

2026 | Strategy & Budget

Board of Commissioners:

Kelly Neiderer | Chairman

Jean Foschi | Vice Chairman

Gary Eichelberger | Secretary

Stacy M. Snyder | Chief Operations Officer . Chief Clerk

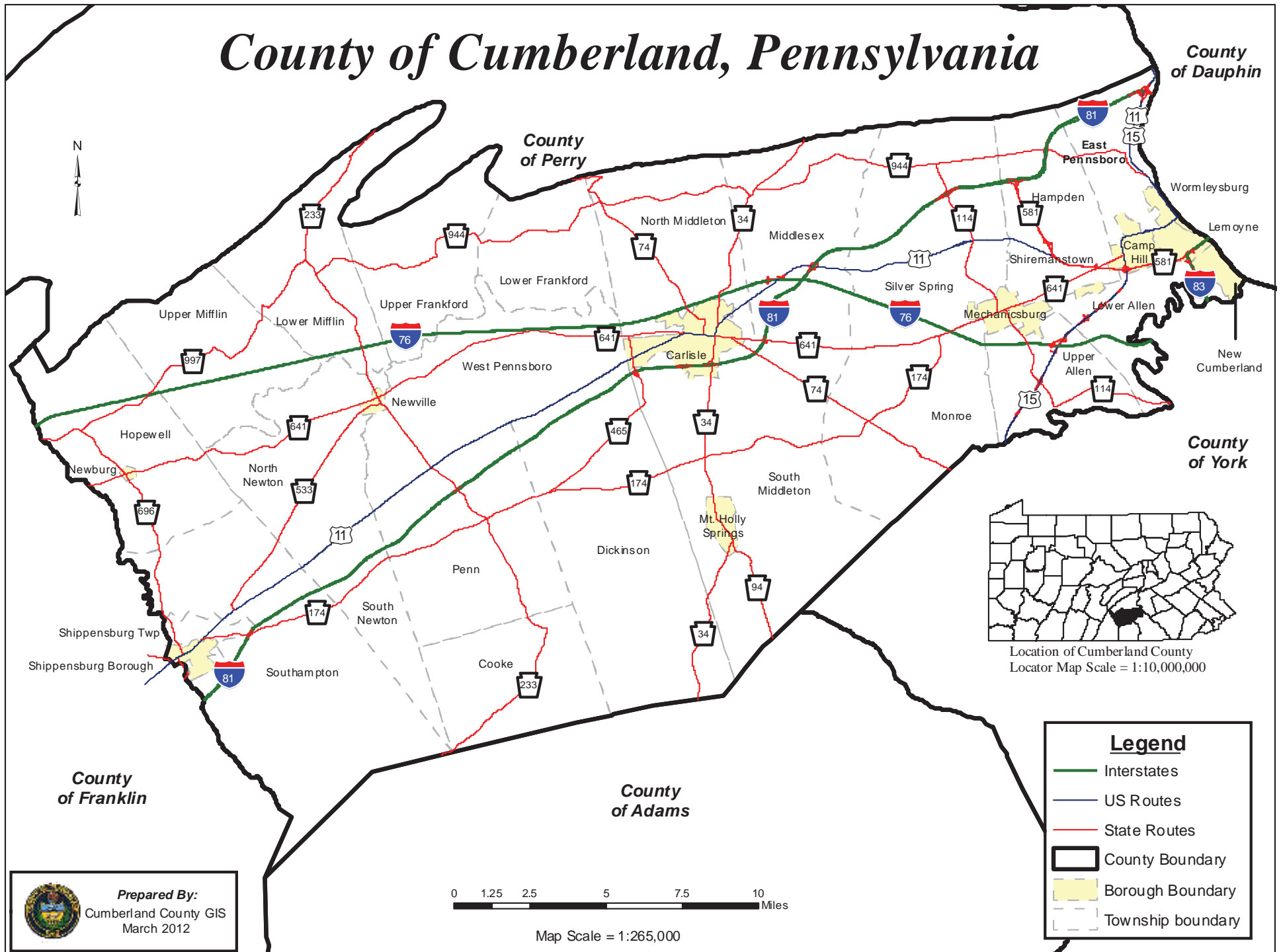
Dana Best | Chief Financial Officer



Cumberland County

Scenic Cumberland County . Widow Piper's Tavern . Shippensburg

County of Cumberland, Pennsylvania





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January 01, 2025

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, 2025. 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 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 Cumberland County 2026 strategy and budget.

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Introduction



CUMBERLAND COUNTY

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Cumberland County Board of Commissioners

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

December 10, 2025

TO: Board of Commissioners and Residents of Cumberland County

Introduction

As we prepare for the implementation of the 2026 strategic plan, we remain focused on aligning our resources with the priorities that matter most to our residents. Cumberland County continues to be one of the fastest growing counties in Pennsylvania. This growth brings opportunity, but also significant fiscal and operational challenges. Population growth related expenditures continue to outpace the tax revenue derived from that same growth. As we navigate these pressures, the county remains committed to serving the residents of Cumberland County by meeting operational needs and statutory obligations while maintaining long-term fiscal responsibility.

Financial Management Principles

To guide our decisions, we adhere to the following core financial management principles:

- Maintaining a financial base to support essential mandated and non-mandated services, even in a changing environment.
- Directing financial resources towards 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 risk.
- Maximizing the level of public goods and services while limiting the levels of debt and tax.

Additional information about the financial management principles and examples where they have been applied can be found throughout this document, within the 2026 Budget Briefing, OpenBook, and on the county website at www.cumberlandcountypa.gov.

Strategic Oversight and Reporting

Our financial management principles serve as the foundation for budgeting and forecasting, strategic planning, and daily operational decision-making. To support effective governance, formal reports are presented bi-annually and informal updates are provided monthly by the Finance Department to the Board of Commissioners. Department heads and elected officials are encouraged to attend or review these presentations and they receive monthly summary reports to inform their own planning and operations. They also have access to robust on-demand financial reports to inform their decisions. This structured reporting process and report availability ensures that decisions are data-informed, and that grassroots initiatives are grounded in both strategic priorities and operational realities.

Introduction

In addition to the Finance Department's work, core inter-departmental teams play a vital role in enhancing financial and operational oversight through data analytics, trend monitoring, and programmatic review.

These teams include:

- Criminal Justice Advisory Board who provides the local setting for teamwork and strategic planning within the county's criminal justice system with the goal of improving effectiveness and community safety.
- Fiscal & Growth Trends Task Force whose role is to provide informative dashboards that combine personnel and fiscal trends.
- Human Services Policy Team whose role it is to address trends across human services departments.
- Senior Management Team who plays a critical leadership role in ensuring the county operates efficiently, strategically, and in alignment with its mission and statutory responsibilities.

The insights and programmatic support provided by these teams as well as others are developed through the lens of our financial management principles and are essential to maintaining both fiscal health and operational excellence.

External Influences

Now more than ever these teams are critical due to increasing external political and structural forces beyond our control. These challenges are compounded by broader economic pressures including inflation, a regressive tax structure, and market volatility, all of which strain both household and government budgets. Also, ideological shifts at the federal level have led to uncertainty in policy direction and funding availability often requiring additional administrative steps to access or maintain funding streams. At the state level, the continued use of outdated funding formulas, or funding formulas that have been updated with the goal of holding shrinking counties harmless, has widened the gap between the growing demand for human services and the county's ability to fund them.

Additionally, a number of statutorily mandated fees in county row offices have not been updated since the 1980s. These outdated fee caps fall far short of covering the actual cost of delivering services, placing an increasing burden on the general fund. Meanwhile, the looming threat and reality of state and federal budget impasses further complicate financial planning. In these instances, we are forced to rely on reserve funds to cover expenses traditionally supported by state and federal funds. This approach is not sustainable in the long term and limits the ability to address these gaps in the short term.

Sustained inflation in recent years has driven up both direct and indirect costs across the board. We have seen notable increases in the prices of everyday items such as toilet paper, printing paper, and notepads, as well as in service contracts ranging from mowing to copier rentals and maintenance. We have worked diligently to decrease consumption, but with escalating costs, we have seen stagnant or increasing expenses. We also manage contracts for goods and services which are mandated or necessary so our ability to cut consumption is limited. Notable examples include the medical and food contracts at the prison and contracts for attorneys for services provided in the courts and in county offices. With expenses rising year after year, the fact that departments have made commendable efforts to reduce consumption is hidden due to rising costs which have outstripped our ability to make corresponding budget cuts.

Finally, property and liability insurance premiums rose significantly this past year, and we anticipate continued increases in the future. We have reviewed operations to explore additional discount eligibility;

Introduction

however, beyond pursuing available discounts, the county has limited control over these expenses. Unlike in other cost areas, reducing insurance coverage is not a viable option to contain costs.

Internal Influences

Cumberland County faces a number of internal challenges which have the potential to impact operations, service delivery, and long-term financial stability. One ongoing concern is balancing the need to attract and retain a qualified workforce within existing budgetary constraints. The labor market remains unpredictable due to shifting conditions and a rapid expansion of the labor pool. It is still unclear whether these changes will ultimately benefit the county or have a neutral effect. Gaining a clear understanding of the job market will be essential in the coming years as 34% of our current staff will be eligible for retirement in the next five years.

In 2025, the Board of Commissioners received a comprehensive Facilities Master Plan which included an assessment of each county facility and a projected needs analysis through 2043. While the plan outlines a wide range of potential capital projects to address both current and future needs, its full implications are still being evaluated. A formal implementation plan, including selected capital projects and financial projections, will be developed in 2026.

Another growing concern is the increasing subsidy, or general fund contribution, required to support human services and public safety departments. Demand for many of the services provided by human services departments can be managed with waiting lists when state and federal funds are exhausted; however, some services must be maintained by the county using subsidy once state and federal funds have been expended. In recent years, spending for children's services has entered overmatch meaning the county exhausted state and federal funds before the end of the fiscal year and was forced to cover the costs of services. While overmatch is typically repaid by the state, there is never a guarantee and the timeline isn't defined.

At the same time, public safety costs including emergency services and dispatch operations are increasingly reliant on technology which brings higher costs for software, infrastructure, and cybersecurity. Sustaining these critical services has required increased county subsidy due, in part, to the lack of commonwealth legislative action to modernize the 911 surcharge. The surcharge was increased temporarily from \$1.65 to \$1.95 through January 2026. The increase has been extended through 2029. While we are appreciative of the extension, the reality is that the current rate doesn't fully cover eligible services which has led to an increase in subsidy or general fund impact. Due to the variable nature of the surcharge, we expect this trend to continue.

The reliance on technology extends far beyond the Public Safety Department and is embedded in the county's day-to-day operations. The increasing use of cloud-based platforms, subscription-based software, and generative AI tools has significantly increased the cost of doing business. As more services are migrated to the cloud, there is a corresponding need to focus on strengthening our cyber-security infrastructure to protect sensitive data and to ensure continuity of operations. The ongoing initiative to keep our critical infrastructure running adds to the increased costs of doing business.

Due to increased direct and indirect costs, we focus on efficiencies that will allow us to realize long-term savings. In the short term, we are keenly aware that the shift to cloud-based and/or subscription-based solutions is costly. A good example is our Infor Lawson project. The county is midway through the design and implementation to upgrade to a cloud-based version of our enterprise software system. This

Introduction

system supports and integrates our core back-office functions, including financial management, personnel management, payroll, procurement, and supply chain operations. The multi-year project includes efficiencies which will allow us to streamline operations once fully implemented. While this project is costly in the near-term, the efficiencies gained will lead to sustained future cost savings.

Strategic Planning

To meet these challenges, the county launched a strategic planning initiative in the second half of 2025. An updated strategic plan is expected by the end of 2025 with full implementation and publication in early 2026. This updated plan will replace the previous commissioner-focused plan first adopted over a decade ago, expanding the scope to include input from subject matter experts across county government. This level of input will help ensure the strategic plan is closely aligned with day-to-day operations, thereby creating a strong foundation to align future budget decisions with strategic priorities. The new plan, based on the vision, mission, and guidance of the Board of Commissioners, will serve as the roadmap for the next five years, guiding decision-making, the allocation of resources, and performance measurement and management across all departments.

Workforce Development

Strategic planning is just one way the county is supporting staff to ensure they are able to address the needs of residents. The county continues to focus on our most valuable resource – our employees. Employees provide the services and are the backbone of county government. Without a well-trained and supported workforce, the county would not be able to meet the needs of residents nor comply with providing mandated services. Many employees provide services directly to clients, while others provide vital administrative support to those employees.

To support leadership development, the county launched a Leadership Academy in 2024. This program equips emerging and current leaders with the skills needed to navigate complex challenges, foster innovation, and lead with integrity. It builds upon the county leadership course which was launched in 2020 and provides the necessary support for current and emerging county leaders to develop a career path at the county. The leadership academy supports another major effort in 2025, succession planning, which will continue into 2026 and beyond.

Succession planning efforts have been expanded in 2025 to ensure continuity of leadership and institutional knowledge. Departments are working closely with Human Resources to identify key roles, develop internal talent pipelines, and prepare for anticipated retirements and transitions. A continued focus on succession planning will ensure a well-trained and supported workforce ready to meet the needs of the residents now and in the future.

Modernizing Operations

The county remains committed to modernizing operations through policy updates, program reviews, and the adoption of best practices. These efforts aim to improve efficiency, transparency, and service delivery across all departments. We are mid-way through a comprehensive review of all county policies with an anticipated completion date of late 2026 or early 2027. Once this review is complete, a regular update cycle will be maintained to ensure the county remains agile and responsive to needs.

Introduction

A sustained review of programs and initiatives is also underway to ensure they meet our current needs and reflect today's environment. These reviews will continue in 2026 along with the adoption of best practices identified by these reviews. Having policies, procedures, and protocols that meet current operational and financial needs ensures the county is able to pivot quickly when needed to address external or internal influences.

Conclusion

As we proactively plan for the future, we recognize the many moving parts that influence county operations and finances. To ensure a well-rounded perspective, departments have conducted both SWOT (strengths, weaknesses, opportunities, and threats) and SOAR (Strengths, Opportunities, Aspirations, and Results) analyses. These tools help us evaluate internal and external factors from multiple angles. The initiatives we recommend and the programs we support are all designed to advance the county in a thoughtful and strategic manner.

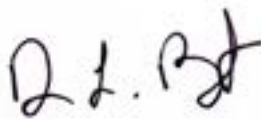
In closing, Cumberland County remains steadfast in its commitment to responsible governance, strategic planning, and service excellence. We will continue to monitor the internal and external influences outlined above, while staying attuned to emerging trends that may positively or negatively impact county operations or our financial stability. As we implement the 2026 strategic plan, we remain focused on aligning our resources with strategic priorities. Decisions will be made with these influences and our strategic plan in mind to ensure the county remains on solid financial footing in 2026 and beyond.

Acknowledgements

We thank all staff for continuing to manage their budgets and working throughout the year to meet department goals and objectives evidenced by the performance metrics recorded in this book. A special thank you to the staff who help put together the 2026 Strategy and Budget Book including Ron Snow, Keri Finkenbinder, Stephanie Phillips, Brandon Yeager, Logan Neumann, Jake Hykes, and Chris Sechrist.



Stacy M. Snyder
Chief Operations Officer/
Chief Clerk



Dana L. Best
Chief Financial Officer

A Balanced Budget

The 2026 budget is a balanced budget based on the priorities outlined in the Commissioners' County Strategy. To achieve this balance, the commissioners will implement long-term structural adjustments and enhance quality by re-engineering workflows and business processes. The budget will also focus on long-term integrated financial planning, particularly for large capital projects, as well as adjustments to user fees. Furthermore, there will be an emphasis on smart economic development and sharing services with neighboring counties.

Some of the 2026 pressure points are inflation, child protective cases, judicial costs, criminal prosecution, flat state funding, human services, 9-1-1 radios and infrastructure, technology, and pensions.

When creating projections for the General Fund, projections for all county funds are developed by considering long-term implications, plans, and funding changes. This process is essential for understanding the impact on the General Fund.

The assumptions and growth rates used when developing the projections include:

- **Real Estate Revenue:** In 2026, real estate revenue is projected to increase 2.4% due to natural growth. In 2027-2029, this revenue is projected to increase by an average of 1.0% annually due to natural growth.
- **Other Revenue:** Projections for other revenues are based on current trends. Interest revenue is expected to decline in future years due to anticipated decreases in interest rates and a diminishing cash balance. Department fee revenue assumes there will be no increase in rates in the coming years.
- **Salary Expenses:** Salary expenses are projected to increase 3.8% annually from 2026 to 2029. This increase accounts for wage scale adjustments, step increases, turnover, and changes in positions.
- **Benefits Expenses:** Benefit expenses are projected to increase 7.3% in 2026 due to increases in medical rates and an increase in the actuarially determined contribution (ADC). Benefit expenses are projected to increase by an average of 2.0% per year from 2027 to 2029. FICA, retirement, workers' compensation, short-term disability, and long-term disability are based on a percentage of salary.
- **Operating Expenses:** Operating expenses are projected to decrease 7.2% in 2026 and 3.0% in 2027 and increase 2.0% annually in 2028 to 2029. These projections are developed by analyzing trends within each expense category. The fluctuations in operating expenses in 2026 to 2027 are attributed to grant-related expenses, which are expected to align with corresponding revenues during the grant terms. A modest rate of inflation is also factored into these projections.
- **Subsidy:** Subsidy is projected to increase by 20.0% in 2026, followed by an average annual increase of 3.0% for 2027 to 2029. The increase in 2026 is due to the rebound in subsidy from CYS overmatch received in 2025 for 2023/2024. These projections assume stable state funding and that operations will continue as normal until any approved changes are implemented. For example, the MH.IDD subsidy is projected to decrease in 2025 due to changes in the services provided.
- **Capital:** Capital projections are based on ten-year plans, approved projects, and historical trends.
- **Transfers/Debt:** Transfers and debt projections adhere to amortization schedules.

These assumptions create a framework for understanding the anticipated financial landscape over the next four years.

The General Fund budget shows a potential transfer of \$16,813,771 from reserves. The county will transfer \$9,653,597 from assigned/committed fund balance, the majority of which is county grant program funding. 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

A Balanced Budget

result will be an estimated ending fund balance of \$33.3 million and a projected transfer from reserves of \$7,812,995. 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 2026 budget year.

Throughout 2026, the county will continue to implement cost containment measures and operational efficiencies, while actively pursuing grant opportunities to support critical initiatives and minimize the financial impact on taxpayers.

Original Budget Guidelines - Strategic Reporting and Performance Management

2026 - 2029 Ending Fund Balance Projection

	Projected 2026	Projected 2027	Projected 2028	Projected 2029
Projected Beginning Fund Balance	\$ 33,227,614			
Real Estate Taxes	\$ 71,730,409	\$ 72,297,154	\$ 73,019,842	\$ 73,749,756
All Other Revenue	38,428,979	34,105,519	34,390,561	34,679,437
Total General Fund Revenue	\$ 110,159,388	\$ 106,402,673	\$ 107,410,403	\$ 108,429,193
Salary	\$ 42,215,678	\$ 43,824,819	\$ 45,492,532	\$ 47,230,160
Benefit	16,655,595	17,000,216	17,268,609	17,664,633
Operating	31,421,205	30,467,084	31,076,572	31,693,233
Subsidy	16,131,111	16,845,195	17,233,013	17,642,341
Capital	5,760,924	5,866,704	4,895,729	4,684,685
Transfers / Debt	5,694,586	4,388,726	5,910,242	3,151,852
Total General Fund Expenses	\$ 117,879,099	\$ 118,392,744	\$ 121,876,697	\$ 122,066,904
Committed/Assigned FB to Unassigned FB	\$ 7,812,995	\$ 5,369,195	\$ 1,519,195	\$ 39,974
Projected Ending Fund Balance with no change	\$ 33,320,898	\$ 26,700,022	\$ 13,752,923	\$ 155,186
Required Ongoing Changes	\$ -	\$ 6,600,000	\$ 6,310,000	\$ 695,000
Projected Ending Fund Balance with changes	\$ 33,320,898	\$ 33,300,022	\$ 33,262,923	\$ 33,270,186

Note: The projections have been updated since the Financial Analysis Committee presentation on October 8, 2025. The updated projections were presented at the Finance Meeting on October 22, 2025.

Financial forecasts are available at www.cumberlandcountypa.gov/finance. These forecasts are a key part of the bi-annual Financial Analysis Committee presentation to the commissioners. Projections for 2026–2029 are shown above. Each year, the required ongoing change needed to maintain a breakeven fund balance is added. These adjustments may involve changes to expenses, revenues, or a combination of both. Ongoing efforts are anticipated to maintain a balanced budget.

In 2026, the county will continue to monitor quarterly progress toward the priorities outlined in this document. The 2026 Cumberland County Strategy and Budget is divided into seven main sections: Introduction, County Strategy, Budget by Function, Budget by Fund, Performance Management, Capital, and Supplementary Information. This document provides insights into the scope and quality of county services. All county departments and elected officials are expected to participate in the performance management initiative and report quarterly progress.

Original Budget Guidelines - Strategic Reporting and Performance Management

To prepare for the 2026 budget, the commissioners, through the Finance Office, directed departments to review and refine operating expenses at the line-item level. Departments were instructed to manage costs tightly, particularly in areas like overtime, mileage reimbursements, conference and training expenses, and overall departmental spending. Budget submissions for 2026 were completed using the Qwestica budgeting software.

Economic and Financial Condition

The 2026 budget is shaped by several significant economic factors. One major impact is the continued flat state funding for human services. With continued flat state funding and increases in the costs of services, the impact on the General Fund increases through subsidy to the human service funds. The county is currently in the process of upgrading Lawson to Infor CloudSuite and is in the final stages of the P25 Radio Infrastructure Project. Other impacts are a projected 14.7% increase in the ADC and an 8% increase in medical rates in 2026.

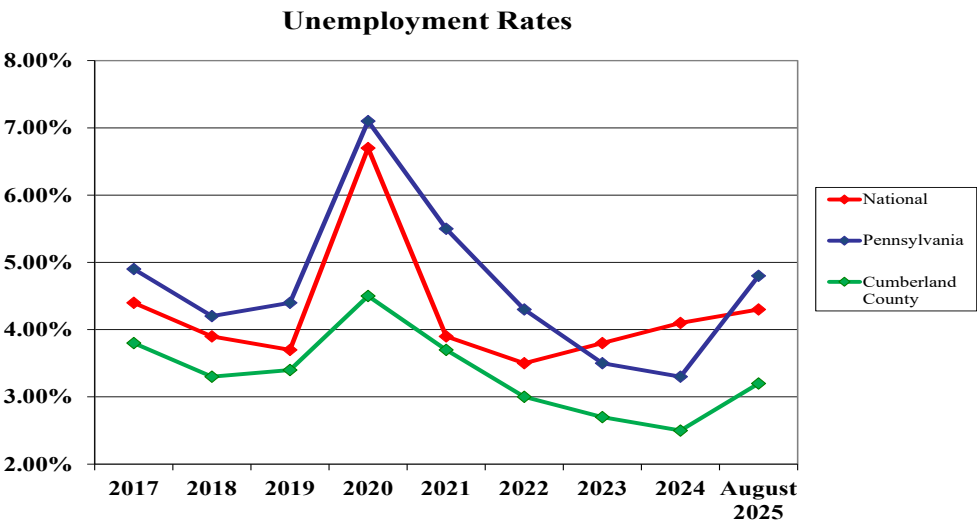
Cumberland County remains committed to identifying innovative strategies to reduce overall costs for taxpayers. The county continuously seeks opportunities to lower expenses and address the long-term challenge of bending the cost curve downward.

Like all Pennsylvania counties, Cumberland County relies heavily on property tax revenue, creating a structural imbalance where normal revenue growth does not keep pace with inflation. Despite this challenge, the county is dedicated to exploring creative solutions to mitigate the imbalance while maintaining high-quality services for its residents.

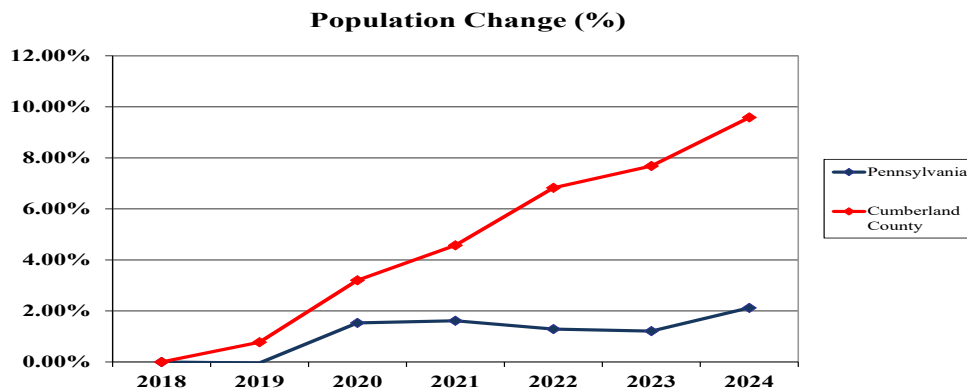
Principle Issues Facing Cumberland County

Cumberland County maintains a well-diversified tax base, with minimal reliance on any single taxpayer. The top ten taxpayers collectively account for just 3.01% of the county’s taxable assessment base.

The county’s unemployment rate continues to outperform both state and national averages. In August 2025, Cumberland County’s unemployment rate was 3.2%, compared to 4.8% for the state and 4.3% nationally. Refer to the chart below for more details.



Principle Issues Facing Cumberland County



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.

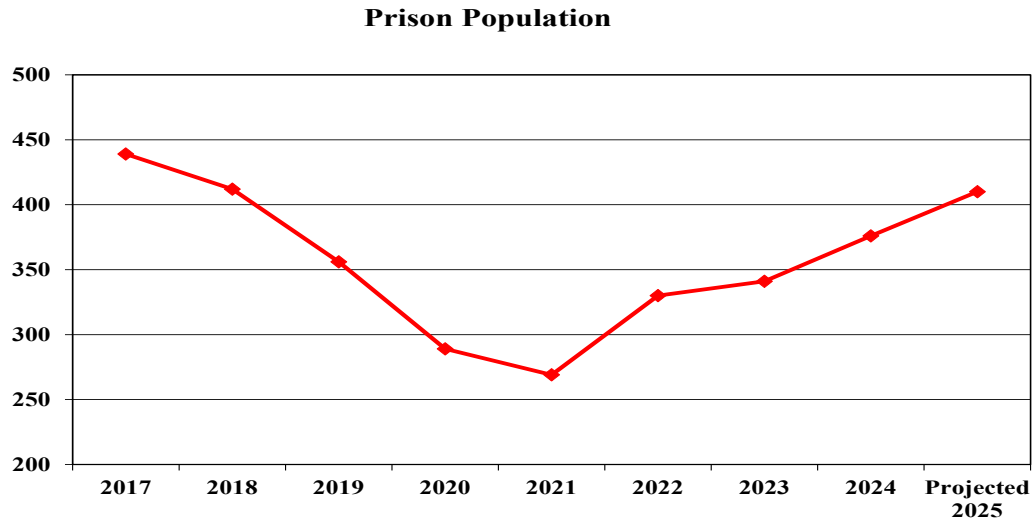
The growing population places an increasing burden on the county criminal justice system. Although the number of criminal dockets filed at the Court of Common Pleas levels from 2011 to 2021 decreased by 11.1%, the 25-year trend shows a steady increase in the number of filings. In 2020, a seventh judge 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.

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.

On July 1, 2025, Cumberland County Treatment Court underwent major restructuring. The two Treatment Court tracks were divided into two court programs, resulting in DUI Court and Drug Treatment Court, while Overdose Intervention Court (OIC) was rolled into the Drug Treatment Court. DUI and Drug Treatment Court provide a cost-effective alternative to incarceration through a long-term, judicially monitored regimen of treatment for non-violent substance dependent offenders. The program aims to return clean and sober individuals to the community after equipping them to maintain their sobriety and improve the quality of their lives.

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,

Growing Demand for Services



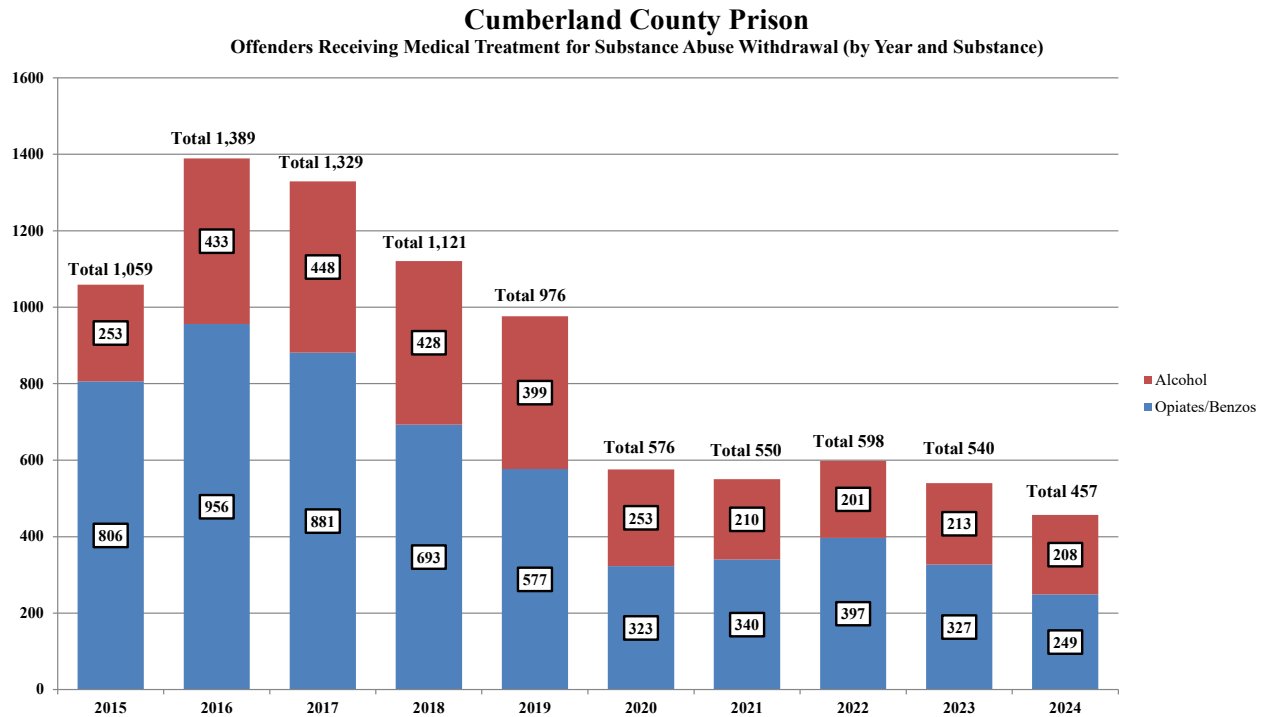
and improving the quality of life for participants. There have been 111 participants that entered the program and 58 have successfully completed; the recidivism rate is 14%

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 on the following page shows the rapid increase and decline in inmates needing medical treatment for opioid withdrawal upon admission to the prison from 2015 - 2024. The data for 2024 shows a significant decrease in opioid related disorders among county inmates over recent years. 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.

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.

Growing Demand for Services



Maintaining a Highly Qualified Workforce

Cumberland County places a high priority on maintaining a qualified workforce to effectively serve its residents. The county has developed a comprehensive compensation plan that rewards employees based on performance rather than tenure, aiming to retain high performers and attract skilled candidates. The county commissioners regularly seek feedback on the plan, resulting in annual updates. Union employees will continue to receive pay increases according to their contracts. In 2023, the county implemented a five-factor classification system to evaluate roles based on leadership, working conditions, complexity, decision-making, and relationships.

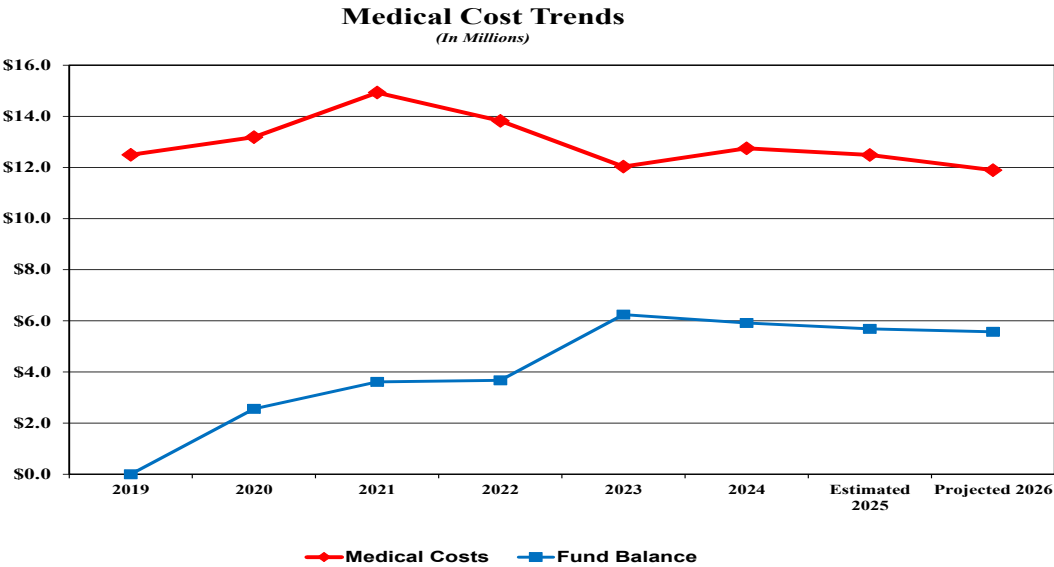
New positions are not determined during the budget process; instead, they are evaluated and approved throughout the year based on a justified business need. A small contingency fund is set aside to accommodate these requests. The Courts are increasing 5.3 full-time equivalents (FTEs) in 2026 due to a reorganization of the office and the addition of a guardian ad litem (GAL). The District Attorney's Office is increasing 6.4 FTEs in 2026 due to increased caseloads and the completion of the Firearms Laboratory. Children & Youth Service is increasing 11 FTEs to improve the ability to consistently meet regulatory deadlines. These extra positions allow workers to have more client contact time, enhancing engagement strategies and reducing the duration of youth in out-of-home placements. The Drug & Alcohol program is decreasing 5.5 FTEs in 2026 due to eliminating a position and a decrease in the allocation of employees assigned to the Opioid Settlement Fund. The allocation is determined based on the amount of time the employee spends working on opioid-related tasks. See pages 63-64 Positions by Performance Management Groups for more detail.

The county remains committed to providing a competitive employee benefits package, which includes health, dental, vision, life, short term and long term disability insurance, and retirement plans. To manage rising healthcare costs, the county implemented self-insurance for medical coverage in 2018, along with various cost-containment strategies. The health and wellness program encourages healthy lifestyles and

Maintaining a Highly Qualified Workforce

includes a Health Savings Account (HSA) option for employees. These initiatives have resulted in keeping benefit cost increases below national averages. In 2024, a cost-sharing model for medical, dental, and vision premiums was introduced.

The county allocates health insurance expenses to departments similar to how premiums are paid to an insurance provider. In 2024, the amount charged to departments decreased due to the introduction of an employee premium share. Employees will contribute three percent for single coverage and five percent for two-party and family coverage. The overall cost reduction in 2021 and 2022 was primarily driven by a decline in employee enrollment in the health insurance plan, largely attributable to the nursing home divestiture. A detailed breakdown of the county’s total health insurance costs is provided in the graph below.



Major Capital Projects

P25 Radio Infrastructure Project	\$ 2,448,700
Lawson Upgrade to Infor CloudSuite	\$ 1,800,000
Regional CAD System	\$ 1,800,000
Farmland Preservation	\$ 1,100,000

Capital is requested during the budget process. Smaller capital projects are handled similarly to creating additional positions by setting aside contingency, which is used and approved throughout the year based on business needs. County building projects are typically determined during the budget process. The Information Management and Technology Office (IMTO) is allocated \$542,000 to meet the General Fund’s capital needs in 2026. The remaining General Fund capital is placed into a contingency fund.

The county has found contingency budgeting for positions, capital, and uncertain events (such as capital cases and prison medical expenses) to be very successful. This approach removes the pressure of making numerous decisions within a tight timeframe during the actual budgeting process. It allows for a more thorough evaluation based on business analysis. The county can “pool” risks into one area and allocate resources to departments as needed. As a result, the county has been able to save millions of dollars through this budgeting strategy.

Financial Policies

The financial health and welfare of Cumberland County is 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/Policies>.

Financial Philosophies

Adopted: October 22, 2007

Revised: November 21, 2024

Last Reviewed: November 2024

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.

The financial objectives set forth herein are intended to guide the decision-making of both the Board of Commissioners and county management. The objectives shall serve as criteria for evaluating the fiscal appropriateness of both current programs and activities and proposed future programs and activities. The 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 purposed to 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 long- and short-term.
- Maintain sufficient financial liquidity to meet normal operating and contingent obligations.
- Maintain effective 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, maintain and preserve existing infrastructure and capital assets.
- Guide the Board of Commissioners and management on policy decisions that have significant financial impact.
- Ensure the county can withstand local and regional economic variations and adapt 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 lessen financial risks.
- Promote sound financial management by providing interested parties 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 within the financial community, assuring taxpayers that county government is financially well managed and operates 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 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. It is the county's intent 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. Revenues + Fund Balance + Transfers \geq 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:

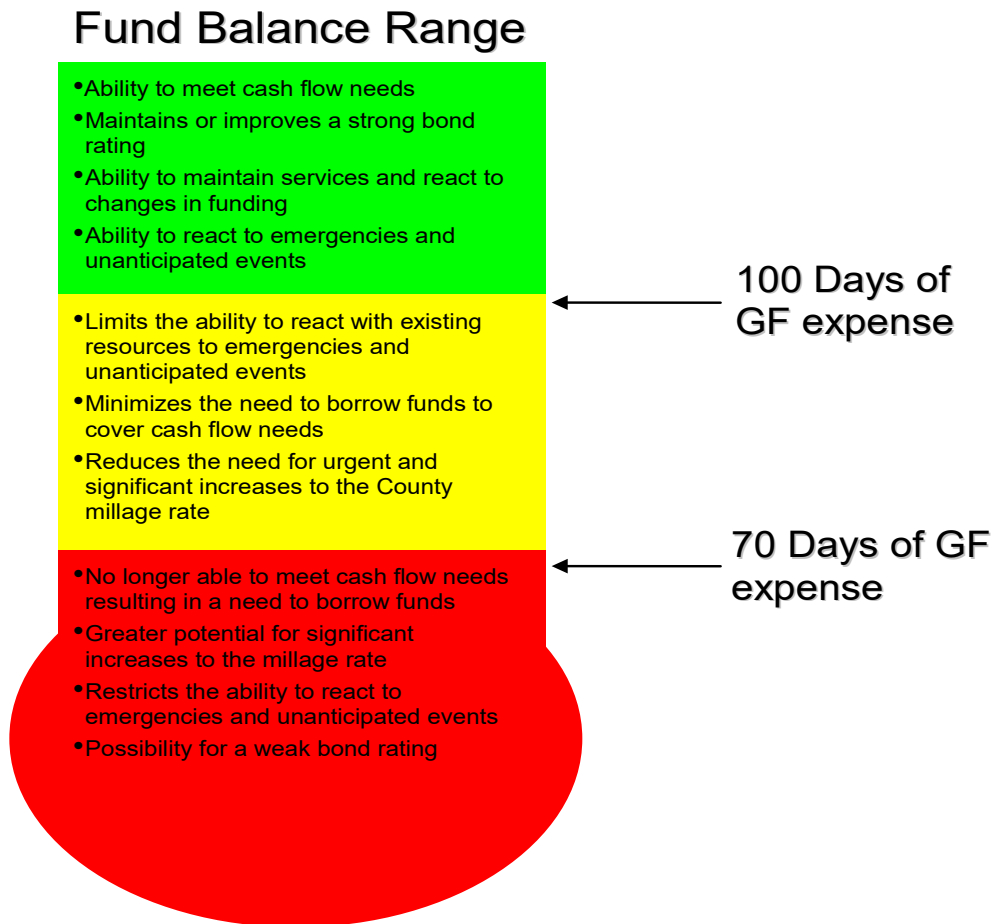
- Reduces the need for urgent and significant increases in the county millage (tax) rate.
- Ensures its ability to effectively react with existing resources to emergencies and unanticipated events.
- Avoids the need for costly tax anticipation notes.
- Exercises good fiscal management by permitting the 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)



Debt Policy

Adopted: July 7, 2014

Revised: N/A

Last Reviewed: November 2025 - Currently working on a revised policy

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 \$100 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.

Financial Policies

Debt Policy (continued)

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.

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 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.

Financial Policies

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, 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.

**** To access the full list of Financial Policies, go to <https://www.cumberlandcountypa.gov/Policies> ****

Debt

Legal Debt Margin Estimated for year ended 2025

Borrowing Base Revenue:	
2023	153,076,469
2024	176,056,426
2025 Estimated	179,679,000
Total Revenue	<u>508,811,895</u>

Debt Limit for General Obligation Debt

Average borrowing base revenues	169,603,965
Debt limit percentage	300%
Debt limit	<u>508,811,895</u>
Total amount of debt applicable to debt limit (12/31/25)	<u>38,917,666</u>
Legal Debt margin	469,894,229

Debt limit for General Obligation Debt and Net Lease Rental Debt

Average borrowing base revenues	169,603,965
Debt limit percentage	400%
Debt limit	<u>678,415,860</u>
Total amount of debt applicable to debt limit (12/31/25)	<u>38,917,666</u>
Legal Debt margin	639,498,194

Current Debt Outstanding

		Interest Rate	Final Maturity	Original Issue	Governmental Activities	Total Outstanding
General Obligation Bonds						
G.O. bonds -	2016 issue	2%-5%	2028	11,470,000	3,860,000	3,860,000
G.O. bonds -	2018 issue	1.4%-3%	2031	12,140,000	6,905,000	6,905,000
G.O. bonds -	2022 issue	1.85%-3.9%	2042	14,395,000	12,965,000	12,965,000
G.O. bonds -	2024 issue	2.4%-3.8%	2044	14,395,000	13,920,000	13,920,000
Total general obligation bonds				<u>52,400,000</u>	<u>37,650,000</u>	<u>37,650,000</u>
Notes from Direct Borrowing						
PIB note -	2020 issue	2.625%	2028	5,000,000	1,267,666	1,267,666
Total direct borrowing				<u>5,000,000</u>	<u>1,267,666</u>	<u>1,267,666</u>
Long-term debt December 31, 2025					<u>38,917,666</u>	<u>38,917,666</u>

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
2026	2,305,000	288,775	1,005,000	1,111,825	542,006	29,743
2027	2,380,000	215,350	1,055,000	1,060,325	556,327	15,421
2028	2,445,000	144,850	1,105,000	1,006,325	169,333	2,223
2029	1,175,000	91,425	1,160,000	949,700	-	-
2030	1,210,000	55,650	1,220,000	890,200	-	-
2031	1,250,000	18,750	1,275,000	831,150	-	-
2032	-	-	1,335,000	775,900	-	-
2033	-	-	1,385,000	721,500	-	-
2034	-	-	1,440,000	665,000	-	-
2035	-	-	1,495,000	606,300	-	-
2036	-	-	1,560,000	545,200	-	-
2037	-	-	1,620,000	481,600	-	-
2038	-	-	1,690,000	415,400	-	-
2039	-	-	1,765,000	346,300	-	-
2040	-	-	1,840,000	274,200	-	-
2041	-	-	1,915,000	199,100	-	-
2042	-	-	1,990,000	121,000	-	-
2043	-	-	995,000	61,300	-	-
2044	-	-	1,035,000	20,700	-	-
Total	10,765,000	814,800	26,885,000	11,083,025	1,267,666	47,387

	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
G.O.B.-	2024	AAA	P25 Radio Infrastructure Project		2024
Direct Borrowing					
G.O.N.-	2020	n/a	Sample Bridge Replacement		2020

Cumberland County has no plans to issue additional debt as of the printing of the 2026 Strategy & Budget document. Cumberland County's current debt is significantly below its internal policy limit of \$355 per capita (approximately \$100 million). As of December 31, 2025, the county's debt stands at \$38.92 million, which equates to approximately \$138 per capita. This figure is calculated by dividing the total long-term debt of \$38.92 million by the county's projected population of 281,026 as of the end of 2025.

$$\text{Per Capita Debt} = \frac{\text{Total Debt}}{\text{Population}} = \frac{\$38,917,666}{281,026} \approx \$138$$

* For additional information on debt, see the debt policy on pages 28-29. *

Budget Process

Cumberland County uses formal budgetary accounting as a management control tool for its governmental funds. Each year, the county adopts annual operating budgets through the passage of a budget ordinance.

The county prepares its budget based on Generally Accepted Accounting Principles (GAAP), with a few exceptions. The budget aligns with the basis of accounting used for the major fund statements in the Annual Comprehensive Financial Report, except for the following differences:

- 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 District Attorney Programs.
- Indirect costs and library taxes are budgeted as revenues and expenditures but are not reported as such under GAAP.

The General Fund in the basic financial statements consolidates several individual funds, which are budgeted separately in the legally adopted budget. To reconcile the General Fund's budgetary basis with its presentation in the basic financial statements, these separate funds are combined with the General Fund for reporting purposes.

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

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

In February and March for fiscal budgets, and June and July for calendar funds, each department reviews current and prior year financial data to develop budget projections for the upcoming fiscal year. These projections are often prepared in collaboration with the Finance Office. Each department then submits its preliminary budget proposal to the Finance Office using a standardized format.

The Finance Office reviews departmental budget submissions, collaborating with departments as needed to validate requests and refine projections. Adjustments are made by Finance, as necessary, based on trends from previous years or anticipated changes within the departments. With access to all the departmental budgets, Finance can cross-compare submissions to identify discrepancies or overlaps. For instance, when a project involves multiple departments, one or more may fail to budget accurately. Similarly, a department might inadvertently omit a budget line item. Changes may also be necessary to align budgets with strategic priorities, address unanticipated costs, or incorporate updates for grants or other external funding. Once finalized, the compiled data is presented to the Board of Commissioners (BOC) during a public hearing process.

- Beginning in 2024, the Finance Office, the Chief Financial Officer (CFO), and the Chief Operations Officer(COO)/Chief Clerk conducted budget review sessions with every department, expanding the practice from focusing solely on large departments. These sessions allowed departments to discuss major changes for the upcoming budget year, as well as future changes and/or needs related to capital, staffing, technology, and revenue.
- The Finance Office, CFO, and the COO/Chief Clerk also develop revenue projections and a financing strategy to support the proposed budget. A preliminary budget, including revenue and expenditure estimates, is submitted to the BOC for consideration. Following public notice, the final budget is displayed for 20 days in accordance with the County Code. The BOC adopts the budget by passing a formal budget resolution after the required inspection period, and the final budget is published in written form.

Budget Process

- 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.

Cumberland County holds Finance Meetings every Wednesday to discuss an array of topics at a public meeting. The meetings are designed to give the BOC 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 four-year projections. Additionally, the Fiscal and Growth Trend Team presentations cover planning, assessment, and other key indicators. To enhance public engagement, the Communications Department promotes budget-related opportunities for public comment and works to make budget information accessible through tools like OpenBook, alongside the traditional budget document. Beginning in 2024, monthly informational sessions were held with the commissioners, the CFO, COO, Deputy Chief Clerk, and management of the Finance Office. The meetings are designed to give the commissioners an opportunity to ask questions about the information they have received.

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

Actual operating transfers - out and expenditures 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

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

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	31			

February 2025

- February 6: Salaries of fiscal funds are downloaded from Lawson to Questica
- February 18: Budget guidelines and preparation materials are sent to departments
- February 18 - March 21: Budgets are available online for department budget requests

March 2025

- February 18 - March 21: Budgets are available online for department budget requests
- March 17, 31: Meeting with chief operations officer/chief clerk
- March 21 - April 11: Finance review of proposed budgets

April 2025

- March 21 - April 11: Finance review of proposed budgets
- April 3, 17, 28: Meeting with chief operations officer/chief clerk
- April 9: Work session with fiscal departments
- April 29: Preliminary fiscal budgets are available for Board of Commissioners review

May 2025

- May 7 - June 4: Preliminary fiscal budget placed on view for public inspection for minimum of 20 days
- May 12: Meeting with chief operations officer/chief clerk
- May 28: Salaries of calendar funds are downloaded from Lawson to Questica

June 2025

- May 7 - June 4: Preliminary fiscal budget placed on view for public inspection for minimum of 20 days
- June 4: Fiscal budget is approved/adopted by Board of Commissioners
- June 4: Fiscal budget upload to Lawson
- June 9: Budget guidelines and preparation materials sent to departments
- June 9 - July 25: Budgets are available online for department budget requests

July 2025

- June 9 - July 25: Budgets are available online for department budget requests
- July 2, 16, 30: Meeting with chief operations officer/chief clerk
- July 25 - August 29: Finance review of proposed budgets

August 2025

- July 25 - August 29: Finance review of proposed budgets
- August 4, 11, 18, 25: Meeting with chief operations officer/chief clerk
- August 25, 28: Department budget meetings are held

September 2025

- September 2, 8, 15, 18, 25, 26, 29: Department budget meetings are held
- September 5: Performance goals and measures reviewed by department and finalized
- September 5: Mission and core activities reviewed by department and finalized
- September 25: Meeting with chief operations officer/chief clerk

October 2025

- October 2: Department budget meetings are held
- October 8: Presentation of county's financial condition
- October 20: Meeting with chief operations officer/chief clerk

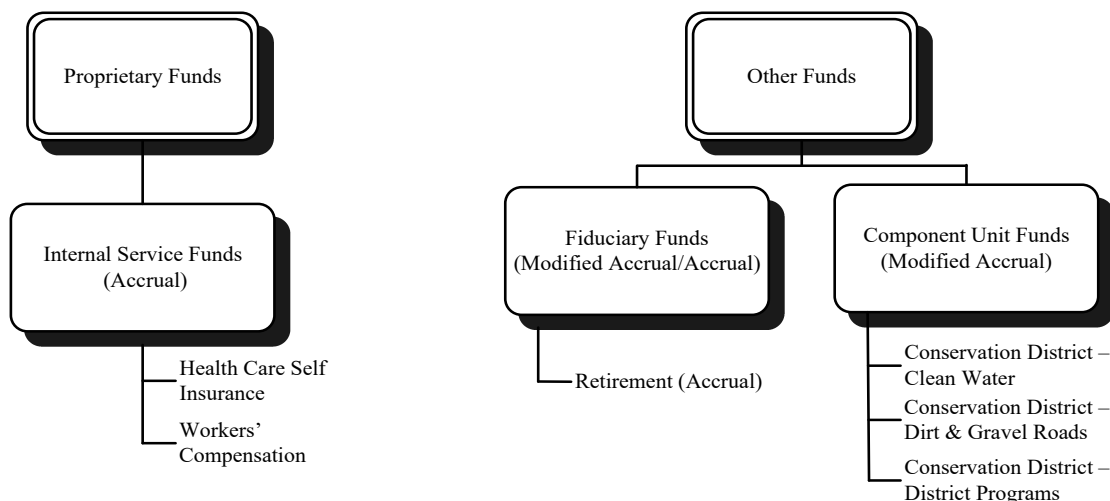
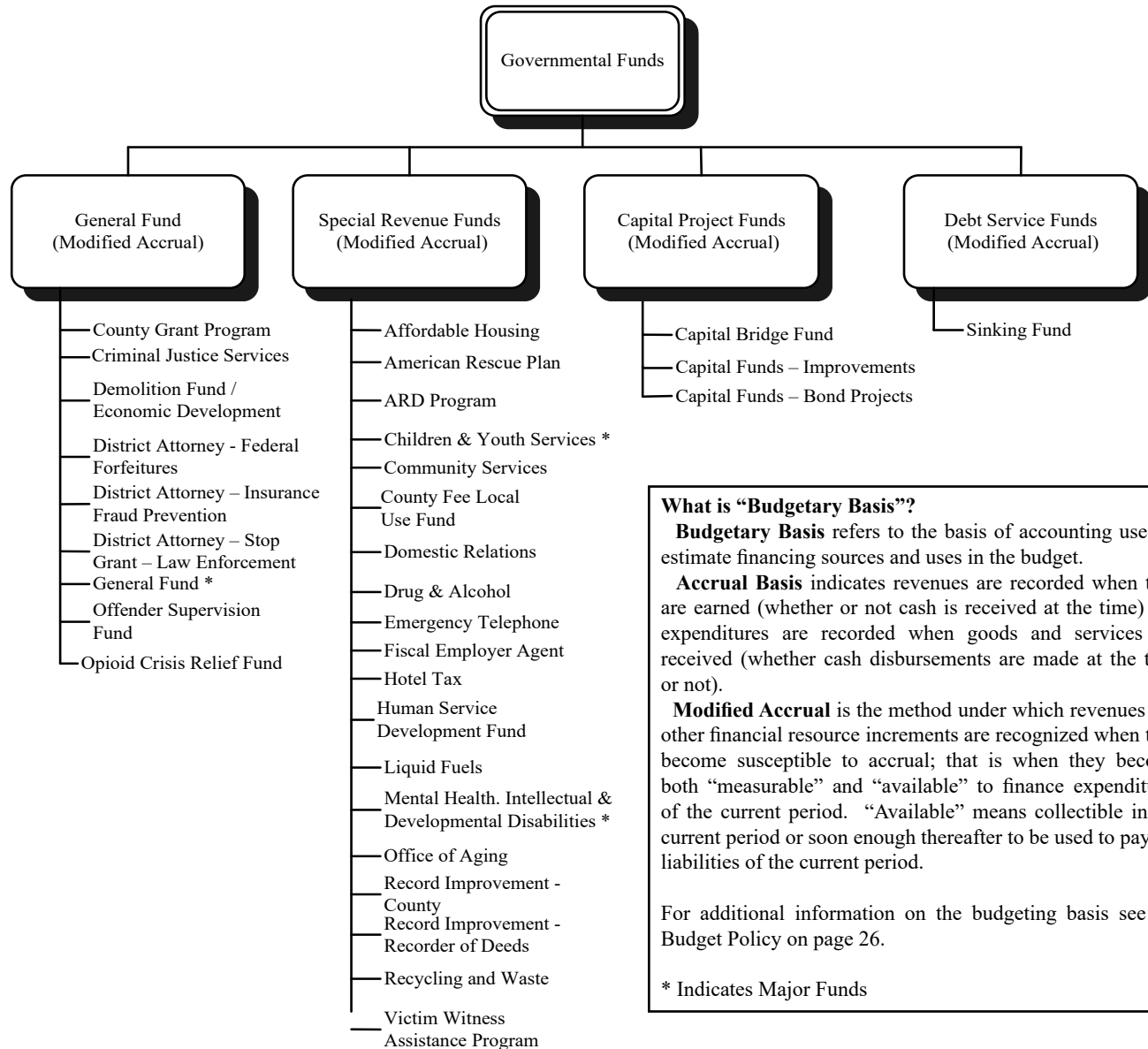
November 2025

- November 19 - December 10: Preliminary calendar budget placed on view for public inspection for minimum of 20 days

December 2025

- November 19 - December 10: Preliminary calendar budget placed on view for public inspection for 20 days
- December 10: Calendar budget is approved/adopted by Board of Commissioners
- December 11: Calendar budget upload to Infor CloudSuite

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 2026 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

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.

Mental Health, Intellectual and Developmental Disabilities (MH.IDD) - The MH.IDD fund accounts for monies received from various federal, state, and local sources to offer services to people of all ages with serious mental illness or intellectual and developmental disabilities.

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
Grants Administration	General Fund	General Fund
Human Resources	General Fund	General Fund
IMTO	General Fund, Capital Funds - Bond Project	General Fund, Capital Project
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 - Law Enforcement, Insurance Fraud Prevention, 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 Crisis Relief Fund, 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, 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 - Recorder of Deeds	General Fund, Special Revenue
Register of Wills/Clerk of Orphans' Court	General Fund	General Fund
Treasurer	General Fund	General Fund

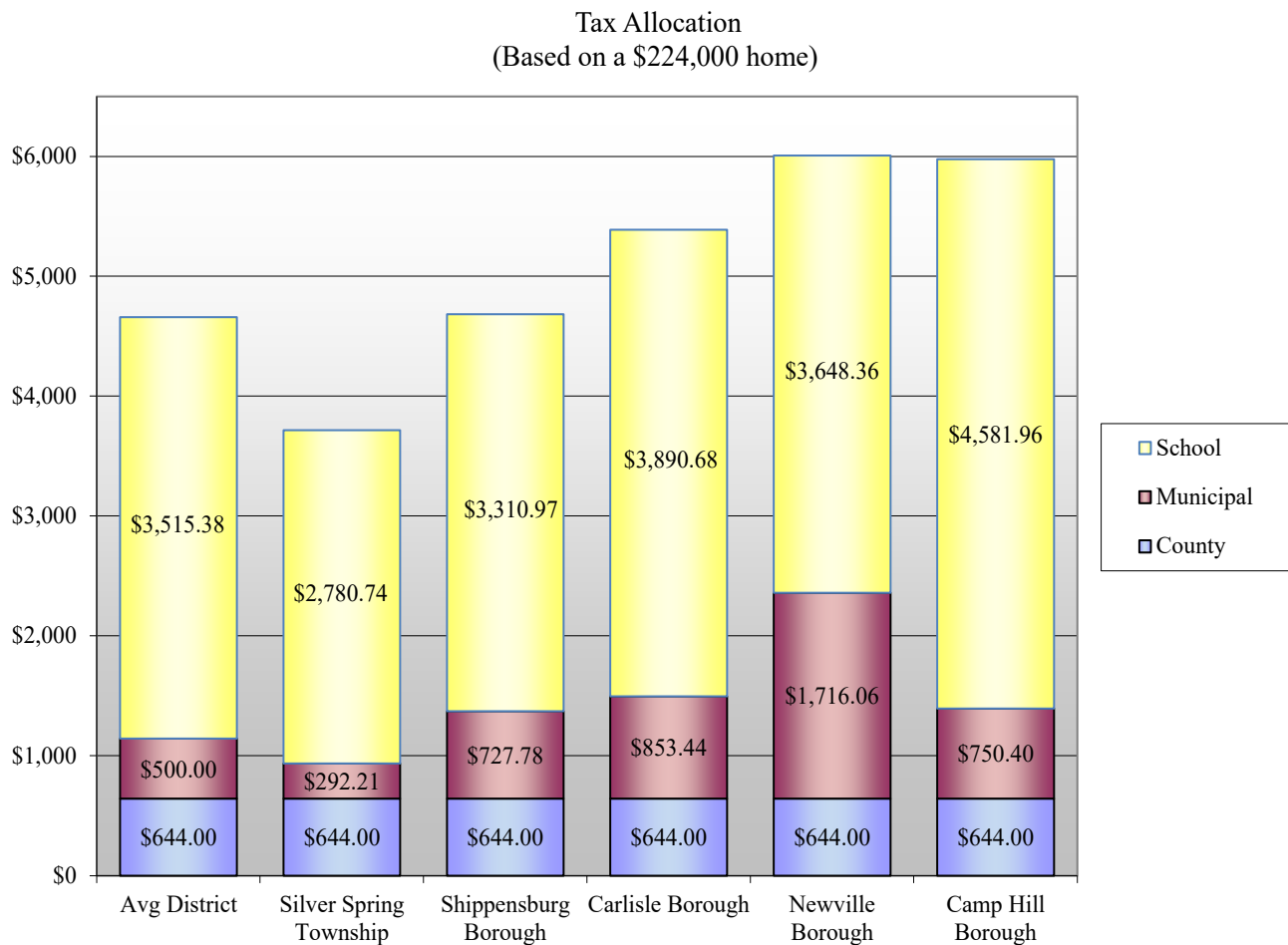
Agricultural, Development, and Planning	Fund(s)	Fund Type
Conservation District	Conservation District - Clean Water, District Programs, Dirt & Gravel Roads	Component Units
Planning	General Fund	General Fund
Vector Control and Weights & Measures	General Fund	General Fund

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	Recycling & Waste	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	American Rescue Plan	Special Revenue
Debt	General Fund, Sinking Fund	General Fund, Debt Service
Grants	General Fund, County Grant Program	General Fund
Hotel Tax	Hotel Tax	Special Revenue
Insurance	General Fund, Health Care Self Insurance	General Fund, Internal Service
Long-Term Agreements	General Fund	General Fund
Nursing Home	General Fund	General Fund
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

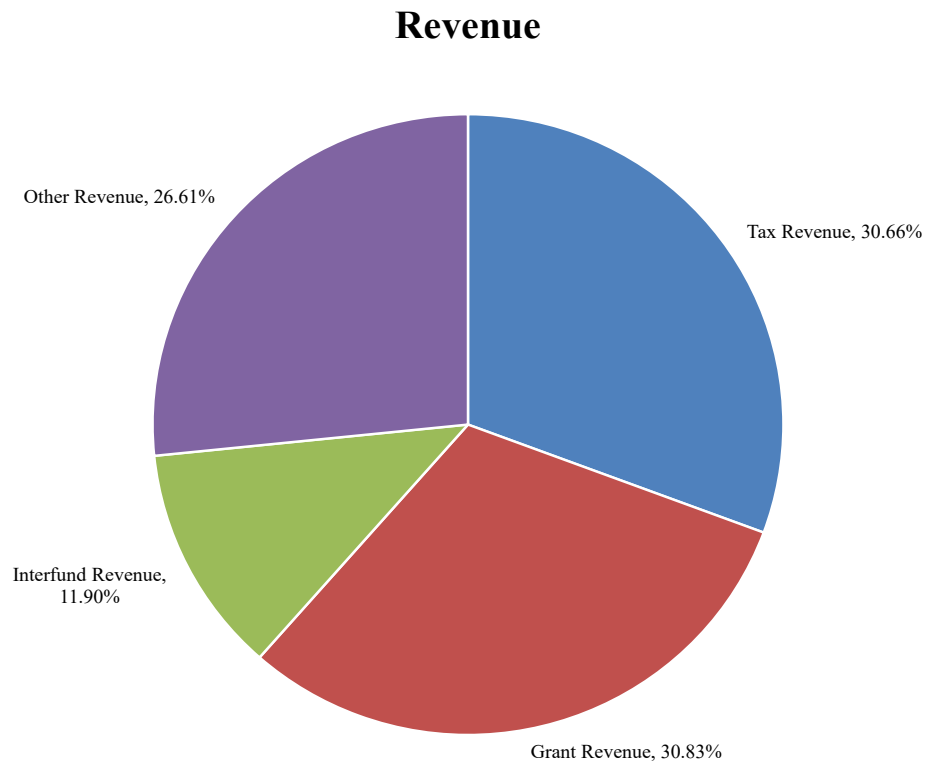
Real estate tax revenues are charged by three separate governmental entities: Cumberland County, the township/borough, and the local school district. Your tax dollar amount is based on the millage rate per the assessed value of real estate property. Based on a \$224,000 home, on average Cumberland County tax is 13.82% (\$644.00), the township/borough tax is 10.73% (\$500.00), and school district tax is 75.45% (\$3,515.38) of your total tax bill.



Note: The formula to calculate property tax is: Assessment x millage = tax (face amount). The county millage rate is 2.875 mills which is equivalent to a millage of .002875. A property with an assessed value of \$224,000 and a rate of 2.875 mills would be calculated as follows: $224,000 \times .002875 = \644.00 (face amount). 2.875 mills consists of 2.625 county and 0.25 library.

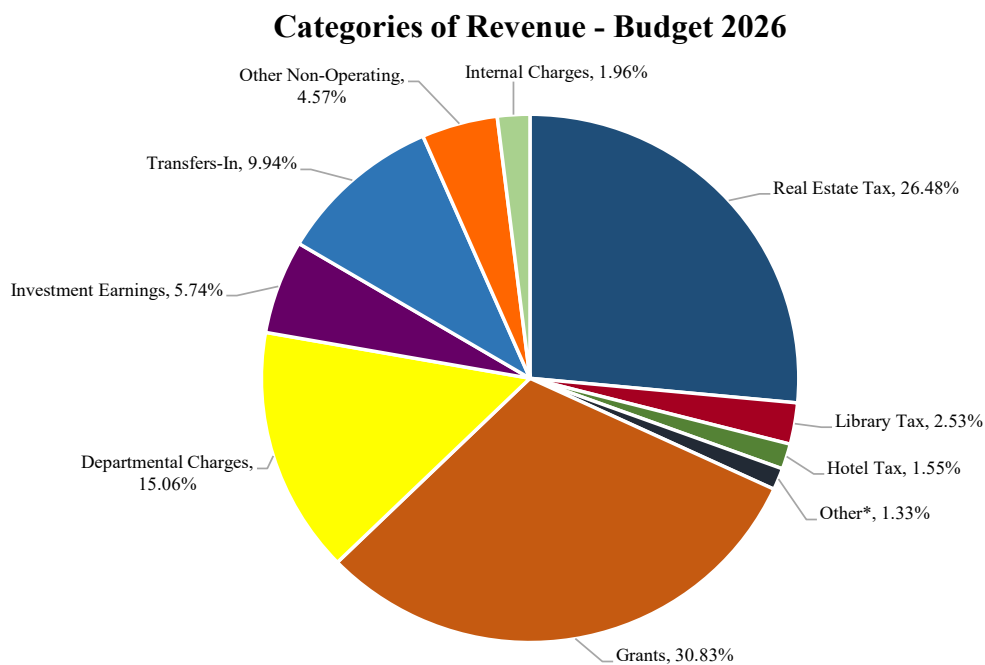
Major Sources of Revenue

Revenue	Budget 2026	
Tax Revenue	\$83,034,429	30.66%
Grant Revenue	\$83,507,808	30.83%
Interfund Revenue	\$32,234,161	11.90%
Other Revenue	\$72,065,786	26.61%
Total	\$270,842,184	100.00%



Major Sources of Revenue

Categories of Revenue	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Real Estate Tax	\$71,287,544	\$71,730,409	\$442,865	0.62%
Library Tax	\$6,780,316	\$6,843,326	\$63,010	0.93%
Hotel Tax	\$4,376,500	\$4,205,000	-\$171,500	-3.92%
Payment in Lieu of Taxes*	\$208,300	\$255,694	\$47,394	22.75%
Licenses and Permits*	\$289,800	\$283,200	-\$6,600	-2.28%
Grants	\$90,565,458	\$83,507,808	-\$7,057,650	-7.79%
Departmental Charges	\$46,869,773	\$40,793,871	-\$6,075,902	-12.96%
Court Costs - Fees - Charges*	\$2,169,050	\$2,283,950	\$114,900	5.30%
Investment Earnings	\$16,244,338	\$15,543,060	-\$701,278	-4.32%
Rental Income*	\$125,000	\$124,406	-\$594	-0.48%
Contributions and Donations*	\$302,250	\$327,100	\$24,850	8.22%
Transfers - In	\$37,312,537	\$26,933,726	-\$10,378,811	-27.82%
Other Non-Operating	\$11,997,225	\$12,376,120	\$378,895	3.16%
Internal Charges - Revenue	\$5,234,841	\$5,300,435	\$65,594	1.25%
Net Intergovernmental Revenue*	\$280,572	\$334,079	\$53,507	19.07%
Total	\$294,043,504	\$270,842,184	-\$23,201,320	-7.89%

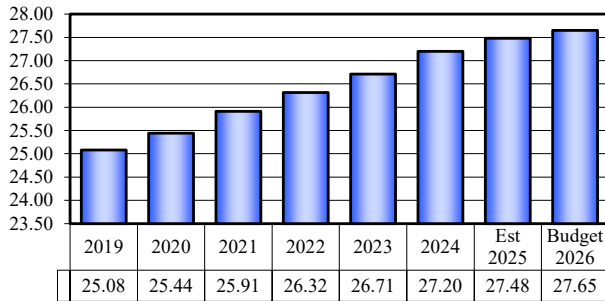


***Revenues that are less than 1% of total budget revenue are grouped together under Other**

Major Sources of Revenue

Tax Revenue - 30.7% - \$83,034,429 - Comprises three main types of revenue: real estate, library, and hotel tax.

Total Taxable Assessed Value
(In Billions)

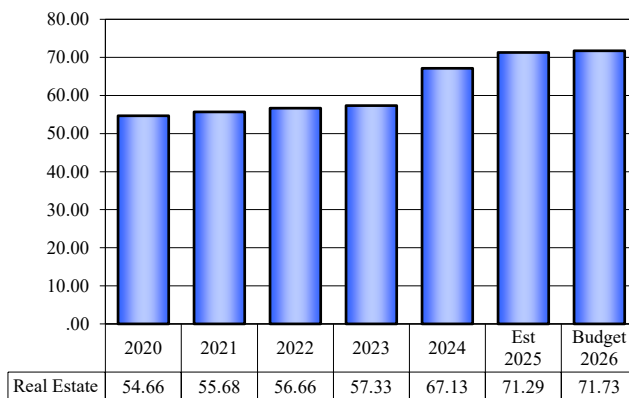


Cumberland County Tax Rate

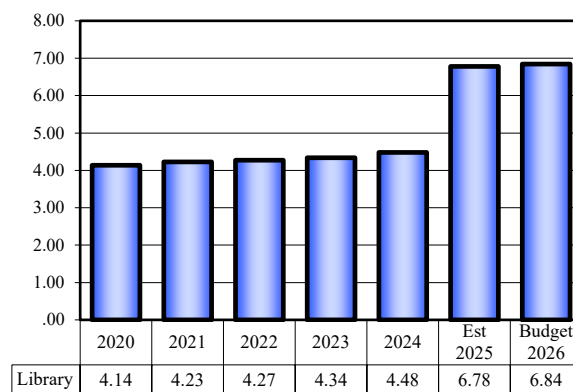
	County	Library	Total
2014	2.195	0.143	2.338
2015	2.195	0.143	2.338
2016	2.195	0.143	2.338
2017	2.195	0.166	2.361
2018	2.195	0.166	2.361
2019	2.195	0.166	2.361
2020	2.195	0.166	2.361
2021	2.195	0.166	2.361
2022	2.195	0.166	2.361
2023	2.195	0.166	2.361
2024	2.524	0.166	2.690
2025	2.625	0.250	2.875
2026	2.625	0.250	2.875

Real Estate Tax - 24.7% - \$71,730,409 - 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 2026, county real estate taxes were levied at the rate of 2.625 mills for general county purposes. Real estate estimates are based upon assessed values, interim taxes, appeals, and delinquent tax collection estimates. Historically, real estate tax revenues naturally increase by 1-2% annually, driven by a combination of new construction, property improvements, and assessment appeals.

Real Estate Tax Revenue
(In Millions)



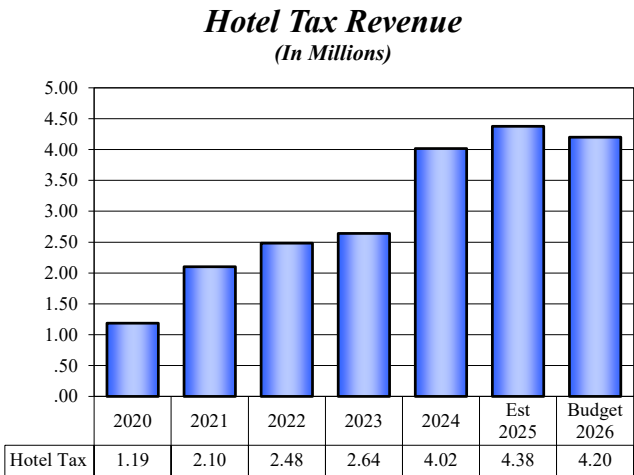
Library Tax Revenue
(In Millions)



Library Tax - 2.53% - \$6,843,326 - An additional levy was approved by the electorate for the county library system at 0.250 mills. Library tax revenue is based on the estimated assessed values for real estate taxes. The library tax revenue naturally grows 1-2% just like real estate tax above. All library tax revenue is remitted to the Cumberland County Library System.

Major Sources of Revenue

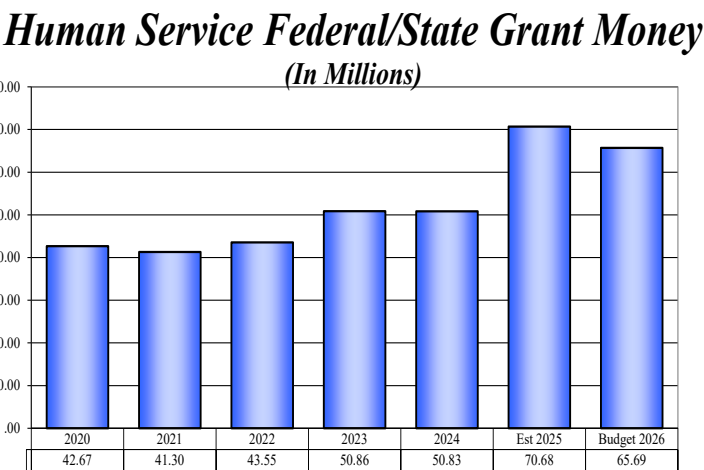
Hotel Tax - 1.5% - \$4,376,500 - Hotel tax is imposed on the privilege of occupying hotel, motel, and similar lodging spaces. This tax is collected monthly by the county, with 96% of the revenue allocated to the Cumberland Area Economic Development Corporation (CAEDC) to promote tourism. The remaining 4% is retained by the county to cover administrative expenses. In 2024, the county increased the hotel tax from 3% to 5%, effective April 1st. This budget is based on historical growth trends, with consideration of notable fluctuations in hotel occupancy. Specifically, there was a sharp decline in occupancy during 2020 due to the Coronavirus Disease of 2019 (COVID-19) pandemic. By 2021, hotel occupancy had recovered to pre-pandemic rates.



Grant Revenue - 30.8% - \$83,507,808 - Comprises one main type of revenue: federal and state grant revenue.

Federal and State Grant Revenue - 30.8% - \$83,507,808 - 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 2025/2026.
- In 2023, the county received the final allocation of the American Rescue Plan Act (ARPA) grant monies.



Major Sources of Revenue

Interfund Revenue - 11.9% - \$32,234,161 - Comprises three main types of revenue: subsidy, transfers, and internal charges.

Subsidy - 6.4% - \$17,351,615 - This section reflects the transfer of tax dollars from the General Fund to meet program match requirements or to subsidize projected operating deficits.

- **Children & Youth Services** subsidy increased in 2024 due to the expansion of the needs based budget, which aims to support current operations more effectively and address a growing number of complex cases. This increase reflects a greater demand for specialized services, such as mental health support, trauma-informed care, and intensive case management, which are essential to meet the diverse and often challenging needs of children and families. Additionally, rising costs associated with staffing, training, and resources to handle these cases contribute to the expanded budget requirements. Subsidy decreased in 2025 due to the expected \$1.2 million in overmatch from the state.
- **Mental Health, Intellectual and Developmental Disabilities (MH.IDD)** subsidy increased due to flat funding from the Department of Human Services (DHS) between 2022 and 2024. However, in 2023, one-time funding from the state and CABHC helped reduce the subsidy required for 2022 and 2023. Despite rising service costs and increased demand, the 2026 budget assumes continued flat state funding. Subsidy decreased for 2025 and 2026 due to increased budget deficits brought on by continued flat-funding from the state, the difficult decision was made to close various programs, effective June 30, 2025, in an effort to reduce the overall costs, while sustaining the current community-based services as much as possible.
- **Office of Aging** subsidy increased in 2025 and 2026 due to the usage of one-time funding from the Fiscal Employer Agent Fund, which had supported operations in 2023 and 2024.
- **Emergency Telephone** subsidy increased due to debt payments on the 2022 and 2024 general obligations bonds issued to fund the P25 Project. These 20 - year bonds carry an annual cost of approximately \$2.1 million.

Subsidy by Fund		2020	2021	2022	2023	2024	Est 2025	Budget 2026
113	District Attorney - Stop Grant	\$ 47,551	\$ 49,463	\$ 65,149	\$ 87,485	\$ 182,749	\$ 190,058	\$ 211,624
130	Criminal Justice Services	777,978	972,943	990,670	1,085,861	913,640	922,777	1,185,037
215	Children & Youth Services	3,370,266	3,920,307	4,836,738	4,620,448	6,931,504	6,286,874	6,340,231
225	Domestic Relations	1,183,666	1,244,950	1,244,696	1,346,204	1,394,493	1,397,979	1,599,455
230	Drug & Alcohol	257,786	265,369	265,399	271,415	282,512	288,162	290,223
240	Human Service Development Fund (HSDF)	10,570	20,447	9,960	0	0	0	0
250	Mental Health, Intellectual & Developmental Disabilities	611,554	585,015	2,314,480	110,958	1,307,559	411,881	752,738
255	Office of Aging	241,396	131,889	106,387	0	0	215,000	338,114
265	Recycling & Waste	0	0	0	0	17,500	2,438	0
270	Community Services	0	34,799	13,222	0	0	0	0
275	Victim Witness Assistance Program	250,946	266,733	378,040	480,456	399,686	487,617	546,307
290	Emergency Telephone	456,189	1,989,894	580,417	2,084,124	2,130,194	3,237,895	3,598,686
301	Capital Funds - Bond Project P25 Project	68,768	(68,768)	0	0	0	0	548,700
303	Capital Funds - Infor Cloudsuite Project	0	0	0	0	277,636	2,172,365	1,800,500
640	Nursing Home	0	691,370	0	0	0	0	0
900	Conservation District - Clean Water	49,300	49,300	39,312	0	0	0	0
902	Conservation District - District Programs	77,483	77,786	63,618	98,922	82,712	0	140,000
Total	Total	\$ 7,403,451	\$ 10,231,497	\$ 10,908,089	\$ 10,185,873	\$ 13,920,183	\$ 15,613,046	\$ 17,351,615

Transfers - 5.3% - \$15,200,027 - This category reflects amounts transferred between funds to support county services for citizens. In 2025, the majority of these transfers consist of funds moved from the General Fund to the Sinking Fund to cover bond payments. Transfers are decreasing due to the conclusion of the County Grant Program, which has a spending deadline at the end of 2024.

Major Sources of Revenue

Internal Charges - 2.0% - \$5,300,435 - An annual cost allocation plan is developed in conformance with federal regulations as set by the Office of Management and Budget's uniform guidance. Due to the amount that goes into the cost allocation plan, there is a lag between when activity occurs and when it is billed to departments. The 2024 Cost Allocation Plan is developed in 2025 based upon activity from 2024. This will be used to chargeback to departments in 2026. The county receives revenue from the reimbursements from the human service agencies and Emergency Telephone, as well as maintenance from the offices in the Dennis Marion Public Services Building and the Domestic Relations Office. The county also receives reimbursements from the library system.

Other Revenue - 26.6% - \$72,065,786 - Comprises two main types: departmental charges and investment earnings.

Departmental Charges - 15.1% - \$40,793,871 - The 2026 departmental charges budget includes several major revenue streams. The largest of these is revenue from medical premiums charged to departments by the self-insurance fund. This revenue is calculated based on employees and their coverage at the time of budget submission, with adjustments for known changes. For vacant positions, two-party coverage is assumed, with adjustments made based on anticipated start date. Another significant revenue source is the 9-1-1 Uniform Surcharge Revenue. Following the increase in the surcharge rate under Act 34, quarterly payments normalized in the third and fourth quarter of 2024, providing a solid base for 2025 and 2026 projections. Additionally, the county centrally purchased Motorola end-user radios for Cumberland County's fire, police, EMS, and municipal emergency management departments (external agencies) to benefit from volume-based discounts. These external agencies will reimburse the county for their share of the radios, including the discount received. Another significant revenue stream is the reimbursement from HealthChoices for the MH.IDD regional crisis walk-in center.

Investment Earnings - 5.7% - \$15,543,060 - Interest earnings are estimated based on the current trend of interest rates and projected cash on hand. At the beginning of the year, interest rates remained steady between 4.25% and 4.5%. However, in September, the Federal Reserve initiated the first of a few rate cuts as inflation began to subside. By year-end, interest rates had decreased to a range of 3.75% to 4.0%. In 2026, we anticipate further rate cuts and a reduction in invested cash balances. Should these lower balances coincide with continued interest rate declines, we expect a further decrease in interest earnings. This decline has already been projected for the second half of the year. Additionally, as our cash flow stabilizes and returns to more typical levels, we will be required to maintain short-term investments. This will limit our ability to lock in higher rates through long-term investment options.

Investment Earnings	2020	2021	2022	2023	2024	Est 2025	Budget 2026
Interest	1,952,697	1,163,078	2,586,320	8,202,849	9,243,874	6,216,184	7,351,960
Dividends	4,166,888	7,252,833	4,348,821	4,651,056	8,748,751	2,657,272	3,034,000
Realized Gains	23,596,245	32,082,975	11,533,697	2,935,760	7,147,573	7,157,398	5,157,000
Unrealized Gains	2,036,180	-3,187,710	-40,923,969	26,987,846	14,242,430	34,011,746	100

Major Sources of Revenue

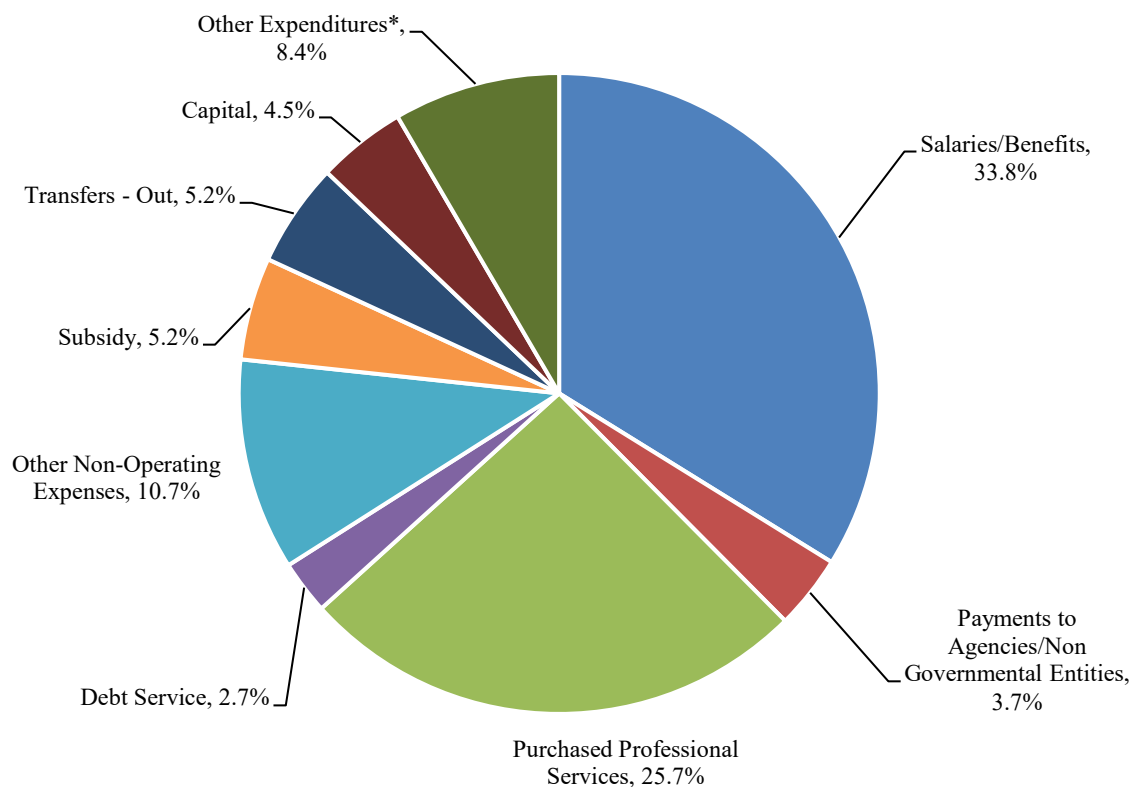
The pension fund advisors continue to fine tune the asset allocation to take advantage of the low risk, fixed-rate investment options available to improve overall returns. The fund has seen positive impacts from investment in alternative asset classes and the pension remains well funded to meet the demands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



Other Non-Operating - 4.6% - \$12,376,120 - The county contributions to the retirement plan are budgeted based on an estimate from our actuary in October. The 2026 Actuarially Determined Contribution is expected to increase by \$750,000. The employee contributions are based on five percent of estimated salaries. Right-to-use leases are decreasing \$147,000 in 2026.

Expenditure Summary

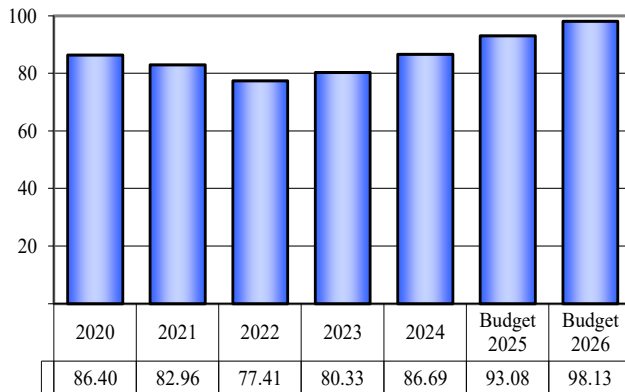
	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Salaries/Benefits	\$93,078,728	\$98,126,837	\$5,048,109	5.42%
Purchased Professional Services	\$86,465,820	\$74,676,412	-\$11,789,408	-13.63%
Purchased Property Services*	\$5,367,071	\$5,103,884	-\$263,187	-4.90%
Other Purchased Services*	\$5,974,122	\$5,583,458	-\$390,664	-6.54%
Supplies*	\$16,090,153	\$5,653,792	-\$10,436,361	-64.86%
Payments to Agencies/Non Governmental Entities	\$12,444,705	\$10,803,921	-\$1,640,784	-13.18%
Debt Service	\$7,139,676	\$7,857,350	\$717,674	10.05%
Payment to Other Governments*	\$1,192,313	\$387,025	-\$805,288	-67.54%
Contingency*	\$2,068,845	\$2,600,000	\$531,155	25.67%
Other Non-Operating Expenses	\$31,936,415	\$31,038,572	-\$897,843	-2.81%
Subsidy	\$18,133,140	\$14,983,966	-\$3,149,174	-17.37%
Transfers - Out	\$21,719,266	\$15,200,027	-\$6,519,239	-30.02%
Internal Charges - Expenses*	\$5,163,095	\$5,042,900	-\$120,195	-2.33%
Capital	\$29,118,701	\$13,033,544	-\$16,085,157	-55.24%
Total Expenditures	\$335,892,050	\$290,091,688	-\$45,800,362	-13.64%



***Expenditures that are less than 2% of total budgeted expenditures are grouped together under Other Expenditures**

Expenditure Summary

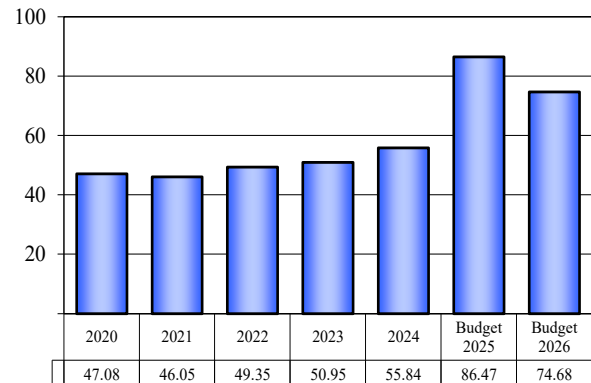
Salaries and Benefits (In Millions)



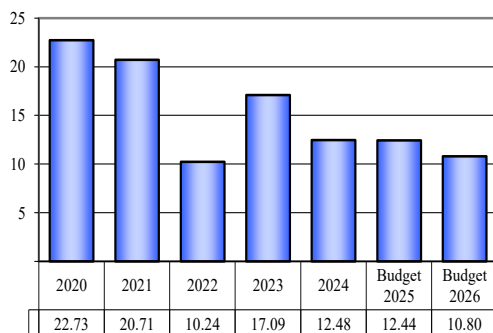
Salaries and Benefits - 33.8% - \$98,126,837 - Salaries and benefits are increasing \$5,048,109. Salaries are increasing based on wage scale adjustments, step increases, union contracts, and the addition of new positions. Benefits are increasing due to medical rates increasing 8%. FICA, workers' compensation, retirement, short-term disability, and long-term disability are calculated based on salary.

Purchased Professional Services - 25.7% - \$74,676,412 - Purchased professional services are decreasing \$11,789,409. MH.IDD is decreasing \$10 million due to completion of the Crisis Walk-In Center and Long-Term Structured Residence in 2025. Planning is decreasing \$1.1 million due to fewer construction projects for the Countywide Action Plan in 2026.

Purchased Professional Services (In Millions)



Payments to Agencies/Non Governmental Entities (In Millions)

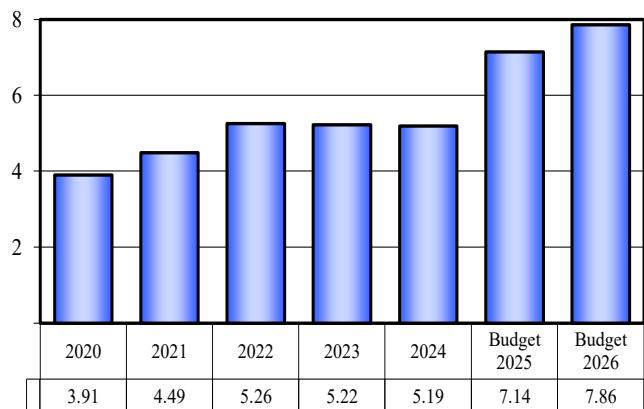


Payments to Agencies/Non Governmental Entities - 3.7% - \$10,803,921 - Payments to agencies/non governmental entities are decreasing \$1,640,784. The grants related to the Cumberland County Housing and Redevelopment Authority (CCHRA) are decreasing \$1.7 million due to the expected amount of projects to be completed by CCHRA.

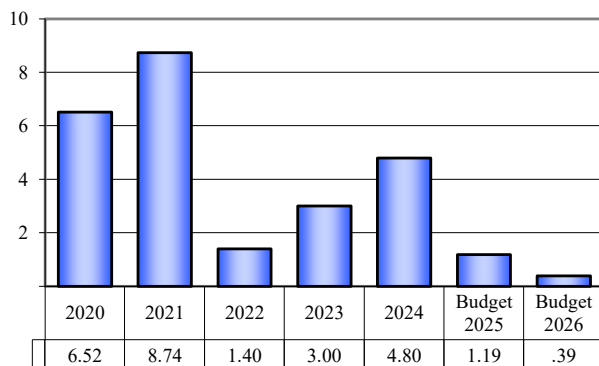
Expenditure Summary

Debt Service - 2.7% - \$7,857,350 - Debt service is increasing \$717,674 due to budgeting for additional right-to-use leases and SBITAs.

Debt Service (In Millions)



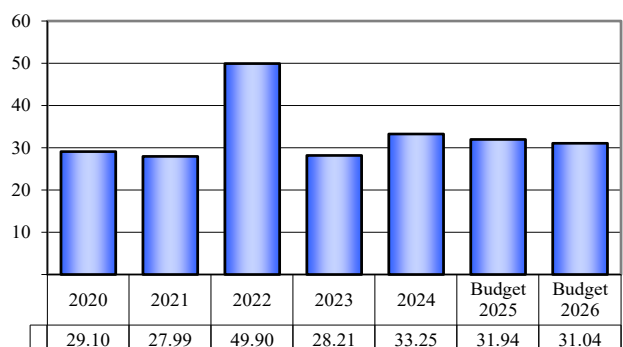
Payments to Other Governments



Payments to Other Governments - 0.1% - \$387,025 - Payments to other governments is decreasing \$805,288. Reimbursements to township for bridge projects decreased \$340,000. County demolition fund grants decreased \$218,000.

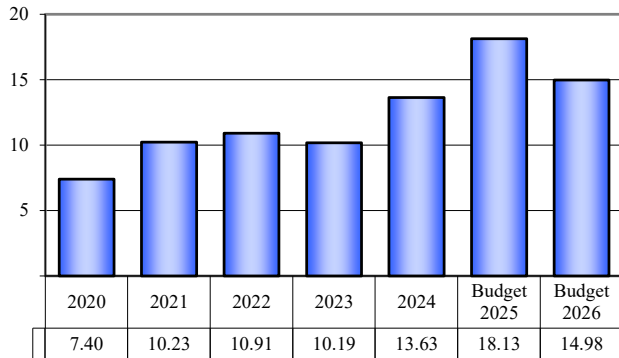
Other Non-Operating Expenses - 10.7% - \$31,038,572 - Other non-operating expenses are decreasing \$897,843. The retirement fund is decreasing the budgeted loss on investments based on market conditions by \$1,871,000. The self insurance fund is increasing expenses \$853,157 due to an increase in budgeted claims from 2025 to 2026 based on current claim history.

Other Non-Operating Expenses (In Millions)



Expenditure Summary

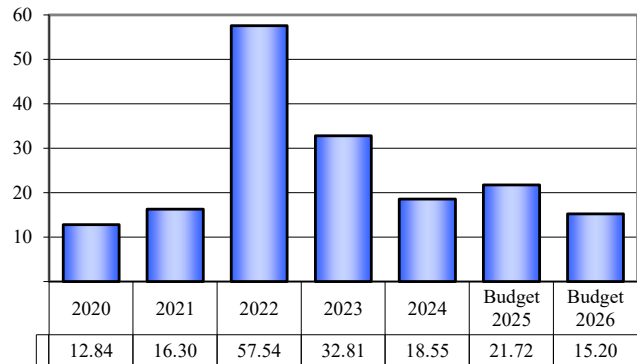
Subsidy
(In Millions)



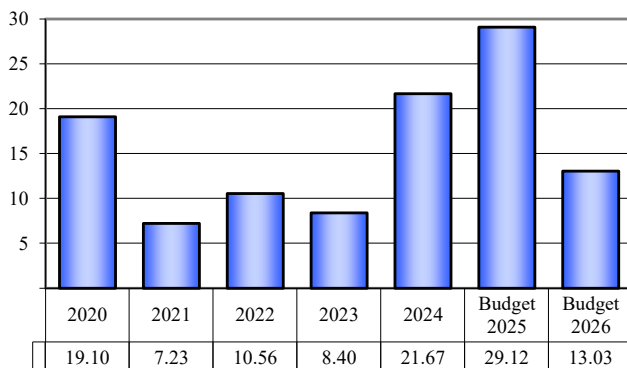
Subsidy - 5.2% - \$14,983,966 - Subsidy is decreasing \$3,149,174. Children and Youth Services, DRO, and Aging are increasing. Criminal Justice Services, MH.IDD, and Emergency Telephone are decreasing. See page 46 for a detailed explanation.

Transfers-Out - 5.2% - \$15,200,027 - Transfers-out are decreasing \$6,519,239. The transfer-out to the County Grant Program is decreasing due to the projects completed in 2025 and only a few projects extending into 2026. The transfer-out to Capital Funds - Bond Project is increasing due to budgeting for the any potential expenses that may arises as the P25 Project comes to a close.

Transfers - Out
(In Millions)



Capital
(In Millions)



Capital - 4.5% - \$13,033,544 - Capital is decreasing \$16,085,157 due to a majority of the P25 Project construction occurring in 2025 with an anticipated go live of December 2025. There is a decrease in right-to-use leases expected in 2026. This has offsetting revenue. See page 291 for detail of budgeted 2026 capital expenses.

General Fund Revenue Summary

Dept	Names	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
10	District Attorney	\$2,141,587	\$1,919,658	-\$221,929	-10.36%
11	Grant	\$3,100,000	\$1,400,000	-\$1,700,000	-54.84%
12	IMTO	\$189,757	\$150,300	-\$39,457	-20.79%
13	GIS	\$80,000	\$80,000	\$0	0.00%
14	ERP	\$480,649	\$594,540	\$113,891	23.70%
15	Courts, CASA, Law Library	\$789,719	\$987,219	\$197,500	25.01%
16	Magisterial District Judges	\$1,009,411	\$992,837	-\$16,574	-1.64%
17	Prison	\$4,340,832	\$4,200,300	-\$140,532	-3.24%
18	Dept of Public Safety	\$245,991	\$285,624	\$39,633	16.11%
19	Coroner	\$131,000	\$136,500	\$5,500	4.20%
20	Clerk of Courts	\$666,000	\$780,500	\$114,500	17.19%
21	Prothonotary	\$745,000	\$845,000	\$100,000	13.42%
22	Finance	\$402,286	\$332,288	-\$69,998	-17.40%
23	Sheriff	\$1,106,000	\$1,043,000	-\$63,000	-5.70%
25	Planning Commission	\$2,985,185	\$1,618,655	-\$1,366,530	-45.78%
32	Commissioners	\$100	\$0	-\$100	-100.00%
33	Solicitors	\$20,000	\$20,000	\$0	0.00%
34	Facilities Management	\$92,000	\$101,000	\$9,000	9.78%
35	Bureau of Elections	\$918,954	\$905,066	-\$13,888	-1.51%
36	Tax Administration	\$518,700	\$601,000	\$82,300	15.87%
37	Treasurer	\$215,880	\$198,156	-\$17,724	-8.21%
38	Tax Collectors Administration	\$45,500	\$49,400	\$3,900	8.57%
39	Tax Claims	\$628,000	\$668,755	\$40,755	6.49%
40	Controller	\$121,055	\$62,307	-\$58,748	-48.53%
41	Recorder of Deeds	\$1,221,140	\$1,297,500	\$76,360	6.25%
42	Administrative Services	\$75,000	\$75,000	\$0	0.00%
44	Register of Wills	\$677,500	\$707,500	\$30,000	4.43%
45	Public Defender	\$64,730	\$103,939	\$39,209	60.57%
46	Adult Probation	\$414,863	\$409,342	-\$5,521	-1.33%
47	Juvenile Probation	\$258,125	\$259,125	\$1,000	0.39%
48	Vector Control and Weights & Measures	\$409,000	\$420,100	\$11,100	2.71%
51	Agricultural Land Preservation	\$137,000	\$116,000	-\$21,000	-15.33%
52	Libraries	\$1,345,226	\$1,365,405	\$20,179	1.50%
59	Tax Increment Financing	\$89,457	\$93,223	\$3,766	4.21%
63	Long-Term Agreements	\$2,135,000	\$1,988,000	-\$147,000	-6.89%
99	GF- Revenue Accounts	\$84,859,983	\$85,120,405	\$260,422	0.31%
Total General Fund Revenue		\$112,660,630	\$109,927,644	-\$2,732,986	-2.43%

General Fund Revenue Summary

Revenue

General Fund revenues are increasing \$2,733,000.

District Attorney revenue is decreasing \$222,000. The firearms lab was completed in 2025 which was funded through the Pennsylvania Commission on Crime and Delinquency (PCCD) grant. The UPMC grant ended in 2025 which reimbursed salary and benefits for a child abuse coordinator.

Grant revenue is decreasing \$1,700,000 based on expected project spend from the Housing and Redevelopment Authority. This will have offsetting expenses.

ERP revenue is increasing \$114,000 due to increases in maintenance agreements which are charged out to departments.

Courts, CASA, Law Library revenue is increasing \$198,000 due to the reimbursement from Children and Youth for two Guardian Ad Litem.

Clerk of Courts revenue is increasing \$115,000 due to an increase in court cases which increases the amount of Court Costs collected.

Prothonotary revenue is increasing \$100,000 due to increased collection of filing fees, copy fees, and passport fees.

Finance revenue is decreasing \$70,000 due to a decrease in Internal Revenue for Fiscal Officers. This corresponds to lower salary and benefits for 2026.

Planning Commission revenue is decreasing \$1,367,000 due to the Countywide Action Plan Implementation grant reimbursing for construction of pollutant reductions throughout the county in 2025.

Tax Administration revenue is increasing \$82,000 due to an increase in Uniform Parcel Identifier fees from \$15 to \$30.

Controller revenue is decreasing \$59,000 due to the pension software implementation occurring primarily in 2025. Internal revenue for the transfer from the retirement fund (Fund 810) for the pension software.

Recorder of Deeds revenue is increasing \$76,000 due to an increase in the expected number of realty transfers and associated filing fees.

Long-Term Agreements revenue is decreasing \$147,000 due to the right-to-use leases and subscription-based information technology arrangements (SBITAs). These are accounting requirements set by GASB statements 87 and 96. These have offsetting expenses.

General Fund - Revenue Accounts revenue is increasing \$260,000. Real estate tax collections are estimated to increase 2% over the 2025 budget due to the natural growth in the taxable assessed real estate values and collections.

General Fund Expenditure Summary

Dept	Name	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
10	District Attorney	\$8,425,755	\$8,796,543	\$370,788	4.40%
11	Grant	\$3,100,559	\$1,400,550	-\$1,700,009	-54.83%
12	IMTO	\$3,306,472	\$3,696,473	\$390,001	11.80%
13	GIS	\$945,889	\$965,722	\$19,833	2.10%
14	ERP	\$994,263	\$1,024,691	\$30,428	3.06%
15	Courts, CASA, Law Library	\$8,240,599	\$8,768,259	\$527,660	6.40%
16	Magisterial District Judges	\$3,941,104	\$3,965,649	\$24,545	0.62%
17	Prison	\$19,741,172	\$19,771,850	\$30,678	0.16%
18	Dept of Public Safety	\$1,109,205	\$1,077,274	-\$31,931	-2.88%
19	Coroner	\$1,751,907	\$1,748,730	-\$3,177	-0.18%
20	Clerk of Courts	\$801,495	\$845,284	\$43,789	5.46%
21	Prothonotary	\$729,238	\$738,362	\$9,124	1.25%
22	Finance	\$1,936,938	\$1,913,114	-\$23,824	-1.23%
23	Sheriff	\$5,795,211	\$5,853,101	\$57,890	1.00%
25	Planning Commission	\$4,588,712	\$3,668,513	-\$920,199	-20.05%
27	Debt Retirement	\$2,598,187	\$2,597,311	-\$876	-0.03%
29	Ag Extension	\$163,444	\$0	-\$163,444	-100.00%
31	Pooled Reserves	\$1,237,335	\$2,600,000	\$1,362,665	110.13%
32	Commissioners	\$6,650,389	\$2,280,390	-\$4,369,999	-65.71%
33	Solicitors	\$357,890	\$370,365	\$12,475	3.49%
34	Facilities Management	\$6,613,659	\$5,327,463	-\$1,286,196	-19.45%
35	Bureau of Elections	\$1,605,952	\$1,887,159	\$281,207	17.51%
36	Tax Administration	\$1,244,505	\$1,273,220	\$28,715	2.31%
37	Treasurer	\$443,209	\$403,886	-\$39,323	-8.87%
38	Tax Collectors Administration	\$409,772	\$443,053	\$33,281	8.12%
39	Tax Claims	\$266,865	\$267,742	\$877	0.33%
40	Controller	\$1,552,404	\$1,585,009	\$32,605	2.10%
41	Recorder of Deeds	\$529,555	\$547,222	\$17,667	3.34%
42	Administrative Services	\$104,637	\$104,902	\$265	0.25%
43	Human Resources	\$1,025,902	\$1,052,795	\$26,893	2.62%
44	Register of Wills	\$839,572	\$833,875	-\$5,697	-0.68%
45	Public Defender	\$2,993,948	\$3,402,301	\$408,353	13.64%
46	Adult Probation	\$3,273,959	\$3,189,979	-\$83,980	-2.57%
47	Juvenile Probation	\$3,544,930	\$3,583,834	\$38,904	1.10%
48	Vector Control and Weights & Measures	\$380,403	\$402,772	\$22,369	5.88%
50	Office of Veterans Affairs & Services	\$453,716	\$418,785	-\$34,931	-7.70%
51	Agricultural Land Preservation	\$2,510,046	\$1,208,866	-\$1,301,180	-51.84%
52	Libraries	\$8,065,946	\$8,183,885	\$117,939	1.46%
53	Program Subsidies	\$20,333,140	\$17,333,166	-\$2,999,974	-14.75%
56	Insurance	\$582,767	\$587,215	\$4,448	0.76%
58	Communications	\$345,024	\$359,397	\$14,373	4.17%
59	Tax Increment Financing	\$82,996	\$86,490	\$3,494	4.21%

General Fund Expenditure Summary

Dept	Name	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
61	Claremont Nursing & Rehab	\$13,202	\$13,250	\$48	0.36%
62	Grants Administration	\$121,960	\$120,768	-\$1,192	-0.98%
63	Long-Term Agreements	\$2,135,000	\$1,988,000	-\$147,000	-6.89%
64	Human Service Policy Team Fund	\$100,000	\$54,200	-\$45,800	-45.80%
Total General Fund Expense		\$135,988,833	\$126,741,415	-\$9,247,418	-6.80%

General Fund Expenditure Summary

Expenditures

General Fund expenditures are decreasing \$9,247,000.

District Attorney expenditures are increasing \$371,000 due to multiple new positions being added. Extradition services have increased due to the costs associated with extradition going up. Additionally, the UPMC grant ended in 2025 which reimbursed salary and benefits for a child abuse coordinator.

Grant expenditures are decreasing \$1,700,000 based on expected project spend from the Housing and Redevelopment Authority. This will have offsetting revenue.

IMTO expenditures are increasing \$390,000 due to capital projects. These projects include the server lifecycle and network switch replacements.

Courts, CASA, Law Library expenditures are increasing \$528,000 due to increases in salary and benefits from a new position. Interpreter services, court appointed council services, and conflict council services have increased due the increasing caseload in the courts system.

Planning Commission expenditures are decreasing \$920,000 due to construction for the Countywide Action Plan Implementation winding down for 2026.

Pooled Reserves expenditures are increasing \$1,363,000 because the 2025 budget is the amended budget and the county has moved some of the contingency monies for capital and other item in 2025. Contingency is used for expenses that may or may not occur and assists with lowering the overall budget.

Commissioners expenditures are decreasing \$4,370,000. The budget for the external County Grant Program is an estimate and will change based on timing of grant approvals and project timelines. The majority of County Grant Program projects were completed in 2025.

Facilities Management expenditures are decreasing \$1,286,000 due to the different capital projects that are occurring in both years. In 2025, the county replaced two elevators, the Dennis Marion Building VAV, and other miscellaneous projects. In 2026, the county plans to replace the Main Courthouse electrical transformer and roof top units, the Domestic Relations Building two split system, Historic Courthouse chiller, and resurface the pavement at the Public Safety Building.

Bureau of Elections expenditures are increasing \$281,000 due to election software being purchased in 2026. Year-to-year can fluctuate depending upon spending of the Election Integrity grant.

Public Defender expenditures are increasing \$408,000 due to increases in salary and benefits from additional positions along with consulting services related to increased caseload and case complexity.

Adult Probation expenditures are decreasing \$84,000 due to a decrease in home monitoring services.

Agricultural Land Preservation expenditures are decreasing \$1,301,000 due to the expectation of preserving a smaller amount of farmland in 2026 compared to 2025.

General Fund Expenditure Summary

Libraries expenditures are increasing \$118,000. The monthly payments to the Cumberland County Library System are increasing due to an increase of 2% over the 2025 budget due to the natural growth in the taxable assessed real estate values and collections. This has offsetting revenue.

Program Subsidies expenditures are decreasing \$3,000,000. MH.IDD subsidy is decreasing due to cuts in services provided. 9-1-1 subsidy is decreasing due to shifting projects to different years. This is offset by an increase in subsidy to Children and Youth due to the increase in complexity of cases.

Long-Term Agreements expenditures are decreasing \$147,000 due to the right-to-use leases and SBITAs. These are accounting requirements set by GASB statements 87 and 96. These have offsetting revenues.

Human Services Policy Team Fund expenditures are decreasing \$46,000. The fund is new to 2025 and was allocated \$100,000 as its initial budget. For 2026, this budget has been lowered to better match the level of activity the fund has seen.

Total County Revenue Summary

Fund	Name	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
100	General Fund	\$112,660,630	\$109,927,644	-\$2,732,986	-2.43%
113	DA - Stop Grant - Law Enforcement	\$324,789	\$336,624	\$11,835	3.64%
114	DA - Federal Forfeitures	\$500	\$360	-\$140	-28.00%
130	Criminal Justice Services	\$1,956,171	\$1,455,037	-\$501,134	-25.62%
135	Opioid Crisis Relief Fund	\$1,776,816	\$1,883,111	\$106,295	5.98%
140	Offender Supervision Fund	\$700,300	\$700,000	-\$300	-0.04%
160	Demolition Fund/Economic Development	\$192,400	\$210,000	\$17,600	9.15%
166	County Grant Program	\$12,050,000	\$1,077,000	-\$10,973,000	-91.06%
200	Affordable Housing Fund	\$140,000	\$158,000	\$18,000	12.86%
205	ARD Program	\$225,000	\$186,262	-\$38,738	-17.22%
215	Children & Youth Services	\$33,334,300	\$33,429,815	\$95,515	0.29%
225	Domestic Relations Office	\$4,450,419	\$4,523,512	\$73,093	1.64%
230	Drug & Alcohol	\$4,836,690	\$4,936,525	\$99,835	2.06%
235	Hotel Tax	\$4,386,120	\$4,206,520	-\$179,600	-4.09%
240	Human Service Development Fund	\$220,297	\$225,952	\$5,655	2.57%
245	Liquid Fuels	\$854,020	\$806,450	-\$47,570	-5.57%
246	County Fee Local Use Fund	\$1,901,825	\$1,859,723	-\$42,102	-2.21%
250	Mental Health.Intellectual & Developmental Disabilities	\$43,814,754	\$32,775,311	-\$11,039,443	-25.20%
255	Office of Aging	\$5,344,402	\$5,058,125	-\$286,277	-5.36%
260	Record Improvement - County	\$60,500	\$50,500	-\$10,000	-16.53%
261	Record Improvement - Recorder of Deeds	\$75,000	\$75,000	\$0	0.00%
265	Recycling and Waste	\$567,065	\$370,055	-\$197,010	-34.74%
270	Community Services	\$1,065,143	\$1,067,698	\$2,555	0.24%
275	Victim Witness Assistance Program	\$1,026,058	\$1,011,120	-\$14,938	-1.46%
290	Emergency Telephone	\$12,091,957	\$11,850,636	-\$241,321	-2.00%
301	Capital Funds - Bond Projects	\$0	\$548,700	\$548,700	0.00%
303	Capital Funds-Bond Projects	\$1,950,000	\$1,800,500	-\$149,500	-7.67%
304	Capital Bridge Fund	\$1,195,805	\$1,048,630	-\$147,175	-12.31%
400	Sinking Fund	\$7,139,676	\$7,857,350	\$717,674	10.05%
700	Workers' Compensation	\$434,000	\$605,300	\$171,300	39.47%
720	Health Care Self Insurance	\$13,691,130	\$14,536,977	\$845,847	6.18%
810	Retirement	\$21,047,000	\$21,080,000	\$33,000	0.16%
900	Conservation District - Clean Water	\$538,600	\$563,198	\$24,598	4.57%
902	Conservation District - District Programs	\$3,629,000	\$4,224,350	\$595,350	16.41%
903	Conservation District - Dirt & Gravel Roads	\$363,137	\$396,199	\$33,062	9.10%
	Total County Revenues	\$294,043,504	\$270,842,184	-\$23,201,320	-7.89%

Total County Revenue Summary

Revenue

100 General Fund revenue is decreasing \$2,733,000. See explanations on page 54.

130 Criminal Justice Services revenue is decreasing \$501,000 primarily due to entering into a right-to-use lease, with a value of \$303,400 in 2025. This will have an offsetting expense. Subsidy is also decreasing due to salary and benefits decreasing due to transferring employees to the Opioid Crisis Relief Fund.

166 County Grant Program revenue is decreasing \$10,973,000. The budget for this program is an estimate and will change based on timing of grant approvals and nearing the end of the projects' timelines. The majority of projects were completed in 2025.

250 Mental Health. Intellectual & Developmental Disabilities revenue is decreasing \$11,039,000 due to receiving grant revenue in 2025 for the construction of the Regional Crisis Walk-In Center and Long-Term Structured Residence. Due to flat-funding from the state, effective June 30, 2025 various programs were closed to preserve current services. These programs would have been budgeted to be subsidized in the 2025 budget.

255 Office of Aging revenue is decreasing \$286,000 due to decreases in the proposed state budget for the Social Services Block Grant.

265 Recycling and Waste revenue is decreasing \$197,000 due to budgeting for the design of a new recycling center in 2025. This project was delayed until a formal plan is developed based on the Facilities Master Plan.

301 Capital Funds - Bond Project revenue is increasing \$549,000 due to the decommissioning of outdated tower site equipment related to the P25 project. Revenue in this fund is the transfer-in from the General Fund to fund expenses.

400 Sinking Fund revenue is increasing \$718,000 due to an expected increase in right-to-use leases and subscription-based IT arrangements in 2026. These will have offsetting expenses.

720 Health Care Self Insurance revenue is increasing \$846,000 due to an eight percent increase in premiums in 2026.

902 Conservation District - District Programs revenue is increasing \$595,000 due to an increase in the number of agricultural best management practices (BMP) planned for construction in 2026. This will have offsetting expenses. This program began in 2023 for agricultural BMP and engineering technical assistance.

Total County Expenditures Summary

Fund	Name	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
100	General Fund	\$135,988,829	\$126,741,415	-\$9,247,414	-6.80%
113	DA - Stop Grant - Law Enforcement	\$324,789	\$336,624	\$11,835	3.64%
114	DA - Federal Forfeitures	\$20,000	\$12,000	-\$8,000	-40.00%
130	Criminal Justice Services	\$1,956,171	\$1,455,037	-\$501,134	-25.62%
135	Opioid Crisis Relief Fund	\$1,783,311	\$1,605,485	-\$177,826	-9.97%
140	Offender Supervision Fund	\$906,085	\$927,036	\$20,951	2.31%
160	Demolition Fund/Economic Development	\$426,839	\$187,071	-\$239,768	-56.17%
166	County Grant Program	\$15,450,000	\$1,077,000	-\$14,373,000	-93.03%
200	Affordable Housing Fund	\$154,428	\$157,049	\$2,621	1.70%
205	ARD Program	\$225,000	\$186,262	-\$38,738	-17.22%
215	Children & Youth Services	\$33,334,300	\$33,429,815	\$95,515	0.29%
225	Domestic Relations Office	\$4,450,419	\$4,523,512	\$73,093	1.64%
230	Drug & Alcohol	\$5,159,674	\$5,094,080	-\$65,594	-1.27%
235	Hotel Tax	\$4,386,120	\$4,206,520	-\$179,600	-4.09%
240	Human Service Development Fund	\$220,297	\$225,851	\$5,554	2.52%
245	Liquid Fuels	\$1,233,287	\$1,307,790	\$74,503	6.04%
246	County Fee Local Use Fund	\$1,925,748	\$3,163,313	\$1,237,565	64.26%
250	Mental Health.Intellectual & Developmental Disabilities	\$43,814,754	\$32,775,311	-\$11,039,443	-25.20%
255	Office of Aging	\$5,194,356	\$5,058,114	-\$136,242	-2.62%
260	Record Improvement - County	\$118,824	\$103,780	-\$15,044	-12.66%
261	Record Improvement - Recorder of Deeds	\$123,903	\$107,313	-\$16,590	-13.39%
265	Recycling and Waste	\$663,640	\$449,482	-\$214,158	-32.27%
270	Community Services	\$1,212,270	\$1,200,310	-\$11,960	-0.99%
275	Victim Witness Assistance Program	\$1,040,990	\$1,020,617	-\$20,373	-1.96%
290	Emergency Telephone	\$14,241,957	\$11,850,636	-\$2,391,321	-16.79%
301	Capital Funds - Bond Projects	\$11,868,287	\$2,448,700	-\$9,419,587	-79.37%
303	Capital Funds-Bond Projects	\$1,950,000	\$1,800,500	-\$149,500	-7.67%
304	Capital Bridge Fund	\$937,500	\$854,000	-\$83,500	-8.91%
400	Sinking Fund	\$7,139,676	\$7,857,350	\$717,674	10.05%
700	Workers' Compensation	\$400,052	\$552,052	\$152,000	38.00%
720	Health Care Self Insurance	\$12,521,940	\$13,499,469	\$977,529	7.81%
810	Retirement	\$22,068,339	\$20,435,378	-\$1,632,961	-7.40%
900	Conservation District - Clean Water	\$682,986	\$719,694	\$36,708	5.37%
902	Conservation District - District Programs	\$3,604,612	\$4,326,723	\$722,111	20.03%
903	Conservation District - Dirt & Gravel Roads	\$362,667	\$396,399	\$33,732	9.30%
	Total County Expenditures	\$335,892,050	\$290,091,688	-\$45,800,362	-13.64%

Total County Expenditure Summary

Expenditure

100 General Fund expenditures are decreasing \$9,247,000. See explanation on page 57.

130 Criminal Justice Services expenditures are decreasing \$501,000 primarily due to entering into a \$303,400 right-to-use lease in 2025. This will have an offsetting revenue. Salary and benefits are decreasing due to transferring employees to the Opioid Crisis Relief Fund.

160 Demolition Fund expenditures are decreasing \$240,000 due to grants disbursed returning to a normal level. In 2025, the Housing and Redevelopment Authority opted to use fund balance to award more grants.

166 County Grant Program expenditures are decreasing \$14,373,000. The budget for this program is an estimate and will change based on timing of grant approvals and nearing the end of the projects' timelines. The majority of projects were completed in 2025.

246 County Fee Local Use Fund expenditures are increasing \$1,238,000 due to the Local Use Phase II program that distributes grant funds to municipalities.

250 Mental Health. Intellectual & Development Disabilities expenditures are decreasing \$11,039,000 due to a reduction in services provided and the completion of the Crisis Walk-In Center.

265 Recycling and Waste expenditures are decreasing \$214,000 due to decreased costs for the annual barn assessment.

290 Emergency Telephone expenditures are decreasing \$2,391,000 due to the transfer out to the County Grant Program to purchase the municipal radios in 2025 for the P25 Radio Project.

301 Capital Funds - Bond Projects expenditures are decreasing \$9,420,000. The expenses are driven by the P25 project timeline and completion of each phase. The project is expected to go-live in early 2026.

400 Sinking Fund expenditures are increasing \$718,000 due to an expected increase in right-to-use leases and subscription-based IT arrangements in 2026. These will have offsetting revenues.

720 Health Care Self Insurance expenditures are increasing \$978,000 due to an estimated increase in claims expected in 2026.

810 Retirement expenditures are decreasing \$1,633,000 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 \$722,000 due to an increase to the number of agricultural BMP's planned for construction in 2026 in the Agriculture Conservation Assistance Program (ACAP).

Positions by Performance Management Groups

Administration	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Commissioners	8.0	8.0	8.0	8.0
Communications	3.0	3.0	3.0	3.0
Elections	10.0	10.0	9.6	10.1
Finance	14.0	14.0	15.0	15.3
Grant Administration	0.0	0.0	1.0	1.0
Human Resources	7.2	8.2	8.2	8.2
Information Management and Technology Office	24.0	26.0	30.2	30.3
Solicitors	4.0	4.0	3.0	3.0
Tax Administration	18.0	19.0	13.0	13.0
Total Budgeted Positions	88.2	92.2	91.0	91.9

Criminal Justice	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Adult Probation	35.5	37.0	37.2	36.4
Clerk of Courts	13.6	12.6	11.6	11.6
Courts	48.6	51.3	53.4	58.7
Criminal Justice Services	12.8	12.8	12.3	9.7
District Attorney	60.0	64.6	65.8	72.2
Domestic Relations	38.3	39.3	38.3	38.3
Juvenile Probation	26.2	26.2	29.2	29.2
Magisterial District Judges	43.2	41.6	40.0	38.0
Prison	124.0	120.3	119.7	120.5
Public Defender	19.5	20.5	23.7	25.8
Total Budgeted Positions	421.7	426.2	431.2	440.4

Human Services	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Children & Youth Services	94.0	97.0	100.0	111.0
Drug & Alcohol	21.7	20.9	29.7	24.2
Library	16.1	15.2	15.3	15.4
Mental Health, Intellectual & Developmental Disabilities	51.6	51.6	53.7	54.1
Office of Aging & Community Services	31.1	31.9	32.1	31.9
Office of Veterans Affairs & Services	3.0	4.0	4.0	4.0
Total Budgeted Positions	217.5	220.6	234.8	240.6

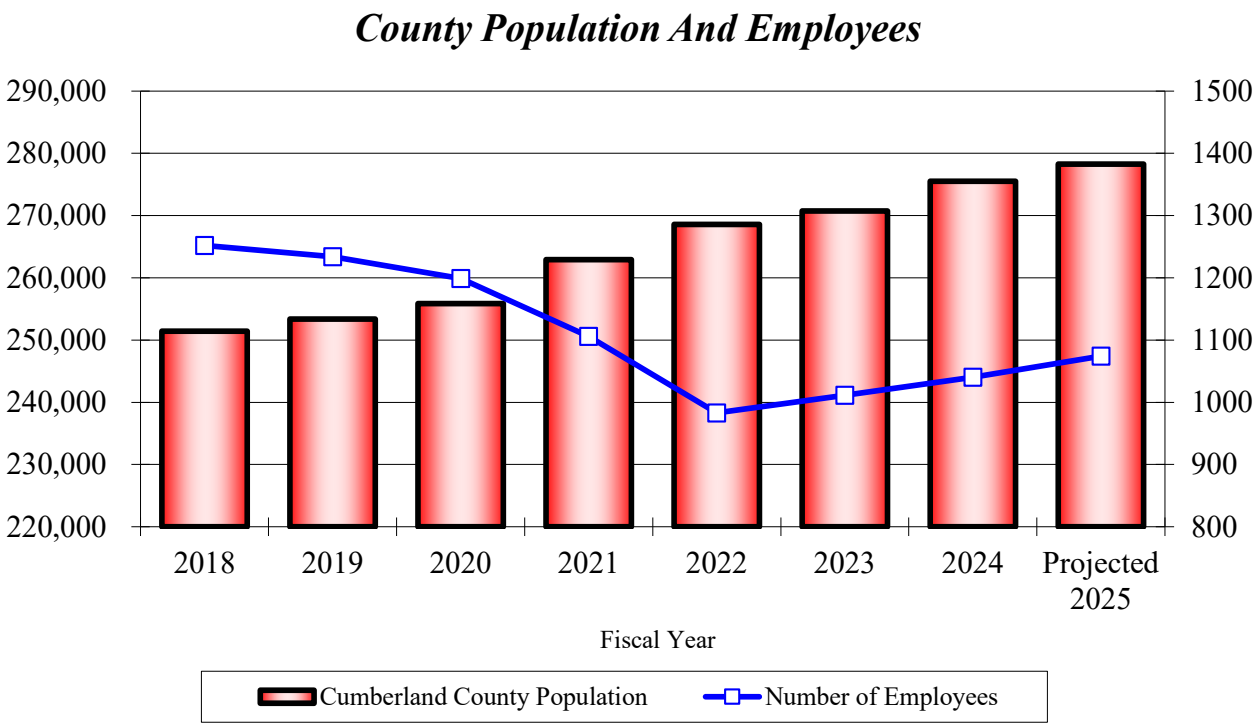
Public Safety	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Coroner	12.9	12.6	12.3	12.3
Public Safety	63.3	65.0	64.9	65.9
Sheriff	51.1	52.1	52.0	53.6
Total Budgeted Positions	127.3	129.7	129.2	131.8

Positions by Performance Management Groups (continued)

Records and Licensing	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Controller	13.2	12.9	12.3	12.4
Prothonotary	9.8	9.8	9.8	9.8
Recorder of Deeds	6.8	6.8	6.8	6.8
Register of Wills/Clerk of Orphans' Court	9.0	9.0	9.0	9.0
Treasurer	5.4	5.2	5.8	5.5
Total Budgeted Positions	44.2	43.7	43.7	43.5
Agriculture, Development, and Planning	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Agricultural Extension	3.6	2.7	0.2	0.0
Conservation District	10.2	10.6	11.4	12.8
Planning	5.5	5.0	6.0	6.0
Vector Control and Weights & Measures	3.4	3.5	3.5	3.5
Total Budgeted Positions	22.7	21.8	21.1	22.3
Infrastructure	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Facilities Management	24.8	24.8	24.8	23.8
Recycling & Waste	1.9	1.9	1.9	1.8
Total Budgeted Positions	26.7	26.7	26.7	25.6
Other Government Operations	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Administrative Services	1.0	0.5	0.5	0.5
Insurance	1.5	1.5	1.5	1.5
Records Improvement - County	1.3	1.3	1.3	1.3
Retirement	2.1	1.8	2.2	2.1
Workers' Compensation	0.3	0.3	0.3	0.3
Total Budgeted Positions	6.2	5.4	5.8	5.7
	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Total Budgeted Positions	955.4	966.30	983.50	1,001.80

Due to changing software programs and rounding, some numbers above may have changed slightly when compared to previous budget briefing documents.

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 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 279,537 in 2025, 16.6% 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.



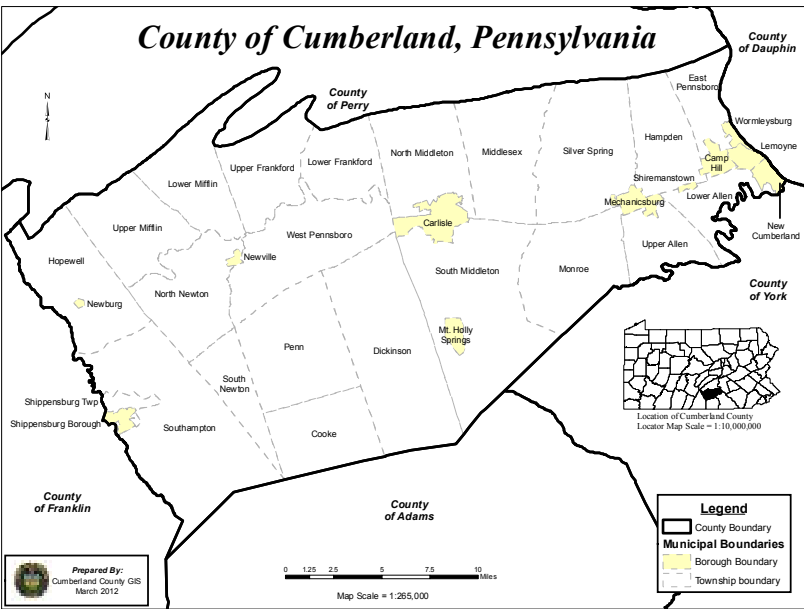
Form of Government

Cumberland County is a third-class county governed by a board of three Commissioners elected to four-year terms. Other officials elected at large to four-year terms include the Clerk of Courts, Controller, Coroner, District Attorney, Prothonotary, Recorder of Deeds, Register of Wills, Sheriff, and Treasurer. There is one senior judge and seven judges of the Court of Common Pleas elected to ten-year terms. There are ten 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 after 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 in 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 offering 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 Law, Central Penn College, and Messiah University.

Educational Achievement

Less than high school diploma	6.6%
High school diploma or equivalency	30.6%
Some college, no degree	14.9%
Associate's degree	8.3%
Bachelor's degree	24.0%
Graduate or professional degree	15.6%

Source: US Census Bureau
2024: 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 farm's 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

County Demographics

Farmland Preservation (continued)

purchase. 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 2004-2025 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
2024	878,463	835,096	1,171,304	53,922	2,060,322			2,938,785
2025	833,315	1,073,435	1,137,005	58,448	2,268,888			3,102,203

Totals	\$16,518,294	\$18,292,983	\$18,689,444	\$1,063,549	\$38,045,976	\$4,102,842	\$75,000	\$58,742,112
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COUNTY ALLOCATION DETAIL

Year	General Fund Grant	Bond Proceeds	Act 13	Clean & Green	Hornbaker IPA	Private Donations	Misc & Twp Contributio	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
2024	850,000			26,738		1,725		878,463
2025	750,000			33,534		2,661	47,120	833,315

Totals	\$8,903,173	\$4,254,000	\$350,000	\$920,113	\$794,714	\$92,486	\$1,203,808	\$16,518,294
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County Demographics

Farmland Preservation (continued)

Since 2004, \$58,742,112 has been provided to the farmland preservation program from federal, state, county, local, and private funding

- \$16,518,294 was allocated from the General Fund
 - \$8,903,173 was a General Fund grant
 - \$4,254,000 was funded through a bond issue that was repaid by the General Fund
 - \$794,714 in interest has been paid on the Hornbaker note, which has been repaid by the General Fund
 - \$350,000 Act 13 (Marcellus Shale)
 - \$920,113 Clean and Green
 - \$1,296,294 private donations, township contributions, and miscellaneous
 - Used to leverage over \$42 million of state and federal monies
- 25,530 acres have been preserved since 1989
- 1,317 acres are pending
- An additional \$1,403,344 in interest costs were paid on the bond issue that is not included in the \$58,742,112

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" 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%, in 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 contribution of \$800,000 will draw down a state grant and state match of approximately two to three dollars for each county dollar committed and enable the preservation in perpetuity of an estimated 700 to 750 additional acres of prime farmland. In addition to helping to guard against overdevelopment 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 \$10 million annually. The 2026 certification with the state for farmland preservation will occur in January 2026.

The map on page 71 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, 139 projects have been completed through the program. There has been \$3,847,349 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 nearly \$16 million. Completed projects include:

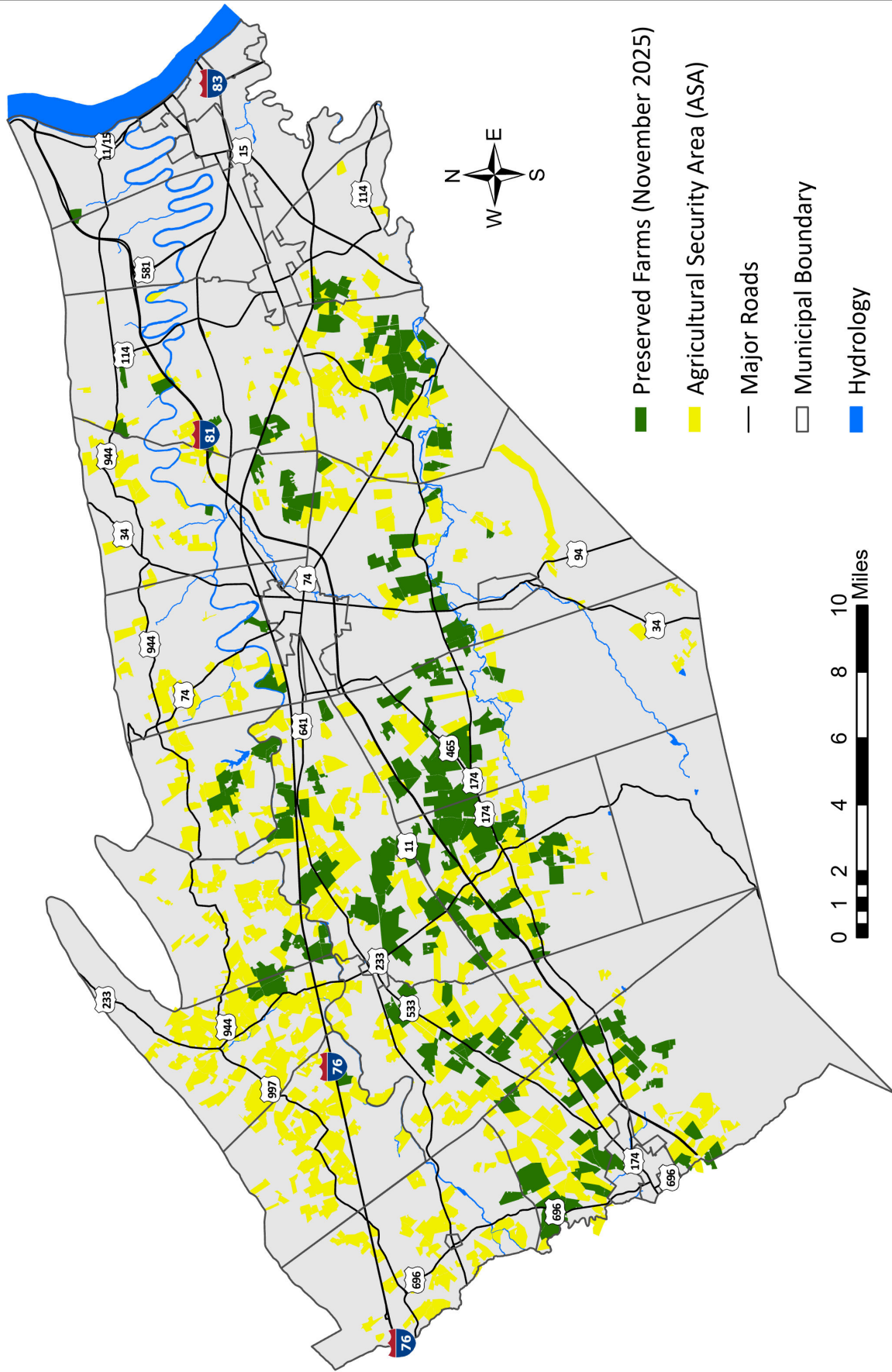
- 12 land acquisition/easement projects
- 92 park and trail development projects
- 31 planning projects
- Four water resource management projects

For the 2026 budget year, approximately \$650,000 is to be allocated. This includes 2023 through 2025 Act 13 funds. The Land Partnerships Grant Program was put on hold as the Land Partnerships Plan was being updated.

Cumberland County Land Partnerships Grant Program 2006-2025 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
2024			195,652			195,652
2025			177,874			177,874
Totals	\$100,000	\$1,000,000	\$2,675,849	\$61,500	\$10,000	\$3,847,349

Cumberland County Farmland Preservation Program



County Demographics

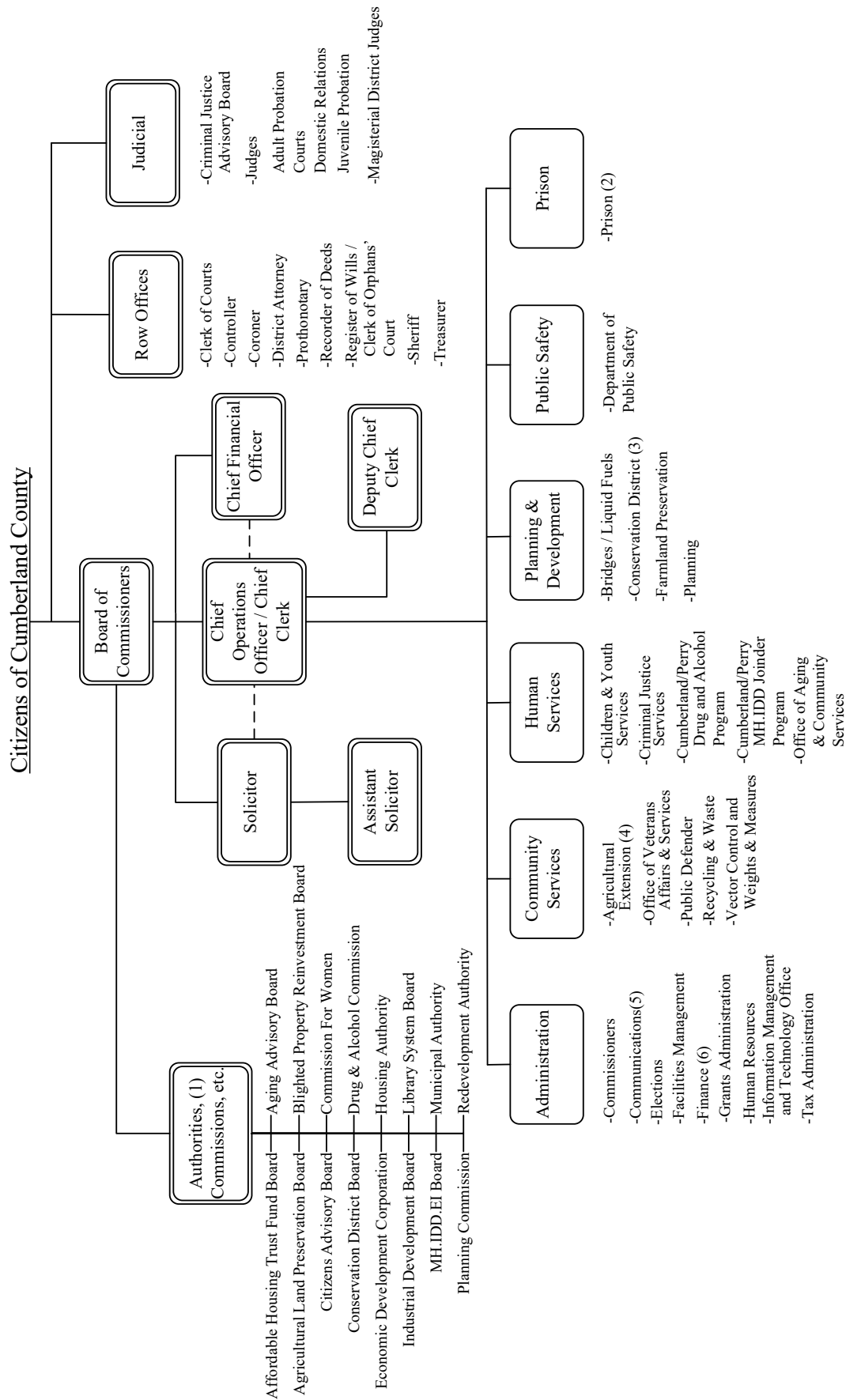
Elected Officials

Commissioner, Chairman.....	Kelly Neiderer
Commissioner, Vice Chairman	Jean Foschi
Commissioner, Secretary	Gary Eichelberger
Senior Judge.....	Kevin A. Hess
President Judge	Albert H. Masland
Judge	Jessica E. Brewbaker
Judge	Edward E. Guido
Judge	Carrie E. Hyams
Judge	Christylee L. Peck
Judge	Michele H. Sibert
Judge	Matthew P. Smith
Clerk of Courts.....	Dennis E. Lebo
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/Clerk of Orphans' Court	Lisa M. Grayson
Sheriff.....	Jody S. Smith
Treasurer	Kaytee Isley

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

Cumberland County, Pennsylvania

Organizational Chart



- (1) The Board of Directors for the authorities, commissions, etc., are appointed by the Cumberland County Board of Commissioners
- (2) Governed and managed by the Prison Board
- (3) Governed and managed by the Conservation District Board
- (4) Budgeted as a line item within Planning
- (5) Reports directly to the Board of Commissioners
- (6) Reports directly to the Chief Financial Officer

County Demographics

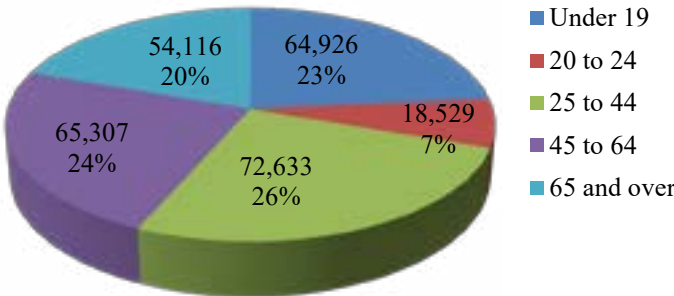
Cumberland County - Past, Present, Future

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 Historic 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> <p>2025 CloudSuite - Financial Supply Management Module</p>

County Demographics

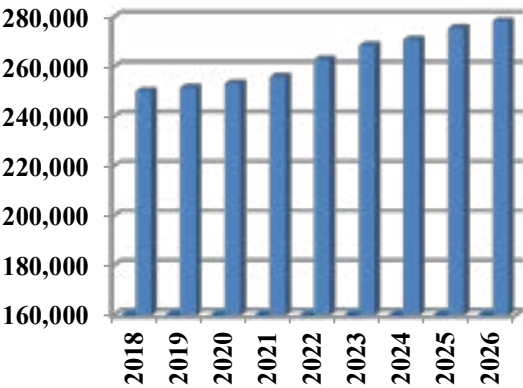
Population Demographics

Population by Age



Source: U.S. Census Bureau
2024: ACS 5-Year Estimates Data Profiles

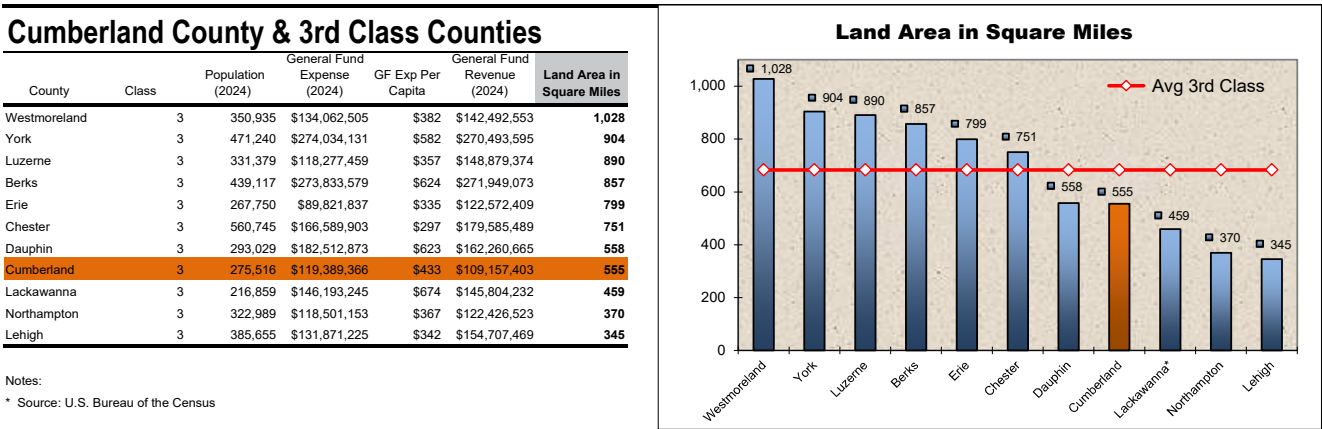
Population Trend



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



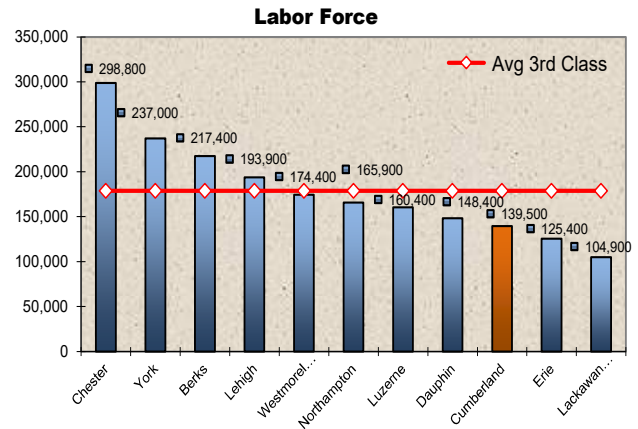
County Demographics

Cumberland County & 3rd Class Counties

County	Class	Population (2024)	General Fund Expense (2024)	GF Exp Per Capita	General Fund Revenue (2024)	Labor Force (2024)
Chester	3	560,745	166,589,903	297	179,585,489	298,800
York	3	471,240	274,034,131	582	270,493,595	237,000
Berks	3	439,117	273,833,579	624	271,949,073	217,400
Lehigh	3	385,655	131,871,225	342	154,707,469	193,900
Westmoreland	3	350,935	134,062,505	382	142,492,553	174,400
Northampton	3	322,989	118,501,153	367	122,426,523	165,900
Luzerne	3	331,379	118,277,459	357	148,879,374	160,400
Dauphin	3	293,029	182,512,873	623	162,260,665	148,400
Cumberland	3	275,516	119,389,366	433	109,157,403	139,500
Erie	3	267,750	89,821,837	335	122,572,409	125,400
Lackawanna	3	216,859	146,193,245	674	145,804,232	104,900

Notes:

* Source: U.S. Bureau of the Census

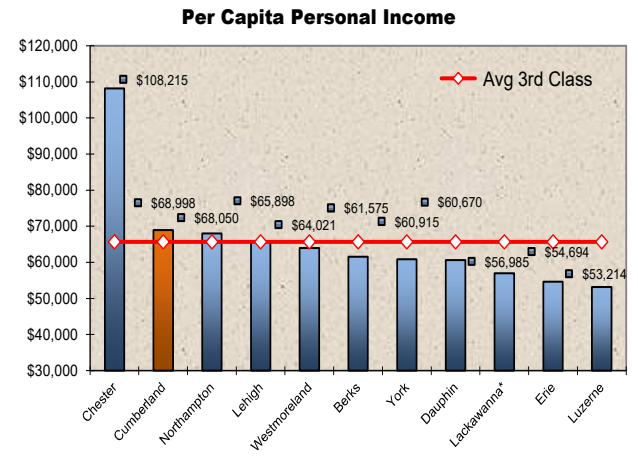


Cumberland County & 3rd Class Counties

County	Class	Population (2024)	General Fund Expense (2024)	GF Exp Per Capita	General Fund Revenue (2024)	Per Capita Personal Income (2024)
Chester	3	560,745	166,589,903	297	179,585,489	108,215
Cumberland	3	275,516	119,389,366	433	109,157,403	68,998
Northampton	3	322,989	118,501,153	367	122,426,523	68,050
Lehigh	3	385,655	131,871,225	342	154,707,469	65,898
Westmoreland	3	350,935	134,062,505	382	142,492,553	64,021
Berks	3	439,117	273,833,579	624	271,949,073	61,575
York	3	471,240	274,034,131	582	270,493,595	60,915
Dauphin	3	293,029	182,512,873	623	162,260,665	60,670
Lackawanna	3	216,859	146,193,245	674	145,804,232	56,985
Erie	3	267,750	89,821,837	335	122,572,409	54,694
Luzerne	3	331,379	118,277,459	357	148,879,374	53,214

Notes:

* Source: Bureau of Economic Analysis

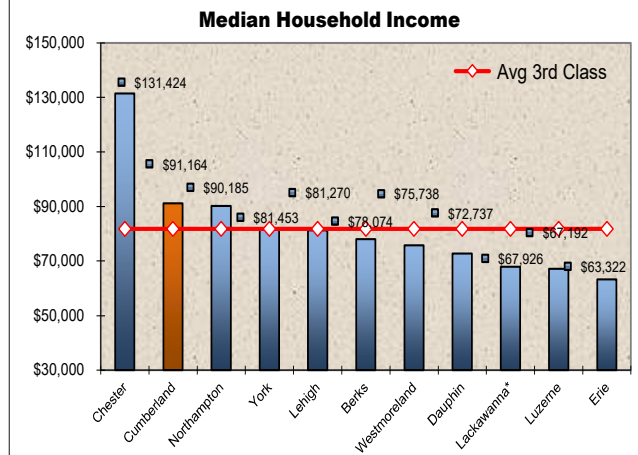


Cumberland County & 3rd Class Counties

County	Class	Population (2024)	General Fund Expense (2024)	GF Exp Per Capita	General Fund Revenue (2024)	Median Household Income (2024)
Chester	3	560,745	166,589,903	297	179,585,489	131,424
Cumberland	3	275,516	119,389,366	433	109,157,403	91,164
Northampton	3	322,989	118,501,153	367	122,426,523	90,185
York	3	471,240	274,034,131	582	270,493,595	81,453
Lehigh	3	385,655	131,871,225	342	154,707,469	81,270
Berks	3	439,117	273,833,579	624	271,949,073	78,074
Westmoreland	3	350,935	134,062,505	382	142,492,553	75,738
Dauphin	3	293,029	182,512,873	623	162,260,665	72,737
Lackawanna*	3	216,859	146,193,245	674	145,804,232	67,926
Luzerne	3	331,379	118,277,459	357	148,879,374	67,192
Erie	3	267,750	89,821,837	335	122,572,409	63,322

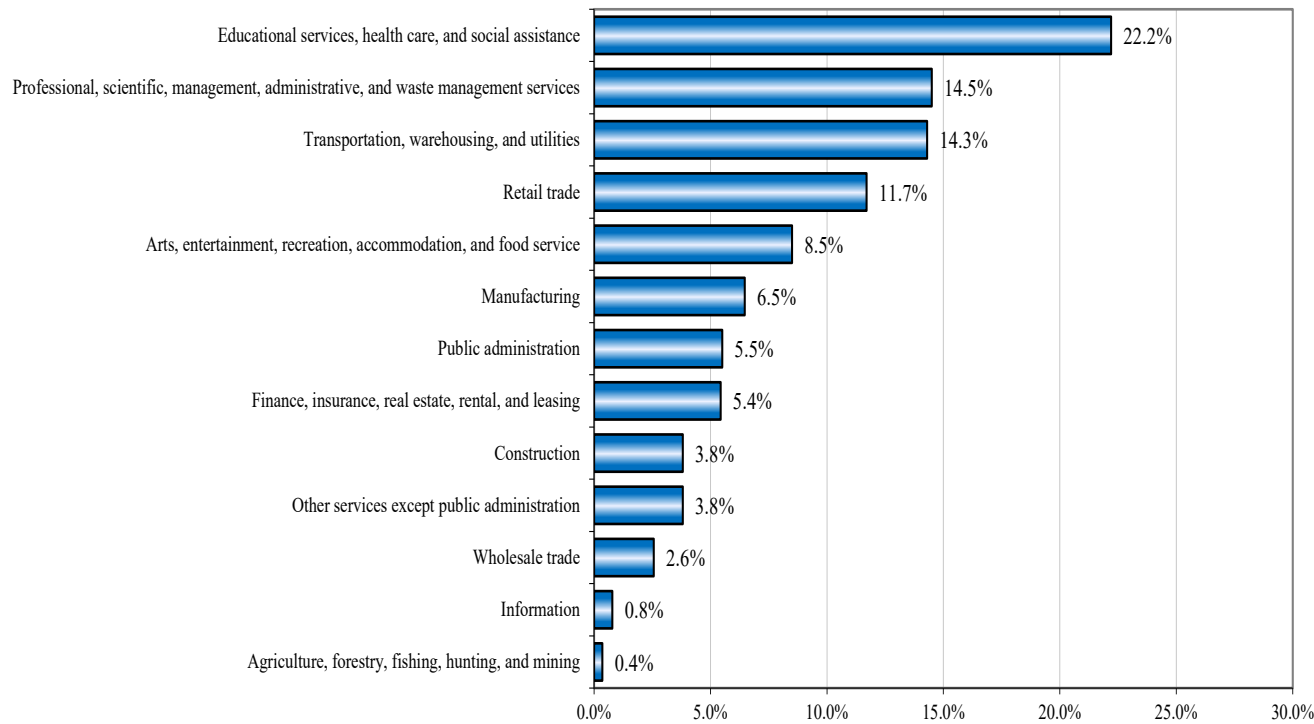
Notes:

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



County Demographics

2024 Employment by Industry in Cumberland County, PA



Source: PA Department of Labor & Industry

Principal Taxpayers as of December 31, 2024

2024 Labor Force

Median Age	40.2
Median Household Income	\$91,164
Mean Household Income	\$114,154
Median Family Income	\$111,658
Mean Family Income	\$137,600
Unemployment Rate (U.S.)	4.1%
Unemployment Rate (PA)	3.7%
Unemployment Rate (County)	2.5%
Total Labor Force	138,263

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

Taxpayer	Taxable Assessed Value	% of Total Assessed Valuation (1)
1. Allen Distribution	\$ 149,934,300	0.55%
2. Prologis NA3 PA LP	123,560,500	0.45%
3. Liberty Property LP	89,032,600	0.33%
4. Goodman Carlisle LLC	73,175,000	0.27%
5. Pennsylvania Blue Shield	72,584,100	0.27%
6. PR CC Limited Partnership	68,902,000	0.25%
7. Messiah Home	66,500,000	0.24%
8. Compass Shippensburg Newco LLC	63,280,900	0.23%
9. GSD Camp Hill Pradsvi Group LLC	56,718,200	0.21%
10. Exeter 3419 Ritner LLC	55,901,100	0.21%
	<u>\$ 819,588,700</u>	3.01%

Notes:

(1) Percentage based on total County taxable assessed valuation for 2024: \$27,199,684,000

Source: Cumberland County Comprehensive Annual Financial Report for Year ended December 31, 2024

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)
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)	\$17,485,966	(B)	\$65,105	(B)	\$80,926	(A)	34,792	2.7%
2023	270,738	(A)	\$18,680,274	(B)	\$68,998	(B)	\$82,174	(A)	35,818	2.3%
2024	275,516	(A)	*	(B)	*	(B)	*	(A)	36,350	3.0%

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, 2024

Civilian Labor Force and Unemployment Rates for the past 5 years

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Cumberland County					
Civilian Labor Force	130,700	132,600	134,904	136,651	139,782
Unemployment Rate	6.7%	4.6%	3.1%	2.7%	2.6%
Pennsylvania					
Civilian Labor Force	6,388,000	6,406,000	6,446,000	6,518,000	6,540,000
Unemployment Rate	9.1%	6.3%	4.4%	3.4%	3.6%
United States					
Civilian Labor Force	160,742,000	161,204,000	164,287,000	167,116,000	168,286,000
Unemployment Rate	8.1%	5.4%	3.6%	3.6%	4.0%

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

County Demographics

Assessed Value and Estimated Actual Value of Taxable Property

Fiscal Year	Residential Property	Commercial Property	Agricultural	Recreation	Total Taxable Assessed Value	Utility & Tax Exempt Property	Direct Tax Rate (2)	Estimated Actual Taxable Value (3)	Assessed Value as a Percentage of Actual Value (4)
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%
2023	(1) \$ 18,269,041,900	\$7,579,552,400	\$1,050,468,000	\$ 41,326,500	\$26,940,388,800	\$4,302,132,400	2.361	\$ 33,300,851,421	80.9%
2024	(1) \$ 18,518,422,800	\$7,581,572,900	\$1,058,372,300	\$ 41,316,000	\$27,199,684,000	\$4,330,250,600	2.690	\$ 37,107,345,157	73.3%

Notes:

Properties valued at 2010 reassessment base year

(1) Direct Tax Rate:

	County		Library		Total
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	2.524		0.166		2.690

(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, 2024

County Demographics

County Real Estate Tax Levies and Collections

Year Ended December 31	Total Tax Levy for Year (1) (4)	Subsequent Adjustments to Tax		Collected within the Year of the Levy			Collections in Subsequent		Total Collections to Date	
		Levy for Year	Amount (2)	Percentage of Levy	Years (3)	Amount	Percentage of Levy	Amount	Percentage of Levy	
2015	\$50,454,280	\$210,700	\$49,036,480	97.19%	\$1,627,586	\$50,664,066	100.00%	\$50,664,066	100.00%	
2016	\$51,198,311	\$240,842	\$50,000,265	97.66%	\$1,438,332	\$51,438,597	99.99%	\$51,438,597	99.99%	
2017	\$51,956,631	\$199,360	\$50,774,924	97.73%	\$1,379,479	\$52,154,403	99.99%	\$52,154,403	99.99%	
2018	\$52,838,606	\$183,845	\$51,643,300	97.74%	\$1,377,749	\$53,021,049	99.98%	\$53,021,049	99.98%	
2019	\$53,627,315	\$174,686	\$52,459,267	97.82%	\$1,341,283	\$53,800,550	99.29%	\$53,800,550	99.29%	
2020	\$54,525,838	\$301,779	\$53,234,704	97.63%	\$1,586,805	\$54,821,509	97.63%	\$54,821,509	97.63%	
2021	\$55,360,823	\$163,988	\$54,300,537	98.08%	\$924,383	\$55,224,920	98.08%	\$55,224,920	98.08%	
2022	\$56,286,374	\$165,079	\$55,217,945	98.10%	\$1,222,624	\$56,440,569	99.98%	\$56,440,569	99.98%	
2023	\$57,253,485	\$146,810	\$56,083,482	97.95%	\$974,939	\$57,058,421	99.40%	\$57,058,421	99.40%	
2024	\$67,245,067	N/A	\$65,961,210	98.09%	N/A	-	0.00%	-	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, 2024

County Demographics

Library Tax Levies and Collections

Year Ended December 31	Collected within the Year of the				Collections in		Total Collections to Date	
	Subsequent		Levy		Subsequent Years (3)	Amount	Percentage of Levy	Percentage of Levy
	Total Tax Levy for Year (1)	Adjustments to Tax Levy for Year	Amount (2)	Percentage of Levy				
2015	\$3,287,007	\$13,914	\$3,194,639	97.19%	\$106,223	\$3,300,862	100.00%	100.00%
2016	\$3,335,478	\$15,942	\$3,257,427	97.66%	\$93,946	\$3,351,319	100.00%	100.00%
2017	\$3,929,292	\$14,661	\$3,839,923	97.73%	\$103,868	\$3,943,659	100.00%	100.00%
2018	\$3,995,992	\$13,665	\$3,905,595	97.74%	\$103,947	\$4,009,284	100.00%	100.00%
2019	\$4,055,639	\$13,299	\$3,967,304	97.82%	\$101,485	\$4,068,125	100.00%	100.00%
2020	\$4,123,592	\$22,508	\$4,025,947	97.63%	\$119,671	\$4,145,618	100.00%	100.00%
2021	\$4,186,739	\$12,333	\$4,106,553	98.08%	\$69,407	\$4,175,960	99.99%	99.99%
2022	\$4,256,725	\$12,470	\$4,175,933	98.10%	\$92,440	\$4,268,373	99.98%	99.98%
2023	\$4,329,875	\$11,092	\$4,241,391	97.95%	\$73,099	\$4,314,490	99.39%	99.39%
2024	\$4,422,617	N/A	\$4,338,179	98.09%	N/A	-	0.00%	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 Annual Comprehensive Financial Report for Year ended December 31, 2024

County Demographics

Population Growth and Age Distribution: Cumberland County's population has steadily increased from 243,301 in 2014 to 275,516 in 2024. This 13% growth reflects a steady influx of residents, which will continue to place pressure on existing infrastructure and public services, requiring ongoing planning to accommodate the growing demand for human services, emergency services, and housing. A growing population, with a notable percentage in the older age groups (45-64 and 65+) will likely increase demand for Office of Aging & Community Services. Conversely, a smaller proportion of young adults (20-24) may affect workforce replenishment and higher education enrollment.

Income Levels: The median household income of \$91,164 and mean household income of \$114,154, coupled with the median family income of \$111,658 and mean family income of \$137,600 suggest a relatively affluent community. Both of which might influence the demand for family-focused services. Given the degree that the mean household and family incomes are above the median, this could indicate income inequality and that there are a few high-income earners who are skewing the amounts upward.

Labor Force and Employment: The civilian labor force has grown from 132,700 in 2020 to 139,782 in 2024, with a declining unemployment rate. A low county unemployment rate of 2.6% highlights a strong local job market, especially when compared to Pennsylvania and the United States. A large portion of the workforce is in educational services, healthcare, and social assistance. This suggests a growing demand for services in these sectors.

Property Valuations: Stable and increasing property valuations contribute to the county's tax revenue. Historically, property values naturally increase by 1 - 2% annually, driven by new construction, property improvements, or assessment appeals. For 2024, the top ten principal taxpayers amounted to 3.01% of the total assessed value. Year after year, this amount decreases as the county becomes less reliant upon these ten taxpayers.

Conclusion: Cumberland County's growing population, thriving sectors like education and healthcare, and strong, diverse property tax base position the county well for continued development. However, ensuring that services keep up with this growth, especially for aging residents and those in lower-income brackets, will require targeted investments into the appropriate social programs.

County Strategy



CUMBERLAND COUNTY

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County Strategy

The county is currently in the process of updating its strategic plan. The plan is expected to be completed by the end of 2025 or in early 2026 with full implementation and publication in the first quarter of 2026. Once the updated strategy has been published, a supplemental document will be published to accompany the strategy and budget book. Starting with the 2027 strategy and budget book, the updated strategy will be included in the book, and the performance management section will be updated to reference the updated strategic plan.

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County Strategy

Commissioners' Strategic Directions

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 human service needs are met, our environment is respected, public safety is ensured, justice is upheld, and an exceptional quality of life is preserved for the future.

Mission:

To provide impactful and essential county services in an effective, timely, and financially responsible manner.

Guiding Principles:

Financial

To be fiscally responsible with all funds entrusted to our care and to use those funds judiciously to provide maximum services possible.

Technical

To utilize technology to provide for the cost-effective, efficient delivery of services.

Customer Service

To be a customer-focused organization by providing superior service to external and internal customers.

Training

To provide ongoing professional development opportunities for all employees to assure continuity of operations and enhance professional growth opportunities.

Core Values:

Professionalism

We strive to meet customers' expectations with resourcefulness and commitment to quality.

Respect

We highly regard individual rights and expect all representatives of the county to treat co-workers and recipients of services with respect.

Integrity

All representatives of the county are expected to conduct themselves with integrity in the performance of their work.

Diversity

We respect the differences among co-workers and expect all representatives of the county to conduct themselves in an ethical manner.

Efficiency

We strive to use our funds in the most cost-effective manner that result in the best outcomes for our staff, community partners, and recipients of services.

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 residents. Well-trained, technically proficient staff will be guided by sound fiscal management principles, ensuring that quality 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 for ease of residents.
- 1.2 Use new technologies to improve access to emergency services.

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

Objectives:

- 2.1 Maintain and expand ongoing leadership and management skills trainings.
- 2.2 Provide training and support to ensure continuity of operations and services.

Protect:

Cumberland County works to ensure our residents' quality of life is maintained through the planning and implementation of public services, criminal justice operations, and a broad array of human services.

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.

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 positive 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 practices and gather and use data to validate outcomes.
- 4.3 Use the Criminal Justice Advisory Board to encourage programs and initiatives such as the Reentry Coalition and the Stepping-Up Initiative to address the varying needs of individuals who interact with the criminal justice system.

- 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 and the public safety radio system to effectively respond to emergency calls for services.
- 5.2 Foster an environment of collaboration between municipalities, emergency service partners, and the county.

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, open spaces, and green spaces, as well as support historic preservation.

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 including parks, trailways, greenways, and historic landmarks and features.

- 7 ► Provide a framework to encourage economic development, affordable housing, and tourism, using responsible land use planning in keeping with the county comprehensive plan.

Objectives:

- 7.1 Encourage the tourism agency to identify and advertise the county as a business and leisure destination.
- 7.2 Support the efforts of the Cumberland County Housing and Redevelopment Authorities as they address affordable housing on behalf of Cumberland County through the Community Development Block Grant (CDBG) and Home Investment Partnership Program (HOME).

Connect:

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

Goals ►

- 8 ► Develop and maintain a safe, multi-modal transportation system that serves the mobility needs of residents, businesses, and through travelers.

Objectives:

- 8.1 Support increased public transit and shared ride transportation through Susquehanna Regional Transit Authority (SRTA).
- 8.2 Use the Cumberland County Connects (C3) Program to leverage strategic investment and federal and state funding to maximize the impact of county and local funding sources.
- 8.3 Maintain county-owned bridges in a state of good repair.

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

Objectives:

- 9.1 Improve and expand the scope/quality of internal and external communications.
- 9.2 Promote county government via social media to ensure governmental transparency.
- 9.3 Advertise public meetings and department activities to engage residents.
- 9.4 Support meetings with municipal, emergency management, and community leaders as a forum to respectfully discuss county and 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 nine goals.

NOTE: A solid colored box to the right of each department name indicates alignment with one or more of Cumberland County's nine goals.	Deliver		Protect			Balance		Connect	
	Goal 1:	Goal 2:	Goal 3:	Goal 4:	Goal 5:	Goal 6:	Goal 7:	Goal 8:	Goal 9:
	Provide quality, efficient, & effective county services in all departments with special emphasis on human services, public services, & emergency services	Develop a professional, competent county workforce to deliver county services	Continually improve system-wide services for vulnerable populations by integrating, coordinating, & partnering human services with other relevant county departments & private stakeholders	Continually improve criminal justice processes to achieve positive 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	Coordinate essential public safety services in Cumberland County, including 9-1-1 communications & emergency management	Preserve productive agricultural lands, open spaces, & green spaces, as well as support historic preservation	Provide a framework to encourage economic development, affordable housing, & tourism, using responsible land use planning in keeping with the county comprehensive plan	Develop & maintain a safe, multi-modal transportation system that serves the mobility needs of residents, businesses, & through travelers	Forge strong partnerships with government organizations, nonprofits, educational institutions, & residents to effectively address issues that supersede geographic boundaries
Administration									
Commissioners									
Communications									
Elections									
Finance									
Grants Administration									
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									
Conservation District									
Planning									
Vector Control / Weights & Measures									
Infrastructure									
Bridges/Liquid Fuels									
Facilities Management									
Recycling & Waste									

County Budget: Function



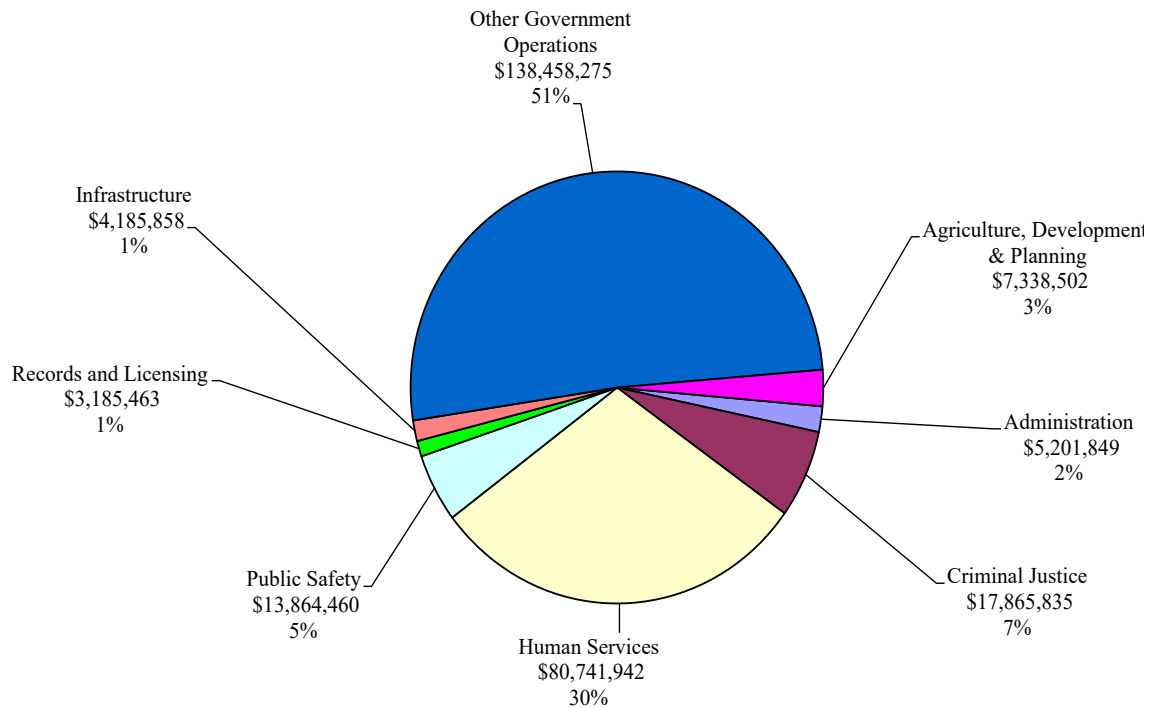
CUMBERLAND COUNTY

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

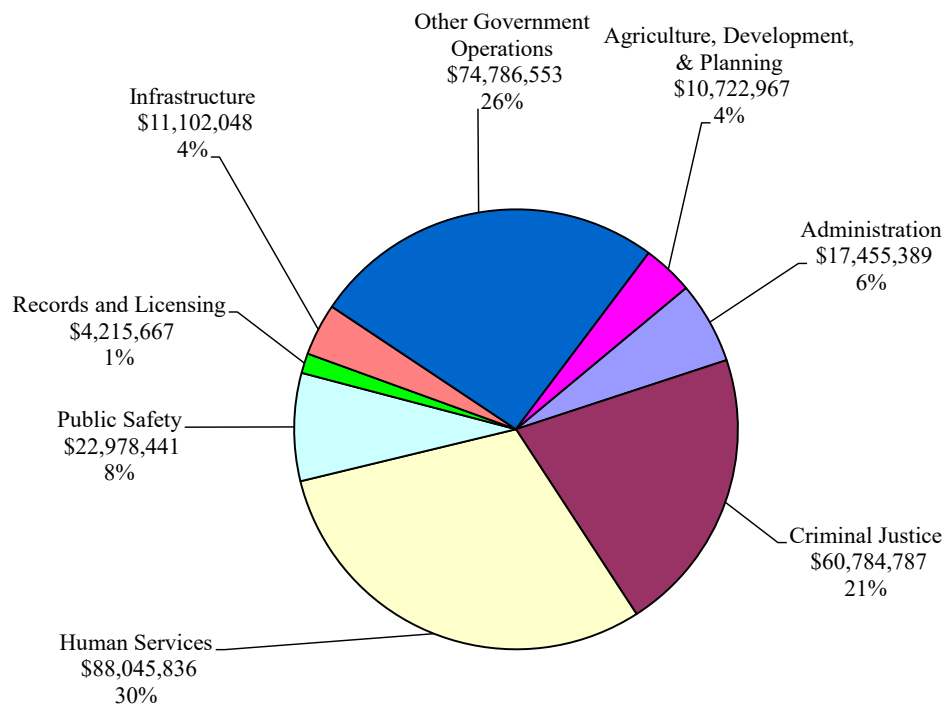
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County Budget: By Function

Revenue by Function



Expenditures by Function



County Budget: By Function

Administration

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$1,088,413	\$1,092,769	\$913,454	\$904,066	-\$9,388	-1.03%
Interfund Revenue	\$2,412,787	\$1,407,144	\$3,122,692	\$2,977,628	-\$145,064	-4.65%
Other Revenue	\$1,625,835	\$1,222,458	\$1,197,800	\$1,320,155	\$122,355	10.21%
Total Revenue	\$5,127,035	\$3,722,371	\$5,233,946	\$5,201,849	-\$32,097	-0.61%
Salaries and Benefits	\$8,272,943	\$8,899,825	\$9,558,761	\$9,869,263	\$310,502	3.25%
Operating Expense	\$2,822,175	\$2,969,717	\$3,224,674	\$3,397,041	\$172,367	5.35%
Interfund Expense	\$8,805,448	\$8,283,852	\$6,055,803	\$1,785,085	-\$4,270,718	-70.52%
Capital Expense	\$1,180,552	\$1,299,653	\$2,322,583	\$2,404,000	\$81,417	3.51%
Total Expense	\$21,081,118	\$21,453,047	\$21,161,821	\$17,455,389	-\$3,706,432	-17.51%

Criminal Justice

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$5,660,149	\$6,326,319	\$5,728,912	\$5,306,323	-\$422,589	-7.38%
Interfund Revenue	\$15,039,555	\$3,217,833	\$3,684,775	\$3,961,723	\$276,948	7.52%
Other Revenue	\$7,137,352	\$8,385,574	\$8,954,817	\$8,597,789	-\$357,028	-3.99%
Total Revenue	\$27,837,056	\$17,929,726	\$18,368,504	\$17,865,835	-\$502,669	-2.74%
Salaries and Benefits	\$35,761,657	\$37,600,371	\$41,033,994	\$43,050,980	\$2,016,986	4.92%
Operating Expense	\$12,267,603	\$13,086,995	\$15,507,042	\$15,618,394	\$111,352	0.72%
Interfund Expense	\$1,751,441	\$1,893,090	\$2,069,221	\$2,109,413	\$40,192	1.94%
Capital Expense	\$1,616,280	\$2,327,704	\$1,276,158	\$6,000	-\$1,270,158	-99.53%
Total Expense	\$51,396,982	\$54,908,160	\$59,886,416	\$60,784,787	\$898,371	1.50%

Human Services

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$50,862,793	\$50,832,283	\$71,454,284	\$65,693,893	-\$5,760,391	-8.06%
Interfund Revenue	\$6,630,915	\$8,456,960	\$11,332,648	\$8,152,498	-\$3,180,150	-28.06%
Other Revenue	\$5,978,006	\$7,822,566	\$8,950,696	\$6,895,551	-\$2,055,145	-22.96%
Total Revenue	\$63,471,714	\$67,111,810	\$91,737,628	\$80,741,942	-\$10,995,686	-11.99%
Salaries and Benefits	\$17,930,349	\$20,842,042	\$21,570,180	\$23,608,903	\$2,038,723	9.45%
Operating Expense	\$43,613,387	\$47,767,054	\$74,421,434	\$61,122,977	-\$13,298,457	-17.87%
Interfund Expense	\$3,610,413	\$2,659,051	\$3,292,686	\$3,313,956	\$21,270	0.65%
Capital Expense	\$0	\$37,713	\$54,324	\$0	-\$54,324	-100.00%
Total Expense	\$65,154,149	\$71,305,859	\$99,338,624	\$88,045,836	-\$11,292,788	-11.37%

County Budget: By Function

Public Safety

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$390,523	\$504,948	\$398,391	\$2,175,624	\$1,777,233	446.10%
Interfund Revenue	\$3,084,213	\$3,152,602	\$5,868,957	\$4,547,386	-\$1,321,571	-22.52%
Other Revenue	\$7,359,349	\$22,097,871	\$7,307,600	\$7,141,450	-\$166,150	-2.27%
Total Revenue	\$10,834,085	\$25,755,420	\$13,574,948	\$13,864,460	\$289,512	2.13%
Salaries and Benefits	\$10,792,551	\$11,420,653	\$12,469,992	\$12,852,280	\$382,288	3.07%
Operating Expense	\$2,680,796	\$2,838,366	\$3,475,154	\$2,600,535	-\$874,619	-25.17%
Interfund Expense	\$1,912,362	\$2,021,306	\$5,334,643	\$2,990,128	-\$2,344,515	-43.95%
Capital Expense	\$3,436,407	\$11,783,139	\$13,486,778	\$4,535,498	-\$8,951,280	-66.37%
Total Expense	\$18,822,116	\$28,063,465	\$34,766,567	\$22,978,441	-\$11,788,126	-33.91%

Records and Licensing

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$750,143	\$171,443	\$132,175	\$68,803	-\$63,372	-47.95%
Other Revenue	\$3,242,845	\$3,397,229	\$2,923,400	\$3,116,660	\$193,260	6.61%
Total Revenue	\$3,992,988	\$3,568,672	\$3,055,575	\$3,185,463	\$129,888	4.25%
Salaries and Benefits	\$3,206,463	\$3,293,882	\$3,460,653	\$3,587,565	\$126,912	3.67%
Operating Expense	\$457,543	\$348,462	\$543,785	\$490,149	-\$53,636	-9.86%
Interfund Expense	\$70,111	\$118,094	\$124,418	\$129,228	\$4,810	3.87%
Capital Expense	\$241,412	\$121,600	\$89,025	\$8,725	-\$80,300	-90.20%
Total Expense	\$3,975,530	\$3,882,038	\$4,217,881	\$4,215,667	-\$2,214	-0.05%

Agriculture, Development, and Planning

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$2,997,362	\$2,850,541	\$6,946,522	\$6,205,502	-\$741,020	-10.67%
Interfund Revenue	\$423,004	\$82,712	\$189,300	\$140,000	-\$49,300	-26.04%
Other Revenue	\$1,265,747	\$1,279,860	\$926,100	\$993,000	\$66,900	7.22%
Total Revenue	\$4,686,114	\$4,213,113	\$8,061,922	\$7,338,502	-\$723,420	-8.97%
Salaries and Benefits	\$1,983,015	\$2,138,320	\$2,244,565	\$2,341,190	\$96,625	4.30%
Operating Expense	\$3,286,431	\$3,192,435	\$7,602,072	\$7,249,892	-\$352,180	-4.63%
Interfund Expense	\$30,036	\$29,839	\$29,333	\$31,885	\$2,552	8.70%
Capital Expense	\$759,776	\$1,085,975	\$2,416,900	\$1,100,000	-\$1,316,900	-54.49%
Total Expense	\$6,059,257	\$6,446,569	\$12,292,870	\$10,722,967	-\$1,569,903	-12.77%

County Budget: By Function

Infrastructure

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$1,581,368	\$1,118,536	\$2,023,895	\$1,822,400	-\$201,495	-9.96%
Interfund Revenue	\$29,732	\$49,312	\$283,100	\$35,100	-\$248,000	-87.60%
Other Revenue	\$1,978,060	\$1,791,601	\$2,303,720	\$2,328,358	\$24,638	1.07%
Total Revenue	\$3,589,160	\$2,959,449	\$4,610,715	\$4,185,858	-\$424,857	-9.21%
Salaries and Benefits	\$1,984,894	\$2,083,797	\$2,263,379	\$2,337,087	\$73,708	3.26%
Operating Expense	\$1,964,769	\$3,101,908	\$4,076,758	\$5,085,794	\$1,009,036	24.75%
Interfund Expense	\$669,955	\$686,544	\$703,098	\$687,846	-\$15,252	-2.17%
Capital Expense	\$1,169,964	\$972,167	\$4,330,596	\$2,991,321	-\$1,339,275	-30.93%
Total Expense	\$5,789,583	\$6,844,415	\$11,373,834	\$11,102,048	-\$271,786	-2.39%

Other Government Operations

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Tax Revenue	\$64,517,342	\$75,889,087	\$82,652,660	\$83,034,429	\$381,769	0.46%
Grant Revenue	\$20,784,700	\$3,102,039	\$3,100,000	\$1,400,000	-\$1,700,000	-54.84%
Interfund Revenue	\$16,125,736	\$16,407,586	\$17,933,731	\$12,351,023	-\$5,582,708	-31.13%
Other Revenue	\$64,449,632	\$65,267,095	\$45,713,875	\$41,672,823	-\$4,041,052	-8.84%
Total Revenue	\$165,877,410	\$160,665,806	\$149,400,266	\$138,458,275	-\$10,941,991	-7.32%
Salaries and Benefits	\$402,696	\$413,799	\$477,204	\$479,569	\$2,365	0.50%
Operating Expense	\$50,815,016	\$52,462,632	\$59,828,201	\$48,139,632	-\$11,688,569	-19.54%
Interfund Expense	\$30,395,281	\$21,287,124	\$27,406,299	\$24,179,352	-\$3,226,947	-11.77%
Capital Expense	\$0	\$4,041,967	\$5,142,337	\$1,988,000	-\$3,154,337	-61.34%
Total Expense	\$81,612,993	\$78,205,523	\$92,854,041	\$74,786,553	-\$18,067,488	-19.46%

County Budget: Fund



CUMBERLAND COUNTY

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General Fund Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026
Beginning Fund Balance				\$33,227,614
Revenue				
Real Estate Tax	\$57,334,257	\$67,131,072	\$71,287,544	\$71,730,409
Library Tax	\$4,337,127	\$4,479,693	\$6,780,316	\$6,843,326
Payment in Lieu of Taxes	\$205,003	\$262,428	\$208,300	\$255,694
Grants	\$9,956,609	\$8,328,039	\$9,264,748	\$5,940,048
Transfers - In	\$15,092,606	\$263,487	\$150,027	\$375,496
Internal Charges - Revenue	\$4,156,049	\$4,759,577	\$5,030,627	\$5,090,408
Licenses and Permits	\$231,424	\$211,866	\$237,800	\$228,200
Departmental Charges	\$10,412,935	\$12,686,917	\$12,569,903	\$12,715,787
Court Costs - Fees - Charges	\$1,258,173	\$1,392,399	\$1,302,300	\$1,418,750
Investment Earnings	\$5,374,590	\$5,234,712	\$3,341,640	\$2,958,000
Rental Income	\$124,948	\$120,665	\$125,000	\$124,406
Contributions and Donations	\$229,582	\$242,823	\$227,200	\$259,000
Other Non-Operating	\$1,439,936	\$4,043,727	\$2,135,225	\$1,988,120
Total Revenue	\$110,153,239	\$109,157,405	\$112,660,630	\$109,927,644
Expenditures				
Salaries/Benefits	\$51,176,361	\$54,528,804	\$59,119,589	\$61,946,884
Purchased Professional Services	\$9,764,119	\$10,828,984	\$14,006,070	\$12,932,013
Purchased Property Services	\$3,097,780	\$3,185,514	\$3,984,597	\$3,964,911
Other Purchased Services	\$2,838,397	\$3,027,721	\$3,596,740	\$3,603,355
Supplies	\$2,812,298	\$3,154,843	\$3,725,714	\$3,749,854
Payments to Agencies/Non Governmental Entities	\$10,897,634	\$8,115,885	\$10,902,490	\$9,426,632
Payment to Other Governments	\$183,535	\$287,462	\$141,897	\$69,125
Contingency	\$0	\$0	\$379,998	\$2,600,000
Subsidy	\$10,185,873	\$13,625,049	\$18,133,140	\$14,983,966
Transfers - Out	\$12,120,990	\$12,072,815	\$11,877,365	\$7,792,754
Internal Charges - Expenses	\$535,953	\$501,409	\$520,019	\$567,195
Capital	\$5,051,120	\$10,060,890	\$9,601,210	\$5,104,726
Total Expenditures	\$108,664,060	\$119,389,376	\$135,988,829	\$126,741,415
Net Increase/(Decrease)				-\$16,813,771
Transfer from Assigned and Committed Fund Balance				\$9,653,597
Ending Fund Balance				\$26,067,440

County Budget Summary

Governmental Funds				
	General Fund (1)	MH/IDD	Children & Youth	Other Non-Major Funds (2)
Fund Balance - January 1	\$33,227,614	\$1,614,080	\$0	\$19,121,423
Revenue				
Real Estate Tax	\$71,730,409	\$0	\$0	\$0
Library Tax	\$6,843,326	\$0	\$0	\$0
Hotel Tax	\$0	\$0	\$0	\$4,205,000
Payment in Lieu of Taxes	\$255,694	\$0	\$0	\$0
Tax Revenue Total	\$78,829,429	\$0	\$0	\$4,205,000
Grants	\$5,940,048	\$28,180,845	\$26,915,627	\$17,944,441
Grants Revenue Total	\$5,940,048	\$28,180,845	\$26,915,627	\$17,944,441
Transfers - In	\$375,496	\$752,738	\$6,340,231	\$19,325,261
Internal Charges - Revenue	\$5,090,408	\$65,424	\$0	\$144,603
Interfund Revenue Total	\$5,465,904	\$818,162	\$6,340,231	\$19,469,864
Licenses and Permits	\$228,200	\$0	\$0	\$0
Departmental Charges	\$12,715,787	\$2,337,210	\$173,957	\$10,428,240
Court Costs - Fees - Charges	\$1,418,750	\$0	\$0	\$865,200
Investment Earnings	\$2,958,000	\$1,310,000	\$2,000	\$136,360
Rental Income	\$124,406	\$0	\$0	\$0
Contributions and Donations	\$259,000	\$0	\$0	\$49,300
Net Intergovernmental Revenue	\$0	\$129,094	\$0	\$204,985
Other Non-Operating	\$1,988,120	\$0	\$0	\$0
Other Revenue Total	\$19,692,263	\$3,776,304	\$173,957	\$11,684,085
Total Revenue	\$109,927,644	\$32,775,311	\$33,429,815	\$53,303,390
Expense				
Salaries/Benefits	\$61,946,884	\$5,791,063	\$10,717,368	\$18,025,766
Salaries and Benefits Total	\$61,946,884	\$5,791,063	\$10,717,368	\$18,025,766
Purchased Professional Services	\$12,932,013	\$25,907,096	\$20,444,248	\$9,334,207
Purchased Property Services	\$3,964,911	\$71,227	\$111,024	\$954,922
Other Purchased Services	\$3,603,355	\$173,194	\$255,937	\$581,422
Supplies	\$3,749,854	\$43,286	\$323,781	\$1,427,131
Payments to Agencies/Non Governmental Entities	\$9,426,632	\$108,170	\$0	\$1,255,494
Debt Service	\$0	\$0	\$0	\$7,857,350
Payment to Other Governments	\$69,125	\$0	\$0	\$312,100
Contingency	\$2,600,000	\$0	\$0	\$0
Other Non-Operating Expenses	\$0	\$0	\$0	\$0
Operating Total	\$36,345,890	\$26,302,973	\$21,134,990	\$21,722,626
Subsidy	\$14,983,966	\$0	\$0	\$0
Transfers - Out	\$7,792,754	\$0	\$308,750	\$7,098,523
Internal Charges - Expenses	\$567,195	\$681,275	\$1,268,707	\$2,439,699
Interfund Total	\$23,343,915	\$681,275	\$1,577,457	\$9,538,222
Capital	\$5,104,726	\$0	\$0	\$7,928,818
Capital Total	\$5,104,726	\$0	\$0	\$7,928,818
Total Expense	\$126,741,415	\$32,775,311	\$33,429,815	\$57,215,432
Net Increase (Decrease) in Fund Balance	-\$16,813,771	\$0	\$0	-\$3,912,042
Percentage Change in Fund Balance	-50.60%	0.00%	0.00%	-20.46%
Transfer from Assigned and Committed Fund Balance	\$9,653,597	\$0	\$0	\$0
Fund Balance - December 31	\$26,067,440	\$1,614,080	\$0	\$15,209,381

County Budget Summary

	Proprietary Funds		Fiduciary Funds	Component Units	
	Health Care Self Insurance (3)	Workers' Comp (4)	Retirement	Conservation District	Total
Fund Balance - January 1	\$5,653,140	\$389,351	\$256,100,000	\$1,813,000	\$317,918,608
Revenue					
Real Estate Tax	\$0	\$0	\$0	\$0	\$71,730,409
Library Tax	\$0	\$0	\$0	\$0	\$6,843,326
Hotel Tax	\$0	\$0	\$0	\$0	\$4,205,000
Payment in Lieu of Taxes	\$0	\$0	\$0	\$0	\$255,694
Tax Revenue Total	\$0	\$0	\$0	\$0	\$83,034,429
Grants	\$0	\$0	\$0	\$4,526,847	\$83,507,808
Grants Revenue Total	\$0	\$0	\$0	\$4,526,847	\$83,507,808
Transfers - In	\$0	\$0	\$0	\$140,000	\$26,933,726
Internal Charges - Revenue	\$0	\$0	\$0	\$0	\$5,300,435
Interfund Revenue Total	\$0	\$0	\$0	\$140,000	\$32,234,161
Licenses and Permits	\$0	\$0	\$0	\$55,000	\$283,200
Departmental Charges	\$14,212,977	\$577,200	\$0	\$348,500	\$40,793,871
Court Costs - Fees - Charges	\$0	\$0	\$0	\$0	\$2,283,950
Investment Earnings	\$324,000	\$28,100	\$10,692,000	\$94,600	\$15,543,060
Rental Income	\$0	\$0	\$0	\$0	\$124,406
Contributions and Donations	\$0	\$0	\$0	\$18,800	\$327,100
Net Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$334,079
Other Non-Operating	\$0	\$0	\$10,388,000	\$0	\$12,376,120
Other Revenue Total	\$14,536,977	\$605,300	\$21,080,000	\$516,900	\$72,065,786
Total Revenue	\$14,536,977	\$605,300	\$21,080,000	\$5,183,747	\$270,842,184
Expense					
Salaries/Benefits	\$134,021	\$27,413	\$222,247	\$1,262,075	\$98,126,837
Salaries and Benefits Total	\$134,021	\$27,413	\$222,247	\$1,262,075	\$98,126,837
Purchased Professional Services	\$511,428	\$170,800	\$1,384,200	\$3,992,420	\$74,676,412
Purchased Property Services	\$0	\$0	\$0	\$1,800	\$5,103,884
Other Purchased Services	\$903,900	\$0	\$16,100	\$49,550	\$5,583,458
Supplies	\$711	\$143	\$980	\$107,906	\$5,653,792
Payments to Agencies/Non Governmental Entities	\$75	\$0	\$0	\$13,550	\$10,803,921
Debt Service	\$0	\$0	\$0	\$0	\$7,857,350
Payment to Other Governments	\$5,800	\$0	\$0	\$0	\$387,025
Contingency	\$0	\$0	\$0	\$0	\$2,600,000
Other Non-Operating Expenses	\$11,939,972	\$353,600	\$18,745,000	\$0	\$31,038,572
Operating Total	\$13,361,886	\$524,543	\$20,146,280	\$4,165,226	\$143,704,414
Subsidy	\$0	\$0	\$0	\$0	\$14,983,966
Transfers - Out	\$0	\$0	\$0	\$0	\$15,200,027
Internal Charges - Expenses	\$3,562	\$96	\$66,851	\$15,515	\$5,042,900
Interfund Total	\$3,562	\$96	\$66,851	\$15,515	\$35,226,893
Capital	\$0	\$0	\$0	\$0	\$13,033,544
Capital Total	\$0	\$0	\$0	\$0	\$13,033,544
Total Expense	\$13,499,469	\$552,052	\$20,435,378	\$5,442,816	\$290,091,688
Net Increase (Decrease) in Fund Balance	\$1,037,508	\$53,248	\$644,622	-\$259,069	-\$19,249,504
Percentage Change in Fund Balance	18.35%	13.68%	0.25%	-14.29%	-6.05%
Transfer from Assigned and Committed Fund Balance	\$0	\$0	\$0	\$0	\$9,653,597
Fund Balance - December 31	\$6,690,648	\$442,599	\$256,744,622	\$1,553,931	\$308,322,701

See footnotes on page 104 for explanations of changes in fund balance.
Cumberland County, Pennsylvania

Fund Balance

Major Changes to Fund Balance

(1) Governmental Funds – General Fund – The fund balance is budgeted to decrease by \$7,160,174. The county plans to use this amount, along with its healthy unassigned fund balance, to balance the budget. During 2022 and 2023, the commissioners committed or assigned \$49 million of the fund balance for future expenditures in the General Fund and the county grant program. This committed and assigned fund balance will be utilized to offset expenditures as authorized by the commissioners. It is anticipated that a portion of these funds will be drawn down in 2026. The county intends to continue pursuing long-term structural adjustments, including performance management, quality improvement through the re-engineering of workflows and business processes, long-term integrated financial planning—particularly for significant capital projects—adjustment of user fees, smart economic development, and sharing services with neighboring counties. For 2026, the county will see process improvements due to the modernization of its ERP system.

(2) Governmental Funds – Other Non-Major Fund – The fund balance is budgeted to decrease by \$3,912,042. The P25 Radio Infrastructure Project involves upgrading towers, transmitters, and other essential infrastructure for emergency response. As the bond proceeds are used, spending on the project is gradually decreasing the fund balance. Additionally, the County Fee Local Use Fund Phase II program distributes grants to municipalities.

(3) Proprietary Funds – Health Care Self Insurance – The fund balance is budgeted to increase by \$1,037,508. The fund balance for health self-insurance can vary significantly from year-to-year based on claims experience. In 2026, premiums are increasing eight percent due to higher claims expense in 2025. This trend is projected to continue in 2026.

(4) Proprietary Funds – Workers' Comp - The fund balance is budgeted to increase by \$53,248. Following several challenging claim years in 2022 through 2024, where claims exceeded revenues, the rates for 2025 and 2026, were raised in an effort to gradually improve both the fund balance and cash balance.

County Budget: By Fund

100	<u>General Fund</u>				General Fund	
	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$33,227,614		
Tax Revenue	\$61,876,389	\$71,873,188	\$78,276,160	\$78,829,429	\$553,269	0.71%
Grant Revenue	\$9,956,611	\$8,328,042	\$9,264,748	\$5,940,048	-\$3,324,700	-35.89%
Interfund Revenue	\$19,248,654	\$5,023,065	\$5,180,654	\$5,465,904	\$285,250	5.51%
Other Revenue	\$19,071,591	\$23,933,108	\$19,939,068	\$19,692,263	-\$246,805	-1.24%
Total Revenue	\$110,153,239	\$109,157,405	\$112,660,630	\$109,927,644	-\$2,732,986	-2.43%
Salaries and Benefits	\$51,176,367	\$54,528,786	\$59,119,589	\$61,946,884	\$2,827,295	4.78%
Operating Expense	\$29,593,758	\$28,600,423	\$36,737,510	\$36,345,890	-\$391,620	-1.07%
Interfund Expense	\$22,842,824	\$26,199,266	\$30,530,524	\$23,343,915	-\$7,186,609	-23.54%
Capital Expense	\$5,051,122	\$10,060,891	\$9,601,210	\$5,104,726	-\$4,496,484	-46.83%
Total Expense	\$108,664,060	\$119,389,376	\$135,988,829	\$126,741,415	-\$9,247,414	-6.80%
Transfer from Assigned and Committed Fund Balance				\$9,653,597		
Ending Fund Balance				\$26,067,440		

111	<u>DA - Insurance Fraud Prevention</u>				General Fund	
	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$0		
Grant Revenue	\$201,178	\$91,743	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$395	\$591	\$0	\$0	\$0	0.00%
Total Revenue	\$201,572	\$92,334	\$0	\$0	\$0	0.00%
Salaries and Benefits	\$188,294	\$87,622	\$0	\$0	\$0	0.00%
Operating Expense	\$11,289	\$3,506	\$0	\$0	\$0	0.00%
Interfund Expense	\$1,990	\$1,206	\$0	\$0	\$0	0.00%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$201,573	\$92,335	\$0	\$0	\$0	0.00%
Ending Fund Balance				\$0		

County Budget: By Fund

113 **DA - Stop Grant - Law Enforcement**

General Fund

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$0		
Grant Revenue	\$114,949	\$135,051	\$125,000	\$125,000	\$0	0.00%
Interfund Revenue	\$87,485	\$182,749	\$199,789	\$211,624	\$11,835	5.92%
Other Revenue	\$97	\$214	\$0	\$0	\$0	0.00%
Total Revenue	\$202,531	\$318,014	\$324,789	\$336,624	\$11,835	3.64%
Salaries and Benefits	\$149,295	\$263,965	\$267,027	\$280,989	\$13,962	5.23%
Operating Expense	\$50,612	\$51,854	\$55,054	\$54,097	-\$957	-1.74%
Interfund Expense	\$2,626	\$2,194	\$2,708	\$1,538	-\$1,170	-43.21%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$202,533	\$318,016	\$324,789	\$336,624	\$11,835	3.64%
Ending Fund Balance				\$0		

114 **DA - Federal Forfeitures**

General Fund

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$12,850		
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$548	\$448	\$500	\$360	-\$140	-28.00%
Total Revenue	\$548	\$448	\$500	\$360	-\$140	-28.00%
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$8,346	\$8,346	\$20,000	\$12,000	-\$8,000	-40.00%
Interfund Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$8,345	\$8,346	\$20,000	\$12,000	-\$8,000	-40.00%
Ending Fund Balance				\$1,210		

County Budget: By Fund

130 **Criminal Justice Services**

General Fund

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$7,767		
Grant Revenue	\$400,590	\$315,000	\$282,074	\$220,000	-\$62,074	-22.01%
Interfund Revenue	\$1,086,346	\$995,562	\$1,358,197	\$1,235,037	-\$123,160	-9.07%
Other Revenue	\$4,660	\$3,935	\$315,900	\$0	-\$315,900	-100.00%
Total Revenue	\$1,491,597	\$1,314,497	\$1,956,171	\$1,455,037	-\$501,134	-25.62%
Salaries and Benefits	\$1,013,822	\$984,950	\$1,083,725	\$911,867	-\$171,858	-15.86%
Operating Expense	\$377,885	\$242,132	\$449,205	\$409,265	-\$39,940	-8.89%
Interfund Expense	\$99,889	\$87,416	\$118,241	\$133,905	\$15,664	13.25%
Capital Expense	\$0	\$0	\$305,000	\$0	-\$305,000	-100.00%
Total Expense	\$1,491,593	\$1,314,497	\$1,956,171	\$1,455,037	-\$501,134	-25.62%
Ending Fund Balance				\$7,767		

135 **Opioid Crisis Relief Fund**

General Fund

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$1,600,000		
Grant Revenue	\$2,163,938	\$1,216,364	\$1,657,220	\$1,699,556	\$42,336	2.55%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$15,512	\$86,816	\$119,596	\$183,555	\$63,959	53.48%
Total Revenue	\$2,179,450	\$1,303,180	\$1,776,816	\$1,883,111	\$106,295	5.98%
Salaries and Benefits	\$0	\$628,871	\$759,611	\$565,185	-\$194,426	-25.60%
Operating Expense	\$106,353	\$539,203	\$1,021,100	\$1,037,609	\$16,509	1.62%
Interfund Expense	\$0	\$1,026	\$2,600	\$2,691	\$91	3.50%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$106,352	\$1,169,099	\$1,783,311	\$1,605,485	-\$177,826	-9.97%
Ending Fund Balance				\$1,877,626		

County Budget: By Fund

140 **Offender Supervision Fund**

General Fund

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$649,410		
Grant Revenue	\$0	\$17,312	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$663,868	\$690,965	\$700,300	\$700,000	-\$300	-0.04%
Total Revenue	\$663,869	\$708,276	\$700,300	\$700,000	-\$300	-0.04%
Salaries and Benefits	\$713,855	\$737,769	\$780,345	\$791,850	\$11,505	1.47%
Operating Expense	\$35,594	\$61,318	\$47,050	\$56,560	\$9,510	20.21%
Interfund Expense	\$78,273	\$78,568	\$78,690	\$78,626	-\$64	-0.08%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$827,723	\$877,656	\$906,085	\$927,036	\$20,951	2.31%
Ending Fund Balance				\$422,374		

160 **Demolition Fund/Economic Development**

General Fund

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$477,144		
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$191,491	\$201,087	\$192,400	\$210,000	\$17,600	9.15%
Total Revenue	\$191,491	\$201,087	\$192,400	\$210,000	\$17,600	9.15%
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$238,810	\$257,585	\$426,780	\$187,000	-\$239,780	-56.18%
Interfund Expense	\$34	\$34	\$59	\$71	\$12	20.34%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$238,844	\$257,619	\$426,839	\$187,071	-\$239,768	-56.17%
Ending Fund Balance				\$500,073		

County Budget: By Fund

166 **County Grant Program**

General Fund

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$0		
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$8,291,204	\$7,559,972	\$7,450,000	\$1,077,000	-\$6,373,000	-85.54%
Other Revenue	\$0	\$0	\$4,600,000	\$0	-\$4,600,000	-100.00%
Total Revenue	\$8,291,204	\$7,559,972	\$12,050,000	\$1,077,000	-\$10,973,000	-91.06%
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$8,291,204	\$7,559,972	\$13,300,000	\$1,077,000	-\$12,223,000	-91.90%
Interfund Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Expense	\$0	\$0	\$2,150,000	\$0	-\$2,150,000	-100.00%
Total Expense	\$8,291,204	\$7,559,973	\$15,450,000	\$1,077,000	-\$14,373,000	-93.03%
Ending Fund Balance				\$0		

200 **Affordable Housing Fund**

Special Revenue Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$110,825		
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$148,456	\$156,443	\$140,000	\$158,000	\$18,000	12.86%
Total Revenue	\$148,456	\$156,443	\$140,000	\$158,000	\$18,000	12.86%
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$197,460	\$77,822	\$148,283	\$149,050	\$767	0.52%
Interfund Expense	\$6,537	\$6,870	\$6,145	\$7,999	\$1,854	30.17%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$203,997	\$84,691	\$154,428	\$157,049	\$2,621	1.70%
Ending Fund Balance				\$111,776		

County Budget: By Fund

201 **American Rescue Plan**

Special Revenue Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$0		
Grant Revenue	\$14,964,824	\$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	\$14,964,824	\$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	\$14,964,824	\$0	\$0	\$0	\$0	0.00%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$14,964,824	\$0	\$0	\$0	\$0	0.00%
Ending Fund Balance				\$0		

205 **ARD Program**

Special Revenue Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$0		
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$186,385	\$197,932	\$225,000	\$186,262	-\$38,738	-17.22%
Total Revenue	\$186,385	\$197,933	\$225,000	\$186,262	-\$38,738	-17.22%
Salaries and Benefits	\$1,291	\$1,098	\$1,146	\$1,162	\$16	1.40%
Operating Expense	\$89,992	\$85,838	\$95,654	\$92,725	-\$2,929	-3.06%
Interfund Expense	\$95,102	\$110,996	\$128,200	\$92,375	-\$35,825	-27.94%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$186,388	\$197,932	\$225,000	\$186,262	-\$38,738	-17.22%
Ending Fund Balance				\$0		

County Budget: By Fund

215 Children & Youth Services

Special Revenue Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$0		
Grant Revenue	\$21,300,669	\$22,544,777	\$24,885,272	\$26,915,627	\$2,030,355	8.16%
Interfund Revenue	\$4,091,436	\$6,383,887	\$8,234,421	\$6,340,231	-\$1,894,190	-23.00%
Other Revenue	\$286,882	\$293,750	\$214,607	\$173,957	-\$40,650	-18.94%
Total Revenue	\$25,678,989	\$29,222,415	\$33,334,300	\$33,429,815	\$95,515	0.29%
Salaries and Benefits	\$7,309,974	\$8,745,083	\$8,509,536	\$10,717,368	\$2,207,832	25.95%
Operating Expense	\$17,276,566	\$19,275,879	\$23,291,729	\$21,134,990	-\$2,156,739	-9.26%
Interfund Expense	\$1,092,447	\$1,201,452	\$1,533,035	\$1,577,457	\$44,422	2.90%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$25,678,991	\$29,222,416	\$33,334,300	\$33,429,815	\$95,515	0.29%
Ending Fund Balance				\$0		

225 Domestic Relations Office

Special Revenue Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$0		
Grant Revenue	\$2,727,170	\$2,798,585	\$3,049,484	\$2,922,007	-\$127,477	-4.18%
Interfund Revenue	\$1,346,204	\$1,394,493	\$1,398,885	\$1,599,455	\$200,570	14.34%
Other Revenue	\$2,926	\$2,333	\$2,050	\$2,050	\$0	0.00%
Total Revenue	\$4,076,299	\$4,195,410	\$4,450,419	\$4,523,512	\$73,093	1.64%
Salaries and Benefits	\$3,392,814	\$3,379,248	\$3,578,718	\$3,624,831	\$46,113	1.29%
Operating Expense	\$146,200	\$183,393	\$258,886	\$276,954	\$18,068	6.98%
Interfund Expense	\$525,500	\$605,268	\$607,465	\$615,727	\$8,262	1.36%
Capital Expense	\$11,785	\$27,501	\$5,350	\$6,000	\$650	12.15%
Total Expense	\$4,076,297	\$4,195,408	\$4,450,419	\$4,523,512	\$73,093	1.64%
Ending Fund Balance				\$0		

County Budget: By Fund

230 **Drug & Alcohol**

Special Revenue Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$881,751		
Grant Revenue	\$3,226,411	\$3,313,667	\$3,762,683	\$3,872,569	\$109,886	2.92%
Interfund Revenue	\$451,003	\$416,349	\$475,277	\$478,726	\$3,449	0.73%
Other Revenue	\$486,514	\$573,399	\$598,730	\$585,230	-\$13,500	-2.25%
Total Revenue	\$4,163,927	\$4,303,415	\$4,836,690	\$4,936,525	\$99,835	2.06%
Salaries and Benefits	\$1,738,832	\$1,771,025	\$2,055,688	\$1,873,147	-\$182,541	-8.88%
Operating Expense	\$2,434,771	\$2,541,572	\$2,775,026	\$2,926,459	\$151,433	5.46%
Interfund Expense	\$231,809	\$275,489	\$323,211	\$294,474	-\$28,737	-8.89%
Capital Expense	\$0	\$0	\$5,749	\$0	-\$5,749	-100.00%
Total Expense	\$4,405,414	\$4,588,088	\$5,159,674	\$5,094,080	-\$65,594	-1.27%
Ending Fund Balance				\$724,196		

235 **Hotel Tax**

Special Revenue Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$0		
Tax Revenue	\$2,640,953	\$4,015,899	\$4,376,500	\$4,205,000	-\$171,500	-3.92%
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$4,333	\$10,813	\$9,620	\$1,520	-\$8,100	-84.20%
Total Revenue	\$2,645,286	\$4,026,712	\$4,386,120	\$4,206,520	-\$179,600	-4.09%
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$105,592	\$160,343	\$175,012	\$168,024	-\$6,988	-3.99%
Interfund Expense	\$2,539,694	\$3,866,369	\$4,211,108	\$4,038,496	-\$172,612	-4.10%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$2,645,286	\$4,026,712	\$4,386,120	\$4,206,520	-\$179,600	-4.09%
Ending Fund Balance				\$0		

County Budget: By Fund

240 Human Service Development Fund

Special Revenue Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$0		
Grant Revenue	\$129,187	\$129,187	\$129,187	\$129,187	\$0	0.00%
Interfund Revenue	\$86,101	\$88,610	\$91,110	\$96,765	\$5,655	6.21%
Other Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Total Revenue	\$215,288	\$217,797	\$220,297	\$225,952	\$5,655	2.57%
Salaries and Benefits	\$157,728	\$168,136	\$170,444	\$186,557	\$16,113	9.45%
Operating Expense	\$36,233	\$27,459	\$15,096	\$13,809	-\$1,287	-8.53%
Interfund Expense	\$21,326	\$22,202	\$34,757	\$25,485	-\$9,272	-26.68%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$215,288	\$217,797	\$220,297	\$225,851	\$5,554	2.52%
Ending Fund Balance				\$101		

245 Liquid Fuels

Special Revenue Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$1,201,706		
Grant Revenue	\$715,632	\$562,474	\$744,620	\$635,950	-\$108,670	-14.59%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$53,018	\$35,259	\$109,400	\$170,500	\$61,100	55.85%
Total Revenue	\$768,651	\$597,734	\$854,020	\$806,450	-\$47,570	-5.57%
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$385,180	\$347,346	\$439,396	\$581,324	\$141,928	32.30%
Interfund Expense	\$27,573	\$27,007	\$37,691	\$28,591	-\$9,100	-24.14%
Capital Expense	\$0	\$22,124	\$756,200	\$697,875	-\$58,325	-7.71%
Total Expense	\$412,753	\$396,478	\$1,233,287	\$1,307,790	\$74,503	6.04%
Ending Fund Balance				\$700,366		

County Budget: By Fund

246 **County Fee Local Use Fund**

Special Revenue Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$2,989,643		
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$1,393,860	\$1,402,728	\$1,901,825	\$1,859,723	-\$42,102	-2.21%
Total Revenue	\$1,393,860	\$1,402,728	\$1,901,825	\$1,859,723	-\$42,102	-2.21%
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$0	\$300,533	\$340,000	\$1,637,178	\$1,297,178	381.52%
Interfund Expense	\$598,352	\$605,055	\$602,098	\$596,690	-\$5,408	-0.90%
Capital Expense	\$0	\$28,358	\$983,650	\$929,445	-\$54,205	-5.51%
Total Expense	\$598,352	\$933,945	\$1,925,748	\$3,163,313	\$1,237,565	64.26%
Ending Fund Balance				\$1,686,053		

250 **Mental Health.Intellectual & Developmental Disabilities**

Special Revenue Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$1,614,080		
Grant Revenue	\$19,245,892	\$18,475,705	\$35,878,248	\$28,180,845	-\$7,697,403	-21.45%
Interfund Revenue	\$794,080	\$1,557,092	\$2,038,569	\$818,162	-\$1,220,407	-59.87%
Other Revenue	\$2,184,213	\$4,914,493	\$5,897,937	\$3,776,304	-\$2,121,633	-35.97%
Total Revenue	\$22,224,185	\$24,947,288	\$43,814,754	\$32,775,311	-\$11,039,443	-25.20%
Salaries and Benefits	\$4,793,645	\$5,302,828	\$5,654,949	\$5,791,063	\$136,114	2.41%
Operating Expense	\$16,776,064	\$18,142,675	\$37,501,083	\$26,302,973	-\$11,198,110	-29.86%
Interfund Expense	\$531,954	\$590,725	\$658,722	\$681,275	\$22,553	3.42%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$22,101,663	\$24,036,221	\$43,814,754	\$32,775,311	-\$11,039,443	-25.20%
Ending Fund Balance				\$1,614,080		

County Budget: By Fund

255

Office of Aging

Special Revenue Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$515,275		
Grant Revenue	\$3,996,015	\$4,160,754	\$4,084,231	\$3,829,161	-\$255,070	-6.25%
Interfund Revenue	\$226,340	\$11,022	\$488,271	\$418,614	-\$69,657	-14.27%
Other Revenue	\$747,247	\$811,328	\$771,900	\$810,350	\$38,450	4.98%
Total Revenue	\$4,969,603	\$4,983,105	\$5,344,402	\$5,058,125	-\$286,277	-5.36%
Salaries and Benefits	\$2,366,503	\$2,513,851	\$2,626,532	\$2,662,074	\$35,542	1.35%
Operating Expense	\$1,944,609	\$1,889,857	\$1,970,287	\$1,839,216	-\$131,071	-6.65%
Interfund Expense	\$405,548	\$486,104	\$549,537	\$556,824	\$7,287	1.33%
Capital Expense	\$0	\$37,713	\$48,000	\$0	-\$48,000	-100.00%
Total Expense	\$4,716,660	\$4,927,520	\$5,194,356	\$5,058,114	-\$136,242	-2.62%
Ending Fund Balance				\$515,286		

260

Record Improvement - County

Special Revenue Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$185,116		
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$57,101	\$59,190	\$60,500	\$50,500	-\$10,000	-16.53%
Total Revenue	\$57,101	\$59,190	\$60,500	\$50,500	-\$10,000	-16.53%
Salaries and Benefits	\$64,120	\$70,541	\$74,146	\$76,424	\$2,278	3.07%
Operating Expense	\$38,053	\$22,371	\$43,607	\$25,771	-\$17,836	-40.90%
Interfund Expense	\$1,122	\$1,081	\$1,071	\$1,585	\$514	47.99%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$103,296	\$93,994	\$118,824	\$103,780	-\$15,044	-12.66%
Ending Fund Balance				\$131,836		

County Budget: By Fund

261 **Record Improvement - Recorder of Deeds**

Special Revenue Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$103,988		
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$74,907	\$76,370	\$75,000	\$75,000	\$0	0.00%
Total Revenue	\$74,907	\$76,370	\$75,000	\$75,000	\$0	0.00%
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$98,979	\$55,584	\$123,650	\$107,050	-\$16,600	-13.42%
Interfund Expense	\$186	\$272	\$253	\$263	\$10	3.95%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$99,166	\$55,856	\$123,903	\$107,313	-\$16,590	-13.39%
Ending Fund Balance				\$71,675		

265 **Recycling and Waste**

Special Revenue Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$551,000		
Grant Revenue	\$331,534	\$140,751	\$128,250	\$165,750	\$37,500	29.24%
Interfund Revenue	\$373	\$19,394	\$251,100	\$1,100	-\$250,000	-99.56%
Other Revenue	\$405,165	\$216,835	\$187,715	\$203,205	\$15,490	8.25%
Total Revenue	\$737,069	\$376,981	\$567,065	\$370,055	-\$197,010	-34.74%
Salaries and Benefits	\$151,567	\$161,788	\$173,047	\$174,923	\$1,876	1.08%
Operating Expense	\$257,266	\$879,195	\$467,853	\$261,381	-\$206,472	-44.13%
Interfund Expense	\$20,039	\$22,388	\$22,740	\$13,178	-\$9,562	-42.05%
Capital Expense	\$61,426	\$2,006	\$0	\$0	\$0	0.00%
Total Expense	\$490,298	\$1,065,383	\$663,640	\$449,482	-\$214,158	-32.27%
Ending Fund Balance				\$471,573		

County Budget: By Fund

270 **Community Services**

Special Revenue Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$968,707		
Grant Revenue	\$800,680	\$991,830	\$1,057,443	\$1,066,948	\$9,505	0.90%
Interfund Revenue	\$904,562	\$0	\$5,000	\$0	-\$5,000	-100.00%
Other Revenue	\$1,632	\$0	\$2,700	\$750	-\$1,950	-72.22%
Total Revenue	\$1,706,873	\$991,830	\$1,065,143	\$1,067,698	\$2,555	0.24%
Salaries and Benefits	\$224,176	\$221,533	\$208,131	\$235,665	\$27,534	13.23%
Operating Expense	\$551,020	\$730,150	\$840,110	\$817,022	-\$23,088	-2.75%
Interfund Expense	\$56,492	\$55,909	\$163,454	\$147,623	-\$15,831	-9.69%
Capital Expense	\$0	\$0	\$575	\$0	-\$575	-100.00%
Total Expense	\$831,684	\$1,007,589	\$1,212,270	\$1,200,310	-\$11,960	-0.99%
Ending Fund Balance				\$836,095		

275 **Victim Witness Assistance Program**

Special Revenue Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$323,500		
Grant Revenue	\$409,140	\$438,541	\$412,136	\$412,113	-\$23	-0.01%
Interfund Revenue	\$480,456	\$399,686	\$588,672	\$546,307	-\$42,365	-7.20%
Other Revenue	\$12,515	\$23,864	\$25,250	\$52,700	\$27,450	108.71%
Total Revenue	\$902,113	\$862,089	\$1,026,058	\$1,011,120	-\$14,938	-1.46%
Salaries and Benefits	\$829,695	\$795,333	\$932,484	\$902,637	-\$29,847	-3.20%
Operating Expense	\$60,717	\$42,025	\$103,100	\$111,565	\$8,465	8.21%
Interfund Expense	\$6,378	\$5,695	\$5,406	\$6,415	\$1,009	18.66%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$896,790	\$843,049	\$1,040,990	\$1,020,617	-\$20,373	-1.96%
Ending Fund Balance				\$314,003		

County Budget: By Fund

285 **Fiscal Employer Agent**

Special Revenue Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$0		
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$1,195,589	\$0	\$0	\$0	\$0	0.00%
Total Revenue	\$1,195,590	\$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	\$1,243,638	\$0	\$0	\$0	\$0	0.00%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$1,243,639	\$0	\$0	\$0	\$0	0.00%
Ending Fund Balance				\$0		

290 **Emergency Telephone**

Special Revenue Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$2,495,389		
Grant Revenue	\$75,292	\$90,289	\$50,500	\$1,845,500	\$1,795,000	3,554.46%
Interfund Revenue	\$2,084,124	\$2,142,662	\$5,508,957	\$3,598,686	-\$1,910,271	-34.68%
Other Revenue	\$6,030,450	\$6,456,550	\$6,532,500	\$6,406,450	-\$126,050	-1.93%
Total Revenue	\$8,189,864	\$8,689,500	\$12,091,957	\$11,850,636	-\$241,321	-2.00%
Salaries and Benefits	\$4,773,378	\$4,975,560	\$5,609,815	\$5,738,455	\$128,640	2.29%
Operating Expense	\$1,515,076	\$1,652,809	\$1,863,778	\$1,169,717	-\$694,061	-37.24%
Interfund Expense	\$1,831,387	\$1,943,278	\$5,234,364	\$2,895,666	-\$2,338,698	-44.68%
Capital Expense	\$70,024	\$382,929	\$1,534,000	\$2,046,798	\$512,798	33.43%
Total Expense	\$8,189,864	\$8,954,573	\$14,241,957	\$11,850,636	-\$2,391,321	-16.79%
Ending Fund Balance				\$2,495,389		

County Budget: By Fund

300 **Capital Funds - Improvements**

Capital Project Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
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	\$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		

301 **Capital Funds - Bond Projects**

Capital Project Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$5,070,000		
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$611,130	\$0	\$548,700	\$548,700	0.00%
Other Revenue	\$506,745	\$14,772,816	\$0	\$0	\$0	0.00%
Total Revenue	\$506,745	\$15,383,946	\$0	\$548,700	\$548,700	0.00%
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$650	\$0	\$100,000	\$0	-\$100,000	-100.00%
Interfund Expense	\$0	\$0	\$21,000	\$0	-\$21,000	-100.00%
Capital Expense	\$3,210,034	\$10,822,983	\$11,747,287	\$2,448,700	-\$9,298,587	-79.16%
Total Expense	\$3,210,684	\$10,822,983	\$11,868,287	\$2,448,700	-\$9,419,587	-79.37%
Ending Fund Balance				\$3,170,000		

County Budget: By Fund

303 **Capital Funds-Bond Projects**

Capital Project Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$0		
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$277,636	\$1,950,000	\$1,800,500	-\$149,500	-7.67%
Other Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Total Revenue	\$0	\$277,636	\$1,950,000	\$1,800,500	-\$149,500	-7.67%
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$0	\$0	\$1,320	\$500	-\$820	-62.12%
Interfund Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Expense	\$0	\$277,636	\$1,948,680	\$1,800,000	-\$148,680	-7.63%
Total Expense	\$0	\$277,636	\$1,950,000	\$1,800,500	-\$149,500	-7.67%
Ending Fund Balance				\$0		

304 **Capital Bridge Fund**

Capital Project Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$977,352		
Grant Revenue	\$534,202	\$341,845	\$1,151,025	\$1,020,700	-\$130,325	-11.32%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$28,843	\$33,451	\$44,780	\$27,930	-\$16,850	-37.63%
Total Revenue	\$563,045	\$375,297	\$1,195,805	\$1,048,630	-\$147,175	-12.31%
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$120,705	\$35,181	\$937,500	\$854,000	-\$83,500	-8.91%
Interfund Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$120,705	\$35,181	\$937,500	\$854,000	-\$83,500	-8.91%
Ending Fund Balance				\$1,171,982		

County Budget: By Fund

400

Sinking Fund

Debt Service Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$0		
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$5,218,794	\$5,799,571	\$7,139,176	\$7,857,350	\$718,174	10.06%
Other Revenue	\$32	\$126	\$500	\$0	-\$500	-100.00%
Total Revenue	\$5,218,826	\$5,799,697	\$7,139,676	\$7,857,350	\$717,674	10.05%
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$5,218,822	\$5,188,583	\$7,139,676	\$7,857,350	\$717,674	10.05%
Interfund Expense	\$0	\$611,130	\$0	\$0	\$0	0.00%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$5,218,822	\$5,799,712	\$7,139,676	\$7,857,350	\$717,674	10.05%
Ending Fund Balance				\$0		

700

Workers' Compensation

Internal Service Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$389,351		
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$340,654	\$424,438	\$434,000	\$605,300	\$171,300	39.47%
Total Revenue	\$340,654	\$424,438	\$434,000	\$605,300	\$171,300	39.47%
Salaries and Benefits	\$18,505	\$23,923	\$24,990	\$27,413	\$2,423	9.70%
Operating Expense	\$406,023	\$474,409	\$374,970	\$524,543	\$149,573	39.89%
Interfund Expense	\$79	\$76	\$92	\$96	\$4	4.35%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$424,608	\$498,406	\$400,052	\$552,052	\$152,000	38.00%
Ending Fund Balance				\$442,599		

County Budget: By Fund

720 **Health Care Self Insurance**

Internal Service Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$5,653,140		
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$13,604,686	\$13,794,103	\$13,691,130	\$14,536,977	\$845,847	6.18%
Total Revenue	\$13,604,686	\$13,794,104	\$13,691,130	\$14,536,977	\$845,847	6.18%
Salaries and Benefits	\$108,451	\$124,177	\$128,934	\$134,021	\$5,087	3.95%
Operating Expense	\$10,923,307	\$13,997,210	\$12,389,239	\$13,361,886	\$972,647	7.85%
Interfund Expense	\$3,629	\$3,506	\$3,767	\$3,562	-\$205	-5.44%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$11,035,385	\$14,124,893	\$12,521,940	\$13,499,469	\$977,529	7.81%
Ending Fund Balance				\$6,690,648		

810 **Retirement**

Fiduciary Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$256,100,000		
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$44,708,564	\$41,379,663	\$21,047,000	\$21,080,000	\$33,000	0.16%
Total Revenue	\$44,708,565	\$41,379,664	\$21,047,000	\$21,080,000	\$33,000	0.16%
Salaries and Benefits	\$196,282	\$176,420	\$229,270	\$222,247	-\$7,023	-3.06%
Operating Expense	\$19,029,298	\$21,068,287	\$21,712,300	\$20,146,280	-\$1,566,020	-7.21%
Interfund Expense	\$5,477	\$158,108	\$126,769	\$66,851	-\$59,918	-47.27%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$19,231,060	\$21,402,814	\$22,068,339	\$20,435,378	-\$1,632,961	-7.40%
Ending Fund Balance				\$256,744,622		

County Budget: By Fund

900 Conservation District - Clean Water

Component Unit Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$1,261,000		
Grant Revenue	\$141,864	\$159,173	\$140,000	\$169,898	\$29,898	21.36%
Interfund Revenue	\$0	\$0	\$49,300	\$0	-\$49,300	-100.00%
Other Revenue	\$523,788	\$558,211	\$349,300	\$393,300	\$44,000	12.60%
Total Revenue	\$665,652	\$717,385	\$538,600	\$563,198	\$24,598	4.57%
Salaries and Benefits	\$455,820	\$561,621	\$597,202	\$663,522	\$66,320	11.11%
Operating Expense	\$19,029	\$20,936	\$48,010	\$49,967	\$1,957	4.08%
Interfund Expense	\$3,406	\$4,443	\$4,774	\$6,205	\$1,431	29.97%
Capital Expense	\$0	\$0	\$33,000	\$0	-\$33,000	-100.00%
Total Expense	\$478,255	\$586,998	\$682,986	\$719,694	\$36,708	5.37%
Ending Fund Balance				\$1,104,504		

902 Conservation District - District Programs

Component Unit Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$510,000		
Grant Revenue	\$1,748,970	\$1,286,298	\$3,400,800	\$3,961,750	\$560,950	16.49%
Interfund Revenue	\$98,922	\$82,712	\$140,000	\$140,000	\$0	0.00%
Other Revenue	\$99,831	\$149,480	\$88,200	\$122,600	\$34,400	39.00%
Total Revenue	\$1,947,723	\$1,518,491	\$3,629,000	\$4,224,350	\$595,350	16.41%
Salaries and Benefits	\$491,673	\$444,468	\$466,713	\$571,309	\$104,596	22.41%
Operating Expense	\$1,401,253	\$978,644	\$3,131,560	\$3,746,865	\$615,305	19.65%
Interfund Expense	\$6,063	\$5,179	\$6,339	\$8,549	\$2,210	34.86%
Capital Expense	\$0	\$7,777	\$0	\$0	\$0	0.00%
Total Expense	\$1,898,991	\$1,436,062	\$3,604,612	\$4,326,723	\$722,111	20.03%
Ending Fund Balance				\$407,627		

County Budget: By Fund

903 Conservation District - Dirt & Gravel Roads

Component Unit Funds

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$42,000		
Grant Revenue	\$180,558	\$290,049	\$362,537	\$395,199	\$32,662	9.01%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$4,329	\$3,511	\$600	\$1,000	\$400	66.67%
Total Revenue	\$184,887	\$293,560	\$363,137	\$396,199	\$33,062	9.10%
Salaries and Benefits	\$18,480	\$24,093	\$26,686	\$27,244	\$558	2.09%
Operating Expense	\$161,004	\$265,132	\$335,300	\$368,394	\$33,094	9.87%
Interfund Expense	\$851	\$588	\$681	\$761	\$80	11.75%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$180,336	\$289,814	\$362,667	\$396,399	\$33,732	9.30%
Ending Fund Balance				\$41,800		

Total County Budget

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Beginning Fund Balance				\$317,918,608		
Tax Revenue	\$64,517,340	\$75,889,092	\$82,652,660	\$83,034,429	\$381,769	0.46%
Grant Revenue	\$83,365,306	\$65,827,432	\$90,565,458	\$83,507,808	-\$7,057,650	-7.79%
Interfund Revenue	\$44,496,085	\$32,945,590	\$42,547,378	\$32,234,161	-\$10,313,217	-24.24%
Other Revenue	\$93,036,823	\$111,264,257	\$78,278,008	\$72,065,786	-\$6,212,222	-7.94%
Total Revenue	\$285,415,554	\$285,926,371	\$294,043,504	\$270,842,184	-\$23,201,320	-7.89%
Salaries and Benefits	\$80,334,562	\$86,692,706	\$93,078,728	\$98,126,837	\$5,048,109	5.42%
Operating Expense	\$117,907,728	\$125,767,539	\$168,679,120	\$143,704,414	-\$24,974,706	-14.81%
Interfund Expense	\$47,245,041	\$36,978,903	\$45,015,501	\$35,226,893	-\$9,788,608	-21.74%
Capital Expense	\$8,404,389	\$21,669,916	\$29,118,701	\$13,033,544	-\$16,085,157	-55.24%
Total Expense	\$253,891,720	\$271,109,064	\$335,892,050	\$290,091,688	-\$45,800,362	-13.64%
General Fund Transfer - Assigned and Committed Fund Balance				\$9,653,597		
Ending Fund Balance				\$308,322,701		

Performance Management



CUMBERLAND COUNTY

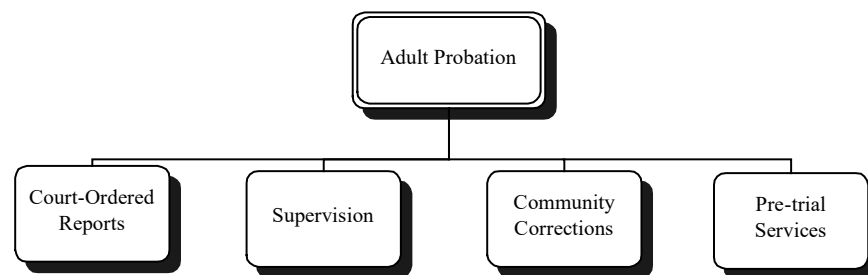
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Performance Management Introduction

This section features pages for each department that detail their mission statements, core activities, goals related to these activities, specific objectives for the next one to three years, and performance measures to evaluate the department's progress annually in achieving its goals and department objectives. As explained in the County Strategy section, Cumberland County employs a top-down approach, where the county's vision, mission, guiding principles, and core values inform the development and enhancement of departmental goals and objectives. Additionally, departments align their goals, objectives, and performance measures with the county's strategic goals and objectives.

Each department is responsible for reviewing its pages annually to ensure continued alignment with the commissioners' strategic directions and to evaluate department performance. Performance is evaluated by examining department objectives to determine whether tasks are in progress or completed, and by reviewing performance measures to see if the department meets established benchmarks. Department objectives are updated annually based on the assessment results and performance measure from the previous year. Management also reviews departmental measures and progress toward objectives, with this process occurring annually to ensure alignment with the overall strategy.



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 2026

- 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.
- Implement a procedure of measuring performance through examining recidivism rates.

Performance Measures

- 1 Deliver
- 2 Protect

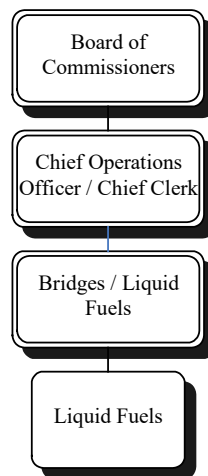
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Attain 90% officer compliance rate with established case management requirements	100%	100%	90%	90%
2	Complete 95% of court-ordered reports within required time frame	100%	100%	100%	95%
2	Number of ORAS assessments completed	705	904	700	700
2	Prison bed days saved by use of DUI-RP programs and DRC	10,267	9,509	10,000	10,000

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	35.3	36.8	37.0	36.2
Budgeted Part-Time Equivalents	0.2	0.2	0.2	0.2
Total Budgeted FTEs	35.5	37.0	37.2	36.4

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$340,965	\$244,622	\$228,288	\$229,267	\$979	0.43%
Interfund Revenue	\$1,085,289	\$75,000	\$75,000	\$75,000	\$0	0.00%
Other Revenue	\$932,236	\$980,939	\$1,036,875	\$991,337	-\$45,538	-4.39%
Total Revenue	\$2,358,491	\$1,300,561	\$1,340,163	\$1,295,604	-\$44,559	-3.32%
Salaries and Benefits	\$3,475,279	\$3,604,075	\$3,701,013	\$3,671,558	-\$29,455	-0.80%
Operating Expense	\$401,427	\$408,433	\$470,265	\$439,579	-\$30,686	-6.53%
Interfund Expense	\$196,569	\$210,370	\$227,872	\$192,140	-\$35,732	-15.68%
Capital Expense	\$0	\$0	\$5,894	\$0	-\$5,894	-100.00%
Total Expense	\$4,073,275	\$4,222,878	\$4,405,044	\$4,303,277	-\$101,767	-2.31%



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 2026

- 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

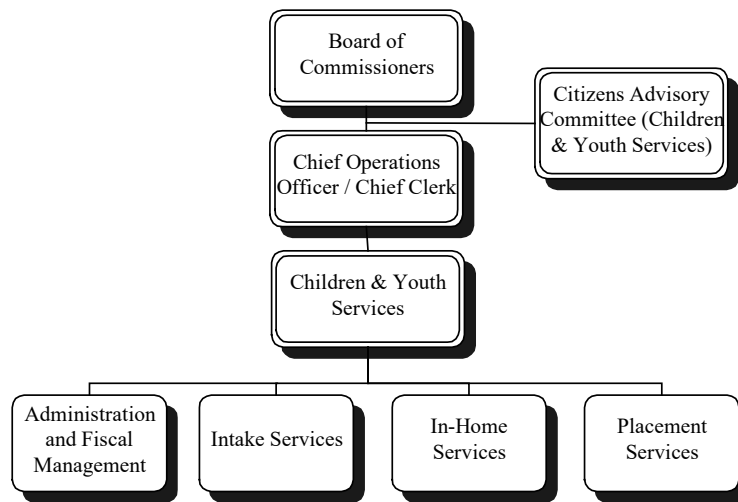
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
4	Prepare a bundle of municipally owned small bridges for construction that includes accompanying cost sharing agreements.	N/A	N/A	Yes	Yes
4	Complete all preconstruction activities on the 4 municipally owned bridges being delivered by Cumberland County.	N/A	N/A	No	Yes

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
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 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$1,249,834	\$904,320	\$1,895,645	\$1,656,650	-\$238,995	-12.61%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$1,475,722	\$1,471,439	\$2,056,005	\$2,058,153	\$2,148	0.10%
Total Revenue	\$2,725,555	\$2,375,759	\$3,951,650	\$3,714,803	-\$236,847	-5.99%
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$505,885	\$683,060	\$1,716,896	\$3,072,502	\$1,355,606	78.96%
Interfund Expense	\$625,926	\$632,062	\$639,789	\$625,281	-\$14,508	-2.27%
Capital Expense	\$0	\$50,481	\$1,739,850	\$1,627,320	-\$112,530	-6.47%
Total Expense	\$1,131,811	\$1,365,603	\$4,096,535	\$5,325,103	\$1,228,568	29.99%



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

Core Activities

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.
 - 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 2026

- 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.

Performance Measures

2 Protect

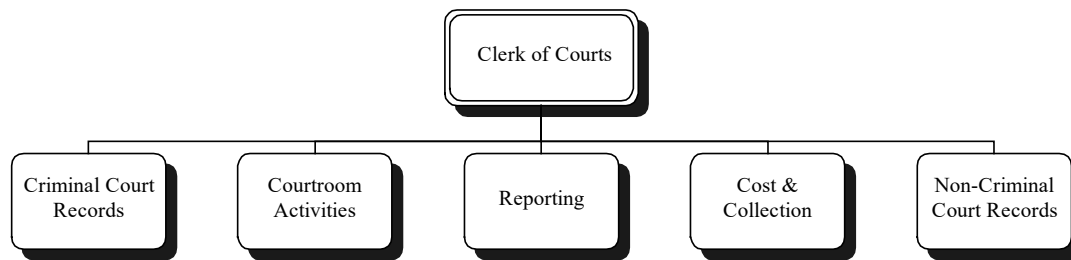
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
2	Increase the percentage of children who enter care in a 12 month period and discharged to permanency within 12 months of entering care. The national performance standard is 40.5%.	41.00%	43.00%	45.00%	47.00%
2	Decrease the number of placement moves per 1,000 days of foster care for children and youth who enter care. The national performance standard is 4.12 moves.	3.28	5.90	5.80	5.50
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%.	3.50%	3.13%	3.19%	3.16%
2	Decrease the amount of children in congregate care settings.	25	20	18	16

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	94.0	97.0	100.0	111.0
Budgeted Part-Time Equivalents	0.0	0.0	0.0	0.0
Total Budgeted FTEs	94.0	97.0	100.0	111.0

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$21,300,669	\$22,544,777	\$24,885,272	\$26,915,627	\$2,030,355	8.16%
Interfund Revenue	\$4,091,436	\$6,383,887	\$8,234,421	\$6,340,231	-\$1,894,190	-23.00%
Other Revenue	\$286,882	\$293,750	\$214,607	\$173,957	-\$40,650	-18.94%
Total Revenue	\$25,678,988	\$29,222,414	\$33,334,300	\$33,429,815	\$95,515	0.29%
Salaries and Benefits	\$7,309,974	\$8,745,083	\$8,509,536	\$10,717,368	\$2,207,832	25.95%
Operating Expense	\$17,276,566	\$19,275,879	\$23,291,729	\$21,134,990	-\$2,156,739	-9.26%
Interfund Expense	\$1,092,447	\$1,201,452	\$1,533,035	\$1,577,457	\$44,422	2.90%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$25,678,988	\$29,222,414	\$33,334,300	\$33,429,815	\$95,515	0.29%



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.

Core Activities

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.

Department Objectives for 2026

- 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

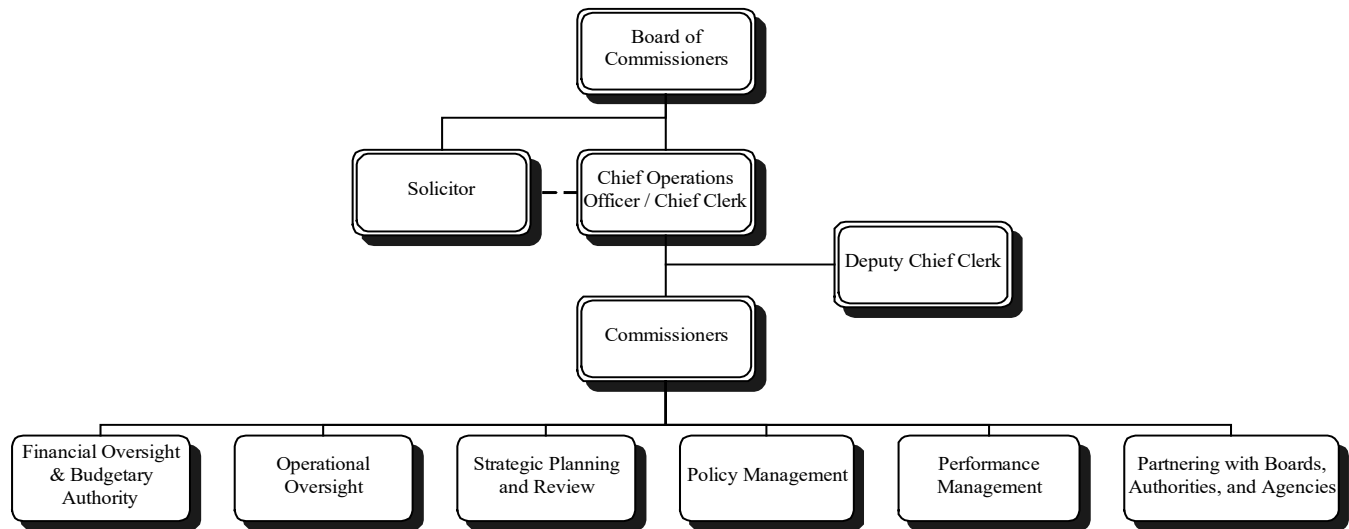
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Process incoming documents within five days	100%	100%	100%	100%
1	Number of documents filed	79,281	86,787	84,000	84,000
1	Number of payments	57,462	58,913	59,600	59,600
2	Transmit traffic reports to PennDOT within ten days	100%	100%	100%	100%
2	Prepare and submit state commitments promptly to the proper authorities	100%	100%	100%	100%

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	12.0	11.0	10.0	10.0
Budgeted Part-Time Equivalents	1.6	1.6	1.6	1.6
Total Budgeted FTEs	13.6	12.6	11.6	11.6

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$242,257	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$730,906	\$789,739	\$666,000	\$780,500	\$114,500	17.19%
Total Revenue	\$973,163	\$789,739	\$666,000	\$780,500	\$114,500	17.19%
Salaries and Benefits	\$595,586	\$688,402	\$729,751	\$778,023	\$48,272	6.61%
Operating Expense	\$62,221	\$39,739	\$65,099	\$60,455	-\$4,644	-7.13%
Interfund Expense	\$6,898	\$6,566	\$6,645	\$6,806	\$161	2.42%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$664,705	\$734,707	\$801,495	\$845,284	\$43,789	5.46%



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.

Core Activities

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 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 2026

- Continue to track and manage board and authority assignments and advertise openings to raise awareness of service opportunities.
- Continue to review county policies and establish a review cycle to ensure policies meet the needs of the county.
- Continue to schedule update meetings to foster strong working relationships with partner agencies and organizations.
- Continue commissioner liaison activities for boards and authorities.
- 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.
- Continue to place an emphasis on staff development for all Commissioners' Office staff.
- Continue to review the performance management process and policy, and ensure adequate training and feedback are provided to supervisors, department heads, and elected officials.
- Manage mailroom operations to provide services to county departments related to United States Postal Service (USPS), United Parcel Service (UPS), and FedEx mail and packages.
- Finalize and implement the county strategic plan during the first quarter of 2026.
- Develop and implement the facilities master plan by the second quarter of 2026.

Performance Measures

1 Deliver
4 Connect

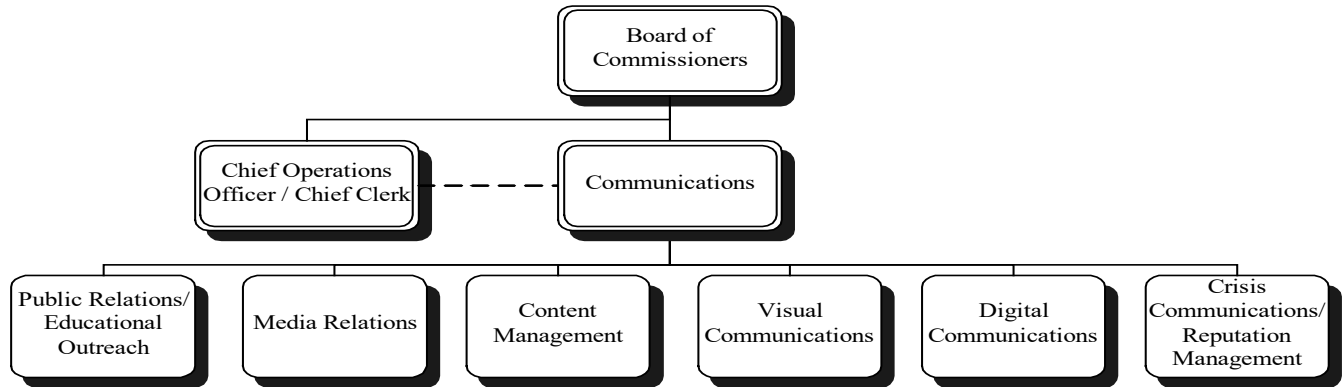
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Bond Rating	AAA	AAA	AAA	AAA
1	Maintain balanced budget with sufficient reserves	Yes	Yes	Yes	Yes
1	Peer group median debt rate on per capita basis	\$457	\$450	\$450	\$450
1	Sustain low debt rate on per capita basis (at or below peer group median)	116	157	138	122
1	Is training and guidance provided to department heads and supervisors on performance management?	Yes	Yes	Yes	Yes
1	Complete/maintain the Commissioners' Office protocol manual to review each protocol each year and to keep up to date.	90%	95%	95%	95%
1	Ensure all departments plan long-term capital projects	100%	100%	100%	100%
1	Is there a review schedule in place and utilized to ensure countywide policies are reviewed?	Yes	Yes	Yes	Yes
1	Do policies align with the Commissioners' Strategic Directions?	Yes	Yes	Yes	Yes
1	Review department objectives and work with department heads to ensure staff goals and objectives are connected to the Strategic Direction goals.	100%	100%	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	12	12	12
4	Are open seats advertised?	N/A	Yes	Yes	Yes
4	Keep the average time seats are vacant to under 90 calendar days.	N/A	90	90	90

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
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 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$146,164	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$74	\$158	\$100	\$0	-\$100	-100.00%
Total Revenue	\$146,238	\$158	\$100	\$0	-\$100	-100.00%
Salaries and Benefits	\$749,782	\$871,211	\$926,332	\$949,244	\$22,912	2.47%
Operating Expense	\$245,751	\$283,754	\$407,135	\$243,141	-\$163,994	-40.28%
Interfund Expense	\$8,537,015	\$7,570,823	\$5,316,922	\$1,088,005	-\$4,228,917	-79.54%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$9,532,548	\$8,725,788	\$6,650,389	\$2,280,390	-\$4,369,999	-65.71%



Mission Statement

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

Core Activities

Public Relations/Educational Outreach: Maintain and continue to build 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.

Core Activities

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 2026

- 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 content administrator training.
- 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

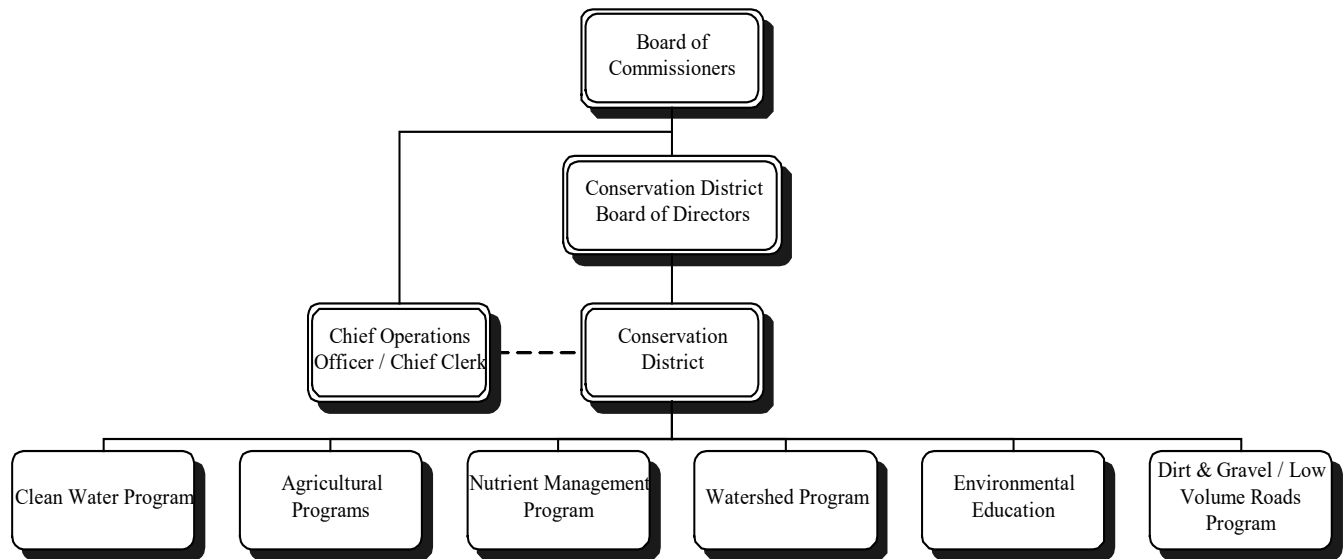
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Respond to media inquiries with timely and accurate information.	150	228	172	150
1	Create quality postings that drive an increase in social media engagement.	1,251	1,407	1,200	1,100
1	Provide visual images that support and enhance social and traditional media advisories and releases	277	442	425	225
1	Graphic materials created to inform, promote, or educate residents and employees about county events	298	275	230	220
4	Press releases that received media coverage.	92	79	81	80
4	County events that garner media coverage when assistance requested from communications	17	17	17	12

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
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

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$68,830	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Total Revenue	\$68,831	\$0	\$0	\$0	\$0	0.00%
Salaries and Benefits	\$289,482	\$306,009	\$321,385	\$333,237	\$11,852	3.69%
Operating Expense	\$15,155	\$22,110	\$21,960	\$24,171	\$2,211	10.07%
Interfund Expense	\$1,836	\$1,713	\$1,679	\$1,989	\$310	18.46%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$306,473	\$329,832	\$345,024	\$359,397	\$14,373	4.17%



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, and Post Construction Stormwater Management requirements, and state regulations.
 - Process Erosion and Sedimentation Control plans and NPDES permits according to delegation agreement deadlines.

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.

Core Activities

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

- Goals**
- 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.
 - Assist Cumberland County farmers who have a current nutrient management plan to meet the requirements outlined in the plan.
 - 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.

Core Activities

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 2026

- 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 sediment, nitrogen and phosphorus.
- 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.

Performance Measures

1 Deliver
3 Balance

Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Number of Agricultural Best Management Practices installed	6	5	8	10
1	Number of environmental and agriculture education opportunities provided to the general public	43	48	40	40
1	Average review time of Erosion and Sedimentation Control Plans by Conservation District staff- general permits- 30 days	19	23	30	30
3	Number of county farmers participating in Conservation District programs	180	220	240	240
3	Number of earthmoving sites inspected to determine if site falls within state compliance	501	508	500	500
3	Average review time of Erosion and Sedimentation Control Plans by Conservation District staff- individual permits- 66 days	43	56	66	66
3	Dirt Gravel & Low Volume Roads, workshops, municipal outreach meetings, grant opportunities, memorandum of understandings (MOU's)	30	30	30	30
3	Agricultural compliance inspections to determine compliance with Chapter 102 Erosion Control and Chapter 91 Manure Management Regulations	75	118	75	75

Full-Time Equivalents

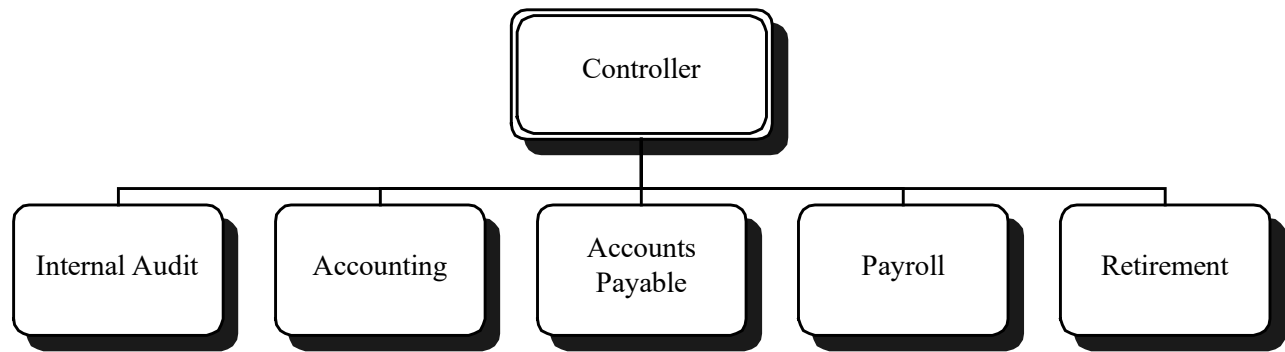
	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	10.0	10.1	10.1	11.1
Budgeted Part-Time Equivalents	0.2	0.5	1.3	1.7
Total Budgeted FTEs	10.2	10.6	11.4	12.8

Conservation District

Agriculture, Development, and Planning

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$2,071,392	\$1,735,520	\$3,903,337	\$4,526,847	\$623,510	15.97%
Interfund Revenue	\$98,922	\$82,712	\$189,300	\$140,000	-\$49,300	-26.04%
Other Revenue	\$627,948	\$711,203	\$438,100	\$516,900	\$78,800	17.99%
Total Revenue	\$2,798,262	\$2,529,434	\$4,530,737	\$5,183,747	\$653,010	14.41%
Salaries and Benefits	\$965,973	\$1,030,181	\$1,090,601	\$1,262,075	\$171,474	15.72%
Operating Expense	\$1,581,287	\$1,264,712	\$3,514,870	\$4,165,226	\$650,356	18.50%
Interfund Expense	\$10,319	\$10,209	\$11,794	\$15,515	\$3,721	31.55%
Capital Expense	\$0	\$7,777	\$33,000	\$0	-\$33,000	-100.00%
Total Expense	\$2,557,578	\$2,312,880	\$4,650,265	\$5,442,816	\$792,551	17.04%



Mission Statement

The mission of the Controller's Office is to:

~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).

These services are provided to the Cumberland County government and the public so they can be assured taxpayer funds are administered prudently and lawfully.

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 management and regulatory requirements. Further, Internal Audit monitors the county's fraud, waste, and abuse hotline.

- Goals**
- Benchmark the county's internal audit function against the professional audit standards of the AICPA and the U.S. Government Auditing Standards of the U.S. Government Accountability Office.
 - Reduce the probability of fraud involving cash and other county assets through internal control recommendations and the promotion and use of the county's fraud hotline.
 - Promote accuracy and reliability of financial statements, internal controls and proper use of public funds.
 - 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 GAAP and timely preparation of 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 "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, while complying 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 (Six 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 2026

- 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 these 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 American Institute of Certified Public Accountants (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 2025 Popular Annual Financial Report (PAFR) [published in 2026], 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 2025 ACFR (published in 2026 with preparation falling principally in 2025 and 2026). 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 2025 ACFR (published in 2026).
- Plan and implement, along with other impacted county offices and departments, the Financial and Supply Management (target November 2025 with three months of support) and Human Capital Management modules (target January 2027 with three months of support) of Infor CloudSuite system, while maintaining necessary compliance safeguards, with resulting processes that are based on best practices while incorporating good internal controls. Outcomes that violate the County Code or another statute cannot be used as a standard or objective by which to evaluate performance on this issue.

Department Objectives for 2026

- Enhance operational efficiency in retirement fund administration by fully leveraging the retirement administration software that was implemented in early 2025. Continue optimizing workflows to ensure timely, accurate processing while maintaining strict compliance with all applicable statutes—including County Code—and adhering to sound business practices and internal control standards such as segregation of duties. Performance will not be evaluated against any outcomes that violate legal or regulatory requirements.

Performance Measures

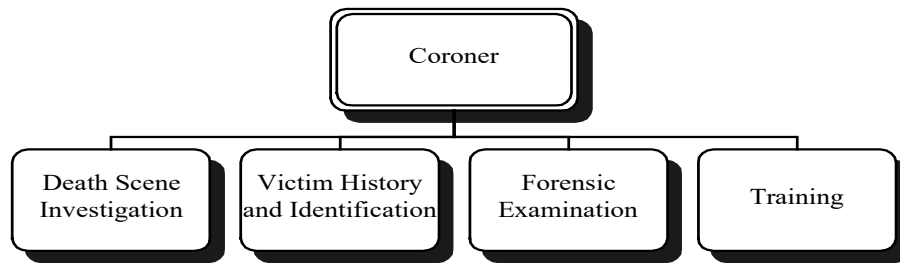
1 Deliver					
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Audit Peer Review (conducted every three years), or annual monitoring (interim years) - consecutive years passed	24	25	26	27
1	Number of year-end audit adjustments	0	0	0	0
1	Enhance transparency of county finances by preparing and distributing a citizen summary of the county's financial position/results - consecutive years published	20	21	22	23
1	Consecutive years awarded the GFOA Excellence in Comprehensive Financial Reporting Award	35	36	37	38
1	Percentage of payroll checks in error	0%	0%	0%	0%
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	188	166	250	250
1	State DCED countywide financial reporting deadline met	Yes	Yes	Yes	Yes
1	Percentage of employees utilizing automated timekeeping software system	100%	100%	100%	100%
1	Percentage of fraud hotline tips received and actionable which were acted upon within 48 business hours	100%	100%	100%	100%
1	Percentage of audit recommendations adopted by county departments.	82%	84%	85%	85%
1	Percentage of retirement active employee and inactive employee records scanned	N/A	N/A	100%	100%

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	12.9	12.9	12.3	12.4
Budgeted Part-Time Equivalents	0.3	0.0	0.0	0.0
Total Budgeted FTEs	13.2	12.9	12.3	12.4

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$43,718	\$153,300	\$121,055	\$62,307	-\$58,748	-48.53%
Other Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Total Revenue	\$43,718	\$153,300	\$121,055	\$62,307	-\$58,748	-48.53%
Salaries and Benefits	\$1,220,946	\$1,238,549	\$1,246,340	\$1,336,800	\$90,460	7.26%
Operating Expense	\$167,057	\$145,486	\$177,749	\$177,679	-\$70	-0.04%
Interfund Expense	\$8,247	\$56,216	\$58,290	\$61,805	\$3,515	6.03%
Capital Expense	\$0	\$104,700	\$70,025	\$8,725	-\$61,300	-87.54%
Total Expense	\$1,396,250	\$1,544,951	\$1,552,404	\$1,585,009	\$32,605	2.10%



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. Our investigators are available seven days a week, 24 hours a day to investigate cases. 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 2026

- Plan for the future.
- Construction of an autopsy suite to provide timely and cost-efficient autopsies.
- Improve communication.
- Continue to redesign the coroner website to include statistics, fillable forms, step-by-step guide to assist families and funeral homes, etc.

Performance Measures

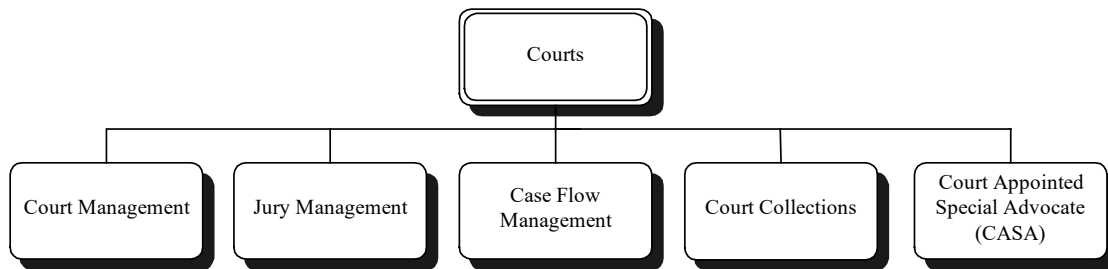
1 Deliver					
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Provide training sessions for county emergency personnel	3	3	3	3
1	Provide public information sessions on duties and responsibilities of the coroner	3	3	3	3
1	Locate and notify legal next of kin who will accept responsibility for the deceased	100%	100%	100%	100%
1	Average number of on-call staff hours per case	6	6	6	6
1	Average number of investigations per coroner/deputy	132	134	130	120

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	12.5	12.5	12.0	12.0
Budgeted Part-Time Equivalents	0.4	0.1	0.3	0.3
Total Budgeted FTEs	12.9	12.6	12.3	12.3

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$424,964	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$129,763	\$144,972	\$131,000	\$136,500	\$5,500	4.20%
Total Revenue	\$554,726	\$144,972	\$131,000	\$136,500	\$5,500	4.20%
Salaries and Benefits	\$1,070,035	\$1,129,265	\$1,169,838	\$1,205,998	\$36,160	3.09%
Operating Expense	\$465,939	\$427,845	\$509,839	\$499,016	-\$10,823	-2.12%
Interfund Expense	\$41,796	\$41,047	\$41,230	\$43,716	\$2,486	6.03%
Capital Expense	\$0	\$90,548	\$31,000	\$0	-\$31,000	-100.00%
Total Expense	\$1,577,769	\$1,688,704	\$1,751,907	\$1,748,730	-\$3,177	-0.18%



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.

Core Activities

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 2026

- Ensure the administration of justice fairly and swiftly through efficient management of the Cumberland County Court of Common Pleas.
- 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 Collections).
- Spearhead Court's Leadership Team comprised of other court departments.

Performance Measures

1 Deliver
2 Protect

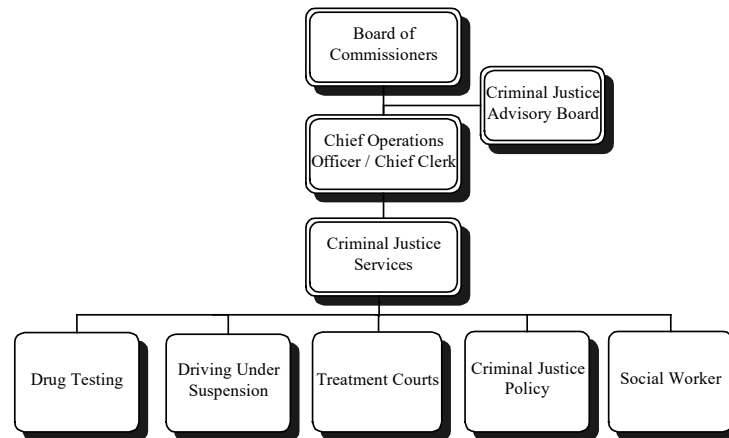
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Timely appointment of counsel for indigent defendants within three business days of receipt	94%	91%	80%	75%
2	Record and send all motions and petitions to chambers within two business days of receipt	95%	95%	90%	90%
2	Custody conciliations scheduled within five days of filing date	78%	76%	85%	85%
2	Custody conciliations scheduled to be heard within 45 days (required by statute)	99%	100%	95%	95%
2	CASA-Number of active volunteers	67	55	50	65
2	CASA-Number of children served	110	87	74	90
2	CASA-Number of reports/memos issued to the courts	234	178	165	200
2	Total collections received by court collections. (Target = \$3.5 million)	\$4,119,510	\$4,425,747	\$4,000,000	\$3,800,000
2	Return on Investment achieved by April 30th.	Yes	Yes	Yes	Yes
2	Total Restitution Collected for the year. (Target = \$1 million)	\$1,071,503	\$1,089,515	\$1,000,000	\$1,000,000
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	84%	85%	85%

Full-time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	47.0	48.0	50.0	55.0
Budgeted Part-Time Equivalents	1.6	3.3	3.4	3.7
Total Budgeted FTEs	48.6	51.3	53.4	58.7

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$407,070	\$486,469	\$469,219	\$437,219	-\$32,000	-6.82%
Interfund Revenue	\$1,788,171	\$115,000	\$0	\$230,000	\$230,000	0.00%
Other Revenue	\$476,932	\$328,354	\$320,500	\$320,000	-\$500	-0.16%
Total Revenue	\$2,672,174	\$929,822	\$789,719	\$987,219	\$197,500	25.01%
Salaries and Benefits	\$4,416,822	\$4,749,478	\$5,114,656	\$5,620,132	\$505,476	9.88%
Operating Expense	\$2,777,833	\$3,019,549	\$2,786,464	\$2,816,732	\$30,268	1.09%
Interfund Expense	\$260,239	\$311,064	\$317,343	\$331,395	\$14,052	4.43%
Capital Expense	\$457,868	\$119,922	\$22,136	\$0	-\$22,136	-100.00%
Total Expense	\$7,912,762	\$8,200,013	\$8,240,599	\$8,768,259	\$527,660	6.40%



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 treatment 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.

Treatment 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.

Core Activities

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

- Goals**
- 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.

Social Worker: Provide support to access social determinants of health to those criminal justice involved.

- Goals**
- Provide step by step help to clients to access welfare benefits.
 - Provide employment/resume help to clients.

Department Objectives for 2026

- Expand weekday and weekend testing availability through staffing management.
- Ensure all measures are met for Treatment Court reaccreditation in 2026.
- Advance the professional growth and development of employees.
- Collaborate effectively with courts and county departments.

Performance Measures

- 1 Deliver
- 2 Protect

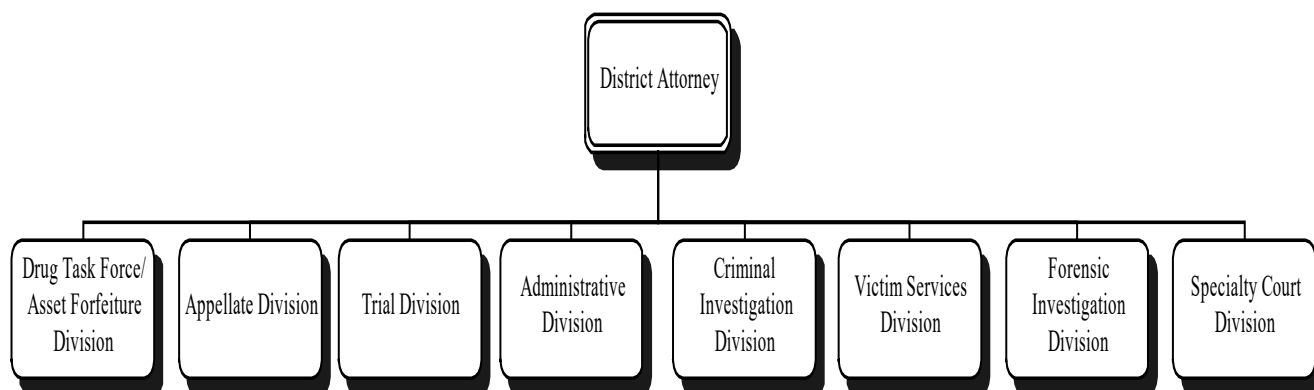
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Conduct annual team review of policies and procedures manual and participant handbook.	Yes	Yes	Yes	Yes
1	Completion of training schedule within established timeline.	Yes	Yes	Yes	Yes
1	Percent of team members who accrue required annual training hours.	100%	100%	100%	100%
1	Number of prison bed days saved annually.	680	650	700	700
1	Amount of fines, costs, and restitution arrears collected annually.	\$12,001	\$12,000	\$10,000	\$10,000
1	Number of off-hours of testing annually.	471	465	468	466
1	Specimens rejected by lab due to employee errors <0.1%.	0.02%	0.05%	0.10%	0.10%
2	Program retention by percentage of admissions cohorts.	90%	70%	50%	50%
2	Average number of failed drug tests.	9	0	20	60
2	Rate of in-program participant rearrest.	13%	14%	10%	10%
2	Number of revocations under 10%.	0%	0%	5%	5%
2	Number of tests conducted annually.	23,260	22,250	20,500	20,500
2	Number of clients monitored annually.	123	100	100	100
2	Employee conducts a minimum of 240 test quarterly.	1,454	825	1,200	1,000
2	Number of total monitoring days annually.	6,456	5,250	4,500	4,500
2	Percent increase of average testing days per month.	4%	1%	1%	1%
2	Percent increase of weekday testing hours.	1%	1%	1%	1%
2	Percent increase of off-hours testing per month.	1%	1%	1%	1%
2	Percent of revoked offenders monitored in calendar year.	5%	5%	5%	10%
2	Program retention by percentage of admissions cohorts.	90%	70%	50%	50%

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	12.8	12.8	12.3	9.7
Budgeted Part-Time Equivalents	0.0	0.0	0.0	0.0
Total Budgeted FTEs	12.8	12.8	12.3	9.7

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$400,590	\$315,000	\$282,074	\$220,000	-\$62,074	-22.01%
Interfund Revenue	\$1,086,346	\$995,562	\$1,358,197	\$1,235,037	-\$123,160	-9.07%
Other Revenue	\$4,660	\$3,935	\$315,900	\$0	-\$315,900	-100.00%
Total Revenue	\$1,491,596	\$1,314,498	\$1,956,171	\$1,455,037	-\$501,134	-25.62%
Salaries and Benefits	\$1,013,822	\$984,950	\$1,083,725	\$911,867	-\$171,858	-15.86%
Operating Expense	\$377,885	\$242,132	\$449,205	\$409,265	-\$39,940	-8.89%
Interfund Expense	\$99,889	\$87,416	\$118,241	\$133,905	\$15,664	13.25%
Capital Expense	\$0	\$0	\$305,000	\$0	-\$305,000	-100.00%
Total Expense	\$1,491,596	\$1,314,498	\$1,956,171	\$1,455,037	-\$501,134	-25.62%



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.

Core Activities

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

Goals • 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 2026

- 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

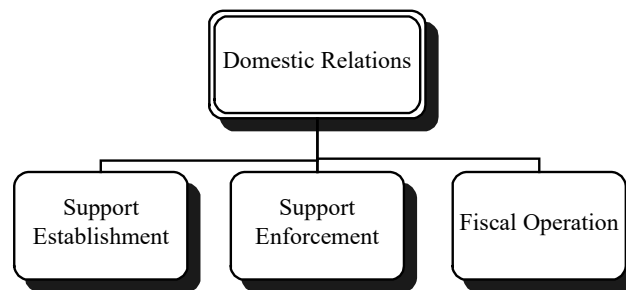
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1 Screen 90% of Driving Under the Influence (DUI) cases for Accelerated Rehabilitative Disposition (ARD) prior to preliminary hearings		100%	100%	100%	100%
1 Meet with all person injury and burglary victims prior to trial (98%)		100%	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 Approve all DUI-ARD applications within nine months of incident		100%	100%	100%	100%
2 Provide at least 70% of Assistant District Attorney coverage at MDJ/Public Defender preliminary hearings		95%	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 Submit sentencing guidelines to the Commission within 30 days of sentence		100%	75%	100%	100%
2 Enter warrant information into the system within three days of receiving the court order		100%	100%	100%	100%
2 Request all discovery from multiple police jurisdictions within two weeks of arraignment		100%	100%	100%	100%
2 CID will aim to clear 70% of the criminal investigations that it conducts		75%	100%	100%	100%

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	57.0	61.5	62.5	66.8
Budgeted Part-Time Equivalents	3.0	3.1	3.3	5.4
Total Budgeted FTEs	60.0	64.6	65.8	72.2

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$1,524,843	\$2,188,156	\$1,362,892	\$1,110,266	-\$252,626	-18.54%
Interfund Revenue	\$2,072,223	\$582,435	\$788,461	\$757,931	-\$30,530	-3.87%
Other Revenue	\$815,162	\$912,713	\$1,341,581	\$1,399,565	\$57,984	4.32%
Total Revenue	\$4,412,228	\$3,683,303	\$3,492,934	\$3,267,762	-\$225,172	-6.45%
Salaries and Benefits	\$5,318,015	\$5,815,368	\$6,527,501	\$7,382,207	\$854,706	13.09%
Operating Expense	\$1,722,203	\$1,802,602	\$2,755,714	\$2,688,005	-\$67,709	-2.46%
Interfund Expense	\$92,439	\$88,600	\$92,214	\$95,572	\$3,358	3.64%
Capital Expense	\$619,686	\$1,291,823	\$436,105	\$0	-\$436,105	-100.00%
Total Expense	\$7,752,343	\$8,998,393	\$9,811,534	\$10,165,784	\$354,250	3.61%



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.

Core Activities

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/obliges 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 2026

- 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

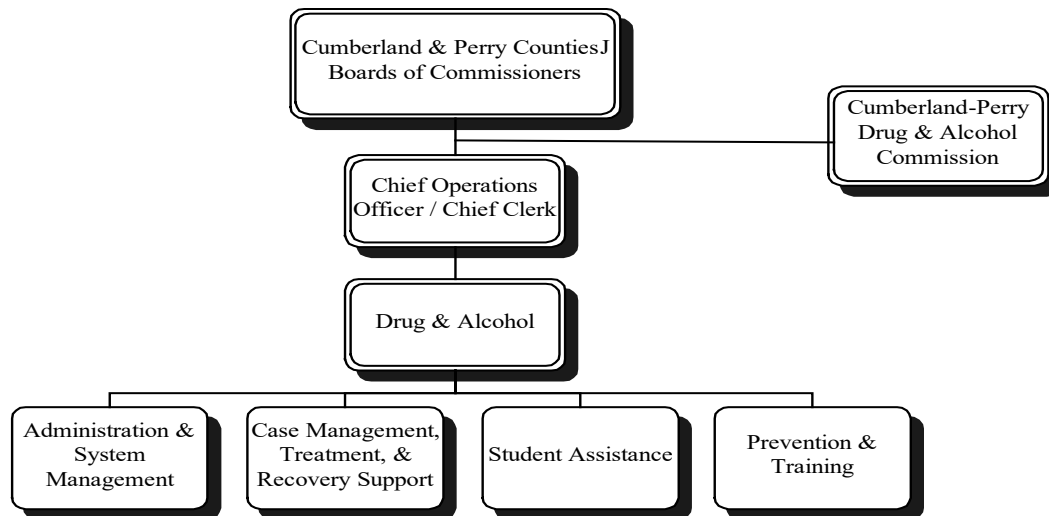
1	Deliver				
2	Protect				
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Cases where arrears have been paid	87.00%	87.00%	87.00%	85.00%
2	Number of open (active) cases	4,271	4,173	4,173	4,173
2	Percentage of open cases with orders	96%	96%	96%	96%
2	Amount of child support collected	\$25,384,176	\$25,643,703	\$26,000,000	\$26,500,000
2	Percentage of money collected on active charging orders	86%	86%	86%	86%
2	Percentage of paternity establishment	113%	112%	110%	110%

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	38.0	39.0	38.0	38.0
Budgeted Part-Time Equivalents	0.3	0.3	0.3	0.3
Total Budgeted FTEs	38.3	39.3	38.3	38.3

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$2,727,170	\$2,798,585	\$3,049,484	\$2,922,007	-\$127,477	-4.18%
Interfund Revenue	\$1,346,204	\$1,394,493	\$1,398,885	\$1,599,455	\$200,570	14.34%
Other Revenue	\$2,926	\$2,333	\$2,050	\$2,050	\$0	0.00%
Total Revenue	\$4,076,299	\$4,195,411	\$4,450,419	\$4,523,512	\$73,093	1.64%
Salaries and Benefits	\$3,392,814	\$3,379,248	\$3,578,718	\$3,624,831	\$46,113	1.29%
Operating Expense	\$146,200	\$183,393	\$258,886	\$276,954	\$18,068	6.98%
Interfund Expense	\$525,500	\$605,268	\$607,465	\$615,727	\$8,262	1.36%
Capital Expense	\$11,785	\$27,501	\$5,350	\$6,000	\$650	12.15%
Total Expense	\$4,076,299	\$4,195,411	\$4,450,419	\$4,523,512	\$73,093	1.64%



Mission Statement

Our mission is to ensure the accessibility of quality services for substance use prevention, intervention, treatment, and recovery services to all Cumberland County and Perry County residents.”

Core Activities

Administration and System Management: Plan, implement, and manage a continuum of public-funded drug and alcohol services for residents of Cumberland and Perry 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.
 - Expand and strengthen recovery support services for substance use disorder clients and their families.

Core Activities

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**
- 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 Specialty 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-based 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 2026

- 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.

Department Objectives for 2026

- 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.
- Expand 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.
- Provide consultation and technical support to Opioid Settlement Funded initiatives in Cumberland and Perry County. Lead reporting efforts on behalf of the counties.

Performance Measures

2 Protect

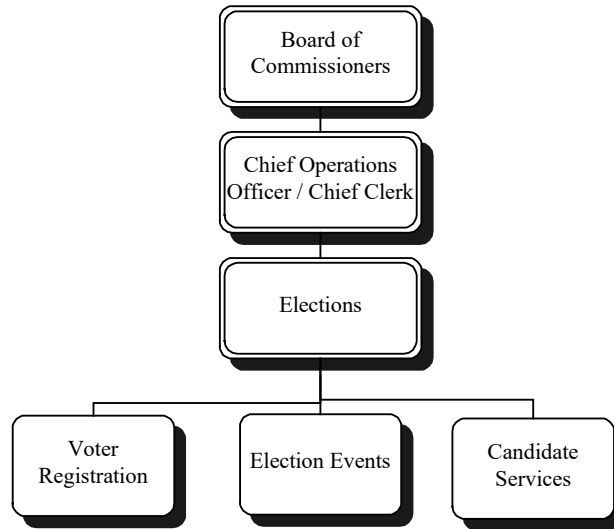
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
2	Increase number of participants in court mandated treatment program	216	180	155	175
2	Commission will complete CRN screening for DUI offenders	822	800	800	800
2	At least 40 Treatment Court participants will receive substance abuse evaluations and ongoing case management services	41	27	40	40
2	Students will receive drug & alcohol services through school-based student assistance programs	541	441	450	450
2	Parents will be involved in at least 90% of Student Assistance Program interventions	93%	91%	90%	90%
2	Provide intervention services to youth referred by either Cumberland County JPO or CYS	157	159	150	150
2	Commission subcontractors will provide medication-assisted treatment to residents of Cumberland or Perry Counties - unduplicated count	52	44	45	45
2	Commission subcontractors will provide inpatient substance abuse treatment to residents of Cumberland or Perry Counties - unduplicated count	103	146	120	120
2	Commission subcontractors will provide outpatient substance abuse treatment to residents of Cumberland or Perry Counties - unduplicated count	818	807	775	775
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.	338	381	300	300

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	20.9	20.9	28.9	24.2
Budgeted Part-Time Equivalents	0.8	0.0	0.8	0.0
Total Budgeted FTEs	21.7	20.9	29.7	24.2

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$5,390,349	\$4,530,031	\$5,419,903	\$5,572,125	\$152,222	2.81%
Interfund Revenue	\$451,003	\$416,349	\$475,277	\$478,726	\$3,449	0.73%
Other Revenue	\$502,026	\$660,214	\$718,326	\$768,785	\$50,459	7.02%
Total Revenue	\$6,343,378	\$5,606,594	\$6,613,506	\$6,819,636	\$206,130	3.12%
Salaries and Benefits	\$1,738,832	\$2,399,896	\$2,815,299	\$2,438,332	-\$376,967	-13.39%
Operating Expense	\$2,541,124	\$3,080,774	\$3,796,126	\$3,964,068	\$167,942	4.42%
Interfund Expense	\$231,809	\$276,515	\$325,811	\$297,165	-\$28,646	-8.79%
Capital Expense	\$0	\$0	\$5,749	\$0	-\$5,749	-100.00%
Total Expense	\$4,511,764	\$5,757,186	\$6,942,985	\$6,699,565	-\$243,420	-3.51%



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

Core Activities

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 2026

- 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

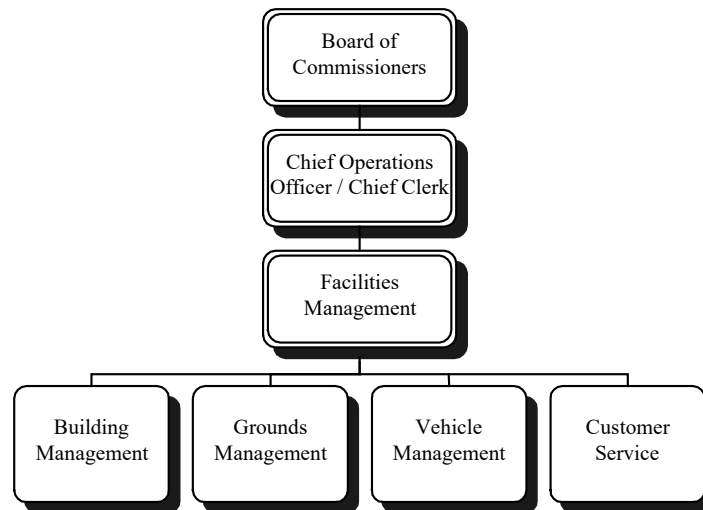
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Total registered voters	176,998	187,314	190,000	190,000
1	Number of registered voters who voted in last election	66,118	149,754	50,000	135,000
1	Percentage of registered voters who voted in last election	37%	80%	26%	71%
1	Enter all 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	1,017	1,250	900	1,000
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 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	10.0	10.0	9.0	9.0
Budgeted Part-Time Equivalents	0.0	0.0	0.6	1.1
Total Budgeted FTEs	10.0	10.0	9.6	10.1

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$1,088,413	\$1,092,746	\$913,454	\$904,066	-\$9,388	-1.03%
Interfund Revenue	\$279,474	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$7,272	\$385	\$5,500	\$1,000	-\$4,500	-81.82%
Total Revenue	\$1,375,160	\$1,093,131	\$918,954	\$905,066	-\$13,888	-1.51%
Salaries and Benefits	\$822,284	\$960,791	\$838,392	\$933,306	\$94,914	11.32%
Operating Expense	\$652,458	\$882,462	\$754,198	\$945,660	\$191,462	25.39%
Interfund Expense	\$26,326	\$19,612	\$13,362	\$8,193	-\$5,169	-38.68%
Capital Expense	\$295,932	\$406,018	\$0	\$0	\$0	0.00%
Total Expense	\$1,797,000	\$2,268,883	\$1,605,952	\$1,887,159	\$281,207	17.51%



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.

Core Activities

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

Goals • 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 2026

- 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

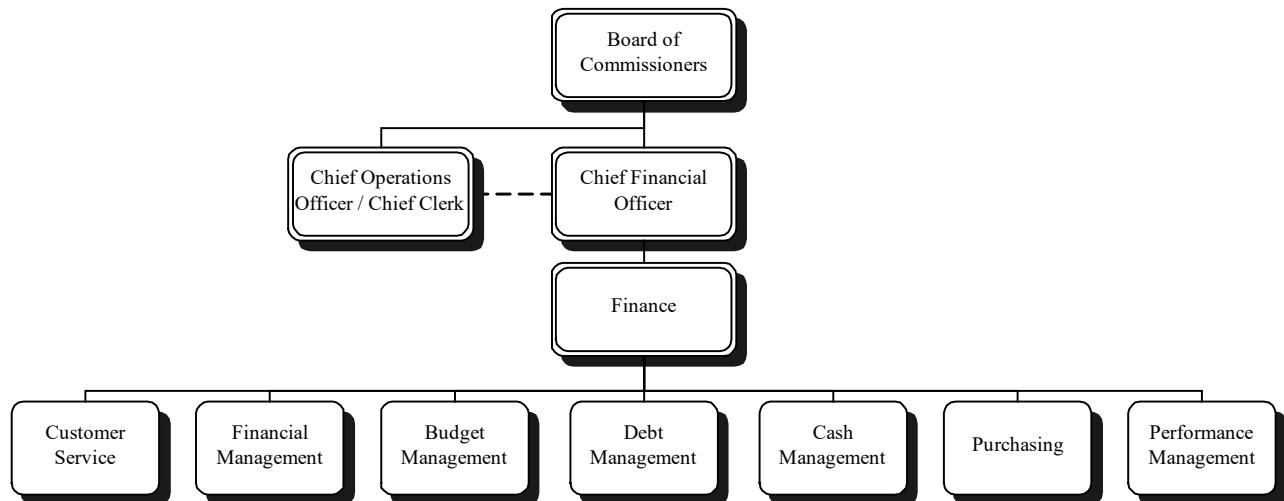
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Yearly dollars saved through energy management	\$261,000	\$393,340	\$350,000	\$350,000
1	Construction projects completed within time constraints and within budget	\$892,525	\$1,714,349	\$610,000	\$795,000
1	Maintain landscaping as scheduled	\$18,870	\$17,820	\$30,000	\$30,000
1	Number of vehicles inspections performed in house	258	245	280	280
1	Maintain all county vehicles to written PMs	340	328	400	400

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	24.8	24.8	24.8	23.8
Budgeted Part-Time Equivalents	0.0	0.0	0.0	0.0
Total Budgeted FTEs	24.8	24.8	24.8	23.8

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$73,466	\$0	\$0	\$0	0.00%
Interfund Revenue	\$29,359	\$29,918	\$32,000	\$34,000	\$2,000	6.25%
Other Revenue	\$97,174	\$103,327	\$60,000	\$67,000	\$7,000	11.67%
Total Revenue	\$126,533	\$206,710	\$92,000	\$101,000	\$9,000	9.78%
Salaries and Benefits	\$1,833,327	\$1,922,009	\$2,090,332	\$2,162,164	\$71,832	3.44%
Operating Expense	\$1,201,618	\$1,539,653	\$1,892,012	\$1,751,911	-\$140,101	-7.40%
Interfund Expense	\$23,990	\$32,093	\$40,569	\$49,387	\$8,818	21.74%
Capital Expense	\$1,108,538	\$919,680	\$2,590,746	\$1,364,001	-\$1,226,745	-47.35%
Total Expense	\$4,167,473	\$4,413,435	\$6,613,659	\$5,327,463	-\$1,286,196	-19.45%



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.
 - 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.
 - Create short- and long-term projection analysis for planning purposes.
 - Meet or exceed benchmark short-term investment rates for cash balances.

Core Activities

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

- Goals**
- 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.

Department Objectives for 2026

- Upgrade the Infor/Lawson software, the county's enterprise resource planning (ERP) system
- Upgrade Questica based on the changes to the Infor's new accounting and human resources systems.
- Offer professional development opportunities to staff through continuing education, leadership development, and succession planning and development.
- 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.

Performance Measures**1 Deliver**

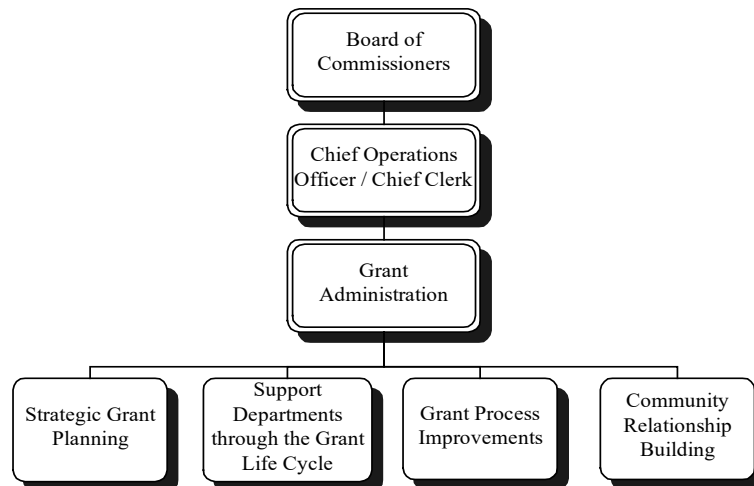
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Maintain at least an AAA bond rating	AAA	AAA	AAA	AAA
1	Meet all county payroll and accounts payable disbursement cycles (percentage met)	100%	100%	100%	100%
1	Maintain fund balance of at least 100 days of General Fund budgeted expenses	110	100	103	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	-0.41%	0.03%	0.06%	0.10%
1	Overall Government Finance Officer Association rating score for the county's annual budget document (300 available points)	230	251	248	250

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	14.0	14.0	15.0	15.0
Budgeted Part-Time Equivalents	0.0	0.0	0.0	0.3
Total Budgeted FTEs	14.0	14.0	15.0	15.3

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$357,866	\$389,032	\$402,286	\$332,288	-\$69,998	-17.40%
Other Revenue	\$13	\$10	\$0	\$0	\$0	0.00%
Total Revenue	\$357,879	\$389,042	\$402,286	\$332,288	-\$69,998	-17.40%
Salaries and Benefits	\$1,448,114	\$1,561,434	\$1,759,349	\$1,761,603	\$2,254	0.13%
Operating Expense	\$153,633	\$143,971	\$159,955	\$142,919	-\$17,036	-10.65%
Interfund Expense	\$31,470	\$31,520	\$7,531	\$8,592	\$1,061	14.09%
Capital Expense	\$0	\$0	\$10,103	\$0	-\$10,103	-100.00%
Total Expense	\$1,633,216	\$1,736,925	\$1,936,938	\$1,913,114	-\$23,824	-1.23%



Mission Statement

The Grants Administration Department supports county departments with planning grant eligible programs, submitting compelling grant applications, and ethically administering awarded grant funds.

Core Activities

Strategic Grant Planning: Develop program plans that are prepared for grant applications.

- Goals**
- Work with department heads and elected officials to build grant-fundable program plans based on community need that align with the Board of Commissioner’s strategic priorities and budget.
 - Establish a process for community organizations to follow when requesting letters of support to ensure that grant dollars available for Cumberland County projects are used in ways that align with the Board of Commissioners’ strategic priorities.
 - Monitor state and federal program priorities, grantmaking trends, and annual calendars; align local program plans as applicable to prepare for grant applications.

Support Departments through the Grant Life Cycle: Conduct prospect research, submit applications, manage grant funding, and report on grant success.

- Goals**
- Conduct prospect research to find new funding sources for current county programs.
 - Help departments craft compelling grant applications that align with the Board of Commissioners’ vision and county budget, avoiding mission drift.
 - Build project management plans with departments to ensure awarded grant funds are spent responsibly and activities are conducted in alignment with the grant agreement.
 - Support departments with grant reporting, sharing the county’s fiscal responsibility and programmatic successes to enhance the county’s reputation with grant funders.
 - Create and administer training for department heads and other staff who participate in the grant process, building team members’ knowledge of grants administration.

Core Activities

Grant Process Improvements: Strengthen grant processes improving efficiency, transparency, and accountability.

- Goals**
- Oversee Grants Administration Task Force, comprised of cross-departmental representatives, ensuring grant procedure changes have staff buy-in.
 - Develop a project management system that clarifies cross-departmental responsibilities for grant tasks.
 - Build accountability mechanisms for fulfilling grant outcomes and spending, both for County and subrecipient grant awards.
 - Develop standard language libraries and data repositories for commonly asked grant questions.

Community Relationship Building: Build relationships with community partners to strengthen grant programs.

- Goals**
- Build relationships with grant funders, ensuring that applications align with funders' goals.
 - Build relationships with municipalities, state and federal elected officials, community organizations, and adjoining counties pursuing joint applications, as applicable, to address multi-faceted community challenges holistically.
 - Share grant-funded projects with media, increasing the public's knowledge of how the county is using grants to raise revenue.

Department Objectives for 2026

- Build and facilitate the Grants Administration Task Force, which recommends and implements grant procedure changes.
- Implement a grant project management system. Create training and standard operating procedures for the system.
- Develop Cumberland County Grants Management Handbook.
- Deliver Grant Essentials training to managers and supervisors. Develop and deliver Program Planning for Grants, Grant Writing, and Grant Project and Fiscal Management trainings to staff.
- Support county strategic planning efforts, building program plans that align with grant opportunities where applicable.
- Identify new grant prospects for departments to pursue.
- Support departments with applying for and reporting on grants with excellence.
- Build relationships with aligned organizations and work toward countywide grant strategy.

Performance Measures

1 Deliver
4 Connect

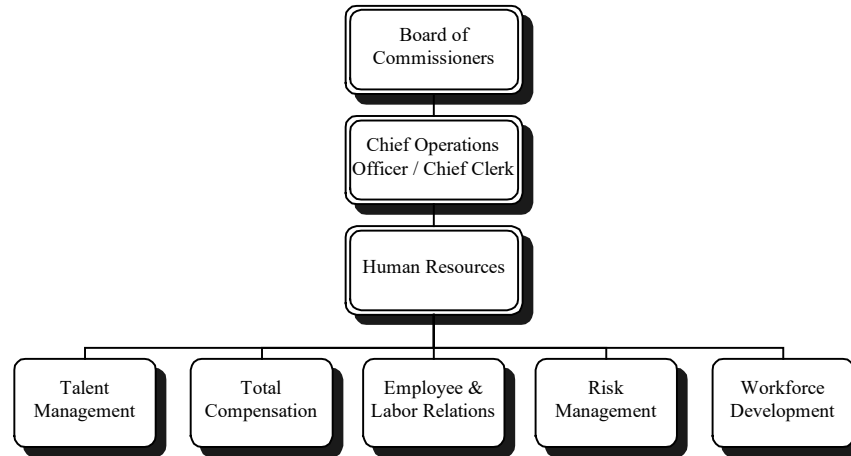
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Design and develop Grants Administration Department, establish program parameters and performance measures	N/A	Yes	Yes	Yes
1	Develop Grant Procedure Manual in cooperation with the Grants Administration Task Force, analyze and update annually	N/A	No	Yes	Yes
1	Percent of colleagues who are more confident in their grant abilities after working on a grant project together	N/A	100%	75%	75%
1	Percent of staff who attend grant trainings who rate the trainings as “good” or “excellent”	N/A	100%	75%	75%
1	Respond to Grants Administration Support Requests with well-researched recommendations within two weeks	N/A	100%	100%	100%
4	Number of meetings held with community organizations and grant funders regarding grant opportunities	N/A	18	20	20

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	0.0	0.0	1.0	1.0
Budgeted Part-Time Equivalents	0.0	0.0	0.0	0.0
Total Budgeted FTEs	0.0	0.0	1.0	1.0

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
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	\$98,369	\$115,345	\$116,568	\$1,223	1.06%
Operating Expense	\$1,565	\$3,627	\$6,045	\$3,574	-\$2,471	-40.88%
Interfund Expense	\$0	\$380	\$570	\$626	\$56	9.82%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$1,565	\$102,375	\$121,960	\$120,768	-\$1,192	-0.98%



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 through which employees are effectively recruited and feel engaged with the purpose of retention.

- Goals**
- Manage and oversee recruitment procedures, recruiting platforms/networks used, standard recruitment process outline/guidance, career explorations/internship initiatives, internal/external job fairs, etc.
 - Maintain the county's Merit System Policy and procedures for merit based positions/departments.
 - Continue to evaluate and improve the performance management policy, procedures, and online application.
 - Continue to evaluate and improve the applicant tracking system training for hiring managers.

Total Compensation: Administer, communicate, evaluate, and implement all compensation provided to county employees and prospective county employees. Ensure competitiveness of all 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, to include all benefit and wage information.
 - Evaluate all benefits and wages 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.

Core Activities

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

- Goals**
- 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 working 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 engagement and appreciation events to increase employee retention.
 - Administer union contracts, as written, and establish strong working relationships with union representation.

Risk Management: Oversee the county's insurance and risk management programs, proactively assessing and identifying risks that could impact 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 reduce incidents and decrease future liability.
 - Communicate risk management policies and procedures to employees and all interested stakeholders.
 - Monitor and evaluate county projects to ensure compliance with risk management policies and procedures.
 - 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.

Core Activities

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 • Review feedback and survey results for current training programs and identify areas for improvement.

Department Objectives for 2026

- Enhance human resource reporting capabilities through efficient Infor/Lawson human resources information system data entry.
- Regular review and update of the Cumberland County Employee Handbook and human resource policies.
- Manage and report on union contract negotiations and grievances.
- Organize and execute employee engagement and appreciation events with a focus on retaining employees.
- Add and develop training curriculum for the Cumberland County Training Catalog.
- Expand recruitment efforts based on emerging trends.
- Expand employee wellness activities and education.
- Provide department specific succession planning strategy workshops.

Performance Measures

1 Deliver

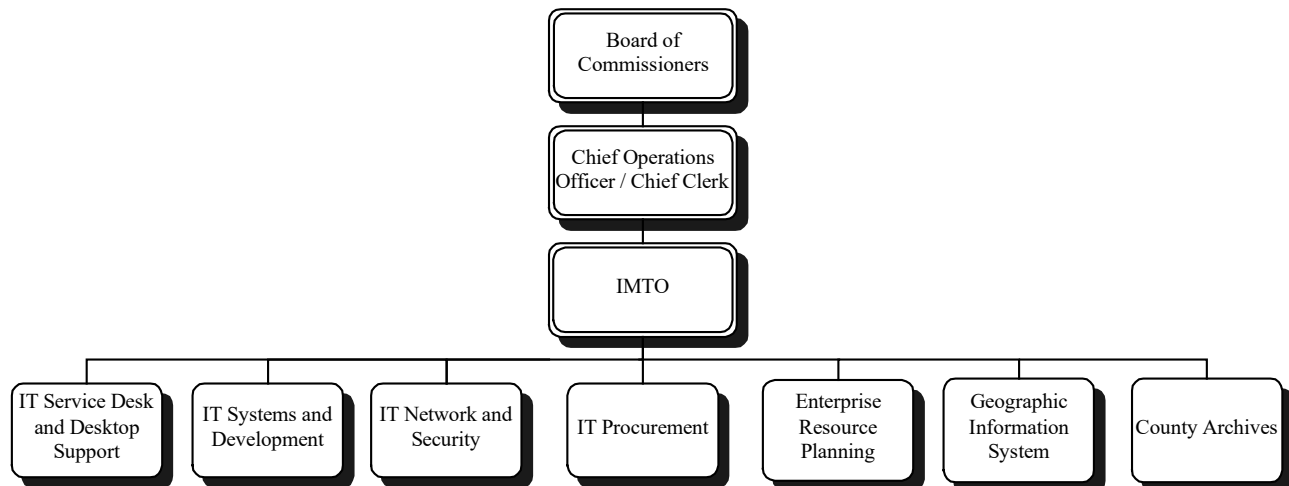
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Maintain county medical, dental, vision, life & disability insurance cost to less than 10% increase	0%	26%	5%	10%
1	Increase employee participation in the county wellness program	64%	58%	57%	68%
1	Maintain county workers' compensation costs to less than a 10% increase	56%	17%	15%	10%
1	Maintain an employee turnover rate of less than 15%	15.28%	14.47%	15.00%	15.00%
1	Decrease the average number of days it takes to fill vacant positions	46.00	46.00	47.00	45.00
1	Decrease the number of workers' compensation claims	11	28	22	20
1	Increase the number of training sessions offered to county employees	103	117	102	100
1	Increase the number of county employees trained	921	1,037	609	615
1	Increase the number of job applications received	2,876	4,032	3,500	2,500

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	7.2	8.2	8.2	8.2
Budgeted Part-Time Equivalents	0.0	0.0	0.0	0.0
Total Budgeted FTEs	7.2	8.2	8.2	8.2

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
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	\$643,537	\$672,318	\$776,877	\$807,746	\$30,869	3.97%
Operating Expense	\$263,973	\$203,669	\$237,378	\$239,179	\$1,801	0.76%
Interfund Expense	\$5,507	\$5,204	\$5,647	\$5,870	\$223	3.95%
Capital Expense	\$0	\$0	\$6,000	\$0	-\$6,000	-100.00%
Total Expense	\$913,017	\$881,191	\$1,025,902	\$1,052,795	\$26,893	2.62%



Mission Statement

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

Core Activities

IT Service Desk and Desktop Support: Support 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 to implement and leverage efficient technologies.
 - Provide quality customer service to resolve issues responsively and efficiently.

IT Systems and Development: Design, develop, implement, and support 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 implement and leverage efficient technologies.
 - Provide quality customer service to resolve issues responsively and efficiently.

Core Activities

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 to acquire 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.

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

- Goals
- Ensure data integrity, 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 digital mapping tools to manage, visualize, analyze, and interpret spatial data.

- Goals
- Develop and publish GIS mapping solutions to support county departments and the public.
 - Install, deploy, secure, and maintain GIS software and databases.
 - 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.
 - Develop and maintain GIS data for county 9-1-1 Computer-Aided Dispatch (CAD) and state Next Generation 9-1-1 (NG911).
 - Certify the uniform parcel identifier (UPI) on all documents prior to recording in the Recorder of Deeds' Office to meet statutory requirements for maintaining UPI and parcel map.
 - 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.

Core Activities

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 manage departmental records.
 - Provide timely and courteous customer service for the public and county employees.

Department Objectives for 2026

- Develop IT staff's customer service skillset to improve response and quality of service to support IT equipment and services.
- Manage the county network and teleconference infrastructure to ensure network performance, service reliability, and access to growing cloud services.
- Manage the county website to improve usability, enhance customer experiences, and promote county services.
- 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 ERP system to take advantage of new modules and features that will work towards eliminating paper and streamlining 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.
- Enhance and streamline existing data integration and replication processes.
- Work with the Chief Assessor to integrate mapping services and solutions as a part of CAMA upgrade.
- Conduct the 10-year all-county records inventory.
- Continue the scheduled transfers of the Register of Wills/Orphans' Court records starting from 1750 to the County Archives facility.
- Scan Estate Inventories A-Z (1749-1961) and Estate Vendues A-Z (1750-1926) to improve access and preservation.

Performance Measures

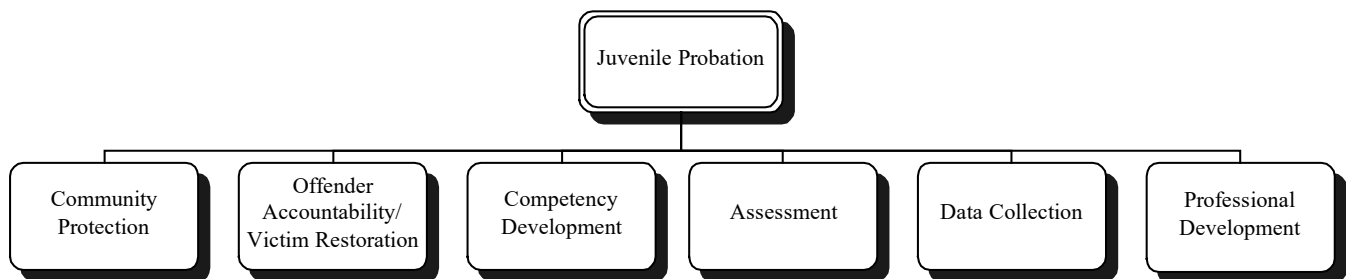
1 Deliver					
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Respond to end user support requests within 30 minutes.	100%	100%	99%	99%
1	Apply security patches to all computers within 14 days of release.	95.54%	95.25%	95.00%	95.00%
1	Perform daily backup of on-premise and cloud hosted county data with high success rate.	92.75%	92.25%	95.00%	95.00%
1	Maintain high availability of network infrastructure and critical business systems.	99%	99%	99%	99%
1	Implement ERP security changes within 24 hours of training and/or approved request.	99.25%	99.38%	100.00%	100.00%
1	Provide monthly GIS updates to the county 9-1-1 Computer-Aided Dispatch (CAD) system.	12	12	12	12
1	Achieve a 4-star rating from internal customers seeking technical support.	N/A	4.11	4.00	4.00
1	Provide monthly GIS updates to the state Next Generation 9-1-1 (NG911) system.	N/A	31	24	24
1	Provide monthly GIS parcel linework and assessment appraisal updates to Property Mapper web app.	N/A	36	24	12
1	Provide and enforce annual security training to all employees.	N/A	100.00%	100.00%	100.00%
1	Audit terminated user requests every month to ensure all accounts have been disabled.	N/A	100.00%	100.00%	100.00%
1	Install antivirus software and updates to all required networked computers and servers.	N/A	100.00%	100.00%	99.00%

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	24.0	26.0	30.0	30.0
Budgeted Part-Time Equivalents	0.0	0.0	0.2	0.3
Total Budgeted FTEs	24.0	26.0	30.2	30.3

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$23	\$0	\$0	\$0	0.00%
Interfund Revenue	\$887,982	\$1,006,161	\$2,700,406	\$2,625,340	-\$75,066	-2.78%
Other Revenue	\$442,993	\$0	\$0	\$0	\$0	0.00%
Total Revenue	\$1,330,975	\$1,006,184	\$2,700,406	\$2,625,340	-\$75,066	-2.78%
Salaries and Benefits	\$2,526,171	\$2,805,744	\$3,274,994	\$3,345,719	\$70,725	2.16%
Operating Expense	\$1,023,518	\$952,067	\$987,245	\$1,148,861	\$161,616	16.37%
Interfund Expense	\$179,233	\$634,409	\$689,905	\$650,806	-\$39,099	-5.67%
Capital Expense	\$702,932	\$409,884	\$2,244,480	\$2,342,000	\$97,520	4.34%
Total Expense	\$4,431,854	\$4,802,105	\$7,196,624	\$7,487,386	\$290,762	4.04%



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

Core Activities

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 2026

- 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.

Performance Measures

1 Deliver
2 Average

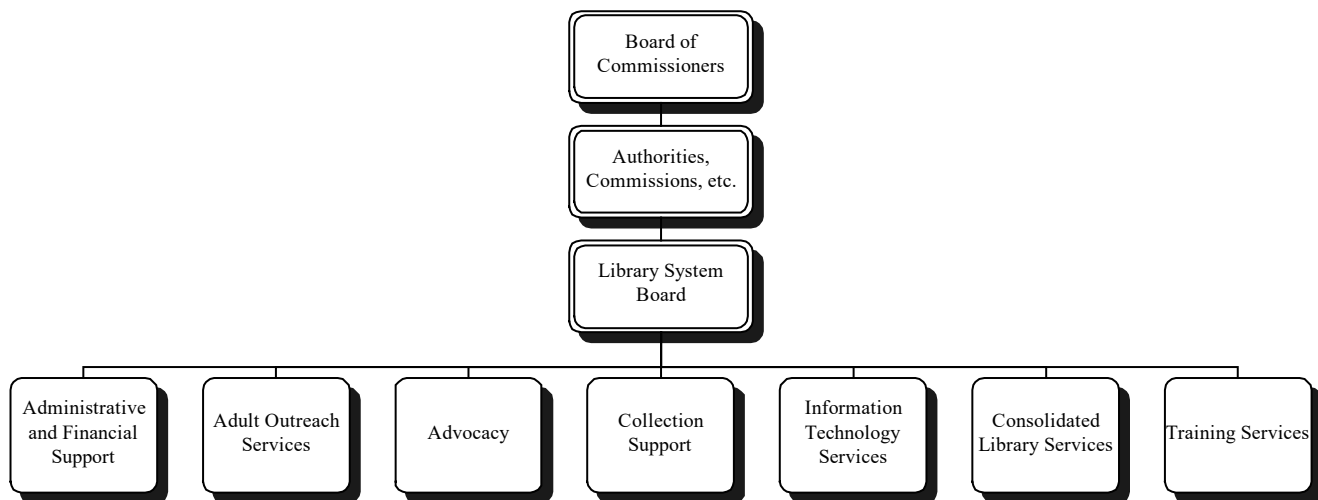
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Maintain above 15% of juvenile offenders directed to appropriate pre-court services diversion such as Youth Aid Panel or Informal Supervision.	16%	21%	15%	15%
1	Ensure more than 95% of juveniles court-ordered to make full restitution to victims have successfully completed their obligation while under supervision (percentage of juveniles)	98%	97%	95%	95%
1	Annual percentage of youth placed in out-of-home care	N/A	4%	10%	10%
1	Professional development of staff receiving 40 hours of accredited training annually	N/A	100%	100%	100%
2	Ensure more than 95% of juveniles assigned to community service have completed their obligations prior to release from supervision (percentage of juveniles)	100%	99%	95%	95%
2	Maintain above 90% of juveniles who are employed or engaged in an educational or vocational activity at case closing	99%	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	Reduction in costs measured by reduced state and county incarceration of youth two years post-discharge	N/A	\$164,244	\$100,000	\$100,000
2	Measured by risk reduction on youth level of service score between initial and closing assessment.	N/A	4	5	5

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	26.0	26.0	29.0	29.0
Budgeted Part-Time Equivalents	0.2	0.2	0.2	0.2
Total Budgeted FTEs	26.2	26.2	29.2	29.2

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$244,368	\$248,615	\$248,125	\$244,125	-\$4,000	-1.61%
Interfund Revenue	\$1,087,458	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$14,921	\$16,271	\$10,000	\$15,000	\$5,000	50.00%
Total Revenue	\$1,346,748	\$264,886	\$258,125	\$259,125	\$1,000	0.39%
Salaries and Benefits	\$2,856,395	\$2,997,986	\$3,262,254	\$3,288,369	\$26,115	0.80%
Operating Expense	\$143,888	\$278,694	\$254,768	\$272,722	\$17,954	7.05%
Interfund Expense	\$20,237	\$20,691	\$22,014	\$22,743	\$729	3.31%
Capital Expense	\$0	\$0	\$5,894	\$0	-\$5,894	-100.00%
Total Expense	\$3,020,520	\$3,297,371	\$3,544,930	\$3,583,834	\$38,904	1.10%



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.
 - Maintain a toolkit to increase visibility and promote the value and importance of public libraries, especially with elected officials.

Core Activities

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

Goals • 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.

Core Activities

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

- Goals**
- 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 systemwide 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 2026

- 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

- 1 **Deliver**
 2 **Protect**
 4 **Connect**

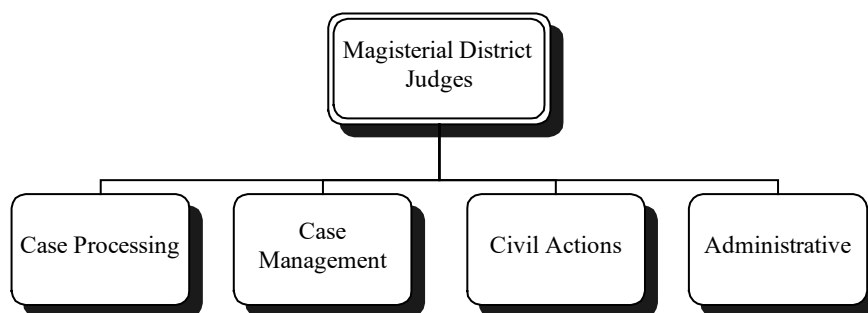
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Shelf-ready library materials delivered to libraries	20,099	19,068	17,200	17,000
1	Library card holders	91,502	93,454	92,750	92,750
1	Library material check outs (circulation)	1,992,261	2,254,341	2,150,000	2,170,000
2	Homebound materials delivered	7,893	7,706	7,500	8,100
4	Library system home page website hits	1,366,897	1,504,611	1,725,000	1,725,000
4	Library program attendance	162,119	168,826	160,000	180,000
4	Public internet sessions	100,922	101,811	96,000	97,000

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	10.0	10.0	10.0	10.0
Budgeted Part-Time Equivalents	6.1	5.2	5.3	5.4
Total Budgeted FTEs	16.1	15.2	15.3	15.4

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$1,060,416	\$1,142,781	\$1,345,226	\$1,365,405	\$20,179	1.50%
Total Revenue	\$1,060,416	\$1,142,781	\$1,345,226	\$1,365,405	\$20,179	1.50%
Salaries and Benefits	\$1,070,394	\$1,154,510	\$1,228,135	\$1,242,908	\$14,773	1.20%
Operating Expense	\$4,423,136	\$4,566,939	\$6,827,574	\$6,929,455	\$101,881	1.49%
Interfund Expense	\$10,989	\$10,357	\$10,237	\$11,522	\$1,285	12.55%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$5,504,519	\$5,731,806	\$8,065,946	\$8,183,885	\$117,939	1.46%



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.

Core Activities

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 • Improve judicial accountability and cooperative relationships between the ten magisterial district courts and the Common Pleas Bench.

Department Objectives for 2026

- 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

Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
2	Total filings (criminal, traffic, summary, civil)	39,071	39,319	40,000	40,000
2	Total dispositions	42,467	42,624	40,000	47,500

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	43.0	41.5	40.0	38.0
Budgeted Part-Time Equivalents	0.2	0.1	0.0	0.0
Total Budgeted FTEs	43.2	41.6	40.0	38.0

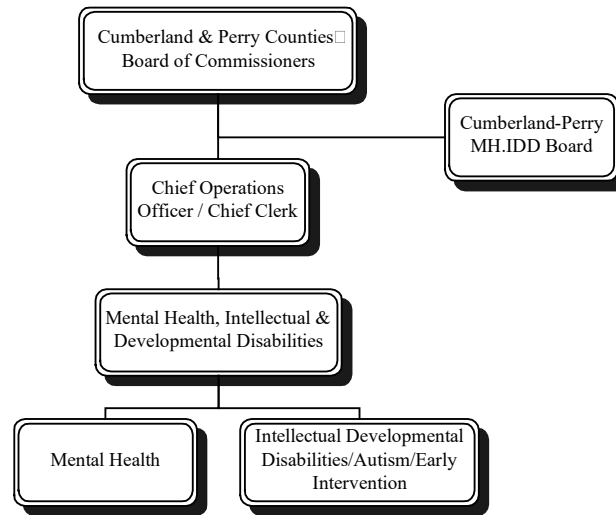
Magisterial District Judges

Criminal Justice

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$1,060,294	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$1,328,823	\$1,017,298	\$1,009,411	\$992,837	-\$16,574	-1.64%
Total Revenue	\$2,389,117	\$1,017,298	\$1,009,411	\$992,837	-\$16,574	-1.64%
Salaries and Benefits	\$2,561,485	\$2,649,028	\$2,899,991	\$2,871,495	-\$28,496	-0.98%
Operating Expense	\$493,046	\$474,655	\$515,912	\$550,938	\$35,026	6.79%
Interfund Expense	\$459,610	\$477,383	\$525,201	\$543,216	\$18,015	3.43%
Capital Expense	\$448,359	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$3,962,500	\$3,601,066	\$3,941,104	\$3,965,649	\$24,545	0.62%

Mental Health, Intellectual & Developmental Disabilities



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.

Intellectual Developmental Disabilities/Autism (IDD/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.

Mental Health, Intellectual & Developmental Disabilities

Human Services

Core Activities

Intellectual Developmental Disabilities/Autism (IDD/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**
- 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 2026

- Effectively implement the 4226 Regulations for early intervention services and the administrative oversight responsibilities for the IDD/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, IDD/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 2023	Actuals 2024	Projection 2025	Target 2026
1	MH- Number of families/children served by cross systems initiative	808	712	440	440
2	MH- Conduct system improvement and monitoring audits (goal 20)	22	29	20	20
2	MH- Monitoring evidence-based criteria for community treatment team using assertive community treatment criteria (goal 85%)	81%	70%	75%	75%
2	MH- Child and Adolescent Services System Program (CASSP)- school based- number of families served	1,155	1,034	800	200
2	MH- Overall positive ratings for key MH measures (goal 85%)	91%	91%	85%	85%
2	MH- Consumer/family complaints (Goal - ten or less per quarter)	3	2	2	4
2	MH- Reduce number of individuals with SMI at Cumberland County Prison (Goal - five or more)	0	0	5	5
2	MH- Number of individuals trained in the QPR suicide prevention strategy (goal 100)	212	271	125	125
4	MH- Education and information provided to community/stakeholders to include training/ education, speakers, social media, PSAs, etc (35/year) Also includes Meta (Facebook) followers total for year.	84	133	80	65
1	IDD/A - Increase number of supported living, lifesharing, and independent living options for individuals.	N/A	41	41	46
2	IDD/A - Increase number of individuals who are competitively employed	185	189	190	195
2	IDD/A - Decrease number of restraints of individuals	10	0	0	0
2	IDD/A - Maintain individual/family satisfaction with IDD/A supports coordination process at 86% or above.	89%	89%	90%	90%
2	IDD/A - Annual compliance monitoring of IDD/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.	5	4	5	10

Mental Health, Intellectual & Developmental Disabilities

Human Services

Performance Measures

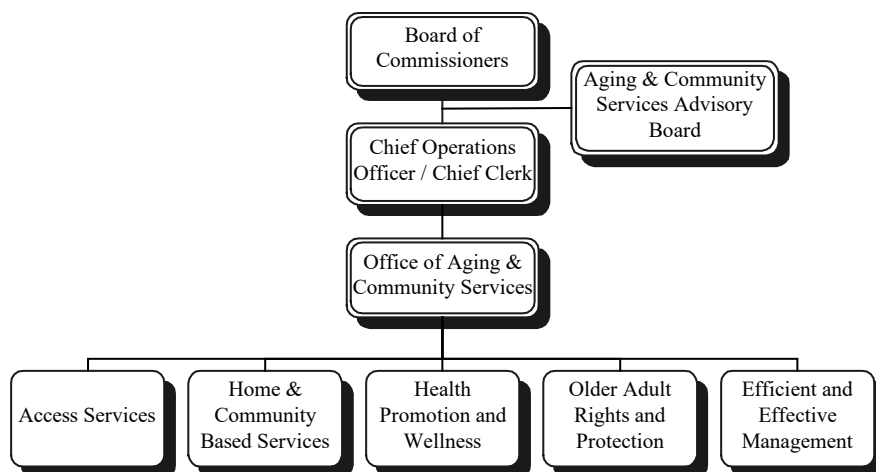
1	Deliver				
2	Protect				
4	Connect				
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
2	EI- Maintain family satisfaction with EI service coordination process at 86% or above.	100%	100%	100%	100%
2	EI- 100% of services to children will be started timely (within 14 days)	87%	90%	100%	100%
2	EI- Annual compliance monitoring of EI providers will be completed at 100%	100%	100%	100%	100%
2	EI- 100% of service plans will be completed timely (within 45 days)	95%	97%	100%	100%
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)	100%	100%	100%	100%

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	51.0	51.0	53.0	53.0
Budgeted Part-Time Equivalents	0.6	0.6	0.7	1.1
Total Budgeted FTEs	51.6	51.6	53.7	54.1

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$19,245,892	\$18,475,705	\$35,878,248	\$28,180,845	-\$7,697,403	-21.45%
Interfund Revenue	\$794,080	\$1,557,092	\$2,038,569	\$818,162	-\$1,220,407	-59.87%
Other Revenue	\$2,184,213	\$4,914,493	\$5,897,937	\$3,776,304	-\$2,121,633	-35.97%
Total Revenue	\$22,224,185	\$24,947,289	\$43,814,754	\$32,775,311	-\$11,039,443	-25.20%
Salaries and Benefits	\$4,793,645	\$5,302,828	\$5,654,949	\$5,791,063	\$136,114	2.41%
Operating Expense	\$16,776,064	\$18,142,675	\$37,501,083	\$26,302,973	-\$11,198,110	-29.86%
Interfund Expense	\$531,954	\$590,725	\$658,722	\$681,275	\$22,553	3.42%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$22,101,662	\$24,036,228	\$43,814,754	\$32,775,311	-\$11,039,443	-25.20%



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 parents. 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 with the resources and support they need to make informed decisions.

Home and Community Based Services: Empower and assist older adults to safely remain in their homes 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 Promotion and Wellness: Focus on health promotion and 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 • Promote and support engagement in programs that reduce social isolation and support healthy aging.

Core Activities

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

Goals • Advocate for the rights of older adults and ensure their safety and dignity by raising awareness of and responding effectively to incidences of abuse, exploitation, and neglect.

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 2026

- Ensure excellence in customer service through use of data to assess the quality and value of the information and services provided to the older adults in Cumberland County.
- Increase our capacity to serve our consumers in our current programs and increase available programs and services through collaboration with other agencies and prioritizing volunteer opportunities.
- 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.
- Ensure older adults in the community and facilities are aware of protective services and Ombudsman services through outreach and collaboration with community organizations.
- Provide timely and high-quality services to older adults who are reported to be in need of protective services.
- Provide opportunities for staff to grow their knowledge and improve their job skills and consumer interactions through various training opportunities, including diversity, customer service, and meeting the various needs of consumers.

Performance Measures

- 1 Deliver
2 Protect
4 Connect

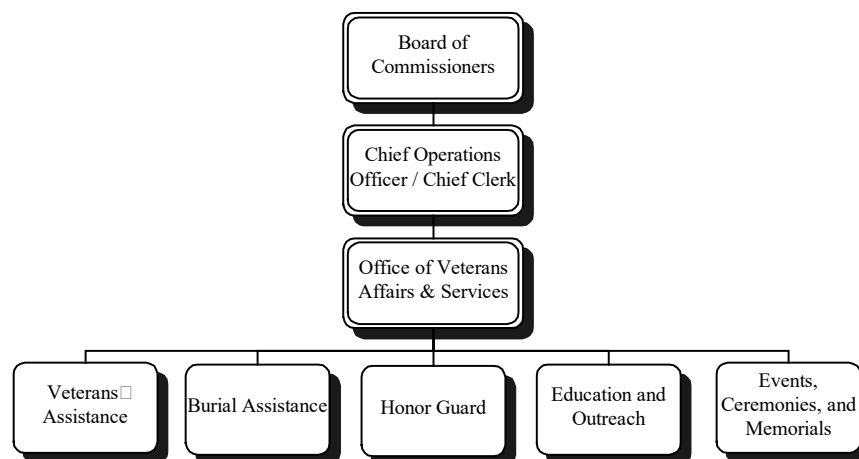
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Number of assessments and reassessments	3,117	4,910	4,500	4,000
1	Number of senior center duplicated attendance	110,013	59,773	61,600	62,000
1	Number of Person Centered Care's (PCC's) completed	129	84	25	20
1	Number of clients receiving support through HAP funded programs	3,365	3,477	3,100	5,000
1	Number of clients participating in health and wellness programming	192	833	800	850
2	Number of Reports of Need (RON's) investigated	1,106	1,022	1,200	1,600
2	Investigation of RON's initiated within specified timeframe per state regulations	100%	100%	99%	95%
2	Number of facility visits by Ombudsman staff and volunteers	325	458	400	200
2	Number of Ombudsman consultations	302	267	210	210
2	Number of information and assistance requests	9,399	6,521	9,400	12,000
4	Percentage of received surveys scored at or over 90% satisfaction rating	100%	100%	90%	90%

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	30.0	30.8	31.0	30.8
Budgeted Part-Time Equivalents	1.1	1.1	1.1	1.1
Total Budgeted FTEs	31.1	31.9	32.1	31.9

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$4,925,883	\$5,281,771	\$5,270,861	\$5,025,296	-\$245,565	-4.66%
Interfund Revenue	\$1,217,003	\$99,633	\$584,381	\$515,379	-\$69,002	-11.81%
Other Revenue	\$1,944,469	\$811,328	\$774,600	\$811,100	\$36,500	4.71%
Total Revenue	\$8,087,354	\$6,192,731	\$6,629,842	\$6,351,775	-\$278,067	-4.19%
Salaries and Benefits	\$2,748,407	\$2,903,520	\$3,005,107	\$3,084,296	\$79,189	2.64%
Operating Expense	\$2,531,862	\$2,647,465	\$2,825,493	\$2,670,047	-\$155,446	-5.50%
Interfund Expense	\$1,727,004	\$564,216	\$747,748	\$729,932	-\$17,816	-2.38%
Capital Expense	\$0	\$37,713	\$48,575	\$0	-\$48,575	-100.00%
Total Expense	\$7,007,273	\$6,152,914	\$6,626,923	\$6,484,275	-\$142,648	-2.15%



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 72 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 Infor/Lawson, and director signature. Create burial cards and implement system to ensure archives receives copy.
 - Provide markers and flags for all veterans in the county prior to Memorial Day.

Core Activities

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

- Goals**
- Manage the 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**
- Liaise 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 2026

- 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

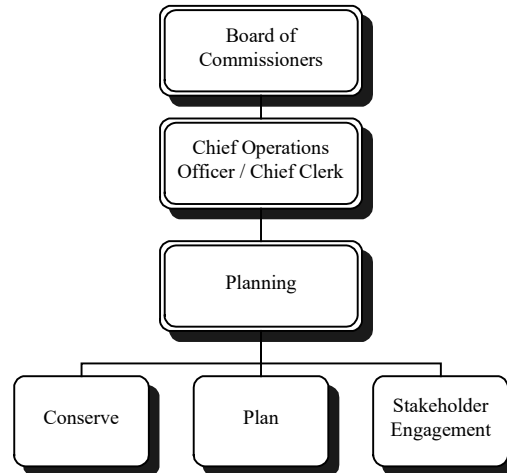
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Respond to all assistance queries within one business day 99% or greater accuracy as tracked on contact log.	Yes	Yes	Yes	Yes
1	Process burial and marker allowance applications within five business days of receipt in order to make check deadline and create corresponding burial cards and log on the spreadsheet tracker.	Yes	Yes	Yes	Yes
1	Conduct information briefings on veteran benefits every quarter to organizations, veteran groups, or support entities.	18	8	9	8
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
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
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.	60	84	73	48
4	Attend, at minimum, three Memorial Day and two Veterans' Day events throughout the county.	7	8	8	8

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	3.0	4.0	4.0	4.0
Budgeted Part-Time Equivalents	0.0	0.0	0.0	0.0
Total Budgeted FTEs	3.0	4.0	4.0	4.0

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$77,393	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Total Revenue	\$77,393	\$0	\$0	\$0	\$0	0.00%
Salaries and Benefits	\$269,098	\$336,204	\$357,154	\$334,936	-\$22,218	-6.22%
Operating Expense	\$64,635	\$53,321	\$79,429	\$67,244	-\$12,185	-15.34%
Interfund Expense	\$16,211	\$15,786	\$17,133	\$16,605	-\$528	-3.08%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$349,944	\$405,312	\$453,716	\$418,785	-\$34,931	-7.70%



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.
 - Improve transportation mobility and safety for county residents.

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 2026

- Preserve 30,000 acres of prime farmland by 2030 with an average goal of 900 acres per year.
- Reduce pollution loading of nitrogen and phosphorus by 2.3 million pounds and 75,000 pounds, respectively, by 2025.
- Invest the county's \$5 Local Use Fee in county and municipal transportation improvements.
- Complete all mandated planning reviews within 30 days of receipt.
- 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

- 3 Balance
4 Connect

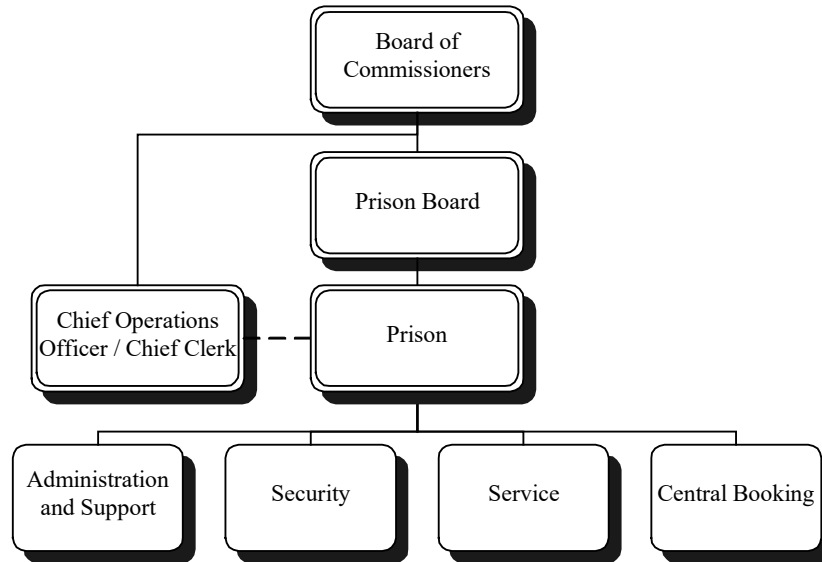
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
3	Percent of subdivision and land development plans reviewed within state deadline (30 days)	100%	100%	100%	100%
3	Number of acres of farmland preserved	988	896	804	900
3	Pounds of nitrogen, phosphorus, and sediment removed from waterways.	20,358	20,655	25,000	27,000
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.	11	9	8	8
4	Number of followers on the Planning Department's social media accounts.	2,168	2,766	3,000	3,200

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	8.0	7.0	6.2	6.0
Budgeted Part-Time Equivalents	1.1	0.7	0.0	0.0
Total Budgeted FTEs	9.1	7.7	6.2	6.0

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$846,604	\$1,009,827	\$2,935,185	\$1,563,655	-\$1,371,530	-46.73%
Interfund Revenue	\$324,082	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$379,501	\$297,241	\$187,000	\$171,000	-\$16,000	-8.56%
Total Revenue	\$1,550,187	\$1,307,067	\$3,122,185	\$1,734,655	-\$1,387,530	-44.44%
Salaries and Benefits	\$753,709	\$803,134	\$831,314	\$741,743	-\$89,571	-10.77%
Operating Expense	\$1,676,935	\$1,896,088	\$4,038,168	\$3,027,328	-\$1,010,840	-25.03%
Interfund Expense	\$12,283	\$11,452	\$8,820	\$8,308	-\$512	-5.80%
Capital Expense	\$759,776	\$1,056,192	\$2,383,900	\$1,100,000	-\$1,283,900	-53.86%
Total Expense	\$3,202,704	\$3,766,866	\$7,262,202	\$4,877,379	-\$2,384,823	-32.84%



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.

Core Activities

Service: Provide inmate services and programs.

- Goals**
- 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 2026

- 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.

Department Objectives for 2026

- 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 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 (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.

Performance Measures

- 1 Deliver
- 2 Protect

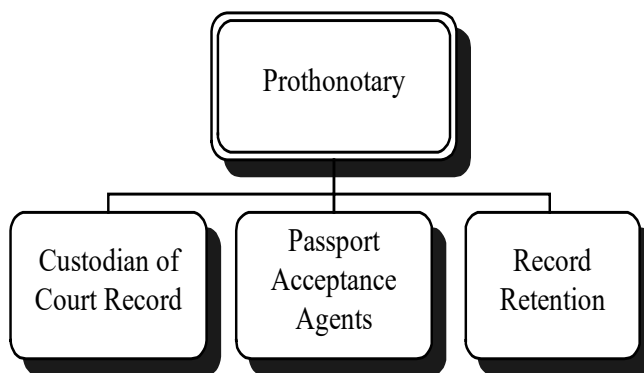
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Cost per meal	\$1.42	\$1.46	\$1.51	\$1.51
2	Correctional officer replacement ratio per post	2%	2%	5%	5%
2	Average daily population	336	376	410	415
2	Number of escapes from secure areas	0	0	0	0
2	Number of community work crew projects	35	37	48	40
2	Average daily population (percentage of capacity)	55%	61%	67%	68%

Full-time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	122.0	119.0	118.8	119.9
Budgeted Part-Time Equivalents	2.0	1.3	0.9	0.6
Total Budgeted FTEs	124.0	120.3	119.7	120.5

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$15,142	\$19,881	\$24,100	\$42,500	\$18,400	76.35%
Interfund Revenue	\$4,494,671	\$55,344	\$64,232	\$64,300	\$68	0.11%
Other Revenue	\$2,828,786	\$4,333,191	\$4,252,500	\$4,093,500	-\$159,000	-3.74%
Total Revenue	\$7,338,598	\$4,408,415	\$4,340,832	\$4,200,300	-\$140,532	-3.24%
Salaries and Benefits	\$10,147,881	\$10,369,683	\$11,369,476	\$11,768,444	\$398,968	3.51%
Operating Expense	\$5,899,237	\$6,521,711	\$7,750,875	\$7,865,260	\$114,385	1.48%
Interfund Expense	\$61,729	\$57,937	\$125,042	\$138,146	\$13,104	10.48%
Capital Expense	\$78,582	\$888,457	\$495,779	\$0	-\$495,779	-100.00%
Total Expense	\$16,187,429	\$17,837,788	\$19,741,172	\$19,771,850	\$30,678	0.16%



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 all Civil and Family Law 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.

Record Retention: Maintain records in accordance with applicable State laws on maximizing accessibility and office space utilization.

- Goals**
- Complete verification and scanning into PDF/A format of all filed documents.
 - Disposal of physical case files in accordance with State laws.

Department Objectives for 2026

- Verification of all scanned documents filed in 2020 by June 1, 2026.
- Continuously verify scanning of all filed documents on a rolling basis to ensure the most accurate electronic records are maintained.
- Provide staff development opportunities.

Performance Measures

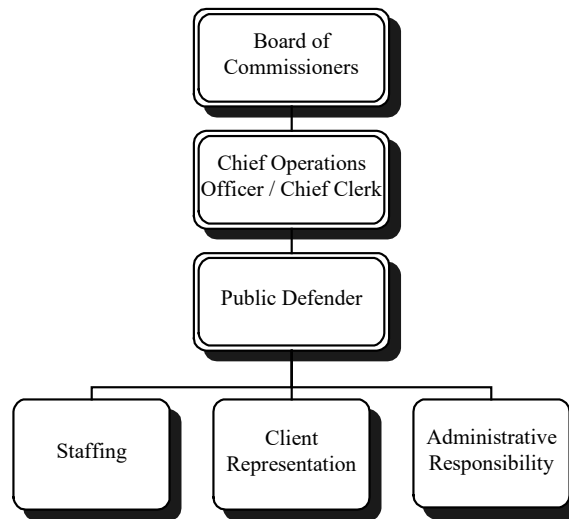
1 Deliver					
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Processing of all legal court documents within 24 hours of receipt	100%	100%	99%	100%
1	Accurate and confidential processing of protection from abuse orders filed by the close of business day	99%	99%	50%	99%
1	Accurate and timely filing of appeals to the Superior and the Commonwealth Court of Pennsylvania	100%	100%	26%	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%
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	100%	100%	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	33%	30%	25%

Full-Time Equivalents

	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
Budgeted Full-Time Equivalents	9.0	9.0	9.0	9.0
Budgeted Part-Time Equivalents	0.8	0.8	0.8	0.8
Total Budgeted FTEs	9.8	9.8	9.8	9.8

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$219,202	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$809,799	\$853,588	\$745,000	\$845,000	\$100,000	13.42%
Total Revenue	\$1,029,001	\$853,588	\$745,000	\$845,000	\$100,000	13.42%
Salaries and Benefits	\$540,267	\$555,850	\$612,213	\$627,655	\$15,442	2.52%
Operating Expense	\$121,761	\$69,528	\$111,123	\$103,650	-\$7,473	-6.72%
Interfund Expense	\$5,623	\$5,859	\$5,902	\$7,057	\$1,155	19.57%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$667,652	\$631,237	\$729,238	\$738,362	\$9,124	1.25%



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.

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 2026

- 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 the 2023 RAND Corp. study 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 the 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**

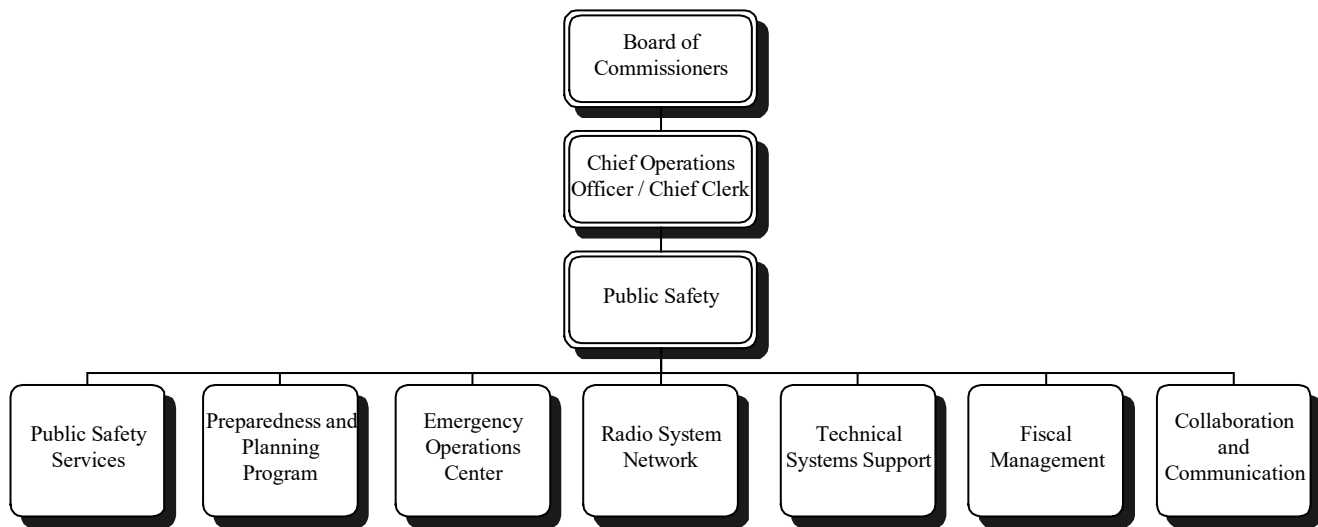
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
2	Number of attorneys that take at least 14 CLEs per year. Attorneys are required to take 12 CLE credits per year.	11	11	10	10
2	Number of attorneys whose caseload does not exceed 110% of ABA standards.	N/A	8	7	9
2	Compliance of all staff following the Electronic Case Management Policy.	N/A	50%	60%	80%

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	19.5	19.5	23.7	24.8
Budgeted Part-Time Equivalents	0.0	1.0	0.0	1.0
Total Budgeted FTEs	19.5	20.5	23.7	25.8

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$24,992	\$64,730	\$100,939	\$36,209	55.94%
Interfund Revenue	\$776,642	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$2,000	\$800	\$0	\$3,000	\$3,000	0.00%
Total Revenue	\$778,642	\$25,792	\$64,730	\$103,939	\$39,209	60.57%
Salaries and Benefits	\$1,983,557	\$2,362,153	\$2,766,909	\$3,134,054	\$367,145	13.27%
Operating Expense	\$243,663	\$116,087	\$199,856	\$238,484	\$38,628	19.33%
Interfund Expense	\$28,333	\$27,796	\$27,183	\$29,763	\$2,580	9.49%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$2,255,553	\$2,506,036	\$2,993,948	\$3,402,301	\$408,353	13.64%



Mission Statement

Our mission at Cumberland County Department of Public Safety is to be a steady and trusted voice in moments of crisis, providing compassionate, honest, and respectful support. As a dedicated team, we strive to make a positive difference and ensure the safety of those we serve.

Core Activities

Public Safety Services: Provide 9-1-1 emergency public safety services for Cumberland County.

- Goals**
- Staff and operate an Emergency Communication Center (ECC) 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.

Core Activities

Preparedness and Planning Program: Provide an all-hazards preparedness and planning program for the residents and visitors of Cumberland County.

- Goals**
- Provide review and assist with input for the County Hazard Mitigation Plan.
 - Provide appropriate response plans, standard guidelines, regional collaboration, 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.
 - Provide Incident Support Team response for incident coordination, communication, resource coordination, and support as needed.

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**
- Finalize P25 Radio Project implementation and transition of all agencies to the new P25 Radio System.
 - Coordinate decommissioning and removal of previous system equipment.
 - Monitor and maintain system performance while providing support to agencies for any questions, training, or transition issues
 - Continue to update multi-year enhancement and lifecycle plans for all primary system components.

Core Activities

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 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 record of activity.
 - Maintain municipal response plans to ensure recommended response to a given call can be created and maintained based on the emergency dispatch protocols, 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.
 - Continue to monitor cost centers and apply cost cutting measures where possible through application of operational efficiencies.

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.

Core Activities

Collaboration and Communication: Public Safety will enhance collaboration and communication during all interpersonal interactions.

- Goals**
- Maintain open communication with first responder agency members to enhance collaboration and support wherever possible.
 - Collaborate and coordinate with mental health partners for crisis response, critical incident stress management programs, and peer support.
 - Provide the utmost customer service to everyone.

Department Objectives for 2026

- Develop and implement ongoing strategic planning for the Department of Public Safety in concert with countywide strategic planning efforts. Enrich staff development through a host of County Human Resource offered training to include the county leadership essentials course for managers, emerging leader program, supervisory essentials course for all supervisory staff, and communications training officer for mentors. Provide continuing education for all staff to enhance professional development while expanding 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 regional partners and other stakeholders on Computer-Aided Dispatch (CAD) system upgrades and interfaces. This includes required system upgrades of software and hardware along with additional configuration to expand use for field service optimization increasing use of mobile connectivity for police, fire, and Emergency Medical Services (EMS).
- Finalize P25 Radio Project implementation while decommissioning previous system equipment. Monitor and maintain system performance while providing support to agencies for any questions, training, or transition issues
- Continue ongoing communication, collaboration, outreach, and planning with county first responders via the 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, exercises and the Incident Support Team response support/interface for on-scene coordination.
- 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.
- Maintain all certifications and licenses required by federal and state agencies to operate the 9-1-1 Center and maximize available funding.

Performance Measures

- 1 Deliver
2 Protect

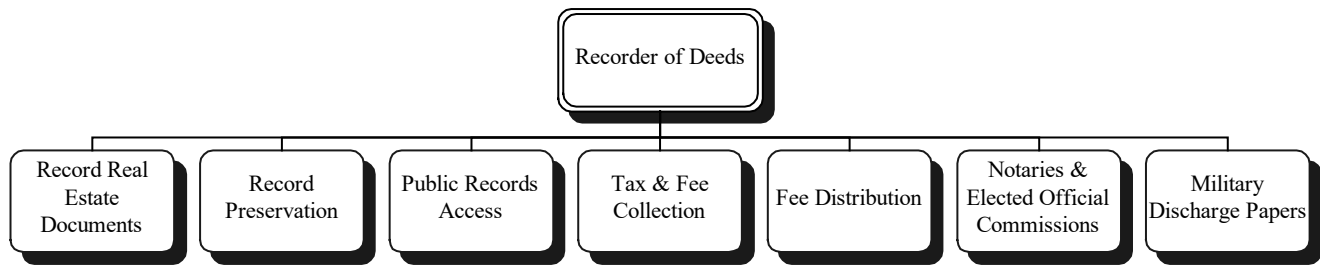
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Ensure 24 hours of continuing education requirements of all staff are maintained for local, state, and federal certifications	7,086	6,736	4,800	2,160
1	Conduct emergency operations center training and exercises	55	45	55	75
1	Maintain a minimum of two percent phone quality assurance reviews	2.03%	2.43%	3.00%	2.00%
2	Exceed Act 78 standards of answering 90% of 9-1-1 calls in ten seconds (percentage of standard)	94.47%	93.59%	94.00%	90.00%

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	60.6	63.0	62.0	63.0
Budgeted Part-Time Equivalents	2.7	2.0	2.9	2.9
Total Budgeted FTEs	63.3	65.0	64.9	65.9

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$224,535	\$342,414	\$212,391	\$1,989,624	\$1,777,233	836.77%
Interfund Revenue	\$2,307,512	\$2,753,792	\$5,508,957	\$4,147,386	-\$1,361,571	-24.72%
Other Revenue	\$6,613,191	\$21,360,657	\$6,616,600	\$6,547,950	-\$68,650	-1.04%
Total Revenue	\$9,145,237	\$24,456,863	\$12,337,948	\$12,684,960	\$347,012	2.81%
Salaries and Benefits	\$5,440,383	\$5,662,693	\$6,337,920	\$6,492,455	\$154,535	2.44%
Operating Expense	\$1,721,767	\$1,945,563	\$2,293,220	\$1,439,360	-\$853,860	-37.23%
Interfund Expense	\$1,836,933	\$1,948,128	\$5,259,767	\$2,909,297	-\$2,350,470	-44.69%
Capital Expense	\$3,318,278	\$11,515,102	\$13,328,542	\$4,535,498	-\$8,793,044	-65.97%
Total Expense	\$12,317,362	\$21,071,486	\$27,219,449	\$15,376,610	-\$11,842,839	-43.51%



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.

Core Activities

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.

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 2026

- 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

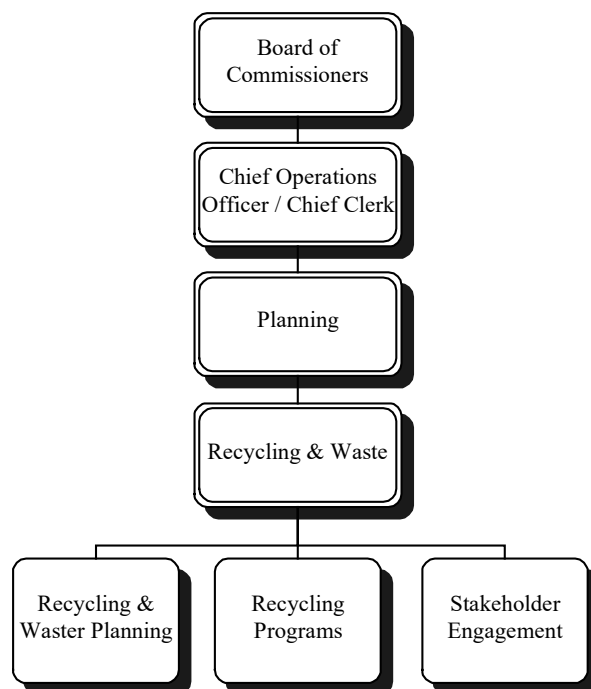
1 Deliver					
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Number of deeds recorded	5,660	5,891	6,700	6,700
1	Number of mortgages recorded	7,090	7,485	8,500	8,500
1	RTT yearly distribution to school districts & municipalities	\$17,661,694	\$23,702,955	\$22,000,000	\$22,000,000

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	6.0	6.0	6.0	6.0
Budgeted Part-Time Equivalents	0.8	0.8	0.8	0.8
Total Budgeted FTEs	6.8	6.8	6.8	6.8

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$195,348	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$1,327,182	\$1,544,321	\$1,296,140	\$1,372,500	\$76,360	5.89%
Total Revenue	\$1,522,530	\$1,544,321	\$1,296,140	\$1,372,500	\$76,360	5.89%
Salaries and Benefits	\$483,081	\$495,280	\$508,765	\$529,779	\$21,014	4.13%
Operating Expense	\$107,836	\$63,000	\$139,967	\$120,591	-\$19,376	-13.84%
Interfund Expense	\$4,079	\$3,961	\$4,726	\$4,165	-\$561	-11.87%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$594,996	\$562,240	\$653,458	\$654,535	\$1,077	0.16%



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 2026

- 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.
- 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.
- 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.

Performance Measures

1 Deliver

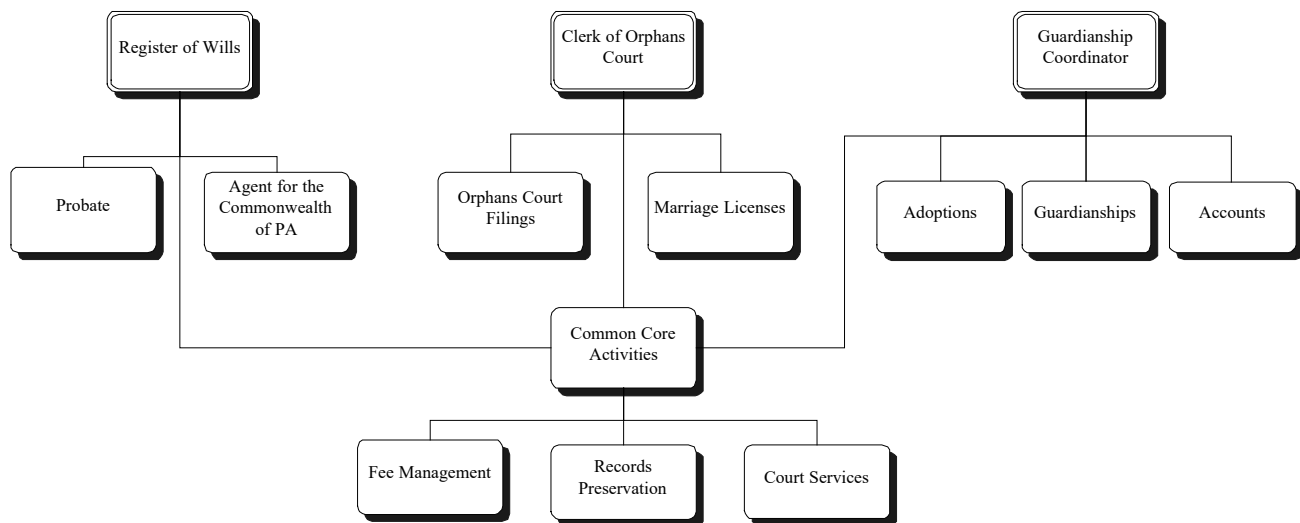
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Assess participant satisfaction through a web-based survey and strive for an 80% or better customer satisfaction rate with the HHW and recycling programs.	95%	99%	85%	80%
1	Pounds of electronics recycled through the Electronics Recycling Center	233,174	190,191	170,000	300,000
1	Pounds of HHW collected for environmentally sound disposal per year	131,745	123,502	122,750	100,000
1	Total tons recycled per year	98,665	95,465	90,000	90,000

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	1.0	1.0	1.0	1.0
Budgeted Part-Time Equivalents	0.9	0.9	0.9	0.8
Total Budgeted FTEs	1.9	1.9	1.9	1.8

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$331,534	\$140,751	\$128,250	\$165,750	\$37,500	29.24%
Interfund Revenue	\$373	\$19,394	\$251,100	\$1,100	-\$250,000	-99.56%
Other Revenue	\$405,164	\$216,835	\$187,715	\$203,205	\$15,490	8.25%
Total Revenue	\$737,072	\$376,980	\$567,065	\$370,055	-\$197,010	-34.74%
Salaries and Benefits	\$151,567	\$161,788	\$173,047	\$174,923	\$1,876	1.08%
Operating Expense	\$257,266	\$879,195	\$467,853	\$261,381	-\$206,472	-44.13%
Interfund Expense	\$20,039	\$22,388	\$22,740	\$13,178	-\$9,562	-42.05%
Capital Expense	\$61,426	\$2,006	\$0	\$0	\$0	0.00%
Total Expense	\$490,298	\$1,065,377	\$663,640	\$449,482	-\$214,158	-32.27%



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.
 - 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.

Core Activities

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.

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.

Core Activities

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.

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.

Department Objectives for 2026

- 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

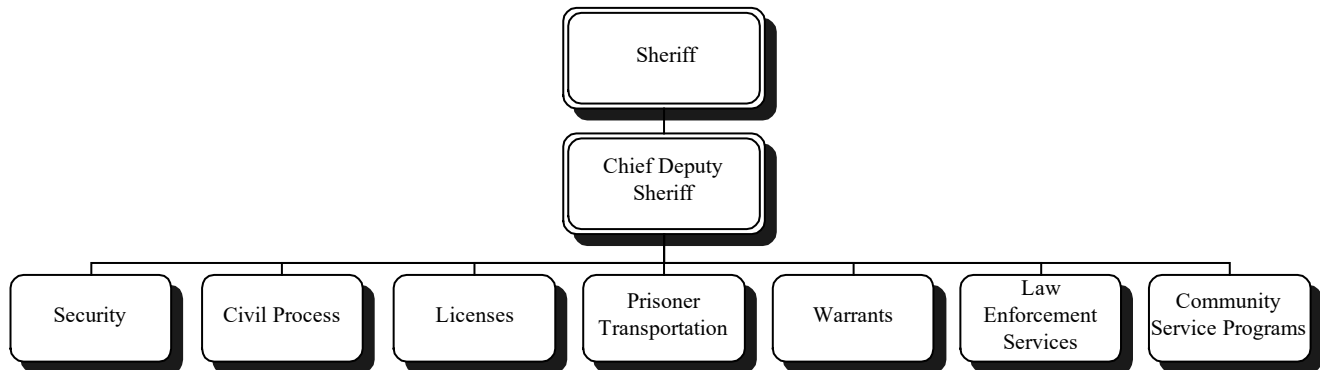
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Number of new estate dockets opened	1,546	1,559	1,313	1,312
1	Number of new adoptions dockets opened	78	93	110	110
1	Number of new guardianship dockets opened	57	60	40	60
1	Number of new Clerk of Orphans' Court dockets opened	38	52	86	40
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	1,284	1,309	1,268	1,268

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	9.0	9.0	9.0	9.0
Budgeted Part-Time Equivalents	0.0	0.0	0.0	0.0
Total Budgeted FTEs	9.0	9.0	9.0	9.0

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$241,978	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$956,026	\$799,540	\$677,500	\$707,500	\$30,000	4.43%
Total Revenue	\$1,198,004	\$799,540	\$677,500	\$707,500	\$30,000	4.43%
Salaries and Benefits	\$583,729	\$619,794	\$679,192	\$718,693	\$39,501	5.82%
Operating Expense	\$45,966	\$48,091	\$89,006	\$62,308	-\$26,698	-30.00%
Interfund Expense	\$49,009	\$49,086	\$52,374	\$52,874	\$500	0.95%
Capital Expense	\$241,412	\$16,900	\$19,000	\$0	-\$19,000	-100.00%
Total Expense	\$920,117	\$733,870	\$839,572	\$833,875	-\$5,697	-0.68%



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. 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.

Core Activities

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 2026

- 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, vocational-technical student inquiries, college career days, and social media advertisements.
- Develop a succession plan that includes leadership development of line staff.
- 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

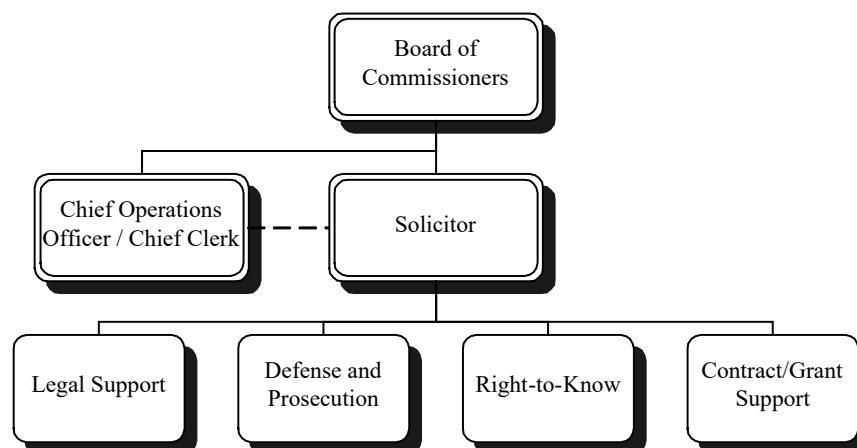
1 Deliver					
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Number of properties in Cumberland County scheduled for Sheriff's Real Estate Sale	263	294	300	400
1	Number of civil process served by deputies	7,128	7,439	7,000	8,000
1	Number of community service events and educational programs	48	43	47	80
1	Number of inmates transported in criminal or civil actions to court appearances in Cumberland County	2,887	2,240	3,000	3,000
1	Number of License to Carry permits issued	6,374	5,736	7,000	8,000

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	50.0	50.0	49.9	51.0
Budgeted Part-Time Equivalents	1.1	2.1	2.1	2.6
Total Budgeted FTEs	51.1	52.1	52.0	53.6

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$165,988	\$162,534	\$186,000	\$186,000	\$0	0.00%
Interfund Revenue	\$351,738	\$398,810	\$360,000	\$400,000	\$40,000	11.11%
Other Revenue	\$616,396	\$592,241	\$560,000	\$457,000	-\$103,000	-18.39%
Total Revenue	\$1,134,122	\$1,153,585	\$1,106,000	\$1,043,000	-\$63,000	-5.70%
Salaries and Benefits	\$4,282,133	\$4,628,695	\$4,962,234	\$5,153,827	\$191,593	3.86%
Operating Expense	\$493,091	\$464,958	\$672,095	\$662,159	-\$9,936	-1.48%
Interfund Expense	\$33,633	\$32,132	\$33,646	\$37,115	\$3,469	10.31%
Capital Expense	\$118,129	\$177,489	\$127,236	\$0	-\$127,236	-100.00%
Total Expense	\$4,926,985	\$5,303,274	\$5,795,211	\$5,853,101	\$57,890	1.00%



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 the 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 financial limitations of engagement terms.

Core Activities

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.
 - 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 2026

- 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.

Performance Measures

1 Deliver

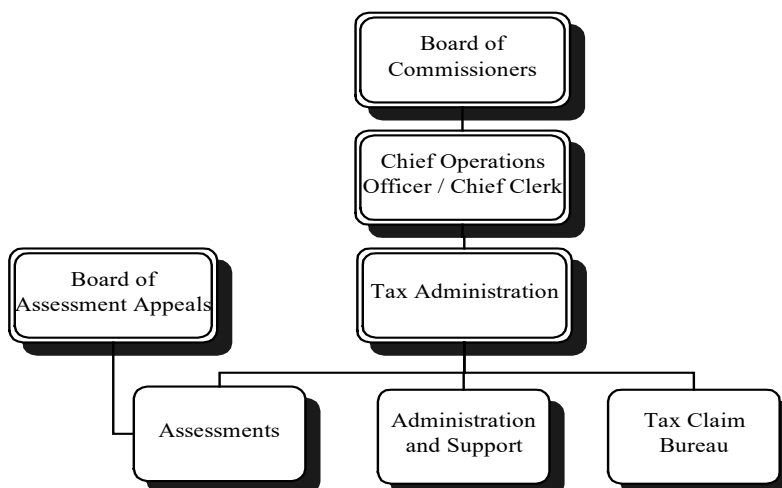
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Advise the Board of Commissioners, all Cumberland County boards established through the County Code in which the commissioners are members and all Cumberland County departments on all legal matters.	100%	100%	100%	100%
1	Draft, negotiate, 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	Review all county grants to ensure paperwork is completed properly and accurately within a two week period.	100%	100%	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.	100%	100%	100%	100%
1	Handle litigation on behalf of the county and for litigation requiring special counsel. Monitor and report on activities.	100%	100%	100%	100%

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	4.0	4.0	3.0	3.0
Budgeted Part-Time Equivalents	0.0	0.0	0.0	0.0
Total Budgeted FTEs	4.0	4.0	3.0	3.0

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$11,159	\$11,951	\$20,000	\$20,000	\$0	0.00%
Other Revenue	\$0	\$5	\$0	\$0	\$0	0.00%
Total Revenue	\$11,159	\$11,956	\$20,000	\$20,000	\$0	0.00%
Salaries and Benefits	\$374,855	\$332,245	\$347,823	\$360,500	\$12,677	3.64%
Operating Expense	\$4,483	\$3,359	\$5,823	\$5,503	-\$320	-5.50%
Interfund Expense	\$4,352	\$4,061	\$4,244	\$4,362	\$118	2.78%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$383,690	\$339,665	\$357,890	\$370,365	\$12,475	3.49%



Mission Statement

To provide tax administration service to the residents and taxpayers of Cumberland County efficiently and cost effectively to ensure precise tax maps, accurate and fair assessment practices, administrative and customer service support, and balanced tax claim services.

Core Activities

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**
- Identify, 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.

Core Activities

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 2026

- 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.
- Begin mobile home, commercial, exempt, and agricultural real estate reviews.
- Update the workflow charts and narratives based on the processes of the new Computerized Assisted Mass Appraisal (CAMA) system and Collection software (GSS).
- 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 charging of appropriate fees.
- Explore the possibility of several software integrations to modernize workflow processes.
- Continue to collaborate with the Fiscal and Growth Trends Task Force to monitor key indicators and communicate with the Board of Commissioners.

Performance Measures

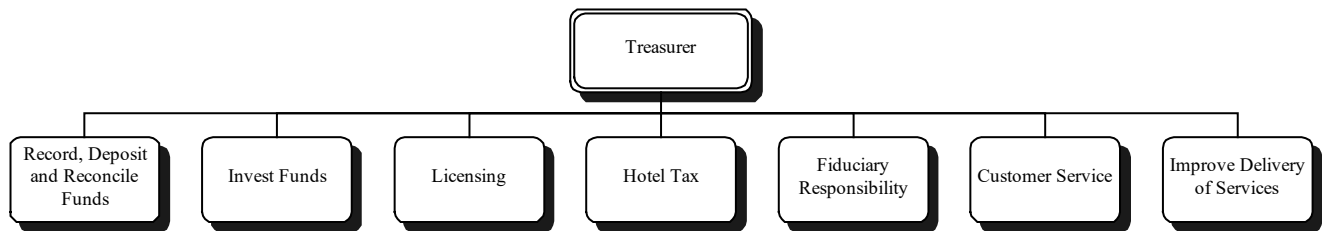
1	Deliver				
Goal	Measure	Actuals 2023	Actuals 2024	Projection 2025	Target 2026
1	Number of assessment appeals brought before the Board	186	106	165	125
1	Changes to tax base due to assessment appeals (\$)	-\$142,492,900	\$40,349,100	\$7,000,000	\$9,000,000
1	Changes to tax base due to assessment appeals (%)	-0.54%	0.02%	0.05%	0.05%
1	Number of approved Homestead/Farmstead properties	58,952	59,134	62,000	65,000
1	Amount of tax revenue collected	\$60,324,873	\$70,299,389	\$70,000,000	\$71,000,000
1	Percent of total tax duplicate collected	306%	301%	303%	392%
1	Amount of delinquent taxes collected	\$8,062,856	\$7,889,930	\$7,600,500	\$7,000,000
1	Annual tax bills out no later than March 1st, error free	100%	100%	100%	100%
1	Number of delinquent accounts	1,215	1,262	1,200	1,250
1	Amount of delinquent taxes outstanding (\$)	\$2,870,401	\$3,161,238	\$3,100,000	\$3,200,000
1	Percent of delinquent taxes not yet collected	26%	25%	20%	20%
1	Percentage of deeds UPI review completed within five days	N/A	81%	72%	100%
1	The number of new houses not added to tax rolls within thirty days.	N/A	75	345	360
1	Percentage of cost/commission exceeding expense. Target = 150% per quarter.	125%	244%	232%	250%

Full-Time Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	18.0	19.0	13.0	13.0
Budgeted Part-Time Equivalents	0.0	0.0	0.0	0.0
Total Budgeted FTEs	18.0	19.0	13.0	13.0

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$661,312	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$1,175,482	\$1,221,900	\$1,192,200	\$1,319,155	\$126,955	10.65%
Total Revenue	\$1,836,794	\$1,221,900	\$1,192,200	\$1,319,155	\$126,955	10.65%
Salaries and Benefits	\$1,418,719	\$1,291,703	\$1,198,264	\$1,261,340	\$63,076	5.26%
Operating Expense	\$461,640	\$474,699	\$644,935	\$644,033	-\$902	-0.14%
Interfund Expense	\$19,709	\$16,131	\$15,943	\$16,642	\$699	4.38%
Capital Expense	\$181,688	\$483,750	\$62,000	\$62,000	\$0	0.00%
Total Expense	\$2,081,754	\$2,266,283	\$1,921,142	\$1,984,015	\$62,873	3.27%



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.

Core Activities

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 2026

- Get all hotels to make online payments for 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.
- 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 2023	Actuals 2024	Projection 2025	Target 2026
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, Automated Clearing House (ACH), 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

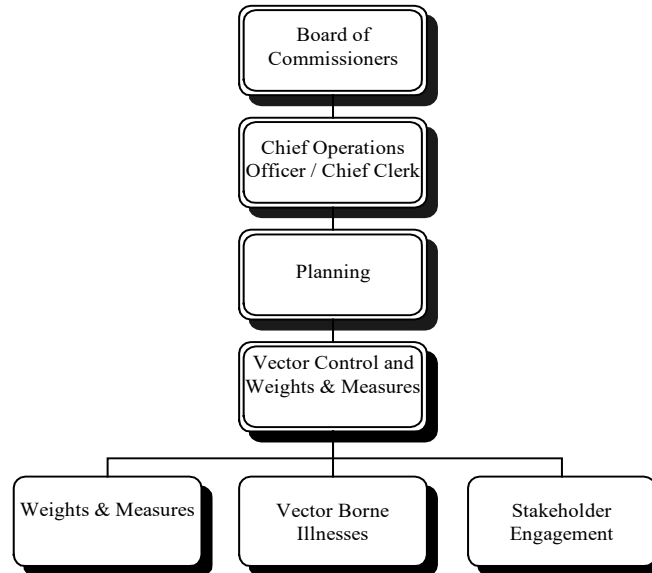
	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	4.5	4.5	5.0	5.0
Budgeted Part-Time Equivalents	0.9	0.7	0.8	0.5
Total Budgeted FTEs	5.4	5.2	5.8	5.5

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$49,897	\$18,143	\$11,120	\$6,496	-\$4,624	-41.58%
Other Revenue	\$149,839	\$199,779	\$204,760	\$191,660	-\$13,100	-6.40%
Total Revenue	\$199,736	\$217,923	\$215,880	\$198,156	-\$17,724	-8.21%
Salaries and Benefits	\$378,440	\$384,409	\$414,143	\$374,638	-\$39,505	-9.54%
Operating Expense	\$14,921	\$22,357	\$25,940	\$25,921	-\$19	-0.07%
Interfund Expense	\$3,153	\$2,973	\$3,126	\$3,327	\$201	6.43%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$396,515	\$409,739	\$443,209	\$403,886	-\$39,323	-8.87%

Vector Control and Weights & Measures

Agriculture, Development, and Planning



Mission Statement

The Cumberland County Vector Control and 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. Surveillance and control programs of certain vectors, primarily mosquitoes.

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.

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, other insects and Weights & Measures for online and in-person distribution.

Vector Control and Weights & Measures

Agriculture, Development, and Planning

Department Objectives for 2026

- 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 mosquito 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 2023	Actuals 2024	Projection 2025	Target 2026
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.	97%	98%	97%	98%
1	Number of evening spray events conducted in locations with high mosquito populations.	373	280	265	275
1	Setting 120 mosquito traps per month from April to October.	266	320	350	305
1	Staff respond in person, writing, or via phone within 24 hours of receipt of complaint.	99%	94%	98%	99%

Full-Times Equivalents

	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Budgeted Full-Time Equivalents	3.0	3.0	3.0	3.0
Budgeted Part-Time Equivalents	0.4	0.5	0.5	0.5
Total Budgeted FTEs	3.4	3.5	3.5	3.5

Vector Control and Weights & Measures

Agriculture, Development, and Planning

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$79,366	\$105,194	\$108,000	\$115,000	\$7,000	6.48%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$258,298	\$271,417	\$301,000	\$305,100	\$4,100	1.36%
Total Revenue	\$337,664	\$376,611	\$409,000	\$420,100	\$11,100	2.71%
Salaries and Benefits	\$263,332	\$305,005	\$322,650	\$337,372	\$14,722	4.56%
Operating Expense	\$28,209	\$31,635	\$49,034	\$57,338	\$8,304	16.94%
Interfund Expense	\$7,434	\$8,177	\$8,719	\$8,062	-\$657	-7.54%
Capital Expense	\$0	\$22,006	\$0	\$0	\$0	0.00%
Total Expense	\$298,975	\$366,823	\$380,403	\$402,772	\$22,369	5.88%

General Fund Revenue

Other Government Operations

Description

Real Estate Taxes: Taxes levied by the commissioners against agricultural, commercial, residential, or personal property according 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 \$27,649,804,133 of taxable assessed value. The millage rate for 2026 is 2.875 mills, of which, 0.250 mills are applied to the library system. Cumberland County has a Tax Increment Financing (TIF) District. The base taxable value is \$1,197,200 or \$3,143 in county real estate tax revenue. The growth of taxable assessed value above the base taxable value is budgeted separately in the TIF department. The county real estate tax revenue collected above the \$3,143, 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 from another agency or fund to the agency.

Internal Charges: An annual cost allocation plan is developed in conformance with federal regulations 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 the 1615 Ritner Building.

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Tax Revenue	\$61,876,389	\$71,873,188	\$78,276,160	\$78,829,429	\$553,269	0.71%
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$2,615,738	\$3,048,043	\$3,344,555	\$3,416,673	\$72,118	2.16%
Other Revenue	\$5,298,469	\$5,151,779	\$3,328,725	\$2,967,526	-\$361,199	-10.85%
Total Revenue	\$69,790,595	\$80,073,010	\$84,949,440	\$85,213,628	\$264,188	0.31%
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$0	\$0	\$300	\$0	-\$300	-100.00%
Interfund Expense	\$41,200	\$82,021	\$82,696	\$86,490	\$3,794	4.59%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$41,200	\$82,021	\$82,996	\$86,490	\$3,494	4.21%

Administrative Services

Other Government Operations

Description

Provide administrative support to implement the priorities of the Board of Commissioners.

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	-\$11,699	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$71,059	\$80,366	\$75,000	\$75,000	\$0	0.00%
Total Revenue	\$59,361	\$80,366	\$75,000	\$75,000	\$0	0.00%
Salaries and Benefits	\$15,337	\$18,738	\$19,864	\$19,464	-\$400	-2.01%
Operating Expense	\$33,924	\$57,436	\$40,181	\$40,380	\$199	0.50%
Interfund Expense	\$44,971	\$40,336	\$44,592	\$45,058	\$466	1.05%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$94,232	\$116,510	\$104,637	\$104,902	\$265	0.25%

Affordable Housing

Other Government Operations

Description

Expand housing opportunities for households with incomes below 100% of the area median income.

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$148,456	\$156,443	\$140,000	\$158,000	\$18,000	12.86%
Total Revenue	\$148,456	\$156,443	\$140,000	\$158,000	\$18,000	12.86%
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$197,460	\$77,822	\$148,283	\$149,050	\$767	0.52%
Interfund Expense	\$6,537	\$6,870	\$6,145	\$7,999	\$1,854	30.17%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$203,998	\$84,692	\$154,428	\$157,049	\$2,621	1.70%

County Demolition Fund

Other Government 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 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$191,491	\$201,087	\$192,400	\$210,000	\$17,600	9.15%
Total Revenue	\$191,491	\$201,087	\$192,400	\$210,000	\$17,600	9.15%
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$238,810	\$257,585	\$426,780	\$187,000	-\$239,780	-56.18%
Interfund Expense	\$34	\$34	\$59	\$71	\$12	20.34%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$238,844	\$257,619	\$426,839	\$187,071	-\$239,768	-56.17%

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 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$14,964,824	\$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	\$14,964,824	\$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	\$14,964,824	\$0	\$0	\$0	\$0	0.00%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$14,964,824	\$0	\$0	\$0	\$0	0.00%

Debt

Other Government 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 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$5,218,794	\$5,799,571	\$7,139,176	\$7,857,350	\$718,174	10.06%
Other Revenue	\$32	\$126	\$500	\$0	-\$500	-100.00%
Total Revenue	\$5,218,826	\$5,799,697	\$7,139,676	\$7,857,350	\$717,674	10.05%
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$5,220,382	\$5,190,143	\$7,141,676	\$7,859,350	\$717,674	10.05%
Interfund Expense	\$2,601,141	\$3,207,969	\$2,596,187	\$2,595,311	-\$876	-0.03%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$7,821,522	\$8,398,112	\$9,737,863	\$10,454,661	\$716,798	7.36%

Grants

Other Government 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 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$5,831,575	\$2,929,009	\$3,100,000	\$1,400,000	-\$1,700,000	-54.84%
Interfund Revenue	\$8,291,204	\$7,559,972	\$7,450,000	\$1,077,000	-\$6,373,000	-85.54%
Other Revenue	\$0	\$0	\$4,600,000	\$0	-\$4,600,000	-100.00%
Total Revenue	\$14,122,779	\$10,488,981	\$15,150,000	\$2,477,000	-\$12,673,000	-83.65%
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$14,122,779	\$10,488,981	\$16,400,000	\$2,477,000	-\$13,923,000	-84.90%
Interfund Expense	\$591	\$467	\$559	\$550	-\$9	-1.61%
Capital Expense	\$0	\$0	\$2,150,000	\$0	-\$2,150,000	-100.00%
Total Expense	\$14,123,370	\$10,489,449	\$18,550,559	\$2,477,550	-\$16,073,009	-86.64%

Hotel Tax

Other Government 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 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Tax Revenue	\$2,640,953	\$4,015,899	\$4,376,500	\$4,205,000	-\$171,500	-3.92%
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$4,333	\$10,813	\$9,620	\$1,520	-\$8,100	-84.20%
Total Revenue	\$2,645,286	\$4,026,712	\$4,386,120	\$4,206,520	-\$179,600	-4.09%
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$105,592	\$160,343	\$175,012	\$168,024	-\$6,988	-3.99%
Interfund Expense	\$2,539,694	\$3,866,369	\$4,211,108	\$4,038,496	-\$172,612	-4.10%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$2,645,286	\$4,026,712	\$4,386,120	\$4,206,520	-\$179,600	-4.09%

Insurance

Other Government Operations

Description

Cumberland County has an insurance policy that covers general liability, including property, auto insurance, law enforcement, errors and omissions, and employee dishonesty. The county provides medical and prescription coverage through a self-insured plan.

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$13,604,686	\$13,794,103	\$13,691,130	\$14,536,977	\$845,847	6.18%
Total Revenue	\$13,604,686	\$13,794,103	\$13,691,130	\$14,536,977	\$845,847	6.18%
Salaries and Benefits	\$108,451	\$124,177	\$128,934	\$134,021	\$5,087	3.95%
Operating Expense	\$11,395,795	\$14,486,640	\$12,971,892	\$13,948,984	\$977,092	7.53%
Interfund Expense	\$3,738	\$3,610	\$3,881	\$3,679	-\$202	-5.20%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$11,507,983	\$14,614,426	\$13,104,707	\$14,086,684	\$981,977	7.49%

Long-Term Agreements

Other Government Operations

Description

Long-Term Agreements refer to right-to-use leases and subscription-based information technology arrangements (SBITAs) which are both contractual agreements conveying control to use another entity's nonfinancial asset and information technology software, respectively, for a contractually specified period of time in exchange for payment. The Governmental Accounting Standards Board (GASB) issued statement number 87 addressing right-to-use leases. Those leased assets can range from buildings to equipment. The GASB also issued statement number 96 addressing SBITAs. Those licensing agreements are assets that pertain to IT solutions where an entity subscribes to use software or technology services rather than owning them outright. On financial statements using the full economic resource basis of accounting, both arrangements recognize long-term liabilities and capital assets reflecting the long-term nature of the agreements.

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$0	\$4,006,390	\$2,135,000	\$1,988,000	-\$147,000	-6.89%
Total Revenue	\$0	\$4,006,390	\$2,135,000	\$1,988,000	-\$147,000	-6.89%
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Expense	\$0	\$4,006,390	\$2,135,000	\$1,988,000	-\$147,000	-6.89%
Total Expense	\$0	\$4,006,390	\$2,135,000	\$1,988,000	-\$147,000	-6.89%

Nursing Home

Other Government Operations

Description

In March 2022, ownership of Claremont Nursing and Rehabilitation Center was transferred to Allaire Health Services. As of March 14, 2022, Cumberland County is no longer responsible for the day-to-day operations.

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$24,787	\$2,696	\$0	\$0	\$0	0.00%
Total Revenue	\$24,787	\$2,696	\$0	\$0	\$0	0.00%
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$12,503	\$41,163	\$13,202	\$13,250	\$48	0.36%
Interfund Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$12,503	\$41,163	\$13,202	\$13,250	\$48	0.36%

Records Improvement - County

Other Government Operations

Description

Improve the security, accountability, access, and preservation of Cumberland County's historical documents and non-active permanent records.

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$57,101	\$59,190	\$60,500	\$50,500	-\$10,000	-16.53%
Total Revenue	\$57,101	\$59,190	\$60,500	\$50,500	-\$10,000	-16.53%
Salaries and Benefits	\$64,120	\$70,541	\$74,146	\$76,424	\$2,278	3.07%
Operating Expense	\$38,053	\$22,371	\$43,607	\$25,771	-\$17,836	-40.90%
Interfund Expense	\$1,122	\$1,081	\$1,071	\$1,585	\$514	47.99%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$103,295	\$93,993	\$118,824	\$103,780	-\$15,044	-12.66%

Retirement

Other Government Operations

Description

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 and vested 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 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$44,708,564	\$41,379,663	\$21,047,000	\$21,080,000	\$33,000	0.16%
Total Revenue	\$44,708,564	\$41,379,663	\$21,047,000	\$21,080,000	\$33,000	0.16%
Salaries and Benefits	\$196,282	\$176,420	\$229,270	\$222,247	-\$7,023	-3.06%
Operating Expense	\$19,029,298	\$21,068,287	\$21,712,300	\$20,146,280	-\$1,566,020	-7.21%
Interfund Expense	\$5,477	\$158,108	\$126,769	\$66,851	-\$59,918	-47.27%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$19,231,058	\$21,402,815	\$22,068,339	\$20,435,378	-\$1,632,961	-7.40%

Subsidies

Other Government Operations

Description

Provide financial support from the General Fund for various county agencies that are not part of the General Fund.

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
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	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Expense	\$10,185,873	\$13,920,183	\$20,333,140	\$17,333,166	-\$2,999,974	-14.75%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$10,185,873	\$13,920,183	\$20,333,140	\$17,333,166	-\$2,999,974	-14.75%

Support for the following major county agencies:

Children & Youth Services*	\$6,340,231
Emergency Telephone 9-1-1	\$3,598,686
Domestic Relations	\$1,581,006
Criminal Justice Services*	\$1,185,037
MH.IDD*	\$752,738
Victim Wellness Assistance Program	\$546,307
Office of Aging*	\$338,114
Drug & Alcohol*	\$290,223
Stop Grant	\$211,624
Conservation District - District Programs	\$140,000

*Note: Estimating revenues and corresponding expenditures for human service and other fiscally funded program activities is challenging due to the uncertainty surrounding funding from the Commonwealth of Pennsylvania. The actual funding amounts are typically not known until the commonwealth adopts its budget, which follows a fiscal year that begins on July 1. Therefore, this year's county budget only reflects the county general fund revenues and expenditures allocated to human services and other fiscally funded programs that have been included in this budget display. The budget for the county's 2026-2027 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 Government 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 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Other Revenue	\$340,654	\$424,438	\$434,000	\$605,300	\$171,300	39.47%
Total Revenue	\$340,654	\$424,438	\$434,000	\$605,300	\$171,300	39.47%
Salaries and Benefits	\$18,505	\$23,923	\$24,990	\$27,413	\$2,423	9.70%
Operating Expense	\$406,023	\$474,409	\$374,970	\$524,543	\$149,573	39.89%
Interfund Expense	\$79	\$76	\$92	\$96	\$4	4.35%
Capital Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expense	\$424,608	\$498,408	\$400,052	\$552,052	\$152,000	38.00%

Other Government Operations

Other Government 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.

In 2025, the Commissioners allocated \$100,000 to the Human Services Policy Team Fund which was created to support Cumberland County neighbors with unmet needs related to Social Determinants of Health. When Human Services Departments identify a client with a one-time need that cannot be met through any other county funding stream, the department head can request to cover the expense using the Human Services Policy Team Fund. The fund's goal is to quickly address neighbors' needs, stabilizing them until longer-term supports can be put in place.

Budget Summary

	Actuals 2023	Actuals 2024	Budget 2025	Budget 2026	Variance FY26-FY25	% Change FY26-FY25
Grant Revenue	\$0	\$173,029	\$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	\$173,029	\$0	\$0	\$0	0.00%
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$14,396	\$137,453	\$479,998	\$2,654,200	\$2,174,202	452.96%
Interfund Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Expense	\$0	\$35,576	\$857,337	\$0	-\$857,337	-100.00%
Total Expense	\$14,396	\$173,029	\$1,337,335	\$2,654,200	\$1,316,865	98.47%

Capital



CUMBERLAND COUNTY

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Capital

Routine

Funding Sources	Department	Description	Amount
General Fund	Farmland Preservation	Farmland Preservation	\$ 1,100,000
General Fund	SBITA	Subscription-Based Information Technology Arrangement	\$ 1,000,000
General Fund	Right-to-Use Lease	Right-to-Use Leases	\$ 988,000
General Fund	IMTO	Server Lifecycle	\$ 385,000
General Fund	IMTO	Network Switches	\$ 50,000
General Fund	IMTO	Multi-Factor Authentication	\$ 42,000
General Fund	Maintenance	MCH Carpet Replacement	\$ 40,000
General Fund	IMTO	Replace Firewalls	\$ 35,000
General Fund	IMTO	Video Conferencing	\$ 30,000
Fees	Controller	Pension Software	\$ 8,725
Grant	Domestic Relations	Copier	\$ 6,000
Total Routine			\$ 3,684,725

Non-Routine

Funding Sources	Department	Description	Amount
Bond/Fees	Emergency Telephone	P25 Radio Infrastructure Project	\$ 2,448,700
Fees	Emergency Telephone	Regional CAD Solution	\$ 1,800,000
General Fund	ERP	Infor Cloudsuite	\$ 1,800,000
\$5 Fee	Capital Bridge Program	Foxlea Bridge	\$ 929,445
General Fund	Maintenance	MCH Electrical Transformer	\$ 400,000
Liquid Fuels Act 89	Capital Bridge Program	Graham's Bridge	\$ 384,135
Liquid Fuels Act 89	Capital Bridge Program	Bishop Bridge shared w/ York Co	\$ 300,000
General Fund	Maintenance	Replace Roof Top Units MCH	\$ 250,000
General Fund	Maintenance	DRO Two Split System	\$ 200,000
Fees	Emergency Telephone	Fixed Backup 911	\$ 146,798
General Fund	Maintenance	HCH Replace Chiller	\$ 80,000
General Fund	Maintenance	Public Safety Resurface	\$ 75,000
Fees	Emergency Telephone	Comms Coach	\$ 65,000
General Fund	Tax Assessment	CAMA Mobile Implementation	\$ 62,000
General Fund	Maintenance	Relocation of multiple departments	\$ 60,001
General Fund	Maintenance	Boiler Room Valve Replacement MCH	\$ 50,000
General Fund	Maintenance	DRO Brick Repointing	\$ 50,000
General Fund	Public Safety	Magna-Seal and Flaring Kits	\$ 40,000
General Fund	Maintenance	HCH Chimney Repair	\$ 35,000
General Fund	Maintenance	MDJ Painting	\$ 30,000
Fees	Emergency Telephone	Netclock	\$ 25,000
General Fund	Maintenance	Ritner Cracked Dryvit Repair and Painting	\$ 25,000
General Fund*	Maintenance	MCH Ceiling Painting	\$ 25,000
General Fund	Maintenance	Ritner Apply Roof Coating	\$ 20,000
General Fund*	Maintenance	DRO Windows	\$ 18,000
Liquid Fuels Act 89	Capital Bridge Program	Hertzler Bridge Repair	\$ 13,740
Fees	Emergency Telephone	Harris Portable	\$ 10,000
General Fund	Maintenance	MCH DA Security	\$ 6,000
Total Non-Routine			\$ 9,348,819
Total Capital			\$ 13,033,544

Capital

2026 Capital Expenditures: Non-Routine

P25 Radio Infrastructure Project

Department: Emergency Telephone

Funding Source: Bond/Fees

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$8,934,611	\$20,241,799	\$2,448,700	\$0	\$0	\$31,625,109

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.**

Lawson Upgrade to Infor CloudSuite

Department: Enterprise Resource Planning

Funding Source: General Fund

Estimated Completion: 2027

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$277,636	\$1,400,000	\$1,800,000	\$4,004,000	\$1,366,000	\$7,670,000

Description: This project will upgrade the current ERP system to Infor Cloudsuite. The financial and supply management module went live in November 2025 and the human capital module is expected to go-live in January 2027. This will allow the county the opportunity to reconfigure and improve county processes, access to additional modules, and better reporting. **Operating expenses will increase \$455,000 per year due to the annual maintenance agreement.**

Regional CAD System

Department: Emergency Telephone

Funding Source: Fees

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$1,800,000	\$0	\$0	\$1,800,000

Description: Partnering with our regional partners to design, implement and maintain a regionalized computer-aided dispatch (CAD) system to maximize resource allocation, increase situational awareness in the region, and streamline staff training. A regional needs assessment will be done in the second half of 2025 with expected contract in early 2026, and development and build during 2026 with expected go live and system acceptance in 2027. **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.**

Foxlea Bridge

Department: Capital Bridge Program

Funding Source: Fees

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$20,000	\$929,445	\$0	\$0	\$949,445

Description: Bridge preservation of Foxlea Bridge that spans over the Yellow Breeches Creek. **There will be no increase in operating expenses.**

Capital

2026 Capital Expenditures: Non-Routine

MCH Electrical Transformer

Department: Facilities Mgmt - Main Courthouse

Funding Source: General Fund

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$400,000	\$0	\$0	\$400,000

Description: Replace the electrical transformer at the Main Courthouse. **There will be no increase in operating expenses.**

Graham Bridge

Department: Capital Bridge Program

Funding Source: Fees

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$397,875	\$0	\$0	\$397,875

Description: Bridge preservation of Graham Bridge that spans over the Conodoguinet Creek. **There will be no increase in operating expenses.**

Bishop Bridge

Department: Capital Bridge Program

Funding Source: Grant

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$300,000	\$0	\$0	\$300,000

Description: Cumberland County and York County permanently closed Bishop Bridge in 2021. Following its closure, the bridge will be removed and cul de sacs will be created on both sides of the bridge. **There will be no increase in operating expenses.**

Roof Top Units

Department: Facilities Mgmt - Main Courthouse

Funding Source: General Fund

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$250,000	\$0	\$0	\$250,000

Description: The current units are old R22 freon and are no longer manufactured. **There will be no increase in operating expenses.**

Two Split System and Related Zone Systems

Department: Facilities Mgmt - Domestic Relations

Funding Source: General Fund

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$200,000	\$0	\$0	\$200,000

Description: There are significant issues with the split system and the zones for cooling and heating that need addressed and resolved. **There will be no increase in operating expenses.**

Capital

2026 Capital Expenditures: Non-Routine

Mobile Communications Unit and Fixed Back Up

Department: Emergency Telephone

Funding Source: Fees

Estimated Completion: 2027

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$146,798	\$1,000,000	\$0	\$1,146,798

Description: The county is required to have a back-up 9-1-1 operation. Currently, that need is met with the mobile communications unit (MCU) that was originally purchased in 1997. Over the years, we have continued to modify and adapt the equipment housed within as our technology continued to change. With the implementation of the new P25 radio project, the technology in the current MCU will be out of date and the housing of the equipment will not sustain the new equipment. **There will be no increase in operating expenses.**

HCH Chiller

Department: Facilities Mgmt - Historic Courthouse

Funding Source: General Fund

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$80,000	\$0	\$0	\$80,000

Description: Replace the chiller in the Historic Courthouse that is over 20 years old and parts becoming obsolete. **There will be no increase in operating expenses.**

Resurface Pavement

Department: Facilities Mgmt - Public Safety

Funding Source: General Fund

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$75,000	\$0	\$0	\$75,000

Description: Resurfacing of pavement at the Public Safety building. **There will be no increase in operating expenses.**

CommsCoach Software

Department: Emergency Telephone

Funding Source: General Fund/Fees

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$65,000	\$0	\$0	\$65,000

Description: This Artificial Intelligence software will evaluate every call automatically and allow for spot quality assurance checks versus the labor intensive methods used now. It will provide real-time dashboards that highlight performance trends and instant improvement recommendations. **There will be no increase in operating expenses.**

Capital

2026 Capital Expenditures: Non-Routine

CAMA System Upgrade

Department: Tax Assessment

Funding Source: General Fund

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$181,688	\$601,557	\$62,000	\$0	\$0	\$845,245

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 is upgrading to the Vision 8.0 CAMA system. 2026 will see the upgrade to the cell phone module of the CAMA system. **Operating expenses will increase \$73,250 per year due to the annual support agreement.**

Departmental Relocations

Department: Facilities Mgmt - Administration

Funding Source: General Fund

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$60,001	\$0	\$0	\$60,001

Description: Coordination and execution of moves for selected departments to support operational needs. **There will be no increase in operating expenses.**

Boiler Valve Replacement

Department: Facilities Mgmt - Main Courthouse

Funding Source: General Fund

Estimated Completion: 2025

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$50,000	\$0	\$0	\$50,000

Description: Pneumatic valves original to the Main Courthouse are no longer opening and closing. **There will be no increase in operating expenses.**

Brick Repointing

Department: Facilities Mgmt - Domestic Relations

Funding Source: General Fund

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$50,000	\$0	\$0	\$50,000

Description: The brick on the Domestic Relations building is in need of repair and sealing. **There will be no increase in operating expenses.**

Chimney Repair

Department: Facilities Mgmt - Historic Courthouse

Funding Source: General Fund

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$35,000	\$0	\$0	\$35,000

Description: The Historic Courthouse chimney is in need of repair and a liner installed. Years of venting natural gas to an unlined chimney is causing it to erode from the inside out. **There will be no increase in operating expenses.**

Capital

2026 Capital Expenditures: Non-Routine

MDJ Painting (3 Locations)

Department: Facilities Mgmt - Off-Site Buildings

Funding Source: General Fund

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$30,000	\$0	\$0	\$30,000

Description: Interior painting in three MDJ offices. **There will be no increase in operating expenses.**

Dryvit Repair

Department: Facilities Mgmt - Ritner Highway

Funding Source: General Fund

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$25,000	\$0	\$0	\$25,000

Description: Repair any damaged dryvit, repair metal siding, and painting as needed. **There will be no increase in operating expenses.**

Flaring Kits

Department: Department of Public Safety

Funding Source: General Fund

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$25,000	\$0	\$0	\$25,000

Description: A magnetic urethane sheet that is an effective and efficient way to stop leaks of hazardous materials with minimal exposure to the chemical products. It is designed to be flexible and conform to the shape of the breached vessel. **There will be no increase in operating expenses.**

Masland Ceiling Painting

Department: Facilities Mgmt - Main Courthouse

Funding Source: General Fund

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$25,000	\$0	\$0	\$22,000

Description: Repair cracks in walls and ceilings. Paint ceilings, walls, and trim. **There will be no increase in operating expenses.**

Netclock

Department: Emergency Telephone

Funding Source: General Fund/Fees

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$25,000	\$0	\$0	\$25,000

Description: The timeclock hardware and software with interfaces to our computer-aided dispatch software, phone system, radio system and more to ensure traceable timing and synchronization. **There will be no increase in operating expenses.**

Capital

2026 Capital Expenditures: Non-Routine

Roof Coating

Department: Facilities Mgmt - Ritner Highway

Funding Source: General Fund

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$20,000	\$0	\$0	\$20,000

Description: Metal roof over the lab area has several patches. With the foot traffic from the renovations, it is advised to look at options for a stable repair that would last for many years. **There will be no increase in operating expenses.**

Window Replacement

Department: Facilities Mgmt - Domestic Relations

Funding Source: General Fund

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$18,000	\$0	\$0	\$18,000

Description: The windows at the Domestic Relations building are aged and leaking. **There will be no increase in operating expenses.**

Magna-Seal Kit

Department: Department of Public Safety

Funding Source: General Fund

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$15,000	\$0	\$0	\$15,000

Description: Hertzler Bridge carries Creek Road over the Conodoguinet Creek in Lower Frankford and West Pennsboro townships. The steel truss bridge was built in 1896 and carries an estimated 439 vehicles per day. The County will be conducting a full rehabilitation of the bridge. **There will be no increase in operating expenses.**

Harris Portable Radio for Troubleshooting & Support

Department: Emergency Telephone

Funding Source: General Fund

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$10,000	\$0	\$0	\$10,000

Description: Harris P25 portable radio is needed to enable our Tech Team to conduct troubleshooting and system support to our field units. **There will be no increase in operating expenses.**

Security Wall and Door

Department: Facilities Mgmt - Main Courthouse

Funding Source: General Fund

Estimated Completion: 2026

Previous Actuals	Projected 2025	Budgeted 2026	Estimated 2027	Beyond 2027	Project Total
\$0	\$0	\$6,000	\$0	\$0	\$6,000

Description: For additional security for the District Attorney appeals area, maintenance will build a wall and install a door. **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 ten-year plan for capital expenditures. All county computers and servers are on a lifecycle 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	2026	2027	2028	2029	2030	2031	2032-2036
Main Courthouse	\$771	\$839	\$8	\$70		\$200	\$450
Domestic Relations	\$268						
Historic Courthouse	\$115	\$495			\$28	\$200	
Public Safety	\$75	\$500	\$900				\$650
Historic Jail	\$60	\$35	\$370			\$100	
1601 Ritner	\$45	\$50	\$20	\$150			\$300
MDJ Offices	\$30						
Dennis Marion Public Services Building		\$1,245				\$10	\$150
1615 Ritner		\$33		\$95			
Allen Road				\$180			\$630
Reed Building				\$30			
Aging							\$100
Total Facilities Management	\$1,364	\$3,197	\$1,298	\$525	\$28	\$510	\$2,280

IMTO	2026	2027	2028	2029	2030	2031	2032-2036
Lawson Upgrade to Infor CloudSuite	\$1,800						
Server Replacement	\$385		\$100	\$100	\$50	\$50	\$250
Network Switch Replacement	\$50	\$50	\$50	\$50	\$50	\$50	\$300
Multi-Factor Authentication	\$42	\$55	\$57	\$60	\$60	\$60	\$240
Wireless Network Upgrades	\$35	\$36	\$36	\$36	\$36	\$36	\$180
Backup System Upgrade		\$75	\$79	\$83	\$83	\$83	\$415
Agenda Management Software		\$60	\$30	\$30	\$30	\$30	\$150
Website Redesign		\$54	\$59	\$60	\$60	\$60	\$300
Aerial Photography		\$37	\$44	\$44	\$44	\$44	\$300
Anti-Virus Software Upgrade		\$28	\$30	\$30	\$30	\$30	\$150
Email Message Archiver Upgrade		\$25	\$26	\$28	\$28	\$28	\$140
SQL Server Redundancy			\$150				
Fiber Implementation - Downtown				\$500			
Various Capital Projects	\$30	\$52	\$53	\$53	\$53	\$53	\$278
Total IMTO	\$2,342	\$472	\$714	\$1,074	\$524	\$524	\$2,703

Public Safety / Emergency Telephone	2026	2027	2028	2029	2030	2031	2032-2036
P25 Radio Infrastructure Project	\$2,449						
CAD Servers	\$1,800	\$200					
MCU and Fixed Backup	\$147	\$1,153					
Various Capital Projects	\$75						
Comms Coach QA software	\$65						
Hazmat Team SCBA		\$225					
Vehicle replacement PS1			\$85				
Carbyne hardware refresh				\$500			
Radio console replacements (backup site)					\$200		
Commodity Flow Study					\$18		
Vehicle replacement Hazmat202						\$800	
ECC console furniture						\$495	
Vehicle replacement PS4						\$70	
Onan Generator						\$45	
ESTA Drill tower							\$500
CAD hardware refresh							\$250
Hazmat203 Prime Mover Upgrade							\$100
Trailer replacement 300							\$29
Trailer replacement 601							\$28
Total Public Safety / Emergency Telephone	\$4,536	\$1,578	\$85	\$500	\$218	\$1,410	\$907

Vehicle Replacements	2026	2027	2028	2029	2030	2031	2032-2036
County Vehicle Replacements		\$650	\$560	\$565	\$300	\$360	\$1,500
Total Vehicles Replacements	\$0	\$650	\$560	\$565	\$300	\$360	\$1,500

Capital

Capital Projects - Ten-Year Plan							
\$ in Thousands							
Liquid Fuels	2026	2027	2028	2029	2030	2031	2032-2036
Foxlea Bridge	\$929						
Graham's Bridge	\$384						
Bishop Bridge	\$300						
Hertzler Bridge	\$14						
McCormick Bridge			\$200				
Stanton Bridge			\$191	\$210	\$1,746		
Bridge Road						\$1,036	\$4,733
Total Liquid Fuels	\$1,627	\$0	\$391	\$210	\$1,746	\$1,036	\$4,733

Prison	2026	2027	2028	2029	2030	2031	2032-2036
Remodel Inmate Showers		\$250					
Add bunks and ladders in Work Release		\$25					
Replace Soffit		\$15					
Replace wash machines in laundry		\$15					
New Courtroom Entrance			\$350				
Rooftop Units			\$250				
Repoint Exterior Masonry			\$80				
Replace back up Generator for facility							\$400
Replace Boiler Burners							\$200
Close in cell windows							\$50
Various Capital Projects			\$5				\$214
Total Prison	\$0	\$305	\$685	\$0	\$0	\$0	\$864

Other General Fund Projects	2026	2027	2028	2029	2030	2031	2032-2036
Farmland Preservation	\$1,100						
Subscription-Based IT Arrangements	\$1,000						
Right-to-Use-Leases	\$988						
CAMA Mobile Implementation	\$62						
Pension Software	\$9						
Total Other General Fund Projects	\$3,159	\$0	\$0	\$0	\$0	\$0	\$0

Other Non-General Fund Projects	2026	2027	2028	2029	2030	2031	2032-2036
Domestic Relations - Copier	\$6						
Total Other Non-General Fund Projects	\$6	\$0	\$0	\$0	\$0	\$0	\$0

Grand Total	\$13,034	\$6,202	\$3,733	\$2,874	\$2,816	\$3,840	\$12,987
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Supplementary Information



CUMBERLAND COUNTY

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

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Glossary of Terms

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.

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.

Glossary of Terms

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 Expenditure: Expenditures made to acquire, add to, or improve property, plant, and equipment. Capital Expenditures have a useful life greater than one year and a minimum dollar threshold of \$5,000 or \$50,000 for leases.

Capital Projects Fund: Accounts for the financial resources used for acquisition and capital construction of major capital facilities in governmental funds.

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.

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.

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.

Glossary of Terms

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.

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.

Glossary of Terms

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 specific 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.

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.

Glossary of Terms

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.

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.

Objective: A specific goal for a department to be achieved or worked towards in the next one to three years.

Opioid: An opioid is a class of drugs that include the illegal drug heroin, synthetic opioids, and pain relievers available legally by prescription.

Overdose 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 to prevent fatal overdoses and save 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.

Glossary of Terms

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.

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.

Sinking Fund: A type of fund created specifically for repaying debt or long-term financial obligations. The sinking fund is used for the repayment of bonds for large projects, such as buildings or infrastructure projects, right-to-use leases, and subscription-based information technology arrangements.

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.

Glossary of Terms

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 and 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

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

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

CID: Criminal Investigative Division

CIT: Crisis Intervention Team

Acronyms Glossary

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

DUI-RP: Driving Under the Influence-Restrictive Punishment

DUS: Driving Under Suspension

Acronyms Glossary

EBP: Evidence-Based Practice

ECC: Emergency Communication Center

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

HOME: Home Investment Partnership Program

Acronyms Glossary

HR: Human Resources

HSA: Health Savings Account

ID: Identify

IDD/A: Intellectual Developmental Disabilities/Autism

IMTO: Information Management and Technology Office

IOS: International Organization for Standardization

IP: Intermediate Punishment

ISO/IEC: International Organization for Standardization/International Electrotechnical Commission

IT: Information Technology

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: Overdose Intervention Court

ORAS: Ohio Risk Assessment System

Acronyms Glossary

P25: Project 25

PA: Pennsylvania

PACSES: Pennsylvania Child Support Enforcement System

PAFR: Popular Annual Financial Report

PCC: Person Centered Care

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

SAN: Storage Area Network

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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Back Cover:

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Scenic Cumberland County . Molly Pitcher . Carlisle

Mary Ludwig, daughter of John Ludwig, was born on October 13, 1754. Her parents immigrated from Germany and lived a modest life in America. History is unclear where Mary was born, however, it is thought that the Ludwigs settled near Philadelphia or Trenton, N.J. In 1769 Mary's father arranged employment for her at the home of Dr. William Irvine in Carlisle, where she met and married young William Hays, a local barber.

On December 1, 1775, Hays enlisted in the Continental Army's Pennsylvania Artillery at the start of the American Revolutionary War. At that time, wives frequently accompanied husbands when they enlisted, tending to laundry, meals, medical care, and other necessities. Mary became a camp follower to manage William's needs, care for sick soldiers, and other tasks. On June 22, 1778, at the Battle of Monmouth, Mary's bravery afforded her the legendary title of 'Molly Pitcher'. According to legend, Mary carried water from a nearby stream to over-heated soldiers and to cool the cannons. When her husband collapsed, she then took up his post for the remainder of the battle.

Mary and William returned home after the war, where their son, John L. Hays, was born. Their home was located on the southeast corner of Bedford and North Streets in Carlisle. After William's death in 1789, the widow married John McCauley.

Mary Ludwig Hays McCauley died on January 22, 1832, at the age of 79. Her grave, located in the 'Old Graveyard' on East South Street in Carlisle, is marked with a beautiful statue, commemorating the brave heroine of the Battle of Monmouth, MOLLY PITCHER.