

County of Cumberland, Pennsylvania

POPULAR ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2023



PREPARED BY THE OFFICE OF THE CONTROLLER
ALFRED L. WHITCOMB, CONTROLLER
www.cumberlandcountypa.gov

To the Citizens of Cumberland County:

I am pleased to provide you with Cumberland County, Pennsylvania's 2023 Annual Report Summary.

The information contained in this Annual Report Summary is unaudited and was derived from Cumberland County's audited 2023 Annual Comprehensive Financial Report (ACFR).

Except for the financial information on page 10, financial information is presented on the full accrual basis of accounting. This basis, used by businesses, presents revenues when earned and expenses when incurred. In contrast, the financial information on page 10 is presented on the modified accrual basis of accounting and so reflects only those revenues that are received in the period or that will be received shortly after year-end and excludes certain expense accruals such as unpaid interest. The information on page 13-14 is from Commonwealth reports/websites.

We encourage you to read the County's 2023 ACFR, which is comprised of management's discussion and analysis, financial statements, notes and schedules. The ACFR is available at the Controller's Office, One Courthouse Square, Room 207, Carlisle, PA 17013, on the County's website <https://www.cumberlandcountypa.gov> from the Controller's page or by calling (717) 240-6185.

This Annual Report Summary presents demographic, economic and operating information to show who we are and indicate where we are headed. Financial information reflects all County operations, except the Cumberland County Industrial Development Authority and the Cumberland County Conservation District which are discretely presented component units.

This report is presented in a simple and easy to understand format. It does not conform to Generally Accepted Accounting Principles for governments as it excludes many material disclosures, financial statements, notes and schedules found in the County's 2023 ACFR. Responsibility for the accuracy of these financial reports rests with me, as I fulfill the responsibilities of the Controller of Cumberland County.

I hope you find this report both interesting and informative.



Sincerely,

A handwritten signature in black ink, appearing to read "Alfred L. Whitcomb".

Alfred L. Whitcomb
Controller of Cumberland County
Email: controller@cumberlandcountypa.gov

Welcome Home to Cumberland County!

Whether you are visiting Cumberland County for the first time or have lived here all your life, a little piece of Cumberland County will stay in your heart. Nestled in a fertile valley within the Appalachian Mountains, we are a vibrant and healthy community. There is plenty to offer the individual looking for entertainment, the perfect occupation or maybe a place to call home.

Located close to major metropolitan centers, Cumberland County's median housing costs are below national averages yet salaries are competitive with other regions. Home ownership is over six percent above the national average. Boasting one of the lowest unemployment rates in the state, Cumberland County has a myriad of business employment opportunities with more than a half being in management, business, science or service economy sectors.

We believe our Annual Report Summary will provide you with insight about the financial status of, and the services provided by, Cumberland County and why it's a great place to call home.



TABLE OF CONTENTS

Word from the Controller	1
Welcome Home	2
Working for You	3-4
Who We Are and What We Are Doing	5-6
Financial Condition and Reporting	7-8
Major Initiatives	9
Your Money At Work	10
Cumberland County Recycles	11-12
County Comparisons and GFOA Award	13-14
Fraud, Waste and Abuse Hotline	15

PHOTOGRAPHY CREDITS

The cover photograph was taken in Adams-Ricci Park in Enola, Cumberland County. Cover photograph is courtesy of Susan Catalano. The photograph on this page is courtesy of Lisa Watts. The *left hand margin photographs used on pages 3, 5, 7, 9 and 13 from top to bottom* are courtesy of: Cumberland County, Lisa Watts, Lynne Grew, Cumberland Valley Visitors Bureau (CVVB), Shippensburg University, CVVB, CVVB, Susan Catalano.



Our Elected Officials *Working for You...*



Board of Commissioners

Left to right

Jean Foschi, Vice Chairman
Kelly Neiderer, Chairman*
Gary Eichelberger, Secretary

* Term in office began January 1, 2024

717.240.6150

commissioners@cumberlandcountypa.gov

- Ensure compliance with provisions of the County Code.
- Granted authority to establish the annual County operating budget, approve expenditure of County dollars, authorize all County contracts and manage all County properties and buildings.
- Under the Commissioners' governance, in 2023 Cumberland County ended the year with approximately eight months expenditures and program subsidies in its general fund unrestricted fund balance.



Alfred L. Whitcomb

Controller

717.240.6185

controller@cumberlandcountypa.gov

- Supervises the County's fiscal affairs, per law.
- Authorizes, or investigates if warranted, fiscal transactions.
- Maintains the County's books and financial reporting.
- Administers the County's payroll, accounts payable, retirement, fraud hotline and internal audit function.



Kaytee Isley*

Treasurer

717.240.6380

treasurer@cumberlandcountypa.gov

- Receives, deposits, records and invests all monies for the operational accounts/funds of the County. Investment income contributes to the operating budget in 2023.
- Agent for State licensing programs including dog, hunting, fishing, sportsmen firearm permits, bingo and small games of chance.
- Administers the collection, monitoring, and distribution of hotel tax.



Tammy L. Shearer

Recorder of Deeds

717.240.6370

recorder@cumberlandcountypa.gov

- Maintains a permanent public record of deeds and documents related to real estate in the County.
- 5,660 deeds and 7,090 mortgages were recorded in 2023.



Seán M. McCormack

District Attorney

717.240.6210

districtattorney@cumberlandcountypa.gov

- Investigates and prosecutes of all crimes in the county.
- Ensures that the rights of all victims are upheld as required by Pennsylvania's Crime Victim's Bill of Rights.
- Serves as a leader in establishing justice system innovations that promote public safety and community well-being.

**Jody S. Smith****Sheriff**

717.240.6390

sheriff@cumberlandcountypa.gov

- Serves civil process documents and enforces orders of the court.
- Provides security at County facilities and transports prisoners for court appearances.
- Managed 36,020 active licenses to carry concealed firearms in 2023.
- Locates fugitives from justice and serves court issued warrants.
- Provides law enforcement support and community service.

**Charles E. Hall****Coroner**

717.766.6418

coroner@cumberlandcountypa.gov

- Investigates sudden, unexplained, violent or suspicious deaths occurring in the County.
- Investigated 1,187 cases for manner of death in 2023.
- Investigated 1,847 cremation referral cases in 2023.

**Dennis E. Lebo****Clerk of Court**

717.240.6250

clerkofcourts@cumberlandcountypa.gov

- Official record keeper for all matters relating to the Criminal Division of the Court of Common Pleas.
- Responsible for administration of court fees.
- 78,525 docket entries and 57,525 payment receipts pertinent to criminal court cases were processed in 2023.

**Lisa M. Grayson, Esq.****Register of Wills & Clerk of Orphans' Court**

717.240.6345

regofwills@cumberlandcountypa.gov

- Maintains records for Register of Wills and the Orphans' Court Division of the Court of Common Pleas dating back to 1750.
- A total of 1,720 new cases were processed in 2023 including 1,545 new estates, 78 adoptions, 57 guardianships and 40 miscellaneous matters.
- Processed 1,285 marriage license applications in 2023.

**Dale Sabadish****Prothonotary**

717.240.6195

prothonotary@cumberlandcountypa.gov

- Maintains records of the Court of Common Pleas.
- All civil litigation is filed with the Prothonotary.
- Five star rated acceptance agent for processing public passports.
- 11,056 new civil court cases processed in 2023.
- 1,110 passports were processed in 2023.

Appointed Position**Stacy M. Snyder****Chief Clerk**

717.240.6150

smsnyder@cumberlandcountypa.gov

- Appointed by the Commissioners.
- Manages the daily operations of County government.

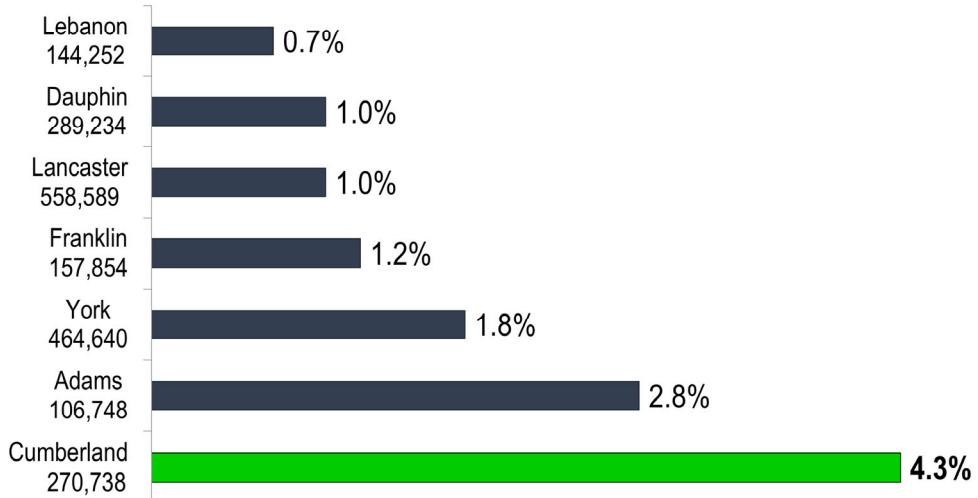


Who we are & What we are doing...

People

Cumberland County remains one of the fastest growing counties in the State. The graph below shows the Cumberland County's surging growth percentage. It also shows each county's population.

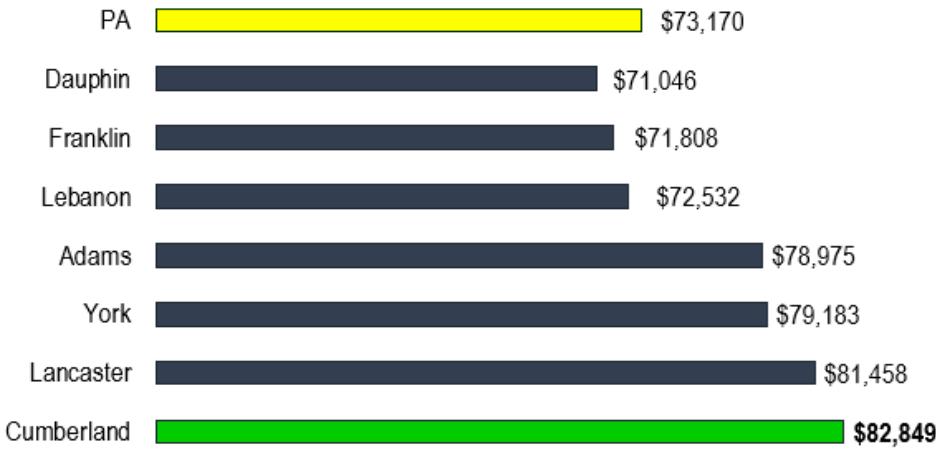
Population Growth 2020-2023 (Estimated)



Income

The graph below shows the median household income for employees across all industries in local counties and the state. On average, Cumberland County income was 14% and 9% higher than the Pennsylvania and regional averages, respectively.

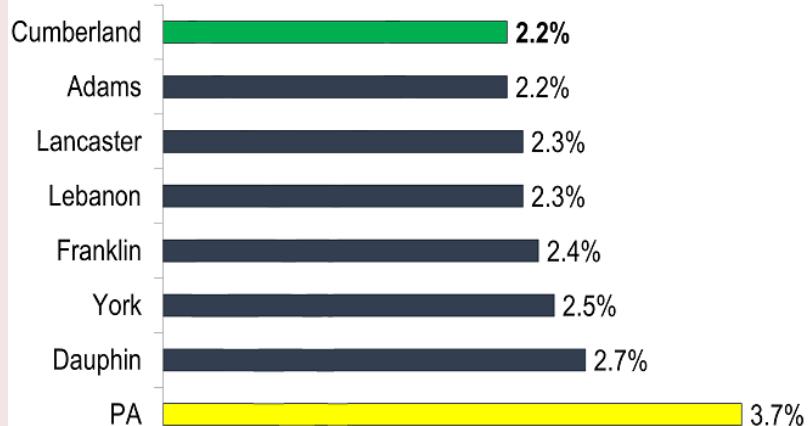
Median Household Income



Economic Conditions

The graph to the right shows the unemployment rate in the region and the state. As per Cumberland Area Economic and Development Corporation, *"This positive employment climate is partly due to major employers in the government, healthcare, retail, transportation and warehousing industries that are located and, in many cases, headquartered here."*

Unemployment Rate



Commute to Work in Minutes



Housing

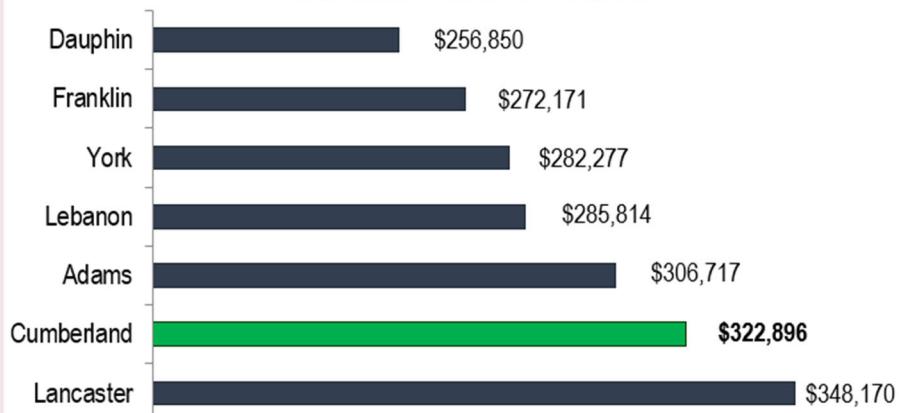
The graph to the right shows the median home value for a single-family home in the mid-state. It shows Cumberland County as the second highest in the region yet single family homes are affordable to most families.

Quality of Life

Although statewide we are one of the fastest growing counties, we have the lowest unemployment rates accompanied with the highest percentage of homebased workforces in the region.

The graph to the left indicates we have a very short commute in a growing economic region.

Median Home Prices





Financial Section

To help you understand the financial presentations...

All of the County's financial information, except for the financial information presented on page 10, is presented on the full accrual basis of accounting.



The full accrual basis reports revenues when earned and expenses when the liability is incurred regardless of the timing of related cash flows. This is the same basis businesses use to report their results.



The information not specified in the first paragraph above is presented on the modified accrual basis of accounting which differs from a full accrual presentation most materially in its recognition of revenue based on its availability to fund current liabilities and the recognition of capital purchases as expenditures rather than capitalizing and depreciating them. The County's general fund, reported on the modified accrual basis, is the main operating fund of the County and is the primary user of County general tax revenues.



You can see further detail in the complete annual report available at www.cumberlandcountypa.gov/631/Financial-Reports-and-Publications.

Statements of Net Position



The summary of the County's financial position, below, shows the County's total resources at year-end versus the amount owed at year-end. The amounts below are on the full accrual basis and measure financial position as would a business.



	2023	2022	2021
Assets:			
Current and other assets	\$ 173,535,394	\$ 175,118,385	\$ 150,232,107
Capital assets	109,174,106	104,869,850	106,966,759
Total assets	282,709,500	279,988,235	257,198,866
Deferred outflows of resources	23,638,584	37,157,115	8,123,467
Liabilities:			
Current and other liabilities	40,377,295	42,557,326	49,211,065
Long-term liabilities	60,624,183	73,850,699	32,591,754
Total liabilities	101,001,478	116,408,025	81,802,819
Deferred inflows of resources	725,611	601,945	25,576,124
Net position	\$ 204,620,995	\$ 200,135,380	\$ 157,943,390

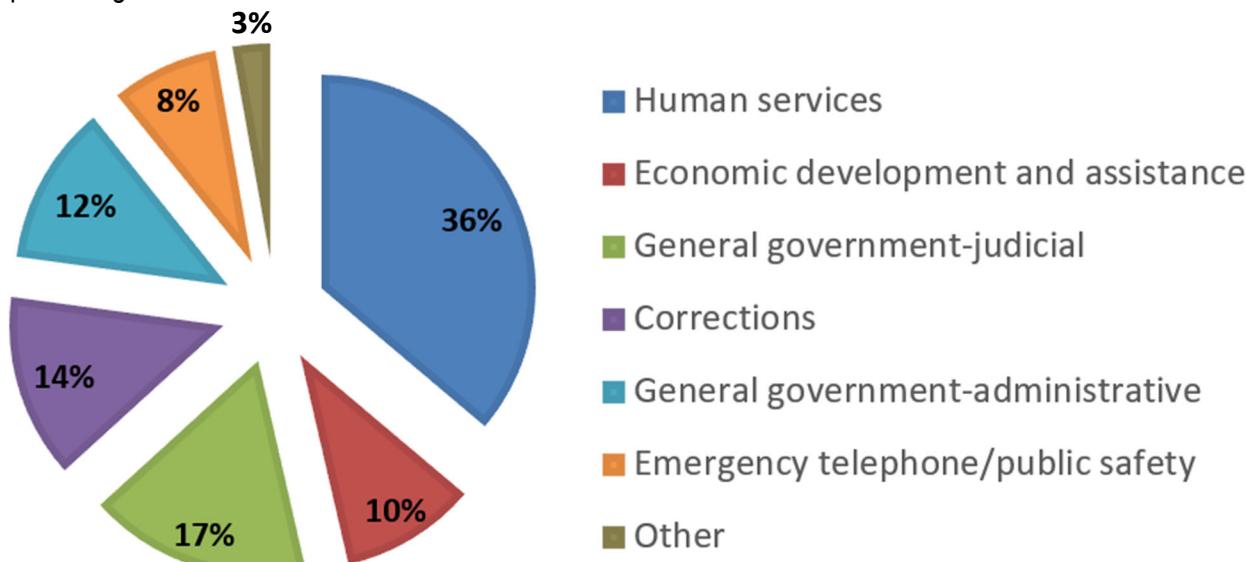
Statements of Net Activities

The summary of the County's financial activities shows County-wide revenues and expenses on the full accrual basis, similar to how a business measures its financial results.

	2023	2022	2021
Revenues:			
Charges for services	\$ 27,032,589	\$ 29,386,546	\$ 43,093,467
Grants	79,542,500	103,739,437	68,475,768
Real estate taxes	57,243,025	56,520,873	55,238,720
Hotel taxes and other	2,641,272	2,483,615	2,101,429
Investment earnings	6,765,107	1,508,013	318,797
Total revenues	<u>173,224,493</u>	<u>193,638,484</u>	<u>169,228,181</u>
Expenses:			
Salaries	57,376,343	55,027,573	59,190,340
Benefits and payroll taxes	22,152,220	24,457,782	14,670,683
Operating	89,596,373	79,595,381	86,364,124
Total expenses	<u>169,124,936</u>	<u>159,080,736</u>	<u>160,225,147</u>
Special item*	<u>-</u>	<u>7,634,242</u>	<u>-</u>
Change in net position	<u>\$ 4,099,557</u>	<u>\$ 42,191,990</u>	<u>\$ 9,003,034</u>

*The County transferred ownership of the nursing home to Allaire Health Services in March of 2022.

The following pie chart breaks down 2023 expenses (\$169,124,936) by type along with the respective percentage.



Major County Initiatives

Long-Term Financial Planning

Nationally Accredited Forensic Lab Adds to County's Law Enforcement Abilities

Cumberland County is one of five nationally accredited labs in the State of Pennsylvania which is used to help crime victims and crime evidence backlogs. District Attorney Seán McCormack stated the lab's services focuses on Cumberland County but also helps ease pressure on other labs. Quoted in a WGAL8 news article McCormack states, "In many ways, we already help alleviate the backlog at the state police in that an entire counties worth of evidence doesn't go to them, doesn't become part of that backlog."

The lab's primary disciplines and responsibilities are:

- Maintain compliance with accreditation standards and the laboratory's quality management system.
- Assist municipal police departments with forensic services.
- Secure all evidence seized by the Office of the District Attorney.
- Generate written reports of all forensic disciplines performed.
- Generate and distribute invoices for testing to add to defendant's court costs upon conviction.
- Provide court testimony for all forensic disciplines performed.

The forensic disciplines performed are automated finger-print identification system (AFIS), crime scene analysis, digital forensics, friction ridge analysis, seized drug testing and toxicology analysis.

Not only does the lab, with its team of professionals, provide law enforcement detectives and the district attorney office with case specific evidence but the speed of which it is processed can be the difference between stopping an offender from committing another crime. "It means we have the flexibility when there is a case that needs immediate attention we can send it to the top of the line. We can evaluate that evidence sooner rather than later." McCormack stated in a ABC27 news article.

Additionally, the district attorney is looking forward to a new ballistics lab opening in the coming year.



Photo:Forensic staff during a community outreach event

Farmland Preservation trying to Preserve County's Farming Heritage

The rural nature of Cumberland County isn't something that come easily considering the fact that the County has been, and continues to be, the fastest growing of the sixty-seven counties in the Commonwealth of Pennsylvania. At the heart of trying to preserve the fertile farmland of Cumberland County is the County's Farmland Preservation initiative headed by the County's Planning Department.

The desire of County farmers to continue their way of life and protect their farmlands for future generations is the focus of the County's program. The program with County, federal and municipal funding sources, provides financial incentive to willing farmers to protect their unique soils in perpetuity. If the farm is sold so does the requirement to protect the farm from development.

In 2023, Cumberland County secured nearly \$4 million for Farmland Preservation and for the Agricultural Conservation Easement Program. The willingness of the farmers along with the diligent Planning Department staff have preserved 204 farms covering 22,533 acres.

If you are interested in the farmland preservation initiative, further information can be found on Cumberland County's website or following the link: www.cumberlandcountypa.gov/106.

Your Money At Work

Who receives your real estate tax dollar.....The following graph depicts for each dollar of real estate taxes paid, who is receiving it.

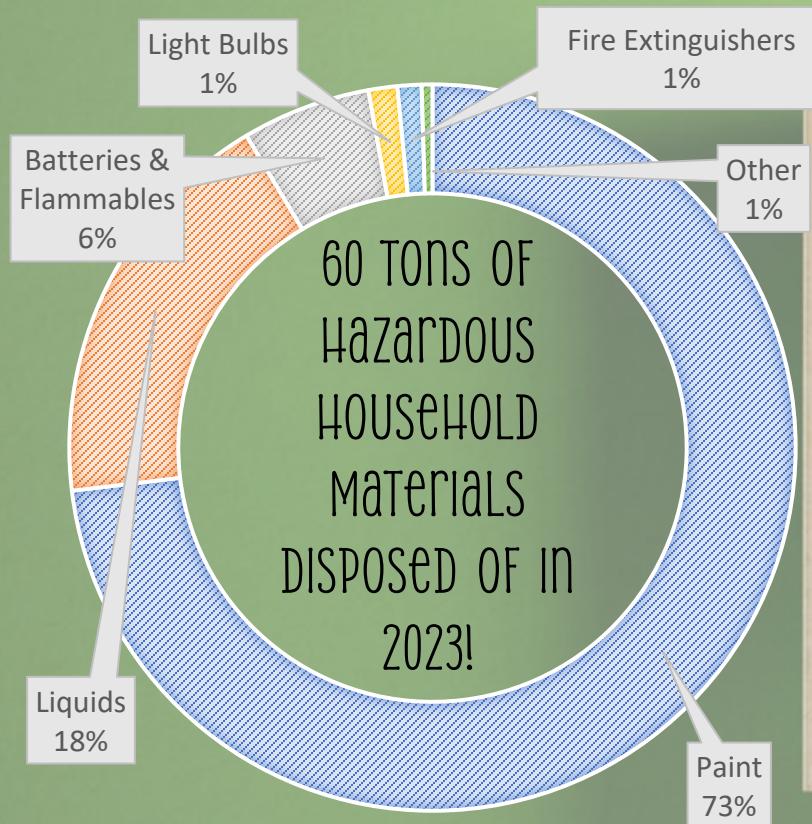


Per resident spending.....

Reading left to right, the information below shows how much, on average, a resident in Cumberland County pays for each general fund department service, net of revenue earned by that department. The cost per department along with subsidy to County programs are offset by general revenues to lead to the net deficit (surplus) per resident.

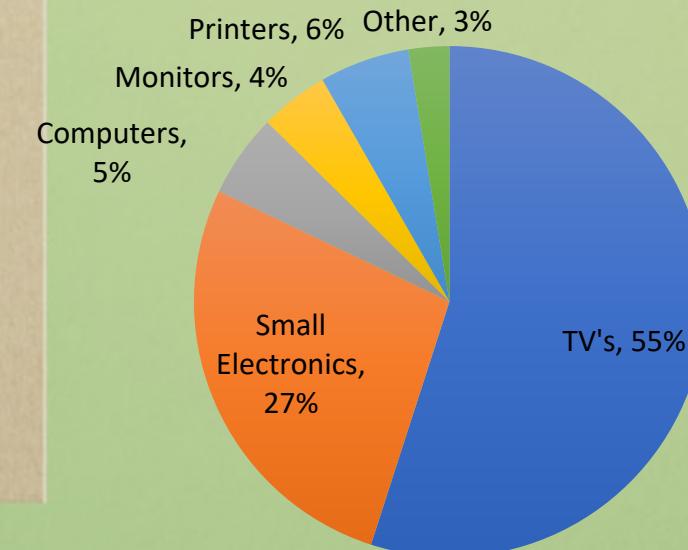
County department	2023	2022	Percent Change- (Favorable) Unfavorable	County department	2023	2022	Percent Change- (Favorable) Unfavorable
Information management and technology	\$ 11.82	\$ 10.77	10 %	Treasurer	0.89	1.09	(18)
County buildings and grounds	14.93	10.50	42	Coroner	5.35	5.02	33
Finance	4.71	4.08	15	Clerk of Courts	(0.24)	0.26	(192)
Bureau of elections	2.59	5.18	(50)	Prothonotary	(0.53)	0.11	(161)
Tax administration	3.34	2.02	65	Sheriff	12.56	10.27	22
Human resources	3.37	2.80	20	Security	1.45	1.14	27
Administrative services	4.38	4.30	2	Register of Wills	(0.13)	(0.59)	78
Total general government-administrative	45.14	39.65		Total County row offices	21.72	17.73	
District Attorney	17.88	16.01	12	Other departments	1.56	1.35	16
District justices	9.73	9.21	6	Debt service	9.61	12.49	(23)
Criminal courts system	25.96	20.25	28	County Grant Program	31.50	3.54	790
Public defender	8.32	8.31	0	Subsidy to county programs:			
Total general government-judicial	61.89	53.78		Emergency telephone/911	7.70	2.16	256
County prison	49.11	47.28	4	Human services	22.49	31.79	(29)
Adult and juvenile probation	19.66	18.56	6	Domestic relations	4.97	4.63	7
Total corrections	68.77	65.84		Public safety	2.10	1.65	27
Public safety administration	2.55	2.41	6	American Rescue Plan Act	(55.27)	(127.65)	(57)
Conservation and planning	7.67	6.56	17	Proceeds from sale of nursing home	0.00	(46.49)	100
Commissioners Office	3.71	4.30	(14)	General revenues	(241.60)	(225.81)	(7)
Controller	5.16	4.60	12	Net deficit (surplus) per capita	(\$5.49)	(\$152.07)	
Recorder of Deeds	(2.79)	(4.17)	33				

Cumberland County RECYCLES!



Our programs are designed to reduce waste generation, provide citizens with recycling options and educate residents on proper waste disposal and recycling techniques.

County Programs helped residents recycle more than **112 TONS** of electronics in 2023!



In three days, residents recycled over 29,000 pounds of TIRES!



Source: Justin Miller, Cumberland County Recycling Coordinator

How Does Cumberland County Compare?

The graphs on pages 13 and 14 compare the largest counties in south central Pennsylvania on core measures such as taxation, spending, and staffing-levels. At the time of preparation of this report, 2023 data is not yet available from all counties and therefore 2022 is the most recent year compared.

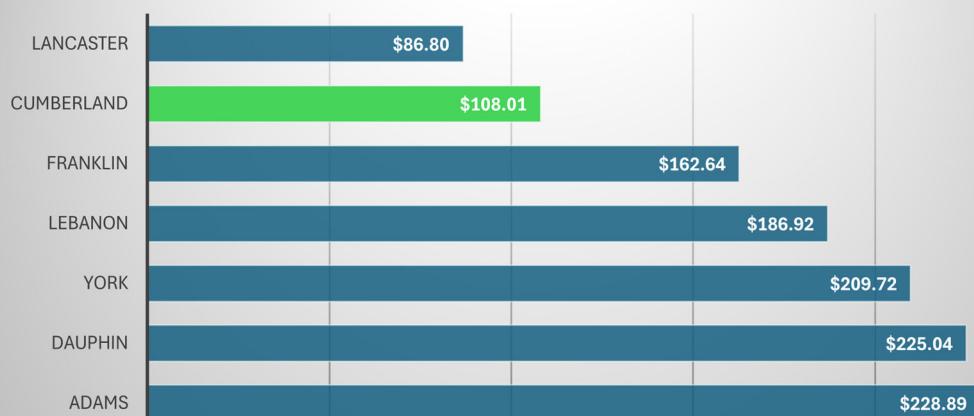
County Real Estate Burden—Cumberland County provides the lowest tax burden on its residents, on a per capital basis, as compared to other counties in the region.

County Real Estate Revenue per Resident



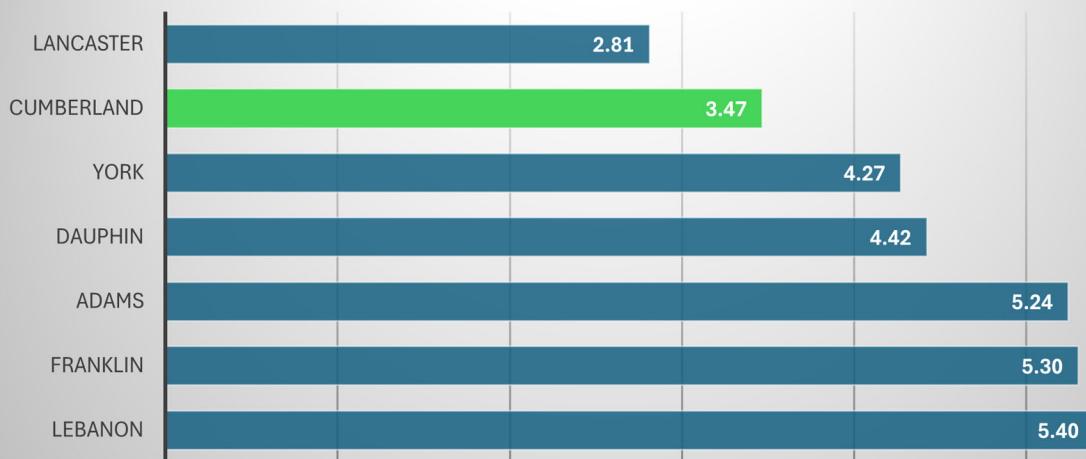
Public Safety Cost per Resident—Public Safety enhances the quality of life, well-being and resilience of communities. Cumberland County is a safe place to live, work and visit and accomplishes this in a cost efficient manner.

Public Safety Cost per Resident



Efficient Operations—A measure of county efficiency in delivering programs and services is its full-time staffing ratio. Cumberland County compares favorably to other counties in south central Pennsylvania on this measure.

Full-Time Employee's per 1,000 Residents



Recognition



Government Finance Officers Association

Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

Presented to

County of Cumberland
Pennsylvania

For its Annual Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morrell
Executive Director/CEO

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Cumberland County, Pennsylvania for its Popular Annual Financial Report for the fiscal year ended December 31, 2021. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Cumberland County has received a Popular Award for the last nineteen consecutive years. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and are submitting it to the GFOA.



F R A U D

HOTLINE

TO CALL IT OUT, CALL IT IN.

717.240.7784

Scan this QR Code to
submit a tip!



Things to consider including in report:

1. Identify area where fraud, waste, or abuse is occurring as well as person(s) involved
2. Nature of the fraud/abuse
3. Date and/or duration of occurrence
4. Approximate dollar amount/ value involved
5. Any additional witnesses(s)

Topics the County Can Investigate:

- Suspected theft or misuse of County property or cash
- False reporting of hours worked
- Submission of illegitimate vendor invoices
- Misrepresentation of expense reimbursements
- Mismanagement of County dollars
- Fraudulent reporting of medical, disability or workers compensation claims
- Spending excess of what is reasonable and necessary
- Violations of County policies (i.e. gift and gratuity policy, purchasing policy)
- Other suspected fraud or abuse involving County vendors, employees, and processes

Online Submission:

[https://ccweb.ccpa.net/
ControllerForm/](https://ccweb.ccpa.net/ControllerForm/)

**SUSPECT IT?
REPORT IT**

All reports go directly to the Controller Office, are confidential, and may be anonymous if you wish. However, whether reporting online or calling, we encourage you to provide contact information to better service you.

Other Resources:

Children & Youth Services:

M-F: 717.240.6120
Evenings, weekends, or Holidays: 717.243.4121
ChildLine, PA child abuse registry (24 hours/day, 7 days/week)
800.932.0313

Crisis Intervention:

Camp Hill area: 717.763.2222
Carlisle area: 717.243.6005
All other areas: 866.350.4357

Adult Protective Services (Age 60+):

Calls between 8:00-4:30pm
Carlisle area: 717.240.6110
All other areas: 888.697.0371 x6110
Calls between 4:30pm-8:00am
Carlisle Area: 717.243.4121
All other areas: 888.697.0371 x4121

Consumer Protection:

800.441.2555

State Office of Consumer Advocate for Public Utilities:

717.783.5048

Department of Human Services Tips:

844.347.8477
800.654.5984 (TTY)

Social Security Administration:

800.772.1213
800.325.0778 (TTY)

As always, if you or someone you know is in immediate danger or experiencing a life-threatening situation, call 911.