 308,781,761 |
| Net Increase/(Decrease) | | | | -55,898,897 |
| General Fund Transfer - Assigned and Committed Fund Balance | | | | 28,975,692 |
| Ending Funding Balance | | | | \$ 287,282,933 |

County Budget: By Fund

100 General Fund

General Fund

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|--|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 30,940,145 | | |
| Tax Revenue | \$ 60,115,606 | \$ 61,137,243 | \$ 61,858,129 | \$ 63,093,316 | \$ 1,235,187 | 2.00% |
| Grant Revenue | 17,927,812 | 7,947,521 | 9,661,790 | 7,911,948 | -1,749,842 | -18.11% |
| Interfund Revenue | 12,686,395 | 50,931,919 | 24,116,946 | 4,575,478 | -19,541,468 | -81.03% |
| Other Revenue | 13,157,369 | 13,257,511 | 12,934,119 | 16,924,682 | 3,990,563 | 30.85% |
| Total Revenue | \$ 103,887,182 | \$ 133,274,194 | \$ 108,570,984 | \$ 92,505,424 | \$ -16,065,560 | -14.80% |
| Salaries and Benefits | \$ 45,075,700 | \$ 47,683,641 | \$ 52,633,184 | \$ 56,812,497 | \$ 4,179,313 | 7.94% |
| Operating Expense | 43,200,223 | 26,735,219 | 33,962,668 | 31,566,736 | -2,395,932 | -7.05% |
| Interfund Expense | 13,952,495 | 16,214,343 | 43,039,282 | 36,140,872 | -6,898,410 | -16.03% |
| Capital Expense | 2,250,321 | 1,798,901 | 9,957,134 | 8,927,701 | -1,029,433 | -10.34% |
| Total Expense | \$ 104,478,739 | \$ 92,432,104 | \$ 139,592,268 | \$ 133,447,806 | \$ -6,144,462 | -4.40% |
| Transfer from Assigned and Committed Fund Balance | | | | 28,975,692 | | |
| Ending Fund Balance | | | | \$ 18,973,455 | | |

111 District Attorney - Insurance Fraud Prevention

General Fund

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 0 | | |
| Grant Revenue | \$ 201,370 | \$ 207,044 | \$ 300,293 | \$ 215,044 | \$ -85,249 | -28.39% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 144 | 51 | 36 | 0 | -36 | -100.00% |
| Total Revenue | \$ 201,514 | \$ 207,095 | \$ 300,329 | \$ 215,044 | \$ -85,285 | -28.40% |
| Salaries and Benefits | \$ 191,486 | \$ 187,379 | \$ 210,827 | \$ 170,159 | \$ -40,668 | -19.29% |
| Operating Expense | 8,657 | 17,948 | 33,725 | 43,140 | 9,415 | 27.92% |
| Interfund Expense | 1,371 | 1,767 | 2,055 | 1,745 | -310 | -15.09% |
| Capital Expense | 0 | 0 | 53,722 | 0 | -53,722 | -100.00% |
| Total Expense | \$ 201,514 | \$ 207,094 | \$ 300,329 | \$ 215,044 | \$ -85,285 | -28.40% |
| Ending Fund Balance | | | | \$ 0 | | |

County Budget: By Fund

113 District Attorney-Stop Grant-Law Enforcement

General Fund

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 0 | | |
| Grant Revenue | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 126,000 | \$ 1,000 | 0.80% |
| Interfund Revenue | 49,463 | 65,149 | 96,779 | 176,467 | 79,688 | 82.34% |
| Other Revenue | 79 | 159 | 2 | 0 | -2 | -100.00% |
| Total Revenue | \$ 174,542 | \$ 190,308 | \$ 221,781 | \$ 302,467 | \$ 80,686 | 36.38% |
| Salaries and Benefits | \$ 115,679 | \$ 136,210 | \$ 154,075 | \$ 240,555 | \$ 86,480 | 56.13% |
| Operating Expense | 56,937 | 51,693 | 65,290 | 59,510 | -5,780 | -8.85% |
| Interfund Expense | 1,926 | 2,405 | 2,416 | 2,402 | -14 | -0.58% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 174,542 | \$ 190,308 | \$ 221,781 | \$ 302,467 | \$ 80,686 | 36.38% |
| Ending Fund Balance | | | | \$ 0 | | |

114 District Attorney - Federal Forfeitures

General Fund

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 46,577 | | |
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 16 | 117 | 10 | 200 | 190 | 1,900.00% |
| Total Revenue | \$ 16 | \$ 117 | \$ 10 | \$ 200 | \$ 190 | 1,900.00% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Operating Expense | 0 | 13,745 | 18,500 | 45,000 | 26,500 | 143.24% |
| Interfund Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 0 | \$ 13,745 | \$ 18,500 | \$ 45,000 | \$ 26,500 | 143.24% |
| Ending Fund Balance | | | | \$ 1,777 | | |

County Budget: By Fund

130 Criminal Justice Services

General Fund

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 7,802 | | |
| Grant Revenue | \$ 406,382 | \$ 410,839 | \$ 500,080 | \$ 282,074 | \$ -218,006 | -43.59% |
| Interfund Revenue | 994,495 | 983,511 | 1,198,048 | 1,315,241 | 117,193 | 9.78% |
| Other Revenue | 2,117 | 2,571 | 9,000 | 9,150 | 150 | 1.67% |
| Total Revenue | \$ 1,402,994 | \$ 1,396,921 | \$ 1,707,128 | \$ 1,606,465 | \$ -100,663 | -5.90% |
| Salaries and Benefits | \$ 988,301 | \$ 957,286 | \$ 1,014,510 | \$ 1,089,447 | \$ 74,937 | 7.39% |
| Operating Expense | 350,718 | 380,975 | 557,323 | 377,362 | -179,961 | -32.29% |
| Interfund Expense | 63,974 | 58,660 | 135,295 | 139,656 | 4,361 | 3.22% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 1,402,993 | \$ 1,396,921 | \$ 1,707,128 | \$ 1,606,465 | \$ -100,663 | -5.90% |
| Ending Fund Balance | | | | \$ 7,802 | | |

135 Opioid Crisis Relief Fund

General Fund

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 5,940 | | |
| Grant Revenue | \$ 0 | \$ 0 | \$ 724,366 | \$ 1,140,086 | \$ 415,720 | 57.39% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 0 | 0 | 16,000 | 105,000 | 89,000 | 556.25% |
| Total Revenue | \$ 0 | \$ 0 | \$ 740,366 | \$ 1,245,086 | \$ 504,720 | 68.17% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Operating Expense | 0 | 0 | 740,366 | 1,245,086 | 504,720 | 68.17% |
| Interfund Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 0 | \$ 0 | \$ 740,366 | \$ 1,245,086 | \$ 504,720 | 68.17% |
| Ending Fund Balance | | | | \$ 5,940 | | |

County Budget: By Fund

140 Offender Supervision Fund

General Fund

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 972,747 | | |
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.00% |
| Interfund Revenue | 1,033 | 0 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 852,386 | 671,993 | 801,000 | 725,500 | -75,500 | -9.43% |
| Total Revenue | \$ 853,419 | \$ 671,993 | \$ 801,000 | \$ 725,500 | \$ -75,500 | -9.43% |
| Salaries and Benefits | \$ 698,736 | \$ 702,997 | \$ 753,096 | \$ 761,267 | \$ 8,171 | 1.08% |
| Operating Expense | 39,235 | 46,783 | 61,325 | 55,280 | -6,045 | -9.86% |
| Interfund Expense | 77,066 | 77,196 | 78,418 | 78,465 | 47 | 0.06% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 815,037 | \$ 826,976 | \$ 892,839 | \$ 895,012 | \$ 2,173 | 0.24% |
| Ending Fund Balance | | | | \$ 803,235 | | |

160 Demolition Fund/Economic Development

General Fund

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 682,866 | | |
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.00% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 338,174 | 257,250 | 310,500 | 190,800 | -119,700 | -38.55% |
| Total Revenue | \$ 338,174 | \$ 257,250 | \$ 310,500 | \$ 190,800 | \$ -119,700 | -38.55% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.00% |
| Operating Expense | 0 | 109,111 | 214,500 | 189,200 | -25,300 | -11.79% |
| Interfund Expense | 0 | 23 | 40 | 38 | -2 | -5.00% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 0 | \$ 109,134 | \$ 214,540 | \$ 189,238 | \$ -25,302 | -11.79% |
| Ending Fund Balance | | | | \$ 684,428 | | |

County Budget: By Fund

165 County Relief Block Grant

General Fund

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 0 | | |
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.00% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.00% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.00% |
| Operating Expense | 84,197 | 0 | 0 | 0 | 0 | 0.00% |
| Interfund Expense | 536,060 | 0 | 0 | 0 | 0 | 0.00% |
| Capital Expense | 222 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 620,479 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.00% |
| Ending Fund Balance | | | | \$ 0 | | |

166 County Grant Program

General Fund

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 0 | | |
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.00% |
| Interfund Revenue | 0 | 949,450 | 30,000,000 | 15,000,000 | -15,000,000 | -50.00% |
| Other Revenue | 0 | 0 | 0 | 10,600,000 | 10,600,000 | 100.00% |
| Total Revenue | \$ 0 | \$ 949,450 | \$ 30,000,000 | \$ 25,600,000 | \$ -4,400,000 | -14.67% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.00% |
| Operating Expense | 0 | 949,450 | 29,000,000 | 25,600,000 | -3,400,000 | -11.72% |
| Interfund Expense | 0 | 0 | 1,000,000 | 0 | -1,000,000 | -100.00% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 0 | \$ 949,450 | \$ 30,000,000 | \$ 25,600,000 | \$ -4,400,000 | -14.67% |
| Ending Fund Balance | | | | \$ 0 | | |

County Budget: By Fund

200 Affordable Housing Fund

Special Revenue Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 154,234 | | |
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.00% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 259,512 | 197,889 | 196,100 | 210,000 | 13,900 | 7.09% |
| Total Revenue | \$ 259,512 | \$ 197,889 | \$ 196,100 | \$ 210,000 | \$ 13,900 | 7.09% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.00% |
| Operating Expense | 179,035 | 240,097 | 236,800 | 203,050 | -33,750 | -14.25% |
| Interfund Expense | 12,456 | 9,287 | 9,976 | 7,206 | -2,770 | -27.77% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 191,491 | \$ 249,384 | \$ 246,776 | \$ 210,256 | \$ -36,520 | -14.80% |
| Ending Fund Balance | | | | \$ 153,978 | | |

201 American Rescue Plan

General Fund

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 0 | | |
| Grant Revenue | \$ 0 | \$ 34,349,328 | \$ 20,000,000 | \$ 0 | \$ -20,000,000 | -100.00% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Revenue | \$ 0 | \$ 34,349,328 | \$ 20,000,000 | \$ 0 | \$ -20,000,000 | -100.00% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.00% |
| Operating Expense | 0 | 65,540 | 0 | 0 | 0 | 0.00% |
| Interfund Expense | 0 | 34,283,788 | 20,000,000 | 0 | -20,000,000 | -100.00% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 0 | \$ 34,349,328 | \$ 20,000,000 | \$ 0 | \$ -20,000,000 | -100.00% |
| Ending Fund Balance | | | | \$ 0 | | |

County Budget: By Fund

205 ARD Program

Special Revenue Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 0 | | |
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.00% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 196,947 | 187,901 | 260,000 | 240,341 | -19,659 | -7.56% |
| Total Revenue | \$ 196,947 | \$ 187,901 | \$ 260,000 | \$ 240,341 | \$ -19,659 | -7.56% |
| Salaries and Benefits | \$ 940 | \$ 1,055 | \$ 0 | \$ 1,141 | \$ 1,141 | 0.00% |
| Operating Expense | 81,223 | 90,535 | 123,100 | 110,850 | -12,250 | -9.95% |
| Interfund Expense | 114,784 | 96,312 | 136,900 | 128,350 | -8,550 | -6.25% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 196,947 | \$ 187,902 | \$ 260,000 | \$ 240,341 | \$ -19,659 | -7.56% |
| Ending Fund Balance | | | | \$ 0 | | |

215 Children & Youth Services

Special Revenue Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 0 | | |
| Grant Revenue | \$ 18,137,681 | \$ 18,062,133 | \$ 21,250,296 | \$ 22,077,567 | \$ 827,271 | 3.89% |
| Interfund Revenue | 3,746,664 | 4,019,896 | 4,685,971 | 4,761,086 | 75,115 | 1.60% |
| Other Revenue | 517,640 | 405,725 | 395,755 | 276,420 | -119,335 | -30.15% |
| Total Revenue | \$ 22,401,985 | \$ 22,487,754 | \$ 26,332,022 | \$ 27,115,073 | \$ 783,051 | 2.97% |
| Salaries and Benefits | \$ 6,247,701 | \$ 6,695,151 | \$ 7,926,140 | \$ 8,615,085 | \$ 688,945 | 8.69% |
| Operating Expense | 15,132,056 | 14,733,872 | 17,312,602 | 17,392,019 | 79,417 | 0.46% |
| Interfund Expense | 1,022,227 | 1,058,731 | 1,093,280 | 1,107,969 | 14,689 | 1.34% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 22,401,984 | \$ 22,487,754 | \$ 26,332,022 | \$ 27,115,073 | \$ 783,051 | 2.97% |
| Ending Fund Balance | | | | \$ 0 | | |

County Budget: By Fund

220 Cumberland County Health Choices

Special Revenue Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 0 | | |
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 1 | 0 | 0 | 0 | 0 | 0.00% |
| Total Revenue | \$ 1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Operating Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Interfund Expense | 1 | 0 | 0 | 0 | 0 | 0.00% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Ending Fund Balance | | | | \$ 0 | | |

225 Domestic Relations Office

Special Revenue Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 0 | | |
| Grant Revenue | \$ 2,401,380 | \$ 2,505,481 | \$ 2,857,501 | \$ 3,095,236 | \$ 237,735 | 8.32% |
| Interfund Revenue | 1,244,950 | 1,244,696 | 1,299,470 | 1,422,455 | 122,985 | 9.46% |
| Other Revenue | 3,536 | 3,198 | 4,050 | 2,050 | -2,000 | -49.38% |
| Total Revenue | \$ 3,649,866 | \$ 3,753,375 | \$ 4,161,021 | \$ 4,519,741 | \$ 358,720 | 8.62% |
| Salaries and Benefits | \$ 3,040,974 | \$ 3,104,449 | \$ 3,375,252 | \$ 3,711,625 | \$ 336,373 | 9.97% |
| Operating Expense | 131,830 | 148,346 | 209,004 | 233,920 | 24,916 | 11.92% |
| Interfund Expense | 428,005 | 500,579 | 523,994 | 574,196 | 50,202 | 9.58% |
| Capital Expense | 49,058 | 0 | 52,771 | 0 | -52,771 | -100.00% |
| Total Expense | \$ 3,649,867 | \$ 3,753,374 | \$ 4,161,021 | \$ 4,519,741 | \$ 358,720 | 8.62% |
| Ending Fund Balance | | | | \$ 0 | | |

County Budget: By Fund

230 Drug & Alcohol

Special Revenue Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 1,086,869 | | |
| Grant Revenue | \$ 2,551,974 | \$ 3,254,317 | \$ 3,877,206 | \$ 3,662,536 | \$ -214,670 | -5.54% |
| Interfund Revenue | 555,331 | 500,743 | 584,267 | 494,355 | -89,912 | -15.39% |
| Other Revenue | 565,818 | 516,504 | 538,099 | 538,099 | 0 | 0.00% |
| Total Revenue | \$ 3,673,123 | \$ 4,271,564 | \$ 4,999,572 | \$ 4,694,990 | \$ -304,582 | -6.09% |
| Salaries and Benefits | \$ 1,475,680 | \$ 1,555,270 | \$ 1,816,890 | \$ 1,899,755 | \$ 82,865 | 4.56% |
| Operating Expense | 1,782,232 | 2,520,106 | 2,921,282 | 2,676,538 | -244,744 | -8.38% |
| Interfund Expense | 236,040 | 251,575 | 261,400 | 239,061 | -22,339 | -8.55% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 3,493,952 | \$ 4,326,951 | \$ 4,999,572 | \$ 4,815,354 | \$ -184,218 | -3.68% |
| Ending Fund Balance | | | | \$ 966,505 | | |

235 Hotel Tax

Special Revenue Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 0 | | |
| Tax Revenue | \$ 2,101,033 | \$ 2,483,252 | \$ 3,100,500 | \$ 3,901,500 | \$ 801,000 | 25.83% |
| Grant Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 0 | 0 | 20 | 2,020 | 2,000 | 10,000.00% |
| Total Revenue | \$ 2,101,033 | \$ 2,483,252 | \$ 3,100,520 | \$ 3,903,520 | \$ 803,000 | 25.90% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Operating Expense | 37,330 | 49,633 | 114,663 | 156,000 | 41,337 | 36.05% |
| Interfund Expense | 2,063,703 | 2,433,619 | 2,985,857 | 3,747,520 | 761,663 | 25.51% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 2,101,033 | \$ 2,483,252 | \$ 3,100,520 | \$ 3,903,520 | \$ 803,000 | 25.90% |
| Ending Fund Balance | | | | \$ 0 | | |

County Budget: By Fund

240 Human Service Development Fund

Special Revenue Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 0 | | |
| Grant Revenue | \$ 129,187 | \$ 129,187 | \$ 129,187 | \$ 129,187 | \$ 0 | 0.00% |
| Interfund Revenue | 83,163 | 86,244 | 86,920 | 87,170 | 250 | 0.29% |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Revenue | \$ 212,350 | \$ 215,431 | \$ 216,107 | \$ 216,357 | \$ 250 | 0.12% |
| Salaries and Benefits | \$ 150,274 | \$ 149,530 | \$ 157,728 | \$ 169,456 | \$ 11,728 | 7.44% |
| Operating Expense | 37,664 | 29,889 | 37,053 | 16,923 | -20,130 | -54.33% |
| Interfund Expense | 24,413 | 36,012 | 21,326 | 29,978 | 8,652 | 40.57% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 212,351 | \$ 215,431 | \$ 216,107 | \$ 216,357 | \$ 250 | 0.12% |
| Ending Fund Balance | | | | \$ 0 | | |

245 Liquid Fuels

Special Revenue Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 970,847 | | |
| Grant Revenue | \$ 1,938,848 | \$ 661,097 | \$ 630,000 | \$ 2,335,955 | \$ 1,705,955 | 270.79% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 55,682 | 3,789 | 59,600 | 187,820 | 128,220 | 215.13% |
| Total Revenue | \$ 1,994,530 | \$ 664,886 | \$ 689,600 | \$ 2,523,775 | \$ 1,834,175 | 265.98% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Operating Expense | 228,989 | 190,476 | 692,500 | 542,561 | -149,939 | -21.65% |
| Interfund Expense | 26,129 | 26,764 | 34,601 | 36,627 | 2,026 | 5.86% |
| Capital Expense | 1,455,165 | 1,415,090 | 0 | 1,834,000 | 1,834,000 | 100.00% |
| Total Expense | \$ 1,710,283 | \$ 1,632,330 | \$ 727,101 | \$ 2,413,188 | \$ 1,686,087 | 231.89% |
| Ending Fund Balance | | | | \$ 1,081,434 | | |

County Budget: By Fund

246 County Fee Local Use Fund

Special Revenue Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 2,739,978 | | |
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.00% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 1,351,035 | 1,280,002 | 1,783,600 | 1,297,000 | -486,600 | -27.28% |
| Total Revenue | \$ 1,351,035 | \$ 1,280,002 | \$ 1,783,600 | \$ 1,297,000 | \$ -486,600 | -27.28% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.00% |
| Operating Expense | 7,030 | 5,550 | 1,008,500 | 195,000 | -813,500 | -80.66% |
| Interfund Expense | 590,203 | 595,721 | 598,383 | 605,059 | 6,676 | 1.12% |
| Capital Expense | 162,785 | 2,642,108 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 760,018 | \$ 3,243,379 | \$ 1,606,883 | \$ 800,059 | \$ -806,824 | -50.21% |
| Ending Fund Balance | | | | \$ 3,236,919 | | |

250 Mental Health.Intellectual & Developmental Disabilities

Special Revenue Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 0 | | |
| Grant Revenue | \$ 16,026,460 | \$ 17,575,215 | \$ 17,543,257 | \$ 17,541,435 | -1,822 | -0.01% |
| Interfund Revenue | 635,391 | 982,837 | 3,027,560 | 3,272,772 | 245,212 | 8.10% |
| Other Revenue | 1,972,505 | 2,079,392 | 2,166,010 | 2,157,697 | -8,313 | -0.38% |
| Total Revenue | \$ 18,634,356 | \$ 20,637,444 | \$ 22,736,827 | \$ 22,971,904 | \$ 235,077 | 1.03% |
| Salaries and Benefits | \$ 4,344,038 | \$ 4,456,217 | \$ 4,862,957 | \$ 5,213,231 | 350,274 | 7.20% |
| Operating Expense | 13,776,376 | 15,570,180 | 17,318,000 | 17,169,418 | -148,582 | -0.86% |
| Interfund Expense | 482,489 | 529,366 | 555,870 | 588,373 | 32,503 | 5.85% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 18,602,903 | \$ 20,555,763 | \$ 22,736,827 | \$ 22,971,022 | \$ 234,195 | 1.03% |
| Ending Fund Balance | | | | \$ 882 | | |

County Budget: By Fund

255 Office of Aging

Special Revenue Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 507,330 | | |
| Grant Revenue | \$ 3,564,788 | \$ 3,751,276 | \$ 3,984,624 | \$ 3,773,943 | \$ -210,681 | -5.29% |
| Interfund Revenue | 132,187 | 106,601 | 599,480 | 342,425 | -257,055 | -42.88% |
| Other Revenue | 388,080 | 492,797 | 641,205 | 502,400 | -138,805 | -21.65% |
| Total Revenue | \$ 4,085,055 | \$ 4,350,674 | \$ 5,225,309 | \$ 4,618,768 | \$ -606,541 | -11.61% |
| Salaries and Benefits | \$ 2,117,933 | \$ 2,230,454 | \$ 2,371,342 | \$ 2,575,812 | \$ 204,470 | 8.62% |
| Operating Expense | 1,623,617 | 1,731,881 | 2,033,701 | 1,645,540 | -388,161 | -19.09% |
| Interfund Expense | 368,760 | 374,409 | 417,081 | 397,416 | -19,665 | -4.71% |
| Capital Expense | 5,187 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 4,115,497 | \$ 4,336,744 | \$ 4,822,124 | \$ 4,618,768 | \$ -203,356 | -4.22% |
| Ending Fund Balance | | | | \$ 507,330 | | |

260 Record Improvement - County

Special Revenue Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 223,365 | | |
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Interfund Revenue | 0 | 147,807 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 91,286 | 67,708 | 70,025 | 60,050 | -9,975 | -14.24% |
| Total Revenue | \$ 91,286 | \$ 215,515 | \$ 70,025 | \$ 60,050 | \$ -9,975 | -14.24% |
| Salaries and Benefits | \$ 52,265 | \$ 58,461 | \$ 62,467 | \$ 71,474 | \$ 9,007 | 14.42% |
| Operating Expense | 17,687 | 18,309 | 84,540 | 76,144 | -8,396 | -9.93% |
| Interfund Expense | 4,772 | 862 | 793 | 1,028 | 235 | 29.63% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 74,724 | \$ 77,632 | \$ 147,800 | \$ 148,646 | \$ 846 | 0.57% |
| Ending Fund Balance | | | | \$ 134,769 | | |

County Budget: By Fund

261 Record Improvement - Recorder of Deeds

Special Revenue Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 106,155 | | |
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.00% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 136,905 | 101,412 | 92,000 | 75,000 | -17,000 | -18.48% |
| Total Revenue | \$ 136,905 | \$ 101,412 | \$ 92,000 | \$ 75,000 | \$ -17,000 | -18.48% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.00% |
| Operating Expense | 60,909 | 41,137 | 113,000 | 77,250 | -35,750 | -31.64% |
| Interfund Expense | 169 | 147,968 | 172 | 142 | -30 | -17.44% |
| Capital Expense | 7,995 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 69,073 | \$ 189,105 | \$ 113,172 | \$ 77,392 | \$ -35,780 | -31.62% |
| Ending Fund Balance | | | | \$ 103,763 | | |

265 Recycling and Waste Authority

Special Revenue Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 1,121,729 | | |
| Grant Revenue | \$ 483,450 | \$ 112,596 | \$ 485,576 | \$ 268,400 | \$ -217,176 | -44.73% |
| Interfund Revenue | 2,151 | 517 | 1,100 | 250,800 | 249,700 | 22,700.00% |
| Other Revenue | 374,847 | 389,238 | 405,835 | 422,335 | 16,500 | 4.07% |
| Total Revenue | \$ 860,448 | \$ 502,351 | \$ 892,511 | \$ 941,535 | \$ 49,024 | 5.49% |
| Salaries and Benefits | \$ 137,342 | \$ 141,482 | \$ 151,635 | \$ 167,769 | \$ 16,134 | 10.64% |
| Operating Expense | 280,606 | 221,642 | 365,680 | 585,450 | 219,770 | 60.10% |
| Interfund Expense | 11,897 | 17,992 | 19,562 | 22,614 | 3,052 | 15.60% |
| Capital Expense | 416,486 | 0 | 344,000 | 174,000 | -170,000 | -49.42% |
| Total Expense | \$ 846,331 | \$ 381,116 | \$ 880,877 | \$ 949,833 | \$ 68,956 | 7.83% |
| Ending Fund Balance | | | | \$ 1,113,431 | | |

County Budget: By Fund

270 Community Services

Special Revenue Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 1,016,276 | | |
| Grant Revenue | \$ 952,999 | \$ 782,335 | \$ 823,892 | \$ 861,058 | \$ 37,166 | 4.51% |
| Interfund Revenue | 26,726 | 43,669 | 27,190 | 5,000 | -22,190 | -81.61% |
| Other Revenue | 2,110 | 2,205 | 2,220 | 2,700 | 480 | 21.62% |
| Total Revenue | \$ 981,835 | \$ 828,209 | \$ 853,302 | \$ 868,758 | \$ 15,456 | 1.81% |
| Salaries and Benefits | \$ 226,800 | \$ 226,160 | \$ 224,176 | \$ 255,513 | \$ 31,337 | 13.98% |
| Operating Expense | 727,989 | 531,703 | 590,635 | 591,555 | 920 | 0.16% |
| Interfund Expense | 49,812 | 49,950 | 56,492 | 53,218 | -3,274 | -5.80% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 1,004,601 | \$ 807,813 | \$ 871,303 | \$ 900,286 | \$ 28,983 | 3.33% |
| Ending Fund Balance | | | | \$ 984,748 | | |

275 Victim Witness Assistance Program

Special Revenue Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 272,222 | | |
| Grant Revenue | \$ 558,372 | \$ 446,045 | \$ 438,793 | \$ 433,828 | \$ -4,965 | -1.13% |
| Interfund Revenue | 266,733 | 378,040 | 463,774 | 505,254 | 41,480 | 8.94% |
| Other Revenue | 42,525 | 26,790 | 30,500 | 25,500 | -5,000 | -16.39% |
| Total Revenue | \$ 867,630 | \$ 850,875 | \$ 933,067 | \$ 964,582 | \$ 31,515 | 3.38% |
| Salaries and Benefits | \$ 764,843 | \$ 778,616 | \$ 818,338 | \$ 862,758 | \$ 44,420 | 5.43% |
| Operating Expense | 59,606 | 49,417 | 109,800 | 111,180 | 1,380 | 1.26% |
| Interfund Expense | 3,699 | 5,154 | 4,929 | 5,244 | 315 | 6.39% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 828,148 | \$ 833,187 | \$ 933,067 | \$ 979,182 | \$ 46,115 | 4.94% |
| Ending Fund Balance | | | | \$ 257,622 | | |

County Budget: By Fund

285 Fiscal Employer Agent

Special Revenue Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 0 | | |
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 9,931 | 6,627 | 0 | 0 | 0 | 0.00% |
| Total Revenue | \$ 9,931 | \$ 6,627 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Operating Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Interfund Expense | 0 | 0 | 1,247,000 | 0 | -1,247,000 | -100.00% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 0 | \$ 0 | \$ 1,247,000 | \$ 0 | \$ -1,247,000 | -100.00% |
| Ending Fund Balance | | | | \$ 0 | | |

290 Emergency Telephone

Special Revenue Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 2,495,389 | | |
| Grant Revenue | \$ 0 | \$ 176,040 | \$ 821,685 | \$ 500 | \$ -821,185 | -99.94% |
| Interfund Revenue | 1,989,894 | 580,417 | 3,225,846 | 4,416,420 | 1,190,574 | 36.91% |
| Other Revenue | 6,033,651 | 5,851,951 | 5,834,342 | 5,965,287 | 130,945 | 2.24% |
| Total Revenue | \$ 8,023,545 | \$ 6,608,408 | \$ 9,881,873 | \$ 10,382,207 | \$ 500,334 | 5.06% |
| Salaries and Benefits | \$ 4,052,353 | \$ 4,349,817 | \$ 5,388,299 | \$ 5,431,725 | \$ 43,426 | 0.81% |
| Operating Expense | 1,201,096 | 1,365,623 | 1,686,267 | 1,615,935 | -70,332 | -4.17% |
| Interfund Expense | 2,268,637 | 889,326 | 1,836,989 | 1,927,422 | 90,433 | 4.92% |
| Capital Expense | 501,460 | 3,641 | 970,318 | 1,407,125 | 436,807 | 45.02% |
| Total Expense | \$ 8,023,546 | \$ 6,608,407 | \$ 9,881,873 | \$ 10,382,207 | \$ 500,334 | 5.06% |
| Ending Fund Balance | | | | \$ 2,495,389 | | |

County Budget: By Fund

300 Capital Funds - Improvements

Capital Project Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 0 | | |
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 22,191 | 1,239 | 0 | 0 | 0 | 0.00% |
| Total Revenue | \$ 22,191 | \$ 1,239 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Operating Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Interfund Expense | 0 | 1,284,181 | 0 | 0 | 0 | 0.00% |
| Capital Expense | 755,952 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 755,952 | \$ 1,284,181 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Ending Fund Balance | | | | \$ 0 | | |

301 Capital Funds - Bond Projects

Capital Project Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 13,895,062 | | |
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Interfund Revenue | 894,392 | 605,894 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 0 | 14,557,515 | 0 | 0 | 0 | 0.00% |
| Total Revenue | \$ 894,392 | \$ 15,163,409 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Operating Expense | 0 | 0 | 1,000 | 50,000 | 49,000 | 4,900.00% |
| Interfund Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Capital Expense | 894,392 | 4,670,789 | 18,525,000 | 13,664,139 | -4,860,861 | -26.24% |
| Total Expense | \$ 894,392 | \$ 4,670,789 | \$ 18,526,000 | \$ 13,714,139 | \$ -4,811,861 | -25.97% |
| Ending Fund Balance | | | | \$ 180,923 | | |

County Budget: By Fund

304 Capital Bridge Fund

Capital Project Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 745,527 | | |
| Grant Revenue | \$ 248,011 | \$ 433,505 | \$ 400,000 | \$ 1,157,375 | \$ 757,375 | 189.34% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 91,152 | 6,817 | 2,000 | 30,238 | 28,238 | 1,411.90% |
| Total Revenue | \$ 339,163 | \$ 440,322 | \$ 402,000 | \$ 1,187,613 | \$ 785,613 | 195.43% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Operating Expense | 580,478 | 777,524 | 613,662 | 792,500 | 178,838 | 29.14% |
| Interfund Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Capital Expense | 732,886 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 1,313,364 | \$ 777,524 | \$ 613,662 | \$ 792,500 | \$ 178,838 | 29.14% |
| Ending Fund Balance | | | | \$ 1,140,640 | | |

400 Sinking Fund

Debt Service Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 0 | | |
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Interfund Revenue | 4,483,763 | 5,868,222 | 5,249,549 | 5,424,404 | 174,855 | 3.33% |
| Other Revenue | 0 | 12 | 500 | 500 | 0 | 0.00% |
| Total Revenue | \$ 4,483,763 | \$ 5,868,234 | \$ 5,250,049 | \$ 5,424,904 | \$ 174,855 | 3.33% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Operating Expense | 4,483,763 | 5,262,328 | 5,250,049 | 5,424,904 | 174,855 | 3.33% |
| Interfund Expense | 0 | 605,894 | 0 | 0 | 0 | 0.00% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 4,483,763 | \$ 5,868,222 | \$ 5,250,049 | \$ 5,424,904 | \$ 174,855 | 3.33% |
| Ending Fund Balance | | | | \$ 0 | | |

County Budget: By Fund

640 Nursing Home

Enterprise Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 0 | | |
| Grant Revenue | \$ 1,745,289 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Interfund Revenue | 691,370 | 0 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 24,155,555 | 26,668,386 | 0 | 0 | 0 | 0.00% |
| Total Revenue | \$ 26,592,214 | \$ 26,668,386 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Salaries and Benefits | \$ 12,251,349 | \$ 2,842,824 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Operating Expense | 9,242,762 | 18,943,856 | 0 | 0 | 0 | 0.00% |
| Interfund Expense | 8,557,162 | 12,991,171 | 0 | 0 | 0 | 0.00% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 30,051,273 | \$ 34,777,851 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Ending Fund Balance | | | | \$ 0 | | |

700 Workers' Compensation

Internal Service funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 391,000 | | |
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 343,683 | 123,730 | 142,000 | 270,000 | 128,000 | 90.14% |
| Total Revenue | \$ 343,683 | \$ 123,730 | \$ 142,000 | \$ 270,000 | \$ 128,000 | 90.14% |
| Salaries and Benefits | \$ 22,274 | \$ 21,845 | \$ 24,328 | \$ 43,451 | \$ 19,123 | 78.60% |
| Operating Expense | 151,680 | 249,595 | 542,100 | 542,100 | 0 | 0.00% |
| Interfund Expense | 52 | 60 | 186 | 56 | -130 | -69.89% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 174,006 | \$ 271,500 | \$ 566,614 | \$ 585,607 | \$ 18,993 | 3.35% |
| Ending Fund Balance | | | | \$ 75,393 | | |

County Budget: By Fund

720 Health Care Self Insurance

Internal Service funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 6,515,736 | | |
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Interfund Revenue | 0 | 356,550 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 14,692,116 | 12,816,831 | 13,450,650 | 13,945,934 | 495,284 | 3.68% |
| Total Revenue | \$ 14,692,116 | \$ 13,173,381 | \$ 13,450,650 | \$ 13,945,934 | \$ 495,284 | 3.68% |
| Salaries and Benefits | \$ 105,076 | \$ 90,267 | \$ 108,960 | \$ 116,056 | \$ 7,096 | 6.51% |
| Operating Expense | 13,529,920 | 13,018,136 | 13,069,785 | 12,013,970 | -1,055,815 | -8.08% |
| Interfund Expense | 827 | 3,775 | 3,504 | 3,440 | -64 | -1.83% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 13,635,823 | \$ 13,112,178 | \$ 13,182,249 | \$ 12,133,466 | \$ -1,048,783 | -7.96% |
| Ending Fund Balance | | | | \$ 8,328,204 | | |

810 Retirement

Fiduciary Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 247,992,300 | | |
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 44,788,482 | -11,818,059 | 28,084,500 | 20,660,000 | -7,424,500 | -26.44% |
| Total Revenue | \$ 44,788,482 | \$ -11,818,059 | \$ 28,084,500 | \$ 20,660,000 | \$ -7,424,500 | -26.44% |
| Salaries and Benefits | \$ 98,850 | \$ 158,333 | \$ 176,929 | \$ 173,376 | \$ -3,553 | -2.01% |
| Operating Expense | 15,122,202 | 25,065,336 | 28,976,319 | 23,565,460 | -5,410,859 | -18.67% |
| Interfund Expense | 197 | 4,547 | 6,103 | 5,689 | -414 | -6.78% |
| Capital Expense | 0 | 0 | 250,000 | 30,000 | -220,000 | -88.00% |
| Total Expense | \$ 15,221,249 | \$ 25,228,216 | \$ 29,409,351 | \$ 23,774,525 | \$ -5,634,826 | -19.16% |
| Ending Fund Balance | | | | \$ 244,877,775 | | |

County Budget: By Fund

850 Perry County Health Choices

Fiduciary Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 0 | | |
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Revenue | 1 | 0 | 0 | 0 | 0 | 0.00% |
| Total Revenue | \$ 1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Operating Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Interfund Expense | 1 | 0 | 0 | 0 | 0 | 0.00% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Ending Fund Balance | | | | \$ 0 | | |

900 Conservation District - Clean Water

Component Unit Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 1,007,984 | | |
| Grant Revenue | \$ 69,122 | \$ 98,283 | \$ 140,000 | \$ 140,000 | \$ 0 | 0.00% |
| Interfund Revenue | 49,300 | 39,312 | 49,300 | 49,300 | 0 | 0.00% |
| Other Revenue | 282,521 | 390,428 | 315,600 | 328,800 | 13,200 | 4.18% |
| Total Revenue | \$ 400,943 | \$ 528,023 | \$ 504,900 | \$ 518,100 | \$ 13,200 | 2.61% |
| Salaries and Benefits | \$ 412,596 | \$ 442,832 | \$ 464,072 | \$ 481,109 | \$ 17,037 | 3.67% |
| Operating Expense | 11,182 | 12,243 | 31,000 | 34,620 | 3,620 | 11.68% |
| Interfund Expense | 2,146 | 2,869 | 2,927 | 3,079 | 152 | 5.19% |
| Capital Expense | 0 | 0 | 48,000 | 52,000 | 4,000 | 8.33% |
| Total Expense | \$ 425,924 | \$ 457,944 | \$ 545,999 | \$ 570,808 | \$ 24,809 | 4.54% |
| Ending Fund Balance | | | | \$ 955,276 | | |

County Budget: By Fund

902 Conservation District - District Programs

Component Unit Funds

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 296,411 | | |
| Grant Revenue | \$ 403,830 | \$ 1,019,995 | \$ 1,983,225 | \$ 2,190,800 | \$ 207,575 | 10.47% |
| Interfund Revenue | 77,786 | 63,618 | 120,000 | 140,000 | 20,000 | 16.67% |
| Other Revenue | 58,128 | 61,332 | 57,600 | 69,200 | 11,600 | 20.14% |
| Total Revenue | \$ 539,744 | \$ 1,144,945 | \$ 2,160,825 | \$ 2,400,000 | \$ 239,175 | 11.07% |
| Salaries and Benefits | \$ 355,817 | \$ 400,284 | \$ 452,333 | \$ 566,160 | \$ 113,827 | 25.16% |
| Operating Expense | 185,610 | 689,120 | 1,703,114 | 1,924,598 | 221,484 | 13.00% |
| Interfund Expense | 3,517 | 4,833 | 5,229 | 5,625 | 396 | 7.57% |
| Capital Expense | 0 | 28,880 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 544,944 | \$ 1,123,117 | \$ 2,160,676 | \$ 2,496,383 | \$ 335,707 | 15.54% |
| Ending Fund Balance | | | | \$ 200,028 | | |

903 Conservation District - Dirt & Gravel Roads

Component Unit Funds

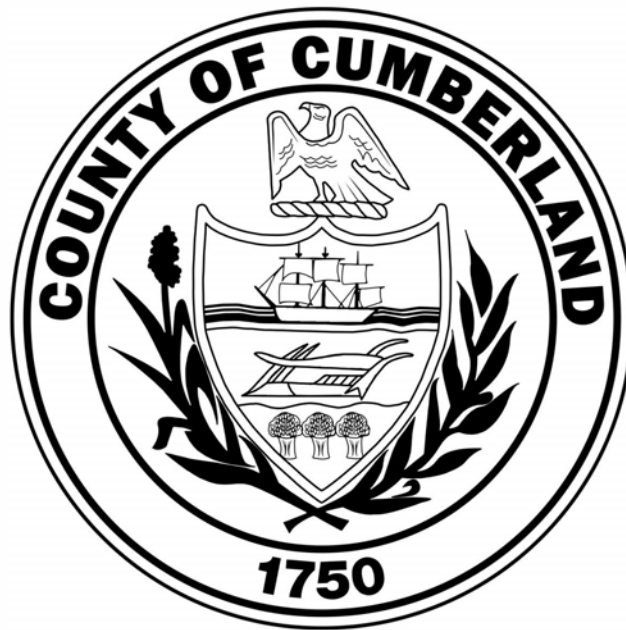
| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|------------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 11,647 | | |
| Grant Revenue | \$ 326,169 | \$ 219,411 | \$ 435,604 | \$ 481,126 | \$ 45,522 | 10.45% |
| Other Revenue | 190 | 1,482 | 500 | 600 | 100 | 20.00% |
| Total Revenue | \$ 326,359 | \$ 220,893 | \$ 436,104 | \$ 481,726 | \$ 45,622 | 10.46% |
| Salaries and Benefits | \$ 28,255 | \$ 38,129 | \$ 34,536 | \$ 22,264 | \$ -12,272 | -35.53% |
| Operating Expense | 297,839 | 185,115 | 400,304 | 459,050 | 58,746 | 14.68% |
| Interfund Expense | 504 | 860 | 766 | 772 | 6 | 0.78% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$ 326,598 | \$ 224,104 | \$ 435,606 | \$ 482,086 | \$ 46,480 | 10.67% |
| Ending Fund Balance | | | | \$ 11,287 | | |

County Budget: By Fund

Total County Budget

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Beginning Fund Balance | | | | \$ 314,206,138 | | |
| Tax Revenue | \$ 62,216,639 | \$ 63,620,496 | \$ 64,958,629 | \$ 66,994,816 | \$ 2,036,187 | 3.13% |
| Grant Revenue | 68,198,125 | 92,266,647 | 87,112,375 | 67,824,098 | -19,288,277 | -22.14% |
| Interfund Revenue | 28,611,187 | 67,955,092 | 74,832,200 | 42,238,627 | -32,593,573 | -43.56% |
| Other Revenue | 110,786,317 | 68,612,491 | 68,603,378 | 75,825,323 | 7,221,945 | 10.53% |
| Total Revenue | \$ 269,812,268 | \$ 292,454,726 | \$ 295,506,582 | \$ 252,882,864 | \$ -42,623,718 | -14.42% |
| Salaries and Benefits | \$ 82,955,264 | \$ 77,408,689 | \$ 83,182,074 | \$ 89,451,685 | \$ 6,269,611 | 7.54% |
| Operating Expense | 122,710,679 | 130,112,112 | 160,198,157 | 147,387,849 | -12,810,308 | -8.00% |
| Interfund Expense | 30,905,495 | 72,559,999 | 74,080,826 | 45,853,262 | -28,227,564 | -38.10% |
| Capital Expense | 7,231,908 | 10,559,408 | 30,200,945 | 26,088,965 | -4,111,980 | -13.62% |
| Total Expense | \$ 243,803,346 | \$ 290,640,208 | \$ 347,662,002 | \$ 308,781,761 | \$ -38,880,241 | -11.18% |
| General Fund Transfer - Assigned and Committed Fund Balance | | | | 28,975,692 | | |
| Ending Fund Balance | | | | \$ 287,282,933 | | |

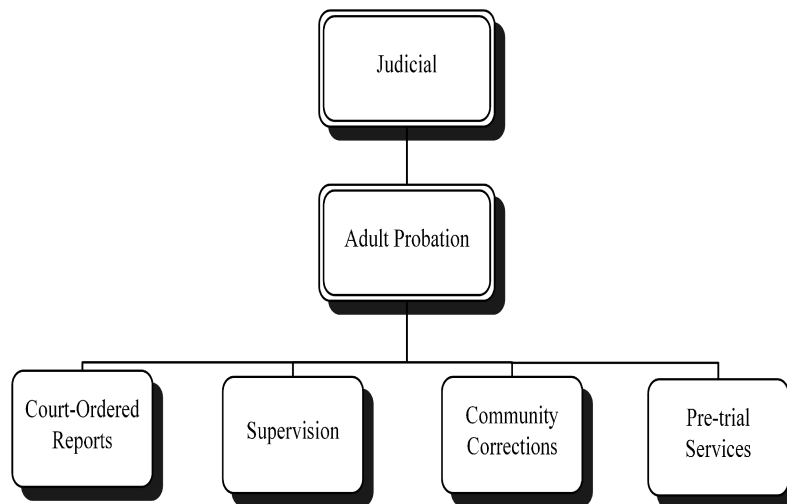
Performance Management



CUMBERLAND COUNTY

P e n n s y l v a n i a

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Mission Statement

Increase the quality of life of clients by focusing and building on their strengths and working towards reducing their thinking errors and harmful behavior patterns. Our staff is focused on meeting the individual needs of each client through the use of evidence-based practices by utilizing opportunities for client rehabilitation and treatment. By doing this, we will be able to reduce recidivism and increase public safety.

Core Activities

Court-Ordered Reports: Preparation of pre-sentence investigation reports.

Goals

- Complete 95% of pre-sentence investigation reports within 45 days of being ordered.

Supervision: Provide community protection by ensuring that clients identified as moderate or high risk to re-offend are effectively supervised in the community.

Goals

- Completion of 80% or above of monthly field visits: moderate risk clients visit once per month and high risk clients visit twice per month.

Community Corrections: Use of driving under the influence-restrictive punishment (DUI-RP) to address client needs, supply appropriate sanctions, and use prison bed days more appropriately.

Goals

- Save 7,300 or more prison bed days annually by supervising DUI-RP clients within the community.

Pre-trial Services: Effective supervision of pre-trial clients within the community as an alternative to being held in jail awaiting trial.

Goals

- 67% or more of pre-trial clients successfully complete the program by not committing a new misdemeanor or felony offense prior to trial.
- 75% or more of pre-trial clients successfully complete the program by appearing at all scheduled court appearances through trial.

Department Objectives for 2024

- Pass all federal, state, and local reviews; maintain all essential accreditations.
- Adhere to the principles and goals of the statewide strategic plan to implement evidence-based practices within the department.
- Support the expansion of case planning within the department.
- Establish and grow programs within the department and community that specifically target the criminogenic needs of offenders as identified by the Ohio Risk Assessment System (ORAS) risk/needs tool.
- Support the expansion of pre-trial services.
- Expand the utilization of intermediate punishment (IP) sentencing to increase prison beds saved over the previous year.
- Support the expansion of re-entry services.
- Support the expansion of problem-solving courts.
- Implementing a procedure of measuring performance through examining recidivism rates.

Performance Measures

| 1 Deliver | | | | | |
|-----------|--|-----------------|-----------------|--------------------|----------------|
| 2 Protect | | | | | |
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Attain 90% officer compliance rate with established case management requirements | 100 % | 100 % | 90 % | 90 % |
| 2 | Complete 95% of court-ordered reports within required time frame | 100 % | 100 % | 90 % | 90 % |
| 2 | Prison bed days saved by use of DUI-IP programs and Drug Rehabilitation Center | 10,825 | 9,797 | 10,000 | 10,000 |
| 2 | Number of ORAS assessments completed | 728 | 776 | 700 | 700 |

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 34.0 | 34.8 | 35.3 | 36.8 |
| Budgeted Part-time Equivalents | 1.5 | 0.2 | 0.2 | 0.2 |
| Total Budgeted FTEs | 35.5 | 35.0 | 35.5 | 37.0 |

Adult Probation

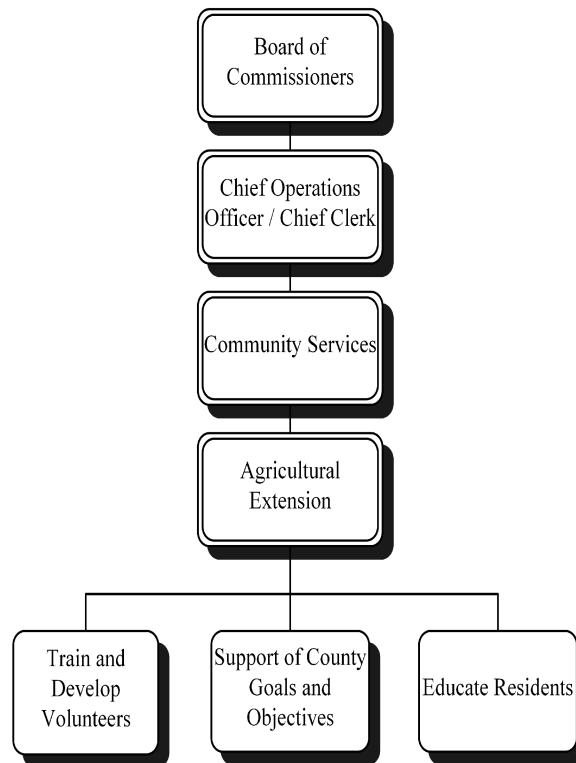
Criminal Justice

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 227,310 | \$ 227,310 | \$ 227,310 | \$ 227,310 | \$ 0 | 0.0% |
| Interfund Revenue | 76,033 | 2,369,789 | 1,471,426 | 75,000 | -1,396,426 | -94.9% |
| Other Revenue | 1,159,007 | 945,646 | 1,224,650 | 1,131,766 | -92,884 | -7.6% |
| Total Revenue | \$ 1,462,350 | \$ 3,542,745 | \$ 2,923,386 | \$ 1,434,076 | \$ -1,489,310 | -50.9% |
| Salaries and Benefits | \$ 3,164,739 | \$ 3,228,906 | \$ 3,443,720 | \$ 3,764,672 | \$ 320,952 | 9.3% |
| Operating Expense | 345,411 | 399,232 | 595,999 | 562,545 | -33,454 | -5.6% |
| Interfund Expense | 207,689 | 193,200 | 234,887 | 226,060 | -8,827 | -3.8% |
| Capital Expense | 32,241 | 0 | 0 | 50,000 | 50,000 | 100.0% |
| Total Expense | \$ 3,750,080 | \$ 3,821,338 | \$ 4,274,606 | \$ 4,603,277 | \$ 328,671 | 7.7% |

Agricultural Extension

Agriculture, Development, and Planning



Mission Statement

Penn State Extension works with Cumberland County by providing education, collaboration, and services to residents and agricultural and food-based enterprises. Penn State Extension is the outreach arm of the College of Agriculture. It provides research-based programs in natural resources, youth development, food safety, animal systems, horticulture, energy, business and community vitality, and food, families, and health.

Core Activities

Train and Develop Volunteers: Support agriculture and environmental initiatives in the Cumberland County community.

Goals

- Manage the 4-H Program.
- Manage the Master Gardener Program.
- Manage the Master Watershed Program.

Agricultural Extension *Agriculture, Development, and Planning*

Support of County Goals and Objectives: Educate and collaborate on agriculture, community and economic development, and healthy living technical assistance.

Goals

- Provide resources to the county in the following areas: natural resources, including water, agronomy, and commercial and consumer horticulture; food safety, including programs such as ServeSafe; animal systems, with a focus on dairy and biosecurity; community and economic vitality to include broadband and solar; nutrition and healthy living programs.

Educate Residents: Educate on environmental issues, community development, and healthy living.

Goals

- Provide in-person learning and utilize online videos, webinars, online courses, and social media to reach clientele that prefer virtual learning opportunities and educational outreach.
- Utilize the Penn State Extension County Council to advocate, advise, and promote Penn State Extension programing to fit the needs of the Cumberland County community.
- Provide research-based information in response to emerging invasive species.

Department Objectives for 2024

- Enroll 275 youth in the 4-H program by 2024.
- Reach 1,000 youth via embryology and other agricultural literacy efforts.
- Improve community horticulture practices through Master Gardener outreach.
- Pursue water quality improvements through Master Watershed projects.
- Coordinate with Cumberland County agencies with a shared interest in Penn State Extension's mission.
- Continue to support the county efforts to sustain and extend the Farmland Preservation Program by serving as an ex-officio member of the Farmland Preservation Program to be an agricultural resource.
- Continue to provide vector control with educational materials for tick and mosquito outreach.
- Target programming to Cumberland County residents.
- Use Salesforce numbers from the Penn State College of Agriculture to track program areas of interest.
- Enhance relationship with county council to drive programming needs in Cumberland County.
- Collaborate with Penn State Extension program educators to address community needs in program areas that are not represented in current county educator staffing.

Agricultural Extension

Agriculture, Development, and Planning

Performance Measures

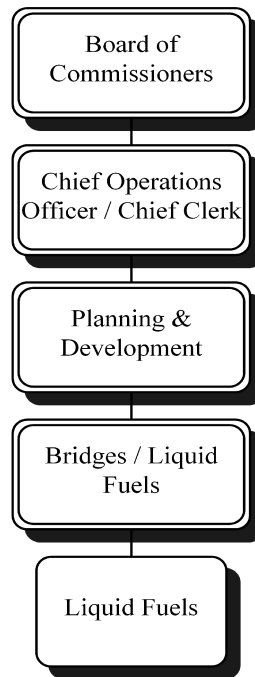
| 1 Deliver | | | | | |
|-----------|--|-----------------|-----------------|--------------------|----------------|
| 4 Connect | | | | | |
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Number of adult 4-H screened volunteers and leaders | 67 | 71 | 60 | 65 |
| 1 | Number of consumers reached with consumer horticulture educational information | 20,128 | 12,434 | 14,000 | 8,000 |
| 1 | Total number of Master Gardener volunteer hours | 1,198 | 8,992 | 7,000 | 7,000 |
| 4 | Total number of youth served in the county | 1,241 | 1,651 | 960 | 980 |
| 4 | Maintain at least ten 4-H clubs | 15 | 15 | 15 | 15 |
| 4 | Number of consumer horticulture educational events | 76 | 186 | 80 | 80 |

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 5.0 | 5.0 | 3.0 | 2.0 |
| Budgeted Part-time Equivalents | 0.6 | 0.6 | 0.6 | 0.7 |
| Total Budgeted FTEs | 5.6 | 5.6 | 3.6 | 2.7 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 233,799 | 129,412 | 0 | -129,412 | -100.0% |
| Other Revenue | 1,253 | 489 | 0 | 0 | 0 | 0.0% |
| Total Revenue | \$ 1,253 | \$ 234,288 | \$ 129,412 | \$ 0 | -129,412 | -100.0% |
| Salaries and Benefits | \$ 307,855 | \$ 232,305 | \$ 190,349 | \$ 186,107 | -4,242 | -2.2% |
| Operating Expense | 33,940 | 66,597 | 211,484 | 213,975 | 2,491 | 1.2% |
| Interfund Expense | 4,893 | 5,695 | 5,614 | 5,478 | -136 | -2.4% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 346,688 | \$ 304,597 | \$ 407,447 | \$ 405,560 | -1,887 | -0.5% |



Mission Statement

Manage the disbursement of the State Liquid Fuels Tax appropriation for the reconstruction, maintenance, and repair of roads and bridges.

Core Activities

Liquid Fuels: Maintenance and replacement of county-owned bridges.

Goals

- Replace priority county bridges with new structures.
- Implement preventative maintenance programs for county-owned bridges on an as-needed basis.

Department Objectives for 2024

- Inspect bridges in accordance with the National Bridge Inspection Standards (NBIS) and report findings to county and municipal owners.
- Replace or repair all poor-conditioned bridges that are county- or municipally-owned by 2026.
- Invest the county's \$5 Local Use Fee to improve municipally-owned transportation and infrastructure.

Performance Measures

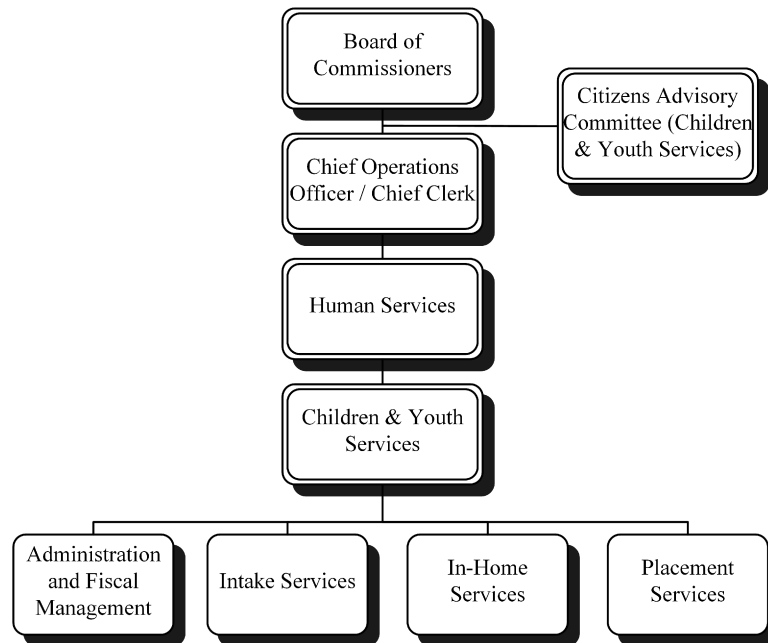
| 4 Connect | | | | | |
|-----------|--|-----------------|-----------------|--------------------|----------------|
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 4 | Prepare 3C Program guidelines for municipally-owned roads, traffic signals, and pedestrian facilities. | N/A | N/A | N/A | Yes |
| 4 | Begin pre-construction on three municipal poor condition bridges by second quarter | N/A | N/A | N/A | Yes |

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 0.0 | 0.0 | 0.0 | 0.0 |
| Budgeted Part-time Equivalents | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Budgeted FTEs | 0.0 | 0.0 | 0.0 | 0.0 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 2,186,859 | \$ 1,094,602 | \$ 1,030,000 | \$ 3,493,330 | \$ 2,463,330 | 239.2% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Other Revenue | 1,520,061 | 1,291,846 | 1,845,200 | 1,515,058 | -330,142 | -17.9% |
| Total Revenue | \$ 3,706,920 | \$ 2,386,448 | \$ 2,875,200 | \$ 5,008,388 | \$ 2,133,188 | 74.2% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.0% |
| Operating Expense | 816,498 | 973,550 | 2,314,662 | 1,530,061 | -784,601 | -33.9% |
| Interfund Expense | 616,332 | 1,906,665 | 632,984 | 641,686 | 8,702 | 1.4% |
| Capital Expense | 3,106,787 | 4,057,197 | 0 | 1,834,000 | 1,834,000 | 100.0% |
| Total Expense | \$ 4,539,617 | \$ 6,937,412 | \$ 2,947,646 | \$ 4,005,747 | \$ 1,058,101 | 35.9% |



Mission Statement

The mission of the Cumberland County Children & Youth Services (CYS) is to provide professional social services in order to: protect the safety and welfare of children; preserve, support, and strengthen the family; and identify alternative care, a safe environment, and a permanent home for those children unable to remain in their home.

Core Activities

Administration and Fiscal Management: Plan, implement, and manage children and youth services for the county.

Goals

- Manage funds efficiently and responsibly by complying with all applicable accounting and fiscal reporting requirements.
- Meet all federal, state, and county contract compliance requirements, invoicing, and audits.
- Develop, implement, and execute the needs-based budget.

Intake Services: Receive child abuse/neglect referrals for investigation and assess child and family needs for ongoing services.

Goals

- Assess the family within required regulatory timeframes and make a recommendation for the outcome of the case.
- Maintain all regulatory documentation for each case.

Intake Services: Receive child abuse/neglect referrals for investigation and assess child and family needs for ongoing services.

Goals

- Refer the family to available community resources or purchased services through the agency.
- Engage the family in identifying supports to include kinship members.

In-Home Services: Provide direct social services to children living in their own homes as well as referral and case management services to meet the needs of the child and family.

Goals

- Develop a family service plan to identify strengths, needs, and goals for the family within the regulatory timeframe.
- Continually engage the family in identifying supports to help maintain the child(ren) in their home.
- Continually assess the family and make recommendations for services to preserve the family.
- Conduct a formal family service review every five months to meet regulatory requirements.

Placement Services: Provide direct services to children who have been placed outside of their homes to reunify them with their families. If reunification is not possible, placement services will work to provide an alternative, permanent home for the child.

Goals

- Develop a child's permanency plan to identify strengths, needs, and goals for the child and family within the regulatory timeframe.
- Continually engage the family in identifying supports to help reunify child(ren) with their family.
- Continually assess the family and make recommendations for services to reunify child(ren) with their family or develop a plan for permanency.
- Conduct a formal permanency review every five months to meet regulatory requirements.

Department Objectives for 2024

- Develop a county improvement plan for the outcome of our quality service review.
- Create and implement programs and initiatives to address staffing issues and to improve retention.
- Develop policies and practices for the implementation of the Family First Act.
- Collaborate with other human service departments such as Drug and Alcohol Commission, Mental Health, Intellectual and Developmental Disabilities, Juvenile Probation, Office of Aging, and Criminal Justice Services agencies to effectively manage developments impacting youth services.
- Implement strategies to become a trauma-informed agency.
- Provide training to ensure compliance with all federal and state regulations to maintain licensures.
- Oversee all financial operations of the Children & Youth Services Office.

Children & Youth Services

Human Services

Performance Measures

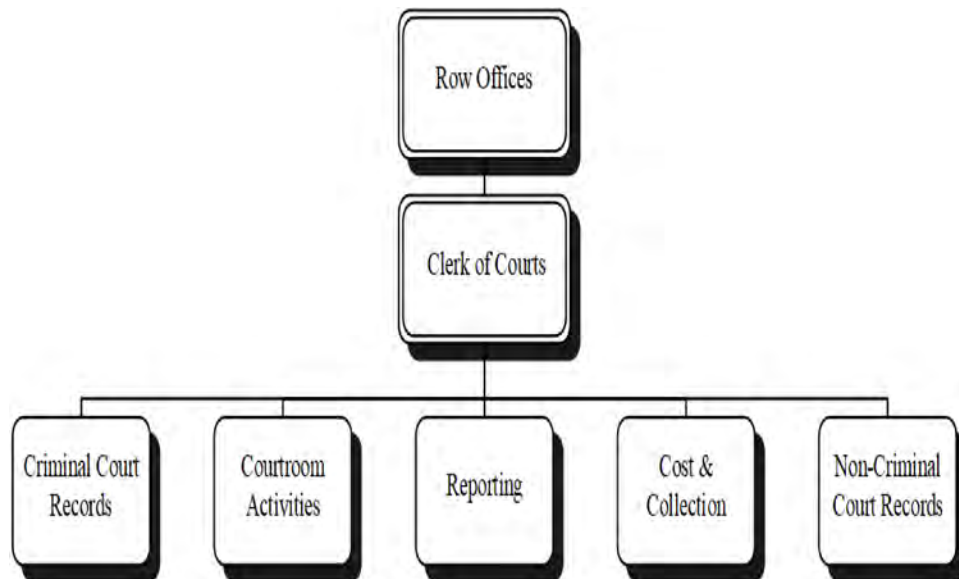
| 2 Protect | | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
|-----------|---|-----------------|-----------------|--------------------|----------------|
| Goal | Measure | | | | |
| 2 | Increase the percentage of children who enter care in a 12 month period and discharged to permanency within 12 months of entering care. The national performance standard is 40.5%. | 53 % | 35 % | 38 % | 41 % |
| 2 | Decrease the number of placement moves per 1,000 days of foster care for children and youth who enter care. The national performance standard is 4.12 moves. | 3 | 3 | 3 | 3 |
| 2 | Decrease the percentage of children and youth who re-enter care within 12 months of discharge to reunification, live with a relative, or guardianship. The national performance standard is 8.3%. | 5 % | 4 % | 4 % | 4 % |
| 2 | Decrease the amount of children in congregate care settings. | 33 | 37 | 37 | 37 |

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 89.0 | 89.0 | 94.0 | 97.0 |
| Budgeted Part-time Equivalents | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Budgeted FTEs | 89.0 | 89.0 | 94.0 | 97.0 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 18,137,681 | \$ 18,062,133 | \$ 21,250,296 | \$ 22,077,567 | \$ 827,271 | 3.9% |
| Interfund Revenue | 3,746,664 | 4,019,896 | 4,685,971 | 4,761,086 | 75,115 | 1.6% |
| Other Revenue | 517,640 | 405,725 | 395,755 | 276,420 | -119,335 | -30.2% |
| Total Revenue | \$ 22,401,985 | \$ 22,487,754 | \$ 26,332,022 | \$ 27,115,073 | \$ 783,051 | 3.0% |
| Salaries and Benefits | \$ 6,247,701 | \$ 6,695,151 | \$ 7,926,140 | \$ 8,615,085 | \$ 688,945 | 8.7% |
| Operating Expense | 15,132,056 | 14,733,872 | 17,312,602 | 17,392,019 | 79,417 | 0.5% |
| Interfund Expense | 1,022,227 | 1,058,731 | 1,093,280 | 1,107,969 | 14,689 | 1.3% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 22,401,984 | \$ 22,487,754 | \$ 26,332,022 | \$ 27,115,073 | \$ 783,051 | 3.0% |



Mission Statement

Act as custodian for all official filing and recordkeeping related to the Court of Common Pleas, collect and distribute all costs, fines, and restitutions imposed by the court, and post court processing and docket entries to the Administrative Office of Pennsylvania Courts (AOPC) and Pennsylvania Department of Transportation (PennDOT).

Core Activities

Criminal Court Records: Responsible for the records of the Criminal Court from the creation of the original docket through arraignment, pre-trial conference, pleas, and sentencing. Also, maintain systems to process, file, and record search warrants and grand jury proceedings.

Goals

- Maintain accurate and timely records, books, and dockets of the Criminal Court.
- Process incoming documents within five days of their file date.
- Create electronic files for each criminal and summary docket containing electronic images of all papers filed to provide electronic access to case documents as authorized by the electronic case record public access policy of the Unified Judicial System of Pennsylvania, and in preparation for archiving those documents, when appropriate.
- Scan criminal case files from 1990 and 1991 and transfer them to storage boxes to await destruction after electronic portable document format archive (PDF/A) images are created.

Courtroom Activities: Provide clerks to the courtroom on weekly, miscellaneous, and pre-trial court days and for criminal trial weeks. The clerk records guilty pleas, sentences, bench warrants, revocations, extraditions, and arraignments on miscellaneous court days into the Court Reporting Information System (CRIS). This information is electronically transmitted to all departments involved. During trial weeks, the clerks assist in the picking of juries and reading verdicts. All information recorded in CRIS from the courtroom is then entered into the Common Pleas Case Management System (CPCMS) by the clerk.

Goals

- Maintain accurate and timely records, books, and dockets of the Criminal Court.

Reporting: Use AOPC's CPCMS to generate and expedite the transmission of mandated reports to AOPC and PennDOT.

Goals

- Electronically transmit traffic reports to PennDOT within ten days of sentencing.
- Prepare and promptly submit state commitments to the proper authorities upon receiving all required filings.

Cost and Collection: Receive costs, fines, and restitution ordered by the court. Distribute said funds to appropriate victims, county, and state agencies, and report monthly collections to state agencies and the Department of Revenue.

Goals

- Maintain unqualified opinions on county and state audits.

Non-Criminal Court Records: Maintain non-criminal court records pertaining to juvenile dependency cases, private investigators, constables, professional bondsmen, tax collector bonds, road resolutions, and various other miscellaneous records.

Goals

- Scan docket books containing dockets prior to computerization.

Department Objectives for 2024

- Maintain unqualified opinions on county and state audits.
- Work with other criminal justice stakeholders to optimize document management, including ensuring the interoperability of any different systems the county uses.
- Collaborate with other departments to improve efficiency and timeliness of the warrant generation process.

Performance Measures

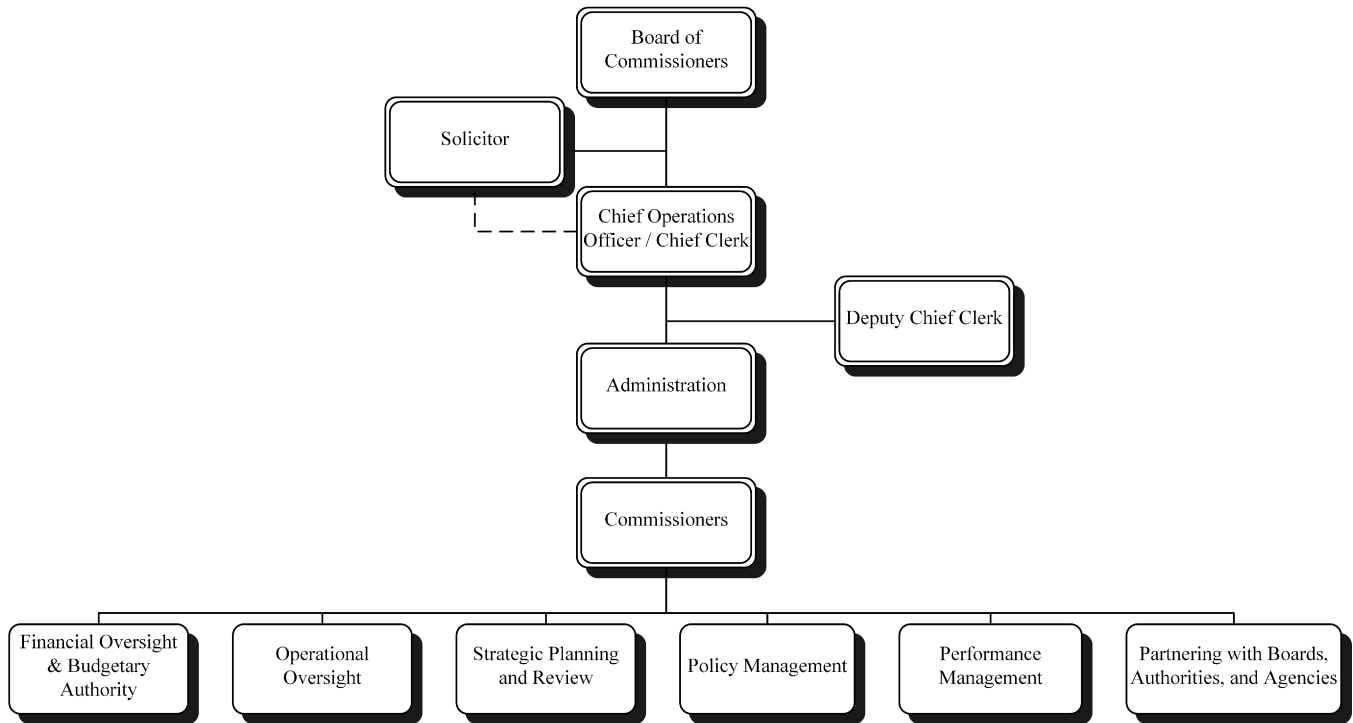
| 1 Deliver | | | | | |
|-----------|--|-----------------|-----------------|--------------------|----------------|
| 2 Protect | | | | | |
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Process incoming documents within five days | 100 % | 100 % | 100 % | 100 % |
| 1 | Number of documents filed | 66,869 | 71,288 | 77,814 | 72,000 |
| 1 | Number of payments | 64,138 | 57,353 | 57,444 | 58,000 |
| 2 | Transmit traffic reports to PennDOT within ten days | 100 % | 100 % | 100 % | 100 % |
| 2 | Prepare and submit state commitments to the proper authorities within seven days of receiving all required filings | 100 % | 100 % | 100 % | 100 % |

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 10.0 | 11.0 | 12.0 | 11.0 |
| Budgeted Part-time Equivalents | 1.6 | 1.6 | 1.6 | 1.6 |
| Total Budgeted FTEs | 11.6 | 12.6 | 13.6 | 12.6 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 614,658 | 376,961 | 0 | -376,961 | -100.0% |
| Other Revenue | 1,005,860 | 597,177 | 697,900 | 657,300 | -40,600 | -5.8% |
| Total Revenue | \$ 1,005,860 | \$ 1,211,835 | \$ 1,074,861 | \$ 657,300 | \$ -417,561 | -38.8% |
| Salaries and Benefits | \$ 654,854 | \$ 613,646 | \$ 843,087 | \$ 793,536 | \$ -49,551 | -5.9% |
| Operating Expense | 31,716 | 47,356 | 67,480 | 56,194 | -11,286 | -16.7% |
| Interfund Expense | 5,038 | 6,228 | 6,203 | 6,337 | 134 | 2.2% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 691,608 | \$ 667,230 | \$ 916,770 | \$ 856,067 | \$ -60,703 | -6.6% |



Mission Statement

Provide county residents with quality government services in an efficient and cost-effective manner achieved through strategy planning and review, policy management, performance management, financial and budgetary oversight, operational oversight, and partnering with boards, authorities, and agencies.

Core Activities

Financial Oversight and Budgetary Authority: The Board of Commissioners (BOC), Chief Operations Officer (COO)/Chief Clerk, and executive staff manage quality government services efficiently and cost-effectively for county residents.

Goals

- Oversee the budget process, including current and future year projections and work with the Finance Department staff to collect budget details from all departments and present a final proposed budget to the BOC for review and approval in a timely manner.
- Administer the authorization for expenditures, contracts, bids, proposals, grants, salaries, benefits, and other financial matters of the county using best practices, statute, and applicable regulations.
- Identify and implement processes to reduce waste, increase self-service opportunities for customers, and increase overall operational efficiency for the county.

Operational Oversight: Commissioners, in conjunction with the COO/Chief Clerk, oversee the management of county departments under their jurisdiction and are directly responsible for policy-making, fiscal management, personnel matters, and administration of county operations.

Goals

- Ensure county departments provide the services they are chartered to provide in the most cost-effective manner possible while they continue to optimize external (taxpayer) and internal (other departments) customer satisfaction.
- Manage all commissioner-related meetings, boards, agendas, ordinances, advertising, and minutes in the most efficient manner possible, including adherence to the Sunshine Law and other statutory requirements.
- Maintain schedules and provide administrative support to the COO/Chief Clerk, commissioners, and by extension, employees and residents, as required and appropriate.

Strategic Planning and Review: Continued comprehensive review of facilities planning and other resources to improve services to align with the county strategy.

Goals

- Review the county strategy periodically to ensure it is applicable and addresses the needs of employees and residents of Cumberland County.
- Review the balanced scorecard on an annual basis using the four perspectives to ensure the county is meeting its mission and working towards the county vision and complete a strengths, weaknesses, opportunities, and threats (SWOT) analysis for any areas of concern to develop action plans for improvement.
- Focus on a top-down approach to ensure that all departmental and employee goals and objectives are derived from county strategy goals and objectives.

Policy Management: Manage the policy creation and review process to ensure county policies address the needs of the fastest growing county in Pennsylvania.

Goals

- Ensure policies are easy to locate and written in simple language to ensure adherence is straightforward and simple.
- Support administrative departments in the development and review of countywide policies to ensure policies address trends and future needs.
- Ensure county policies comply with statute and with best practices.

Performance Management: In conjunction with senior staff, implement and review the performance management process each year.

Goals

- Administer all aspects of the performance management system, including setting aside sufficient funding through the budget process, assigning values to all score outcomes, carrying out evaluations, compiling results, and norming results to ensure systemwide consistency and fairness.
- Support department heads, in conjunction with the COO/Chief Clerk, to ensure county leadership remains informed, engaged, and supportive of county programs, initiatives, and mandates.
- Support countywide training and professional development initiatives.

Partnering with Boards, Authorities, and Agencies: Serve as liaison to key boards and authorities and ensure that citizen experts serve in additional roles on numerous boards and authorities.

Goals

- Continue to develop and maintain strong working relationships with partner boards, authorities, and agencies.
- Continue to develop strong working relationships with local governments and municipalities.
- Ensure that the county and its interests are represented appropriately on all policy-making boards in accordance with statute and effective administration through liaison assignments and board appointments.

Department Objectives for 2024

- Track and manage board and authority assignments and implement an advertisement component for the 2024 and beyond appointment process.
- Continue to review all commissioner policies and follow the established review cycle to ensure policies meet the needs of the county.
- Continue to schedule quarterly updates to foster strong working relationships with partner agencies and organizations.
- Continue commissioner liaison activities for boards and authorities.
- Build on the strategy refresh completed in 2023 to develop a stronger relationship between department core activities, core activity goals, and objectives and employee goals and performance objectives.
- Work to develop uniform project management tools to ensure realistic project timelines are established, resource needs are identified, and after-action reports are completed in a timely manner.
- Emphasize staff development in key areas of focus for each staff member.
- Monitor and review established work processes surrounding financial, budgetary, and operational oversight.
- Prepare a summary of county performance by assessing the balanced scorecard.
- Continue to review the performance management process and policy, and ensure adequate training and feedback are provided to department heads and elected officials.
- Create, implement, and manage operational efficiencies in the mailroom to provide services to county departments related to United States Postal Service (USPS), United Parcel Service (UPS), and FedEx mail and packages.

Performance Measures

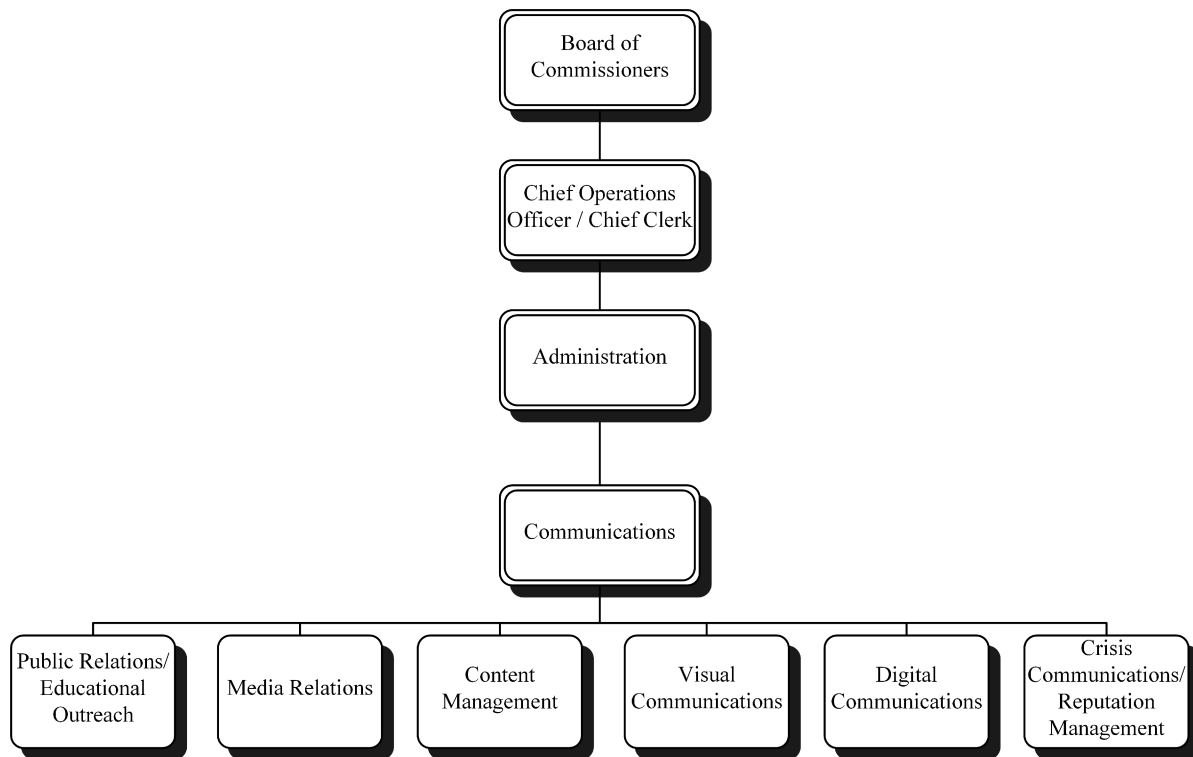
| 1 Deliver | | | | | |
|------------------|--|-------------------------|-------------------------|----------------------------|------------------------|
| 4 Connect | | | | | |
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Maintain relative quality and sustainability of financial strategy (Standard & Poor's Bond Rating at AAA level) | AAA | AAA | AAA | AAA |
| 1 | Maintain balanced budget without tax increase with sufficient reserves | Yes | Yes | Yes | Yes |
| 1 | Sustain low debt rate on per capita basis (at or below peer group median) | 98 | 128 | 115 | 101 |
| 1 | Peer group median debt rate on per capita basis | 451 | 462 | 450 | 450 |
| 1 | Complete/maintain the Commissioners' Office protocol manual to review each protocol each year and to keep up to date. | 80 % | 85 % | 90 % | 95 % |
| 1 | Do policies align with the Commissioners' Strategic Directions? | Yes | Yes | Yes | Yes |
| 1 | Ensure all departments plan long-term capital projects | 100 % | 100 % | 100 % | 100 % |
| 1 | Is training and guidance provided to department heads and supervisors on performance management? | Yes | Yes | Yes | Yes |
| 1 | Is there a review schedule in place and utilized to ensure countywide policies are reviewed? | No | No | Yes | Yes |
| 1 | Review department objectives and work with department heads to ensure staff goals and objectives are connected to the Strategic Direction goals. | 90 % | 90 % | 100 % | 100 % |
| 4 | Advertise open board and authority seats within a limited number of business days upon notification of a vacancy or expiration. | N/A | N/A | N/A | 12 |
| 4 | Are open seats advertised? | N/A | N/A | N/A | Yes |
| 4 | Keep the average time seats are vacant to under 90 calendar days. | N/A | N/A | N/A | 90 |

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|------------------------|------------------------|------------------------|------------------------|
| Budgeted Full-time Equivalents | 8.0 | 8.0 | 8.0 | 8.0 |
| Budgeted Part-time Equivalents | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Budgeted FTEs | 8.0 | 8.0 | 8.0 | 8.0 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|---------------------|---------------------|----------------------|----------------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 345,484 | 196,004 | 0 | -196,004 | -100.0% |
| Other Revenue | 105 | 80 | 100 | 100 | 0 | 0.0% |
| Total Revenue | \$ 105 | \$ 345,564 | \$ 196,104 | \$ 100 | \$ -196,004 | -99.9% |
| Salaries and Benefits | \$ 740,879 | \$ 734,345 | \$ 851,070 | \$ 870,365 | \$ 19,295 | 2.3% |
| Operating Expense | 203,024 | 315,123 | 274,150 | 270,469 | -3,681 | -1.3% |
| Interfund Expense | 115,121 | 1,054,188 | 26,463,168 | 15,059,819 | -11,403,349 | -43.1% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 1,059,024 | \$ 2,103,656 | \$ 27,588,388 | \$ 16,200,653 | \$ -11,387,735 | -41.3% |



Mission Statement

Keep residents, employees, and media educated and informed about county government news and operations.

Core Activities

Public Relations/Educational Outreach: Maintain and build upon relationships between the county and its target audiences to keep residents informed.

Goals

- Enhance community outreach and awareness of services and programs.
- Provide media and residents information through all forms of communication mediums.
- Produce informational materials to educate the public on specific county government events, functions, or latest news.

Media Relations: Maintain professional relationships with the media and respond to inquiries promptly.

Goals

- Provide essential and relevant information through media platforms to support county objectives.
- Pitch story ideas to the media to increase coverage of county events and programs.
- Provide county information through interviews with subject matter experts (SME) or spokesperson.
- Respond in a timely manner to media inquiries for transparency of county government.

Content Management: Develop and oversee the flow of information to internal and external audiences through digital, traditional, and visual/graphic communications.

Goals

- Maintain open line of communications for employees, residents, and stakeholders.
- Provide content development support for all county departments to ensure consistent messaging, which supports the county's strategic plan.
- Educate stakeholders on county government procedures and services.

Visual Communications: Support communications with the use of graphic design, photography, and videography.

Goals

- Enhance all communication efforts through the creation of professional visual messages, including graphics, photography, web design, videos, and a variety of marketing and promotional materials.
- Document county events and milestones for historical timeline.
- Maintain branding standards throughout all county and county-related departments.
- Streamline branding practices for departmental communications.

Digital Communications: Integrate the use of social media platforms and web-related services to create direct lines of communication with residents.

Goals

- Provide social media and website support to all county departments.
- Enhance all communications through the creation of high-quality content including postings on social media and online platforms.
- Actively respond to resident inquiries through social media platforms.
- Provide support of online surveys to garner resident feedback.

Crisis Communications/Reputation Management: Utilize the crisis communications plan in cooperation with other departments in the event of an emergency or unexpected crisis, to effectively communicate with the public, county employees, families, and community stakeholders.

Goals

- Maintain guidelines for effective crisis messaging to respond promptly and accurately during an emergency and in the hours and days that follow.
- Provide time-sensitive information to county employees and residents during critical and crisis situations.
- Use emergency communications methods in place to inform all stakeholders.

Department Objectives for 2024

- Provide county government news to media and residents.
- Continue to work with media to ensure that they receive accurate, timely information.
- Continue to work with departments to brand Cumberland County government.
- Collaborate with IMTO and key departments for website redesign.
- Assess and implement new modes of communications for traditional, visual, and digital media.
- Collaborate with departments to develop communication plans for initiatives.
- Document government and county events through communication mediums.
- Provide the necessary tools for departments to improve communications efforts.

Performance Measures

| 1 Deliver | | | | | |
|------------------|--|-------------------------|-------------------------|----------------------------|------------------------|
| 4 Connect | | | | | |
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Respond to media inquiries with timely and accurate information. | N/A | N/A | N/A | 95 % |
| 1 | Graphic materials created to inform, promote, or educate residents and employees about county events | N/A | N/A | N/A | 90 % |
| 1 | Create quality postings that drive an increase in social media engagement. | N/A | N/A | N/A | 90 % |
| 1 | Provide visual images that support and enhance social and traditional media advisories and releases | N/A | N/A | N/A | 95 % |
| 4 | Press releases that received media coverage. | N/A | N/A | N/A | 87 % |
| 4 | County events that garner media coverage when assistance requested from communications | N/A | N/A | N/A | 90 % |

Full-Time Equivalents

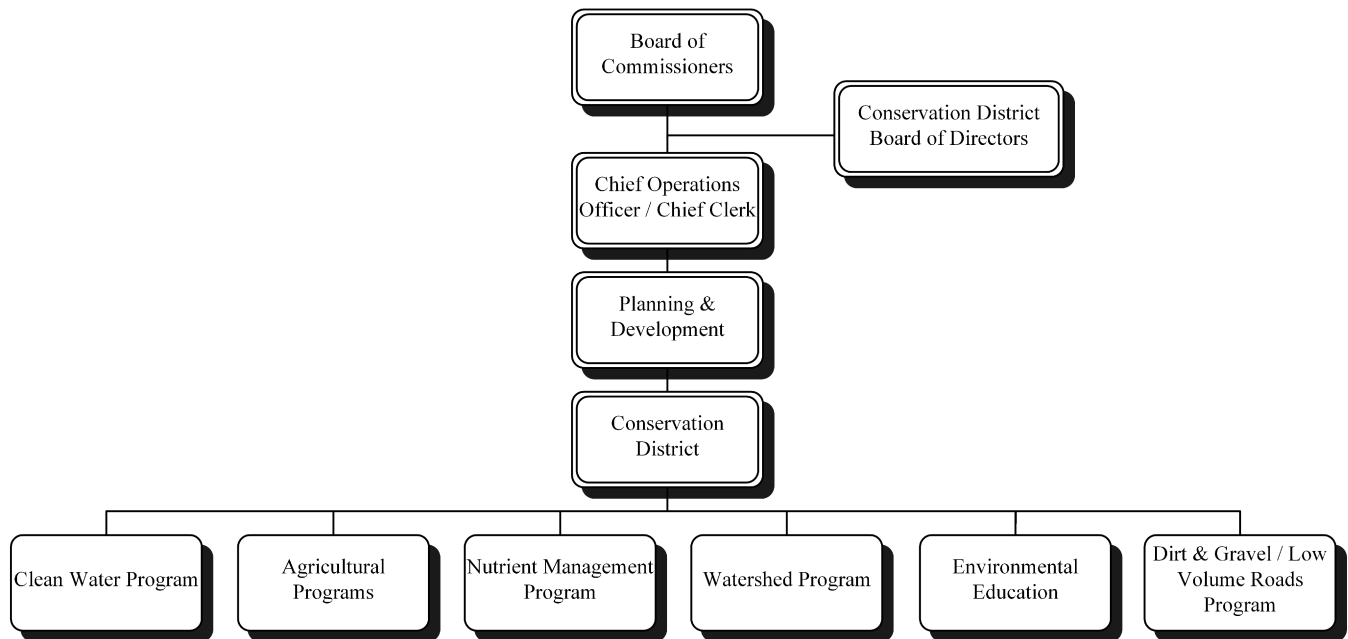
| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|------------------------|------------------------|------------------------|------------------------|
| Budgeted Full-time Equivalents | 3.0 | 3.0 | 3.0 | 3.0 |
| Budgeted Part-time Equivalents | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Budgeted FTEs | 3.0 | 3.0 | 3.0 | 3.0 |

Communications

Administration

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 157,167 | 89,161 | 0 | -89,161 | -100.0% |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Revenue | \$ 0 | \$ 157,167 | \$ 89,161 | \$ 0 | \$ -89,161 | -100.0% |
| Salaries and Benefits | \$ 256,708 | \$ 269,691 | \$ 282,434 | \$ 311,653 | \$ 29,219 | 10.3% |
| Operating Expense | 12,466 | 18,966 | 25,956 | 31,160 | 5,204 | 20.0% |
| Interfund Expense | 1,238 | 1,671 | 1,705 | 1,574 | -131 | -7.7% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 270,412 | \$ 290,328 | \$ 310,095 | \$ 344,387 | \$ 34,292 | 11.1% |



Mission Statement

The Cumberland County Conservation District is a governmental agency that advocates the stewardship and protection of the natural resources of Cumberland County to sustain and improve the quality of life for its citizens.

Core Activities

Clean Water Program: Implementation of Erosion and Sedimentation Control and National Pollutant Discharge Elimination System (NPDES) delegated programs.

Goals

- Minimize accelerated erosion and prevent sediment pollution to waters of the commonwealth as a result of earthmoving activities.
- Implement PA's Erosion and Sedimentation Pollution Control and NPDES programs as required by the delegation agreement.
- Complete Post Construction Stormwater Management (PCSM) technical reviews of all individual NPDES applications and review general NPDES notice of intent as staff resources allow.
- Inspect earthmoving activities to determine compliance with the Erosion Control, NPDES, Post Construction Stormwater Plan, and state regulations.
- Process Erosion and Sedimentation Control plans and NPDES permits according to delegation agreement deadlines.

Conservation District

Agriculture, Development, and Planning

Agricultural Programs: Provide technical and financial assistance to the agricultural community.

Goals

- Implement the PA Chesapeake Bay Program.
- Assist in the implementation of the Chesapeake Bay Phase III Watershed Implementation Plan (WIP) for Cumberland County. Actively pursue funding for the implementation of best management practices.
- Implement the Conservation Excellence Grant (CEG) Program.
- Administer the Agricultural Conservation Assistance Program (ACAP).
- Hire two part-time college interns to implement the Pre-Sidedress Nitrogen Testing (PSNT) Program annually.

Nutrient Management Program: Ensure that all farms meeting the definition of a concentrated animal operation (CAO) or volunteer operations under the nutrient management program have approved nutrient management plans and are in the process of implementation.

Goals

- Assist Cumberland County producers in determining if they fall under the Nutrient Management Act regulations.
- Assist Cumberland County farmers who have a current nutrient management plan to meet the requirements outlined in the plan.
- Annually inspect all CAOs to determine compliance.
- Review nutrient management plans for all CAOs according to the state delegation agreement time frames.
- Conduct manure management workshops to assist the farming community in writing manure management plans.
- Assist Menno Martin, of Cumberland Planters, in an annual educational workshop for the farming community.

Watershed Program: Assist county residents on watershed protection.

Goals

- Provide stormwater management education through the implementation of the Rain Barrel Program.
- Provide technical assistance to the watershed organizations of Cumberland County.
- Secure funding for watershed protection projects through the Growing Greener Program, Pennsylvania Association of Conservation Districts Mini-Grant, Department of Environmental Protection (DEP) Education Grant, Section 319 Program, Chesapeake Bay Program, National Fish & Wildlife Foundation, plus any other future grant programs that become available.

Environmental Education: Provide environmental education to Cumberland County students and the general public.

Goals

- Conduct annual Cumberland County Envirothon for all schools of Cumberland County.
- Educate the public through the Water Testing Program, Rain Barrel Program, and Tree Seedling Sale Program.
- Provide scholarships to senior envirothon students and college students majoring in the natural resources field.
- Provide scholarships to high school students that attend summer conservation camps.

Dirt and Gravel/Low Volume Roads Program: Implementation of the Dirt and Gravel/Low Volume Roads Program.

Goals

- Fund safe, efficient, and environmentally sound maintenance of sections of dirt and gravel/low volume roads that have been identified as sources of dust and sediment pollution.
- Implement the Dirt and Gravel Program as per contract with the State Conservation Commission.
- Implement the Low Volume Roads Program as per contract with the State Conservation Commission.
- Provide educational workshops for the 33 Cumberland County municipalities.

Department Objectives for 2024

- Implement the Erosion & Sedimentation Control/National Pollutant Discharge Elimination System (NPDES) Program in Cumberland County according to the delegation agreement with the PA Department of Environmental Protection.
- Work with the agricultural community to conserve soil and water resources in Cumberland County.
- Assist to reduce Cumberland County's annual pollution loading of nitrogen and phosphorus by 2.3 million pounds and 75,000 pounds, respectively, by 2025.
- Annually conduct 75 agricultural inspections on Cumberland County farms to determine compliance with Chapter 91 and Chapter 102 regulations.
- Provide technical assistance to farmers enrolled in the Farmland Preservation Program.
- Manage the Conservation District budget revenue and expense levels by using cost cutting measures and exploring possible grant opportunities.
- Explore and implement potential inter-departmental efficiencies at the Allen Road campus, including Penn State Extension, Vector Control, Weights & Measures, Recycling & Waste Authority, Planning Department, and Facilities Management.
- Annually review the memorandum of understanding (MOU) between the Conservation District and the commissioners to determine if all aspects of the agreement are being met.
- Support the Planning Department by providing educational presentations on conservation district programs at the county municipal outreach meetings and the Planning Commission meetings.
- Promote the Dirt and Gravel Program and Low Volume Roads Program to Cumberland County municipalities. Approve and distribute grant funding to qualified municipalities for the installation of best management practices.
- Provide training opportunities related to conservation district programs and natural resource issues.
- Provide educational opportunities to the general public and students.

Conservation District

Agriculture, Development, and Planning

Performance Measures

| 1 | Deliver | | | | |
|----------|---|-----------------|-----------------|--------------------|----------------|
| 3 | Balance | | | | |
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Average review time of Erosion and Sedimentation Control Plans by Conservation District staff- general permits- 30 days | 21 | 20 | 30 | 30 |
| 1 | Number of environmental and agriculture education opportunities provided to the general public | 27 | 30 | 42 | 40 |
| 1 | Number of Agricultural Best Management Practices installed | N/A | N/A | 8 | 10 |
| 3 | Dirt Gravel & Low Volume Roads, workshops, municipal outreach meetings, grant opportunities, memorandum of understandings (MOU's) | N/A | 30 | 25 | 25 |
| 3 | Average review time of Erosion and Sedimentation Control Plans by Conservation District staff- individual permits- 66 days | 59 | 27 | 66 | 66 |
| 3 | Number of county farmers participating in Conservation District programs | 225 | 220 | 210 | 200 |
| 3 | Agricultural compliance inspections to determine compliance with Chapter 102 Erosion Control and Chapter 91 Manure Management Regulations | N/A | 88 | 75 | 75 |
| 3 | Number of earthmoving sites inspected to determine if site falls within state compliance | 567 | 363 | 500 | 500 |

Full-Time Equivalents

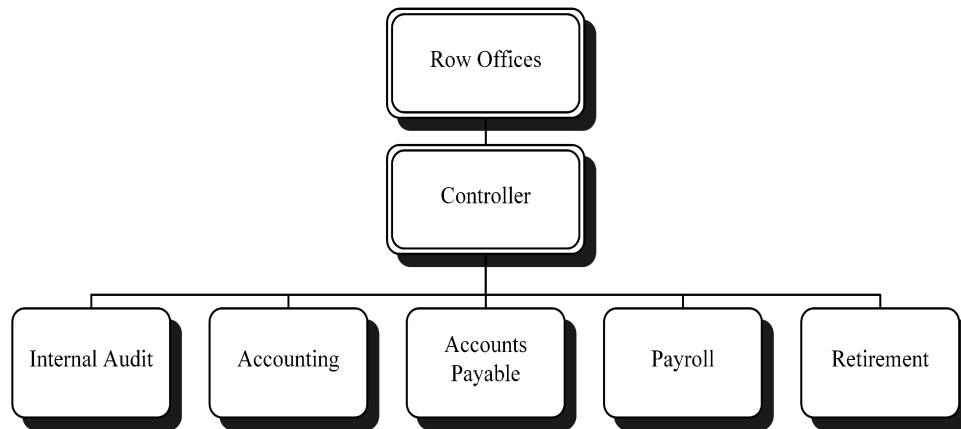
| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 9.0 | 9.0 | 10.0 | 10.0 |
| Budgeted Part-time Equivalents | 0.2 | 0.2 | 0.2 | 0.5 |
| Total Budgeted FTEs | 9.2 | 9.2 | 10.2 | 10.5 |

Conservation District

Agriculture, Development, and Planning

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-------------------------|-------------------------|------------------------|------------------------|-------------------------------|-------------------------------|
| Grant Revenue | \$ 799,121 | \$ 1,337,689 | \$ 2,558,829 | \$ 2,811,926 | \$ 253,097 | 9.9% |
| Interfund Revenue | 127,086 | 102,930 | 169,300 | 189,300 | 20,000 | 11.8% |
| Other Revenue | 340,840 | 453,242 | 373,700 | 398,600 | 24,900 | 6.7% |
| Total Revenue | \$ 1,267,047 | \$ 1,893,861 | \$ 3,101,829 | \$ 3,399,826 | \$ 297,997 | 9.6% |
| Salaries and Benefits | \$ 796,668 | \$ 881,246 | \$ 950,941 | \$ 1,069,533 | \$ 118,592 | 12.5% |
| Operating Expense | 494,630 | 886,479 | 2,134,418 | 2,418,268 | 283,850 | 13.3% |
| Interfund Expense | 6,167 | 8,562 | 8,922 | 9,476 | 554 | 6.2% |
| Capital Expense | 0 | 28,880 | 48,000 | 52,000 | 4,000 | 8.3% |
| Total Expense | \$ 1,297,465 | \$ 1,805,167 | \$ 3,142,281 | \$ 3,549,277 | \$ 406,996 | 13.0% |



Mission Statement

Supervise the fiscal affairs of the county including the related accounts and official acts and transactions of county officials and others charged with the management or custody of, the public assets of the county (County Code Section 1702). Maintain the county's financial records, including the general ledger, in a manner that supports the preparation of financial statements in accordance with generally accepted accounting principles of all the fiscal operations of the county. The controller shall select and administer the form and manner of maintaining the official financial records in connection with the fiscal affairs of the county (County Code Section 1705). Scrutinize, audit, and decide on all bills and other claims against the county prior to their payment (County Code Section 1750). At the end of each fiscal year, complete the audit, settlement, and adjustment of the accounts of all county officers. Prepare and publish, for the citizens, the county's Annual Comprehensive Financial Report (ACFR) and create an annual financial report for the PA Department of Community and Economic Development (DCED) (County Code Section 1720).

Core Activities

Internal Audit: Perform financial, compliance, and internal control audits, to ensure that fiscal affairs of the county are being executed in accordance with the management and regulatory requirements and monitor for fraud, waste, and abuse.

Goals

- Benchmark the county's internal audit function against the professional audit standards of the American Institute of Certified Public Accountants (AICPA) and the U.S. Government Auditing Standards of the U.S. Government Accountability Office.
- Reduce the probability of fraud involving county cash and other assets through internal control recommendations and the promotion and use of the county's fraud hotline.
- Effectively manage professional audit fees by preparing the county's ACFR in-house, and incorporating into the internal audit annual audit plan, the significant areas of the county's ACFR to assure countywide internal audit coverage as well as perform in-house audits required of the controller by the county code and, if more cost-effective to do so, various regulatory/statutory audits.

Accounting: Efficiently maintain the county's financial records in accordance with Generally Accepted Accounting Principles (GAAP) and timely prepare an ACFR having a favorable impact on the county's bond rating.

Goals

- Maintain the county's financial records on a governmental GAAP basis of accounting and maintain Infor "push button" financial reporting capabilities for all balance sheets, statements of net assets and statements of revenues, expenditures/expenses, and changes in fund balance/net assets, and government-wide financial statements.
- Prepare and publish, with wide distribution to county residents, an annual summary financial report that uses graphs and other easy-to-understand presentations to communicate the county's financial condition and financial activities, which complies with the Government Finance Officers Association (GFOA) standards for such publications.
- Achieve both the PA DCED's and the GFOA's financial reporting deadlines.

Accounts Payable: Ensure that disbursements are accurate, timely, and in accordance with county payment policies and procedures.

Goals

- Minimize department re-work (no check request returns).
- Continue exploring process efficiency potentials.

Payroll: Ensure that disbursements are accurate, timely, and in accordance with county payment policies and procedures.

Goals

- Produce accurate payroll checks (6 checks incorrect per payroll).

Retirement: Perform accurate and timely employee/retiree account maintenance and payments.

Goals

- Full automation and documentation of all components of the retirement administration process; maximizing systematic component integration whenever possible.

Department Objectives for 2024

- Pass all federal and state inspections and reviews.
- Maintain all essential staff licenses (Certified Public Accountant [CPA]) and professional memberships (Government Finance Officers Association, American and Pennsylvania Institutes of CPA's). Obtain required annual continuing professional education to meet licensing and professional standards.
- Conduct applicable audits in accordance with generally accepted government auditing standards.
- Pass all peer reviews and monitoring of audit functions under AICPA standards.
- Work with county leadership and departments on the payment automation project to realize greater efficiencies in accounts payable payment administration while maintaining necessary compliance safeguards with resulting processes that are based on sound business practices incorporating good internal controls such as segregation of duties. Outcomes that violate county code or another statute cannot be used as a standard or objective by which to evaluate performance on this issue.
- As part of its role on the Salary Board, continue to support efforts to contain personnel costs and participate in the performance management program administration group.
- Continue to produce all required reports and audits (including the county's Annual Comprehensive Financial Report [ACFR]) by stipulated deadlines, meeting or exceeding all requirements for quality and thoroughness.
- Produce the Popular Annual Financial Report (PAFR), an easy-to-read version of the county's ACFR designed to provide citizens with an overview of the county's financial condition, analyzing where revenues come from, and how tax dollars are spent.
- Serve on ad hoc committees throughout the year, providing financial expertise, research, and insight, contributing to optimal financial engineering and design, and contributing to strategy development as may be requested. Provide financial and related data to support issue understanding and as a basis for monitoring while all in support of the county's strategy and objectives.
- Incorporate cost savings, revenue enhancement, efficiency, compliance, and internal control recommendations into reports generated from audits, as data may compel their inclusion in support of the county strategy and objectives.
- Successfully implement new Governmental Accounting Standards Board (GASB) standards issued that apply to the county's 2023 ACFR (published in 2024 with preparation falling principally in 2023 and 2024). This process includes interpreting the requirements of the standards, coordinating the completion of the reporting needs with all responsible individuals, and implementation of revisions within the county's 2023 ACFR (published in 2024).
- Plan and implement, with Enterprise Resource Planning (ERP), the disbursement and payroll modules functionality of the Infor CloudSuite system upgrade while maintaining necessary compliance safeguards, with resulting processes that are based on sound business practices incorporating good internal controls such as segregation of duties. Outcomes that violate County Code or another statute cannot be used as a standard or objective by which to evaluate performance on this issue.
- Complete successful implementation of UKG Dimensions workforce management system while maintaining necessary compliance safeguards; with resulting processes that are based on sound business practices incorporating good internal controls such as segregation of duties. Outcomes that violate County Code or another statute cannot be used as a standard or objective by which to evaluate performance on this issue.
- Implement a retirement administration software package to realize greater efficiencies in retirement fund administration while maintaining necessary compliance safeguards; with resulting processes that are based on sound business practices incorporating good internal controls such as segregation of duties. Outcomes that violate County Code or another statute cannot be used as a standard or objective by which to evaluate performance on this issue.

Performance Measures

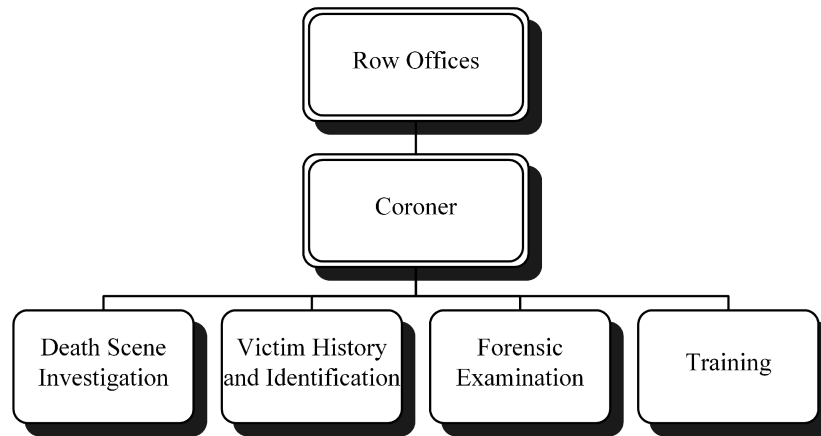
| 1 Deliver | | | | | |
|------------------|--|-------------------------|-------------------------|----------------------------|------------------------|
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Audit Peer Review (conducted every three years), or annual monitoring (interim years) - consecutive years passed | 22 | 23 | 24 | 25 |
| 1 | Number of year-end audit adjustments | 0 | 0 | 0 | 0 |
| 1 | State DCED countywide financial reporting deadline met | Yes | Yes | Yes | Yes |
| 1 | Enhance transparency of county finances by preparing and distributing a citizen summary of the county's financial position/results - consecutive years published | 18 | 19 | 20 | 21 |
| 1 | Consecutive years awarded the GFOA Excellence in Comprehensive Financial Reporting Award | 33 | 34 | 35 | 36 |
| 1 | Percentage of payroll checks in error | 0 % | 0 % | 0 % | 0 % |
| 1 | Percentage of employees utilizing automated timekeeping software system | 100 % | 100 % | 100 % | 100 % |
| 1 | Percentage of retirement archive records scanned | 66 % | 89 % | 100 % | 100 % |
| 1 | Percent of invoices paid within the requested payment time frame | 100 % | 100 % | 100 % | 100 % |
| 1 | Number of controller disbursements classified as 'escheated' for current year unclaimed property requirements | 161 | 323 | 350 | 250 |
| 1 | Percentage of fraud hotline tips received and actionable which were acted upon within 48 business hours | 73 % | 89 % | 100 % | 100 % |
| 1 | Percentage of audit recommendations adopted by county departments. | N/A | N/A | 80 % | 85 % |

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|------------------------|------------------------|------------------------|------------------------|
| Budgeted Full-time Equivalents | 10.9 | 11.9 | 12.9 | 12.9 |
| Budgeted Part-time Equivalents | 0.7 | 0.7 | 0.3 | 0.0 |
| Total Budgeted FTEs | 11.6 | 12.6 | 13.2 | 12.9 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 100,422 | 58,632 | 0 | -58,632 | -100.0% |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Revenue | \$ 0 | \$ 100,422 | \$ 58,632 | \$ 0 | \$ -58,632 | -100.0% |
| Salaries and Benefits | \$ 1,081,916 | \$ 1,109,044 | \$ 1,267,530 | \$ 1,325,682 | \$ 58,152 | 4.6% |
| Operating Expense | 109,044 | 118,470 | 170,149 | 164,735 | -5,414 | -3.2% |
| Interfund Expense | 5,320 | 7,246 | 7,375 | 6,875 | -500 | -6.8% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 1,196,280 | \$ 1,234,760 | \$ 1,445,054 | \$ 1,497,292 | \$ 52,238 | 3.6% |



Mission Statement

The mission of the Cumberland County Coroner's Office is to serve the County of Cumberland by investigating sudden, unexplained, violent, or suspicious deaths occurring within the county to determine the cause and manner of death, and whether criminal activity was involved. Provide timely information regarding these findings to the family of the deceased and other investigating agencies. We are sworn to protect the property of the deceased and preserve the confidentiality of all information received.

Core Activities

Death Scene Investigation: Conduct a thorough death scene investigation and determine whether any other persons were involved with the death other than the decedent. Protect and preserve the death scene to gather relative facts, circumstances, and evidence related to the cause and manner of death, while preventing all persons present from contracting any biological contamination.

Goals

- Determine if the death scene shows any evidence of a crime and protect and preserve the scene to gather relevant facts, circumstances, and evidence related to the cause and manner of death and to prevent all persons present from contracting any biological contamination.

Victim History and Identification: Obtain all information necessary to establish identification and supplement the background history. Identify, locate, and notify the decedent's legal next of kin.

Goals

- Obtain all information necessary to establish identification and supplement the background history and locate and notify the legal next of kin.

Forensic Examination: Determine the need and arrange for the completion of various studies by the appropriate experts in any given circumstance, which includes, but is not limited to: autopsy, toxicology, radiology, odontology, anthropology, and entomology examination.

Goals

- Determine the need and arrange for the completion of various studies, by the appropriate experts, to bring the investigation to a successful conclusion.

Training: Provide training programs for the public, fire, police, and emergency medical personnel regarding death and death scenes, and explain our responsibilities and the importance of the emergency personnel forwarding information to the Coroner's Office.

Goals

- Provide educational and training programs for the public, fire, police, and emergency medical personnel.

Department Objectives for 2024

- Planning for the future-2024.
- Construction of an autopsy suite to provide timely and cost-efficient autopsies 2024-2025.
- Improving communication 2024-2025.
- Redesign coroner website to include statistics, fillable forms, step-by-step guide to assist families, etc. 2024-2025
- Compile a Comprehensive Annual Report.

Performance Measures

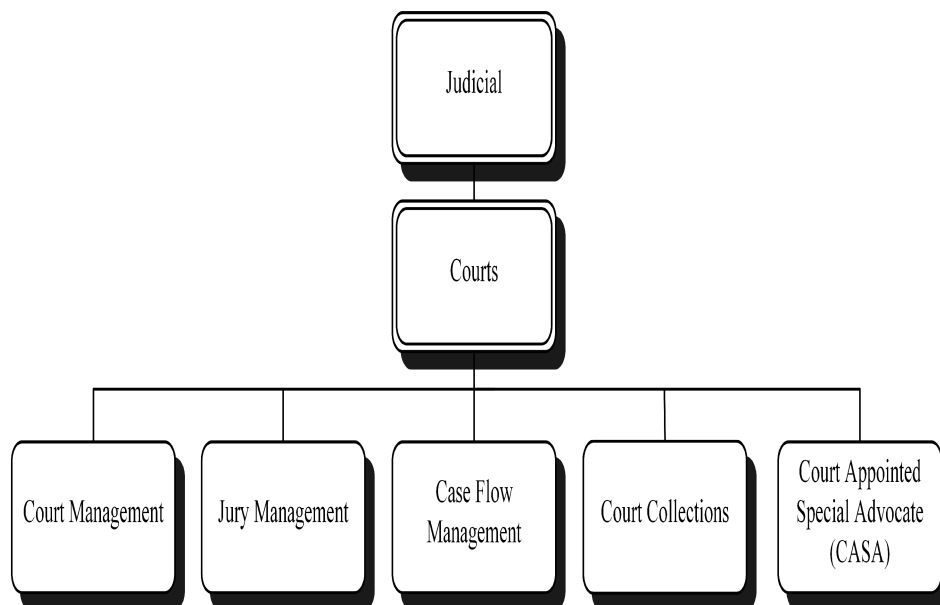
| 1 Deliver | | | | | |
|-----------|---|-----------------|-----------------|--------------------|----------------|
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Provide training sessions for county emergency personnel | 3 | 3 | 3 | 3 |
| 1 | Provide public information sessions on duties and responsibilities of the coroner | 3 | 3 | 3 | 3 |
| 1 | Average number of on-call staff hours per case | 6 | 6 | 6 | 6 |
| 1 | Average number of investigations per coroner/deputy | 152 | 158 | 130 | 150 |
| 1 | Locate and notify legal next of kin who will accept responsibility for the deceased | 100 % | 100 % | 100 % | 100 % |

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 10.0 | 11.5 | 12.5 | 12.5 |
| Budgeted Part-time Equivalents | 0.2 | 1.0 | 0.4 | 0.1 |
| Total Budgeted FTEs | 10.2 | 12.5 | 12.9 | 12.6 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 2,500 | \$ 2,500 | \$ 0 | 0.0% |
| Interfund Revenue | 0 | 1,014,101 | 562,134 | 0 | -562,134 | -100.0% |
| Other Revenue | 140,573 | 279,163 | 124,000 | 124,000 | 0 | 0.0% |
| Total Revenue | \$ 140,573 | \$ 1,293,264 | \$ 688,634 | \$ 126,500 | \$ -562,134 | -81.6% |
| Salaries and Benefits | \$ 927,327 | \$ 1,013,888 | \$ 1,074,843 | \$ 1,133,139 | \$ 58,296 | 5.4% |
| Operating Expense | 431,058 | 424,542 | 605,102 | 541,994 | -63,108 | -10.4% |
| Interfund Expense | 34,131 | 38,511 | 41,175 | 41,100 | -75 | -0.2% |
| Capital Expense | 115,809 | 150,261 | 92,153 | 0 | -92,153 | -100.0% |
| Total Expense | \$ 1,508,325 | \$ 1,627,202 | \$ 1,813,273 | \$ 1,716,233 | \$ -97,040 | -5.4% |



Mission Statement

Ensure the administration of justice fairly and swiftly through efficient management of the Cumberland County Court of Common Pleas.

Core Activities

Court Management: Oversee operations under the direction of the President Judge.

Goals

- Implement technological innovations to enhance case flow management, court scheduling, jury management, public access, and other responsibilities.
- Appoint counsel for indigent defendants in accordance with statutes, in a timely manner.
- Provide access to court information for the general public and media.
- Educate the public about the court and its operations.

Jury Management: Assist in jury selection and be responsible for services related to summoning citizens of the county for jury service in a fair, judicious, and economic fashion.

Goals

- Utilize, with the help of technology, a fair, economic, and judicious process in summoning citizens for jury duty and selecting prospective jurors for jury service.

Case Flow Management: Coordinate case and judge assignments and arrange all court schedules.

Goals

- Review strategies to manage caseload, schedule court calendars, and maintain open communications regarding the status of case settlements and their impact on the court and individual judge calendars.
- Record and assign all motions and petitions within 24 hours of receipt.
- Seek out information management systems to automate administrative and case management and improve the process and speed with which cases at the common pleas level are resolved.
- Establish and comply with recognized standards for processing cases timely, while keeping current with incoming caseloads.

Court Collections: Manage all county payment plans and pursue collections of cost, fines, and restitution owed to Cumberland County and victims.

Goals

- Hold defendants accountable and increase the amount of restorative justice experienced by victims of crime through the effective collections of fines, costs, and victim restitution.
- Designate the establishment of defendant's payment terms as a uniform, administrative process based on the defendant's ability to pay.
- Improve collections through the consistent use of best practices, applied progressively to delinquent balances.

Court Appointed Special Advocate (CASA): Support the CASA Program in its efforts to recruit, screen, and train volunteers who are appointed to children whose cases are in the Dependency Court system (i.e., victims of child abuse and/or neglect).

Goals

- Carry out ongoing recruitment efforts in order to maintain a robust pool of CASA volunteers who will be appointed to advocate for a dependent child (or sibling group).
- Mindfully match a trained CASA volunteer with a dependent child (or sibling group), who appears to be in need of an extra set of “eyes and ears”, so that the child’s best interests are not lost through the prism of advocacy often seen in the courtroom setting.
- Ensure that the CASA volunteer’s advocacy efforts are presented to the court by collaboratively working with the CASA on developing an objective, fact-based CASA report to the court for most proceedings involving their appointed child (or sibling group).
- Provide ample ongoing training opportunities to ensure that all active CASA volunteers and CASA staff are meeting at least 12 in-service hours of training annually.

Department Objectives for 2024

- Continue refining the use of jury management software to improve jury management and reduce costs.
- Review and refine Cumberland County Treatment Court's program practices.
- Upgrade and expand courtroom technology.
- Continue to work with related departments to eliminate duplication of effort and work.
- Complete and schedule exercises for the Court Continuity of Operations Plan.
- Provide support and advocacy for court departments (CASA and Warrants).
- Spearhead Court's Leadership Team comprised of other court departments.

Performance Measures

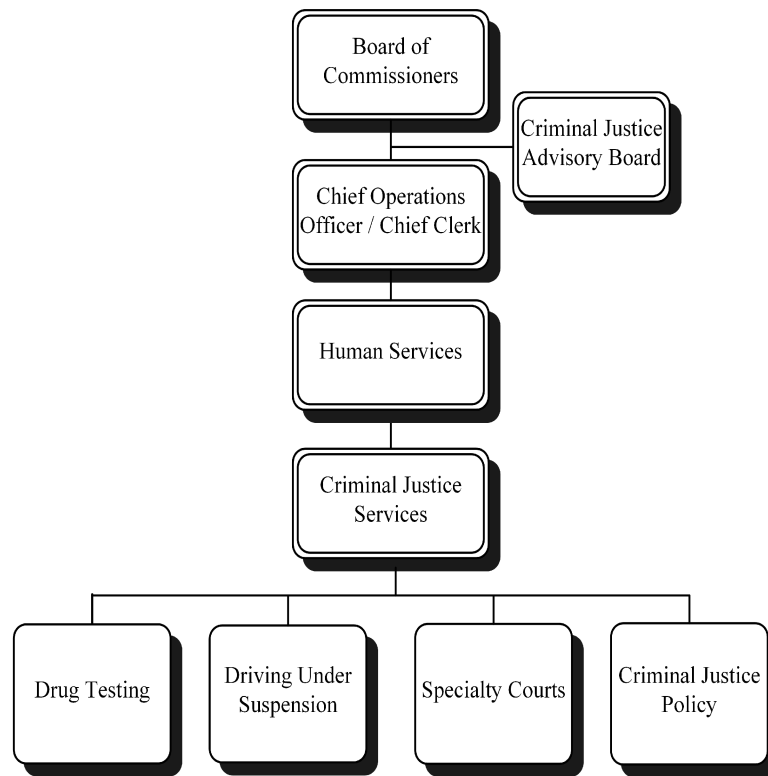
| 1 Deliver | | | | | |
|-----------|--|-----------------|-----------------|--------------------|----------------|
| 2 Protect | | | | | |
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Timely appointment of counsel for indigent defendants within three business days of receipt | 80 % | 94 % | 80 % | 75 % |
| 2 | Record and send all motions and petitions to chambers within two business days of receipt | 92 % | 92 % | 90 % | 90 % |
| 2 | Custody conciliations scheduled within five days of filing date | 91 % | 90 % | 85 % | 85 % |
| 2 | Custody conciliations scheduled to be heard within 45 days (required by statute) | 97 % | 100 % | 95 % | 95 % |
| 2 | CASA staff will provide ample ongoing training opportunities to ensure that all active CASA volunteers and CASA staff are meeting at least 12 in-service hours of training annually. | N/A | N/A | N/A | 85 % |
| 2 | CASA-Number of children served | 76 | 92 | 110 | 90 |
| 2 | CASA-Number of active volunteers | 46 | 57 | 68 | 65 |
| 2 | CASA-Number of reports/memos issued to the courts | 154 | 182 | 225 | 200 |
| 2 | Total collections received by court collections. (Target = \$3.5 million) | N/A | N/A | N/A | \$ 3,500,000 |
| 2 | Return on Investment achieved by April 30th. | N/A | N/A | N/A | Yes |
| 2 | Total Restitution Collected for the year. (Target = \$1 million) | N/A | N/A | N/A | \$ 1,000,000 |

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 46.0 | 47.0 | 47.0 | 48.0 |
| Budgeted Part-time Equivalents | 1.9 | 2.2 | 2.2 | 2.7 |
| Total Budgeted FTEs | 47.9 | 49.2 | 49.2 | 50.7 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 360,201 | \$ 394,148 | \$ 341,000 | \$ 422,871 | \$ 81,871 | 24.0% |
| Interfund Revenue | 0 | 3,923,933 | 2,251,506 | 0 | -2,251,506 | -100.0% |
| Other Revenue | 349,526 | 285,898 | 336,000 | 336,000 | 0 | 0.0% |
| Total Revenue | \$ 709,727 | \$ 4,603,979 | \$ 2,928,506 | \$ 758,871 | \$ -2,169,635 | -74.1% |
| Salaries and Benefits | \$ 3,636,467 | \$ 3,931,628 | \$ 4,168,560 | \$ 4,755,042 | \$ 586,482 | 14.1% |
| Operating Expense | 1,901,096 | 2,127,264 | 2,506,491 | 2,643,105 | 136,614 | 5.5% |
| Interfund Expense | 36,492 | 52,669 | 282,411 | 256,282 | -26,129 | -9.3% |
| Capital Expense | 15,585 | 6,024 | 547,792 | 0 | -547,792 | -100.0% |
| Total Expense | \$ 5,589,640 | \$ 6,117,585 | \$ 7,505,254 | \$ 7,654,429 | \$ 149,175 | 2.0% |



Mission Statement

Provide ancillary criminal justice services to support the courts and county departments in improving criminal justice processes. The department is responsible for the coordination of specialty courts and operates multiple restorative programs.

Core Activities

Drug Testing: Provide alcohol and other drug testing services.

Goals

- Give customers accurate, reliable, and timely alcohol and other drug test results.

Driving Under Suspension: Manage Driving Under Suspension (DUS) House Arrest/Electronic Monitoring program.

Goals

- Reduce the number of non-violent inmates in the Cumberland County Prison.
- Monitor compliance with house arrest sentences using electronic monitoring equipment.

Specialty Courts: Oversee specialty court program under direction of the judge or designee and provide programmatic information to those involved in the facilitation of the program to ensure its monitoring and evaluation.

Goals

- Oversee activity of the team.
- Conduct quality assurance of each team member.
- Maintain client data; oversee collection of performance and outcome data.
- Oversee fiscal and contractual obligations.
- Facilitate communication between team members and partner agencies.

Criminal Justice Policy: Criminal Justice Advisory Board (CJAB) and Grant Management.

Goals

- Produce a managed response to the expanding offender population.
- Support courts and other departments through administration of the CJAB.
- Provide technical assistance to departments writing grant applications.
- Manage fund accounts and monitor system for grant expenditures.

Department Objectives for 2024

- Expand weekday and weekend testing availability through staffing management.
- Ensure all measures are met for Treatment Court reaccreditation in 2025.
- Advance the professional growth and development of employees.
- Collaborate effectively with courts and county departments.

Performance Measures

| 1 Deliver | | | | | |
|-----------|--|-----------------|-----------------|--------------------|----------------|
| 2 Protect | | | | | |
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Conduct annual team review of policies and procedures manual and participant handbook. | Yes | Yes | Yes | Yes |
| 1 | Review accreditation requirements quarterly. | No | No | Yes | Yes |
| 1 | Completion of training schedule within established timeline. | Yes | Yes | Yes | Yes |
| 1 | Percent of team members who accrue required annual training hours. | 100 % | 100 % | 100 % | 100 % |
| 1 | Number of prison bed days saved annually. | 2,875 | 421 | 1,000 | 1,000 |
| 1 | Amount of fines, costs, and restitution arrears collected annually. | \$ 16,840 | \$ 12,093 | \$ 10,000 | \$ 10,000 |
| 1 | Number of off-hours of testing annually. | 469 | 466 | 464 | 465 |
| 1 | Specimens rejected by lab due to employee errors <0.1%. | N/A | N/A | 0 % | 0 % |
| 2 | Program retention by percentage of admissions cohorts. | 50 % | 41 % | 50 % | 50 % |
| 2 | Average length of continuous sobriety by participants (In months). | N/A | N/A | 10 | 6 |
| 2 | Average number of failed drug tests. | N/A | N/A | 60 | 60 |
| 2 | Rate of in-program participant rearrest. | N/A | N/A | 15 % | 10 % |
| 2 | Average rate of attendance for service units. | N/A | N/A | 95 % | 90 % |
| 2 | Number of revocations under 10%. | 3 % | 0 % | 1 % | 10 % |
| 2 | Number of defendants sentenced annually. | 70 | 17 | 48 | 30 |
| 2 | Number of tests conducted annually. | 21,902 | 20,621 | 20,000 | 23,000 |
| 2 | Number of clients monitored annually. | 76 | 80 | 60 | 125 |
| 2 | Employee conducts a minimum of 240 test quarterly. | 2,773 | 2,578 | 2,500 | 960 |
| 2 | Number of total monitoring days annually. | 3,481 | 337,600 | 450,000 | 400,000 |
| 2 | Percent increase of average testing days per month. | N/A | N/A | 4 % | 2 % |
| 2 | Percent increase of weekday testing hours. | N/A | N/A | 5 % | 3 % |
| 2 | Percent increase of off-hours testing per month. | N/A | 1 % | 1 % | 1 % |
| 2 | Percent of revoked offenders monitored in calendar year. | 4 % | 1 % | 5 % | 10 % |

Full-Time Equivalents

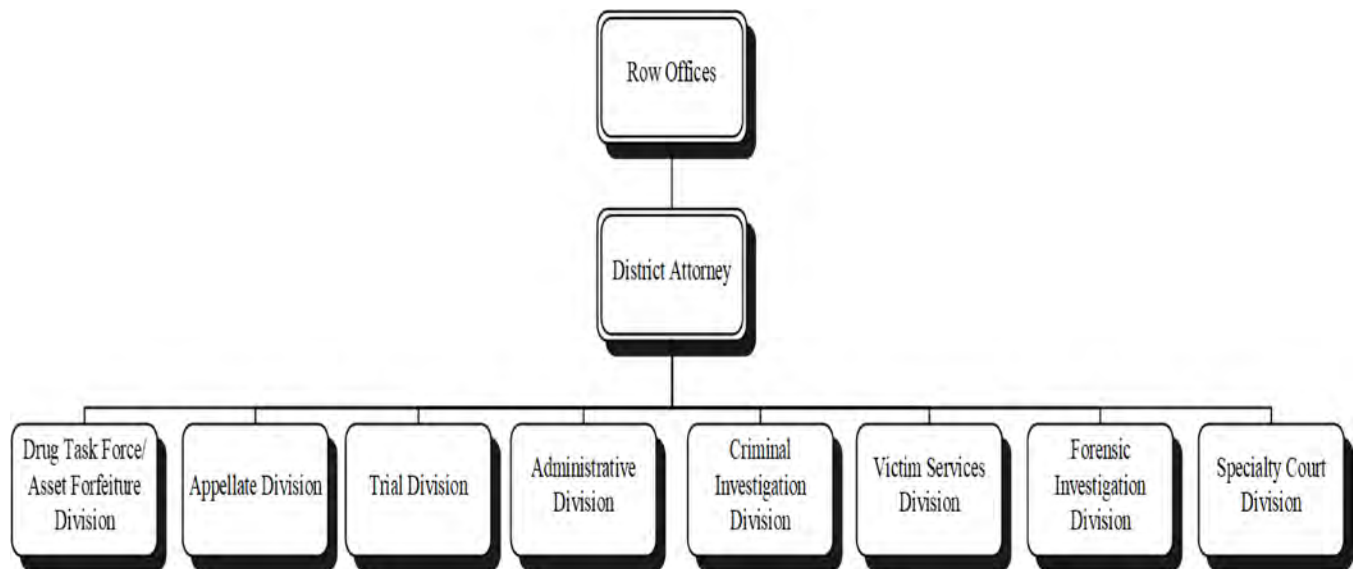
| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 13.3 | 14.3 | 12.8 | 12.8 |
| Budgeted Part-time Equivalents | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Budgeted FTEs | 13.3 | 14.3 | 12.8 | 12.8 |

Criminal Justice Services

Criminal Justice

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 406,382 | \$ 410,839 | \$ 500,080 | \$ 282,074 | \$ -218,006 | -43.6% |
| Interfund Revenue | 994,495 | 983,511 | 1,198,048 | 1,315,241 | 117,193 | 9.8% |
| Other Revenue | 2,117 | 2,571 | 9,000 | 9,150 | 150 | 1.7% |
| Total Revenue | \$ 1,402,994 | \$ 1,396,921 | \$ 1,707,128 | \$ 1,606,465 | \$ -100,663 | -5.9% |
| Salaries and Benefits | \$ 988,301 | \$ 957,286 | \$ 1,014,510 | \$ 1,089,447 | \$ 74,937 | 7.4% |
| Operating Expense | 350,718 | 380,975 | 557,323 | 377,362 | -179,961 | -32.3% |
| Interfund Expense | 63,974 | 58,660 | 135,295 | 139,656 | 4,361 | 3.2% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 1,402,993 | \$ 1,396,921 | \$ 1,707,128 | \$ 1,606,465 | \$ -100,663 | -5.9% |



Mission Statement

The Office of the District Attorney will ensure that justice is done in a fair, effective, and efficient manner by pursuing the truth, and safeguarding the fundamental fairness guaranteed to all through the Constitutions and laws of the United States and the Commonwealth.

Core Activities

Drug Task Force/Asset Forfeiture Division: Pursuant to statute, investigate and provide investigative support countywide on all violations of the Controlled Substance and Cosmetic Act. Pursuant to statute, ensure compliance of asset forfeiture petitions and dispositions.

Goals

- Ensure proper and timely documentation of confidential informants including but not limited to: activation, deactivation, and documentation.
- Ensure the timely preparation of documents for the filing of forfeiture petitions.
- Ensure the proper disposition of all property seized and forfeited.

Appellate Division: Litigate all appeals resulting from criminal convictions at all levels of the appellate court, both state and federal; supervise the investigating grand jury; supervise law clerks and certified legal interns.

Goals

- Represent the commonwealth through the filing of appellate briefs and oral arguments.
- Support the grand jury through submitting appropriate cases, issuing subpoenas, and submitting jury payments.
- Coordinate with area law schools for student externs/law clerks.
- Ensure the timely filing of forfeiture petitions.

Trial Division: Oversee the investigation and prosecution of all crimes committed in the county.

Goals

- Coordinate training amongst trial division attorneys and administrative staff.
- Assure that law enforcement considers all investigative techniques that might be employed to investigate each case including but not limited to: interview victims, defendants, and witnesses; utilize forensic science; utilize K-9 investigative techniques; physical and digital evidence collection; electronic communication intercept and recording; utilize cooperating individuals and investigating grand juries.
- Emphasize the early acceptance of responsibility through the resolution of each case at the earliest practicable time following arrest.
- Assure that each case is considered, as early as practicable, for alternate disposition through specialty/problem-solving courts.

Administrative Division: Ensure efficient and effective operation of the Office of the District Attorney.

Goals

- Timely schedule all pre-trial and post-trial hearings, jury trials, non-jury trials, and miscellaneous hearings.
- Timely generate court notices to victims and witnesses.
- Ensure that all trial files contain pertinent information to assist in the successful prosecution of criminal cases.

Criminal Investigation Division (CID): Provide investigative support to the Office of the District Attorney, coordinate various countywide enforcement operations, and assist local law enforcement, upon request.

Goals

- Pursuant to 71 Pa.C.S.A. §732-206, as Chief Law Enforcement Officer of Cumberland County, the district attorney will investigate and prosecute all crimes regardless of the lack of resources of other criminal justice agencies.

Victim Services Division: Ensure that all crime victims receive the rights guaranteed by the Crime Victims' Bill of Rights.

Goals

- Meet all victims of personal injury crime at preliminary hearings when notified by the Magisterial District Judges' (MDJ) Office.
- Provide restitution and/or victim impact statements to all victims of adult and juvenile offenders.
- Process all restitution claims, to include eligible Victims' Compensation Assistance Program claims.
- Provide all victims of crime notification of pre- and post-sentence dispositions.
- Accompany victims of crime to adult and juvenile court hearings.

Forensic Investigation Division: Provide complete quality forensic services to law enforcement entities within the county.

Goals

- Continue to produce quality laboratory results in a timely fashion.
- Obtain International Organization for Standardization/International Electrotechnical Commission (IOS/IEC) 17025 accreditation.
- Obtain findings and support for liquid chromatography.
- Provide technical services for trial attorneys.

Specialty Court Division: Manage all aspects of the district attorney's participation in all Cumberland County specialty courts and pre-trial service programs.

Goals

- Establish the district attorney's roles and responsibilities for all specialty courts and pre-trial service programs.
- Establish the commonwealth's screening criteria for all programs with community safety being the priority.
- Ensure specialty courts and programs address the root causes of crime while balancing community concerns and victims' rights.

Department Objectives for 2024

- Maintain all essential accreditations, licensing, mandated reporting, and continuing legal education requirements.
- Utilize the Office of the District Attorney's database to assess the need for expansion of staff and office space.
- Continue to research and apply for grants to support the services provided to crime victims and to support the structure of each division in the Office of the District Attorney.
- Promote case resolution through timely and reasonable negotiation and alternative court programs.
- Continue to support and fund the Forensic Investigation Division in order to assist police departments in gathering and processing evidence to assure successful prosecution of cases.

Performance Measures

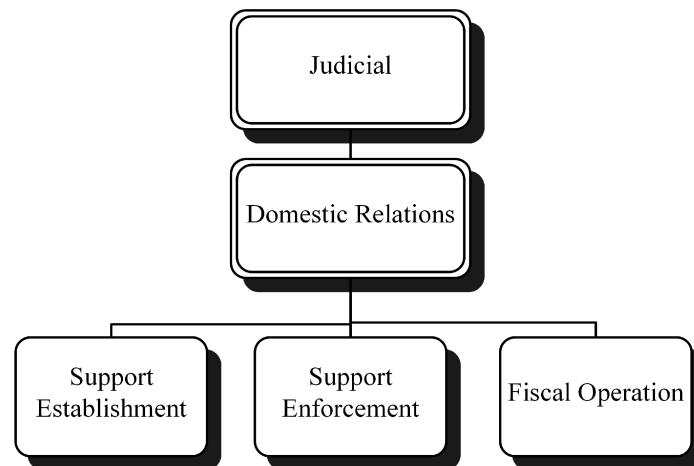
| 1 Deliver | | | | | |
|-----------|--|-----------------|-----------------|--------------------|----------------|
| 2 Protect | | | | | |
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Screen 90% of Driving Under the Influence (DUI) cases for Accelerated Rehabilitative Disposition (ARD) prior to preliminary hearings | 100 % | 100 % | 100 % | 100 % |
| 1 | Meet with all person injury and burglary victims prior to trial (98%) | 100 % | 100 % | 100 % | 100 % |
| 1 | CID will complete 100% of the annual training standards set by the PA Municipal Officers Education and Training Commission | 100 % | 100 % | 100 % | 100 % |
| 2 | Strive to resolve at least ten percent of cases at the time of defendants' preliminary hearings | 100 % | 100 % | 100 % | 100 % |
| 2 | File all briefs in appellate courts in a timely and appropriate manner (100%) | 100 % | 100 % | 100 % | 100 % |
| 2 | Prior to summary appeals court, contact defense attorney (when applicable), defendant (when able and appropriate), and police officer to prepare case or to reach a resolution (50%) | 100 % | 100 % | 100 % | 100 % |
| 2 | Maintain ten day or better turnaround time on DUI Ethyl Alcohol | 100 % | 100 % | 100 % | 100 % |
| 2 | Approve all DUI-ARD applications within nine months of incident | 96 % | 100 % | 100 % | 100 % |
| 2 | Submit sentencing guidelines to the Commission within 30 days of sentence | 100 % | 100 % | 100 % | 100 % |
| 2 | Enter warrant information into the system within three days of receiving the court order | 99 % | 100 % | 100 % | 100 % |
| 2 | Request all discovery from multiple police jurisdictions within two weeks of arraignment | 99 % | 96 % | 100 % | 100 % |
| 2 | CID will aim to clear 70% of the criminal investigations that it conducts | 78 % | 40 % | 80 % | 65 % |
| 2 | Provide at least 70% of Assistant District Attorney coverage at MDJ/Public Defender preliminary hearings | 100 % | 100 % | 95 % | 100 % |

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 50.5 | 51.0 | 57.0 | 61.5 |
| Budgeted Part-time Equivalents | 2.5 | 2.9 | 3.0 | 3.1 |
| Total Budgeted FTEs | 53.0 | 53.9 | 60.0 | 64.6 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 1,234,905 | \$ 1,058,685 | \$ 2,490,675 | \$ 2,045,254 | \$ -445,421 | -17.9% |
| Interfund Revenue | 316,196 | 3,822,213 | 2,462,861 | 681,721 | -1,781,140 | -72.3% |
| Other Revenue | 586,015 | 744,931 | 893,283 | 866,457 | -26,826 | -3.0% |
| Total Revenue | \$ 2,137,116 | \$ 5,625,829 | \$ 5,846,819 | \$ 3,593,432 | \$ -2,253,387 | -38.5% |
| Salaries and Benefits | \$ 4,228,713 | \$ 4,763,507 | \$ 5,400,200 | \$ 6,380,374 | \$ 980,174 | 18.2% |
| Operating Expense | 1,133,825 | 1,508,911 | 1,919,000 | 2,133,396 | 214,396 | 11.2% |
| Interfund Expense | 39,403 | 52,736 | 80,982 | 84,990 | 4,008 | 4.9% |
| Capital Expense | 169,610 | 217,563 | 1,612,236 | 1,017,300 | -594,936 | -36.9% |
| Total Expense | \$ 5,571,551 | \$ 6,542,717 | \$ 9,012,418 | \$ 9,616,060 | \$ 603,642 | 6.7% |



Mission Statement

Provide effective case management services for families in need of financial support through establishing, monitoring, and enforcing child, spousal and Alimony Pendente Lite (APL) court orders in a fiscally responsible manner.

Core Activities

Support Establishment: Effectively establish parentage, child, spousal, and alimony pendente lite orders based on the Pennsylvania Rules of Civil Procedure and case law.

Goals

- Intake – The process where clients file all legal documents for application of support and the process of inputting demographic information in the statewide Pennsylvania Child Support Enforcement System (PACSES). Continue to exceed federal and state averages to maximize federal incentives.
- Parentage Establishment – The process of determining parentage of children born outside a marriage through acknowledgements of paternity or genetic testing. Continue to exceed federal and state averages to maximize federal incentives. Maintain performance above the 90% threshold.
- Establishment – The process of scheduling and conducting conferences for review of financial information in determining support obligations. Continue to exceed federal and state averages to maximize federal incentives. Maintain performance above the 80% threshold.
- Medical Establishment – Order obligors/obligees to maintain medical insurance in all appropriate support orders to minimize the number of children on public medical assistance roles. Continue to exceed federal and state averages to maximize federal incentives. Maintain performance above 80% threshold.

Support Enforcement: Effectively monitor and enforce all support orders to ensure compliance utilizing the Pennsylvania Rules of Civil Procedure.

Goals

- Locate – The process of locating absent obligors/obligees for the establishment and enforcement of support orders. Continue to exceed federal and state averages to maximize federal incentives.

Support Enforcement: Effectively monitor and enforce all support orders to ensure compliance utilizing the Pennsylvania Rules of Civil Procedure.

Goals

- Enforcement – The process of enforcing court ordered support obligations through income attachments, enforcement conferences, contempt hearings, arrests and all other available enforcement remedies. Continue to exceed federal and state averages to maximize federal incentives. Maintain performance above the 80% threshold.
- Medical Enforcement – Enforce medical support orders requiring obligors/obligees to maintain medical insurance to minimize the number of children on public medical assistance roles. Continue to exceed federal and state averages to maximize federal incentives. Maintain performance above the 80% threshold.
- Distribution – The process of collecting and distributing support obligation money. Continue to exceed federal and state averages to maximize federal incentives. Maintain performance above the 80% threshold.
- External Agencies Cooperation – Maintain positive working relationships with other agencies to aid them and the Domestic Relations Office (DRO) in performing necessary functions.

Fiscal Operation: Maintain a fiscally responsible management model to maximize IV-D reimbursements while reducing county subsidy through performance incentives in compliance with the Cooperative Agreement.

Goals

- Cost-Effectiveness – The amount of support collections per dollar spent. Maximize federal incentive and reimbursement by maintaining performance measures criteria, which minimizes the amount of county subsidy.
- Financial obligations to participating county agencies – Based on the Cooperative Agreement, cost-effectiveness and incentive structure, all county agencies interacting with the Domestic Relations Office (DRO) can reduce their indirect and direct costs to their county budget by use of federal funds directly from the DRO Title IV-D program. This includes, but is not limited to, the Indirect Cost Allocation Plan as prepared annually by Maximus for the Finance Office. Reduce costs incurred to the county by maximizing Title IV-D 66% reimbursement on indirect and direct expenditures from interaction with other county agencies.

Department Objectives for 2024

- Earn 98% or more of potential incentive performance bonus funding from the state.
- Pass the state's financial and compliance audits as scheduled and performed by the Bureau of Child Support Enforcement and pass the Controller's Office annual audit.
- Maintain the state required minimum of 80% performance in the categories of parentage establishment, case establishment, medical insurance establishment, and medical insurance enforcement.
- Audit ten cases per month per caseload from the 157 Actionable Case Report to assure data accuracy, timeliness of legal filings, and effectiveness in the enforcement of the case.
- Maintain standard on the percentage of money collected on current collections at a level equal to or exceeding the state Class 3A average, understanding that this is a cumulative performance measure based on the federal fiscal year percentage reflected in September reports.

Domestic Relations

Criminal Justice

Performance Measures

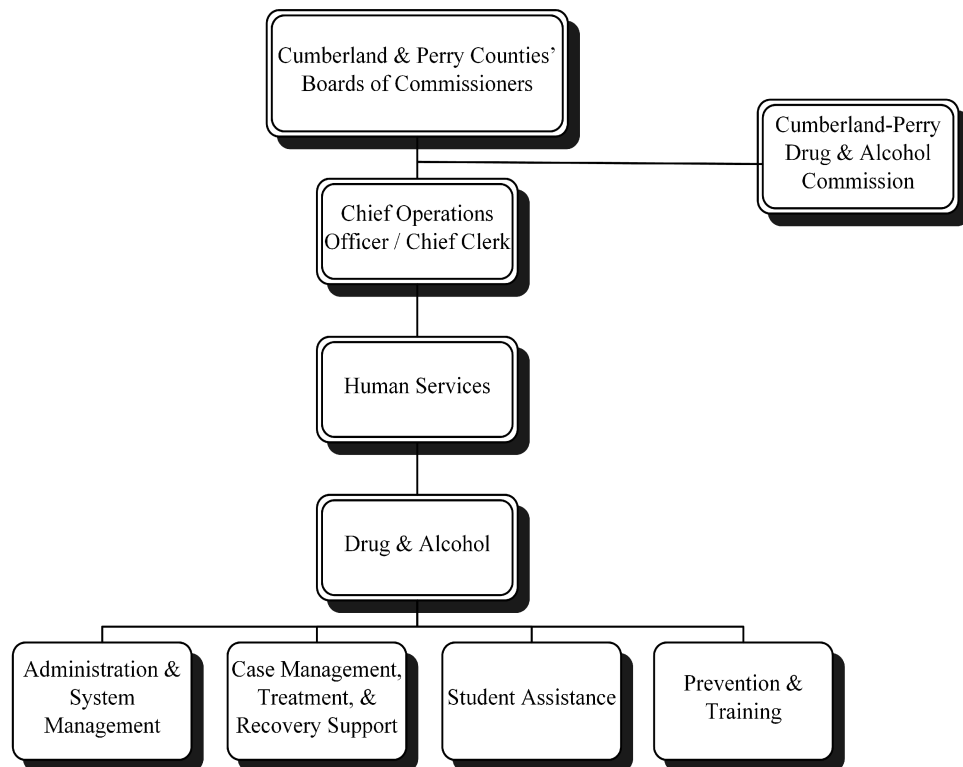
| 1 Deliver | | | | | |
|-----------|---|-----------------|-----------------|--------------------|----------------|
| 2 Protect | | | | | |
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Cases where arrears have been paid | 88 % | 87 % | 87 % | 85 % |
| 2 | Number of open (active) cases | 4,443 | 4,351 | 4,351 | 4,351 |
| 2 | Percentage of open cases with orders | 96 % | 95 % | 95 % | 95 % |
| 2 | Amount of child support collected | \$ 25,874,861 | \$ 25,067,115 | \$ 26,000,000 | \$ 26,000,000 |
| 2 | Percentage of money collected on active charging orders | 87 % | 86 % | 86 % | 85 % |
| 2 | Percentage of paternity establishment | 113 % | 110 % | 110 % | 110 % |

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 38.0 | 38.0 | 38.0 | 39.0 |
| Budgeted Part-time Equivalents | 0.7 | 0.3 | 0.3 | 0.3 |
| Total Budgeted FTEs | 38.7 | 38.3 | 38.3 | 39.3 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 2,401,380 | \$ 2,505,481 | \$ 2,857,501 | \$ 3,095,236 | \$ 237,735 | 8.3% |
| Interfund Revenue | 1,244,950 | 1,244,696 | 1,299,470 | 1,422,455 | 122,985 | 9.5% |
| Other Revenue | 3,536 | 3,198 | 4,050 | 2,050 | -2,000 | -49.4% |
| Total Revenue | \$ 3,649,866 | \$ 3,753,375 | \$ 4,161,021 | \$ 4,519,741 | \$ 358,720 | 8.6% |
| Salaries and Benefits | \$ 3,040,974 | \$ 3,104,449 | \$ 3,375,252 | \$ 3,711,625 | \$ 336,373 | 10.0% |
| Operating Expense | 131,830 | 148,346 | 209,004 | 233,920 | 24,916 | 11.9% |
| Interfund Expense | 428,005 | 500,579 | 523,994 | 574,196 | 50,202 | 9.6% |
| Capital Expense | 49,058 | 0 | 52,771 | 0 | -52,771 | -100.0% |
| Total Expense | \$ 3,649,867 | \$ 3,753,374 | \$ 4,161,021 | \$ 4,519,741 | \$ 358,720 | 8.6% |



Mission Statement

Ensure that a full continuum of quality, public-funded substance abuse prevention, intervention, case management, treatment services, and recovery support services are available for eligible residents of Cumberland and Perry Counties.

Core Activities

Administration and System Management: Plan, implement, and manage a continuum of public-funded drug and alcohol services for residents of the two counties.

Goals

- Manage funds efficiently and responsibly by complying with all applicable accounting and fiscal reporting requirements.
- Meet all state contract compliance requirements including deadlines for fiscal and programmatic reports and monthly invoices.
- Ensure the provision of quality behavioral health services through HealthChoices, the mandatory managed care program for Medical Assistance (MA) recipients.
- Conduct annual monitoring site visits with contracted service providers located within the two-county service area to ensure compliance with state and federal funding requirements.
- Respond to all calls and visitors to the commission office in a courteous, timely, and helpful fashion.

Case Management, Treatment, and Recovery Support: Maximize service coordination and effectiveness by providing an array of high-quality case management, treatment, and recovery support services to eligible Cumberland and Perry Counties' residents.

Goals

- Provide a commission-funded network with a full continuum of substance use disorder treatment services, including medication-assisted treatment options, for all eligible residents of Cumberland and Perry Counties.
- Expand and strengthen case management services for substance use disorder clients and their families.
- Maintain and strengthen recovery support services for substance use disorder clients and their families.
- Improve utilization of court-mandated treatment special initiative funds by working closely with the various county criminal justice related departments to identify, assess, refer, and monitor eligible clients.
- Conduct Court Reporting Network (CRN) screening for Cumberland County Driving Under the Influence (DUI) offenders in support of DUI Central Court.
- Maintain responsibility for conducting substance use disorder clinical assessments and providing case management services for Cumberland County Treatment Court participants.

Student Assistance: Develop and support programs that identify school-age youth who are harmfully involved with alcohol or other drugs and refer these youth and their families to appropriate resources.

Goals

- Assist elementary and secondary schools in establishing and implementing an effective system for identifying and referring students who are harmfully affected by substance use.
- Provide professional screening and assessment services for students to identify their level of involvement with alcohol and other drugs and make appropriate referrals.
- Maximize the quality and the effectiveness of substance use disorder screening, assessment, intervention, referral, and consultation services provided to schools, students, and families.
- Support and enhance Cumberland County adolescent diversion efforts by providing substance use disorder intervention services to youth involved with Juvenile Probation and Children & Youth Services.

Prevention and Training: Expand the number of individuals from Cumberland and Perry Counties who are actively involved in providing quality substance use disorder prevention activities and increase the skill level of these individuals.

Goals

- Increase community awareness about substance use disorders, associated consequences, and available resources among Cumberland and Perry County residents.
- Maximize the quality and the effectiveness of school and community-based substance use disorder prevention activities in Cumberland and Perry Counties and promote the implementation of evidence-base programming.
- Serve as a resource for current and accurate information regarding substance use and problem gambling.
- Ensure access to quality substance use disorder training services.
- Strengthen and expand problem gambling prevention, education, and outreach services available to Cumberland and Perry Counties' residents.

Department Objectives for 2024

- Provide a full continuum of quality, American Society of Addiction Medicine (ASAM) aligned substance use disorder treatment services, including medication-assisted treatment options, for all eligible residents of Cumberland and Perry Counties.
- Work with the steering committees of the Criminal Justice Advisory Board and Human Services Policy Team to expand substance use disorder programming and service coordination for shared clients.
- Continue to play a lead role in expanding the use of evidence-based practices with substance use disorder prevention and intervention activities by local schools and community groups.
- Continue to play a lead role in efforts by Cumberland and Perry Counties to combat the ongoing opioid health crisis and related overdose deaths. Provide guidance to the Cumberland and Perry County commissioners regarding the effective utilization of multi-state opioid settlement funds.
- Maintain and strengthen local substance use disorder recovery support services.
- Maximize access to medical assistance (MA) funded substance use disorder services by eligible Cumberland and Perry Counties' residents through our regional Capital Area Behavioral Health Choices program.

Performance Measures

| 2 Protect | | | | | |
|------------------|---|-------------------------|-------------------------|----------------------------|------------------------|
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 2 | Provision of 24/7 substance use disorders warm handoff services to patients at the four hospital emergency departments in Cumberland County. Count of dispatches. | N/A | 296 | 300 | 300 |
| 2 | Commission subcontractors will provide outpatient substance abuse treatment to residents of Cumberland or Perry Counties - unduplicated count | 676 | 733 | 750 | 700 |
| 2 | Commission subcontractors will provide inpatient substance abuse treatment to residents of Cumberland or Perry Counties - unduplicated count | 75 | 79 | 80 | 80 |
| 2 | Commission will complete CRN screening for DUI offenders | 690 | 907 | 800 | 800 |
| 2 | Increase number of participants in court mandated treatment program | 142 | 201 | 160 | 160 |
| 2 | At least 40 Treatment Court participants will receive substance abuse evaluations and ongoing case management services | 36 | 47 | 40 | 40 |
| 2 | Students will receive drug & alcohol services through school-based student assistance programs | 327 | 460 | 375 | 475 |
| 2 | Parents will be involved in at least 90% of Student Assistance Program interventions | 88 % | 92 % | 90 % | 90 % |
| 2 | Provide intervention services to youth referred by either Cumberland County JPO or CYS | 77 | 123 | 100 | 120 |
| 2 | Commission subcontractors will provide medication-assisted treatment to residents of Cumberland or Perry Counties - unduplicated count | 41 | 39 | 45 | 45 |

Drug & Alcohol

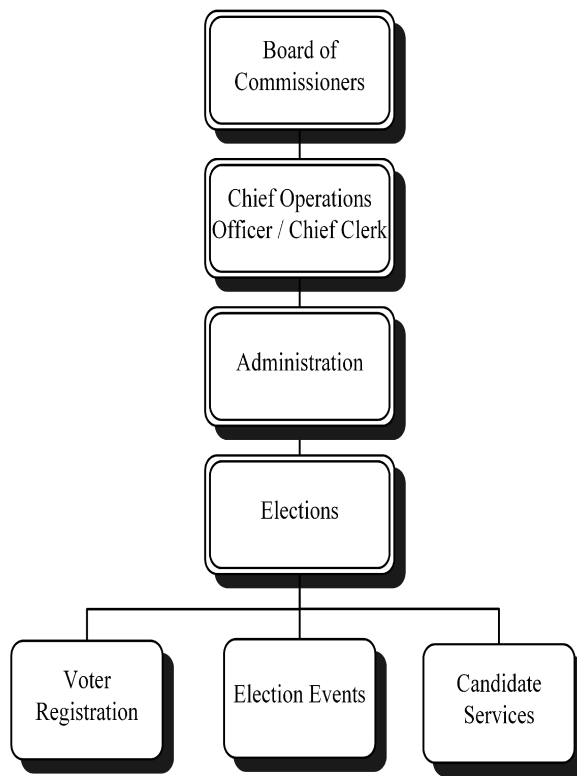
Human Services

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 21.9 | 20.9 | 20.9 | 20.9 |
| Budgeted Part-time Equivalents | 0.8 | 0.8 | 0.8 | 0.0 |
| Total Budgeted FTEs | 22.7 | 21.7 | 21.7 | 20.9 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 2,551,974 | \$ 3,254,317 | \$ 4,601,572 | \$ 4,802,622 | \$ 201,050 | 4.4% |
| Interfund Revenue | 555,331 | 500,743 | 584,267 | 494,355 | -89,912 | -15.4% |
| Other Revenue | 565,818 | 516,504 | 554,099 | 643,099 | 89,000 | 16.1% |
| Total Revenue | \$ 3,673,123 | \$ 4,271,564 | \$ 5,739,938 | \$ 5,940,076 | \$ 200,138 | 3.5% |
| Salaries and Benefits | \$ 1,475,680 | \$ 1,555,270 | \$ 1,816,890 | \$ 1,899,755 | \$ 82,865 | 4.6% |
| Operating Expense | 1,782,232 | 2,520,106 | 3,661,648 | 3,921,624 | 259,976 | 7.1% |
| Interfund Expense | 236,040 | 251,575 | 261,400 | 239,061 | -22,339 | -8.5% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 3,493,952 | \$ 4,326,951 | \$ 5,739,938 | \$ 6,060,440 | \$ 320,502 | 5.6% |



Mission Statement

At the direction of the Board of Elections, coordinate and conduct secure, transparent, and nonpartisan election events. Provide voter registration services and candidate guidance in accordance with the Pennsylvania Election Code.

Core Activities

Voter Registration: Accurate and timely completion of voter registration services.

Goals

- Maintenance of the voter registration rolls within Statewide Uniform Registry of Electors (SURE) database.
- Process all applications and communicate all required information to the voters within the statutorily required timeline.

Election Events: Conduct accurate and open election events throughout all stages from coordination and training of poll workers, machine programming, absentee/mail-in/provisional voting, and tabulation of results.

Goals

- Process mail-in and absentee ballot applications.
- Process provisional ballots after polls close.
- Have election results available for public inspection.
- Recruit, develop, and retain poll workers.

Election Events: Conduct accurate and open election events throughout all stages from coordination and training of poll workers, machine programming, absentee/mail-in/provisional voting, and tabulation of results.

Goals

- Accurately program ballots.
- Program, test, maintain, and deploy voting machines.

Candidate Services: Assist and guide candidates through the campaign and election process. Manage and maintain all campaign finance activities and procedures.

Goals

- Coordinate with municipalities to confirm and advertise ballot vacancies.
- Process and verify candidate petitions.
- Accept, verify, and post all campaign finance reports from all committees and all candidates on the Bureau of Elections' website within 48 hours of the deadline.

Department Objectives for 2024

- Maintain efficient space and utilization of designated space for secure ballot processing, public viewing events, storage, voter services, training, and effective work environments.
- Attend trainings for and implement changes in SURE.
- Enhance and maintain the chain of custody procedures regarding proper storage and usage of all ballots, voting equipment, and related materials.
- Ensure physical safety of all staff by maintaining strict protocols for all external and internal access points.
- Monitor for ongoing availability for Act 88 of Senate Bill 982 funding eligibility and maintain any mandatory requirements.
- Evaluate workflow and procedures to maintain the most up-to-date training for workforce development.
- Monitor federal Americans with Disabilities Act (ADA) requirements for polling locations to remain compliant.
- Continue work with the Communications Department to maintain transparency during election events.
- Manage, maintain, and implement all balloting procedures in compliance with required updates and changes.
- Prepare, present, and document transparent Board of Elections public meetings.

Performance Measures

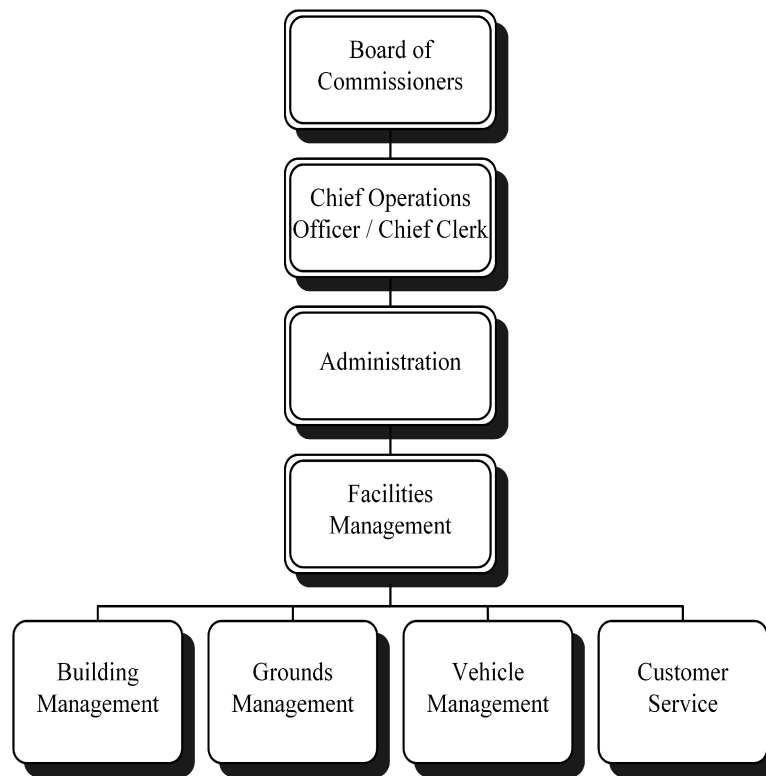
| 1 Deliver | | | | | |
|-----------|--|-----------------|-----------------|--------------------|----------------|
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Total registered voters | 182,193 | 186,473 | 180,000 | 190,000 |
| 1 | Number of registered voters who voted in last election | 57,787 | 117,271 | 50,000 | 130,000 |
| 1 | Percentage of registered voters who voted in last election | 32 % | 63 % | 28 % | 68 % |
| 1 | Enter all qualified voters into the State Uniform Registry of Elections prior to the next election | 100 % | 100 % | 100 % | 100 % |
| 1 | Meet all state and federal election timeliness | 100 % | 100 % | 100 % | 100 % |
| 1 | Number of poll workers | 885 | 1000 | 900 | 1000 |
| 1 | Number of voting locations | 118 | 118 | 118 | 118 |
| 1 | Ensure all ballot forms are accurate | 100 % | 100 % | 100 % | 100 % |
| 1 | Conduct vote tabulation accurately | 100 % | 100 % | 100 % | 100 % |

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 9.0 | 10.0 | 10.0 | 10.0 |
| Budgeted Part-time Equivalents | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Budgeted FTEs | 9.0 | 10.0 | 10.0 | 10.0 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 363,201 | \$ 473,032 | \$ 911,319 | \$ 438,287 | 92.7% |
| Interfund Revenue | 0 | 693,510 | 427,954 | 0 | -427,954 | -100.0% |
| Other Revenue | 4,337 | 40,968 | 5,100 | 700 | -4,400 | -86.3% |
| Total Revenue | \$ 4,337 | \$ 1,097,679 | \$ 906,086 | \$ 912,019 | \$ 5,933 | 0.7% |
| Salaries and Benefits | \$ 666,090 | \$ 755,039 | \$ 906,357 | \$ 828,095 | \$ -78,262 | -8.6% |
| Operating Expense | 564,260 | 838,510 | 1,381,263 | 725,181 | -656,082 | -47.5% |
| Interfund Expense | 10,861 | 20,415 | 16,759 | 10,744 | -6,015 | -35.9% |
| Capital Expense | 7,245 | 182,301 | 552,460 | 0 | -552,460 | -100.0% |
| Total Expense | \$ 1,248,456 | \$ 1,796,265 | \$ 2,856,839 | \$ 1,564,020 | \$ -1,292,819 | -45.3% |



Mission Statement

By managing, maintaining, and improving county facilities and grounds, the department creates a safe environment for residents and employees. We support county operations, increase efficiency, optimize space, and minimize county expenses through preventative measures. In addition, the department services and maintains county-owned vehicles along with rabbittransit buses that operate in Cumberland, Franklin, and Perry Counties.

Core Activities

Building Management: Manage, maintain, and improve upon county buildings in support of county operations.

Goals

- Review, prepare, and execute contracts for county services, equipment, and required safety inspections.
- Provide a safe environment for the public and employees using effective preventative maintenance and janitorial programs.
- Manage all utilities in an effective and efficient manner with the goal to improve utility costs.
- Develop space allocation plans optimizing space usage, analyze future needs, and make recommendations to commissioners.
- Provide construction, renovation, and repair services of new and existing space.

Grounds Management: Manage and maintain facility grounds providing an aesthetically pleasing view and safe environment for public and employees.

Goals

- Provide clean, aesthetically pleasing grounds that are safe and accessible to the public.
- Yearly maintenance of trees, shrubs, hedges, and landscape with goal of cost savings improvements.
- Snow and ice removal in a timely manner to provide safe passage of county sidewalks and parking lots.
- Maintain parking lots, signage, gates, fences, and lighting in an efficient and effective manner.

Vehicle Management: Manage and service vehicles to keep them operating efficiently and safely.

Goals

- Annual PA inspections and emissions for county vehicles and rabbittransit vehicles.
- Service, repair, and perform preventative maintenance on county and rabbittransit vehicles.
- Maintain vehicle database with service records, billing, and automated notifications when service is due.
- Perform preventative maintenance on trailers and other county department equipment.

Customer Service: Provide support to county operations.

Goals

- Improve internal processes.
- Manage county facility, land, and lobby use requests.
- Manage the repurpose and/or sale of used county assets.
- Assist other departmental needs as necessary.
- Prepare and manage Facilities Management's budget.
- Security assessment with the goal of improved security at county-owned and leased spaces.

Department Objectives for 2024

- Review, prepare, and execute contracts for county services, equipment, and safety inspections.
- Provide a safe environment for the public and employees using effective preventative maintenance and janitorial programs.
- Manage all utilities in an effective and efficient manner with the goal to improve utility costs.
- Develop space allocation plans optimizing space usage, analyze future needs, and make recommendations to the commissioners.
- Provide clean, aesthetically pleasing grounds that are safe and accessible to the public.
- Yearly maintenance of trees, shrubs, hedges, and landscape with the goal of cost improvements.
- Snow and ice removal in a timely manner to provide safe passage of county sidewalks and parking lots.
- Maintain parking lots, signage, gates, fences, and lighting in an efficient and effective manner.
- Annual PA inspection and emission for county vehicles and rabbittransit vehicles.
- Service, repair, and perform preventative maintenance on county vehicles and rabbittransit vehicles.
- Maintain vehicle database with service records, billing, and automated notifications when service is due.
- Perform preventative maintenance on trailers and other county department equipment.
- Improve internal processes.
- Manage county facility, land, and lobby use requests.
- Manage the repurpose and/or sale of used county assets.
- Assist other departmental needs as necessary.
- Prepare and manage Facilities Management's budget.
- Security assessment with the goal of improved security at county-owned and leased spaces.

Performance Measures

| 1 Deliver | | | | | |
|-----------|---|-----------------|-----------------|--------------------|----------------|
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Yearly dollars saved through energy management | \$ 373,892 | \$ 286,340 | \$ 350,000 | \$ 350,000 |
| 1 | Construction projects completed within time constraints and within budget | 458,241 | 392,607 | 163,500 | 215,000 |
| 1 | Maintain landscaping as scheduled | 25,020 | 25,034 | 30,000 | 30,000 |
| 1 | Number of vehicles inspections performed in house | 284 | 265 | 280 | 280 |
| 1 | Maintain all county vehicles to written PMs | 346 | 334 | 400 | 400 |

Facilities Management

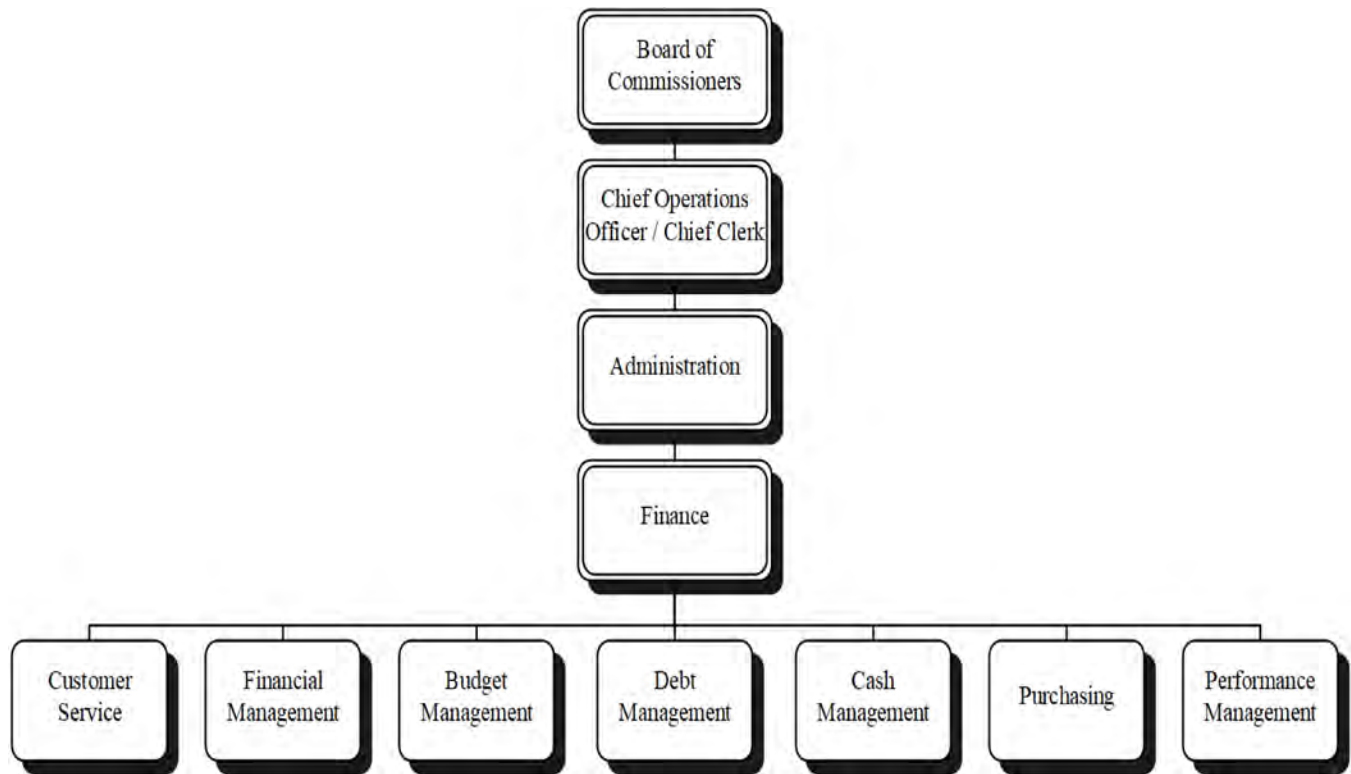
Infrastructure

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 23.8 | 23.8 | 24.8 | 24.8 |
| Budgeted Part-time Equivalents | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Budgeted FTEs | 23.8 | 23.8 | 24.8 | 24.8 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 32,233 | 27,406 | 35,000 | 31,350 | -3,650 | -10.4% |
| Other Revenue | 78,491 | 72,562 | 63,000 | 65,000 | 2,000 | 3.2% |
| Total Revenue | \$ 110,724 | \$ 99,968 | \$ 98,000 | \$ 96,350 | \$ -1,650 | -1.7% |
| Salaries and Benefits | \$ 1,668,683 | \$ 1,655,516 | \$ 1,876,353 | \$ 2,014,110 | \$ 137,757 | 7.3% |
| Operating Expense | 1,232,609 | 1,173,509 | 2,742,580 | 2,142,992 | -599,588 | -21.9% |
| Interfund Expense | 14,855 | 20,540 | 20,336 | 20,722 | 386 | 1.9% |
| Capital Expense | 344,476 | 70,526 | 2,189,810 | 1,672,250 | -517,560 | -23.6% |
| Total Expense | \$ 3,260,623 | \$ 2,920,091 | \$ 6,829,079 | \$ 5,850,074 | \$ -979,005 | -14.3% |



Mission Statement

Ensure the county is on solid financial footing by developing a long-term financial plan, managing the fiscal affairs of the county, providing accountability and oversight for the county budget, and supporting financial decision-making by the BOC, COO/Chief Clerk, other county officials, and county departments.

Core Activities

Customer Service: Support departments and management on financial matters.

Goals

- Assist departments in establishing and meeting budget targets.
- Assist departments in resolving budget-related problems, maintain a team relationship with departments having financial staff, and provide heightened support to departments without financial staff.
- Create a user-friendly, customer service oriented purchasing process.

Financial, Budget, Debt, and Cash Management: Ensure cost efficiencies and accountability.

Goals

- Provide timely and objective reports and analysis to support financial decisions, including monthly close and year-end close packets for each fund.
- Provide trend analysis and forecasting to provide a foundation for the annual budget development process.

Financial, Budget, Debt, and Cash Management: Ensure cost efficiencies and accountability.

Goals

- Manage accounting processes (not reserved to the controller or treasurer) and oversee accounting transactions, including budget adjustments, accounting close packets, and reconciliations while applying current standards, laws, and regulations along with "best practices."
- Manage cash and fund balance to ensure the availability of adequate funds to meet all county disbursements.
- Create short- and long-term projection analysis for planning purposes.
- Meet or exceed benchmark short-term investment rates for cash balances.
- Issue and redeem debt according to debt policy.
- Create a comprehensive budget document that provides useful information to citizens.
- Maintain fund balance in the General Fund of at least 100 days of budgeted General Fund expenditures per the county's fund balance policy.
- Avoid tax anticipation notes to meet current obligations of the county government.
- Manage the budget process for all departments.
- Meet or exceed revenue targets for General Fund budget as adjusted.
- Work to end the year at or below General Fund expenditure budget as adjusted.
- Manage the financing for capital projects.

Purchasing: Provide for equitable public purchasing by the county, to maximize the purchasing value of public funds in procurement, and to ensure a procurement system of quality and integrity in compliance with all Pennsylvania public procurement codes and county purchasing policies.

Goals

- Manage the procurement process to ensure the best value for county-funded purchases.
- Comply with all Pennsylvania public procurement codes and county purchasing policies.

Performance Management: Incorporate performance measurement with budgeting.

Goals

- Compile and manage performance measurement and benchmarking for the county, including a comparison of revenue, expenditures, and staffing data.

Department Objectives for 2024

- Upgrade the Questica budgeting software from on-premise to the cloud.
- Begin to analyze alternative software for producing the budget document and implement.
- Begin the planning/development stage of the Infor Lawson upgrade project, the county's enterprise resource planning (ERP) system.
- Manage the cash flow for major projects, including the P25 Radio Infrastructure Project and grant projects.
- Create a purchasing training manual and begin offering routine training regularly.
- Analyze the current monthly close process and make improvements.
- Create policies for credit cards, cash flow, and self-insurance fund balance.
- Offer professional development opportunities to staff through continuing education, leadership development, and succession planning and development.

Performance Measures

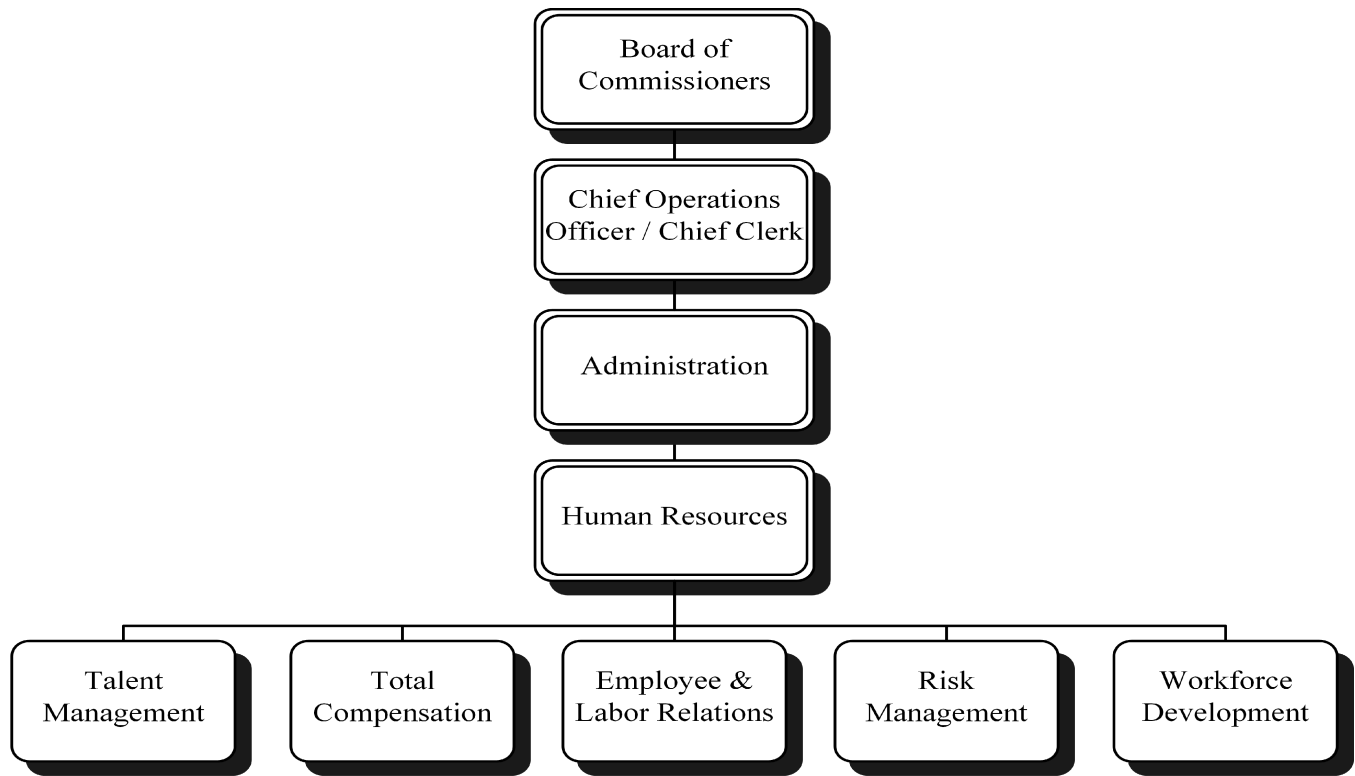
| 1 Deliver | | | | | |
|-----------|--|-----------------|-----------------|--------------------|----------------|
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Maintain at least an AAA bond rating | AAA | AAA | AAA | AAA |
| 1 | Meet all county payroll and accounts payable disbursement cycles (percentage met) | 100 % | 100 % | 100 % | 100 % |
| 1 | Maintain fund balance of at least 100 days of General Fund budgeted expenses | 140 | 131 | 107 | 100 |
| 1 | Avoid tax anticipation notes unless state budget impasse forces the issue | Yes | Yes | Yes | Yes |
| 1 | General Fund expenses at or below amended budget | 100 % | 100 % | 100 % | 100 % |
| 1 | Percentage points county investments outperformed benchmarks by | 0.29 % | -1.21 % | 0.20 % | 0.25 % |
| 1 | Overall Government Finance Officer Association rating score for the county's annual budget document (300 available points) | 299 | 258 | 230 | 250 |

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 13.0 | 13.0 | 14.0 | 14.0 |
| Budgeted Part-time Equivalents | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Budgeted FTEs | 13.0 | 13.0 | 14.0 | 14.0 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 222,027 | 344,412 | 355,000 | 389,838 | 34,838 | 9.8% |
| Other Revenue | 1 | 2 | 0 | 0 | 0 | 0.0% |
| Total Revenue | \$ 222,028 | \$ 344,414 | \$ 355,000 | \$ 389,838 | \$ 34,838 | 9.8% |
| Salaries and Benefits | \$ 1,257,557 | \$ 1,282,993 | \$ 1,469,950 | \$ 1,641,362 | \$ 171,412 | 11.7% |
| Operating Expense | 127,012 | 151,752 | 152,489 | 158,865 | 6,376 | 4.2% |
| Interfund Expense | 4,498 | 6,479 | 30,377 | 30,860 | 483 | 1.6% |
| Capital Expense | 42,019 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 1,431,086 | \$ 1,441,224 | \$ 1,652,816 | \$ 1,831,087 | \$ 178,271 | 10.8% |



Mission Statement

Provide effective and efficient resources and services to all county employees and residents while cultivating a work environment that is diverse, inclusive, service focused, and adheres to all federal, state, and local laws and regulations.

Core Activities

Talent Management: Recruit, develop, and retain top talent for county positions. A subsection of human resources (HR) through which employees are effectively recruited and feel engaged with the purpose of retention.

Goals

- Develop and implement a standard county recruitment plan including recruitment procedures, recruiting platforms/networks used, standard recruitment process outline/guidance, career explorations/internship initiatives, and internal/external job fairs, etc.
- Develop and implement a county Merit Based Hiring Training for hiring managers of Merit Based departments.
- Continue to evaluate and improve the performance management policy, procedures, and online application.
- Continue to evaluate and improve the interview and personnel selection training for hiring managers.
- Continue to evaluate and improve the applicant tracking system training for hiring managers.

Total Compensation: Administer, communicate, evaluate, and implement direct and indirect compensation provided to county employees and prospective county employees. Ensure competitiveness of direct and indirect compensation in the market, while being mindful of the fiscal impact on the county budget.

Goals

- Educate and communicate to employees and other stakeholders on the importance of total compensation, direct compensation, and indirect compensation.
- Evaluate current direct and indirect compensations offered to ensure competitiveness with the public and private sector markets while also being mindful of the fiscal impact to the county budget.
- Maintain a classification structure that is fair and equitable, in relation to the complexity and responsibility of the work performed by each position.
- Ensure compliance with all local, state, and federal laws pertaining to compensation and benefits.
- Educate and guide management to encourage, acknowledge, and incentivize high performance.
- Maintain a competitive benefit program that is fiscally responsible and meets the needs of the employees by modifying benefits, as needed or required.

Employee & Labor Relations: Develop, communicate, and facilitate a work environment in which county policies and procedures are consistently applied. Work with county management to resolve employee/labor relations issues fairly and consistently while complying with all applicable county policies, collective bargaining agreements, laws, and regulations.

Goals

- Create a work environment in which all county employees are treated fairly and consistently.
- Review, update, and communicate county employment policies and procedures, as required.
- Consistently enforce county employment policies.
- Coordinate employee appreciation to increase employee retention.
- Administer union contracts, as written, and establish strong working relationships with union representation.

Risk Management: Create a comprehensive, proactive approach to identify, mitigate, and monitor potential risks impacting the county. When incidents occur, prioritize and manage reporting and documentation to minimize the liability to the county.

Goals

- Provide education to all employees to decrease future liability.
- Communicate risk management policies and procedures to all stakeholders.
- Monitor and evaluate all county projects from a risk management perspective.
- Process all incidents in a timely and effective manner.

Workforce Development: Develop employees to meet the current and future needs of the county by providing formal and informal developmental opportunities to maximize job success and career growth.

Goals

- Identify training needs utilizing performance management data and feedback from employees and leadership.
- Develop and deliver training that focuses on the developmental needs of employees and the goals of the county.
- Develop employees for future roles through coaching, career pathing, and mentoring.
- Provide support on the performance management process including goal development, evaluations, and performance improvement plans.
- Provide leadership training for current managers to enhance skills and prepare emerging leaders for future county positions.
- Create opportunities for leaders to collaborate and share best practices.
- Provide guidance and support to departments on succession planning.
- Review feedback and survey results for current training programs and identify areas for improvement.

Department Objectives for 2024

- Enhance human resource reporting capabilities through efficient Lawson human resources information system data entry.
- Regular review and update of the Cumberland County Employee Handbook and human resource policies.
- Continue to develop the Cumberland County diversity, equity, and inclusion program.
- Manage and report on union contract negotiations and grievances.
- Organize and execute employee appreciation events with a focus on retaining employees.
- Add and develop training curriculum for the Cumberland County Training Catalog.
- Continue to develop a career pathing/mapping and succession planning program for Cumberland County employees.
- Expand recruitment efforts based on emerging trends.
- Expand employee wellness activities and education.

Human Resources

Administration

Performance Measures

| 1 Deliver | | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
|-----------|---|-----------------|-----------------|--------------------|----------------|
| Goal | Measure | | | | |
| 1 | Maintain county medical, dental, vision, life & disability insurance cost to less than 10% increase | 20 % | 0 % | 10 % | 10 % |
| 1 | Increase employee participation in the county wellness program | 47 % | 73 % | 64 % | 69 % |
| 1 | Maintain county workers' compensation costs to less than a 10% increase | -69 % | 107 % | 18 % | 10 % |
| 1 | Decrease the number of workers' compensation claims | 26 | 21 | 12 | 15 |
| 1 | Increase the number of training sessions offered to county employees | 80 | 76 | 85 | 90 |
| 1 | Increase the number of county employees trained | 368 | 467 | 514 | 525 |
| 1 | Decrease the average number of days it takes to fill vacant positions | 69 | 39 | 46 | 45 |
| 1 | Increase the number of job applications received | 2,513 | 1,547 | 1,877 | 2,000 |
| 1 | Maintain an employee turnover rate of less than 15% | 15 % | 34 % | 9 % | 15 % |

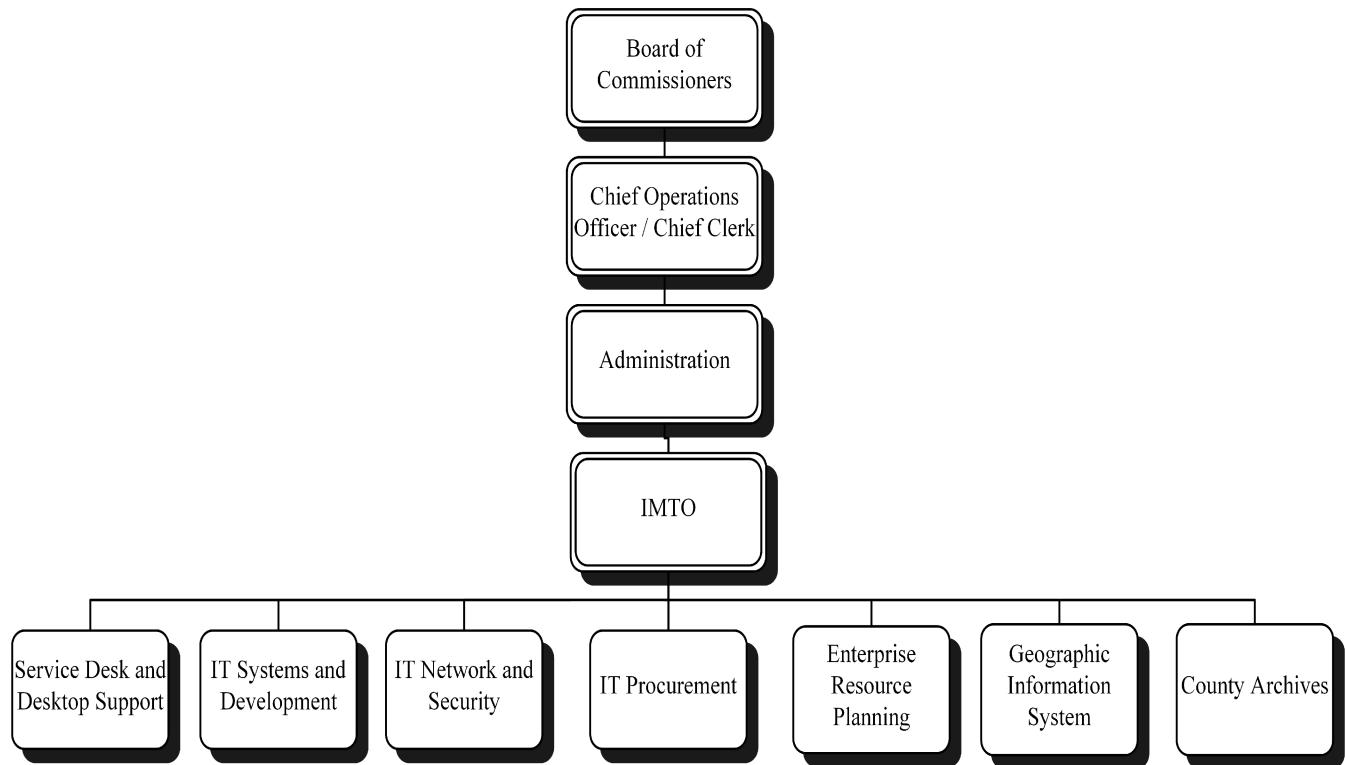
Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 7.5 | 7.7 | 7.2 | 8.2 |
| Budgeted Part-time Equivalents | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Budgeted FTEs | 7.5 | 7.7 | 7.2 | 8.2 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Salaries and Benefits | \$ 542,915 | \$ 605,073 | \$ 622,419 | \$ 778,118 | \$ 155,699 | 25.0% |
| Operating Expense | 93,635 | 142,530 | 256,550 | 256,730 | 180 | 0.1% |
| Interfund Expense | 3,851 | 5,204 | 5,370 | 5,707 | 337 | 6.3% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 640,401 | \$ 752,807 | \$ 884,339 | \$ 1,040,555 | \$ 156,216 | 17.7% |

Information Management and Technology Office *Administration*



Mission Statement

Provide quality, effective, and secure information management, technology, and services to all aspects of Cumberland County Government.

Core Activities

Service Desk and Desktop Support: Support of desktop software, hardware, and peripheral equipment.

Goals

- Install, service, and upgrade software, hardware, and related equipment in a responsive and economical fashion.
- Provide secure and reliable information technology (IT) equipment and applications.
- Provide written and verbal technical instructions to improve employee skill levels.
- Assist county offices and departments in implementing and leveraging efficient technologies.
- Provide quality customer service to resolve issues responsively and efficiently.

Information Management and Technology Office *Administration*

IT Systems and Development: Design, develop, implement, and support of county IT systems and applications.

Goals

- Install, service, and upgrade software solutions, hardware, and related equipment in a responsive and economical fashion.
- Provide secure and reliable IT equipment and applications.
- Provide high availability video conferencing, telecommunication, and notification systems.
- Provide technical training to improve employee skill levels.
- Develop, support, and maintain county web applications and services.
- Assist county offices and departments in implementing and leveraging efficient technologies.
- Provide quality customer service to resolve issues responsively and efficiently.

IT Network and Security: Design, implement, secure, and support of all network infrastructure to all county buildings.

Goals

- Install, service, and upgrade security software, hardware, and network equipment in a responsive and economical fashion.
- Provide a secure and reliable IT environment.
- Provide training to raise and improve security awareness.
- Assist county offices and departments in implementing and leveraging secure technologies.
- Provide quality customer service to resolve issues responsively and efficiently.

IT Procurement: Acquire IT equipment and software that supports the goals of county offices and departments.

Goals

- Acquire all IT purchases utilizing Information Management and Technology Office (IMTO) and Finance procurement policies and procedures.
- Assist county offices and departments in acquiring efficient and effective technologies.
- Develop strong fiscal relationships with county department personnel.
- Build a network of beneficial relationships with vendors to reduce costs, improve quality of goods, and optimize timely deliveries.
- Streamline purchasing processes and digitize associated data.

Information Management and Technology Office *Administration*

Enterprise Resource Planning (ERP): Design, implement, secure, and support of the financial, procurement, human resources, and timekeeping/payroll systems.

Goals

- Ensure the integrity of data, efficient operation, management of internal controls, and secure operating environment.
- Perform upgrades and maintenance of applications without business disruption.
- Provide ERP application training to improve worker skill levels.
- Maintain ERP system documentation, user manuals, and knowledge bases.
- Assist departments to improve business processes.
- Provide accurate, high-level, analytical reporting services to departments.

Geographic Information System (GIS): Design, implement, secure, and support of digital mapping tools to manage, visualize, analyze, and interpret spatial databases.

Goals

- Develop and publish GIS mapping solutions to support county departments and public.
- Install, deploy, secure, and maintain GIS software and databases.
- Develop and maintain GIS data for county 9-1-1 Computer-Aided Dispatch (CAD) and state Next Generation 9-1-1 (NG911).
- Improve business processes, enhance integrations, and maintain data integrity using GIS technologies.
- Provide enhanced mapping support and GIS data maintenance for Public Safety, Tax Administration, Planning, Elections, and Vector Control departments.

County Archives: Manage the county's non-active permanent records using archival principles and strategies.

Goals

- Provide accountability with inventories to archival Level 5 (Item).
- Establish and implement policies and procedures for access to the records.
- Protect and preserve county records utilizing record preservation strategies.
- Identify, monitor, and address environmental threats at the archives.
- Assist county offices and departments in managing departmental records.
- Provide timely and courteous customer service for the public and county employees.

Information Management and Technology Office *Administration*

Department Objectives for 2024

- Add more redundancy to the county network and telephone infrastructure to improve network performance, service reliability, and support access to growing cloud services.
- Upgrade the county website to improve usability and enhance customer experiences.
- Implement a solution to improve agenda management for both internal and external customers.
- Engage and train county departments on utilizing video conferencing technology to support telework employees, virtual public meetings, virtual court proceedings, and improved citizen engagement.
- Upgrade the Infor/Lawson system to take advantage of new modules and features that will streamline business processes.
- Integrate new aerial photography and features into GIS to enhance publicly accessible web maps and support county departments in the areas of public safety, planning, and assessment.
- Implement new tools to enhance and streamline existing data integration and replication processes.
- Prepare for and conduct the ten-year all-county records inventory.
- Assist with the transfer the Register of Wills/Clerk of Orphans' Court Department records starting from 1750 to the county archives facility.
- Develop IT staff's customer service skillset to improve response and quality of service to support highly visible IT equipment and services.

Performance Measures

| 1 Deliver | | | | | |
|-----------|--|-----------------|-----------------|--------------------|----------------|
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Respond to end user support requests within 30 minutes. | 100 % | 100 % | 99 % | 99 % |
| 1 | Achieve a 4-star rating from internal customers seeking technical support. | N/A | N/A | N/A | 4 |
| 1 | Apply security patches to all computers within 14 days of release. | 94 % | 58 % | 95 % | 95 % |
| 1 | Install antivirus software and updates to all required networked computers and servers. | N/A | N/A | N/A | 99 % |
| 1 | Perform daily backup of on-premise and cloud hosted county data with high success rate. | 89 | 94 % | 99 % | 95 % |
| 1 | Audit terminated user requests every month to ensure all accounts have been disabled. | N/A | N/A | N/A | 100 % |
| 1 | Provide and enforce annual security training to all employees. | N/A | N/A | N/A | 100 % |
| 1 | Maintain high availability of network infrastructure and critical business systems. | 100 % | 99 % | 99 % | 99 % |
| 1 | Provide monthly GIS updates to the county 9-1-1 Computer-Aided Dispatch (CAD) system. | 12 | 12 | 8 | 12 |
| 1 | Provide monthly GIS updates to the state Next Generation 9-1-1 (NG911) system. | N/A | N/A | N/A | 12 |
| 1 | Provide monthly GIS parcel linework and assessment appraisal updates to Property Mapper web app. | N/A | N/A | N/A | 12 |
| 1 | Implement ERP security changes within 24 hours of training and/or approved request. | 99 % | 100 % | 100 % | 100 % |

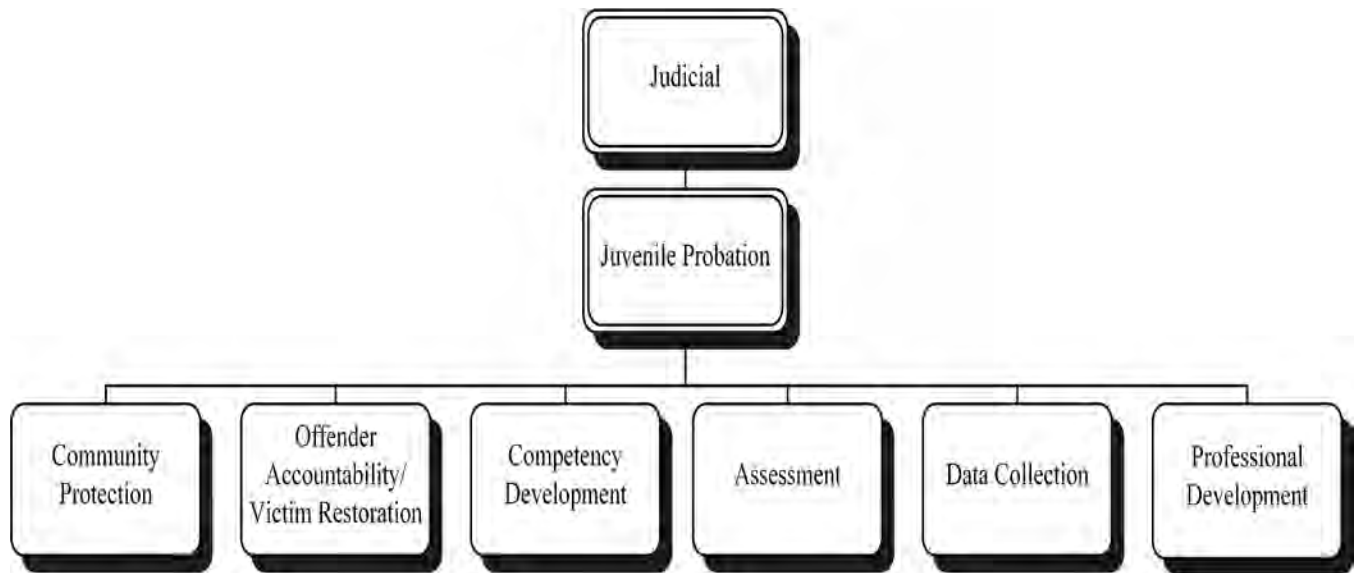
Information Management and Technology Office *Administration*

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 21.0 | 21.0 | 24.0 | 26.0 |
| Budgeted Part-time Equivalents | 0.3 | 0.0 | 0.0 | 0.0 |
| Total Budgeted FTEs | 21.3 | 21.0 | 24.0 | 26.0 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 596,412 | 876,869 | 792,499 | 643,384 | -149,115 | -18.8% |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Revenue | \$ 596,412 | \$ 876,869 | \$ 792,499 | \$ 643,384 | \$ -149,115 | -18.8% |
| Salaries and Benefits | \$ 2,056,932 | \$ 2,171,009 | \$ 2,495,271 | \$ 2,867,884 | \$ 372,613 | 14.9% |
| Operating Expense | 880,287 | 1,049,343 | 1,310,705 | 1,449,671 | 138,966 | 10.6% |
| Interfund Expense | 10,842 | 14,603 | 212,756 | 282,373 | 69,617 | 32.7% |
| Capital Expense | 251,714 | 330,552 | 1,296,661 | 1,265,000 | -31,661 | -2.4% |
| Total Expense | \$ 3,199,775 | \$ 3,565,507 | \$ 5,315,393 | \$ 5,864,928 | \$ 549,535 | 10.3% |



Mission Statement

The Juvenile Probation Department strives to ensure a generation of productive and positive youth. We are dedicated to our balanced and restorative justice mission by providing community safety, offender accountability, victim restoration and competency development. By employing evidence-based practices, with fidelity, we collect and analyze data to measure the results of our efforts to improve the quality of our services and programs for the community, youth, and families we serve.

Core Activities

Community Protection: Protect the community from acts of delinquency.

Goals

- Make appropriate detention decisions based on Pennsylvania Detention Risk Assessment instrument.
- Utilize appropriate levels of supervision based on risk.
- Address non-compliant behaviors in a consistent and timely manner.
- Utilize diversion, when appropriate.

Offender Accountability/Victim Restoration: Hold youth accountable to victims and the community for offenses committed.

Goals

- Ensure juveniles assigned community service complete the obligation prior to release from supervision.
- Ensure juveniles court-ordered to make full restitution to victims have completed their obligation while under supervision.
- Ensure juveniles who are directed/ordered to participate in the Victim Awareness Program successfully complete while on supervision.
- Maintain and update the community service roster annually.

Offender Accountability/Victim Restoration: Hold youth accountable to victims and the community for offenses committed.

Goals

- Utilize victim impact statements in dispositional hearings, when applicable.
- Provide appropriate supervision and programming based on risk and need.

Competency Development: Develop competencies to enable children to become responsible and productive members of the community.

Goals

- Strive to have juveniles employed or engaged in an educational or vocational activity at case closing.
- Ensure that case plans are developed and completed while on supervision based on areas of risk and need.
- Complete goal sheets with youth on supervision.
- Utilize effective practices in community supervision model of supervision.
- Refer and engage appropriate youth in workforce development programming.
- Utilize graduated responses and incentivize youth who demonstrate pro-social behaviors.

Assessment: Employ evidence-based practice to every phase of the juvenile justice process.

Goals

- Maintain utilization of evidence-based programming assessment instruments (Massachusetts Youth Screening Instrument Version Two, Child Trauma Screen, Youth Level of Service, and PA Detention Risk Assessment Instrument).
- Completion of all assessment instruments as part of the intake process.
- Divert appropriate juvenile offenders to appropriate pre-court services such as the Departmental Youth Aid Panel.
- Incorporate results of assessment instruments in recommendations, making appropriate referrals for programming, and case planning for youth on supervision.
- Complete annual booster trainings to maintain fidelity of assessment instruments.

Data Collection: Collect and analyze the data necessary to measure the results of the juvenile justice system interventions and activities.

Goals

- Complete closeout data collection sheet on all cases and record data in the juvenile case management system and departmental database.
- Analyze data collection utilizing Power Bi with regards to risk reduction and return on investment.

Professional Development: Advance professional development.

Goals

- Maintain professional development trainings and opportunities.
- Maintain and promote internal master trainers and certifications of staff for various initiatives and safety training.
- Prioritize the development of probation officers in the areas of safety, awareness, and security.
- All probation officers must complete 40 hours of professional development training annually.

Department Objectives for 2024

- Pass all federal and state inspections and reviews; maintain all essential accreditations and grant funding.
- Collect, analyze, and utilize data to make effective policy decisions considering the risk/need principle.
- Utilize technology, when applicable, to assist in the completion of departmental duties.
- Continue with continuous quality improvement strategies to evaluate the level of service and assure that departmental norms and expectations are being met.
- Sustain collaboration with Children & Youth Services (CYS) to develop means to effectively manage the impact of PA Task Force for Child Protection and other developments impacting youth.
- Continue utilization of evidence-based practices (EBP) designed to promote community protection, victim restoration, and offender competency development, as required under the principles of Balanced and Restorative Justice.
- Continue collaboration with other human service agencies to facilitate completion of case plans that adequately address risk and need to reduce recidivism.
- Continue to use EBP assessment tools including Massachusetts Youth Screening Instrument, Child Trauma Screen, Youth Level Services, and PA Detention Risk Assessment Instrument to assess risk and need to make appropriate recommendations to the court.
- Develop probation conditions and case plans that comply with the effective practices in the Community Supervision Case Management Model.
- Participate in the state pilot with completion of the PA Detention Risk Assessment Instrument on all allegations to assist in the revalidation of the assessment tool.
- Refine the implementation and utilization of the departmental graduated response model to address non-compliant behaviors and reward pro-social behaviors including recording of responses in the Juvenile Case Management System Graduated Response module and utilization of departmental incentive funds.
- Continue to advance professional development of the probation staff by providing training in the areas of EBP, safety, and technology.
- Complete a standardized program evaluation protocol assessment on one of the departments in-home service programs.
- Continued development with First Match in implementing and utilizing a data driven tool to evaluate youth characteristics and matching of appropriate service that will provide the best opportunity to reduce recidivism.

Juvenile Probation

Criminal Justice

Performance Measures

| 1 Deliver | | | | | |
|-----------|--|-----------------|-----------------|--------------------|----------------|
| 2 Protect | | | | | |
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Annual percentage of youth placed in out-of-home care | N/A | N/A | N/A | 10 % |
| 1 | Maintain above 15% of juvenile offenders directed to appropriate pre-court services such as the Youth Aid Panel | 23 % | 23 % | 15 % | 15 % |
| 1 | Ensure more than 95% of juveniles court-ordered to make full restitution to victims have successfully completed their obligation while under supervision (percentage of juveniles) | 99 % | 96 % | 95 % | 95 % |
| 1 | Professional development of staff receiving 40 hours of accredited training annually | N/A | N/A | N/A | 100 % |
| 2 | Ensure more than 95% of juveniles assigned to community service have completed their obligations prior to release from supervision (percentage of juveniles) | 99 % | 99 % | 95 % | 95 % |
| 2 | Reduction in costs measured by reduced state and county incarceration of youth two years post-discharge | N/A | N/A | N/A | 100,000 |
| 2 | Maintain above 90% of juveniles who are employed or engaged in an educational or vocational activity at case closing | 98 % | 99 % | 90 % | 90 % |
| 2 | Ensure more than 95% of juvenile offenders who are directed/ordered to participate in the Victim Awareness Program successfully complete | 100 % | 100 % | 95 % | 95 % |
| 2 | Measured by risk reduction on youth level of service score between initial and closing assessment. | N/A | N/A | N/A | 5 |

Full-Time Equivalents

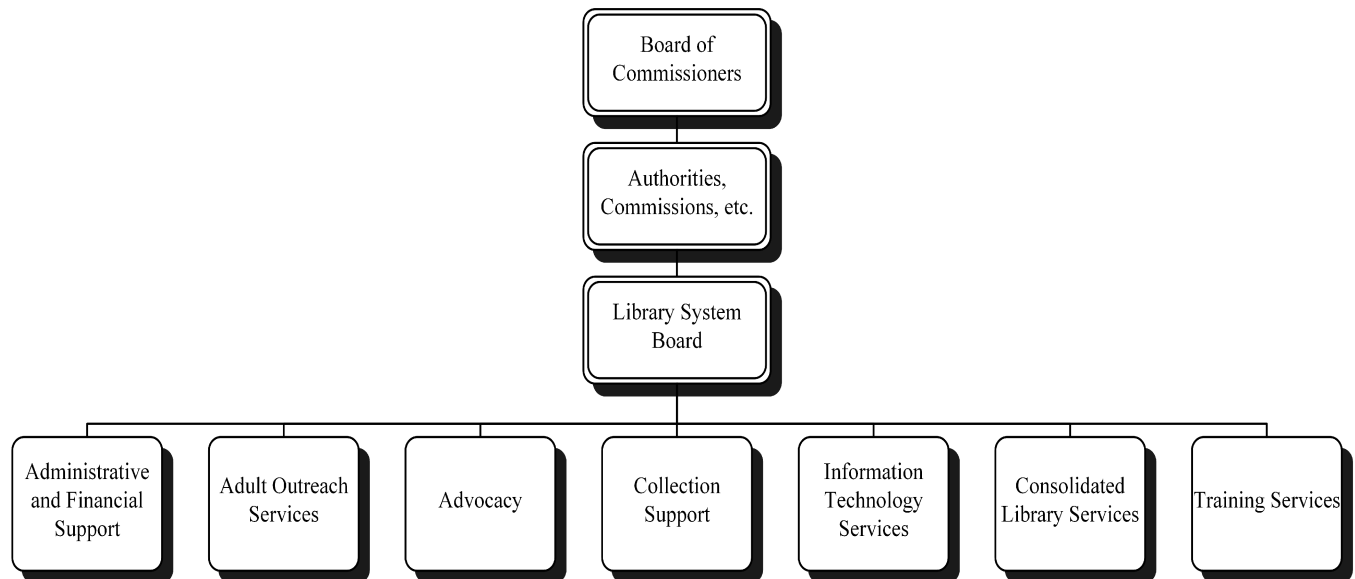
| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 26.0 | 26.0 | 26.0 | 26.0 |
| Budgeted Part-time Equivalents | 0.7 | 0.2 | 0.2 | 0.2 |
| Total Budgeted FTEs | 26.7 | 26.2 | 26.2 | 26.2 |

Juvenile Probation

Criminal Justice

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|
| Grant Revenue | \$ 252,110 | \$ 249,334 | \$ 248,125 | \$ 248,125 | \$ 0 | 0.0% |
| Interfund Revenue | 0 | 2,434,327 | 1,498,861 | 0 | -1,498,861 | -100.0% |
| Other Revenue | 11,244 | 15,217 | 12,097 | 10,000 | -2,097 | -17.3% |
| Total Revenue | \$ 263,354 | \$ 2,698,878 | \$ 1,759,083 | \$ 258,125 | \$ -1,500,958 | -85.3% |
| Salaries and Benefits | \$ 2,544,623 | \$ 2,678,390 | \$ 2,798,268 | \$ 2,998,182 | \$ 199,914 | 7.1% |
| Operating Expense | 94,379 | 134,333 | 250,246 | 229,964 | -20,282 | -8.1% |
| Interfund Expense | 13,126 | 18,059 | 17,798 | 17,538 | -260 | -1.5% |
| Capital Expense | 0 | 0 | 0 | 50,000 | 50,000 | 100.0% |
| Total Expense | \$ 2,652,128 | \$ 2,830,782 | \$ 3,066,312 | \$ 3,295,684 | \$ 229,372 | 7.5% |



Mission Statement

To enhance the capacity of member libraries, encourage lifelong learning, and facilitate access to information and technology, all to improve the quality of life in our communities.

Core Activities

Administrative and Financial Support: Distribute funds and assist member libraries to achieve goals and maintain compliance with regulations.

Goals

- Distribute state and county funds based on achievement and compliance with local, state, and federal guidelines.
- Support member library fundraising efforts and grant applications.
- Facilitate group purchasing of library supplies and services.
- Provide assistance to the furtherance of member library goals.

Adult Outreach Services: Deliver services to homebound individuals and adults in care facilities throughout the county.

Goals

- Oversee Service to Adult Readers (STAR) Outreach Service as a free and personalized service that includes selection and delivery of library materials to approved homebound residents and sites through a network of trained and supervised volunteers specifically matched to the person/place.
- Purchase and maintain large print and audio materials for a floating collection geared toward older adult readers.
- Facilitate biannual meetings of older adult programmers to encourage new ideas and collaboration.

Advocacy: Provide awareness and messaging support to member libraries and boards.

Goals

- Work with organizations such as the American Library Association and the Pennsylvania Library Association to ensure consistency in messaging.
- Develop and maintain a toolkit to increase visibility and promote the value and importance of public libraries, especially with elected officials.
- Provide staff and board training on the use of advocacy tools.

Collection Support: Facilitate bibliographic record support, purchasing, and delivery to member libraries.

Goals

- Support material selection at member libraries by negotiating consolidated pricing for materials and pre-processing.
- Perform the tasks of purchasing, acquisition, cataloging, processing, and delivery of library materials in a consolidated environment.
- Provide cardholders with new library materials promptly by maintaining a turnaround time of ten days or fewer for items purchased through both the library system and local acquisitions.
- Maintain high quality standards for data input to ensure findability in the library system's catalog through regular bibliographic record maintenance and clean-up routines.
- Ensure physical materials purchased in a consolidated environment meet quality control standards and are accurately billed to member libraries.
- Facilitate the purchase of eBooks and audiobooks for the online collection.

Information Technology Services: Provide network, website, hardware, and software support to member libraries and home users.

Goals

- Support member libraries with the purchase and maintenance of the wide-area network to include local area networks for each library, public internet access, wireless connectivity, switches, routers, network servers, backup systems, and network security.
- Purchase, install, and maintain computer hardware and software, including an integrated library system with Radio Frequency Identification (RFID) functionality, an office productivity suite with email and communications capability, a fund development database, and point of sale services.
- Purchase, install, and maintain computer hardware and software for patron self-services such as self-check-out and payment stations, public internet computers with printers, wireless/remote printing services, and computers for visitors to access library databases and the catalog.
- Provide website infrastructure and support for member libraries, as well as website content relevant to all library website visitors, and support to staff intranet.
- Purchase and support library databases and services geared toward K-12 students and lifelong learning, small business owners and entrepreneurs, emerging and avid readers, and genealogy researchers.

Consolidated Library Services: Ensure shared library services and policies among member libraries for continuity and cost savings.

Goals

- Design and purchase library cards to be used with the integrated library system.
- Provide member libraries with basic marketing support for shared services through brochures and promotional items.
- Coordinate with member libraries to ensure effective public services and compliance with state and federal regulations through shared policies and procedures.
- Facilitate meetings of focused staff groups to ensure both consolidated services and autonomous but similar services are effectively managed.
- Ensure chat reference services are available 24/7 with local support at least six hours per week.

Training Services: Organize training services customized to the needs of our member library staff.

Goals

- Provide member libraries with customized in-house training on basic office communications software, integrated library system functionality, and website editing.
- Facilitate access to training on advanced topics with office productivity tools and the integrated library system, as needed.
- Ensure training is available for library databases, and additional hardware and software supported by the library system.
- Collaborate with member library staff to provide an annual system-wide educational offering to achieve state mandated continuing education requirements.
- Provide intranet, video, and print support tools for staff education.
- Produce a systemwide staff newsletter for shared communications and training.

Department Objectives for 2024

- Maximize shared resources to take advantage of economies of scale, increase efficiency, and improve collaboration.
- Reduce or eliminate institutional barriers to library services.
- Through advocacy, education, and strong fiscal management, ensure member libraries and the library system remain well-funded institutions.
- Plan and implement initiatives to attract and retain a high-quality staff and develop leaders.
- Ensure sustainability and continuity of operations by focusing on the future and adjusting strategies to best serve our community.

Performance Measures

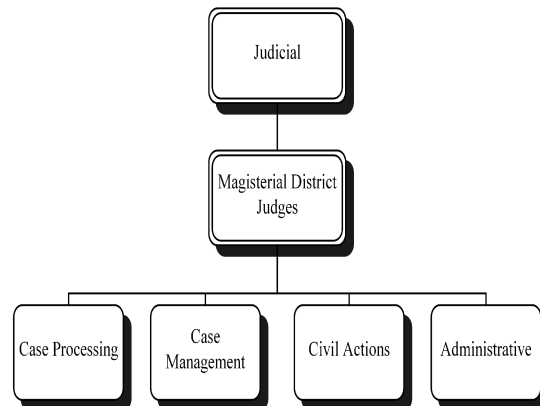
| | | <div> <div>1 Deliver</div> <div>2 Protect</div> <div>4 Connect</div> </div> | | | |
|------|--|---|-----------------|--------------------|----------------|
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Library material check outs (circulation) | 1,816,139 | 1,872,683 | 1,883,991 | 1,835,000 |
| 1 | Shelf-ready library materials delivered to libraries | 18,615 | 15,176 | 10,000 | 16,300 |
| 1 | Library card holders | 108,451 | 105,322 | 93,000 | 80,250 |
| 2 | Homebound materials delivered | 6,025 | 8,094 | 4,000 | 7,800 |
| 4 | Public internet sessions | 92,975 | 111,405 | 48,000 | 108,000 |
| 4 | Library system home page website hits | 1,143,675 | 1,160,735 | 1,292,592 | 1,165,000 |
| 4 | Library program attendance | 67,237 | 127,619 | 70,000 | 150,000 |

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 10.0 | 10.0 | 10.0 | 10.0 |
| Budgeted Part-time Equivalents | 6.1 | 6.3 | 5.9 | 5.2 |
| Total Budgeted FTEs | 16.1 | 16.3 | 15.9 | 15.2 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Other Revenue | 956,306 | 950,690 | 1,229,251 | 1,305,583 | 76,332 | 6.2% |
| Total Revenue | \$ 956,306 | \$ 950,690 | \$ 1,229,251 | \$ 1,305,583 | \$ 76,332 | 6.2% |
| Salaries and Benefits | \$ 962,599 | \$ 954,291 | \$ 1,116,457 | \$ 1,191,502 | \$ 75,045 | 6.7% |
| Operating Expense | 4,309,873 | 4,355,492 | 4,406,018 | 4,523,331 | 117,313 | 2.7% |
| Interfund Expense | 6,907 | 9,735 | 9,810 | 8,465 | -1,345 | -13.7% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 5,279,379 | \$ 5,319,518 | \$ 5,532,285 | \$ 5,723,298 | \$ 191,013 | 3.5% |



Mission Statement

The Magisterial District Judges (MDJ) system, comprised of ten magisterial district courts, is to adjudicate cases fairly and impartially in accordance with the rules and regulations issued by the Supreme Court of Pennsylvania. It is designed to promote uniformity with simplified procedures that provide better access by the public to the judicial services of the district judge.

Core Activities

Case Processing: In court cases, issue arrest and search warrants, hold preliminary arraignments and set hearings, set bail in misdemeanor and felony cases, issue subpoenas, impose summary punishments for criminal contempt, plea, and sentence on third-degree misdemeanors and ungraded misdemeanor DUIs, and handle protection from abuse orders.

Case Management: Conduct hearings and dispose of cases involving summary criminal offenses, traffic violations, landlord/ tenant matters, which include a levy of property and processing orders of executions, and other civil actions where the amount claimed does not exceed \$12,000.

Civil Actions: Conduct civil proceedings under its jurisdiction in accordance with the rules of court.

Administrative: Responsible for implementing policies issued by the Administrative Offices of PA Courts (AOPC) and the President Judge, compiling and distributing statistical data, managing facilities and assets, supervising personnel, and preparing an annual budget.

Goals

- Expeditiously conduct fair and impartial hearings and dispose of cases.
- Enhance the availability and the response time of the MDJ via central booking and remote video arraignment connections.
- Enter and update all case information in the MDJs' statewide computer system.
- Enhance the uniform processing of cases.
- Increase collections of fines, costs, and restitution.
- Provide prompt, courteous service to the public in the major functions of the magisterial district courts.
- Improve judicial accountability and cooperative relationships between the ten magisterial district courts and the Common Pleas Bench.

Magisterial District Judges

Criminal Justice

Department Objectives for 2024

- Continue to promote cross-training so that staff can assist in three or four different areas in the MDJs' offices.
- Continue to promote communications among the courts when performing functions for other district courts.
- Improve customer relations by maintaining courteous, professional customer service.
- Maintain prompt disbursement of funds to the county, state, local municipalities, and school districts.
- Maintain and improve the DUI Central Court.

Performance Measures

| 2 Protect | | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
|-----------|---|-----------------|-----------------|--------------------|----------------|
| Goal | Measure | | | | |
| 2 | Total filings (criminal, traffic, summary, civil) | 41,303 | 38,319 | 40,000 | 40,000 |
| 2 | Total dispositions | 45,467 | 42,629 | 47,740 | 47,740 |

Full-Time Equivalents

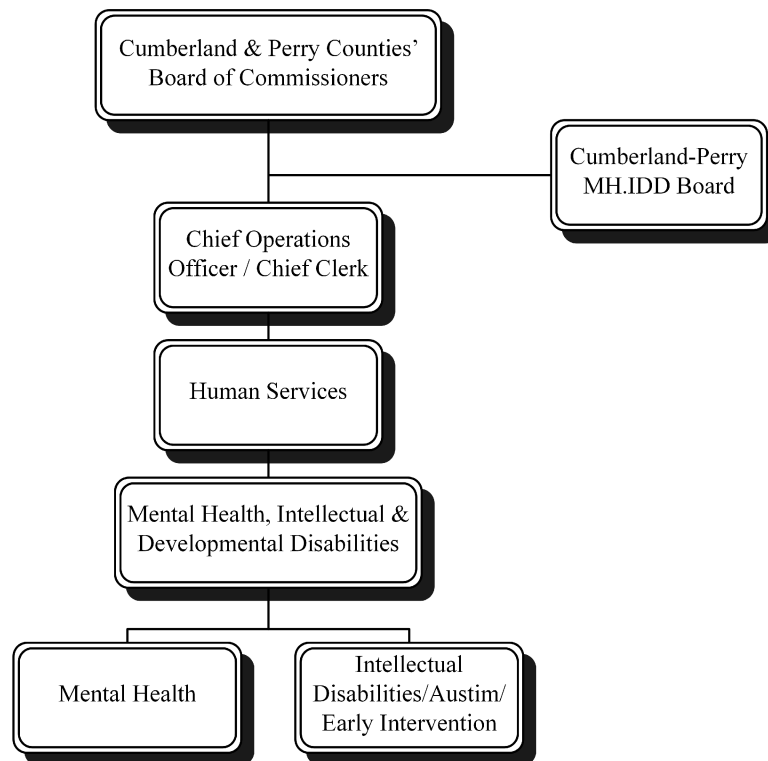
| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 43.0 | 43.0 | 43.0 | 41.5 |
| Budgeted Part-time Equivalents | 0.1 | 0.1 | 0.3 | 0.1 |
| Total Budgeted FTEs | 43.1 | 43.1 | 43.3 | 41.6 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 2,498,613 | 1,429,603 | 0 | -1,429,603 | -100.0% |
| Other Revenue | 1,055,296 | 1,059,314 | 1,084,725 | 1,771,852 | 687,127 | 63.3% |
| Total Revenue | \$ 1,055,296 | \$ 3,557,927 | \$ 2,514,328 | \$ 1,771,852 | \$ -742,476 | -29.5% |
| Salaries and Benefits | \$ 2,524,751 | \$ 2,499,804 | \$ 2,872,796 | \$ 2,911,793 | \$ 38,997 | 1.4% |
| Operating Expense | 458,804 | 349,786 | 549,224 | 485,324 | -63,900 | -11.6% |
| Interfund Expense | 338,707 | 400,197 | 454,273 | 489,956 | 35,683 | 7.9% |
| Capital Expense | 229,696 | 283,745 | 448,399 | 845,194 | 396,795 | 88.5% |
| Total Expense | \$ 3,551,958 | \$ 3,533,532 | \$ 4,324,692 | \$ 4,732,267 | \$ 407,575 | 9.4% |

Mental Health, Intellectual & Developmental Disabilities

Human Services



Mission Statement

Develop and maintain a public-funded system of services and supports that respond to the needs of residents in Cumberland and Perry Counties whose lives are affected by mental illness, intellectual and developmental disabilities, or developmental delay.

Core Activities

Mental Health (MH): Develop a recovery-focused MH system that improves the scope and quality of community-based treatment services and rehabilitative supports. The program strives to provide supports that foster overall wellness and gives people opportunities to have healthy community connections and achieve fulfilling lives.

Goals

- Use evidence-based practices (EBP) and best practices to develop and monitor a seamless network of community-based supports and services, focusing on system transformation, to meet the needs of more than 1,100 individuals receiving MH services via county-funded programs.
- Maintain an effective administrative and quality assurance system to continually improve the effectiveness of the MH system.
- Engage individuals, families, providers, and community stakeholders to advocate for funding to address needs relevant to individuals with mental illness.
- Focus on trauma-informed strategies to best support individuals with complex needs.

Mental Health, Intellectual & Developmental Disabilities

Human Services

Intellectual Disabilities/Autism (ID/A)/Early Intervention (EI): Develop a network of community-based supports to empower individuals with intellectual disabilities and autism and young children with developmental delays to pursue independence, inclusion, and individuality to experience everyday lives.

Goals

- Focus on and support development and expansion of best practice/evidence-based practice within the department, the county, provider agencies, and other human service agencies.
- Implement and monitor operational and administrative functions delegated to the county by the Office of Developmental Programs and the Office of Child Development and Early Learning as they relate to the approved waivers and all fiscal matters.
- Maintain strong, positive relationships with providers, local, regional and state organizations, and other human service agencies to provide for partnership in program development.
- Engage individuals, families, providers, and community stakeholders to advocate for and address needs relevant to individuals and children with intellectual and developmental disabilities.

Department Objectives for 2024

- Effectively implement the 4226 Regulations for early intervention services and the administrative oversight responsibilities for the ID/A and Infant, Toddlers, and Families (ITF) waivers.
- Maximize the use of medical assistance (MA) funding, base funding, and waiver funding to effectively manage active consumer needs and waiting list needs for supports and services.
- Support and monitor providers of treatment and support services as well as other community partners effectively to assure quality and maximize cost efficiency.
- Continue to provide best practice/evidence-based service options for individuals with mental illness, ID/A, and children with developmental delays.
- Using a cross-systems approach, focus on trauma-informed strategies to best support individuals with complex needs.
- Provide active community outreach and education via social media, public service announcements, speaking engagements, community boards/committees, and other outreach activities.
- Provide continued oversight of the Behavioral Health Choices Program.
- Provide training opportunities for all staff, providers, and community stakeholders to include trauma-informed training, Crisis Intervention Team (CIT) training, and Question, Persuade, & Refer (QPR) training.
- Continue to stabilize service delivery systems.
- Effectively manage fiscal resources to meet community needs.
- Increase Consolidated Community Reporting Initiative capabilities to ensure that all providers and the county are successful in completing data reporting.

Mental Health, Intellectual & Developmental Disabilities

Human Services

Performance Measures

| 1 Deliver | | | | | |
|-----------|--|-----------------|-----------------|--------------------|----------------|
| 2 Protect | | | | | |
| 4 Connect | | | | | |
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | MH- Number of families/children served by cross systems initiative | 539 | 625 | 420 | 110 |
| 2 | MH- Overall positive ratings for key MH measures (goal 85%) | 89 % | 90 % | 85 % | 85 % |
| 2 | MH- Conduct system improvement and monitoring audits (goal 20) | 17 | 21 | 20 | 20 |
| 2 | MH- Monitor outcomes for supported employment- percent of individuals competitively employed during the fiscal year (goal 40% employed) | 57 % | 71 % | 50 % | 60 % |
| 2 | MH- Monitoring evidence-based criteria for community treatment team using assertive community treatment criteria (goal 85%) | 83 % | 81 % | 80 % | 80 % |
| 2 | MH- Child and Adolescent Services System Program (CASSP)- school based- number of families served | 1,122 | 982 | 1,000 | 1,000 |
| 2 | MH- Consumer/family complaints (Goal - ten or less per quarter) | 1 | 2 | 2 | 4 |
| 2 | MH- Reduce number of individuals with SMI at Cumberland County Prison (Goal - five or more) | 10 | 0 | 5 | 5 |
| 2 | MH- Number of individuals trained in the QPR suicide prevention strategy (goal 100) | 112 | 182 | 125 | 125 |
| 4 | MH- Education and information provided to community/stakeholders to include training/education, speakers, social media, PSAs, etc (35/year) | 83 | 72 | 80 | 85 |
| 1 | ID/A - Increase number of supported living, lifesharing, and independent living options for individuals. | N/A | N/A | 228 | 492 |
| 2 | ID/A - Increase number of individuals who are competitively employed | 181 | 183 | 185 | 190 |
| 2 | ID/A - Decrease number of restraints of individuals | 1 | 2 | 0 | 0 |
| 2 | ID/A - Maintain individual/family satisfaction with ID/A supports coordination process at 86% or above. | 84 % | 84 % | 90 % | 90 % |
| 2 | IDD/A - Annual compliance monitoring of ID/A providers for sample drawn will be completed at 100% | 100 % | 100 % | 100 % | 100 % |
| 4 | IDD/A - Conduct at least ten individual/family forums/trainings or community outreach events annually. | 9 | 10 | 10 | 10 |
| 2 | EI- 100% of transition plans for children with existing EI services will be completed timely (no sooner than 27 months; no later than 36 months) | 98 % | 97 % | 100 % | 100 % |
| 2 | EI- 100% of service plans will be completed timely (within 45 days) | 99 % | 99 % | 100 % | 100 % |
| 2 | EI- Annual compliance monitoring of EI providers will be completed at 100% | 100 % | 100 % | 100 % | 100 % |
| 2 | EI- Maintain family satisfaction with EI service coordination process at 86% or above. | 100 % | 100 % | 100 % | 100 % |
| 2 | EI- 100% of services to children will be started timely (within 14 days) | 96 % | 87 % | 100 % | 100 % |

Mental Health, Intellectual & Developmental Disabilities

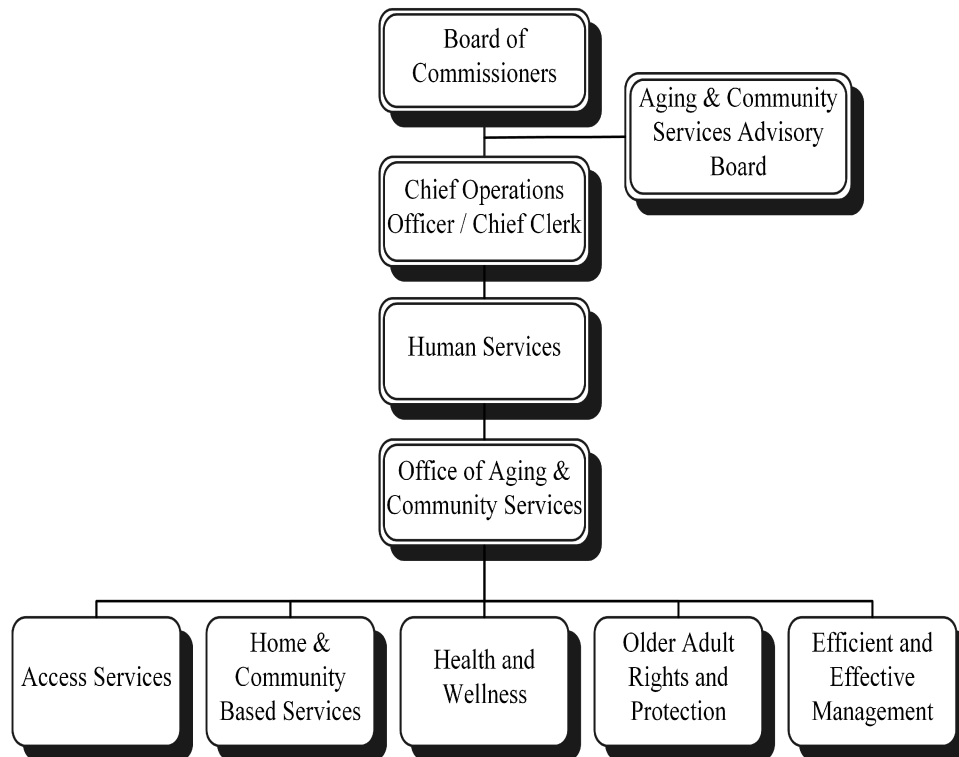
Human Services

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 48.0 | 48.0 | 51.0 | 51.0 |
| Budgeted Part-time Equivalents | 0.6 | 0.6 | 0.6 | 0.6 |
| Total Budgeted FTEs | 48.6 | 48.6 | 51.6 | 51.6 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 16,026,460 | \$ 17,575,215 | \$ 17,543,257 | \$ 17,541,435 | \$ -1,822 | 0.0% |
| Interfund Revenue | 635,391 | 982,837 | 3,027,560 | 3,272,772 | 245,212 | 8.1% |
| Other Revenue | 1,972,505 | 2,079,392 | 2,166,010 | 2,157,697 | -8,313 | -0.4% |
| Total Revenue | \$ 18,634,356 | \$ 20,637,444 | \$ 22,736,827 | \$ 22,971,904 | \$ 235,077 | 1.0% |
| Salaries and Benefits | \$ 4,344,038 | \$ 4,456,217 | \$ 4,862,957 | \$ 5,213,231 | \$ 350,274 | 7.2% |
| Operating Expense | 13,776,376 | 15,570,180 | 17,318,000 | 17,169,418 | -148,582 | -0.9% |
| Interfund Expense | 482,489 | 529,366 | 555,870 | 588,373 | 32,503 | 5.8% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 18,602,903 | \$ 20,555,763 | \$ 22,736,827 | \$ 22,971,022 | \$ 234,195 | 1.0% |



Mission Statement

Ensure that eligible residents live safe, independent, and meaningful lives by providing a variety of human service programs, most of which are designed to assist low-income seniors, caregivers, homeless individuals, and new mothers. Collaborate with community groups and other public and private human service organizations to identify and develop solutions for unmet needs.

Core Activities

Access Services: Provide information, resources, and referrals for customers.

Goals

- Provide all older adults, their families, caregivers, and those in need of community services including new mothers, Homeless Assistance or Human Service Development Fund services, receive the resources and support they need to make informed decisions.

Home and Community-Based Services (HCBS): Cumberland County's adult citizens who need long-term living services may avoid or delay admission to an institutional setting by accessing services in their homes or communities for as long as it is safe and medically possible.

Goals

- Serve residents, promote quality, and build efficiencies to respond to the growing aging population and the increase in county residents.

Health and Wellness: Focus on health promotion, wellness, and disease prevention activities for older adults with a special focus on exercise, nutrition, chronic conditions, mental health, injury prevention, and medication management.

Goals

- Establish and enhance efforts to support healthy living and active community engagement for Cumberland County adults and older adults.

Older Adult Rights and Protection: Ensure Cumberland County's older adults are aware of their rights as consumers of long-term living services and are protected from abuse, neglect, or exploitation.

Goals

- Protect the rights of older adults and ensure that they are free from abuse, neglect, exploitation, and abandonment by providing quality and timely services.

Efficient and Effective Management: Our consumers' needs are met by way of quality services provided in the most appropriate setting by courteous and skilled staff in a timely, efficient, and effective manner.

Goals

- Prioritize program performance and accountability through effective, efficient, and responsive program management.

Department Objectives for 2024

- Increase our capacity to serve our consumers in our current programs and increase available programs and services through maximization of available funding, increasing collaboration with other agencies, prioritizing volunteer recruitment, and acquisition of diversified funding streams by 2026.
- Ensure delivery of quality services based on PA Department of Aging Monitoring Visits, meet Quality Management Efficiency Team audit requirements for fiscal, Protective Services, and Ombudsman programs annually.
- Ensure excellence in customer service through prioritizing improved data collection and use of data to assess the quality and value of the services provided to the older adults of Cumberland County.
- Provide opportunities for staff to grow their knowledge and improve their job skills and consumer interactions through various training opportunities, including diversity, customer service, meeting the various needs of consumers, and cross-training with other programs.
- Promote consumer engagement in healthy aging, nutrition, and evidence-based education and prevention programming through an increase in provided health and wellness programs; increased promotion of senior centers; and staff certification and implementation of evidence-based programs to address the physical and mental health of older adults.
- Administer and refine Regional Link to Aging and Disability Resources, including finding and completing person-centered counseling opportunities within Aging and Community Services to provide intensive consumer support, providing community educational opportunities, and evaluating community needs.
- Ensure older adults in the community and facilities are aware of Protective Services and Ombudsman services through outreach and dissemination of materials and facilitation of collaboration with community organizations.
- Provide timely and high-quality services to older adults who are reported to be in need of protective services.

Performance Measures

| 1 Deliver | | | | | |
|------------------|---|-----------------|-----------------|--------------------|----------------|
| 2 Protect | | | | | |
| 4 Connect | | | | | |
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Number of clients participating in health and wellness programming | N/A | N/A | 190 | 220 |
| 1 | Number of senior center duplicated attendance | N/A | N/A | 76,000 | 60,000 |
| 1 | Number of Person Centered Care's (PCC's) completed | N/A | N/A | 152 | 20 |
| 1 | Number of clients receiving support through HAP funded programs | N/A | N/A | 3,365 | 3,000 |
| 1 | Number of assessments and reassessments | N/A | N/A | 4,262 | 3,545 |
| 1 | State monitoring success above 90% across programs | N/A | N/A | 90 % | 90 % |
| 2 | Number of Reports of Need (RON's) investigated | N/A | N/A | 1,106 | 820 |
| 2 | Investigation of RON's initiated within specified timeframe per state regulations | N/A | N/A | 100 % | 95 % |
| 2 | Number of facility visits by Ombudsman staff and volunteers | 47 | 125 | 150 | 147 |
| 2 | Number of Ombudsman consultations | 284 | 266 | 400 | 350 |
| 2 | Number of information and assistance requests | 6,360 | 10,436 | 6,091 | 7,000 |
| 4 | Percentage of received surveys scored at or over 90% satisfaction rating | N/A | N/A | 100 % | 90 % |

Full-Time Equivalents

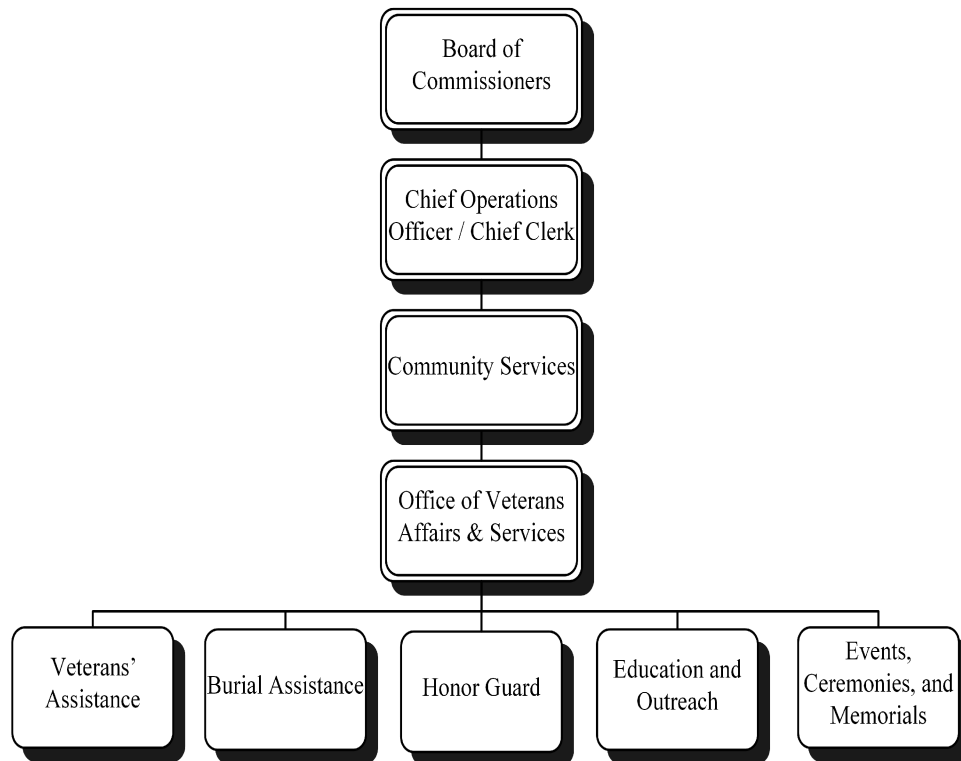
| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 29.2 | 30.2 | 30.2 | 31.0 |
| Budgeted Part-time Equivalents | 1.2 | 1.1 | 1.1 | 1.1 |
| Total Budgeted FTEs | 30.4 | 31.3 | 31.3 | 32.1 |

Office of Aging & Community Services

Human Services

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 4,646,974 | \$ 4,662,798 | \$ 4,937,703 | \$ 4,764,188 | \$ -173,515 | -3.5% |
| Interfund Revenue | 242,077 | 236,514 | 713,590 | 434,595 | -278,995 | -39.1% |
| Other Revenue | 400,121 | 501,630 | 643,425 | 505,100 | -138,325 | -21.5% |
| Total Revenue | \$ 5,289,172 | \$ 5,400,942 | \$ 6,294,718 | \$ 5,703,883 | \$ -590,835 | -9.4% |
| Salaries and Benefits | \$ 2,495,007 | \$ 2,606,144 | \$ 2,753,246 | \$ 3,000,781 | \$ 247,535 | 9.0% |
| Operating Expense | 2,389,270 | 2,293,472 | 2,661,388 | 2,254,018 | -407,370 | -15.3% |
| Interfund Expense | 442,985 | 460,371 | 1,741,899 | 480,612 | -1,261,287 | -72.4% |
| Capital Expense | 5,187 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 5,332,449 | \$ 5,359,987 | \$ 7,156,533 | \$ 5,735,411 | \$ -1,421,122 | -19.9% |



Mission Statement

Honor and support our veterans by providing assistance, education, outreach, and advocacy to veterans and their families and ensuring that each veteran receives the appropriate federal, state, and county benefits and services in accordance with applicable laws, regulations, and policies.

Core Activities

Veterans' Assistance: Assist veterans and their family members in understanding, filing for, and obtaining the full range of federal, state, and county veterans' benefits. Embedded in this activity is representation and advocacy from claim initiation through the appellate process.

Goals

- Respond to all queries for assistance and information within 24 hours of receipt.
- Continue education and training regarding local, state, and federal regulations for veterans' benefits.
- Accurately assess the needs of the veteran and/or family members and refer to non-veterans' affairs sources, if necessary and/or appropriate.
- Continuous process improvement and review processes to identify ways of improving outreach and the delivery of veteran services.
- Maintain veterans' affairs (VA) accreditation to access VA systems for veteran claims processing.

Burial Assistance: Provide eligible veterans and surviving spouses with burial allowance benefits to assist with funeral and burial costs. Provide veterans with a headstone/marker allowance to assist with emplacing grave headstones/markers.

Goals

- Process all burial and marker allowance requests weekly to meet the check disbursement schedule with 98% accuracy.
- Process includes receipt from funeral homes, upload to Lawson, and director signature.
- Create burial cards and implement system to ensure archives receives copy.
- Provide markers for all veterans in the county and flags prior to Memorial Day.

Honor Guard: Oversee all Honor Guard activities, finances, and supplies.

Goals

- Manage Honor Guard bank account and ensure that all funds are accounted for. Provide reimbursements to the members for approved expenditures.
- Intake Honor Guard requests and track all events and funerals.
- Maintain and inventory all Honor Guard uniforms, including extra items such as pins, patches, and magnets.
- Oversee the annual banquet.
- Attend monthly meetings and meet with the squad leaders regularly to ensure smooth operations.
- Provide maintenance, fuel, and insurance for the van.

Education and Outreach: Educate and inform veterans, family members, county and outside agencies, and veterans' organizations on veterans' benefits and services. Collaborate with organizations that provide mutual benefits for our veterans. Leverage each other's strengths, expertise, and networks to achieve shared objectives.

Goals

- Liaison with other county departments to exchange knowledge and leverage all programs to provide the maximum assistance for our veterans.
- Provide flags/markers for all identified veterans' graves in the county for Memorial Day, and maintain an appropriate inventory of flags/markers to provide replacements for all requests to replace old or missing units.
- Conduct quarterly briefings/seminars on veterans' benefits to organizations and senior facilities.
- Maintain a robust social media presence to facilitate sharing of veteran information.
- Create and maintain a network of contacts from local entities to broaden the options and resources available to the county veterans.
- Create a way for our smaller and more rural areas to have the same access to our services by providing "mobile" offices periodically.

Events, Ceremonies, and Memorials: Coordinate, conduct, and participate in patriotic events, ceremonies, and memorials throughout the county.

Goals

- Ensure that when the Honor Guard is attending county ceremonies, someone from the office ensures they have everything needed on that day.
- Work with the organizations to financially support when procedures are followed and to ensure they know what those procedures are.
- Attend and support veteran recognition ceremonies and base events when available.

Department Objectives for 2024

- Continue to use a customer centered approach to ensure quick responses and prompt submission of claims. Follow up, track, and send to the state at the end of each month.
- Ensure all wartime veterans and surviving spouses receive proper burial markers and/or allowances.
- Work with communications/media relations to advertise and promote veterans' events and to ensure the county website and all social media are updated as new information is available.
- Maintain VA accreditation to access VA systems and improve knowledge of state programs available for veteran assistance by attending training provided by the Pennsylvania Department of Military and Veterans Affairs, conferences, professional development, and seminars.
- Strengthen community integration and social support for veterans by organizing or attending events that foster camaraderie and connections. Connect with county resources, veteran centered entities, libraries, fairs, and events that allow for networking, knowledge sharing, and visibility to our community.
- Schedule bi-weekly staff meetings to identify program and individual strengths, weaknesses, and needs and to ensure two-way communication.
- Carry out support activities for all funerals and patriotic events and provide additional attention and support to other community events, as requested.
- Identify and develop outreach in the eastern and western parts of the county to provide veterans with a closer alternative to seeking veteran benefits by the end of the year with no additional cost to the county.

Performance Measures

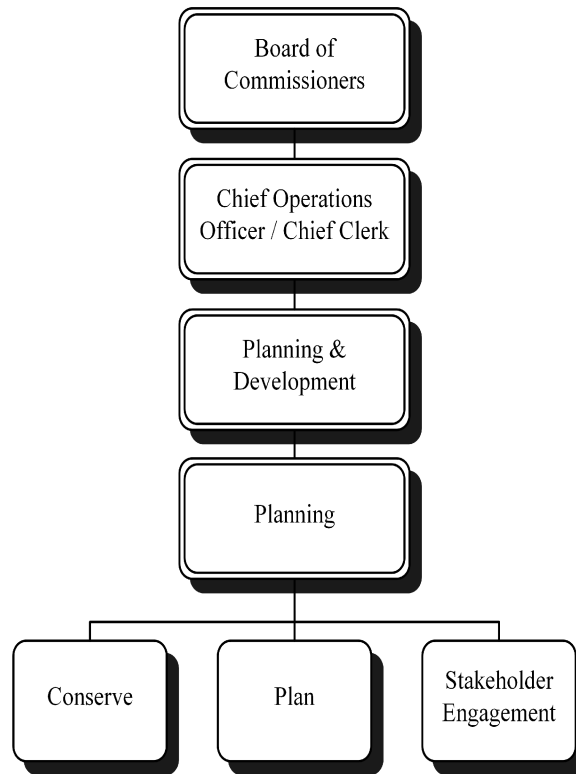
| 1 Deliver 4 Connect | | | | | |
|------------------------|--|-----------------|-----------------|--------------------|----------------|
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Conduct information briefings on veteran benefits every quarter to organizations, veteran groups, or support entities. | 8 | 6 | 7 | 4 |
| 1 | Develop and submit all federal and state claims and continue with yearly trainings and professional development. Maintain accredited status. Attend yearly conference. | Yes | Yes | Yes | Yes |
| 1 | Respond to all assistance queries within one business day 99% or greater accuracy as tracked on contact log. | Yes | Yes | Yes | Yes |
| 1 | Process burial and marker allowance applications within five business days of receipt in order to make check deadline and create corresponding burial cards and log on the spreadsheet tracker. | Yes | Yes | Yes | Yes |
| 4 | Implement and distribute survey for veteran responses in order to gain feedback on services and ensure we are meeting their expectations for exemplary services. Each Veterans Service Officer (VSO) should strive for two survey responses per month. | N/A | N/A | 60 | 48 |
| 4 | Attend, at minimum, three Memorial Day and two Veterans' Day events throughout the county. | N/A | N/A | 5 | 5 |
| 4 | Support, coordinate, and attend Honor Guard events, breakfasts, meetings, and special events (banquet and Christmas party). Attend at minimum two funerals per year, four breakfasts, and two meetings for a total of eight events. | Yes | Yes | Yes | Yes |

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 3.0 | 3.0 | 3.0 | 4.0 |
| Budgeted Part-time Equivalents | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Budgeted FTEs | 3.0 | 3.0 | 3.0 | 4.0 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|-----------------------|
| Grant Revenue | \$ 19,619 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 190,664 | 114,542 | 0 | -114,542 | -100.0% |
| Other Revenue | 43 | 0 | 0 | 80,000 | 80,000 | 100.0% |
| Total Revenue | \$ 19,662 | \$ 190,664 | \$ 114,542 | \$ 80,000 | \$ -34,542 | -30.2% |
| Salaries and Benefits | \$ 191,244 | \$ 189,029 | \$ 200,761 | \$ 340,382 | \$ 139,621 | 69.5% |
| Operating Expense | 78,006 | 54,138 | 83,145 | 74,625 | -8,520 | -10.2% |
| Interfund Expense | 14,705 | 15,478 | 15,247 | 20,448 | 5,201 | 34.1% |
| Capital Expense | 0 | 0 | 0 | 80,000 | 80,000 | 100.0% |
| Total Expense | \$ 283,955 | \$ 258,645 | \$ 299,153 | \$ 515,455 | \$ 216,302 | 72.3% |



Mission Statement

The Cumberland County Planning Department (CCPD) partners with our urban, suburban, and rural communities to create and implement plans that promote economic development, provide more housing and transportation choices, and protect clean air, land, and water.

Core Activities

Conserve: The natural resources that support the physical, social, and economic health of the county.

Goals

- Maintain and implement required countywide planning documents for natural resources.
- Preserve prime farmland.
- Improve water quality in county waterways.

Plan: Future commercial, industrial, and residential growth to enhance the county's position as a preferred place to live, work, and visit.

Goals

- Complete planning reviews as mandated by the Municipalities Planning Code.
- Preserve prime farmland.
- Improve transportation mobility and safety for county residents.

Planning

Agriculture, Development, and Planning

Stakeholder Engagement: Engage stakeholders with a shared interest in executing the CCPD's mission.

Goals

- Provide technical assistance to municipal and nonprofit partners to address priority planning issues.
- Streamline communication and workflows with CCPD business partners.
- Proactively engage county stakeholders on CCPD initiatives.

Department Objectives for 2024

- Preserve 30,000 acres of prime farmland by 2030 with an average goal of 900 acres per year.
- Reduce annual pollution loading of nitrogen and phosphorus by 2.3 million pounds and 75,000 pounds, respectively, by 2025.
- Update the Land Partnerships Plan by the second quarter of 2024.
- Complete all mandated planning reviews within 30 days of receipt.
- Update the comprehensive plan by the first quarter of 2024.
- Provide staff assistance to municipalities to update local planning documents.
- Provide financial assistance to partner organizations pursuing projects consistent with countywide planning policy.
- Inform stakeholders of CCPD business and initiatives through weekly posts to the website and social media accounts.

Performance Measures

| 1 | Deliver | | | | |
|------|--|-----------------|-----------------|--------------------|----------------|
| 3 | Balance | | | | |
| 4 | Connect | | | | |
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Update comprehensive plan future land use map and goals/objectives/strategies by 2024. | N/A | N/A | No | Yes |
| 3 | Percent of subdivision and land development plans reviewed within state deadline (30 days) | 100 % | 99 % | 100 % | 100 % |
| 3 | Number of acres of farmland preserved | 1,197 | 1,126 | 900 | 900 |
| 3 | Pounds of nitrogen, phosphorus, and sediment removed from waterways. | N/A | N/A | 10,000 | 10,000 |
| 3 | Number of impactful projects completed in partnership between Planning, Penn State Extension, Conservation District, and Vector Control. | N/A | N/A | 3 | 3 |
| 4 | The number of planning grants and technical assistance projects awarded to municipalities and partner organizations that implement projects consistent with the County Comprehensive Plan. | 12 | 12 | 12 | 8 |
| 4 | Number of followers on the Planning Department's social media accounts. | N/A | N/A | 2,000 | 2,200 |

Planning

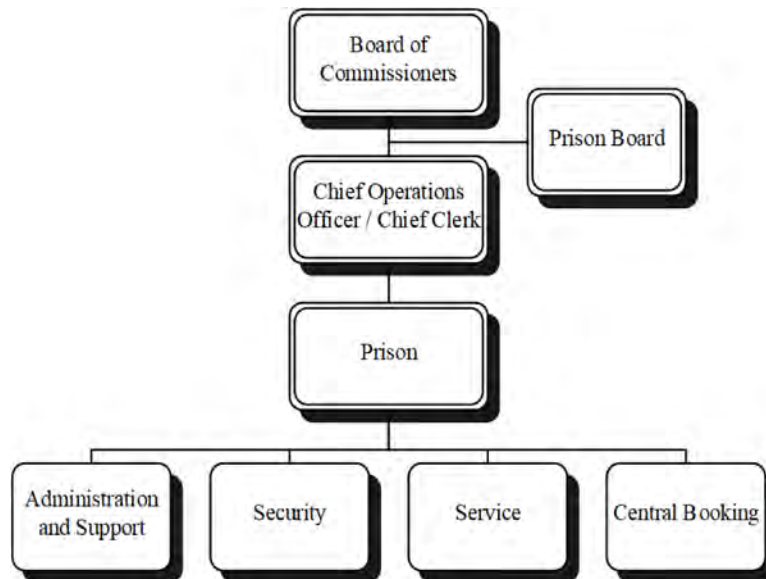
Agriculture, Development, and Planning

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 5.0 | 5.0 | 5.0 | 5.0 |
| Budgeted Part-time Equivalents | 0.5 | 0.5 | 0.5 | 0.0 |
| Total Budgeted FTEs | 5.5 | 5.5 | 5.5 | 5.0 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 277,795 | \$ 1,524,002 | \$ 2,074,996 | \$ 1,636,057 | \$ -438,939 | -21.2% |
| Interfund Revenue | 0 | 518,595 | 288,705 | 0 | -288,705 | -100.0% |
| Other Revenue | 186,093 | 242,066 | 156,000 | 191,000 | 35,000 | 22.4% |
| Total Revenue | \$ 463,888 | \$ 2,284,663 | \$ 2,519,701 | \$ 1,827,057 | \$ -692,644 | -27.5% |
| Salaries and Benefits | \$ 480,474 | \$ 518,768 | \$ 535,231 | \$ 582,754 | \$ 47,523 | 8.9% |
| Operating Expense | 891,881 | 2,117,179 | 2,751,807 | 2,275,011 | -476,796 | -17.3% |
| Interfund Expense | 3,180 | 6,783 | 6,755 | 6,326 | -429 | -6.4% |
| Capital Expense | 531,668 | 478,500 | 949,000 | 950,000 | 1,000 | 0.1% |
| Total Expense | \$ 1,907,203 | \$ 3,121,230 | \$ 4,242,793 | \$ 3,814,091 | \$ -428,702 | -10.1% |



Mission Statement

Confine prisoners as directed by the courts. Provide a physical environment that ensures maximum possible safety for the public, prison staff, and inmates. Provide treatment services and programs that offer inmates the opportunity for positive, personal change.

Core Activities

Administration and Support: Plan and develop a budget that is fiscally sound while maintaining personnel and developing and updating contracts to support food service, maintenance, and commissary.

Goals

- Update and monitor vendor contracts for competitiveness.
- Develop and provide appropriate training to all staff to achieve acceptable job performance and professional development.
- Meet or exceed revenue projections.

Security: Maintain a secure institutional environment for staff and inmates.

Goals

- Upgrade and maintain procedures to prevent escapes.
- Upgrade and maintain procedures to detect and deter the introduction, possession, and conveyance of contraband.
- Pass all federal, state, and other inspections pertaining to adult correctional facilities as described in the Prison Rape Elimination Act.
- Educate and appropriately train staff in use of force, to include deadly force.

Service: Provide inmate services and programs.

Goals

- Provide drug and alcohol evaluations, educational treatment classes, and recovery groups to male and female offenders.
- Partner with the Re-entry Coalition, the Cumberland County Adult Re-Entry Program, and additional community groups to expand educational and rehabilitative services essential for successful re-entry.
- Enhance employment career opportunities through work release by partnering with employers that provide skills training, apprenticeships, and benefits to work release inmates.
- Coordinate service delivery with outside treatment agencies and volunteers to provide special offender counseling, general educational development services, rape crisis services, domestic violence services, and veteran affairs' services.
- Develop policies and programs for the medication-assisted treatment program for inmates with opioid use disorder.

Central Booking: Process and/or detain criminal defendants prior to arraignment. Provide service to county law enforcement agencies by processing and collecting evidence on DUI offenders.

Goals

- Digitally fingerprint and photograph all criminal defendants into Central Booking using Commonwealth Photo Imaging Network (CPIN) and LiveScan to make positive identifications.
- Conduct digitally recorded interviews with all DUI defendants as evidence for law enforcement and the DA's Office.
- Collect and enter personal and demographic information on criminal defendants into CPIN to update their Commonwealth Law Enforcement Assistance Network (CLEAN) records of arrest and prosecutions sheet.
- Register Megan's Law offenders using the Pennsylvania Sex Offender Registry Tool and in CLEAN to assist the Pennsylvania State Police so that more troopers can stay on the road.
- Provide video hearings, when applicable, to limit the need for officer transports.

Department Objectives for 2024

- Provide food service that is nutritionally adequate, prepared and served in a sanitary manner, and at a reasonable cost.
- Provide appropriate training to all staff to ensure acceptable job performance and professional development.
- Meet or exceed revenue projections.
- Prevent escapes through the use of suitable physical, mechanical, and procedural safeguards.
- Maintain an orderly environment with clear expectations of behavior and systems of accountability.
- Maintain procedures that detect and deter the introduction, fabrication, possession, and conveyance of contraband.
- Provide staff with appropriate training and guidance on use of force, to include deadly force.
- Maintain essential accreditations.
- Pass all federal, state, and other inspections, including the regulations pertaining to adult local corrections facilities as described in the Prison Rape Elimination Act.
- Provide drug and alcohol evaluations, educational treatment classes, and recovery groups to male and female inmates.
- Expand the treatment library to include audio/visual learning, therapeutic applications, and educational and vocational opportunities through pursuit of a computer lab.
- Partner with the Reentry Coalition, the Cumberland County Adult Reentry Program, and additional community groups to expand educational and rehabilitative services essential for successful reentry (e.g. financial management, employment skills, and parenting skills).
- Enhance employment career opportunities through the work release program by partnering with employers that provide skills training, apprenticeships, and benefits to work release inmates.
- Coordinate service delivery with outside treatment agencies and volunteers to provide special offender counseling, general educational development services, rape crisis services, domestic violence services, veteran affairs' services, and the Maternal Assistance Program.
- Hold quarterly meetings with PrimeCare, Inc. to review statistics, special populations, grievances, staffing, and overall service delivery.
- Develop policies and programs that adhere to the recommendations of the Department of Justice's Civil Rights Division Guidelines on the provision of medication assisted treatment services under the American Disabilities Act for inmates with opioid use disorder.
- Monitor healthcare contract with PrimeCare, Inc. and negotiate additional years of service delivery.
- Collect and enter personal and demographic information on criminal defendants into Commonwealth Photo Imaging Network (CPIN) to update their Commonwealth Law Enforcement Assistance Network (CLEAN) record of arrests and prosecutions sheet.
- Digitally fingerprint and photograph all criminal defendants brought into central booking using CPIN and live scan to make positive identifications.
- Body scan new commitments and inmates coming back from hearings with the Adani Body Scanner to stop the introduction of contraband into the institution.
- Collect evidence for law enforcement and the DA's Office on DUI cases by conducting a digitally recorded interview with all DUI defendants
- Provide a phlebotomist on staff Friday and Saturday nights from 9:00 PM - 5:00 AM to make it one-stop for law enforcement DUI arrests.
- Provide booking staff and phlebotomist staff at DUI check points to limit the number of transports from checkpoint to central booking.

Prison

Criminal Justice

Performance Measures

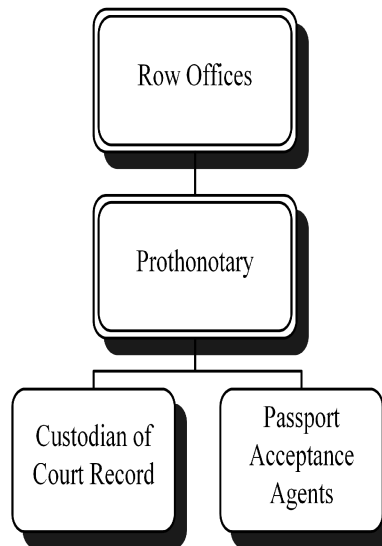
| 1 Deliver | | | | | |
|-----------|---|-----------------|-----------------|--------------------|----------------|
| 2 Protect | | | | | |
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Cost per meal | \$ 1.29 | \$ 1.35 | \$ 1.43 | \$ 1.49 |
| 2 | Correctional officer replacement ratio per post | 2 % | 2 % | 2 % | 5 % |
| 2 | Average daily population | 269 | 330 | 400 | 425 |
| 2 | Average daily population (percentage of capacity) | 44 % | 54 % | 65 % | 69 % |
| 2 | Number of escapes from secure areas | 0 | 0 | 0 | 0 |
| 2 | Number of community work crew projects | 5 | 28 | 72 | 120 |

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 120.0 | 120.0 | 122.0 | 119.0 |
| Budgeted Part-time Equivalents | 1.9 | 1.0 | 1.9 | 1.3 |
| Total Budgeted FTEs | 121.9 | 121.0 | 123.9 | 120.3 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 65,449 | \$ 18,100 | \$ 23,242 | \$ 5,142 | 28.4% |
| Interfund Revenue | 98,334 | 10,430,477 | 5,815,761 | 64,187 | -5,751,574 | -98.9% |
| Other Revenue | 2,420,220 | 2,455,898 | 2,291,000 | 2,465,500 | 174,500 | 7.6% |
| Total Revenue | \$ 2,518,554 | \$ 12,951,824 | \$ 8,124,861 | \$ 2,552,929 | \$ -5,571,932 | -68.6% |
| Salaries and Benefits | \$ 9,448,309 | \$ 10,315,218 | \$ 10,869,675 | \$ 10,850,227 | \$ -19,448 | -0.2% |
| Operating Expense | 4,387,285 | 4,918,689 | 5,889,959 | 6,159,404 | 269,445 | 4.6% |
| Interfund Expense | 33,396 | 50,829 | 49,534 | 53,313 | 3,779 | 7.6% |
| Capital Expense | 0 | 0 | 1,198,000 | 644,500 | -553,500 | -46.2% |
| Total Expense | \$ 13,868,990 | \$ 15,284,736 | \$ 18,007,168 | \$ 17,707,444 | \$ -299,724 | -1.7% |



Mission Statement

Maintain and provide appropriate public access to all legal civil records necessary for the operation of the Court of Common Pleas.

Core Activities

Custodian of Court Records: Responsible for the filing, maintaining, archival, retrieval, and accuracy of legal documents for the Court of Common Pleas.

Goals

- Process all legal court documents within 48 hours of receipt.
- Accurate and confidential processing of protection from abuse orders by the close of business on the day filed.
- Accurate and timely filing of appeals to the Superior and Commonwealth Court of Pennsylvania via electronic means.
- Timely and accurately prepare and publish all court lists according to the deadlines imposed by the Court of Common Pleas.
- Timely and accurately disburse monies due to the county, state, arbitration, and judgment orders of the court.

Passport Acceptance Agents: Act in capacity as authorized Passport Acceptance Agents to process passport applications within guidelines established by the United States Department of State.

Goals

- Follow all federal guidelines for the processing of United States (U.S.) passports and passport photos.

Department Objectives for 2024

- Verification of all scanned documents filed to 2012 cases by December 2024.
- Continuously verify scanning of all filed documents on a rolling basis to ensure the most accurate electronic records are maintained.
- Provide staff development opportunities.
- Complete correction of all financial documents in conjunction with the software vendor in order to complete audits with no findings.

Performance Measures

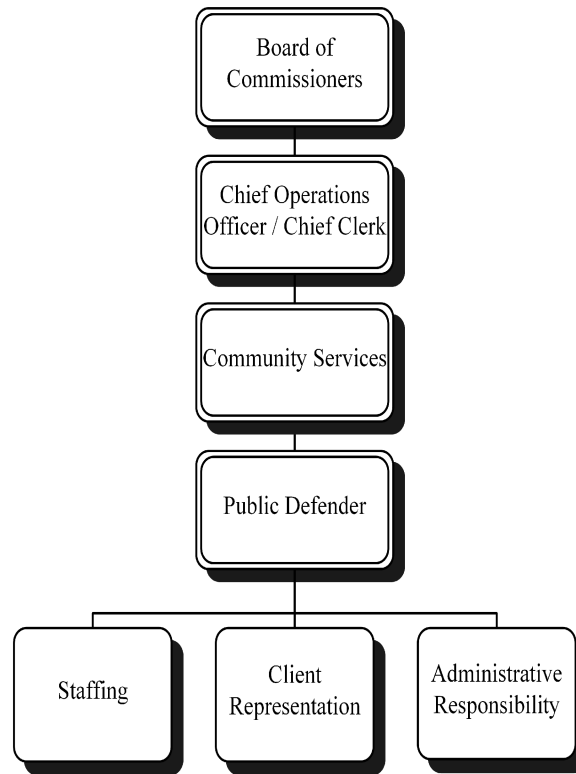
| 1 Deliver | | | | | |
|------------------|---|-------------------------|-------------------------|----------------------------|------------------------|
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Act in capacity as authorized Passport Acceptance Agents to process passport applications within guidelines established by the United States Department of State. | N/A | N/A | N/A | 100 % |
| 1 | Maintain active cases aged greater than two years at 25% or less of total active cases as directed by the Supreme Court of Pennsylvania. | N/A | N/A | N/A | 25 % |
| 1 | Processing of all legal court documents within 24 hours of receipt | 99 % | 100 % | 100 % | 100 % |
| 1 | Accurate and confidential processing of protection from abuse orders filed by the close of business day | 99 % | 99 % | 99 % | 99 % |
| 1 | Accurate and timely filing of appeals to the Superior and the Commonwealth Court of Pennsylvania | 100 % | 100 % | 100 % | 100 % |
| 1 | Timely and accurately prepare and publish all court lists by the court appointed deadline | 100 % | 100 % | 100 % | 100 % |
| 1 | Timely and accurately disburse monies due to the county, state, arbitration, and judgment orders of the court | 100 % | 100 % | 100 % | 100 % |

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|------------------------|------------------------|------------------------|------------------------|
| Budgeted Full-time Equivalents | 8.0 | 9.0 | 9.0 | 9.0 |
| Budgeted Part-time Equivalents | 0.8 | 0.8 | 0.8 | 0.8 |
| Total Budgeted FTEs | 8.8 | 9.8 | 9.8 | 9.8 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-------------------|---------------------|-------------------|-------------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 515,595 | 301,730 | 0 | -301,730 | -100.0% |
| Other Revenue | 595,908 | 544,239 | 660,000 | 745,000 | 85,000 | 12.9% |
| Total Revenue | \$ 595,908 | \$ 1,059,834 | \$ 961,730 | \$ 745,000 | \$ -216,730 | -22.5% |
| Salaries and Benefits | \$ 486,835 | \$ 515,697 | \$ 562,732 | \$ 612,733 | \$ 50,001 | 8.9% |
| Operating Expense | 58,417 | 52,906 | 137,171 | 107,205 | -29,966 | -21.8% |
| Interfund Expense | 3,497 | 4,853 | 4,860 | 4,917 | 57 | 1.2% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 548,749 | \$ 573,456 | \$ 704,763 | \$ 724,855 | \$ 20,092 | 2.9% |



Mission Statement

Defend our clients with an educated, experienced voice and protect their rights by ensuring there are no financial barriers to justice.

Core Activities

Staffing: Hire and retain educated staff to properly meet our clients' needs.

Goals

- Provide a work environment to attract and retain exemplary staff.
- Ensure staff is properly trained and consistently educated.
- Reduce staff turnover by ensuring manageable caseloads.

Client Representation: Zealously advocate for our clients.

Goals

- Develop and implement strategic departmental processes and policies to ensure strong advocacy for clients.
- Manage attorney caseloads to ensure effective representation.

Public Defender

Criminal Justice

Administrative Responsibility: Develop and manage departmental strategies and budget to meet staffing and resource needs to properly defend clients.

Goals

- Track caseloads officewide and for each attorney to ensure proper staffing needs.
- Track annual costs to anticipate future needs.
- Review and streamline operations to meet the needs of the office and staff.

Department Objectives for 2024

- Implement Safe To Fail Experiments (STFE) where employees may propose new procedures and changes to the office to bolster efficiency and/or morale. Each STFE will have objectives and success measures to evaluate its efficacy. STFE will have a finite duration at the end of which it will either be extended, modified, or discarded.
- All professional staff shall participate in continuing legal education (CLE) classes that will satisfy the yearly credit requirements of their respective professions. The office will provide additional non-CLE trainings throughout the year and officewide trainings quarterly.
- Every two months, review each attorney's caseload and identify attorneys with caseloads that are above American Bar Association (ABA) standards and are unmanageable. Reassign cases to evenly distribute cases.
- Review various departmental processes and identify areas of concern and create new steps to remedy those areas of concern.
- Submit a monthly case analysis to the Chief Operations Officer/Chief Clerk and request more staff, as necessary.
- Review budget quarterly for ongoing unexpected increases in outgoing costs relative to what is anticipated.
- Use the case management system to implement strategies and processes to streamline record keeping and to transition from paper files to electronic files.

Performance Measures

| 2 Protect | | | | | |
|-----------|--|-----------------|-----------------|--------------------|----------------|
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 2 | Number of attorneys that take at least 14 CLEs per year. Attorneys are required to take 12 CLE credits per year. | N/A | N/A | N/A | 8 |
| 2 | Number of attorneys whose caseload does not exceed 110% of ABA standards. | N/A | N/A | N/A | 9 |
| 2 | Compliance of all staff following the Electronic Case Management Policy. | N/A | N/A | N/A | 80 % |

Full-Time Equivalents

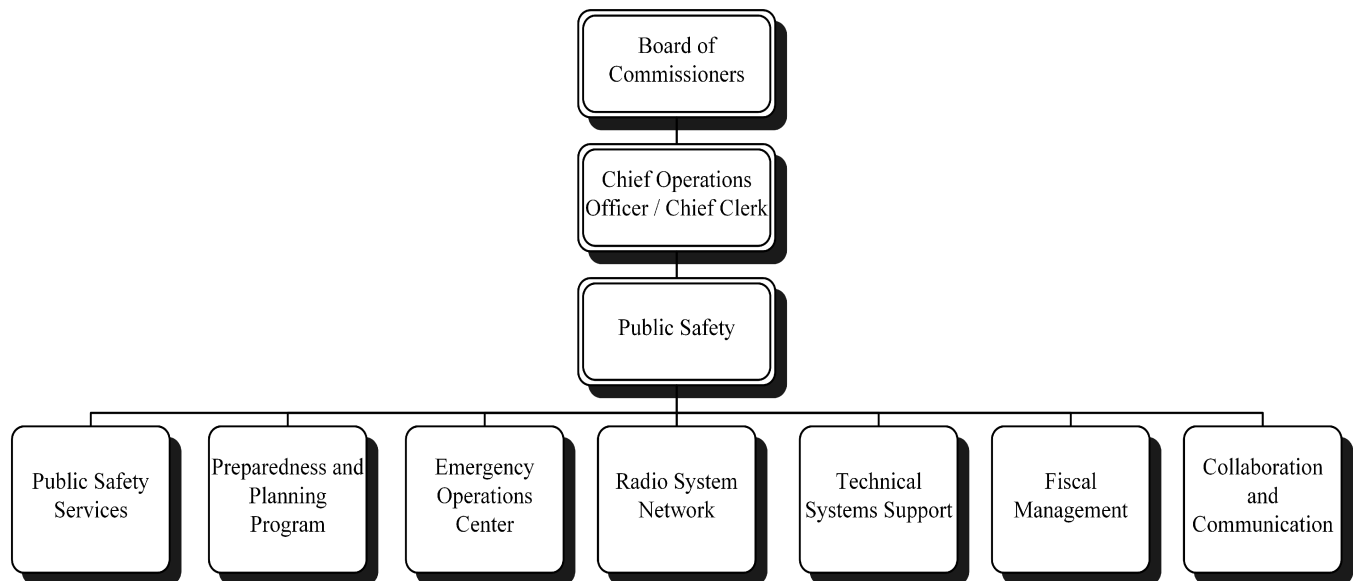
| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 16.0 | 17.0 | 19.5 | 19.5 |
| Budgeted Part-time Equivalents | 0.6 | 1.0 | 0.0 | 1.0 |
| Total Budgeted FTEs | 16.6 | 18.0 | 19.5 | 20.5 |

Public Defender

Criminal Justice

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 1,796,182 | 999,469 | 0 | -999,469 | -100.0% |
| Other Revenue | 1,200 | 2,800 | 4,300 | 2,500 | -1,800 | -41.9% |
| Total Revenue | \$ 1,200 | \$ 1,798,982 | \$ 1,003,769 | \$ 2,500 | \$ -1,001,269 | -99.8% |
| Salaries and Benefits | \$ 1,506,170 | \$ 1,796,619 | \$ 2,043,400 | \$ 2,299,646 | \$ 256,246 | 12.5% |
| Operating Expense | 265,561 | 426,780 | 380,391 | 383,370 | 2,979 | 0.8% |
| Interfund Expense | 8,201 | 11,677 | 25,568 | 24,836 | -732 | -2.9% |
| Capital Expense | 0 | 0 | 10,000 | 0 | -10,000 | -100.0% |
| Total Expense | \$ 1,779,932 | \$ 2,235,076 | \$ 2,459,359 | \$ 2,707,852 | \$ 248,493 | 10.1% |



Mission Statement

Provide quick, reasoned responses for our citizens during daily public safety operations and emergencies and coordinate essential public safety activity among federal, state, regional, county, and municipal agencies and volunteer organizations.

Core Activities

Public Safety Services: Provide 9-1-1 emergency public safety services for Cumberland County.

Goals

- Staff and operate an Emergency Communication Center (EOC) equipped and maintained to receive, document, record, and manage emergency phone calls for service.
- Develop and administer dispatch policy and operating procedures.
- Determine the appropriate response and rapidly dispatch first responder agencies and personnel while concurrently conducting the management and coordination of the response until incident command is established.
- Ensure the Public Safety Answering Point (PSAP) is staffed at the appropriate level with competently trained and certified personnel in accordance with federal, state, and local performance and Quality Assurance Standards.
- Ensure the equipment and technology are capable of meeting all anticipated industry standards for wireless, Voice over Internet Protocol (VoIP), and Next Generation 9-1-1 system development and integration including text-to-9-1-1.
- Refine and enhance a contingency plan for alternative 9-1-1/Emergency Operations Center (EOC) functions and facilities.

Preparedness and Planning Program: Provide an all-hazards preparedness and planning program for the residents and visitors of Cumberland County.

Goals

- Develop and modify plans, annexes, and emergency support functions to promulgate a comprehensive emergency operations plan in compliance with state and federal guidance, directives, and standards.
- Provide review and assist with input for the county Hazard Mitigation Plan.
- Provide appropriate response plans, standard guidelines, regional collaborations, and technical expertise to facilities and public safety providers involved in addressing homeland security and all-hazards threat assessments, critical infrastructure protection, and continuity of operation plans.
- Maintain accurate listings of all Superfund Amendments and Reauthorization Act (SARA) reporting and planning facilities. Maintain and review emergency response plans for determining planning facilities annually as required under SARA Title II and PA Act 165.
- Maintain a Certified Hazardous Material Response Team in accordance with federal and state requirements and recommended industry standards.

Emergency Operations Center: Establish and staff an Emergency Operations Center to monitor, coordinate, and assist with incidents or events throughout Cumberland County.

Goals

- Maintain roster of qualified staff for activation and staffing of the county EOC.
- Maintain standard operating guidelines for in-person and virtual EOC operations to maximize effectiveness of strategic and tactical emergency management operations while providing situational awareness.
- Review and update the EOC activation checklist, position binders, and related job aid duties as needed.
- Provide critical information during events and incidents to determine protective action measures.
- Support unmet need requests and coordinate resource allocations.

Radio System Network: Maintain a Public Safety Radio System Network for Cumberland County. The radio network is an 800 MHz digital trunked system providing emergency communications for first responders, municipal partners, and county agencies across Cumberland County.

Goals

- Procurement and installation of infrastructure to support a new P25 Radio System for Cumberland County.
- Install and upgrade radio tower sites and supporting equipment at each tower site location.
- Coordinate information for public safety agencies on user radios procurement.
- Finalize planning for transition to the new system to include system testing, user training, and deployment of user radios.
- Continue to update multi-year enhancement and lifecycle plans for all primary system components.

Technical Systems Support: Provide technical systems support for the Department of Public Safety and related systems.

Goals

- Maintain a computer-based information system (Computer-Aided Dispatch) to automate, store, and retrieve critical data that is initiated by receipt of an enhanced 9-1-1 telephone call for emergency service.
- Provide automatic location assistance that will identify calls to specific locations utilizing the digitized mapping program of the geographical information system as the core database.
- Provide user management with the data to utilize and allocate both personnel and equipment on a timely, effective basis.
- Monitor the call management controls within the Emergency Communications Center so that each telecommunicator will have predetermined access to all pending, in-progress, and completed calls within a defined time frame for a permanent record of activity.
- Maintain municipal response plans to ensure recommended response to a given call can be created and maintained based on the priority, type, and location of a given incident.
- Maintain a system that will provide data for statistical analysis of all field unit activity in report formats to be shared with the municipalities and other providers of emergency services for effective management of emergency operations on a countywide basis.
- Provide review and enhancements for integration of various interfaces as available.
- Provide monitoring of all critical system alarms and respond as needed to maintain system connectivity.
- Continue to update multi-year enhancement and lifecycle plans for all primary system components in accordance with IMTO established criteria.

Fiscal Management: Provide fiscal management for the Department of Public Safety

Goals

- Complete monthly analytical reports for review by Public Safety and Finance Office.
- Monitor revenue impacts of 9-1-1 Uniform Funding and any changes to current program.
- Coordinate application and management of all related department grants.

Collaboration and Communication: Public Safety will enhance collaboration and communication during all interpersonal interactions.

Goals

- Continue idea-sharing and receiving input from the Protocol Steering Committees (External Advisory Boards), Radio Advisory Board, Fire Chiefs Association, Emergency Medical Services Council, Chiefs of Police Association, Municipal Advisory Board, and the Emergency Services Action Panel (ESAP).
- Seek input and ideas from lessons learned, state and national guidance, or best practices.
- Conduct incident after action reviews to evaluate strengths and areas for improvement.
- Maintain open communication with first responder agency members to enhance collaboration and support wherever possible.
- Provide the utmost customer service to everyone.

Department Objectives for 2024

- Implement ongoing strategic planning for the Department of Public Safety to include the new county leadership essentials course for managers, supervisory essentials course for all supervisory staff, and communications training officer for mentors. Provide continuing education for all staff to enhance professional development and work relationships. Continue efforts to engage staff in decision making and gain input into policy issues to enhance performance.
- Create additional outreach to develop recruitment of 9-1-1 Communications Center staffing while implementing initiatives to improve retention.
- Continue to work with external advisory groups and other stakeholders on phase two implementation of the Computer-Aided Dispatch (CAD) system and interfaces. This includes additional configuration and expands use for field service optimization including continued enhancements of mobile connectivity for police, fire, and Emergency Medical Services (EMS).
- Work with county leadership, finance, Dispatch Steering Committees (External Advisory Boards), Municipal Advisory Board, and our public safety partners to implement installation of infrastructure and implementation of a new P25 Public Safety Radio System for Cumberland County. This includes upgrades of radio tower sites and supporting equipment at each tower site location and coordinating information for Public Safety agencies on user radios procurement and planning for transition to the new system.
- Continue ongoing communication, collaboration, outreach, and planning with county first responders via External Advisory Board, Emergency Services Action Panel, Municipal Advisory Board, Chiefs of Police Association, Fire Chiefs Association, and Emergency Medical Services Council.
- Maintain a functional Emergency Operations Center (EOC) that is available to coordinate emergencies, as needed. Enhance EOC operations through Emergency Operations Plan updates, training, and exercises.
- Continue to provide the Board of Commissioners with support for the 9-1-1 funding legislation.
- Coordinate emergency planning for each of the departments throughout the county. This includes distribution and updates for each department's Continuity of Operations Plan in concert with the county Emergency Management Plan and the ongoing efforts of the county Security Committee.
-

Performance Measures

| 1 | Deliver | | | | |
|------|---|-----------------|-----------------|--------------------|----------------|
| 2 | Protect | | | | |
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Conduct emergency operations center training and exercises | 47 | 39 | 25 | 50 |
| 1 | Ensure 24 hours of continuing education requirements of all staff are maintained for local, state, and federal certifications | 2,823 | 2,437 | 1,950 | 1,800 |
| 1 | Maintain a minimum of two percent phone quality assurance reviews | 4 % | 3 % | 3 % | 2 % |
| 2 | Exceed Act 78 standards of answering 90% of 9-1-1 calls in ten seconds (percentage of standard) | 93 % | 93 % | 93 % | 90 % |

Public Safety

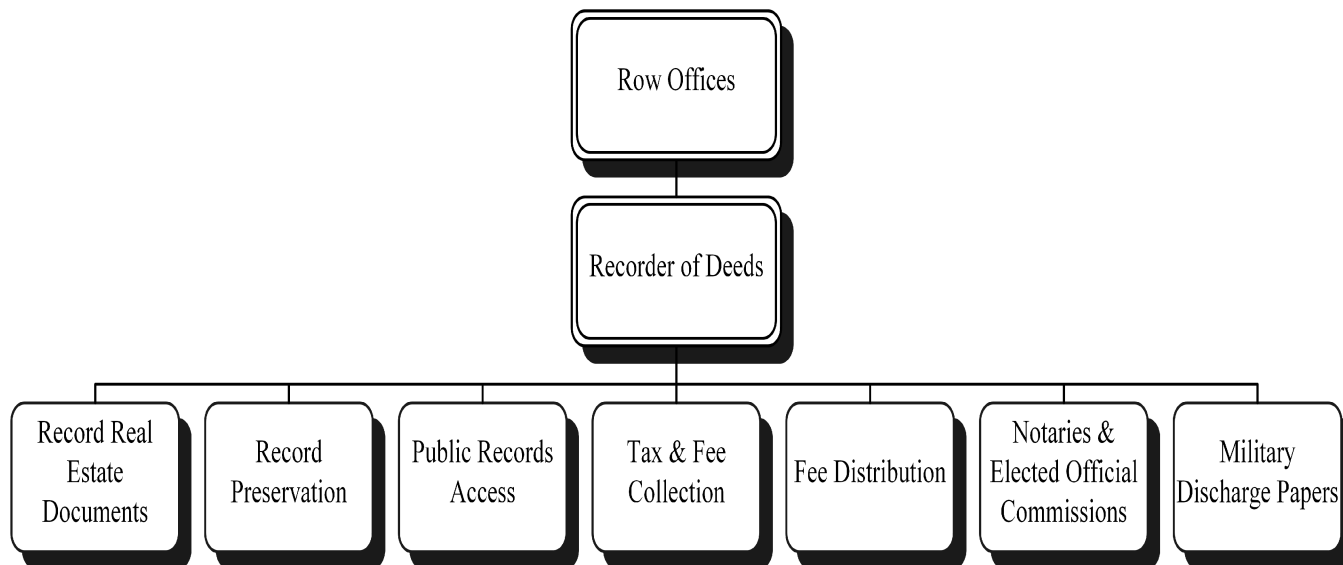
Public Safety

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 53.5 | 58.0 | 60.6 | 63.0 |
| Budgeted Part-time Equivalents | 1.9 | 3.4 | 2.7 | 2.0 |
| Total Budgeted FTEs | 55.4 | 61.4 | 63.3 | 65.0 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 191,557 | \$ 386,904 | \$ 971,855 | \$ 190,886 | \$ -780,969 | -80.4% |
| Interfund Revenue | 2,884,286 | 1,696,152 | 3,521,859 | 4,416,420 | 894,561 | 25.4% |
| Other Revenue | 6,121,114 | 20,489,431 | 5,916,420 | 6,072,880 | 156,460 | 2.6% |
| Total Revenue | \$ 9,196,957 | \$ 22,572,487 | \$ 10,410,134 | \$ 10,680,186 | \$ 270,052 | 52.4% |
| Salaries and Benefits | \$ 4,661,630 | \$ 4,976,899 | \$ 6,053,220 | \$ 6,152,195 | \$ 98,975 | 1.6% |
| Operating Expense | 1,417,672 | 1,610,117 | 2,040,932 | 2,028,329 | -12,603 | -0.6% |
| Interfund Expense | 2,273,119 | 893,721 | 1,843,999 | 1,935,202 | 91,203 | 4.9% |
| Capital Expense | 1,766,455 | 4,741,169 | 19,698,463 | 15,249,589 | -4,448,874 | -22.6% |
| Total Expense | \$ 10,118,876 | \$ 12,221,906 | \$ 29,636,614 | \$ 25,365,315 | \$ -4,271,299 | -14.4% |



Mission Statement

Record and preserve copies of documents pertaining to real estate, uniform commercial code, military discharge papers, elected official commissions, and notary bonds and commissions within Cumberland County.

Core Activities

Record Real Estate Documents: Record all documents pertaining to real estate in Cumberland County through traditional or electronic methods.

Goals

- Record all documents pertaining to real estate or Uniform Commercial Code that meet filing standards, whether delivered to the courthouse or transmitted through eRecording systems.

Record Preservation: Retain and preserve documents recorded in the office since 1750 for future generations.

Goals

- Retain earliest documents as a method of historical recordkeeping.
- Scan all documents as a system of record preservation.
- Back up all documents with microfilm, electronic, or other process deemed acceptable by the courts.

Public Records Access: Make recorded documents available to the public.

Goals

- Make records deemed accessible by the courts available to the public through electronic methods in a timely manner.

Tax and Fee Collection: Collect fees and taxes mandated by the county and state on recorded documents.

Goals

- Daily collection of fees mandated by the county and state on recorded documents.
- In addition to other mandated fees, collect a Real Estate Transfer Tax of two percent that is applied on each transferred deed.
- Maintain accurate bookkeeping records of all fees collected and distributed monthly.

Fee Distribution: Monthly, distribute funds to the county, the Commonwealth of Pennsylvania, local school districts, and municipalities, when applicable.

Goals

- Cumberland County - Remit monthly to the county directly from the recorder of deeds' bank account, fees collected on documents recorded: (a) General Fund (filing fees, Uniform Parcel Identifier fees, commissions), (b) Affordable Housing Fund, (c) County Records Improvement account, (d) Recorder of Deeds' Record Improvement account, and (e) Demolition Fee for Blighted Properties.
- Commonwealth of PA - Monthly, write checks to the Commonwealth of PA for all monies collected for State Writ Taxes, Realty Transfer Tax (RTT), and Judicial Computer Services fees.
- Municipalities - Monthly, when applicable, distribute 0.50% of monies collected on deed transfers within a municipality's boundaries (Real Estate Transfer Tax), directly from the recorder of deeds' bank account.
- School Districts - Monthly, when applicable, distribute 0.50% of monies collected on deed transfers within a school district's boundaries (Real Estate Transfer Tax), directly from the recorder of deeds' bank account.

Notaries and Elected Official Commissions: Record and maintain copies of all county elected official commissions including Magisterial and Common Pleas Judges.

Goals

- Record commissions and oaths of office for county elected officials.
- Download commissions from the Department of State. Collect required bond and power of attorney paperwork from notaries and submit to the Department of State on a daily or weekly basis.
- Administer the oaths of office to notaries.
- Collect fees from notaries.
- Collect all surrendered notary registers (journals) and maintain them on record for seven years from the date of the last recording. Commissions and oaths of office are kept indefinitely through electronic means.

Recorder of Deeds

Records and Licensing

Military Discharge Papers: "...record all final discharges of all honorably discharged non-commissioned officers, and persons who were duly enlisted and mustered into the Armed Forces of the United States, a reserve component of the Armed Forces of the United States as defined in 51 Pa. C.S. § 7301 or any women's organization officially connected therewith, and all certificates of service issued to commissioned officers upon the termination of active service as aforesaid and as well as reports of separation from the Armed Forces of the United States or a reserve component thereof, commonly known as DD Form 214, NGB Form 22 and similar forms delivered to members of the armed services upon their retirement or separation from active duty." This information is to be kept confidential and not available to the general public.

Goals

- Record all final discharge paperwork for honorably discharged, non-commissioned officers of the Armed Forces.
- No fees are to be collected from veterans when filing their discharge paperwork with the Recorder of Deeds' Office.
- No fees are to be charged to veterans or their immediate family members for certified copies of their discharge paperwork.
- These records are not accessible to the public.

Department Objectives for 2024

- Continue to manage the quality control process for electronic images to improve the output of documents for public use and archival preservation.
- Maintain appropriate automation and staff training to improve efficiency and performance in the Recorder of Deeds' Office.
- Update the archival storage plan for all records to conform with state archives' electronic storage guidelines.
- Increase awareness of the eRecording options available to attorneys and the public.
- Serve as a special advisor to the county's Records Improvement Committee on matters of document retention and preservation.

Performance Measures

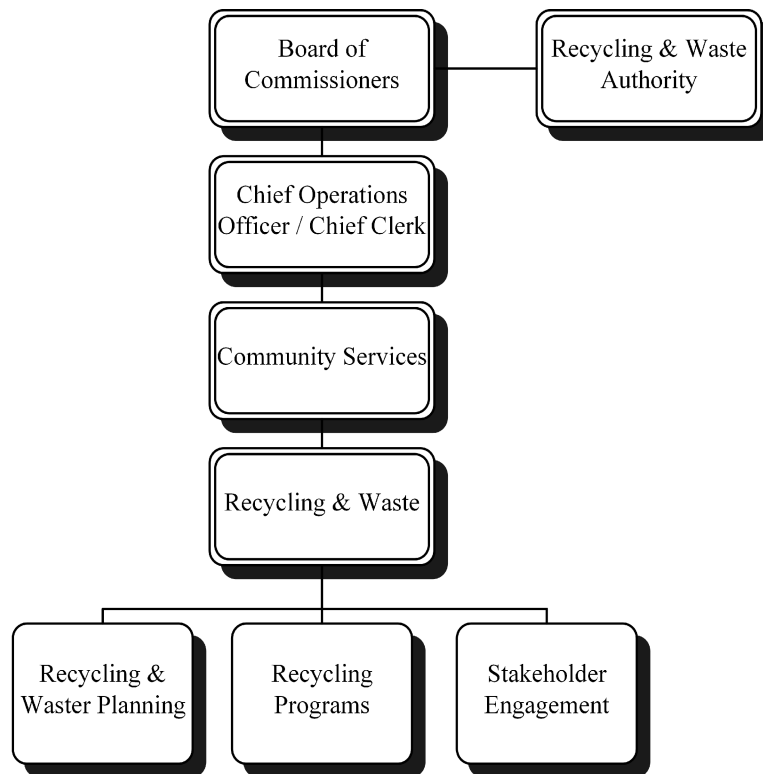
| 1 Deliver | | | | | |
|-----------|--|-----------------|-----------------|--------------------|----------------|
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Number of deeds recorded | 7,792 | 6,978 | 6,700 | 6,700 |
| 1 | Number of mortgages recorded | 14,746 | 10,166 | 9,500 | 9,500 |
| 1 | RTT yearly distribution- school districts & municipalities | \$ 25,102,620 | \$ 22,275,476 | \$ 18,000,000 | \$ 18,000,000 |

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 5.0 | 6.0 | 6.0 | 6.0 |
| Budgeted Part-time Equivalents | 0.8 | 0.8 | 0.8 | 0.8 |
| Total Budgeted FTEs | 5.8 | 6.8 | 6.8 | 6.8 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 447,345 | 257,568 | 0 | -257,568 | -100.0% |
| Other Revenue | 2,106,081 | 1,681,659 | 1,392,600 | 1,276,250 | -116,350 | -8.4% |
| Total Revenue | \$ 2,106,081 | \$ 2,129,004 | \$ 1,650,168 | \$ 1,276,250 | \$ -373,918 | -22.7% |
| Salaries and Benefits | \$ 430,345 | \$ 448,614 | \$ 466,172 | \$ 513,557 | \$ 47,385 | 10.2% |
| Operating Expense | 64,892 | 50,016 | 128,660 | 93,920 | -34,740 | -27.0% |
| Interfund Expense | 2,747 | 151,383 | 3,670 | 5,193 | 1,523 | 41.5% |
| Capital Expense | 7,995 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 505,979 | \$ 650,013 | \$ 598,502 | \$ 612,670 | \$ 14,168 | 2.4% |



Mission Statement

Provide for the long-term capacity and disposal of Cumberland County municipal waste in an environmentally sound and cost-effective manner, and reduce overall county waste generation while increasing overall county recycling.

Core Activities

Recycling & Waste Planning: Plan for the waste and recycling needs of the county.

Goals

- Prepare and steward the county's required Act 101 Municipal Solid Waste Management Plan.

Recycling Programs: Reduce waste generation and provide recycling options for Cumberland County residents.

Goals

- Offer recycling services at the Cumberland County Recycling Center.
- Coordinate multi-municipal recycling programs.

Stakeholder Engagement: Educate stakeholders on recycling techniques and associated benefits.

Goals

- Offer technical assistance to municipalities on recycling and waste programs and initiatives.
- Educate residents on proper waste disposal and recycling techniques.

Department Objectives for 2024

- Monitor county recycling and waste management trends and identify future updates to the Act 101 plan adopted in 2022.
- Provide electronics recycling opportunities through regular operating hours of the Electronics Recycling Center.
- Provide four household hazardous waste (HHW) disposal opportunities annually.
- Conduct annual tire recycling events.
- Coordinate the countywide yard waste recycling program with participating municipalities.
- Evaluate feasibility of providing expanded recycling services through facility upgrades.
- Provide annual recycling reports to municipalities for use in securing grant funding from state sources.
- Inform residents of recycling and waste initiatives and best practices through regular updates on the website, social media outreach, and in-person presentations, as requested.

Performance Measures

| 1 Deliver | | | | | |
|-----------|--|-----------------|-----------------|--------------------|----------------|
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Pounds of electronics recycled through the Electronics Recycling Center | 304,514 | 266,636 | 270,000 | 300,000 |
| 1 | Pounds of HHW collected for environmentally sound disposal per year | 149,193 | 119,532 | 127,475 | 100,000 |
| 1 | Total tons recycled per year | 94,946 | 96,102 | 90,000 | 90,000 |
| 1 | Assess participant satisfaction through a web-based survey and strive for an 80% or better customer satisfaction rate with the HHW and recycling programs. | 95 % | 97 % | 85 % | 80 % |

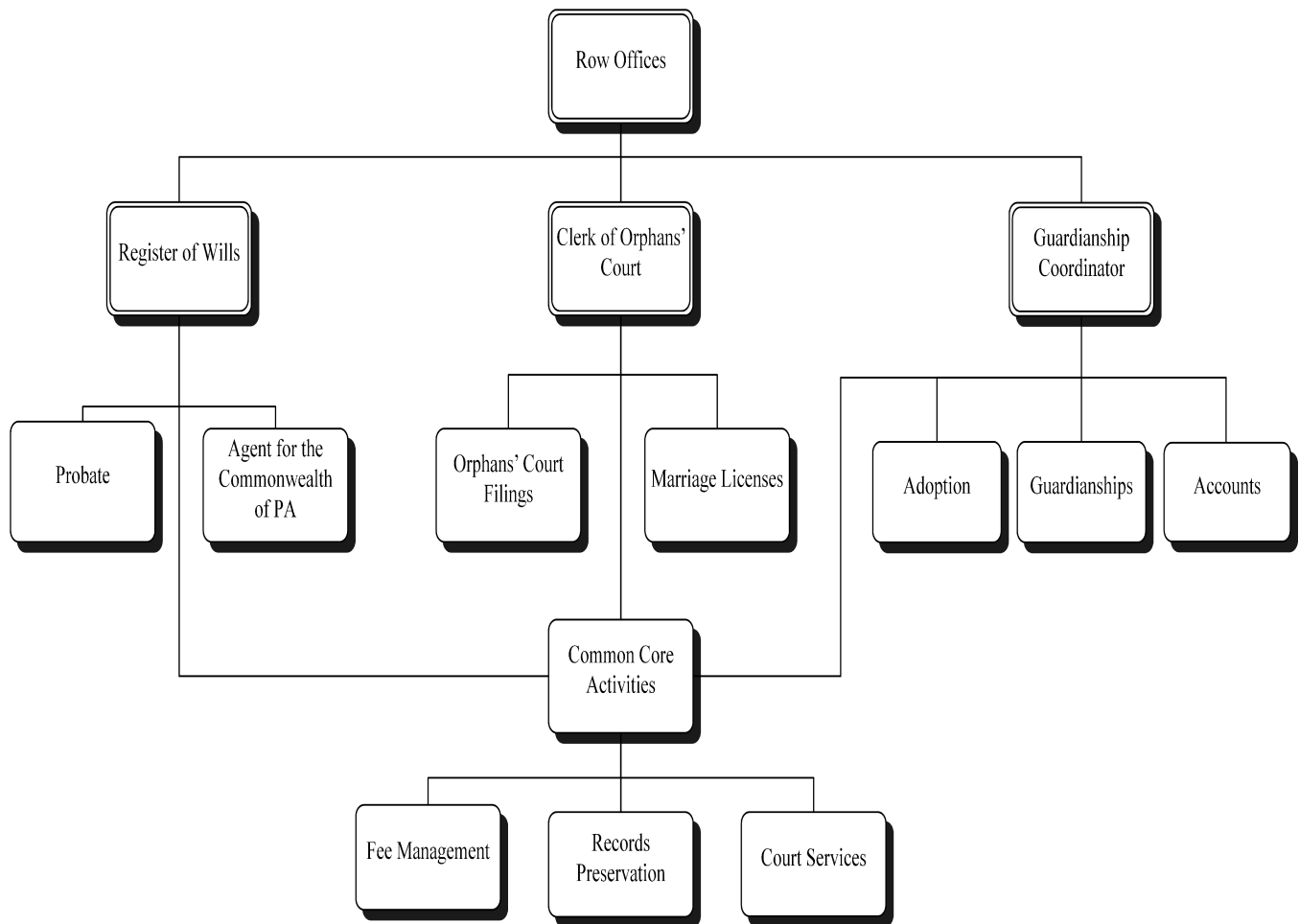
Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 1.0 | 1.0 | 1.0 | 1.0 |
| Budgeted Part-time Equivalents | 0.6 | 0.9 | 1.0 | 1.0 |
| Total Budgeted FTEs | 1.6 | 1.9 | 2.0 | 2.0 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|-----------------------|
| Grant Revenue | \$ 483,450 | \$ 112,596 | \$ 485,576 | \$ 268,400 | \$ -217,176 | -44.7% |
| Interfund Revenue | 2,151 | 517 | 1,100 | 250,800 | 249,700 | 22,700.0% |
| Other Revenue | 374,847 | 389,238 | 405,835 | 422,335 | 16,500 | 4.1% |
| Total Revenue | \$ 860,448 | \$ 502,351 | \$ 892,511 | \$ 941,535 | \$ 49,024 | 5.5% |
| Salaries and Benefits | \$ 137,342 | \$ 141,482 | \$ 151,635 | \$ 167,769 | \$ 16,134 | 10.6% |
| Operating Expense | 280,606 | 221,642 | 365,680 | 585,450 | 219,770 | 60.1% |
| Interfund Expense | 11,897 | 17,992 | 19,562 | 22,614 | 3,052 | 15.6% |
| Capital Expense | 416,486 | 0 | 344,000 | 174,000 | -170,000 | -49.4% |
| Total Expense | \$ 846,331 | \$ 381,116 | \$ 880,877 | \$ 949,833 | \$ 68,956 | 7.8% |

Register of Wills/Clerk of Orphans' Court *Records and Licensing*



Mission Statement

This dual office consists of the Register of Wills and the Clerk of Orphans' Court. The Register is entrusted to appoint legally entitled personal representatives in the probate process and acts as agent for the Commonwealth of Pennsylvania in the collection of appropriate taxes. The Clerk of Orphans' Court is the custodian for all official filings and recordkeeping related to Orphans' Court Division of the Court of Common Pleas. Both offices effectively manage and guarantee accuracy and accessibility of official documents for their legal and historical value to the citizens we serve. The Guardianship Coordinator (GC) acts as an extension of the court in its responsibility to oversee guardians and incapacitated persons. The GC also assists the court in the audits and adjudications of accounts.

Core Activities

Probate: The register of wills has judicial authority in probate and estate matters.

Goals

- Ensures documents presented comply with applicable laws and court rules to be admitted for probate.
- Appoints qualified personal representative for estates.
- Accepts, records, scans, and accurately processes filings that fall under her jurisdiction.

Register of Wills/Clerk of Orphans' Court *Records and Licensing*

Probate: The register of wills has judicial authority in probate and estate matters.

Goals

- Conducts court hearings, as needed, to ensure properly probated matters.

Agent for the Commonwealth of Pennsylvania (PA): The register of wills serves as an agent for the Commonwealth of PA, Department of Revenue, and Inheritance Tax Division in the collection and transmission of all inheritance tax payments.

Goals

- Collects and transmits estate and taxpayer information, inheritance tax returns, and tax payments to the Commonwealth of PA in a timely manner.

Orphans' Court Filings: The Clerk of Orphans' Court processes all filings in the Orphans' Court Division in accordance with state statutes and court rules.

Goals

- Accepts, records, scans, and processes orphans' court filings.
- Transmits filings to the court administrator for judicial assignment.
- Processes and serves court orders and appeals.

Marriage Licenses: The Clerk of Orphans' Court is responsible for marriage applications, licenses, and maintenance of the records.

Goals

- Conducts marriage license interviews, collects required information, and determines whether there are any legal impediments to the couple marrying.
- Issues marriage licenses, records the returns after the marriage occurs, issues certified copies of marriage records, and maintains all marriage records from 1885 to the present.

Adoptions: The Clerk of Orphans' Court is responsible for the proper filing and processing of adoption documents.

Goals

- Records and processes all adoption filings and ensures all required documents are filed prior to the adoption hearings.
- Processes and serves all orders issued by the court and issues adoption certificates.
- Notifies the Department of Health, Division of Vital Records, of changes to the birth records after adoptions are finalized.
- Maintains the confidentiality required by law for adoption records.
- Implement new adoption rules and adjust processes, as needed.

Register of Wills/Clerk of Orphans' Court *Records and Licensing*

Guardianships: The Clerk of Orphans' Court is responsible for the proper filing, processing, and tracking of guardianship documents.

Goals

- Accepts, records, scans, and processes filings for guardianship of incapacitated persons and minors.
- Works with the Administrative Office of the Pennsylvania Courts (AOPC) on the Guardianship Tracking System for the appointments of guardians and filing and tracking of the annual guardianship reports.
- Guardianship coordinator works closely with the court and extends the court's reach assisting the guardian, family, and counsel.
- Notifies the Pennsylvania State Police and Cumberland County Sheriff's Office of adjudications.

Accounts: The Clerk of Orphans' Court accepts, records, processes, and audits decedent, guardianship, and trust accounts for confirmation by the court.

Goals

- Reviews filed accounts for audit and meets with court, as needed.
- Verifies inheritance taxes paid and advertises Confirmation of Accounts in the local newspaper and Cumberland Law Journal.
- Processes and serves court orders confirming accounts or scheduling hearings.

Fee Management: Collects, processes, transmits, and reports collected fees for filings, inheritance tax, and mandated surcharges to the county and state.

Goals

- Collects fees for probate and all other filings in accordance with the published fee schedule and state-mandated fees and surcharges.
- Calculates, collects, and audits any additional fees due based on the probate estate detailed in inheritance tax returns.
- Processes and remits inheritance taxes daily.
- Reports and remits collected fees to the county and state monthly.

Records Preservation: Retains and preserves documents recorded in the office since 1750.

Goals

- Retains documents for historical recordkeeping while also working toward electronic preservation.
- Scans all new documents into an electronic format for ease of access and preservation.
- Backs up all documents with microfilm, electronic, or other acceptable formats.

Court Services: Provides both in- and out-of-court services.

Goals

- Maintains accurate and timely records and dockets for use by the Orphans' Court.
- Meets with judges to ensure they have appropriate records and information.
- Attends court hearings to assist judiciary.

Register of Wills/Clerk of Orphans' Court *Records and Licensing*

Department Objectives for 2024

- Provide good government for all who seek our services by ensuring a fair legal framework that is applied impartially and respectfully and in a transparent and fiscally responsible manner.
- Process all dockets in a timely and accurate manner in accordance with statute, court rule, or recommended guidelines in-person or virtually.
- Continue digitizing and indexing records to improve preservation and increase virtual access.
- Continue providing the best services to the court, bar, and public.

Performance Measures

| 1 Deliver | | | | | |
|------------------|--|-------------------------|-------------------------|----------------------------|------------------------|
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Report to the county and state on funds collected and disbursed for the month by the tenth day of the following month. | 100 % | 100 % | 100 % | 100 % |
| 1 | Transmit estate information, inheritance tax returns, copies of inheritance tax payments, taxpayer information notices, and create decedent records for the PA Department of Revenue on a weekly basis | 100 % | 100 % | 100 % | 100 % |
| 1 | Perform a monthly audit of additional probate fees based on the filing of inheritance tax returns which detail the amount of probatable assets compared to the estimated value of the probatable assets as stated on the Petition for Grant of Letters | 100 % | 100 % | 100 % | 100 % |
| 1 | Report to AOPC the number of new and adjudicated accounts, guardianships, adoptions, and parental rights' terminations processed for the month by the 15th day of the following month | 100 % | 100 % | 100 % | 100 % |
| 1 | Number of marriage license applications taken | 1,326 | 1,368 | 1,268 | 1,268 |
| 1 | Number of new estate dockets opened | 1,640 | 1,533 | 1,468 | 1,306 |
| 1 | Number of new adoptions dockets opened | 120 | 99 | 112 | 111 |
| 1 | Number of new guardianship dockets opened | 61 | 39 | 52 | 40 |
| 1 | Number of new Clerk of Orphans' Court dockets opened | 101 | 42 | 96 | 88 |

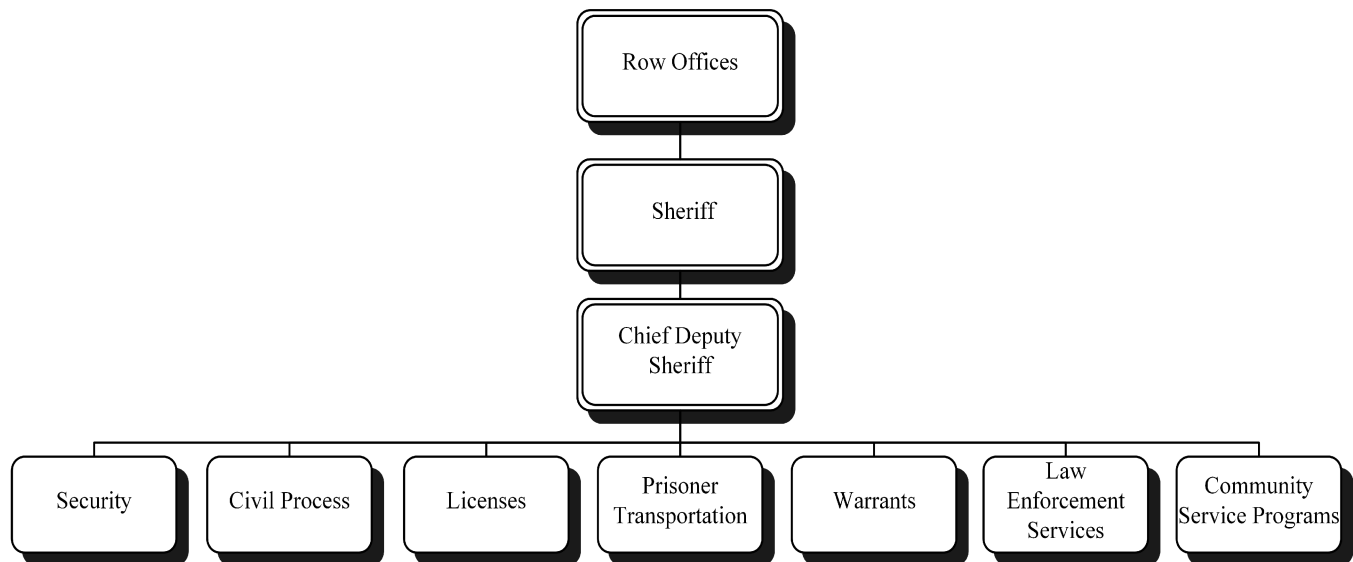
Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|------------------------|------------------------|------------------------|------------------------|
| Budgeted Full-time Equivalents | 7.0 | 9.0 | 9.0 | 9.0 |
| Budgeted Part-time Equivalents | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Budgeted FTEs | 7.0 | 9.0 | 9.0 | 9.0 |

Register of Wills/Clerk of Orphans' Court *Records and Licensing*

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-------------------|---------------------|---------------------|-------------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 576,846 | 331,967 | 0 | -331,967 | -100.0% |
| Other Revenue | 793,254 | 803,117 | 688,000 | 686,500 | -1,500 | -0.2% |
| Total Revenue | \$ 793,254 | \$ 1,379,963 | \$ 1,019,967 | \$ 686,500 | \$ -333,467 | -32.7% |
| Salaries and Benefits | \$ 564,094 | \$ 576,817 | \$ 599,996 | \$ 639,057 | 39,061 | 6.5% |
| Operating Expense | 50,822 | 62,348 | 145,582 | 52,160 | -93,422 | -64.2% |
| Interfund Expense | 3,059 | 4,261 | 48,300 | 49,599 | 1,299 | 2.7% |
| Capital Expense | 0 | 0 | 281,193 | 22,000 | -259,193 | -92.2% |
| Total Expense | \$ 617,975 | \$ 643,426 | \$ 1,075,071 | \$ 762,816 | \$ -312,255 | -29.0% |



Mission Statement

Serve the citizens and visitors of Cumberland County with the highest level of integrity, professionalism, and trust. We pledge to incorporate these core values into every aspect of our services which include: ensuring public safety, maintaining a law enforcement presence in our community, providing security to the courts and county-owned and/or leased buildings and property, executing orders of the court, and issuing licenses.

Core Activities

Security: Provide security to county-owned and/or leased properties and persons within those buildings, and provide security to the courts. Provide security while prisoners are in a health facility. Oversee the uniformed county security department.

Goals

- Ensuring the safety of the public and judicial staff during all courtroom activities.
- Prevent the introduction of prohibited items into court or court-related facilities.

Civil Process: Serve and enforce court orders, writs of summons, complaints, money judgments, and injunctions in an effective manner according to the Pennsylvania Rules of Civil Procedure, and serve subpoenas to witnesses and victims.

Goals

- Ensure the proper docketing, service, and return of all civil processes in accordance with the requirements of the Pennsylvania Rules of Civil Procedure.

Licenses: Issue several types of licenses, such as license to sell firearms, license to sell precious metals, and license to carry (LTC) firearms to qualified applicants.

Goals

- Educate the public in gun safety and precautions through seminars and educational material.

Prisoner Transportation: Provide safe and secure transportation of prisoners to and from local, state, or federal institutions for court appearances. Provide safe and secure transportation of juveniles to facilities, when directed by order of the court, and transport inmates to and from mental health facilities.

Goals

- Work in cooperation with the courts to streamline prisoner transports and to safely transport all inmates to and from local, state, and federal facilities in the most cost-effective manner.

Warrants: Process all warrants issued by the courts and attempt to locate those individuals in a timely manner.

Goals

- Attempt to successfully locate individuals named on bench warrants in a timely manner after receipt of the warrant.

Law Enforcement Services: Assist with the investigation of crimes involving county employees or county-owned and/or leased properties. Enforce violations of the PA Crimes and Vehicle Code. Provide law enforcement assistance and support to other law enforcement agencies.

Goals

- React to criminal misconduct and violations of the vehicle code.
- Ensure all deputies are trained in accordance with industry standards and internal policies and procedures.

Community Service Programs: Provide education, assistance, and awareness to the public through community service programs (i.e. Identify (ID) a Child, Child Safety Seat, and K-9 demonstrations) and social media.

Goals

- Provide education and promote awareness to the public through community service events.

Department Objectives for 2024

- Continue to develop continuity of operations, training, and plans for all county offices.
- Explore and invest in non-traditional recruitment methods such as job fairs, on-the-spot application and interviews, internships, vocational-technical student inquiries, college career days, and social media advertisements.
- Develop a succession plan that includes leadership development of line staff.
- Create a volunteer community engagement committee to promote the Sheriff's Office by educating Cumberland County residents through literature, brochures, newsletters, social media, seminars, and community events.
- Pursue the implementation of law enforcement technologies (i.e. body worn cameras, drones, records management system).
- Pursue office accreditation through Pennsylvania Law Enforcement Accreditation Commission to strengthen community relations through transparency and accountability and to reduce risk by demonstrating adherence to best practices.

Performance Measures

| 1 Deliver | | | | | |
|-----------|--|-----------------|-----------------|--------------------|----------------|
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Number of civil process served by deputies | 5,953 | 6,382 | 6,000 | 8,000 |
| 1 | Number of community service events and educational programs | 29 | 35 | 40 | 96 |
| 1 | Number of inmates transported in criminal or civil actions to court appearances in Cumberland County | 683 | 2,167 | 800 | 2,400 |
| 1 | Number of License to Carry permits issued | 6,529 | 6,260 | 6,000 | 7,000 |
| 1 | Successful implementation of training and utilization of a centralized records management system | N/A | N/A | N/A | 100 % |

Full-Time Equivalents

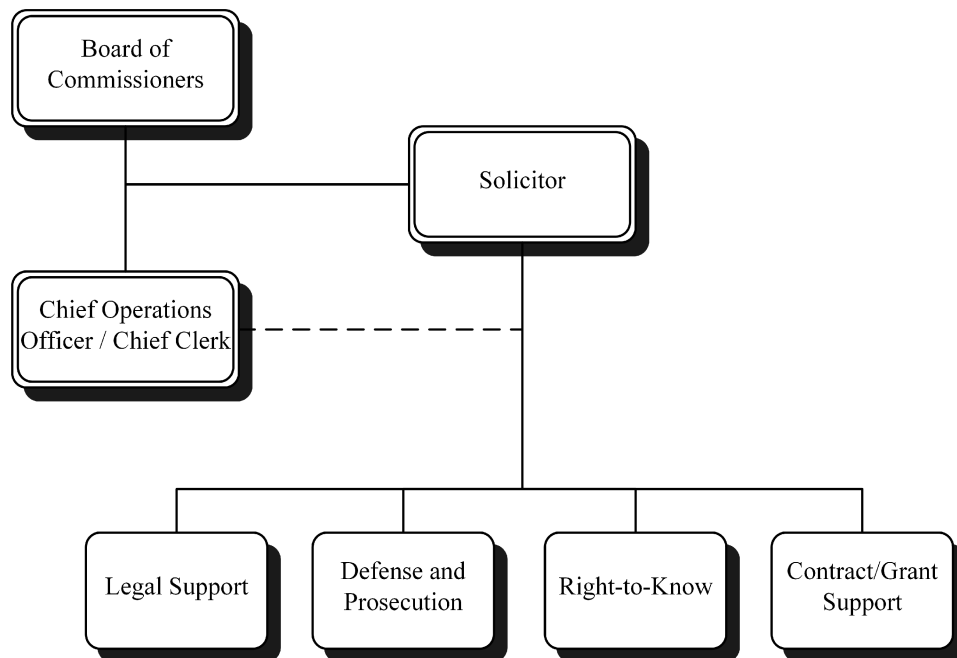
| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 48.0 | 49.0 | 50.0 | 50.0 |
| Budgeted Part-time Equivalents | 1.3 | 1.2 | 1.1 | 2.0 |
| Total Budgeted FTEs | 49.3 | 50.2 | 51.1 | 52.0 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 154,247 | \$ 156,823 | \$ 161,466 | \$ 180,665 | \$ 19,199 | 11.9% |
| Interfund Revenue | 286,206 | 306,032 | 285,500 | 323,000 | 37,500 | 13.1% |
| Other Revenue | 531,839 | 573,972 | 458,200 | 538,100 | 79,900 | 17.4% |
| Total Revenue | \$ 972,292 | \$ 1,036,827 | \$ 905,166 | \$ 1,041,765 | \$ 136,599 | 15.1% |
| Salaries and Benefits | \$ 3,459,449 | \$ 3,576,825 | \$ 4,130,118 | \$ 4,657,546 | \$ 527,428 | 12.8% |
| Operating Expense | 401,662 | 483,774 | 558,985 | 614,894 | 55,909 | 10.0% |
| Interfund Expense | 21,548 | 28,298 | 32,054 | 33,581 | 1,527 | 4.8% |
| Capital Expense | 139,655 | 12,689 | 154,236 | 0 | -154,236 | -100.0% |
| Total Expense | \$ 4,022,314 | \$ 4,101,586 | \$ 4,875,393 | \$ 5,306,021 | \$ 430,628 | 8.8% |

Solicitors

Administration



Mission Statement

Advise on all legal matters and litigation affecting the county and draft or review contracts and grants involving the county.

Core Activities

Legal Support: Advise the Board of Commissioners, all Cumberland County boards established through the County Code in which the commissioners are members, and all Cumberland County departments on all legal matters. Ensure all meetings are conducted in a legally compliant and efficient manner.

Goals

- Provide timely legal opinions and proactive legal advice.
- Provide guidance based on legal authority to ensure meetings and executive sessions are held in a legally compliant manner.
- Assist with the preparation of and amendments to meeting agenda, as necessary, to ensure compliance with the requirements of the Sunshine Law.

Defense and Prosecution: Handle and monitor litigation.

Goals

- For those litigation matters handled through the Solicitor's Office, ensure litigation is processed appropriately and handled timely.
- For litigation matters being handled by outside counsel:
 - a. Seek and obtain appointment of special counsel on behalf of the commissioners and other county personnel.
 - b. Review or draft engagement agreements for the engagement of special counsel.
 - c. Monitor litigation for reporting status to the COO/Chief Clerk and commissioners.
 - d. Assist in the selection of competent special counsel.
 - e. Monitor legal services and costs to ensure outside legal services being provided are within any financial limitations of engagement terms.
- Implement litigation holds through IMTO promptly to ensure records and other items relevant to litigation are preserved.

Right-to-Know: Manage right-to-know requests.

Goals

- Provide responses or objections to requests for county records in accordance with applicable law and within the time requirements of the right-to-know law. Participate in appeals of county right-to-know decisions in front of the Office of Open Records, the Court of Common Pleas of Cumberland County, and state appellate courts, as appropriate.

Contract/Grant Support: Review, prepare, and/or negotiate all contracts involving the county.

Goals

- Support efforts to increase efficiency and timeliness of procurement by the county. Timely review all county contracts to ensure the business of the county continues without unnecessary delay.

Department Objectives for 2024

- Provide appropriate and timely legal advice or evaluate advice to help ensure the interests of the county are fully protected and risks mitigated.
- For those matters of litigation not handled by outside counsel, ensure each phase of litigation involving the county is processed appropriately.
- Monitor litigation, records, and administrative oversight that impact, or may impact in the future, legal issues relevant to the county.
- Review and negotiate revisions, as applicable, to all contracts involving the county and outside parties. Incorporate performance measures with assistance from department heads and staff, where appropriate.
- Support efforts to increase the efficiency and timeliness of procurement by the county.
- Manage and implement, on an ongoing basis, the county's responsibilities under the right-to-know law.
- Provide guidance-based legal authority to ensure that all county business, including public and executive meetings, items, and agendas associated therein, are handled in a legally compliant manner.
- Continue to provide legal support, as needed and appropriate, to the county's efforts in achieving its goals of regionalization of fixed-route transit services, currently provided by Capital Area Transit (CAT), through consolidation along lines proposed by PennDOT in its various studies. Attend meetings with other CAT funding partners and non-CAT transit authorities, as appropriate.

Solicitors

Administration

Performance Measures

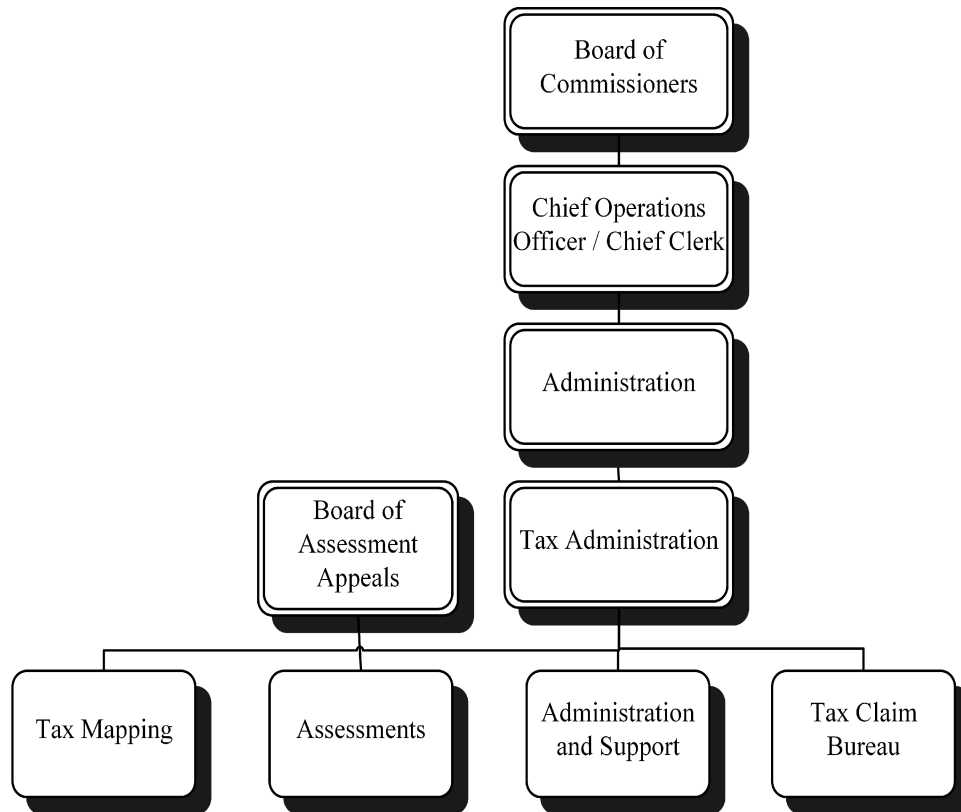
| 1 Deliver | | | | | |
|-----------|--|-----------------|-----------------|--------------------|----------------|
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Advise the Board of Commissioners, all Cumberland County boards established through the County Code in which the commissioners are members and all Cumberland County departments on all legal matters. | 100 % | 100 % | 100 % | 100 % |
| 1 | Draft, negotiate, and review all county contracts to ensure compliance with procurement laws and for the protection and benefit of the county. | 100 % | 100 % | 100 % | 100 % |
| 1 | Handle litigation on behalf of the county and for litigation requiring special counsel. Monitor and report on activities. | N/A | N/A | 100 % | 100 % |
| 1 | Receive and process right-to-know requests and participate in appeals to the Office of Open Records and applicable county and state appellate courts. | N/A | N/A | 100 % | 100 % |
| 1 | Review all county grants to ensure paperwork is completed properly and accurately within a two week period. | 100 % | 100 % | 100 % | 100 % |

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 4.0 | 4.0 | 4.0 | 4.0 |
| Budgeted Part-time Equivalents | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Budgeted FTEs | 4.0 | 4.0 | 4.0 | 4.0 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 20,123 | 15,526 | 16,000 | 0 | -16,000 | -100.0% |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Revenue | \$ 20,123 | \$ 15,526 | \$ 16,000 | \$ 0 | -16,000 | -100.0% |
| Salaries and Benefits | \$ 293,407 | \$ 322,238 | \$ 393,145 | \$ 417,845 | 24,700 | 6.3% |
| Operating Expense | 3,643 | 6,239 | 9,459 | 8,320 | -1,139 | -12.0% |
| Interfund Expense | 1,171 | 1,740 | 4,182 | 4,460 | 278 | 6.6% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 298,221 | \$ 330,217 | \$ 406,786 | \$ 430,625 | 23,839 | 5.9% |



Mission Statement

To provide tax administration service to the residents and taxpayers of Cumberland County efficiently and cost effectively to ensure precise mapping services, accurate and fair assessment practices, administrative and customer service support, and balanced tax claim services.

Core Activities

Tax Mapping: The Property Mapping Office reviews various documents from the Recorder of Deeds' Office to update ownership records and update property map records to provide accurate property information for the public.

Goals

- Maintain and update tax parcel map database using deeds, surveys, and subdivisions then provide the Assessment Office with correct ownership for property land record information.
- Certify the uniform parcel identifier (UPI) on all documents prior to recording in the Recorder of Deeds' Office.
- Meets statutory requirements for maintaining UPI and parcel map.

Assessments: Responsible for the administration of all real estate and occupational assessments within the county and allowing assessment to be available for public inspection.

Goals

- Identity, maintain, and update real property ownership and address changes, and continue to assign uniform and equitable assessments at 100% of 2010 base year.
- File monthly report to the commissioners and the Board of Assessment that reflect growth within the county and update the increase of the tax base.
- File yearly Pennsylvania Utility Report and Homestead Report to the commonwealth.
- Administer Act 319 Clean and Green preferential assessments, following the PA State Clean and Green rules and regulations.
- Support county assessments on all formal appeals brought before the Board of Assessment Appeals.
- Track common level ratio measurements of tax fairness and report annually to the Board of Commissioners.
- Receive and review applications and determine eligibility for Homestead/Farmstead exclusion.
- Meet statutory requirements per Chapter 88, of Title 53 – Consolidated County Assessment.

Administration and Support: Provide support to the assessment, mapping, tax collector, tax claim bureau, and municipal and school offices.

Goals

- Maintenance and reporting of databases for approved Homestead/Farmstead exclusions, ownership and address changes, and Per Capita Tax.
- Prepare interim and yearly county tax bills and prepare monthly and yearly reporting of assessment, address, and ownership changes.
- Deposit and track current county tax revenue. Collect and deposit delinquent tax claim revenue. Report to the Finance and Controller's Offices.
- Prepare bi-weekly county commission of the tax collectors and yearly bonds and oaths.
- Distribute and report delinquent school and municipal taxes and penalties to taxing authorities and auditors.
- Maintain a database of approved properties for Homestead/Farmstead exclusion and maintain a building permit recording file.
- Prepare and sell requested data to the public and various entities.
- Monitor function and accuracy of various departmental software.
- Perform all other clerical duties associated with running the department.
- Meet statutory requirements and county resolutions.

Tax Claim Bureau: Responsible for the collection of all delinquent real estate property taxes on behalf of the county, municipalities, and school districts within Cumberland County as well as Rollback Taxes incurred through Act 319 of Pennsylvania State Legislature, commonly known as the “Clean and Green” program.

Goals

- Prepare countywide delinquent tax dockets and Clean and Green Rollback Tax dockets.
- Oversee the collection, depositing, and reporting of delinquent real estate taxes and penalties.
- Provide written certification of the tax disposition of real estate.
- Prepare, mail, and advertise delinquent real estate tax and foreclosure notifications.
- Prepare and file documentation to Court of Common Pleas regarding foreclosure and distribution of tax sale proceeds.
- Collaborate with the Sheriff and Assessment Offices for personal service and posting of tax foreclosure notifications.
- Set starting bids and commence with tax auctions.
- Monitor bankruptcy filings in relation to tax auctions.
- Meet statutory requirements of collection practices.

Department Objectives for 2024

- Collaborate with vendors and other county offices to implement key projects which will streamline processes and expand self-serve information to improve services for the county and stakeholders.
- Ensure error free county tax bills are mailed to residents for receipt before March 1st in the most cost-effective manner and explore processing in-house tax bills.
- Continue to review and, if feasible, implement online tax sale auctions to generate interest to buyers across the commonwealth which would result in higher bids and commissions while encouraging safe distancing and discouraging large gatherings found at in-person auctions.
- Begin commercial, exempt, and agricultural real estate reviews.
- Prepare business process flow charts for each key area in the department to prepare for a Computer-Assisted Mass Appraisal (CAMA) system upgrade and to implement paperless processes.
- Improve staff retention and development through continued training, staff meetings, team building, and classes with the assistance of human resources.
- Enhance the customer experience by creating user friendly web pages, continued onsite staff support, and implementation of customer surveys.
- Continue to provide accurate and timely distribution to taxing authorities and tax sale proceed recipients.
- Explore office layouts to ensure maximum utilization of space.
- Continue to collaborate with the Fiscal and Growth Trends Task Force to monitor key indicators and communicate with the Board of Commissioners.

Tax Administration

Administration

Performance Measures

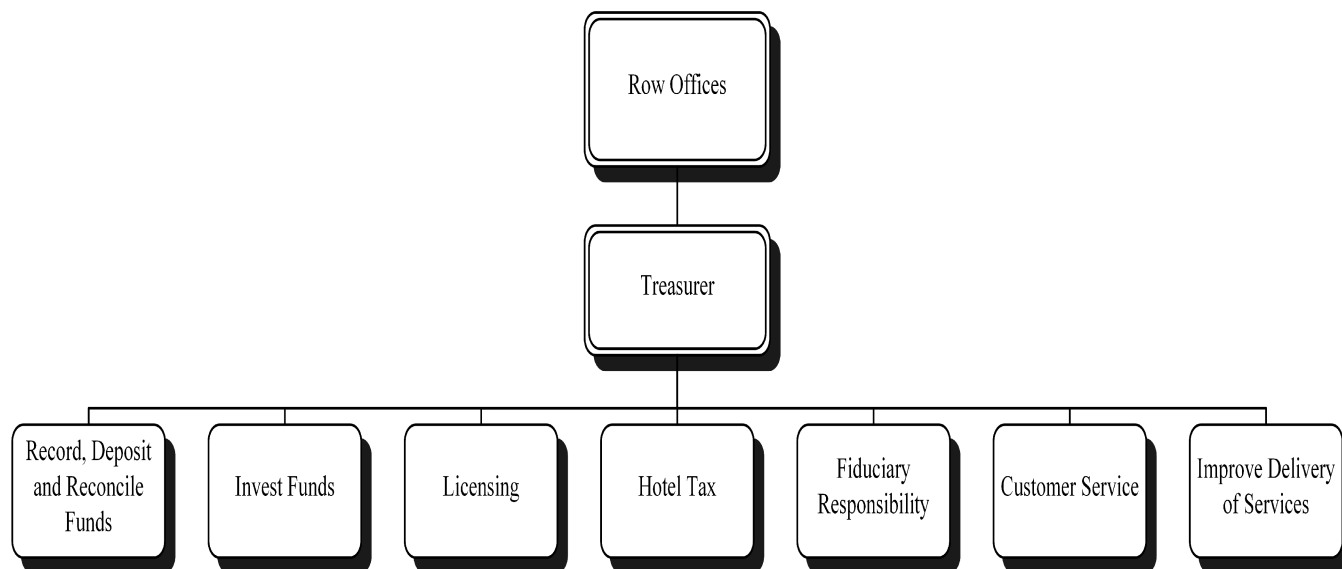
| 1 Deliver | | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
|-----------|---|-----------------|-----------------|--------------------|----------------|
| Goal | Measure | | | | |
| 1 | Percentage of deeds completed within five days. | N/A | N/A | N/A | 95 % |
| 1 | The number of new houses not added to tax rolls within thirty days. | N/A | N/A | N/A | 40 |
| 1 | Number of assessment appeals brought before the Board | 71 | 52 | 125 | 140 |
| 1 | Changes to tax base due to assessment appeals (\$) | \$ -29,815,430 | \$ 109,375,700 | \$ 450,000,000 | \$ -9,000,000 |
| 1 | Changes to tax base due to assessment appeals (%) | -0.03 % | -0.04 % | -0.04 % | 0.00 % |
| 1 | Amount of tax revenue collected | \$ 58,407,090 | \$ 59,393,376 | \$ 60,200,000 | \$ 62,500,000 |
| 1 | Percent of total tax duplicate collected | 98 % | 98 % | 93 % | 98 % |
| 1 | Annual tax bills out no later than March 1st, error free | 99 % | 100 % | 100 % | 100 % |
| 1 | Number of approved Homestead/Farmstead properties | 57,914 | 58,772 | 62,000 | 65,000 |
| 1 | Percentage of cost/commission exceeding expense. Target = 150% per quarter. | N/A | N/A | 157 % | 160 % |
| 1 | Amount of delinquent taxes collected | \$ 9,421,610 | \$ 7,915,177 | \$ 7,800,000 | \$ 7,500,000 |
| 1 | Number of delinquent accounts | 1,184 | 1,133 | 1,400 | 1,200 |
| 1 | Amount of delinquent taxes outstanding (\$) | \$ 3,158,652 | \$ 2,886,646 | \$ 2,600,000 | \$ 2,500,000 |
| 1 | Percent of delinquent taxes not yet collected | 25 % | 27 % | 27 % | 20 % |

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|----------------|----------------|----------------|----------------|
| Budgeted Full-time Equivalents | 19.0 | 18.0 | 18.0 | 19.0 |
| Budgeted Part-time Equivalents | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Budgeted FTEs | 19.0 | 18.0 | 18.0 | 19.0 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-----------------|-----------------|----------------|----------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 1,318,421 | 1,074,997 | 0 | -1,074,997 | -100.0% |
| Other Revenue | 1,599,905 | 1,323,027 | 1,361,800 | 1,192,200 | -169,600 | -12.5% |
| Total Revenue | \$ 1,599,905 | \$ 2,641,448 | \$ 2,436,797 | \$ 1,192,200 | \$ -1,244,597 | -112.5% |
| Salaries and Benefits | \$ 1,476,888 | \$ 1,424,760 | \$ 1,678,861 | \$ 1,714,715 | \$ 35,854 | 2.1% |
| Operating Expense | 406,737 | 427,529 | 502,194 | 602,667 | 100,473 | 20.0% |
| Interfund Expense | 12,103 | 16,218 | 17,014 | 15,395 | -1,619 | -9.5% |
| Capital Expense | 0 | 0 | 450,000 | 550,000 | 100,000 | 22.2% |
| Total Expense | \$ 1,895,728 | \$ 1,868,507 | \$ 2,648,069 | \$ 2,882,777 | \$ 234,708 | 8.9% |



Mission Statement

Provide superior customer service to residents and colleagues to make interacting with the Treasurer's Office an easy, positive, and rewarding experience while assuring the security of deposits, and maintaining accurate records of all monies entrusted to our care.

Core Activities

Record, Deposit, and Reconcile Funds: Manage all receivables of the county in a safe, secure, and efficient manner so that the cash position is always known.

Goals

- Record and deposit all monies accurately as confirmed by a daily reconciliation.
- Monitor deposits to make sure they are properly collateralized by the financial institutions where deposits are held.
- Continue to explore options for ways to minimize the use of cash.
- Monitor the financial health of the depositories being utilized.

Invest Funds: Work in collaboration with the Finance Office to evaluate investment options and complete the investment process of operational funds.

Goals

- Complete the investment of operational funds and the transfer of investments, in coordination with the Finance Office.
- Explore options for direct purchasing of approved investments such as treasuries and government obligations.
- Evaluate floating investments versus term based upon the prevailing interest rates.
- Maintain working relationships with various financial partners to keep abreast of new products or services that improve internal processes, increase earning potential, or expand security measures for county deposits.

Licensing: Pass all federal and state inspections and reviews.

Goals

- Work collaboratively with the state agencies whom we represent to offer transparent, timely reporting on office sales.
- Engage with internal audit to provide full access to all documents requested quickly and with full transparency.

Hotel Tax: Manage all aspects of hotel tax billing, collections, disbursement, and accounts receivable management.

Goals

- Engage with hotel taxpayers to fully implement the new online-based system for tax payment submission of reports and payments.
- Manage the collection and disposition of revenues collected regarding the Hotel Tax.
- Communicate with operators who are delinquent in payment and work on an appropriate resolution.
- Communicate with the Tourism Board to provide prompt disbursement of collected funds.

Fiduciary Responsibility: Serve on the Pension Board and support any banking related projects across the county.

Goals

- Provide oversight of the Pension Fund to assure it is being managed in a sound, fiscal manner.
- Provide support and assistance to other departments implementing changes with their collections with the goal of minimizing the use of cash.

Customer Service: Provide superior customer service to residents and colleagues.

Goals

- Provide friendly, prompt service to visitors of the office.
- Continue to offer full access to the office for the public during the hours of operation for the courthouse.
- Continue to provide assistance with education surrounding rules of various licenses through outreach in the community.
- Explore options for improved workflow with the Finance and Controller's Offices to make depositing easier for other departments.

Improve Delivery of Services: Improve and expand online functionality so that customers can more easily engage with the Treasurer's Office.

Goals

- Continue to enhance the online dog licensing system.
- Implement online submission for renewals of Small Games of Chance and Bingo Licenses.
- Utilize the new online-based system for submission of Hotel Tax to improve reporting and review the data for anomalies.

Department Objectives for 2024

- Fully implement the online site for submission and payment of the Hotel Tax.
- Explore various options to improve the processing of county deposits in a more efficient and cost-effective manner, and search for ways to reduce cash payments.
- Expand the outreach of the office in the community through educational discussions, licensing events, and agents.
- Work collaboratively with colleagues to implement an upgraded financial system striving for substantial reduction in printing for the office, ease of use by departments, an improved approval process, and better comprehensive financial information.
- Successfully onboard new leadership.
- Continue to monitor the interest rate environment and its impact on the financial strength of our banking partners.

Performance Measures

| 1 Deliver | | | | | |
|------------------|--|-------------------------|-------------------------|----------------------------|------------------------|
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | Daily record and deposit all monies accurately | 100 % | 100 % | 100 % | 100 % |
| 1 | Complete the investment of operational funds and the transfer of investments in coordination with the Finance Office | 100 % | 100 % | 100 % | 100 % |
| 1 | Daily reconcile all fund balances between bank and county records to assure that the exact cash position of the county is known | 100 % | 100 % | 100 % | 100 % |
| 1 | Prepare all checks, ACH's, transfers, and wires in an accurate and timely manner so that accounts are properly balanced | 100 % | 100 % | 100 % | 100 % |
| 1 | Properly issue all licenses and report sales information accurately to the state on all programs for which we act as issuing agent | 100 % | 100 % | 100 % | 100 % |

Full-Time Equivalents

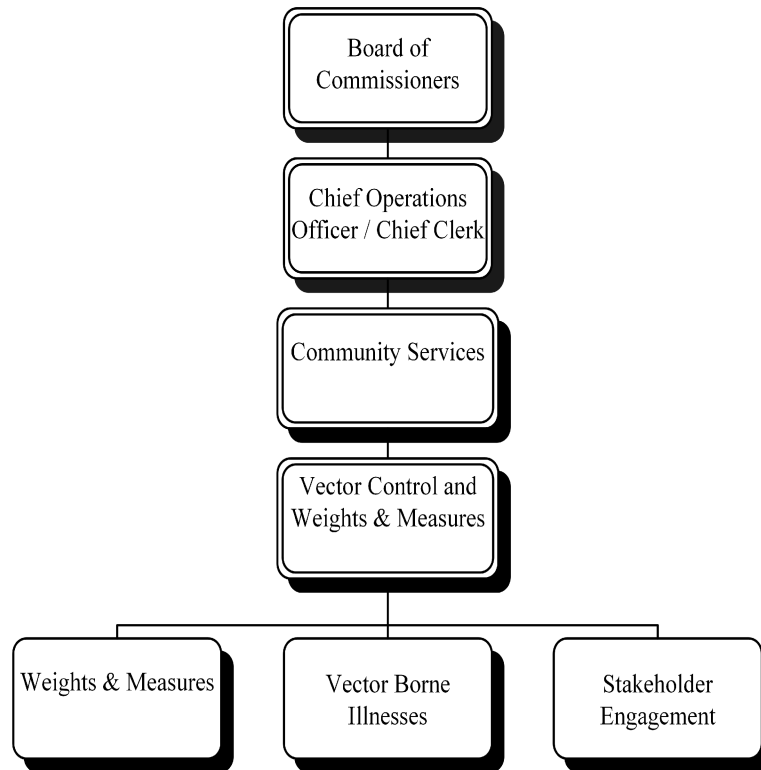
| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|------------------------|------------------------|------------------------|------------------------|
| Budgeted Full-time Equivalents | 4.5 | 4.5 | 4.5 | 4.5 |
| Budgeted Part-time Equivalents | 0.5 | 0.9 | 1.0 | 0.7 |
| Total Budgeted FTEs | 5.0 | 5.4 | 5.5 | 5.2 |

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 153,161 | 148,248 | 3,520 | -144,728 | -97.6% |
| Other Revenue | 55,477 | 107,921 | 100,600 | 195,640 | 95,040 | 94.5% |
| Total Revenue | \$ 55,477 | \$ 261,082 | \$ 248,848 | \$ 199,160 | \$ -49,688 | -20.0% |
| Salaries and Benefits | \$ 376,826 | \$ 382,424 | \$ 416,131 | \$ 420,797 | 4,666 | 1.1% |
| Operating Expense | 11,361 | 15,222 | 22,113 | 16,590 | -5,523 | -25.0% |
| Interfund Expense | 1,980 | 2,693 | 2,708 | 3,286 | 578 | 21.3% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 390,167 | \$ 400,339 | \$ 440,952 | \$ 440,673 | \$ -279 | -0.1% |

Vector Control and Weights & Measures

Agriculture, Development, and Planning



Mission Statement

The Cumberland County Vector Control/Weights & Measures Department partners with PA Departments of Environment Protection, Agriculture, and Health to administer programs that promote healthy living and equitable transactions for residents and businesses.

Core Activities

Weights & Measures: Maintain marketplace equity for commercial weighing devices.

Goals

- Inventory and validate the accuracy of all commercial weighing and measuring devices in the county.
- Administer the registration and collection of commercial weighing and measuring devices fees.

Vector Borne Illnesses: Protect residents from vector borne illnesses.

Goals

- Identify the locations of vector populations.
- Manage vector populations through professional and safe treatment practices.

Vector Control and Weights & Measures

Agriculture, Development, and Planning

Stakeholder Engagement: Communicate with residents and county departments on vector control and weights and measures programs and impact.

Goals

- Use email, the departmental website, and social media to notify municipalities, residents, and county departments of vector control treatment events.
- Prepare informational materials on mosquitoes, ticks, and spotted lantern fly for online and in-person distribution.

Department Objectives for 2024

- Conduct annual inspections to verify accuracy of the commercial weighing devices in the county registration database.
- Execute corrective actions with owners of noncompliant commercial weighing devices.
- Respond to consumer complaints of inaccurate commercial weighing devices.
- Conduct countywide mosquito and tick sampling in accordance with DEP standards.
- Conduct evening low volume mosquito spraying in locations with elevated levels.
- Respond to resident and county department complaints about elevated vector populations.
- Use email, the departmental website, and social media to notify municipalities, residents, and county departments of vector control treatment events.
- Prepare informational materials on mosquitoes, ticks, and spotted lantern fly for online and in-person distribution.

Performance Measures

| 1 Deliver | | | | | |
|------------------|--|-------------------------|-------------------------|----------------------------|------------------------|
| Goal | Measure | Actuals 2021 | Actuals 2022 | Projection 2023 | Target 2024 |
| 1 | The number of weighing devices that were found out of compliance during annual inspections that were reported to the business owner and successfully brought back to compliance. | 4 | 4 | 4 | 4 |
| 1 | Number of evening spray events conducted in locations with high mosquito populations. | 371 | 375 | 373 | 351 |
| 1 | Setting 120 mosquito traps per month from April to October. | 200 | 210 | 360 | 301 |
| 1 | Staff respond in person, writing, or via phone within 24 hours of receipt of complaint. | 29 | 39 | 386 | 370 |

Full-Time Equivalents

| | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 |
|--------------------------------|------------------------|------------------------|------------------------|------------------------|
| Budgeted Full-time Equivalents | 3.0 | 3.0 | 3.0 | 3.0 |
| Budgeted Part-time Equivalents | 0.5 | 0.5 | 0.4 | 0.5 |
| Total Budgeted FTEs | 3.5 | 3.5 | 3.4 | 3.5 |

Vector Control and Weights & Measures

Agriculture, Development, and Planning

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-------------------------|-------------------------|------------------------|------------------------|-------------------------------|-------------------------------|
| Grant Revenue | \$ 74,331 | \$ 67,041 | \$ 90,000 | \$ 105,000 | \$ 15,000 | 16.7% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Other Revenue | 264,041 | 268,000 | 265,000 | 265,000 | 0 | 0.0% |
| Total Revenue | \$ 338,372 | \$ 335,041 | \$ 355,000 | \$ 370,000 | \$ 15,000 | 4.2% |
| Salaries and Benefits | \$ 240,400 | \$ 252,493 | \$ 268,256 | \$ 309,195 | \$ 40,939 | 15.3% |
| Operating Expense | 27,768 | 25,309 | 47,689 | 50,544 | 2,855 | 6.0% |
| Interfund Expense | 5,186 | 6,144 | 6,584 | 9,095 | 2,511 | 38.1% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 273,354 | \$ 283,946 | \$ 322,529 | \$ 368,834 | \$ 46,305 | 14.4% |

General Fund Revenue

Other Governmental Operations

Description

- **Real Estate Taxes:** Taxes levied by the commissioners against agricultural, commercial, residential, or personal property pursuant to law and in proportion to the assessed valuation of said property, or other appropriate bases. The total real estate levy for Cumberland County is based on \$26,881,742,700 of taxable assessed value. The millage rate for 2024 is 2.361 mills of which 0.166 mills are applied to the library system. Cumberland County has a Tax Increment Financing (TIF) District. The base taxable value for the TIF is \$1,197,200 or \$2,628 in tax revenue. The growth of taxable assessed value above the base taxable value is budgeted separately in the TIF department. The amount of real estate tax revenue collected above the \$2,628, less tax collector costs, is transferred to the Industrial Development Authority.
- **Investment Earnings:** Money received from interest income or proceeds from the sale, lease, or rental of an agency's property.
- **Contributions and Donations:** Funds received from other governmental units or an organization.
- **Transfers In:** Operating transfers of money to the agency from another agency or fund.
- **Internal Charges:** An annual cost allocation plan is developed in conformance with federal regulations as set by the Office of Management and Budget's uniform guidance. The county receives revenue from the reimbursements from the library system, human service agencies, and Emergency Telephone as well as maintenance for the Human Services Building, the Domestic Relations Office, and 1615 Ritner Building.

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-------------------------|-------------------------|------------------------|------------------------|-------------------------------|-------------------------------|
| Tax Revenue | \$ 60,115,606 | \$ 61,137,243 | \$ 61,858,129 | \$ 63,093,316 | \$ 1,235,187 | 2.0% |
| Grant Revenue | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Interfund Revenue | 11,351,803 | 15,139,717 | 2,609,985 | 3,045,199 | 435,214 | 16.7% |
| Other Revenue | 395,728 | 1,158,701 | 987,983 | 3,799,050 | 2,811,067 | 284.5% |
| Total Revenue | \$ 71,863,137 | \$ 77,435,661 | \$ 65,456,097 | \$ 69,937,565 | \$ 4,481,468 | 6.8% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.0% |
| Operating Expense | 4 | 96 | 125 | 0 | -125 | -100.0% |
| Interfund Expense | 23,433 | 29,189 | 46,567 | 50,000 | 3,433 | 7.4% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 23,437 | \$ 29,285 | \$ 46,692 | \$ 50,000 | \$ 3,308 | 7.1% |

Administrative Services

Other Governmental Operations

Description

- Provide administrative support to implement the priorities of the Board of Commissioners.

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-------------------|------------------|-------------------|-------------------|-----------------------|-----------------------|
| Grant Revenue | \$ 79,589 | \$ -4,552 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Other Revenue | 0 | 12,432 | 0 | 178,132 | 178,132 | 100.0% |
| Total Revenue | \$ 79,589 | \$ 7,880 | \$ 0 | \$ 178,132 | \$ 178,132 | 100.0% |
| Salaries and Benefits | \$ 52,509 | \$ 44,236 | \$ 60,457 | \$ 17,837 | \$ -42,620 | -70.5% |
| Operating Expense | 23,260 | 11,205 | 101,090 | 69,635 | -31,455 | -31.1% |
| Interfund Expense | 46,195 | 42,112 | 41,317 | 51,017 | 9,700 | 23.5% |
| Capital Expense | 0 | 0 | 0 | 103,132 | 103,132 | 100.0% |
| Total Expense | \$ 121,964 | \$ 97,553 | \$ 202,864 | \$ 241,621 | \$ 38,757 | 19.1% |

Affordable Housing

Other Governmental Operations

Description

- Expand housing opportunities for households with incomes below 100% of the area median income.

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-------------------------|-------------------------|------------------------|------------------------|-------------------------------|-------------------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Other Revenue | 259,512 | 197,889 | 196,100 | 210,000 | 13,900 | 7.1% |
| Total Revenue | \$ 259,512 | \$ 197,889 | \$ 196,100 | \$ 210,000 | \$ 13,900 | 7.1% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Operating Expense | 179,035 | 240,097 | 236,800 | 203,050 | -33,750 | -14.3% |
| Interfund Expense | 12,456 | 9,287 | 9,976 | 7,206 | -2,770 | -27.8% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 191,491 | \$ 249,384 | \$ 246,776 | \$ 210,256 | \$ -36,520 | -14.8% |

County Demolition Fund

Other Governmental Operations

Description

- Act 152 of 2016 authorizes counties to enact, through the recorder of deeds, a fee of up to \$15 on deeds and mortgages. The commissioners enacted the fee beginning October 1, 2020. The fee will be used to eliminate blight in Cumberland County through a sustainable, partner-driven approach that proactively prevents, remediates, and redevelops blighted properties. The goal is to add new properties to the tax rolls, increase property values, provide workforce housing, and maintain attractive communities.

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Other Revenue | 338,174 | 257,250 | 310,500 | 190,800 | -119,700 | -38.6% |
| Total Revenue | \$ 338,174 | \$ 257,250 | \$ 310,500 | \$ 190,800 | \$ -119,700 | -38.6% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Operating Expense | 0 | 109,111 | 214,500 | 189,200 | -25,300 | -11.8% |
| Interfund Expense | 0 | 23 | 40 | 38 | -2 | -5.0% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 0 | \$ 109,134 | \$ 214,540 | \$ 189,238 | \$ -25,302 | -11.8% |

COVID-19

Other Governmental Operations

Description

- The American Rescue Plan fund accounts for monies received from the American Rescue Plan Act that was signed into law on March 11, 2021. The Act established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Funds ("SLFRF") program. These monies are the direct local funding provided to Cumberland County to address the ongoing impacts of COVID-19 on the community, residents, and businesses.

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-------------------------|-------------------------|------------------------|------------------------|-------------------------------|-------------------------------|
| Grant Revenue | \$ 0 | \$ 34,349,328 | \$ 20,000,000 | \$ 0 | \$ -20,000,000 | -100.0% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Revenue | \$ 0 | \$ 34,349,328 | \$ 20,000,000 | \$ 0 | \$ -20,000,000 | -100.0% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.0% |
| Operating Expense | 0 | 65,540 | 0 | 0 | 0 | 0.0% |
| Interfund Expense | 0 | 34,283,788 | 20,000,000 | 0 | -20,000,000 | -100.0% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 0 | \$ 34,349,328 | \$ 20,000,000 | \$ 0 | \$ -20,000,000 | -100.0% |

Debt

Other Governmental Operations

Description

- Debt service is a combination of the General Fund debt service department and the Sinking Fund. The General Fund debt service is the transfer of money to make the principal and interest payments for the General Fund's long-term debt. The Sinking Fund is used "to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest" [National Council on Governmental Accounting statement one, paragraph three]. The Sinking Fund receives transfers from the governmental funds and makes the associated debt service payments. Debt service payments for the proprietary funds are budgeted in their respective budgets.

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 4,483,763 | 5,868,222 | 5,249,549 | 5,424,404 | 174,855 | 3.3% |
| Other Revenue | 0 | 12 | 500 | 500 | 0 | 0.0% |
| Total Revenue | \$ 4,483,763 | \$ 5,868,234 | \$ 5,250,049 | \$ 5,424,904 | \$ 174,855 | 3.3% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Operating Expense | 4,485,323 | 5,263,888 | 5,252,049 | 5,426,904 | 174,855 | 3.3% |
| Interfund Expense | 2,881,195 | 3,958,768 | 2,601,554 | 2,596,727 | -4,827 | -0.2% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 7,366,518 | \$ 9,222,656 | \$ 7,853,603 | \$ 8,023,631 | \$ 170,028 | 2.2% |

Grants

Other Governmental Operations

Description

- Support various community and county endeavors.
- In 2022, Cumberland County created a grant program to support health initiatives, infrastructure projects, and business/non-profit COVID-19 recovery efforts.

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-------------------------|-------------------------|------------------------|------------------------|-------------------------------|-------------------------------|
| Grant Revenue | \$ 15,868,848 | \$ 4,399,745 | \$ 4,248,502 | \$ 2,500,000 | \$ -1,748,502 | -41.2% |
| Interfund Revenue | 0 | 949,450 | 30,000,000 | 15,000,000 | -15,000,000 | -50.0% |
| Other Revenue | 0 | 0 | 0 | 10,600,000 | 10,600,000 | 100.0% |
| Total Revenue | \$ 15,868,848 | \$ 5,349,195 | \$ 34,248,502 | \$ 28,100,000 | \$ -6,148,502 | -18.0% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.0% |
| Operating Expense | 23,756,198 | 5,349,194 | 33,653,502 | 28,100,000 | -5,553,502 | -16.5% |
| Interfund Expense | 536,110 | 630 | 1,000,573 | 568 | -1,000,005 | -99.9% |
| Capital Expense | 222 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 24,292,530 | \$ 5,349,824 | \$ 34,654,075 | \$ 28,100,568 | \$ -6,553,507 | -18.9% |

Health Choices

Other Governmental Operations

Description

- After the fiscal budget was approved on June 3, 2019, the state entered into a single Health Choices Behavioral Agreement with the Capital Area Behavioral Health Collaborative on behalf of the county as of July 1, 2019. As of July 1, 2019, the Health Choices funding no longer passes through the county.

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-------------------------|-------------------------|------------------------|------------------------|-------------------------------|-------------------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Other Revenue | 2 | 0 | 0 | 0 | 0 | 0.0% |
| Total Revenue | \$ 2 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Operating Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Interfund Expense | 2 | 0 | 0 | 0 | 0 | 0.0% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 2 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |

Hotel Tax

Other Governmental Operations

Description

- Act 142 was signed into law in late 2000 authorizing the collection of a Hotel Occupancy Tax. The Cumberland County commissioners adopted County Ordinance 2009-06 establishing the tax at a rate of three percent. The tax rate is anticipated to increase to 5% beginning April 1, 2024. The tax is collected by each operator of a hotel on any person who pays for consideration of occupancy of a room or rooms at their business. The tax is paid monthly to the county, ninety-six percent is remitted to Cumberland County Economic Development to promote tourism, and the remaining four percent is retained by the county for administrative expenses.

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|
| Tax Revenue | \$ 2,101,033 | \$ 2,483,252 | \$ 3,100,500 | \$ 3,901,500 | \$ 801,000 | 25.8% |
| Grant Revenue | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Other Revenue | 0 | 0 | 20 | 2,020 | 2,000 | 10,000.0% |
| Total Revenue | \$ 2,101,033 | \$ 2,483,252 | \$ 3,100,520 | \$ 3,903,520 | \$ 803,000 | 25.9% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.0% |
| Operating Expense | 37,330 | 49,633 | 114,663 | 156,000 | 41,337 | 36.1% |
| Interfund Expense | 2,063,703 | 2,433,619 | 2,985,857 | 3,747,520 | 761,663 | 25.5% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 2,101,033 | \$ 2,483,252 | \$ 3,100,520 | \$ 3,903,520 | \$ 803,000 | 25.9% |

Insurance

Other Governmental Operations

Description

- Cumberland County carries an insurance policy that covers the county for general liability including property, auto insurance, law enforcement, errors and omissions, and employee dishonesty. The county offers medical and prescription coverage through a self-insured plan.

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 356,550 | 0 | 0 | 0 | 0.0% |
| Other Revenue | 14,692,116 | 12,816,831 | 13,450,650 | 13,945,934 | 495,284 | 3.7% |
| Total Revenue | \$ 14,692,116 | \$ 13,173,381 | \$ 13,450,650 | \$ 13,945,934 | \$ 495,284 | 3.7% |
| Salaries and Benefits | \$ 105,076 | \$ 90,267 | \$ 108,960 | \$ 116,056 | \$ 7,096 | 6.5% |
| Operating Expense | 13,976,872 | 13,479,069 | 13,567,285 | 12,513,970 | -1,053,315 | -7.8% |
| Interfund Expense | 871 | 3,897 | 3,641 | 3,544 | -97 | -2.7% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 14,082,819 | \$ 13,573,233 | \$ 13,679,886 | \$ 12,633,570 | \$ -1,046,316 | -7.6% |

Nursing Home

Other Governmental Operations

Description

- Ownership of Claremont Nursing and Rehabilitation Center was transferred to Allaire Health Services in March 2022. As of March 14, 2022, Cumberland County is no longer responsible for day-to-day operations.

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|----------------------|----------------------|------------------|------------------|-----------------------|-----------------------|
| Grant Revenue | \$ 1,745,289 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 691,370 | 0 | 0 | 0 | 0 | 0.0% |
| Other Revenue | 24,155,555 | 26,668,386 | 0 | 0 | 0 | 0.0% |
| Total Revenue | \$ 26,592,214 | \$ 26,668,386 | \$ 0 | \$ 0 | 0 | 0.0% |
| Salaries and Benefits | \$ 12,251,349 | \$ 2,842,824 | \$ 0 | \$ 0 | 0 | 0.0% |
| Operating Expense | 9,242,762 | 18,943,856 | 13,172 | 12,485 | -687 | -5.2% |
| Interfund Expense | 8,557,162 | 12,991,171 | 0 | 0 | 0 | 0.0% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 30,051,273 | \$ 34,777,851 | \$ 13,172 | \$ 12,485 | \$ -687 | -5.2% |

Records Improvement - County *Other Governmental Operations*

Description

- Improve the security, accountability, access, and preservation of Cumberland County's historical documents and non-active permanent records.

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-------------------------|-------------------------|------------------------|------------------------|-------------------------------|-------------------------------|
| Grant Revenue | \$ 4,258 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 4,258 | 147,807 | 0 | 0 | 0 | 0.0% |
| Other Revenue | 91,293 | 67,708 | 70,025 | 60,050 | -9,975 | -14.2% |
| Total Revenue | \$ 99,809 | \$ 215,515 | \$ 70,025 | \$ 60,050 | \$ -9,975 | -14.2% |
| Salaries and Benefits | \$ 59,817 | \$ 58,461 | \$ 62,467 | \$ 71,474 | 9,007 | 14.4% |
| Operating Expense | 19,976 | 18,309 | 84,540 | 76,144 | -8,396 | -9.9% |
| Interfund Expense | 4,772 | 862 | 793 | 1,028 | 235 | 29.6% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 84,565 | \$ 77,632 | \$ 147,800 | \$ 148,646 | \$ 846 | 0.6% |

Retirement

Other Governmental Operations

Description

- Develop and administer the retirement plan investment policy of the county and coordinate employee contributions to the county's retirement fund. Provide retirement services on behalf of the county to current employees, terminated employees, and retirees to ensure compliance with regulatory requirements.
- Enroll and educate county employees on the existence of the retirement plan and respond to county employee plan inquiries so that they understand their options.

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|----------------------|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Other Revenue | 44,788,482 | -11,818,059 | 28,084,500 | 20,660,000 | -7,424,500 | -26.4% |
| Total Revenue | \$ 44,788,482 | \$ -11,818,059 | \$ 28,084,500 | \$ 20,660,000 | \$ -7,424,500 | -26.4% |
| Salaries and Benefits | \$ 98,850 | \$ 158,333 | \$ 176,929 | \$ 173,376 | \$ -3,553 | -2.0% |
| Operating Expense | 15,122,202 | 25,065,336 | 28,976,319 | 23,565,460 | -5,410,859 | -18.7% |
| Interfund Expense | 197 | 4,547 | 6,103 | 5,689 | -414 | -6.8% |
| Capital Expense | 0 | 0 | 250,000 | 30,000 | -220,000 | -88.0% |
| Total Expense | \$ 15,221,249 | \$ 25,228,216 | \$ 29,409,351 | \$ 23,774,525 | \$ -5,634,826 | -19.2% |

Subsidies

Other Governmental Operations

Description

- Provide financial support from the General Fund for various county agencies that are not part of the General Fund.

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Operating Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Interfund Expense | 10,231,497 | 10,908,089 | 12,459,539 | 16,865,695 | 4,406,156 | 35.4% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 10,231,497 | \$ 10,908,089 | \$ 12,459,539 | \$ 16,865,695 | \$ 4,406,156 | 35.4% |

Support for the following major county agencies:

| | |
|---|--------------|
| Children & Youth Services* | \$ 4,761,086 |
| Emergency Telephone 9-1-1 | \$ 4,416,420 |
| MH.IDD* | \$ 3,215,247 |
| Domestic Relations | \$ 1,422,455 |
| Criminal Justice Services* | \$ 1,315,241 |
| Victim Witness Assistance Program | \$ 505,254 |
| Office of Aging* | \$ 337,017 |
| Drug & Alcohol* | \$ 277,208 |
| Transfer Out - Recycling & Waste | \$ 250,000 |
| Stop Grant | \$ 176,467 |
| Conservation District - District Programs | \$ 140,000 |
| Conservation District - Clean Water | \$ 49,300 |

*Note: An estimate of revenues and corresponding expenditures for human service and other fiscally funded program activities is difficult due to reliance upon Commonwealth of PA funding streams, which are not fairly known until the commonwealth adopts its budget. That budget is predicated upon a fiscal year commencing July 1. Thus, this calendar year county budget reflects solely the amount of county general fund revenues and expenditures allocated to human services and other fiscally funded programs. A copy of the 2023-2024 county fiscal year budget for human service and other fiscally funded programs has been placed on display with this budget. The 2024-2025 county fiscal year budget will be placed on display at least 20 days prior to its adoption mid-year by the Board of Commissioners. Public input concerning the fiscal year budget will be accepted at that time.

Workers' Compensation

Other Governmental Operations

Description

- The Workers' Compensation Trust Fund provides monies for the county's self-insured workers' compensation program. This self-insured program is in lieu of the county purchasing commercial insurance for workers' compensation. This program provides statutory requirements at a lower price and also gives the county more control over its workers' compensation claims.

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-------------------------|-------------------------|------------------------|------------------------|-------------------------------|-------------------------------|
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Other Revenue | 343,683 | 123,730 | 142,000 | 270,000 | 128,000 | 90.1% |
| Total Revenue | \$ 343,683 | \$ 123,730 | \$ 142,000 | \$ 270,000 | \$ 128,000 | 90.1% |
| Salaries and Benefits | \$ 22,274 | \$ 21,845 | \$ 24,328 | \$ 43,451 | 19,123 | 78.6% |
| Operating Expense | 151,680 | 249,595 | 542,100 | 542,100 | 0 | 0.0% |
| Interfund Expense | 52 | 60 | 186 | 56 | -130 | -69.9% |
| Capital Expense | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Expense | \$ 174,006 | \$ 271,500 | \$ 566,614 | \$ 585,607 | \$ 18,993 | 3.4% |

Other Government Operations

Other Governmental Operations

Description

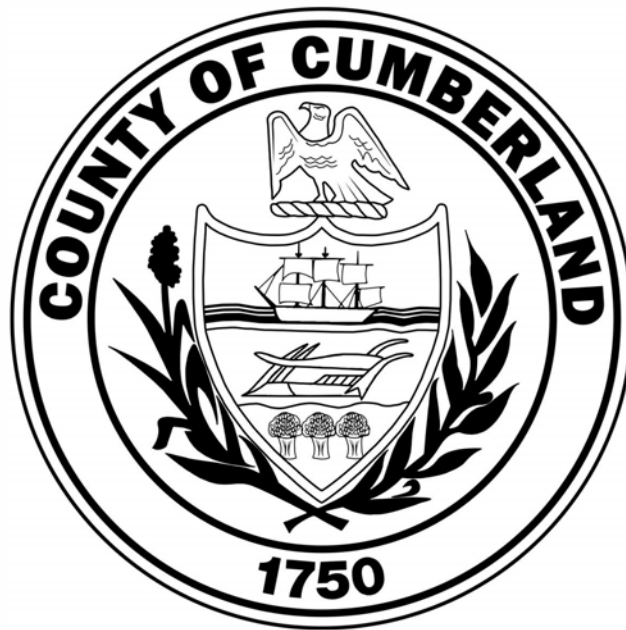
- The majority of the other governmental operations is program innovation and contingencies. The county budgets for support initiatives, capital projects, and contingencies in a central location. All program innovations and improvements are reviewed and approved based on their need. If funds are needed and approved, the budget is moved from this department into the requesting department's budget where the actual expenses will be recorded.

Budget Summary

| | Actuals 2021 | Actuals 2022 | Budget 2023 | Budget 2024 | Variance FY24-FY23 | % Change FY24-FY23 |
|-----------------------|-------------------------|-------------------------|------------------------|------------------------|-------------------------------|-------------------------------|
| Grant Revenue | \$ 67,785 | \$ 13,560 | \$ 0 | \$ 194,091 | \$ 194,091 | 100.0% |
| Interfund Revenue | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Other Revenue | 1,099 | 0 | 0 | 0 | 0 | 0.0% |
| Total Revenue | \$ 68,884 | \$ 13,560 | \$ 0 | \$ 194,091 | \$ 194,091 | 100.0% |
| Salaries and Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0.0% |
| Operating Expense | 533,674 | 66,597 | 784,314 | 1,594,091 | 809,777 | 103.2% |
| Interfund Expense | 870 | 0 | 0 | 0 | 0 | 0.0% |
| Capital Expense | 0 | 0 | 25,770 | 1,500,000 | 1,474,230 | 5,720.7% |
| Total Expense | \$ 534,544 | \$ 66,597 | \$ 810,084 | \$ 3,094,091 | \$ 2,284,007 | 281.9% |

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Capital



CUMBERLAND COUNTY

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Capital

Routine

| <u>Funding Source</u> | <u>Department</u> | <u>Description</u> | <u>Amount</u> |
|-----------------------|--|-----------------------------|--------------------|
| General Fund | Agricultural Land Preservation | Farmland Preservation | \$950,000 |
| General Fund | Program Innovation and Improvement | Capital Contingency | \$674,247 |
| General Fund | Magisterial District Judge Martin (09-3-05) | Right-to-Use Lease | \$407,884 |
| General Fund | Magisterial District Judge Birbeck (09-2-02) | Right-to-Use Lease | \$243,810 |
| General Fund | Magisterial District Judge Adams (09-3-01) | Right-to-Use Lease | \$193,500 |
| General Fund | Administrative Services | Right-to-Use Lease | \$103,132 |
| General Fund | District Attorney | Replacement Vehicle | \$93,600 |
| General Fund | Coroner | Replacement Vehicle | \$92,153 |
| General Fund | Office of Veterans Affairs & Services | Right-to-Use Lease | \$80,000 |
| General Fund | Information Management and Technology Office | Router | \$80,000 |
| General Fund | Department of Public Safety | Replacement Vehicle | \$75,000 |
| General Fund | Information Management and Technology Office | Multi-Factor Authentication | \$65,800 |
| General Fund | Sheriff | Replacement Vehicle | \$65,000 |
| General Fund/Grant | Facilities Mgmt - Garage | Electric Work Van | \$60,000 |
| General Fund | Courts | Two Polycoms | \$60,000 |
| Fees | Conservation District | Replacement Vehicle | \$52,000 |
| General Fund | Information Management and Technology Office | Network Switches | \$50,000 |
| General Fund/Grant | Adult Probation | Replacement Vehicle | \$50,000 |
| General Fund/Grant | Juvenile Probation | Replacement Vehicle | \$50,000 |
| General Fund | Information Management and Technology Office | Web Filtering | \$48,800 |
| Fees | Register of Wills | Scanner | \$22,000 |
| General Fund | Information Management and Technology Office | Anti-Virus | \$18,400 |
| General Fund | Courts | Two Stenograph Machines | \$12,000 |
| General Fund | Register of Wills | Carpet Replacement | \$10,000 |
| General Fund | IMTO - Telephone | Equipment Lifecycle | \$10,000 |
| Total Routine | | | \$3,567,326 |

Non-Routine

| <u>Funding Source</u> | <u>Department</u> | <u>Description</u> | <u>Amount</u> |
|-----------------------|---------------------------------|--|---------------|
| Bond/Fees | Emergency Telephone | P25 Radio Infrastructure Project | \$13,664,139 |
| Fees | Capital Bridge Program | Stanton Bridge | \$1,834,000 |
| Fees | Emergency Telephone | Computer-Aided Dispatch (CAD) Interfaces | \$929,000 |
| General Fund | Enterprise Resource Planning | Lawson Upgrade to Infor CloudSuite | \$918,000 |
| General Fund | Facilities Mgmt - Human Service | VAV Replacement - Dennis Marion Public Services Building (DMB) | \$750,000 |
| Grant | District Attorney | Firearms Lab | \$681,800 |
| General Fund | Tax Assessment | CAMA System Upgrade | \$550,000 |
| General Fund | Prison | Stanley Security System | \$412,500 |
| General Fund/Fees | Department of Public Safety | Audio/Visual Project Upgrade | \$316,250 |
| General Fund/Fees | Facilities Mgmt - Public Safety | Replace Flywheels | \$275,000 |
| General Fund | District Attorney | Laboratory Information Management Software | \$260,500 |
| General Fund | Prison | Showers | \$250,000 |
| General Fund/Fees | Prison | Prison Chillers | \$177,000 |

Capital

Non-Routine

| <u>Funding Source</u> | <u>Department</u> | <u>Description</u> | <u>Amount</u> |
|--------------------------|--|--|---------------------|
| General Fund | Facilities Mgmt - Historic Courthouse | Elevator Replacement - Historic Courthouse | \$140,000 |
| Fees | Recycling & Waste | Paper Shredding Equipment | \$135,000 |
| General Fund | Facilities Mgmt - Reed | Elevator Control Replacement | \$120,000 |
| General Fund | Facilities Mgmt - Off-Site Buildings | MDJ Beckley Relocation | \$120,000 |
| Fees | Emergency Telephone | Uninterrupted Power Supply (UPS) Refresh | \$115,000 |
| General Fund | Facilities Mgmt - Human Service | Elevator Replacement - DMB | \$100,000 |
| Grant | District Attorney | Water Radian ASAP Direct Mass Detector | \$75,000 |
| Fees | Prison | Two Commercial Ovens | \$55,000 |
| Fees | Emergency Telephone | Regional Phone System | \$50,000 |
| General Fund/Grant | Facilities Mgmt - Administration | Electric Charging Stations | \$40,000 |
| General Fund | Prison | Rebuild Boiler Room Pump | \$40,000 |
| Fees | Recycling & Waste | Covered Building for Shredding Equipment | \$39,000 |
| General Fund | Facilities Mgmt - Historic Prison | Repairs to Brownstone | \$35,000 |
| General Fund | District Attorney | Cellebrite Digital Intelligence | \$32,000 |
| General Fund | Information Management and Technology Office | Agenda Management Software | \$30,000 |
| Fees | Retirement | Retirement Administration Software | \$30,000 |
| Fees | Emergency Telephone | Staff Scheduling Software | \$30,000 |
| General Fund | Facilities Mgmt - Main Courthouse | IMTO Renovation | \$29,750 |
| General Fund | Sheriff | DMB X-Ray Machine | \$23,000 |
| General Fund | Facilities Mgmt - Public Safety | Three Parking Lot Operators | \$22,500 |
| General Fund | IMTO - Telephone | Call Accounting System | \$20,000 |
| General Fund | Facilities Mgmt - Main Courthouse | Courtroom Three Remodel | \$20,000 |
| General Fund | Facilities Mgmt - Allen Road | Fire Panels - Allen Road | \$20,000 |
| General Fund | Facilities Mgmt - Reed | Masonry Work on Exterior | \$20,000 |
| General Fund | District Attorney | Mobile Data Terminal | \$18,000 |
| General Fund | Facilities Mgmt - Ritner Highway | Fire Panels - 1601 Ritner Highway | \$15,000 |
| General Fund | Department of Public Safety | Spill Trailer | \$15,000 |
| General Fund | Information Management and Technology Office | Video Conferencing | \$15,000 |
| General Fund | Prison | Water Softener Controls | \$15,000 |
| General Fund | Facilities Mgmt - Historic Prison | Aging/Rat Shack Repairs | \$10,000 |
| General Fund | Facilities Mgmt - Allen Road | Exterior Painting | \$10,000 |
| General Fund | District Attorney | Lights | \$10,000 |
| General Fund | Facilities Mgmt - Allen Road | Security Upgrade | \$10,000 |
| General Fund | Information Management and Technology Office | Wireless Access Point Licensing | \$9,000 |
| Grant | Department of Public Safety | HazSim Training System | \$8,600 |
| General Fund | Prison | Dock Leveler | \$8,000 |
| General Fund | Prison | Gate Operator | \$7,000 |
| Grant | Department of Public Safety | RadEye Spectroscopic Radiation Detector (SPDR) Kit | \$6,600 |
| General Fund | Prison | Electric Strip Heating | \$5,000 |
| Total Non-Routine | | | \$22,521,639 |
| Total Capital | | | \$26,088,965 |

Capital

2024 Capital Expenditures: Non-Routine

P25 Radio Infrastructure Project

Department: Emergency Telephone

Funding Source: Bond/Fees

Estimated Completion: 2025

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$5,565,180 | \$3,000,000 | \$13,664,139 | \$12,351,035 | \$0 | \$34,580,354 |

Description: The Department of Public Safety continues to make progress on the Project 25 (P25) compliant emergency radio system and infrastructure. A planning team consisting of the Department of Public Safety (DPS) project team, county senior management team, a Radio Advisory Board (made up of first responders), and a professional consultant (project manager), devised a unified goal and strategic plan to result in a highly functional, financially responsible, and quality system to meet the coverage needs of the county's first responders and surrounding environments. This is a major project that is expected to be fully operational by the end of 2025. The team is working with contracted vendors to further develop and design the radio system and implement extensive infrastructure improvements.

We can anticipate an increase in the ongoing maintenance costs due to the nature of maintenance contracts in which equipment and software are upgraded over the life of the contract.

Stanton Bridge

Department: Capital Bridge Program

Funding Source: Fees

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$1,834,000 | \$0 | \$0 | \$1,834,000 |

Description: The 192-foot long bridge carries an estimated 300 vehicles per day. The county will be conducting a full rehabilitation of the bridge.

There will be no increase in operating expenses.

Computer-Aided Dispatch (CAD) Interfaces

Department: Emergency Telephone

Funding Source: Fees

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$929,000 | \$0 | \$0 | \$929,000 |

Description: The Computer-Aided Dispatch (CAD) to CAD and Motorola interfaces need to be built so that the current CAD system can work with various systems and share data in the protected environment. The interfaces include CAD to CAD, CAD to Motorola, CAD to NG911, CAD to Prepared Live, CAD to Motorola NICE, and CAD to Carbyne.

There will be no increase in operating expenses.

Capital

2024 Capital Expenditures: Non-Routine

Lawson Upgrade to Infor CloudSuite

Department: Enterprise Resource Planning

Funding Source: General Fund

Estimated Completion: 2028

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$918,000 | \$2,367,000 | \$3,372,000 | \$6,657,000 |

Description: Upgrade Lawson to Infor CloudSuite since end of life for Lawson is slated for December 31, 2030. This will allow the county the opportunity to reconfigure and improve county processes, access to additional modules, and better reporting.

There will be an increase in operating expenses but the cost is unknown at this time. The county is working with a consulting firm to identify our needs and to evaluate the new upgraded features of the software.

VAV Replacement - Dennis Marion Public Services Building (DMB)

Department: Facilities Mgmt - Human Service

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$750,000 | \$0 | \$0 | \$750,000 |

Description: The Variable Air Volume (VAV) system supplies air at varying levels or amounts at a constant temperature. The current units were installed in 1993 and need to be retrofitted to avoid future issues within the Dennis Marion Human Services Building.

The county should see a decrease in operating expense. The new units will be more energy efficient and will reduce utility costs.

Firearms Lab

Department: District Attorney

Funding Source: Grant

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$681,800 | \$818,200 | \$0 | \$1,500,000 |

Description: Construct, establish and implement a comprehensive ISO 17025 certified firearms laboratory to complement and enhance our existing suite of five accredited forensic laboratory services.

Operating expenses will increase approximately \$250,000 per year due to salary and benefits and general operating expenses.

Capital

2024 Capital Expenditures: Non-Routine

CAMA System Upgrade

Department: Tax Assessment

Funding Source: General Fund

Estimated Completion: 2025

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$181,688 | \$550,000 | \$230,676 | \$0 | \$962,364 |

Description: The current Computer-Assisted Mass Appraisal (CAMA) system has not been upgraded since 2012 and is not effective with new technology that has become available in the past ten years. To be able to share information with other departments and the public, the tax administration department needs to upgrade the current CAMA system to the Vision 8.0 CAMA system. Additional field tablets and laser measuring tools will need purchased with the upgrade.

Operating expenses will increase \$73,250 per year due to the annual support agreement.

Stanley Security System

Department: Prison

Funding Source: General Fund

Estimated Completion: 2025

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$412,500 | \$412,500 | \$0 | \$825,000 |

Description: The current prison security system was installed in 2012 and is nearing its end of life cycle, with some of the existing system obsolete and the rest of the system in need of upgrading. The upgrade will take the current analog system to a new digital system. The Stanley System controls all of the doors, gates, intercoms, and cameras.

There will be no increase in operating expenses.

Audio/Visual Project Upgrade

Department: Department of Public Safety

Funding Source: General Fund/Fees

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$89,013 | \$316,250 | \$0 | \$0 | \$405,263 |

Description: The existing audio/visual technology and equipment have been in place since the construction of the public safety building in 2011 and are experiencing more frequent equipment failures and technical difficulties. This would be a three phase process to upgrade the audio/visual system, infrastructure, and devices for the entire building.

The maintenance agreement will begin in 2025 but the amount is still unknown.

Capital

2024 Capital Expenditures: Non-Routine

Replace Flywheels

Department: Facilities Mgmt - Public Safety

Funding Source: General Fund/Fees

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$275,000 | \$0 | \$0 | \$275,000 |

Description: The flywheel system in the public safety building which supports the 9-1-1 call center will be replaced. A flywheel system stores energy mechanically in the form of kinetic energy by spinning a mass at high speed. Replacing the flywheels ensures that during a power outage there is no lost power during the time it takes for the generators to power on. Our vendor will no longer sell, support, or provide maintenance on the flywheels beginning January 2025.

There will be no increase in operating expenses.

Laboratory Information Management Software

Department: District Attorney

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$260,500 | \$0 | \$0 | \$260,500 |

Description: Since 2002, the forensic lab has used the same laboratory information management software (LIMS). LIMS is used to track evidence throughout the lab, and it allows the staff to generate workflows and produce laboratory reports. As staff has increased and technology advances, the need to move from a limited number of dedicated licenses to a dot net (web-based) platform is critical.

There will be no increase in operating expenses.

Showers

Department: Prison

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$250,000 | \$0 | \$0 | \$250,000 |

Description: Water continues to get behind the painted shower wall and cove base resulting in peeling paint and loosened cove base. The prison showers have been remediated, but the same issues have returned over time. The installation of tile units will resolve the water issue and protect the shower walls.

There will be no increase in operating expenses.

Capital

2024 Capital Expenditures: Non-Routine

Prison Chillers

Department: Prison
Funding Source: General Fund/Fees
Estimated Completion: 2025

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$177,000 | \$58,000 | \$0 | \$235,000 |

Description: At the prison, there are two 120-ton chillers located on the east side of the building that provide chilled water to cool the entire building. Currently both chillers need repairs, and each are operating at 50% capacity. Chiller two needs two new compressors, a condenser coil, sensors, expansion valves, and associated parts. Chiller one needs a new controller, one new compressor, and associated parts. The contractor will make the necessary repairs to chiller one to keep it functioning. This would include replacing the bad compressor and installing a new controller. Because chiller two's repair cost are almost double, that chiller will need replaced. This would involve having a contractor valve the piping off, disconnect electric and plumbing to the old chiller, and remove and set a new chiller with a crane. The contractor will then make the necessary piping and electric connections and do a startup of the machine. The current chillers are identical, so the contractor will remove as many parts as possible from chiller two and these parts can be used on chiller one, as needed, in the future to possibly help lower repair costs.

There will be no increase in operating expenses.

Elevator Replacement - Historic Courthouse

Department: Facilities Mgmt - Historic Courthouse
Funding Source: General Fund
Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$140,000 | \$0 | \$0 | \$140,000 |

Description: The elevator in the Historic Courthouse will be replaced due to parts that are obsolete and unavailable for the current elevator.

There will be no increase in operating expenses.

Paper Shredding Equipment

Department: Recycling & Waste
Funding Source: Fees
Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$135,000 | \$0 | \$0 | \$135,000 |

Description: The county opened an electronics recycling center in 2017 and has since added household hazardous waste collections to the center's slate of programs. Desiring to further grow the center's programs, the county will add the source separated collection of paper and cardboard and process the materials for marketing with a shredder and baler. This will also allow the county to offer a paper shredding and recycling service to the public. Internally, paper shredding is handled primarily by small office shredders. Employees spend a significant amount of time shredding paper. A larger, more efficient industrial paper shredding and baling system would lower processing costs and ensure the shredded paper is recycled.

There will be no increase in operating expenses.

Capital

2024 Capital Expenditures: Non-Routine

Elevator Control Replacement

Department: Facilities Mgmt - Reed

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$120,000 | \$0 | \$0 | \$120,000 |

Description: The Reed Building elevator controls are extremely old and are in need of replacement.

There will be no increase in operating expenses.

MDJ Beckley Relocation

Department: Facilities Mgmt - Off-Site Buildings

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$120,000 | \$0 | \$0 | \$120,000 |

Description: MDJ Beckley's current location is too small to meet adequate courtroom needs and lacks security. Any new location would need to be renovated to Administrative Office of PA Courts (AOPC) standards with increased security and courtroom usage.

Once a location is selected, an analysis of rent and utility costs will be done to determine any future increase in operating expenses.

Uninterrupted Power Supply (UPS) Refresh

Department: Emergency Telephone

Funding Source: Fees

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$115,000 | \$0 | \$0 | \$115,000 |

Description: Public Safety is in need of performing a refresh on the UPS that serves the building. The UPS sits between the power sources (Flywheel, Generator, or commercial power) and provides the entire building clean power. It also handles brown outs to prevent power surges from entering the building and damaging any sensitive infrastructure systems.

There will be no increase in operating expenses.

Elevator Replacement - DMB

Department: Facilities Mgmt - Human Service

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$100,000 | \$0 | \$0 | \$100,000 |

Description: The Dennis Marion Public Services Building's rear elevator needs replaced. The current parts are obsolete and unavailable.

There will be no increase in operating expenses.

Capital

2024 Capital Expenditures: Non-Routine

Water Radian ASAP Direct Mass Detector

Department: District Attorney

Funding Source: Grant

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$75,000 | \$0 | \$0 | \$75,000 |

Description: The water radian ASAP direct mass detector will allow our seized drug laboratory an enhanced ability to screen and identify opioids. The accessories to go with the Mass Detector are a West Forensics Rotary Drive accessory, Mettler Toldeo Balance, Branson Sonicator, ION Source Cartridge, and a Leica Microscope.

There will be no increase in operating expenses.

Two Commercial Ovens

Department: Prison

Funding Source: Fees

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$55,000 | \$0 | \$0 | \$55,000 |

Description: The ovens currently located at the prison are aging and consistently in need of repairs, leading to delays in the kitchen and inefficient operations. Replacing the four current ovens with two new ovens will increase production capacity by 50% while also saving on repair costs and associated labor fees.

There will be no increase in operating expenses.

Regional Phone System

Department: Emergency Telephone

Funding Source: Fees

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$50,000 | \$0 | \$0 | \$50,000 |

Description: Develop, implement, and maintain a regional consolidated emergency communications system known as the South Central Inter-County Phone Network, in conjunction with Dauphin, Franklin, and Adams counties.

There will be no increase in operating expenses.

Capital

2024 Capital Expenditures: Non-Routine

Electric Charging Stations

Department: Facilities Mgmt - Administration

Funding Source: General Fund/Grant

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$40,000 | \$0 | \$0 | \$40,000 |

Description: Electric vehicle charging stations (Level 2) will be installed at two county building locations: Allen Road and 1601 Ritner Highway. There will be two chargers at Allen Road and six chargers at 1601 Ritner Highway. They will be secured and only used for county-owned vehicles.

Operating expenses will increase approximately \$7,500.

Rebuild Boiler Room Pump

Department: Prison

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$40,000 | \$0 | \$0 | \$40,000 |

Description: The pump rebuild is one of two main pumps that circulates heating/cooling water throughout the prison. This will allow for a backup pump if issues arise with the other pump.

There will be no increase in operating expenses.

Covered Building for Shredding Equipment

Department: Recycling & Waste

Funding Source: Fees

Estimated Completion: 2025

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$39,000 | \$101,000 | \$0 | \$140,000 |

Description: A covered building is necessary to keep the shredding equipment, feedstock, and baled product clean, dry, and marketable. The building will house the new shredding equipment.

There will be no increase in operating expenses.

Repairs to Brownstone

Department: Facilities Mgmt - Historic Prison

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$35,000 | \$0 | \$0 | \$35,000 |

Description: Brownstone at the Historic Jail is spalling and cracking in certain areas. Repairs are needed to eliminate further damage caused by water infiltration.

There will be no increase in operating expenses.

Capital

2024 Capital Expenditures: Non-Routine

Cellebrite Digital Intelligence

Department: District Attorney

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$32,000 | \$0 | \$0 | \$32,000 |

Description: The Cellebrite packages will allow the forensic lab to extract data from cell phones. This could prove invaluable for the investigation of crimes and the prosecution of cases.

There will be no increase in operating expenses.

Agenda Management Software

Department: Information Management and Technology Office

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$30,000 | \$0 | \$0 | \$30,000 |

Description: Agenda management software will replace the paper-based agenda management with a web application. This would streamline the agenda building process, allow for approvals, and allow for meeting minutes to be created during the meeting with automation to include attendance and voting. It would also allow the public to scan through the minutes and link to the section of the recorded video after the meeting has concluded and minutes are approved and posted.

Operating expenses will increase \$10,000 per year due to the software agreement.

Retirement Administration Software

Department: Retirement

Funding Source: Fees

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$30,000 | \$0 | \$0 | \$30,000 |

Description: The current retirement system is a 'home-built' Access database. The new system would replace the current database and provide a standard, documented process and procedure to be used for tracking plan accumulated contributions, interest credited to accounts, and a participant portal to view, update, and perform basic inquiry functions.

Operating expenses could increase due to the maintenance agreement depending on the software that is selected.

Capital

2024 Capital Expenditures: Non-Routine

Staff Scheduling Software

Department: Emergency Telephone

Funding Source: Fees

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$30,000 | \$0 | \$0 | \$30,000 |

Description: Currently, the scheduling of our dispatch staff into each of the required 9-1-1 center positions is a manual process. Implementing a software driven solution will enable the shift supervisor to make adjustments, staff to request and submit availability for shift fills/overtime, and track all of those changes. The software will check for each dispatchers' skillset and ensure they are not assigned to a position that they are not qualified for. The Department of Public Safety will explore options that can interface to the existing Kronos software, too.

Operating expenses will increase once a system is selected due to the annual maintenance agreement.

IMTO Renovation

Department: Facilities Mgmt - Main Courthouse

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$35,000 | \$29,750 | \$0 | \$0 | \$64,750 |

Description: Renovations to IMTO include new carpet, lighting, and two workstations. The main office entrance will be an open concept which will allow an employee to give access to the office. The IMTO office is a secured area and currently there are no workstations that have a view of the entrance.

There will be no increase in operating expenses.

DMB X-Ray Machine

Department: Sheriff

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$23,000 | \$0 | \$0 | \$23,000 |

Description: The X-ray machine presently being used at the DMB is roughly 13 years old. It is the same age as the X-ray machine that was located at the main entrance of the Main Courthouse which has recently expired. The need for an upgrade in technology is great and warranted considering the age of the X-ray machine.

There will be no increase in operating expenses.

Capital

2024 Capital Expenditures: Non-Routine

Three Parking Lot Operators

Department: Facilities Mgmt - Public Safety

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$22,500 | \$0 | \$0 | \$22,500 |

Description: The parking lot gate operators at the Public Safety Building were discontinued at the beginning of 2023. The operators need replaced due to limited parts availability.

There will be no increase in operating expenses.

Call Accounting System

Department: IMTO - Telephone

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$20,000 | \$0 | \$0 | \$20,000 |

Description: The existing telephone call accounting system is old and not keeping up with the current requirements for billing. It's overly complex and requires multiple steps to produce reports for the department and Controller's Office. IMTO is looking to upgrade and improve efficiencies.

Operating expenses will increase \$2,000 per year due to the maintenance agreement.

Courtroom Three Remodel

Department: Facilities Mgmt - Main Courthouse

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$20,000 | \$0 | \$0 | \$20,000 |

Description: Courtroom three, the judge's chambers, and secretary area needs new carpet and paint.

There will be no increase in operating expenses.

Fire Panels - Allen Road

Department: Facilities Mgmt - Allen Road

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$20,000 | \$0 | \$0 | \$20,000 |

Description: The fire alarm system enhancement at Allen Road will provide additional detection and an enhanced means of reporting.

There will be no increase in operating expenses.

Capital

2024 Capital Expenditures: Non-Routine

Masonry Work on Exterior

Department: Facilities Mgmt - Reed

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$20,000 | \$0 | \$0 | \$20,000 |

Description: The Reed Building foundation needs stones repointed and cracks repaired. This needs to be completed to prevent future deterioration and restore the stone and brickwork.

There will be no increase in operating expenses.

Mobile Data Terminal

Department: District Attorney

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$18,000 | \$0 | \$0 | \$18,000 |

Description: The mobile data terminal project is to equip the forensic laboratory vehicles with laptops and software for use in the field.

There will be no increase in operating expenses.

Fire Panels - 1601 Ritner Highway

Department: Facilities Mgmt - Ritner Highway

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$15,000 | \$0 | \$0 | \$15,000 |

Description: The fire alarm system enhancement at 1601 Ritner Highway will move to cellular reporting from the PSTN (Public Switched Telephone Network) phone lines.

There will be no increase in operating expenses.

Spill Trailer

Department: Department of Public Safety

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$15,000 | \$0 | \$0 | \$15,000 |

Description: The purchase of this trailer will replace a 2012 Spill Trailer purchased in 2007 that is used to haul supplies and equipment for response to major chemical and oil spills.

There will be no increase in operating expenses.

Capital

2024 Capital Expenditures: Non-Routine

Video Conferencing

Department: Information Management and Technology Office

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$15,000 | \$0 | \$0 | \$15,000 |

Description: Video conferencing capability will be added to three conference rooms in the county to improve hybrid work environment, team collaboration, and improved engagement with the public, vendors, or external customers.

Operating expenses will increase \$5,000 per year due to maintenance agreements.

Water Softener Controls

Department: Prison

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$15,000 | \$0 | \$0 | \$15,000 |

Description: The prison's entire water softener system is being refurbished, to include resin re-bedding, valve heads, brine valves, and spacer kits. There will also be an upgrade to the electronic power heads and other enhancements.

There will be no increase in operating expenses.

Aging/Rat Shack Repairs

Department: Facilities Mgmt - Historic Prison

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$10,000 | \$0 | \$0 | \$10,000 |

Description: The Aging/Rat Shack behind the Historic Jail needs the wooden garage door replaced, the metal roof coated, and the windows repaired or replaced.

There will be no increase in operating expenses.

Exterior Painting

Department: Facilities Mgmt - Allen Road

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$10,000 | \$0 | \$0 | \$10,000 |

Description: Many areas at the Allen Road Building need painted to protect wood from damage and decay.

There will be no increase in operating expenses.

Capital

2024 Capital Expenditures: Non-Routine

Lights

Department: District Attorney

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$10,000 | \$0 | \$0 | \$10,000 |

Description: Additional lighting "on-scene" is needed that is currently lacking. Lights will be added to the forensic truck in order to be visible in the field in all conditions.

There will be no increase in operating expenses.

Security Upgrade

Department: Facilities Mgmt - Allen Road

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$10,000 | \$0 | \$0 | \$10,000 |

Description: Additional security doors and cameras will be added at the Allen Road Building per the security assessment report.

There will be no increase in operating expenses.

Wireless Access Point Licensing

Department: Information Management and Technology Office

Funding Source: General Fund

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$9,000 | \$0 | \$0 | \$9,000 |

Description: New access points as well as licensing will replace older access points that are no longer supported and no longer receiving security updates.

There will be no increase in operating expenses.

HazSim Training System

Department: Department of Public Safety

Funding Source: Grant

Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$8,600 | \$0 | \$0 | \$8,600 |

Description: The requested equipment provides the ability to simulate air monitor and/or radiation detector readings during training. The system includes a "detector" that receives its readings from a control table that can either have a simulated response built in that will run in an automated fashion or provide the controller the ability to "on the fly" provide the user with instrument readings real time.

There will be no increase in operating expenses.

Capital

2024 Capital Expenditures: Non-Routine

Dock Leveler

Department: Prison
Funding Source: General Fund
Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$8,000 | \$0 | \$0 | \$8,000 |

Description: A new dock leveler will be installed that is electric instead of manual. The old unit will be removed and replaced by a hydraulic edge leveler.

There will be no increase in operating expenses.

Gate Operator

Department: Prison
Funding Source: General Fund
Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$7,000 | \$0 | \$0 | \$7,000 |

Description: The gate operator is on the police gate. It's being replaced because it is obsolete and parts are no longer available.

There will be no increase in operating expenses.

RadEye Spectroscopic Radiation Detector (SPDR) Kit

Department: Department of Public Safety
Funding Source: Grant
Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$6,600 | \$0 | \$0 | \$6,600 |

Description: The RadEye SPDR Kit provides Public Safety with the ability for the user to track exposure to radiation while working and gives us the ability to identify what isotope is being looked at. The ability to identify isotopes is a necessity when responding to incidents involving radioactive sources.

There will be no increase in operating expenses.

Electric Strip Heating

Department: Prison
Funding Source: General Fund
Estimated Completion: 2024

| Previous Actuals | Projected 2023 | Budgeted 2024 | Estimated 2025 | Beyond 2025 | Project Total |
|------------------|----------------|---------------|----------------|-------------|---------------|
| \$0 | \$0 | \$5,000 | \$0 | \$0 | \$5,000 |

Description: The electric strip heating is for the delivery gate. This gate rolls on a track that is fastened to the ground. In the winter when we have snow or ice, it can build up on the track and not let the gates move. The electric strip heating would help to keep the snow and ice melted off when the weather is bad.

There will be no increase in operating expenses.

Capital

Capital Expenditures: Long-Range Plans

The county has a ten-year plan for capital expenditures for all county buildings and infrastructure. The plan is reviewed and updated annually. The county prepares the ten-year plan by using the life expectancy of the equipment and buildings.

Vehicles are on a replacement cycle based on maintenance history and cost, mileage, and age of vehicles.

IMTO has a five-year plan for capital expenditures. All county computers and servers are on a life cycle replacement of every five years.

The Department of Public Safety has a ten-year plan for capital expenditures to include equipment and software. The plan is reviewed and updated annually.

The Capital Bridge Program has a 10-15 year capital expenditure plan. The plan is reviewed and updated annually. Bridges are replaced based on bridge ranking while also taking into account the structural condition, estimated remaining life, load posted, and the annual daily traffic.

Capital Expenditures: Priorities

Capital expenditures are prioritized based on the following:

- Improves customer service.
- Achieves outcome-oriented system improvement.
- Return on investment analysis.
- Responds to identified needs.
- Regulations.

Capital Expenditures: Monthly Review Process

The county holds monthly capital project meetings to discuss capital requests. The process intends to get senior management involved in the project early to provide direction and feedback to avoid delays later in the process. The capital committee consists of the Chief Operations Officer/Chief Clerk, Finance, IMTO, and Facilities. Capital requests are analyzed based on need, return on investment, system improvement, and regulations. After discussion, the capital committee will recommend moving forward in the approval process, requesting further information, or denying requests. This process change has been successful and we have a more structured and cost-effective approach.

Capital

| Capital Projects - Ten-Year Plan | | | | | | | |
|--|----------------|----------------|----------------|--------------|--------------|--------------|----------------|
| \$ in Thousands | | | | | | | |
| Facilities Management | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030-2034 |
| Dennis Marion Public Services Building | \$850 | | | \$45 | | | \$100 |
| Public Safety | \$172 | \$50 | \$500 | | \$900 | | \$650 |
| Historic Courthouse | \$140 | \$47 | \$80 | \$325 | | | \$228 |
| Reed Building | \$140 | | | | | \$30 | |
| MDJ Offices | \$120 | | | | | | |
| Main Courthouse | \$50 | \$803 | \$375 | \$40 | | \$70 | \$200 |
| Historic Jail | \$45 | \$360 | \$80 | \$125 | | | \$100 |
| Allen Road | \$40 | | | | | \$180 | \$400 |
| Electric Charging Stations | \$40 | | | | | | |
| 1615 Ritner | \$15 | \$75 | | | | \$95 | |
| Domestic Relations | | \$169 | | | | | |
| 1601 Ritner | | | | \$50 | \$20 | \$150 | \$200 |
| Aging | | | | | | | \$100 |
| Total Facilities Management | \$1,612 | \$1,504 | \$1,035 | \$585 | \$920 | \$525 | \$1,978 |

| IMTO | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030-2034 |
|-----------------------------------|----------------|----------------|----------------|--------------|----------------|--------------|----------------|
| Lawson Upgrade / Migrate to Cloud | \$918 | \$2,367 | \$2,268 | \$589 | \$515 | | |
| Router | \$80 | | | | | | |
| Multi-Factor Authentication | \$66 | | | | | | |
| Network Switch Replacement | \$50 | \$50 | \$50 | \$50 | \$50 | \$50 | \$250 |
| Web Filtering | \$49 | | | | | | |
| Agenda Management Software | \$30 | | | | | | |
| Call Accounting System | \$20 | | | | | | |
| Anti-Virus | \$18 | | | | | | |
| Video Conferencing | \$15 | | | \$250 | | | |
| Equipment Lifecycle | \$10 | | | | | | |
| Wireless Access Point Licensing | \$9 | | | | | | |
| Server Replacement | | \$200 | \$100 | \$100 | \$100 | \$100 | \$500 |
| WWAN Upgrade | | \$150 | | | | | |
| Laserfische Upgrade | | \$100 | | | | | |
| SQL Server Redundancy | | \$100 | | | | | |
| Fiber Implementation | | | | | \$500 | | |
| Various Capital Projects | | | | | | | \$1,000 |
| Total IMTO | \$1,265 | \$2,967 | \$2,418 | \$989 | \$1,165 | \$150 | \$1,750 |

| Vehicle Replacements | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030-2034 |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|
| County Vehicle Replacements | \$538 | \$480 | \$660 | \$565 | \$300 | \$360 | \$2,700 |
| Total Vehicles Replacements | \$538 | \$480 | \$660 | \$565 | \$300 | \$360 | \$2,700 |

| Liquid Fuels | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030-2034 |
|---------------------------|----------------|--------------|----------------|------------|------------|------------|------------|
| Stanton Bridge | \$1,834 | | | | | | |
| Foxlea Bridge | | \$130 | \$984 | | | | |
| Graham's Bridge | | \$90 | \$556 | | | | |
| Total Liquid Fuels | \$1,834 | \$220 | \$1,540 | \$0 | \$0 | \$0 | \$0 |

Capital

| Capital Projects - Ten-Year Plan | | | | | | | |
|--|-----------------|-----------------|----------------|--------------|------------|--------------|----------------|
| \$ in Thousands | | | | | | | |
| Public Safety / Emergency Telephone | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030-2034 |
| P25 Radio Infrastructure Project | \$13,664 | \$12,351 | | | | | |
| CAD Interfaces | \$929 | | | | | | |
| A/V System Upgrade | \$316 | | | | | | |
| Flywheels | \$125 | | | | | | |
| UPS Refresh | \$115 | | | | | | |
| Regional Phone System Contingency | \$50 | | | | | | |
| Staff Scheduling Software | \$30 | | | | | | |
| Trailer Replacement | \$15 | | | | | \$20 | \$117 |
| HazSim Training System | \$9 | | | | | | |
| RadEye SPDR Kit | \$7 | | | | | | |
| DPS Warehouse | | \$750 | | | | | |
| Hazmat203 Prime Mover Upgrade | | \$25 | | | | | |
| Chair Replacement | | \$5 | | \$5 | | | |
| Generator Replacement | | | | | | | \$35 |
| Alternative 9-1-1 Center | | | \$3,000 | | | | |
| Hazmat SCBA Replacement | | | | \$180 | | | |
| ESTA Drill Tower and Prop Replacement | | | | | | \$500 | |
| Phone System Refresh | | | | | | | \$1,559 |
| Total Public Safety / Emergency Telephone | \$15,260 | \$13,131 | \$3,000 | \$185 | \$0 | \$520 | \$1,711 |

| Prison | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030-2034 |
|--|--------------|--------------|--------------|--------------|-------------|--------------|--------------|
| Stanley Security System Upgrade | \$413 | \$413 | | | | | |
| Remodel Inmate Showers | \$250 | | | | | | |
| Repair/Replace Chiller | \$177 | \$58 | | | | | |
| Two Commercial Ovens | \$55 | | | | | | |
| Rebuild Boiler Room Pump | \$40 | | | | | | |
| Water Softener Controls | \$15 | | | | | | |
| Dock Leveler | \$8 | | | | | | |
| Gate Operator | \$7 | | | | | | |
| Electric Strip Heating | \$5 | | | | | | |
| Booking and Record's Replace/Repair Countertops, Drawers, and Cabinets | | \$25 | | | | | |
| New Courtroom Entrance | | | \$350 | | | | |
| Close in Cell Windows | | | \$10 | | | | \$50 |
| Replace Soffit | | | \$10 | \$15 | | | |
| Replace Wash Machines | | | | \$60 | | | |
| Bunks and Ladders | | | | \$25 | | | |
| Repoint Exterior Masonry | | | | | \$80 | | |
| Doors | | | | | \$5 | | |
| Rooftop Units | | | | | | \$250 | |
| Replace Steps | | | | | | \$8 | |
| Various Capital Projects | | | | | | | \$406 |
| Total Prison | \$970 | \$496 | \$370 | \$100 | \$85 | \$258 | \$456 |

Capital

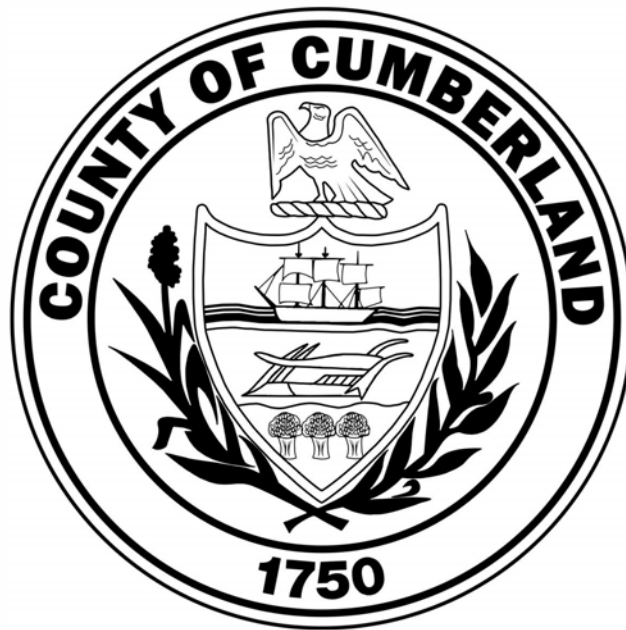
| Capital Projects - Ten-Year Plan | | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| \$ in Thousands | | | | | | | |
| Other General Fund Projects | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030-2034 |
| Right-to-Use Leases | \$1,027 | \$500 | \$500 | \$500 | \$500 | \$500 | \$2,500 |
| Farmland Preservation | \$950 | \$850 | \$850 | \$850 | \$850 | \$850 | \$4,250 |
| District Attorney - Firearms Lab | \$682 | | | | | | |
| Tax Assessment - CAMA System Upgrade | \$550 | \$231 | | | | | |
| District Attorney - Laboratory Information Management Software | \$261 | | | | | | |
| District Attorney - Water Radian ASAP Direct Mass Detector | \$75 | | | | | | |
| Courts - Two Polycoms | \$60 | | | | | | |
| District Attorney - Cellebrite Digital Intelligence | \$32 | | | | | | |
| Sheriff - DMB X-Ray Machine | \$23 | | | | | | |
| Register of Wills - Scanner | \$22 | | | | | | |
| District Attorney - Mobile Data Terminal | \$18 | | | | | | |
| Courts - Two Stenograph Machines | \$12 | | | | | | |
| District Attorney - Lights | \$10 | | | | | | |
| Register of Wills - Carpet | \$10 | | | | | | |
| Capital Contingency | \$674 | \$500 | \$500 | \$500 | \$500 | \$500 | \$2,500 |
| Total Other General Fund Projects | \$4,406 | \$2,081 | \$1,850 | \$1,850 | \$1,850 | \$1,850 | \$9,250 |

| Other Non-General Fund Projects | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030-2034 |
|--|--------------|--------------|------------|------------|------------|------------|------------|
| Recycling & Waste - Paper Shredding Equipment | \$135 | | | | | | |
| Recycling & Waste - Covered Building for Shredding Equipment | \$39 | \$101 | | | | | |
| Retirement - Administration Software | \$30 | | | | | | |
| Total Other Non-General Fund | \$204 | \$101 | \$0 | \$0 | \$0 | \$0 | \$0 |

| | | | | | | | |
|--------------------|-----------------|-----------------|-----------------|----------------|----------------|----------------|-----------------|
| Grand Total | \$26,089 | \$20,980 | \$10,873 | \$4,274 | \$4,320 | \$3,663 | \$17,845 |
|--------------------|-----------------|-----------------|-----------------|----------------|----------------|----------------|-----------------|

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Supplementary Information



CUMBERLAND COUNTY

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Glossary of Terms

4-H: A youth organization whose mission is to promote positive youth development and engage youth in their community through the Agricultural Extension.

5-Factor: Classification of positions based on leadership, working conditions, complexity, decision making, and relationships.

AAA Bond Rating: Bonds of the highest quality that offer the lowest degree of investment risk. Issuers are considered extremely stable and dependable.

Accrual Basis: Refers to the basis of accounting in which revenues are earned and expenses are recognized when they are incurred.

Adopted Budget: Financial plan adopted by the governing body, forming the basis for appropriations.

American Rescue Plan Act: The American Rescue Plan Act is a \$1.9 trillion coronavirus rescue package designed to facilitate the recovery from the devastating economic and health effects of the COVID-19 pandemic. The act was signed into law on March 11, 2021.

Annual Comprehensive Financial Report: The official annual financial report of the county. It includes management discussion and analysis of the financial activities for the year, financial statements and supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, and a statistical section.

Appropriations: Expenditure authority approved by the governing body with specific limitations as to amount, purpose, and time.

Assigned Fund Balance: Portion of fund balance that reflects a government's intended use of resources for a specific purpose. In the document, we refer to unassigned fund balance as unassigned fund balance plus assigned - future budgetary requirements.

Audit: An official financial examination of an organization's accounts, typically performed by an independent body.

Authority: A government or public agency created to perform a single function or a restricted group of related activities. An authority may be completely independent of other governments or be partially dependent upon other governments for its financing or the exercise of certain powers.

Balanced Budget: Revenues + Fund Balance + Transfers \geq Expenses.

Benchmarking: A method of comparing the performance of Cumberland County to third-class counties in Pennsylvania.

Best Practices: The processes, practices, and systems identified in organizations that are performed exceptionally well and are widely recognized as improving performance and efficiency in specific areas or programs. Successfully identifying and applying best practices can reduce expenses and improve program efficiency.

Glossary of Terms

Blended Component Unit: A non-major, special revenue fund.

Board: A body of elected or appointed members who jointly oversee the activities of an organization.

Bond: A means for long-term borrowing of funds to finance capital projects.

Budget: The plan of financial operation for each calendar or fiscal year estimating proposed expenditures and the proposed means of financing them. The Board of Commissioners will adopt the budget which is prepared in accordance with County Code. The legal level of approval is maintained at the fund level.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriate governing body.

Capital Projects Fund: Accounts for the financial resources used for acquisition and capital construction of major capital facilities in governmental funds.

CARES Act: The Coronavirus Aid, Relief and Economic Security Act, also known as CARES Act, is a \$2.2 trillion economic stimulus bill passed by the 116th U.S. Congress and signed into law by President Donald Trump on March 27, 2020, in response to the economic fallout of the COVID-19 pandemic in the United States.

Cash flow: Amount of cash generated and used in a given period.

Committed Fund Balance: Government imposed constraints on the use of resources by formal action by the Commissioners.

Component Unit Funds: Used to account for legally separate organizations for which the primary government is financially accountable.

Contingency: An appropriation category to cover unforeseen events that occur during the budget year.

County Code: The statutory law that pertains to how county government is run.

County Relief Block Grant: The CARES Act was signed into law by the President on March 27, 2020, and provides funding for a variety of programs intended to alleviate the impact of COVID-19. Act 24 of 2020 was signed by Governor Wolf on May 29, 2020. This legislation provides \$625 million in CARES Act Coronavirus Relief funding by means of block grants for counties in the commonwealth through the Department of Community and Economic Development (DCED).

COVID-19: An acute respiratory illness in humans caused by a coronavirus, capable of producing severe symptoms and in some cases death, especially in older people and those with underlying health conditions. It was originally identified in China in 2019 and became a pandemic in 2020.

Credit Rating: The creditworthiness, determined through a statistical analysis of available credit data.

Criminogenic: Producing or tending to produce crime or criminals.

Glossary of Terms

Debt Financing: When a government raises money for capital expenditures by selling bonds, bills, or notes to individual and/or institutional investors. In return for lending the money, the individuals or institutions become creditors and receive a promise to repay principal and interest on the debt.

Debt Service: Scheduled payments of principal and interest on long-term and short-term debt.

Debt Service Fund: The fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Depreciation: An allowance made for loss in value of property because of age, wear, or market conditions.

Driving Under the Influence (DUI) Central Court: A Magisterial District Judge (MDJ) Court that centralizes the processing of the majority of DUI cases at the preliminary hearing stage. Criminal justice system staff and human services staff are co-located at the court to expedite the entry of defendants into specialty court programs and drug and alcohol treatment. Attorneys are present to negotiate and enter pleas. A Central Court reduces congestion on regular preliminary hearing days at all MDJ offices and reduces the number of cases listed for trial at the Common Pleas level.

Encumbered: Commitments related to appropriated funds for future expenditures. Funds are encumbered by means of purchase orders and contracts.

Enterprise Funds: Account for the county's ongoing activities that are similar to private business enterprises - where the county intends that the costs (including depreciation) of providing services to the general public be financed or recovered primarily through user charges or cost reimbursement plans.

Enterprise Resource Planning (ERP): An enterprise-wide information system designed to coordinate all the resources, information, and activities needed to complete business processes. An ERP system supports most of the business system that maintains the data needed for a variety of business functions such as financials, projects, HR, and payroll in a single database. The common database can allow every department of a business to store and retrieve information in real-time.

Evidence-Based Practices: An intervention, practice, or service model, for which substantial evidence of effectiveness exists based on empirical data from a systematic and rigorous evaluation.

Expenditures: The cost of goods received or services rendered regardless of when payment is made. Expenditures decrease a fund's assets. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, capital outlays, intergovernmental grants, entitlements, and shared revenue.

Expense: The act of expending; expenditure.

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the county. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the county's programs.

Full-Time Equivalent: A quantifiable unit of measurement used to convert hours worked by part-time or temporary employees into the equivalency of a full-time position. Standard hours for county employees are 1,950 except for the 24/7 departments in which the standard hours are 2,080.

Glossary of Terms

Fund: A grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

Fund Balance: The excess of a fund's assets over its liabilities. For accounting purposes, fund balance is identified as non-spendable, restricted, committed, assigned, or unassigned.

General Fund: The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund is the main operating fund of the county.

General Obligation Bonds/Notes: Bonds/notes whose repayment is backed by the full faith and credit of the government issuing them.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. The primary authoritative body on the application of GAAP to governments is the Government Accounting Standards Board.

Goal: A long-term, attainable target for an organization. Its vision of the future.

Government Finance Officers Association: An association of public finance professionals which develops and promotes GAAP for state and local governments, and sponsors a Certificate of Achievement for Excellence in Financial Reporting Program.

Governmental Funds: A group of funds that consists of General, Special Revenue, Debt Service, and Capital Projects Funds.

Governmental Accounting Standards Board: The authoritative accounting and financial reporting standard-setting body for government entities.

Grant: A contribution of cash or other assets by one governmental unit to another, usually for a specified purpose or activity.

Infor CloudSuite: The county ERP software application provides easy web access to a multitude of information ranging from purchase requisitions and invoices to financial reports and personnel information. Departments use this tool to enter their data directly on-screen and report on the information, preventing duplicate data entry and saving time requesting and waiting for reports.

Interest: A fee paid for using other people's money. To the borrower it is the cost of using money, to the lender interest is the income from lending money.

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Fund: Used to account for the county's self-insured risk management activities related to liabilities incurred as a result of workplace injuries.

Glossary of Terms

Intranet: A privately maintained computer network that uses internet protocols and network connectivity to securely share any part of an organization's information or operational systems with its employees.

K-9: A dog specifically trained to assist members of law enforcement.

Kronos: The time reporting system used for submitting employee hours to payroll and is also a full-featured job scheduling system.

Lawson: The county ERP software application provides easy web access to a multitude of information ranging from purchase requisitions and invoices to financial reports and personnel information. Departments use this tool to enter their data directly on-screen and report on the information, preventing duplicate data entry and saving time requesting and waiting for reports.

Liabilities: Debt or other legal obligation arising from transactions in the past that must be liquidated, renewed, or refunded at a future date.

Licenses & Permits: Revenues from issuing licenses or permits to carry on a business or activity such as permits for small games of chance.

Major Fund: Any fund whose revenues or expenditures, excluding other financing sources and uses, is more than ten percent of the total revenue or expense budget.

Median: The middle value in a distribution, above and below which lie an equal number of values.

Merit Based Hiring: A hiring/employment system which replaced hiring/employment procedures which were governed by the Pennsylvania State Civil Service Commission.

Mill: One one-thousandth of a dollar of assessed value.

Millage: Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.

Mission Statement: Provides a clear presentation of a department's function or mandate. A good mission statement answers who the stakeholders are, why the program is needed, and what services are provided.

Modified Accrual Basis: Refers to the basis of accounting in which revenues are recognized when they become susceptible to accrual, that is, when they are both measurable and available to finance expenditures of the fiscal period. Revenues considered susceptible to accrual include principal property taxes, interest, rent, grants, and certain miscellaneous revenues.

Naloxone: A drug used to reverse the effects of opioids especially in the case of an overdose.

Non-Major Fund: Any fund whose revenues or expenditures, excluding other financing sources and uses, is less than ten percent of the total revenue or expense budget.

Nonspendable Fund Balance: Legally restricted and the resources that it represents can be used for the restricted purpose only.

Glossary of Terms

Opioid: An opioid is a class of drugs that include the illegal drug heroin, synthetic opioids, and pain relievers available legally by prescription.

Opioid Intervention Court: It is an extremely intensive early intervention program designed to address the treatment needs of people with an opiate abuse history and to prevent them from using while their case proceeds through the criminal courts. The goal is preventing fatal overdoses and saving lives. This is a voluntary program that consists of 30 court appearances as well as daily attendance at either drug counseling or Narcotics Anonymous/Alcoholics Anonymous (NA/AA) meetings.

Pandemic: An infectious disease that spreads worldwide.

Pass-through: Money given to a government or organization with a condition that it be given (passed through) to another government or organization.

Pennsylvania Infrastructure Bank (PIB): A PennDOT program that provides low-interest loans to help fund transportation projects within the Commonwealth.

Per Capita: A unit of measurement that indicates an amount of some quantity per person in the county.

Performance Management: A system in which employee work quality or goals are measured and evaluated and results in compensation adjustments.

Performance Measure: Data collected to determine how effective or efficient a program is in achieving its objectives.

Principal: The original amount of a debt on which interest is calculated.

Proprietary Funds: Classification used to account for a government's ongoing organization and activities that are similar to those found in the private sector (i.e. enterprise and internal service funds).

P25 Radio Infrastructure Project: A suite of standards developed to provide digital voice and data communication systems for use by public safety organizations and first responders.

Prothonotary: All civil litigation is filed with this office.

Restricted Fund Balance: Resources that are subject to enforceable legal restrictions: external parties, constitutional provisions, or enabling legislation.

Return on Investment: A measure used to evaluate how much profit or cost savings will be realized from a project.

Renew Cumberland: The county Relief Block Grant program that made funds available to small businesses with less than 100 employees, tourism businesses of any size, municipalities, nonprofits, behavioral health, and drug and alcohol providers, eligible childcare facilities, and county government.

Revenues: Financial resources received from tax payments, fees for service, licenses and permits, fines, costs and forfeitures, grants, rents, and interest. Revenues increase a fund's assets.

Glossary of Terms

Social Media: Websites and applications that enable users to create and share content to participate in social networking.

Special Revenue Fund: Used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Subscription Based Information Technology Arrangements (SBITA): These are contracts between the county and another party (such as an information technology vendor) that grants the right to use their software for a period of time.

Tax Rate: The amount of tax stated in terms of a unit of the tax base. For example, one mill represents \$1 of tax per \$1,000 of assessed value.

Tax Roll: The official list showing the amount of taxes levied against each property.

Tax Increment Financing: A TIF is a mechanism for funding public infrastructure improvements for private residential, commercial, or industrial development. An allocation of all or a portion of additional tax revenue resulting from increasing property values from a development project is dedicated to funding public infrastructure improvements.

Telework: A work arrangement that allows the employee to work from home using the internet, email, and telephone.

Third Class County: Pennsylvania counties are classified by population size. Third class counties have a population between 210,000 to 499,999.

Together Optimizing Mental health Solutions: TOMS Court is a diversionary program designed to address participants' mental health treatment needs in lieu of incarceration or standard probation. If a person charged with a crime has a qualifying diagnosis (such as schizophrenia, bipolar disorder, among others), they may be eligible for this 12- to 18-month program.

Treatment Court: This is a program of "last resort", intended to salvage good lives from the grip of addiction rather than send them needlessly to state prison. Participants are intensely supervised. Through the use of best practices, each participant is given the opportunity to change their lives and have their charges expunged.

Unassigned Fund Balance: Net resources in excess of what is properly categorized in one of the four categories. In the document, we refer to unassigned fund balance as unassigned fund balance plus assigned - future budgetary requirements.

Unencumbered: Free of encumbrance, not subject to claims.

Youth Aid Panel: The Youth Aid Panel is a diversionary program for first-time juvenile offenders accused of certain non-violent crimes and is comprised of community volunteers.

Acronyms Glossary

ABA: American Bar Association

ACAP: Agricultural Conservation Assistance Program

ACH: Automated Clearing House

ADA: Americans with Disabilities Act

ACFR: Annual Comprehensive Financial Report

AICPA: American Institute of Certified Public Accountants

AOPC: Administrative Office of Pennsylvania Courts

APL: Alimony Pendente Lite

ARD: Accelerated Rehabilitative Disposition

ARPA: American Rescue Plan Act

ASA: Agricultural Security Area

ASAM: American Society of Addiction Medicine

BOC: Board of Commissioners

CAD: Computer-Aided Dispatch

CAEDC: Cumberland Area Economic Development Corporation

CAMA: Computer-Assisted Mass Appraisal

CAO: Concentrated Animal Operations

CARES: Coronavirus Aid, Relief, and Economic Security

CASA: Court Appointed Special Advocate

CASSP: Child and Adolescent Service System Program

CAT: Capital Area Transit

CCPD: Cumberland County Planning Department

CDBG: Community Development Block Grant

CEG: Conservation Excellence Grant

Acronyms Glossary

CID: Criminal Investigative Division

CIT: Crisis Intervention Team

CJAB: Criminal Justice Advisory Board

CLE: Continuing Legal Education

CLEAN: Commonwealth Law Enforcement Assistance Network

COO: Chief Operations Officer

COVID-19: Coronavirus Disease of 2019

CPA: Certified Public Accountant

CPCMS: Common Pleas Case Management System

CPI: Consumer Price Index

CPIN: Commonwealth Photo Imaging Network

CRIS: Court Recording Information System

CRN: Court Reporting Network

CYS: Children and Youth Services

DA: District Attorney

DCED: Department of Community and Economic Development

DDRE: Defense Distribution Region East

DEP: Department of Environmental Protection

DHS: Department of Human Services

DMB: Dennis Marion Public Services Building

DPS: Department of Public Safety

DRC: Drug Rehabilitation Center

DRO: Domestic Relations Office

DUI: Driving Under the Influence

Acronyms Glossary

DUI-RP: Driving Under the Influence-Restrictive Punishment

DUS: Driving Under Suspension

EBP: Evidence-Based Practice

EI: Early Intervention

EMS: Emergency Medical Services

EOC: Emergency Operations Center

ERA: Emergency Rental Assistance

ERP: Enterprise Resource Planning

ESAP: Emergency Services Action Panel

ESTA: Emergency Services Training Academy

FAC: Financial Analysis Committee

FTE: Full-Time Equivalent

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GC: Guardianship Coordinator

GF: General Fund

GFOA: Government Finance Officers Association

GIS: Geographic Information System

GO: General Obligation

GOB: General Obligation Bond

GON: General Obligation Note

HAP: Homeless Assistance Program

HCBS: Home and Community Based Services

HHW: Household Hazardous Waste

Acronyms Glossary

HOME: Home Investment Partnership Program

HR: Human Resources

HSA: Health Savings Account

ID: Identify

ID/A: Intellectual Disabilities/Autism

IMTO: Information Management and Technology Office

IP: Intermediate Punishment

ISO/IEC: International Organization for Standardization/International Electrotechnical Commission

IT: Information Technology

ITF: Infant, Toddler, and Families

JPO: Juvenile Probation Office

LIMS: Laboratory Information Management System

LLC: Limited Liability Company

LP: Limited Partnership

LTC: License to Carry

MA: Medical Assistance

MDJ: Magisterial District Judge

MH: Mental Health

MH.IDD: Mental Health, Intellectual and Developmental Disabilities

MOU: Memorandum of Understanding

NBIS: National Bridge Inspection Standards

NG911: Next Generation 9-1-1

NPDES: National Pollutant Discharge Elimination System

OIC: Opioid Intervention Court

Acronyms Glossary

ORAS: Ohio Risk Assessment System

P25: Project 25

PA: Pennsylvania

PACSES: Pennsylvania Child Support Enforcement System

PAFR: Popular Annual Financial Report

PCC: Person Centered Card

PCCD: Pennsylvania Commission on Crime and Delinquency

PCSM: Post Construction Stormwater Management

PDF/A: Portable Document Format Archive

PennDOT: Pennsylvania Department of Transportation

PIB: Pennsylvania Infrastructure Bank

PM: Preventative Maintenance

PSA: Public Service Announcement

PSAP: Public Safety Answering Point

PSNT: Pre-Sidedress Nitrogen Testing

QPR: Question, Persuade, Refer

RFID: Radio Frequency Identification

RON: Reports of Need

RTT: Realty Transfer Tax

SARA: Superfund Amendment and Reauthorization Act

SBITA: Subscription-Based Information Technology Agreement

SLFRF: State and Local Fiscal Recovery Funds

SME: Subject Matter Expert

SMI: Serious Mental Illness

Acronyms Glossary

SPCC: Shipping Parts Control Center

SPDR: Spectroscopic Radiation Detector

SRTA: Susquehanna Regional Transit Authority

STAR: Service to Adult Readers

STEB: State Tax Equalization Board

STFE: Safe to Fail Experiments

SURE: Statewide Uniform Registry of Electors

SWOT: Strengths, Weaknesses, Opportunities, and Threats

TED: Tax Equalization Division

TIF: Tax Increment Financing

TOMS: Together Optimizing Mental health Solutions

UPI: Uniform Parcel Identifier

UPS: Uninterrupted Power Supply

UPS: United Parcel Service

U.S.: United States

USPS: United States Postal Service

VA: Veterans' Affairs

VAV: Variable Air Volume

VoIP: Voice over Internet Protocol

VSO: Veterans Service Officer

WIP: Watershed Implementation Plan

YTD: Year-to-Date

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Scenic Cumberland County . Laughlin Mill . Newville

As the fifth largest freshwater stream in Pennsylvania, Big Spring stream drew settlers to the Cumberland Valley in the 1700s. Ideal water flow and temperature conditions made it a valuable location for grist mills during the French & Indian and Revolutionary wars. England offered land grants to build mills along the stream, which would supply flour for British troops. As a result, six mills graced the banks of the Big Spring stream which operated in the 1700s, 1800s, and into the 1900s. The McCracken, Piper, Irvin, McFarland, Ginter, and Laughlin mills embraced a rich history, but only one remains intact today.

The Laughlin family immigrated from Scotland in the 1730s. Tax records indicate that William Laughlin built Laughlin Mill sometime between 1760 – 1763, and it was operated by the family for three generations. In 1896, the family sold the mill to Newville Water Company and a turbine was added to pump water throughout the town. Big Spring stream passes through Newville, empties into the Conodoguinet Creek, and then into the Susquehanna River.

Today, the picturesque and historic Laughlin Mill still stands as one of the oldest mills in Cumberland County.