



911 PROGRAM

PROGRAM GUIDANCE

Calendar Year 2021

January 1, 2021 – December 31, 2021

The information in this document provides general program guidance and financial management requirements for recipients of 911 funding from the Pennsylvania Emergency Management Agency in calendar year 2021.

This document is supplemented by the *Accounting and Financial Reporting Manual* that will provide county representatives, who are responsible for county 911 Fund accounting and reporting, with detailed accounting and financial reporting guidelines and requirements.

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I. INTRODUCTION

The Pennsylvania Emergency Management Agency (PEMA) is directed by Chapter 53, 911 Emergency Communication Services, of Title 35 of the Pennsylvania Consolidated Statutes (Chapter 53) to establish guidelines and requirements for the administration of 911 funding in Pennsylvania.

911 Program guidelines and financial management requirements for recipients of 911 funding from PEMA in calendar year 2021 are provided in this document. The guidelines and requirements were developed to meet the challenges of ensuring financial resources are available to sustain current 911 systems and implement next generation 911 (NG911) systems while maintaining our ability to invest in future technologies and efficiencies. Compliance with the guidance and requirements will allow for coordinated planning, budgeting, and oversight between stakeholders and allow the Commonwealth to continue on the path to a sustainable NG911 system and program.

Counties are to ensure 911 service is provided in their jurisdiction and to comply with the guidelines, standards and reporting requirements established by PEMA (35 Pa. C.S. § 5304). Funding for 911 shall not be expended on a 911 system that does not conform to the guidelines and requirements published by PEMA (35 Pa. C.S. § 5306.1 (c) (2)). Compliance with these guidelines and requirements will be verified through PEMA's annual Combined Report review and biennial audit process.

County representatives (911 Coordinators, fiscal, budget, controllers, commissioners, consultants, etc.) responsible for 911 funding should be familiar with this document. In addition, this document is supplemented by the *Accounting and Financial Reporting Manual* that will provide county or public safety answering point (PSAP) representatives, who are responsible for county 911 Fund accounting and reporting, with detailed accounting and financial reporting guidelines and requirements.

I. 2021 911 FUNDING OVERVIEW

A uniform monthly surcharge fee of \$1.65 went into effect in Pennsylvania as of August 1, 2015. Each subscriber or consumer shall pay a surcharge of \$1.65 for each 911 communications service or prepaid wireless device for which that subscriber or consumer is billed by a provider or seller. For multi-line telephone systems, Chapter 53 does provide a reduced surcharge rate on a sliding scale based on the number of lines.

A. 911 SURCHARGE REVENUE DISTRIBUTION:

As required by Chapter 53, 911 surcharge revenue is distributed as follows:

1. **Formula-based Funding.** No less than 83 percent of the surcharge revenue collected quarterly is distributed to Pennsylvania public safety answering points (PSAPs) using a formula-based calculation. These funds are commonly referred to as “83% funds”.
2. **Statewide Interconnectivity Funding.** Of the revenue collected quarterly, up to 15 percent shall be used by PEMA to establish, enhance, operate or maintain statewide interconnectivity of 911 systems. These funds are commonly referred to as “15% funds”. In accordance with the Statewide 911 Plan, statewide interconnectivity funding will be used to implement and operate the statewide NG911 system as a service. Any remaining 15% funding after statewide NG911 system costs are covered may be distributed to PSAPs through a grant process in accordance with the guidelines and application procedures published by PEMA.
3. **Administrative Funding.** Up to 2 percent of the surcharge revenue collected may be retained by PEMA for expenses directly related to administering the provisions of Chapter 53.

Formula-based funding and statewide interconnectivity funding are two distinct funding streams with each having its own set of requirements. Requirements for administration, eligibility, and reporting are provided for each of these funding streams in the following sections of this document.

Important Notes:

- The statewide NG911 system project will begin in early 2021. Less statewide interconnectivity funding (15% funds) will be available for grants in 2021 and subsequent years as the statewide NG911 system is implemented and operated.
- The current distribution formula was a significant discussion item for the Pennsylvania 911 community in 2020. It is anticipated work will continue in 2021 to find a resolution to this issue. With revenue collections being stable at roughly \$316 million annually, a funding formula adjustment may result in formula-based funding increases for some counties and decreases for other counties.
- **PEMA continues to stress that counties should prepare for these changes and anticipated impacts to formula-based and statewide interconnectivity funding allocations.**

II. FORMULA BASED FUNDING (83% Funds)

Within 30 days after the end of each calendar quarter, PEMA is required to determine the amount available in the 911 Fund for distribution and disburse eighty-three percent (83%) of the revenue collected to the counties using a formula-based calculation.

The formula distribution is intended to give counties a defined amount that provides budget certainty and serves as an incentive to manage within available dollars; knowing that the difference comes from the county general fund or other revenue sources. Counties have discretion over how 83% funds are spent; provided the funds are used for expenses that meet the *Eligible Uses* criteria on the 2021 Eligibility Factors List. The intent is to provide counties with the flexibility to prioritize and spend funds as they see fit to meet the specific needs of the county or regional 911 system.

A. 2021 FORMULA-BASED PAYMENT CALENDAR

Below are estimated dates for counties to receive their 2021 quarterly formula payments.

CALENDAR QUARTER		DUE DATE FOR PROVIDERS TO REMIT SURCHARGE REVENUE	DATE PAYMENT RECEIVED BY COUNTY (ESTIMATED)
1 st	January – March	April 15, 2021	May 7, 2021
2 nd	April – June	July 15, 2021	August 6, 2021
3 rd	July – September	October 15, 2021	November 9, 2021
4 th	October -December	January 15, 2022	February 7, 2022

B. ADMINISTRATIVE REQUIREMENTS – FORMULA BASED FUNDS:

1. **Formula-based funds must be deposited and maintained in an interest-bearing account.**
 - a. If pooled accounts are used by a county, a reasonable method must be used to allocate the appropriate share of interest to the county's 911 Fund on a timely basis.
 - b. Interest income shall only be used for eligible 911 costs.
2. **Counties must report the payments on the 2021 Formula-Based Payment Calendar above as revenue in calendar year 2021.**
 - a. This includes the 4th quarter payment counties are projected to receive in February 2022 as this represents surcharge revenue collected from October to December in 2021.
3. **Quarterly formula payments will be made directly to each county regardless of how a county provides a 911 system in their respective jurisdiction.**
 - a. Under Chapter 53, counties have the power and duty to ensure the provision of a 911 system in the county's respective jurisdiction.
 - b. A county may provide a 911 system to the county's jurisdiction through participation in a regional 911 system. For regional 911 systems, PEMA will continue to disburse formula-based payments directly to each county. Funding arrangements for a consolidated or regional 911 system are the responsibility of the participating counties.

C. ELIGIBILITY REQUIREMENTS – FORMULA-BASED FUNDS:

1. Funds shall only be expended for eligible 911 costs.

- a. Formula-based funds shall be used only for reasonably necessary costs that enhance, operate or maintain a 911 system. (35 Pa. C.S. § 5306.1).
- b. Reasonably necessary costs are determined by PEMA in consultation with the 911 Advisory Board. (35 Pa. C.S. § 5303).
- c. Eligible uses for 911 funding are provided on the 2021 Eligibility Factors List which is Appendix A of this document. Please refer to Appendix A for eligibility criteria and guidance on how to determine if an expenditure is eligible for 911 funding.
- d. 911 funds shall not be transferred for General Fund use.

2. Funds are to only be used for eligible 911 costs incurred between 1/1/2021 – 12/31/2021.

- a. Funds are not to be used for prior year costs or to offset prior year deficits.
- b. If a county carries a 911 Fund balance into 2021, the remaining balance shall only be used for current year eligible 911 costs as provided on the 2021 Eligibility Factors List.

3. If funds are spent on an ineligible cost, the county's 911 Fund shall be reimbursed from other funding sources of the county.

- a. PEMA will review each expenditure reported by a county on their Combined Report to verify eligibility and reporting requirements are met.
- b. Compliance with eligibility and reporting requirements will also be verified during the biennial audit process.
- c. Funding for 911 shall not be expended on a 911 system that does not conform to the guidelines and requirements published by PEMA (35 Pa. C.S. § 5306.1 (c) (2)). PEMA maintains the right to take additional measures such as ineligibility for 15% funding, withholding 911 funds, or other measures to address noncompliance with eligibility and reporting requirements when deemed appropriate, based on the severity and frequency of non-compliance demonstrated by a county.

D. REPORTING REQUIREMENTS – FORMULA BASED FUNDS:

A county must ensure and be able to demonstrate that 911 funds and interest earned was only expended for eligible 911 costs. The primary methods for a county to demonstrate funds were used for eligible 911 costs are: 1. completion of the annual Combined Report, and 2. participation in the biennial audit process required by Chapter 53.

1. Each county is required to submit a Combined Report for calendar year 2021.

- a. The due date for the 2021 Combined Report is tentatively scheduled for April 15, 2022
- b. Detailed instructions for the 2021 Combined Report will be provided separately

2. The Combined Report must be completed using the modified accrual basis of accounting in all instances where practical.

- a. Counties shall report costs for goods received or services provided between 1/1/2021 – 12/31/2021 rather than when cash is exchanged.
- b. Combined Report preparers should refer to the Combined Report instructions and *Accounting and Financial Reporting Manual* for reporting guidelines and requirements.

3. **Expenditures must be reported using the standard chart of accounts. The standard chart of accounts is the Cost Types and Cost Categories from the 2021 Eligibility Factors List.**
 - a. Each county should ensure there is a reconciliation between expenditures recorded within their 911 Fund and the amounts reported in the Cost Types and Cost Categories on the Combined Report submitted to PEMA.
4. **Accounting records must be supported by source documentation.**
 - a. Examples include invoices, contracts, agreements, time sheets, bank statements, etc.
5. **Costs charged to a county's 911 Fund through a cost allocation plan or some other method involving shared resources must be based upon a reasonable method and must be supported by actual costs – not budgeted costs.**
 - a. This includes costs of shared resources between different programs managed by the PSAP, different funding sources for the PSAP, as well as shared resources between different departments within a county or between PSAPs.
6. **Prepaid items or expenditures related to multi-year or multi-month contracts must be allocated evenly over the life of the contract and reported in the correct year.**
 - a. *Example: A county pays \$100,000 for a 3-year maintenance contract; they would start with a prepaid asset of \$100,000 on their balance sheet as of the date the upfront payment is made for the contract, instead of expensing it upon payment. Each month, they would reduce the prepaid by 1/36th (\$2,777.28), and expense the same amount each month. This treatment should be consistent with what each County is doing for their own financial reporting (whether accrual or modified accrual) on an entity wide basis.*
7. **Anti-windfall provision (35 Pa. C.S. § 5306.1 (e) (6) - The total annual disbursement from the fund to any PSAP may not exceed the actual annual costs to enhance, operate or maintain a 911 system.**
 - a. Anti-windfall provision enforcement is based on revenue, expense, and balance information reported by a county on the 2020 Combined Report.
 - b. An excess balance is considered a positive “Balance” amount in the Formula Funds (83% Funds) column of the Combined Report (Section I – Uniform 911 Fund Activity).
 - i. Balance = Revenue – Expenditures - Reserves
 - ii. **Please remember that actual 911 system expenditures may include allocations to capital and operating reserves in accordance with Chapter 53. (35 Pa. C.S. § 5306.1 (e) (6))**
 - iii. **A county must remember to allocate available amounts from their 83% funds balance to capital or operating reserves where applicable; showing these funds are dedicated to a future purpose.**
 - c. Enforcement of the anti-windfall provision will result in the reduction of quarterly formula payments in 2021 to recoup excess balances.
 - d. Any revenue recouped from excess balances will be distributed to PSAPs without an “excess balance” as shown on the 2020 Combined Report.

Anti-windfall Provision Example:

At the end of 2020, Example County is showing a Formula Funds Balance of \$3,000 on their 2020 Combined Report.

Revenue:	\$43,304.00
Less Expenditures:	\$25,304.00
<u>Less Reserves:</u>	<u>\$15,000.00</u>
Balance:	\$3,000.00

Based on the anti-windfall provision and the 2020 Combined Report, the Formula Funds Balance of \$3,000 Example County is considered an excess balance for anti-windfall provision purposes and the following would occur:

- Example County’s formula payments in the 2nd, 3rd, and 4th quarters of 2021 would be reduced by \$1,000 (Excess balance of \$3,000 divided by 3).
- The \$1,000 recouped from Example County would be distributed to counties that did not show an excess balance of the 2020 Combined Report (Balance = \$0.00) in the 2nd, 3rd, and 4th quarters of 2021.

UNIFORM 9-1-1 FUND ACTIVITY	
Required fields are displayed with blue text and a red asterisk. Click the "Edit Required Entries" button to complete the required field.	
Interest Earned	
	Formula Funds (83% Funds)
1 Beginning Balance 1/1/2020 (Populated by PEMA)	\$0.00
REVENUE:	
2 Formula Payment - 1st Quarter 2020 (Populated by PEMA)	\$10,000.00
3 Formula Payment - 2nd Quarter 2020 (Populated by PEMA)	\$10,000.00
4 Formula Payment - 3rd Quarter 2020 (Populated by PEMA)	\$12,000.00
5 Formula Payment - 4th Quarter 2020 (Populated by PEMA)	\$11,304.00
6 Statewide Interconnectivity Payment(s) (Populated by PEMA)	
7 Interest Earned *	\$0.00
Revenue	\$43,304.00
Expenditures	\$25,304.00
Reserves	\$15,000.00
Balance	\$3,000.00

E. ADDITIONAL RESOURCES – FORMULA BASED FUNDS

1. 2021 FUNDING FORMULA

The current distribution formula will remain in place for 2021. Formula based distributions will primarily be made using the following two-part calculation:

1. Three percent (3%) of the available amount will be equally distributed to each county.
2. Remaining funds are distributed based on the following calculation:
 - a. Thirty percent (30%) of the remaining amount will be distributed based on the ratio of a county's population to the total Commonwealth population.
 - b. Seventy percent (70%) of the remaining amount will be distributed based on the ratio of a county's *Revenue Difference* to the total Commonwealth *Revenue Difference*.

How was the revenue difference ratio calculated?

The *Revenue Difference* for each county was calculated using the following steps:

1. Determine revenue a county would have received using the interim formula at \$314 million.
2. Subtract a 3% equal distribution at \$314 million.
3. Subtract a 30% distribution based on population at \$314 million.

The Revenue Difference Ratio is calculated by comparing the Revenue Difference for each county to the Revenue Difference for all counties.

Formula Funding Assistance

As work continues to find a resolution to the distribution formula issue, PEMA will provide counties, that were set to see an increase under the 911 Advisory Board Funding Subcommittee's recommendation, **temporary** assistance in 2021 and 2022 with statewide interconnectivity funds. Funding formula assistance will be based on the formula implementation plan outlined in the 911 Advisory Board Funding Subcommittee's Funding Formula Recommendation document.

For counties that would have realized an increase with a formula change, statewide interconnectivity funds will be used to:

- Provide those counties 100% of their anticipated increase in 2021, and
- Provide those counties 50% of their anticipated increase in 2022.

After the quarterly revenue collection total is determined, PEMA will compare the revenue a county would have received under the Subcommittee's recommended formula to the current formula. For counties that would have realized an increase, the difference will be included in the quarterly payment amount of those counties. There will be no change to the distribution amount for counties who would have realized a decrease under the Subcommittee's recommended formula. Appendix B provides an example comparison of the Subcommittee's recommended formula to the current formula.

This approach is subject to change as work continues to address concerns with the current formula. Please keep in mind this a temporary solution as PEMA's ability to support a formula change with statewide interconnectivity funds will be minimal beyond 2022 without impacting NG911 efforts or funding for existing regional projects, system refreshes, network enhancements, and similar initiatives.

2. EMERGENCY ADVANCE PROCESS

The Emergency Advance Process (EAP) may be used to address unexpected issues that impair daily operations at a PSAP where no other financial resources are available to address the issue. PEMA would advance a county future formula-based funds (83% funds) to recover from 911 system outages or prevent imminent 911 system failure should a county use the EAP.

a) Use of the EAP:

- The EAP is to only be used in unplanned emergency situations to bring the 911 system back on-line or prevent imminent 911 system failure.
- 911 system outages due to failure to maintain 911 systems will not be considered an unplanned emergency situation.
- EAP requests may not include 911 system upgrades.

b) EAP funding guidelines:

- Funds received through the EAP are not a grant.
- Funds are an advance of a county's future formula based quarterly payments (83% funds).
- Funds will be recouped in equal installments as a reduction from a county's future quarterly formula-based payments through the sunset date of the current 911 legislation.
- A county is responsible for managing EAP requests against their future funding needs.
- Use of the EAP is contingent on available funding in the 911 Fund.

c) EAP eligibility and reporting:

- PSAPs must have a contingency or disaster recovery plan in place to utilize the EAP.
- Funds must be used for eligible costs in accordance with the 2021 Eligibility Factors List.
- Costs must be reported on Schedule A of the Combined Report in accordance with the reporting guidelines established by PEMA for formula-based funds.

d) Process to request an advance of funds:

1. A county reports the incident on the Pennsylvania Emergency Incident Reporting Standard (PEIRS) system as a 911 Facility System Failure.
2. The County Commissioner, Executive, etc. sends a letter requesting an advance of formula-based funding, and a copy of the contingency/disaster recovery plan to the Deputy Director for 911.
3. The expected timeframe for the PSAP to receive the funding is 10 business days from the date PEMA processes the emergency advance request.
4. An EAP payment is not guaranteed and will be issued at PEMA's discretion.

II. FUNDING METHOD - STATEWIDE INTERCONNECTIVITY FUNDS (15% Funds)

Of the revenue collected quarterly, 15 percent shall be used by PEMA to establish, enhance, operate or maintain statewide interconnectivity of 911 systems. In accordance with the Statewide 911 Plan, statewide interconnectivity funds will be used to implement and operate the statewide NG911 system. Any remaining 15% funding after statewide NG911 system costs are covered may be distributed through a grant process in accordance with the guidelines and application procedures published by PEMA. PSAPs are reminded that less 15% funds will be available for grants as the statewide NG911 system project begins. The following requirements would apply to any 15% funds a county receives by grant.

A. ADMINISTRATIVE REQUIREMENTS - 15% FUNDS

1. For each project award, PEMA may advance funds per milestone as they are completed except for the last milestone of a project.

- a. Payment amounts are based on the approved grant application for each project.
- b. PEMA maintains discretion over whether to issue advance payments for a project. Project progress, reported project expenditures, and remaining balances from previous milestones will be considered when determining whether to issue subsequent advance payments for a project.
- c. The last milestone or payment for a project will always be on a reimbursement basis.

2. Statewide interconnectivity funds must be deposited and maintained in an interest-bearing account in the same manner as formula-based or 83% funds.

- a. Interest earned may be used for any eligible 911 expenditure as outlined on the 2021 Eligibility Factors List.

B. ELIGIBILITY REQUIREMENTS - 15% FUNDS:

1. Funds shall only be expended for eligible 911 costs and according to the approved grant application for a project.

- a. Only the items included on the approved grant application will be considered eligible costs for an approved project.
- b. Costs not related to the approved workplan or budget for a project are not eligible for 15% funding.

2. Statewide interconnectivity funds granted must be expended or obligated within the period of performance provided in the grant agreement.

- a. The county is responsible for completing the project with the period of performance stated in the grant agreement.
- b. The county is responsible for requesting an extension from PEMA if the project will not be completed within the period of performance. An extension request must provide reasons for the project delay and expected completion date. PEMA maintains sole discretion to approve or disapprove requested extensions.
- c. PEMA will not have the ability to issue payments if the period of performance expires

3. **A county may not combine statewide interconnectivity project awards.**
4. **A county may not reallocate statewide interconnectivity funds from one project to another statewide interconnectivity project or any other purpose.**
 - a. A county may request changes to an approved project workplan or the approved project budget through a written request to PEMA. Project workplan changes shall only be related to the original intent and scope of the approved project workplan or approved project budget. PEMA maintains sole discretion to approve or disapprove requested changes. Changes to the approved project workplan or the approved project budget will be communicated by PEMA to the county in writing. The county is responsible for updating the grant application in the Webtool to reflect the change.

C. REPORTING REQUIREMENTS – 15% FUNDS:

1. **The activity for each statewide interconnectivity project for which a county receives funding must be tracked/accounted for individually.**
2. **Counties must report project costs on Schedule B of the Combined Report as they become known and measurable.**
 - a. Please do not report 15% grant expenditures on Schedule A of the Combined Report.
3. **A county should not have a carryover balance at the end of a year related to 15% funding.**
 - a. At the end of 2021, a county must ensure all statewide interconnectivity project costs incurred for calendar year 2021 are reported on Schedule B of the 2021 Combined Report.
 - b. The amount of 15% revenue should match the amount of expenditures reported for a project; 15% revenue should not exceed the amount of reported expenditures for a project at the end of the year.
 - c. If adjustments are needed at the end of the year, PEMA will work with the county to adjust the amount of 15% revenue shown on the 2021 Combined Report so that it matches the reported expenditures for each project
4. **Counties must notify PEMA when a project milestone or the entire project is completed via the PEMA 911 Webtool.**
 - a. Statewide interconnectivity grant agreements require a county to certify and acknowledge:
 - i. All approved project costs will be reported on the PEMA 911 Webtool prior to notifying PEMA that the entire project is completed.
 - ii. Any remaining grant funds will be returned to PEMA to be used for other statewide interconnectivity initiatives.
 - iii. The opportunity to make cost adjustments after the entire project is reported as completed may not be available. PEMA maintains sole discretion to approve or disapprove changes.

D. ADDITIONAL RESOURCES – STATEWIDE INTERCONNECTIVITY FUNDS

1. PSAP CONSOLIDATION FUNDING GUIDELINES – 15% FUNDS

The counties that govern the PSAPs involved in the physical consolidation must complete a feasibility study to receive consideration for 15% funding to support the consolidation. The purpose of completing a feasibility study is to:

- Provide counties considering PSAP consolidation with information needed to assist with the decision to consolidate and assist with consolidation project planning.
- Clarify expectations for statewide interconnectivity funding for all stakeholders
- Allow PEMA to plan and budget to determine potential assistance with 15% funding

a) PSAP consolidation project definition:

New voluntary PSAP consolidation projects must meet the following definition to be considered for statewide interconnectivity funding:

Voluntary PSAP Consolidation Project Definition: A project that combines two or more primary PSAPs into a single physically combined primary PSAP with an integrated management structure that serves the same population previously served by independent primary PSAPs.

b) Consolidation funding requirement:

The counties that govern the PSAPs involved in a proposed consolidation must complete a feasibility study to receive consideration for 15% funding to support the consolidation.

c) Completed feasibility studies must include the following items at a minimum:

- a. A detailed plan providing the steps and timeline for completing the consolidation.
- b. The plan must also identify existing infrastructure that will be leveraged, and any infrastructure upgrades needed to complete the consolidation
- c. A description of the services the consolidated PSAP will perform
- d. Details of how the consolidated PSAP will be governed, organized and staffed
- e. Anticipated line item costs and total anticipated cost of the consolidation
- f. Anticipated cost savings of the PSAP consolidation
- g. Costs the counties will seek to be funded from 15% funds
- h. A funding plan to fund and sustain the consolidated PSAP inclusive of all funding sources.
 - Costs the counties will seek to be funded from 15% funds must be identified
 - The funding plan must provide other funding options if 15% funds are not available

d) Feasibility studies will be reviewed by PEMA and the 911 Advisory Board for:

- i. Alignment of the project with the definition of a PSAP consolidation
- j. Clarifications needed on the consolidation plan
- k. Recommendations for efficiencies or improvements to the consolidation plan

e) 15% funding application requirements and timelines shall be followed to request funds

Please Note:

- Agreement with a feasibility study, adhering to this framework, or recommendations from

PEMA or the 911 Advisory Board supporting the consolidation plan do not guarantee a statewide interconnectivity funding award.

III. 2021 PSAP AUDITS

Per Title 35 Pa. C.S. § 5303(a) (12), PEMA is to require a biennial performance audit of each 911 system's use of money from the fund, including allocations to capital or operating reserves.

2021 AUDITS:

In 2021 and subsequent years, audits will be conducted on roughly half of the Commonwealth's sixty-seven (67) recipients of 911 funding covering calendar year 2019 and 2020.

The purpose of the audits is to:

- Determine compliance with PEMA's financial management guidance and requirements.
- Determine if financial statements are presented fairly and comply with the requirements of Commonwealth laws and regulations.
- Determine if funds were used for eligible costs in accordance with the Eligibility Factors List, program guidance, and grant agreements.
- Determine 911 Fund balances.

AUDIT READINESS

Records related to the financial and programmatic aspects of 911 operations should be readily accessible for audit.

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IV. APPENDIX A - 2021 ELIGIBILITY FACTORS LIST

COST TYPE:	COST CATEGORY:	ELIGIBLE USES:	CHANGES FOR 2021:
CALL HANDLING EQUIPMENT (CHE)	CHE Hardware/Software/Workstations	CHE costs to support 911 call processing: <ul style="list-style-type: none"> • Server hardware, • Software, • Peripherals (including printers, monitors, keyboards, and mouse), • Workstations • Master clock/time sync equipment • ANI/ALI controllers • Automatic call distribution (ACD). Eligible costs are limited to the primary PSAP and primary back-up PSAP.	N/A
	CHE Maintenance	<ul style="list-style-type: none"> • Service contracts for CHE hardware/software maintenance • Licensing fees. 	N/A
	Headsets	<ul style="list-style-type: none"> • Operator headsets • Related equipment used to connect the headset for processing and dispatching a 911 call. • Maintenance/repairs 	N/A
	Call Accounting/Telephony - Management Information System (MIS) Software	Costs to implement MIS system that monitors call activity, logs call activity to a database and permits canned report generation. Includes: <ul style="list-style-type: none"> • MIS server hardware • Software • Peripherals (including printer, monitor, keyboard, and mouse), • Annual subscription costs for a third-party hosted solution. 	N/A
	Interpretation Service	<ul style="list-style-type: none"> • Services procured from a vendor to provide on-demand language interpretation. 	N/A

COMPUTER AIDED DISPATCH (CAD)	CAD Hardware/Software/Workstations	CAD costs to support processing of CAD events from initial call entry to final disposition: <ul style="list-style-type: none"> • Server hardware • Software - includes CAD modules, interfaces (e.g., paging, CAD-to-CAD, etc.), and cybersecurity. • Peripherals (including printers, monitors, keyboards, and mouse), • Workstations. Eligible costs are limited to the primary PSAP and primary back-up PSAP.	N/A
	CAD Maintenance	<ul style="list-style-type: none"> • Service contracts for CAD hardware/software maintenance • Licensing fees. 	N/A
	Call Taking Protocol/Quality Assurance	Emergency Medical/Fire/Police Dispatch (EMD/EFD/EPD) system costs: <ul style="list-style-type: none"> • Hardware • Software/licenses – includes quality assurance software • CAD system integration • Maintenance 	N/A
	Mobile Data System Interface	Costs directly related to the 911 system and radio tower sites to enable and connect mobile data systems: <ul style="list-style-type: none"> • Equipment • Server-side (PSAP side) software • Client-side software that interfaces with the server-side software at the PSAP is an eligible cost. 	N/A
	Records Management System (RMS) Interface	<ul style="list-style-type: none"> • Required CAD interfaces or modules (<i>ON THE CAD / PSAP SIDE ONLY</i>) that populate RMS (EOC software, web publishing, and field reporting systems for response agencies, etc.) with CAD data. 	N/A

CONNECTIVITY/ INFRASTRUCTURE	Emergency Services IP Networks (ESInet)	Transport and connectivity costs to connect multiple PSAPs together in a regional or state-level ESInet. Examples of eligible costs include: <ul style="list-style-type: none"> • Hardware • Software • Networking equipment • Security appliances/software • Third-party services for hosted solutions 	N/A
	Wired or Wireless Connectivity	Connectivity costs that support the transport of 911 callers and/or information. Eligible costs include costs to provision connectivity between the call origination services, PSAPs and other public safety entities, including (but not limited to): <ul style="list-style-type: none"> • Wireline trunks/lines • Wireless trunks • Fiber optic circuits • Microwave links • Administrative lines • Ring-down circuits • Tandem trunks. 	N/A
	Maintenance	<ul style="list-style-type: none"> • Service contracts for connectivity hardware/software maintenance. 	N/A
CONTRACTED SERVICES	Call Taking and Dispatch Fees	<ul style="list-style-type: none"> • Fees paid to another PSAP for handling of 911 calls. 	N/A
	Professional Services	<ul style="list-style-type: none"> • Professional services procured from contractors or consultants for: <ul style="list-style-type: none"> ○ Procurement assistance (including legal fees) ○ System integration/implementation support ○ System design and planning ○ PSAP operational policy development ○ Engineering ○ Administrative assistance 	N/A

FACILITIES	Access Control/Security Systems	<p>Costs to acquire or maintain access control and other security systems for PSAPs and tower sites.</p> <p>Examples of eligible costs includes:</p> <ul style="list-style-type: none"> • Keys • Access cards • Card readers • Cameras • Video monitors/recording equipment • Controller systems. 	N/A
	Emergency Power Generator	<p>Costs for emergency power generation at the PSAP and Tower Sites:</p> <ul style="list-style-type: none"> • Generator • Fuel • Fuel storage tank costs 	N/A
	Heating, Ventilation, and Cooling (HVAC)	<ul style="list-style-type: none"> • Environmental control of temperature and humidity equipment within the PSAP, the PSAP equipment room and Tower Sites. 	N/A
	Mobile Communications Unit Maintenance	<p>Maintenance costs for a Mobile Communications Unit used as the primary back up PSAP. Maintenance in this Cost Category refers to items such as:</p> <ul style="list-style-type: none"> • Registration • Inspection • Batteries • Other routine maintenance costs for a mobile communications unit used as the primary back-up PSAP. <p>Important Eligibility Criteria Notes:</p> <ul style="list-style-type: none"> • 911 system maintenance (i.e. CHE, CAD, etc.) should be reported in the appropriate Cost Type and Cost Category. • Only the percentage of costs related to 911 duties are eligible for funding. 	N/A

		<ul style="list-style-type: none"> Mobile Communications Unit maintenance costs are eligible ONLY when the PSAP has no other back up/alternate facility. 	
	Relocation Expenses	<p>Costs for moving 911 equipment or operations to during a planned transition or emergency:</p> <ul style="list-style-type: none"> Transportation Professional services 	<ul style="list-style-type: none"> Added “equipment” to clarify relocation of 911 equipment is an eligible cost.
	Rent	<p>Payments made for use of a facility in support of 911 service delivery:</p> <ul style="list-style-type: none"> Rent for PSAP facilities Rent for remote radio sites 	N/A
	Repairs	<p>Non-cosmetic facility repairs at the primary PSAP necessary for 911 operations. Non-cosmetic repairs are those that do not add significant value to the property or extend its life. They are reasonable in amount and necessary to keep the property in habitable condition. Repairs generally considered restoring an item to its previous good condition.</p> <p>Examples of repairs include:</p> <ul style="list-style-type: none"> Repainting a room directly related to 911 operations Repairing a leaking roof Replacing a broken window Repairing existing plumbing Repairing existing appliances <p>Renovations are not eligible for 911 funds. A renovation is considered an improvement that adds something that previously was not there, upgrading something that was existing, or adapting something to a new use. Renovations are usually more intensive than repairs and usually involve greater cost.</p> <p>Examples of renovations include:</p>	N/A

		<ul style="list-style-type: none"> • Regrading lots/parking lots • Adding an addition or remodeling an existing facility • Replacing an entire roof • Replacing all windows • Replacing existing plumbing <p>Note: Renovations would be considered on a case-by-case basis only for involuntary PSAP physical consolidation projects. PEMA recognizes every PSAP consolidation project is different and faces a unique set of challenges. Funding situations that fall outside of the outlined PSAP Consolidation Funding Guidelines will be considered by PEMA on a case by case basis.</p>	
	<p>Services Contracts/Maintenance - PSAP</p>	<p>Service and maintenance costs at the PSAP. Costs include:</p> <ul style="list-style-type: none"> • Fire suppression • Pest control • Cleaning services • Mat rental, • Annual service contracts for UPS, generator, or HVAC maintenance. • Insurance costs for PSAP facilities and equipment. <p>Important Eligibility Criteria Notes:</p> <ul style="list-style-type: none"> • For insurance costs to be eligible, a county must provide clear documentation that the shows the insurance policy is for 911 only and the cost specific to 911. • If insurance is included in indirect costs for a county, only the portion related to PSAP facilities and equipment is eligible. Other types of insurance are not eligible. 	<ul style="list-style-type: none"> • Added language to clarify eligibility for insurance costs.

	Facility Supplies	<p>Costs for supplies needed to support PSAP operations. Costs are strictly limited to:</p> <ul style="list-style-type: none"> • Cleaning supplies • Restroom supplies • Sanitary supplies. <p>Some examples to demonstrate eligible costs include paper towels, hand soap/sanitizer, trash can liners, disinfectant wipes, first aid, mops/brooms, etc.</p>	N/A
	Uninterruptable Power Supply (UPS)	<p>Backup power supply, including transfer and bypass switches, and power conditioning in the event of a commercial power failure or fluctuation at the PSAP and RADIO TOWER SITES. Workstation UPS to support workstations not otherwise covered by a facility-based UPS system are an eligible cost.</p>	N/A
	Utilities	<p>Public utility costs for the PSAP and radio tower sites:</p> <ul style="list-style-type: none"> • Power • Water, • Sewage/septic services/storm water • Internet access • Cable television 	N/A
GEOGRAPHIC INFORMATION SYSTEM (GIS) MAPPING	GIS Hardware/Software/Workstations	<p>Costs to support GIS data creation/maintenance:</p> <ul style="list-style-type: none"> • GIS server hardware • Software • Peripherals (including printers/plotters, monitors, keyboards, and mouse), • Workstations to support GIS data creation/maintenance. <p>Important Eligibility Criteria Notes:</p> <ul style="list-style-type: none"> • GIS personnel costs should be reported under Personnel 	N/A

	GIS Data Development, Assessment, Maintenance, and Professional Services	<ul style="list-style-type: none"> • Services procured from a vendor to support the creation, assessment, improvement, and maintenance of 911- related GIS data and data layers. 	N/A
MASS NOTIFICATION SYSTEM	Public Alerting/Warning System	<p>Costs to support a mass notification, public alerting/warning system:</p> <ul style="list-style-type: none"> • Hardware • Software, • Peripherals (including monitor, keyboard, and mouse), • Workstation(s) • Annual subscription costs for a third-party hosted solution. 	N/A
OFFICE OPERATIONS	Communications	<p>Communications costs for PSAP administrative staff:</p> <ul style="list-style-type: none"> • Cellular service/equipment, • Air cards • Pager service/equipment 	N/A
	Meals for extended/emergency events	<ul style="list-style-type: none"> • Subsistence for 911 personnel working during a no notice emergency event (in conjunction with a County EOC activation) such as a blizzard, active shooter, flood, etc. 	N/A
	Office Equipment/Software	<p>Costs for typical office equipment to perform the duties of a PSAP: Examples of eligible costs include:</p> <ul style="list-style-type: none"> • Copiers, fax machines, paper shredders, printers, laminators • Laptops, computers and monitors, • Software used for PSAP administration (I.e. scheduling), • Furniture for administrative staff dedicated to 911. 	<ul style="list-style-type: none"> • Changed the Cost Category from “Office Equipment” to “Office Equipment/Software”

	Office Supplies	<p>Costs include those supplies used for 911 operations. Office supplies are considered the normal, routinely consumable materials necessary to perform the duties of a PSAP such as:</p> <ul style="list-style-type: none"> • Paper, pens, pencils, ink, postage, staples, etc. <p>The list is not inclusive but eligible costs are strictly limited to office supplies.</p> <p>Some examples to demonstrate ineligible costs include:</p> <ul style="list-style-type: none"> • Small appliances • Holiday decorations/supplies • Greeting cards/picture frames • Smoking urns • Landscaping supplies • Club store memberships 	N/A
	Telecommunicator Recognition	<p>Costs for 9-1-1 telecommunicator recognition. Examples of eligible costs include:</p> <ul style="list-style-type: none"> • Plaques, certificates, pins, shirts, and comparable items that are reasonable in amount. <p>Important Eligibility Criteria Note:</p> <ul style="list-style-type: none"> • Items of monetary value, such as gift cards, are not eligible for 911 funding. 	N/A
	Uniforms	<ul style="list-style-type: none"> • Uniforms for telecommunicators while performing duties within the PSAP 	<ul style="list-style-type: none"> • Added language to clarify eligibility for uniforms
	Workstation Furniture	<ul style="list-style-type: none"> • Furniture that houses PSAP workstation equipment where the primary call-taking and dispatch functions occur • Chairs/seating at the positions 	N/A

PERSONNEL	Salaries/Benefits	<ul style="list-style-type: none"> • Salary or benefit costs <i>directly</i> associated with personnel operating a 911 system. <p>Important Eligibility Criteria Notes:</p> <ul style="list-style-type: none"> • If personnel have duties outside of 911, only the percentage of time related to 911 duties is eligible for funding- 	N/A
	Training/Travel	<ul style="list-style-type: none"> • 911 training course costs • Travel costs (transportation/lodging/meals) for personnel directly associated with operating a 911 system to: <ul style="list-style-type: none"> ○ Attend training, continuing education courses, and meetings related to 911 service delivery ○ Support 911 operations 	<ul style="list-style-type: none"> • Added language to clarify travel is support of 911 operations is an eligible cost.
	Pre-Employment Costs/Post-Employment Costs	<p>Costs associated with the recruitment, hiring and screening of trainees and telecommunicators. Examples of eligible costs include:</p> <ul style="list-style-type: none"> • Physicals and other required tests. • Job postings/advertisements • Employee random drug testing • Medical release/return to work physicals • Fitness for duty evaluations. 	N/A
	911 Professional Associations	<ul style="list-style-type: none"> • Costs for 911 personnel to join or maintain membership in a 911 professional association • Subscription fees for 911-related publications • Costs for 911 related certifications such as ENP, RPL, etc. 	<ul style="list-style-type: none"> • Added language to clarify costs related to employee certifications related such as ENP, RPL, etc. are an eligible cost.
PUBLIC EDUCATION	Public Education	<p>Costs include any materials that educate the community on 911 issues, such as the appropriate use of 911. Examples of eligible costs include:</p> <ul style="list-style-type: none"> • Education and outreach material development (pamphlets, videos, posters, newsletters and other resource materials) • Public service announcements • Website development as it pertains to 911 	N/A

RADIO SYSTEMS	Radio System Hardware/Software	<p>Costs for core radio system components from the dispatch positions to the antenna. Costs include:</p> <ul style="list-style-type: none"> • Radio consoles • Transceivers • Receivers • Servers • Modems • Towers/Shelters/tower sites • Broadband infrastructure • Headsets <p>Important Eligibility Criteria Notes:</p> <ul style="list-style-type: none"> • Eligible costs are limited to the primary PSAP and primary back-up PSAP. • Purchase of land/real estate and related taxes are not an eligible cost. 	<ul style="list-style-type: none"> • Added language to clarify tower construction is an eligible cost.
	Radio System Maintenance - PSAP	<ul style="list-style-type: none"> • Costs for core radio system maintenance from the dispatch positions to the antenna. 	N/A
	Radio Tower Sites Maintenance	<p>Costs to maintain radio tower sites and equipment. Examples of eligible costs include:</p> <ul style="list-style-type: none"> • FCC license and frequency fees • Emergency repairs • Fire suppression • Pest control • Road and vegetation maintenance • Snow removal 	N/A
	Mobile Data Terminal (City - 1st class)	<ul style="list-style-type: none"> • Using only remaining wireline 9-1-1 funds prior to Act 12, a city of the 1st class may purchase mobile data terminals that will be owned by the PSAP. 	N/A
VOICE/DATA RECORDER	Digital Voice/Data Recorder	<p>Costs to support a voice/data (logging) recorder system:</p> <ul style="list-style-type: none"> • Server hardware • Software • Peripherals (including monitor, keyboard, and mouse) 	N/A

		<ul style="list-style-type: none"> • Workstation(s) • Annual subscription costs for a third-party hosted solution. 	
	Maintenance	<ul style="list-style-type: none"> • Service contracts for voice/data (logging) recorder system maintenance. 	N/A

Using the 2021 Eligibility Factors List:

The 2021 Eligibility Factors List groups costs that enhance, operate or maintain a 911 system by *Cost Type and Cost Category*. For each *Cost Category*, general criteria are provided in the *Eligible Uses* column that counties must use to determine and justify eligibility.

Counties are responsible to demonstrate that costs meet the Eligible Uses criteria on the annual Combined Report, or during a biennial audit. Items that do not meet the Eligible Uses criteria are not eligible for 911 funding.

The following process should be used by counties to determine eligible uses of funding:

1. Does the item fit into a Cost Type?

- Yes – Refer to the Cost Categories and Eligible Uses for that Cost Type.
- No – The item is ineligible.

2. Does the item meet the Eligible Uses criteria for a Cost Category?

- Yes - The item is eligible.
- No - The item is ineligible.

V. APPENDIX B – FORMULA COMPARISON

EXAMPLE FOR DEMONSTRATION PURPOSES. FORMULA DISTRIBUTIONS ARE BASED ON ACTUAL REVENUE RECEIVED

1. Estimated Annual Revenue:	\$316,000,000
2. Statewide Interconnectivity Share (15%)	\$47,400,000
3. PEMA Administrative Share (2%)	\$6,320,000
4. Balance to be Distributed by Formula: <i>(Line 1 less Lines 2 & 3)</i>	\$262,280,000
83% Formula:	
5. 3% - Equal Distribution <i>(line 1 x .03)</i>	\$9,480,000
6. 80% Distributed by Formula <i>(line 4 less Line 5)</i>	\$252,800,000
7. 97.5% - Population <i>(Line 6 x .975)</i>	\$246,480,000
8. 2.5% - Population Density <i>(Line 6 x .025)</i>	\$6,320,000
Total	\$262,280,000

FUNDING SUBCOMMITTEE RECOMMENDED FORMULA									Revenue – Current Formula	Difference – Subcommittee vs Current
County	Equal Share	POPULA TION	PERCENT	Pop. Revenue	DENSITY	PERCENT	Den. Revenue	Revenue - Subcommittee Formula		
ADAMS	\$141,493	102,811	0.80%	\$1,978,663	197.14	0.64%	\$40,670	\$2,160,825	\$2,012,513	\$148,312
ALLEGHENY	\$141,493	1,218,452	9.51%	\$23,449,882	1,636.14	5.34%	\$337,537	\$23,928,912	\$22,823,164	\$1,105,748
ARMSTRONG	\$141,493	65,263	0.51%	\$1,256,028	98.22	0.32%	\$20,263	\$1,417,784	\$1,340,914	\$76,870
BEAVER	\$141,493	164,742	1.29%	\$3,170,564	371.12	1.21%	\$76,563	\$3,388,620	\$3,391,168	(\$2,548)
BEDFORD	\$141,493	48,176	0.38%	\$927,178	47.35	0.15%	\$9,769	\$1,078,439	\$856,965	\$221,474
BERKS	\$141,493	420,152	3.28%	\$8,086,092	485.35	1.58%	\$100,128	\$8,327,712	\$7,930,944	\$396,768
BLAIR	\$141,493	122,492	0.96%	\$2,357,436	232.38	0.76%	\$47,941	\$2,546,870	\$2,267,576	\$279,294
BRADFORD	\$141,493	60,833	0.47%	\$1,170,770	52.40	0.17%	\$10,809	\$1,323,072	\$1,233,648	\$89,424
BUCKS	\$141,493	628,195	4.91%	\$12,090,012	1,009.78	3.30%	\$208,318	\$12,439,823	\$12,923,712	(\$483,890)
BUTLER	\$141,493	187,888	1.47%	\$3,616,024	236.40	0.77%	\$48,769	\$3,806,286	\$2,600,112	\$1,206,173
CAMBRIA	\$141,493	131,730	1.03%	\$2,535,227	189.97	0.62%	\$39,191	\$2,715,911	\$2,793,402	(\$77,491)
CAMERON	\$141,493	4,492	0.04%	\$86,451	11.27	0.04%	\$2,325	\$230,269	\$158,188	\$72,080
CARBON	\$141,493	64,227	0.50%	\$1,236,089	165.86	0.54%	\$34,218	\$1,411,799	\$1,438,880	(\$27,081)
CENTRE	\$141,493	162,805	1.27%	\$3,133,286	146.43	0.48%	\$30,208	\$3,304,986	\$2,420,733	\$884,253
CHESTER	\$141,493	522,046	4.08%	\$10,047,107	687.07	2.24%	\$141,744	\$10,330,343	\$11,636,147	(\$1,305,804)
CLARION	\$141,493	38,779	0.30%	\$746,326	63.68	0.21%	\$13,138	\$900,957	\$1,164,649	(\$263,692)

FUNDING SUBCOMMITTEE RECOMMENDED FORMULA									Revenue – Current Formula	Difference – Subcommittee vs Current
County	Equal Share	POPULATION	PERCENT	Pop. Revenue	DENSITY	PERCENT	Den. Revenue	Revenue - Subcommittee Formula		
CLEARFIELD	\$141,493	79,388	0.62%	\$1,527,872	68.81	0.22%	\$14,195	\$1,683,560	\$1,642,142	\$41,418
CLINTON	\$141,493	38,684	0.30%	\$744,498	43.07	0.14%	\$8,886	\$894,877	\$1,092,245	(\$197,368)
COLUMBIA	\$141,493	65,456	0.51%	\$1,259,742	133.64	0.44%	\$27,570	\$1,428,805	\$1,204,512	\$224,293
CRAWFORD	\$141,493	85,063	0.66%	\$1,637,091	81.97	0.27%	\$16,910	\$1,795,494	\$1,491,760	\$303,734
CUMBERLAND	\$141,493	251,423	1.96%	\$4,838,795	456.19	1.49%	\$94,112	\$5,074,399	\$5,708,295	(\$633,896)
DAUPHIN	\$141,493	277,097	2.16%	\$5,332,908	497.01	1.62%	\$102,533	\$5,576,933	\$5,903,262	(\$326,329)
DELAWARE	\$141,493	564,751	4.41%	\$10,868,992	2,960.84	9.66%	\$610,823	\$11,621,308	\$12,442,171	(\$820,864)
ELK	\$141,493	30,169	0.24%	\$580,622	36.25	0.12%	\$7,479	\$729,593	\$1,021,762	(\$292,170)
ERIE	\$141,493	272,061	2.12%	\$5,235,987	174.58	0.57%	\$36,015	\$5,413,495	\$5,051,649	\$361,846
FAYETTE	\$141,493	130,441	1.02%	\$2,510,420	163.46	0.53%	\$33,722	\$2,685,634	\$2,274,269	\$411,366
FOREST	\$141,493	7,279	0.06%	\$140,089	16.87	0.06%	\$3,481	\$285,062	\$209,997	\$75,065
FRANKLIN	\$141,493	154,835	1.21%	\$2,979,898	200.40	0.65%	\$41,343	\$3,162,733	\$3,115,643	\$47,090
FULTON	\$141,493	14,523	0.11%	\$279,504	33.16	0.11%	\$6,840	\$427,837	\$420,807	\$7,030
GREENE	\$141,493	36,506	0.29%	\$702,581	63.16	0.21%	\$13,031	\$857,105	\$797,894	\$59,210
HUNTINGTON	\$141,493	45,168	0.35%	\$869,287	50.81	0.17%	\$10,481	\$1,021,261	\$930,655	\$90,606
INDIANA	\$141,493	84,501	0.66%	\$1,626,275	101.28	0.33%	\$20,895	\$1,788,663	\$2,485,046	(\$696,383)
JEFFERSON	\$141,493	43,641	0.34%	\$839,899	66.44	0.22%	\$13,706	\$995,097	\$1,106,965	(\$111,868)
JUNIATA	\$141,493	24,704	0.19%	\$475,444	62.77	0.20%	\$12,949	\$629,886	\$932,877	(\$302,991)
LACKAWANNA	\$141,493	210,793	1.65%	\$4,056,845	453.80	1.48%	\$93,618	\$4,291,956	\$4,430,782	(\$138,826)
LANCASTER	\$141,493	543,557	4.24%	\$10,461,100	552.50	1.80%	\$113,981	\$10,716,574	\$9,518,399	\$1,198,175
LAWERENCE	\$141,493	86,184	0.67%	\$1,658,666	237.58	0.78%	\$49,013	\$1,849,171	\$1,761,883	\$87,287
LEBANON	\$141,493	141,314	1.10%	\$2,719,678	389.72	1.27%	\$80,400	\$2,941,571	\$2,838,790	\$102,781
LEHIGH	\$141,493	348,549	2.72%	\$6,708,047	1,000.60	3.27%	\$206,424	\$7,055,964	\$6,432,274	\$623,690
LUZERNE	\$141,493	317,646	2.48%	\$6,113,299	350.17	1.14%	\$72,239	\$6,327,031	\$6,257,390	\$69,641
LYCOMING	\$141,493	113,664	0.89%	\$2,187,536	91.39	0.30%	\$18,853	\$2,347,881	\$2,624,394	(\$276,513)
MCKEAN	\$141,493	40,968	0.32%	\$788,455	41.63	0.14%	\$8,588	\$938,535	\$1,190,520	(\$251,984)
MERCER	\$141,493	110,683	0.86%	\$2,130,165	162.16	0.53%	\$33,453	\$2,305,110	\$2,022,655	\$282,455
MIFFLIN	\$141,493	46,222	0.36%	\$889,572	111.49	0.36%	\$23,000	\$1,054,064	\$1,220,608	(\$166,544)
MONROE	\$141,493	169,507	1.32%	\$3,262,270	274.54	0.90%	\$56,638	\$3,460,400	\$4,190,723	(\$730,323)
MONTGOMERY	\$141,493	828,604	6.47%	\$15,947,010	1,699.87	5.55%	\$350,685	\$16,439,188	\$14,164,532	\$2,274,655
MONTOUR	\$141,493	18,240	0.14%	\$351,040	137.87	0.45%	\$28,442	\$520,975	\$499,406	\$21,569

FUNDING SUBCOMMITTEE RECOMMENDED FORMULA									Revenue – Current Formula	Difference – Subcommittee vs Current
County	Equal Share	POPULATION	PERCENT	Pop. Revenue	DENSITY	PERCENT	Den. Revenue	Revenue - Subcommittee Formula		
NORTHAMPTON	\$141,493	324,358	2.53%	\$6,242,476	859.55	2.81%	\$177,325	\$6,561,293	\$7,694,047	(\$1,132,754)
NORTHUMBERLAND	\$141,493	91,083	0.71%	\$1,752,950	190.80	0.62%	\$39,362	\$1,933,804	\$1,447,291	\$486,514
PERRY	\$141,493	46,139	0.36%	\$887,974	83.02	0.27%	\$17,127	\$1,046,594	\$778,340	\$268,254
PHILADELPHIA	\$141,493	1,584,138	12.37%	\$30,487,741	11,105.85	36.25%	\$2,291,143	\$32,920,377	\$33,628,897	(\$708,520)
PIKE	\$141,493	55,933	0.44%	\$1,076,466	98.71	0.32%	\$20,364	\$1,238,323	\$1,387,104	(\$148,782)
POTTER	\$141,493	16,622	0.13%	\$319,901	15.37	0.05%	\$3,171	\$464,564	\$607,726	(\$143,162)
SCHUYLKILL	\$141,493	142,067	1.11%	\$2,734,170	181.53	0.59%	\$37,450	\$2,913,112	\$4,190,987	(\$1,277,875)
SNYDER	\$141,493	40,540	0.32%	\$780,218	122.05	0.40%	\$25,179	\$946,889	\$780,495	\$166,395
SOMERSET	\$141,493	73,952	0.58%	\$1,423,253	68.40	0.22%	\$14,111	\$1,578,857	\$1,415,688	\$163,169
SULLIVAN	\$141,493	6,071	0.05%	\$116,840	13.42	0.04%	\$2,769	\$261,102	\$439,145	(\$178,043)
SUSQUEHANNA	\$141,493	40,589	0.32%	\$781,161	48.76	0.16%	\$10,060	\$932,713	\$1,139,203	(\$206,490)
TIOGA	\$141,493	40,763	0.32%	\$784,510	35.84	0.12%	\$7,394	\$933,397	\$1,470,690	(\$537,294)
UNION	\$141,493	44,785	0.35%	\$861,916	141.22	0.46%	\$29,135	\$1,032,543	\$1,000,215	\$32,328
VENANGO	\$141,493	51,266	0.40%	\$986,647	75.06	0.25%	\$15,484	\$1,143,624	\$956,773	\$186,851
WARREN	\$141,493	39,498	0.31%	\$760,164	43.99	0.14%	\$9,076	\$910,733	\$800,520	\$110,213
WASHINGTON	\$141,493	207,346	1.62%	\$3,990,505	240.83	0.79%	\$49,684	\$4,181,682	\$4,025,459	\$156,223
WAYNE	\$141,493	51,276	0.40%	\$986,839	68.32	0.22%	\$14,094	\$1,142,426	\$1,278,115	(\$135,689)
WESTMORELAND	\$141,493	350,611	2.74%	\$6,747,731	338.32	1.10%	\$69,795	\$6,959,019	\$7,858,445	(\$899,426)
WYOMING	\$141,493	27,046	0.21%	\$520,517	66.81	0.22%	\$13,784	\$675,794	\$1,364,099	(\$688,305)
YORK	\$141,493	448,273	3.50%	\$8,627,298	492.47	1.61%	\$101,597	\$8,870,388	\$8,039,740	\$830,648
Total	\$9,480,000	12,807,060	100.00%	\$246,480,000	30,635	100%	\$6,320,000	\$262,280,000	\$262,280,000	\$0

Notes:

- This an example for demonstration purposes. Formula calculations are based on actual revenue received.
- Difference amounts highlighted in **green** indicate a county who would have realized an increase under the Funding Subcommittee’s recommended formula and the estimated amount of additional revenue those counties will receive in 2021.
- There will be no change to the distribution amount for counties who would have realized a decrease (not highlighted in green) under the Subcommittee’s recommended formula.
- The Current Formula Total for Lehigh includes the allocation amount for the City of Allentown prior to consolidation
- The Current Formula Total for Northampton includes the allocation amount for the City of Bethlehem prior to consolidation