



Cumberland County

County Overview

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Our form of government
.....

Our rich history
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Scope of the report
.....

An overview of the budget
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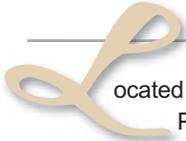
Citizen involvement
.....

What's next?
.....

Data source and reliability
.....

Mission & Vision
.....

Benchmarking
.....



located in South Central Pennsylvania, Cumberland County encompasses 555 square miles. Over 226,000 residents live in the 33 municipalities that make up Cumberland County. Within a two hour drive or less of Philadelphia, Baltimore and Washington and within a ten hour drive of over 50% of the population of the U.S., the County is home to six colleges and universities including the US Army War College, Shippensburg University, Dickinson College, Penn State Dickinson School of Law, Central Pennsylvania College and Messiah College.

OUR FORM OF GOVERNMENT

Cumberland County is a fourth class county governed by a Board of three Commissioners, each elected for a four year term. Other elected officials include: the Clerk of Courts, Controller, Coroner, District Attorney, two Jury Commissioners, Prothonotary, Recorder of Deeds, Register of Wills, Sheriff and Treasurer. In addition, four Judges of the Court of Common Pleas are elected for ten year terms plus a senior President Judge. There are ten elected Magisterial District Judges who are each elected for a six year term. The Board of Commissioners appoints the Chief Clerk to oversee County operations and fiscal management.

RICH IN HISTORY

Named for Cumberland, England, Cumberland County was founded on January 27, 1750. In 1753 Benjamin Franklin successfully negotiated an Indian treaty with several tribes in Carlisle. The Carlisle Barracks was established in 1757, the second oldest military post in the United States. It is currently home to the U.S. Army War College.

Revolutionary War Generals William Thompson, William Irving, and John Armstrong called Cumberland County their home. The legendary Revolutionary War heroine Mary Hays, better known as Molly Pitcher, lived and is buried in Carlisle. In 1794 George Washington used Carlisle as the site to muster troops for a march to western Pennsylvania as he attempted to quell the Whiskey Rebellion.

J.E.B. Stuart and Fitzhugh Lee were stationed at the Carlisle Barracks during the time it was a Cavalry Post. Later, in June 1863, as Confederate Generals of the Civil War, they ordered their troops to burn the Barracks on their way to Gettysburg.

The Carlisle Barracks became the site of the Carlisle Indian Industrial School in 1879. It housed and educated approximately 11,000 Native Americans until its closure in 1918. Jim Thorpe was one of its notable students. The famed athlete won gold medals in the 1912 Summer Olympic Games in Stockholm, Sweden.

SCOPE OF THE REPORT

The Cumberland County Annual Operations Strategic Report is written based on four Strategic Directions of the Balanced Scorecard. These Strategic Directions provide a framework for evaluating performance that focuses on strategies and results of the County's most important indicators. Effective performance management relies on measuring performance relative to the mission and goals of the County and adjusting management strategies accordingly. **The STRATEGIC RESULTS informational foldout provides a more in-depth overview of the Balanced Scorecard based on four Strategic Directions.** Each of the County Strategic Directions and 12 selected supporting strategies are outlined in greater detail in six individual companion brochures. Individual brochures can be requested by contacting the Commissioners Office at 240-6150. They are also available on line at www.ccpa.net.

AN OVERVIEW OF THE BUDGET:

Cumberland County's budget is an outcome-oriented budget, developed and monitored based on available funding. Resources are allocated based on prioritized results, and monitored according to goals, measures, objectives, and related results.

The budget is developed based on Generally Accepted Accounting Principles (GAAP) with a few exceptions. It uses the same basis of accounting as the major fund statements in the Comprehensive Annual Financial Report with these exceptions:

The General Fund's budget does not include the Cumberland Area Economic Development Corporation, Cumberland County Industrial Development Authority, and certain District Attorney Programs. Additionally, the County budgets for indirect costs and library taxes as revenue and expenditures, but they are not reported as such under GAAP. Perry County Health Choices is budgeted on the modified accrual basis but is not reported in Cumberland County's CAFR.



COUNTY GOVERNMENT RESPONSIBILITIES

THE COUNTY IS NOT RESPONSIBLE FOR...

- Schools
- Roads
- Police, fire & EMS services
- Parks & recreation
- Waste management & trash collection
- Waste water run-off control
- Tax collection
- Public health
- Public utilities (e.g. water, sewer, electricity, gas, cable TV)
- Zoning
- Building inspections & permits

...BUT WHO IS?

- Autonomous school boards are responsible for individual school districts
- Roads are maintained by PennDot or municipalities
- Police, fire, & EMS services are run by townships and boroughs
- Townships and boroughs are responsible for their own parks and recreation
- Waste management and trash collection is the responsibility of townships & boroughs
- Waste water run-off control is monitored by townships and boroughs
- With the exception of delinquent real estate taxes, taxes are collected by your local tax bureau
- The State of Pennsylvania is responsible for public health
- Public utilities are under the State Public Utility Commission
- Zoning is the responsibility of townships & boroughs
- Building inspections & permits are the responsibility of townships & boroughs

County Overview

CITIZEN INVOLVEMENT

The Commissioners use a variety of forums to generate public participation and receive input on the operations of County government including regular open meetings of the Commissioners and the award-winning County website at www.ccpa.net which provides public access to over 1,600 pages of information including public records, geographical information, meeting minutes, property ownership and tax records. The website is also a portal to the County Library System, tourism, economic development and various local municipality websites. Citizens can easily contact their elected officials with issues of concern through the website.

Valuable citizen input is gained through citizen advisory boards, authorities, commissions and task forces involving residents in the operations of various County departments. Over 250 volunteers serve the County on 30+ boards and authorities meeting on a regular basis.

The Commissioners create special boards when appropriate to examine specific issues and provide recommendations to the Board. In 2007, the Common Level Ratio Task Force was formed to examine the issue of reassessment and after extensive study, provided a final report to the Commissioners with recommendations.



Public participation in County government operations is invaluable and the importance of community volunteers willing to devote their time and energy to assist in improving the efficiency and effectiveness of County government programs, cannot be stressed enough. These dedicated volunteers assist the

Commissioners in striving to attain their vision of *“the most livable community with the most efficient and effective public services in Pennsylvania”* and *“a place where family-sustaining economic opportunity is respected, public safety is ensured, and our quality of life is preserved for the future.”*

WHAT'S NEXT?

Cumberland County is refining the 2008 County Strategy to align the County Commissioners' Strategy with a cross-functional balanced scorecard for the Integrated Children's Service Plan and a departmental scorecard for Mental Health/Mental Retardation.

These changes in evolution of the County Strategy will facilitate achievement of the County's vision and mission at the Commissioners' level. It will also begin the institutionalization of the scorecard process at cross-functional and departmental levels.

DATA SOURCES AND RELIABILITY

Most of the information in this document and its companion pieces is drawn from the 2007 County Strategy & Budget. The annual budget of the County contains performance measures. All County departments and elected officials were requested to take part in performance management and the reporting of results. This information is collected and reported by each department on a quarterly basis.

Mission:

The most livable community with the most efficient and effective public services in Pennsylvania.

Vision:

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

Frequently Used Terms

Bond *n* : 1: A means for long-term borrowing of funds to finance large capital projects.

Budget *n* : 1: The plan of financial operation for each calendar year estimating proposed expenditures and the proposed means of financing them. 2: Upon approval by the Commissioners, the budget appropriation ordinance is the legal basis for expenditures during the budget years.

Debt Service Fund *n* : 1: The fund established to accumulate resources for, and payment of, long-term debt principal and interest by governmental funds.

Fund Balance *n* : 1: The excess of a fund's assets over its liabilities. 2: For accounting purposes, fund balance is identified as reserved or unreserved.

General Fund *n* : 1: A governmental fund used to account for all financial resources not required to be accounted for elsewhere by legal, contractual, or administrative requirements. 2: The General Fund is the main fund of Cumberland County.

Mill *n* : 1: One one-thousandth of a dollar of assessed value.

Mission Statement *n* : 1: Provides a clear presentation of a department's function or mandate. 2: A good Mission Statement answers who the stakeholders are, why the program is needed, and what services are provided.

Performance Measure *n* : 1: Data collected to determine how effective or efficient a program is in achieving its objectives.

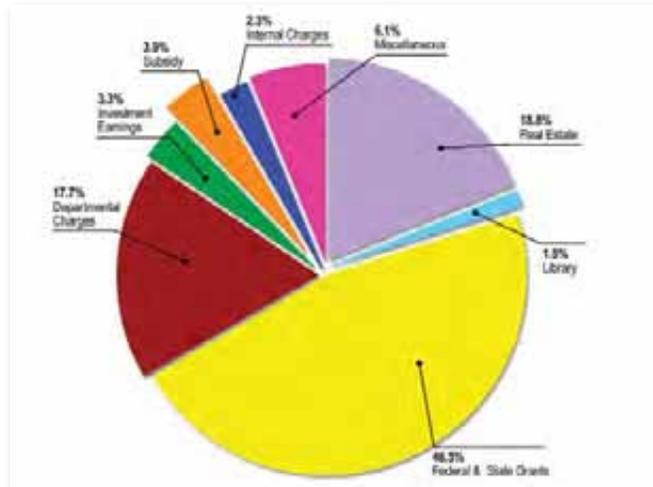
Revenue *n* : 1: Finances received from tax payments, fees for services, licenses & permits, fines, costs, & forfeitures, grants, rents, & interests. 2: Revenues increase a fund's assets.

Tax Rate *n* : 1: The amount of tax in terms of unit of the tax base. 2: Example; one mill represents \$1of tax per \$1,000 of assessed value.

CONTINUAL ANALYSIS SUPPORTS COUNTY OPERATIONS

Cumberland County has adopted a Performance-Based Management initiative that drives the allocation of resources toward areas of excellence and encourages objective benchmarking across County operations. Aggressive goals and targets ensure strong fiscal management and promote long-term planning.

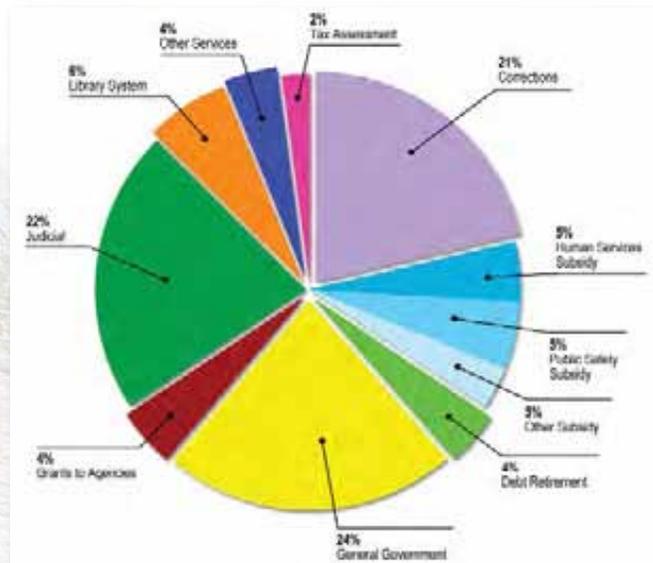
Categories of County Revenue



In 2007 Cumberland County's total revenue was \$203,881,412.

Almost half of the County's revenue is supplied through state and federal grants.

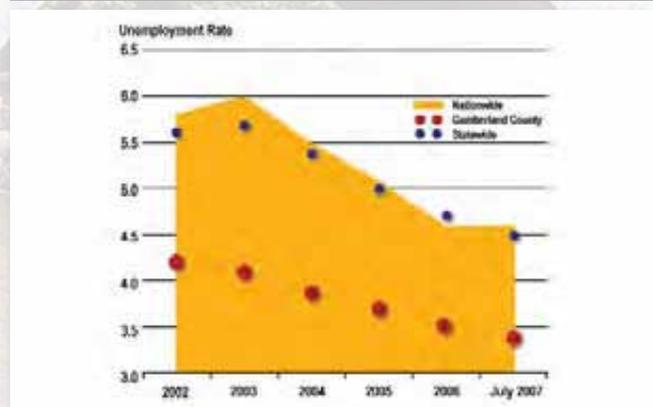
County Tax Dollars at Work



A total of \$ 42,129,931 in County real estate taxes were collected in 2007.

The pie chart provides a breakdown of distribution of collected tax dollars in 2007.

Unemployment Rate



At 3.4% in July 2007, Cumberland County's unemployment rate has steadily declined since 2002.

The graph indicates Cumberland County at 1.2% under the national unemployment rate.

County Highlights

Cumberland County encompasses 555 square miles of both urban and rural land.

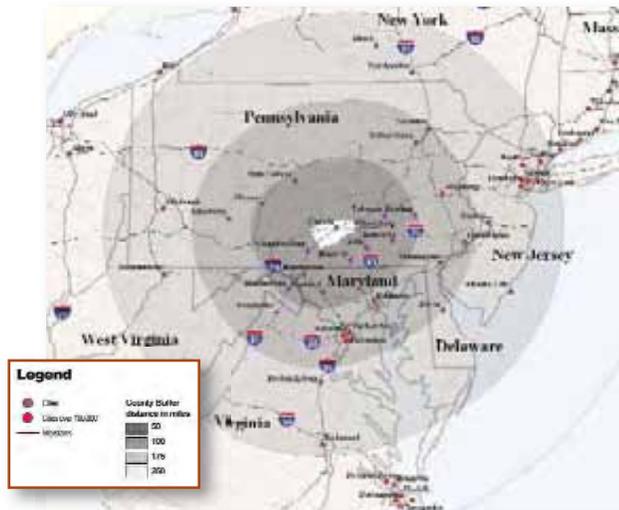
Cumberland County has 33 local municipalities.

Based on the 2006 U.S. Census Estimated Rates, Cumberland County's population is 226,117.

Based on County population, Cumberland County is one of five 4th Class counties in Pennsylvania.

Cumberland County consistently maintains one of the lowest unemployment rates in Pennsylvania.

Cumberland County - A Convenient Location



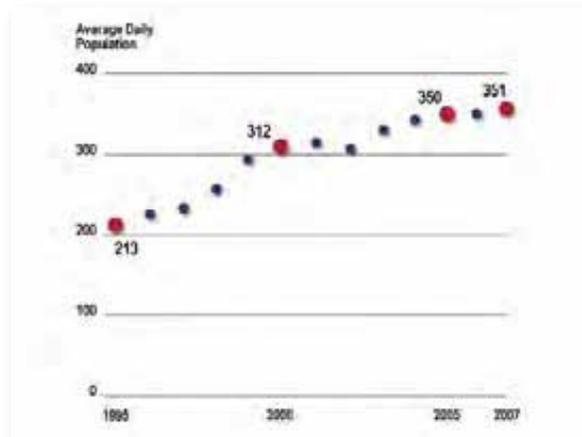
Cumberland County is located in south central Pennsylvania;

in close proximity to Harrisburg, the state capital;

within a two hour drive of Philadelphia, Baltimore, and Washington, D.C.

25% of the nation's population is within 250 miles of Cumberland County.

Prison Population



Cumberland County's prison population is currently three times the designated capacity. Interim efforts have allowed the County to use the present configuration, however, expected requirements cannot be supported without physical expansion.

How Your Tax Dollars Are Spent:

| Function | Category | 2007 | 2008 | \$ Change | \$ Amount |
|----------------------|-------------------|--------|--------|-----------|-----------|
| Prison | County Code | 14.97% | 15.15% | \$0.41 | \$34.62 |
| Tax Administration | County Code | 3.58% | 3.42% | -\$0.37 | \$7.81 |
| Bureau of Elections | County Code | 1.47% | 1.64% | \$0.39 | \$3.75 |
| Veterans Affairs | County Code | 0.38% | 0.34% | -\$0.09 | \$0.78 |
| Courts, Court Admin | Court Supervision | 4.87% | 4.89% | \$0.05 | \$11.17 |
| District Justice | Court Supervision | 4.56% | 4.56% | \$0.00 | \$10.42 |
| Juvenile Probation | Court Supervision | 3.88% | 3.74% | -\$0.32 | \$8.55 |
| Adult Probation | Court Supervision | 4.04% | 4.16% | \$0.27 | \$9.51 |
| Public Defender | Court Supervision | 1.85% | 1.74% | -\$0.25 | \$3.98 |
| Sheriff and Security | Elected Official | 4.93% | 4.77% | -\$0.37 | \$10.90 |
| District Attorney | Elected Official | 4.29% | 4.17% | -\$0.27 | \$9.53 |
| Controller | Elected Official | 1.72% | 1.73% | \$0.02 | \$3.95 |
| Clerk of Courts | Elected Official | 1.17% | 1.12% | -\$0.11 | \$2.56 |
| Coroner | Elected Official | 1.14% | 1.15% | \$0.02 | \$2.63 |
| Prothonotary | Elected Official | 0.93% | 0.92% | -\$0.02 | \$2.10 |
| Record of Deeds | Elected Official | 0.95% | 0.91% | -\$0.09 | \$2.08 |
| Register of Wills | Elected Official | 0.84% | 0.76% | -\$0.18 | \$1.74 |
| Treasurer | Elected Official | 0.49% | 0.47% | -\$0.05 | \$1.0 |
| Commissioners Office | Elected Officials | 1.26% | 1.22% | -\$0.09 | \$2.79 |

| Function | Category | 2007 | 2008 | \$ Change | \$ Amount |
|----------------------------------|--------------------|-------|-------|-----------|-----------|
| Human Services Subsidy | County Subsidy | 5.41% | 5.54% | \$0.30 | \$12.66 |
| Community grants & contributions | County Subsidy | 4.69% | 4.73% | \$0.09 | \$10.81 |
| Criminal Justice Subsidy | County Subsidy | 1.59% | 1.57% | -\$0.05 | \$3.59 |
| Courts Subsidy | County Subsidy | 1.55% | 1.53% | -\$0.05 | \$3.50 |
| Public Safety (911, Emerg mgt) | Citizen Services | 6.42% | 6.25% | -\$0.39 | \$14.28 |
| Planning Comm | Citizen Services | 1.52% | 1.46% | -\$0.14 | \$3.34 |
| Ag Extension and Vector Control | Citizen Services | 1.30% | 1.08% | -\$0.50 | \$2.47 |
| Farmland Preservation | Citizen Services | 0.41% | 0.51% | \$0.23 | \$1.17 |
| Contingency and other funds | Operating Services | 2.90% | 3.70% | \$1.83 | \$8.45 |
| Information Technology | Operating Services | 3.74% | 4.55% | \$1.85 | \$10.40 |
| Building and Grounds | Operating Services | 4.22% | 4.02% | -\$0.46 | \$9.19 |
| Dept Service | Operating Services | 4.50% | 4.18% | -\$0.73 | \$9.55 |
| Insurance and Admin Services | Operating Services | 1.27% | 1.02% | -\$0.57 | \$2.33 |
| Finance | Operating Services | 1.27% | 1.22% | -\$0.11 | \$2.79 |
| Other | Operating Services | 1.05% | 0.96% | -\$0.21 | \$2.19 |
| Human Resources | Operating Services | 0.84% | 0.82% | -\$0.05 | \$1.87 |

* A copy of the county tax bill is shown in its entirety on the county website. www.ccpa.net

Total: \$228.50

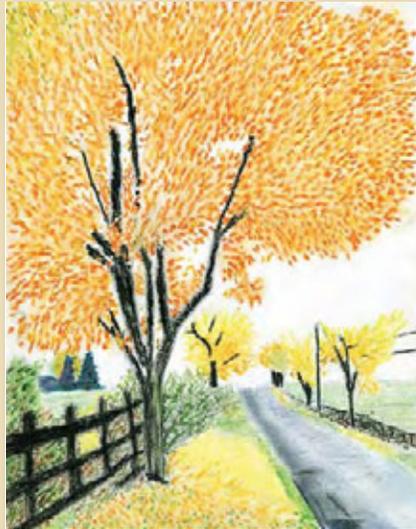
Young Artists of Cumberland County



Rachel Tomredle (16 years old) is an 11th grade student at Bible Baptist School. The pencil sketch depicts a typical old time country store front in Cumberland County.

"General Store"

Media: pencil on paper



Nathan Moody (17 years old) is an 11th grade student at Bible Baptist School. The autumn scene depicts a country road in Cumberland County.

"Fall Memories"

Media: pastels on paper



Erika Bender (15 years old) is a 10th grade student at Shippensburg High School. The pencil sketch depicts an Amish horse & buggy and the Ramp Bridge over the Conodoguinet Creek.

"Scene from Newburg"

Media: colored pencil on paper



Prepared by the Cumberland County Board of Commissioners

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Support for this project is provided by the National Center for Civic Innovation.