

Supplementary Information

2019 Capital Expenditures: Routine

<u>Funding Source</u>	<u>Department</u>	<u>Description</u>	<u>Amount</u>
General Fund	Capital Contingency	Capital Contingency	\$809,836
General Fund	Agricultural Land Preservation	Farmland Preservation	\$760,000
General Fund	IMTO	Web filter, network equipment, anti-virus, licenses	\$257,671
General Fund	District Attorney	New Vehicles	\$114,600
Fees	CNRC Maintenance	Bus	\$72,000
General Fund	Sheriff	New Vehicle	\$47,325
General Fund	Adult Probation	New Vehicle	\$30,000
General Fund	Juvenile Probation	New Vehicle	\$28,950
General Fund	Register of Wills	Carpet	\$10,000
Grant/General Fund	Domestic Relations	Color Copier	\$9,500
Fees	Clerk of Courts	At the Discretion of the Clerk of Courts	\$5,000
Subtotal			\$2,144,882
CNRC	Capital Contra		\$-72,000
Total Routine			\$2,072,882

2019 Capital Expenditures: Non-Routine

<u>Funding Source</u>	<u>Department</u>	<u>Description</u>	<u>Amount</u>
Grant	Capital Bridge Program	Orr's Bridge	\$5,288,449
Fees	Emergency Telephone 9-1-1	9-1-1 Radios and Infrastructure	\$3,000,000
Grant/Fees	Capital Bridge Program	Kunkle Bridge	\$2,414,265
Grant	Recycling & Waste	Wood Grinder	\$650,000
Grant	Capital Bridge Program	Wolf Bridge	\$551,650
General Fund	Facilities Management	7th Court Renovations	\$514,350
Fees	Emergency Telephone 9-1-1	Three Square Tower Site Replacement	\$500,000
Fees	Emergency Telephone 9-1-1	Lamb's Gap Tower Site Replacement	\$500,000
Fees	CNRC Maintenance	Tower Building Ceiling Replacement	\$500,000
Grant/Fees	Capital Bridge Program	Sample Bridge	\$477,814
Fees	CNRC Maintenance	HVAC Chillers	\$400,000
Grant	Capital Bridge Program	Bishop Drive Access Road	\$325,000
Fees	Prison	Housing Unit Showers	\$281,310
General Fund	Emergency Telephone 9-1-1	Mobile Radios	\$250,000
General Fund	Coroner/Facilities Management	Autopsy Suite	\$220,289
Fees	Emergency Telephone 9-1-1	SQL Enterprise	\$216,800
Fees	Emergency Telephone 9-1-1	Kova Audiolog Recorder	\$200,000
Fees	CNRC Maintenance	Fire Alarm System Panels	\$175,000
Fees	Emergency Telephone 9-1-1	xCAD Silent Dispatch	\$170,000
Fees	Prison	Body Scanner	\$150,000
Fees	Capital Bridge Program	Stonewall Bridge	\$115,600
Fees	Capital Bridge Program	Hertler Bridge	\$102,500
General Fund	Prison	Elevator Controls and Parts	\$100,000
General Fund	Facilities Management	Upgrade Desigo	\$85,000
General Fund	Facilities Management	District Justice Courtroom	\$80,000
General Fund	Facilities Management	Bell Tower Support Replacement	\$75,000
Fees	Capital Bridge Program	Ramp Bridge	\$70,000
General Fund	Facilities Management	Barn Painting	\$65,000
Fees	Emergency Telephone 9-1-1	Avaya Phone System Replacement	\$58,804
General Fund	Facilities Management	Barn Paving	\$55,000
Fees	Emergency Telephone 9-1-1	VESTA Workstations	\$42,000
General Fund	Facilities Management	Replace Glass Atrium	\$40,000
General Fund	Prison	Reinsulate Ductwork	\$35,000
Fees	Records Improvement	Unified Case Management Software	\$35,000
General Fund	Prison	Upgrade Stanley Security System	\$30,000
Fees	CNRC Maintenance	Tower Building Fire Proof Application	\$30,000

Supplementary Information

2019 Capital Expenditures: Non-Routine (Continued)

<u>Funding Source</u>	<u>Department</u>	<u>Description</u>	<u>Amount</u>
Fees	Register of Wills	Atiz BookDrive	\$22,000
General Fund	Human Resources	Applicant Tracking System	\$20,000
General Fund	IMTO	Call Reporting System	\$20,000
Fees	Records Improvement	Systems Integration - Sheriff/Prothonotary	\$18,000
Fees	Emergency Telephone 9-1-1	Security Cameras	\$17,825
General Fund	Prison	Juvenile Live Scan Machine	\$17,000
General Fund/Grant	Public Safety	Ludlum Portal Monitor	\$14,000
General Fund	District Attorney	Downdraft Table	\$12,000
General Fund	IMTO	KACE Application	\$12,000
Fees	Emergency Telephone 9-1-1	Cisco Router	\$11,583
Fees	Recycling & Waste	Electronics Recycling Center Improvements	\$11,400
Fees	Emergency Telephone 9-1-1	Holy Spirit Tower Site	\$9,023
General Fund/Grant	Public Safety	Thermal Imaging Camera	\$8,500
Fees	Prothonotary	PDF/A Software	\$6,000
General Fund	ERP	Kronos	\$6,000
General Fund	Prison	Kitchen Caddy	\$5,000
Subtotal			\$18,014,168
	CNRC	Capital Contra	\$-1,105,000
Total Non-Routine			\$16,909,168

2019 Capital Expenditures: Summary

<u>Description</u>	<u>Amount</u>
Routine	\$2,144,882
Non-Routine	\$18,014,168
Total Capital Expenditures	\$20,159,050
Routine - Capital contra	\$-72,000
Non-Routine - Capital contra	\$-1,105,000
Total Capital Expenditures less Capital Contra	\$18,982,050

Note: Enterprise funds are budgeted on the accrual basis of accounting. Depreciation is budgeted instead of acquisition of the capital assets. The County uses a "contra" capital account to remove the capital from the budget while allowing us to plan for capital costs. Listed above are the capital assets netted with the contra accounts to tie into the budget.

Supplementary Information

2019 Capital Expenditures: Non-Routine

Orr's Bridge

Department: Capital Bridge Program

Funding Source: Grant

Estimated Completion: 2020

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$1,012,324	\$221,464	\$5,288,449	\$1,210,000	\$0	\$7,732,237

Description: Orr's Bridge located in Hampden Township carries Orr's Bridge road over the Conodoguinet Creek. Orr's Bridge carries approximately 10,000 vehicles daily. In 2012, structural deficiencies found during routine bridge inspection required weight limit reductions. Preliminary engineering began in 2013 and construction is slated to begin in 2019. **There will be no increase to operating expenses.**

9-1-1 Radios and Infrastructure

Department: Emergency Telephone 9-1-1

Funding Source: Fees

Estimated Completion: 2023

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$8,600	\$0	\$3,000,000	\$13,250,000	\$5,250,000	\$21,506,600

Description: Public Safety is in the planning process for the 9-1-1 radios and infrastructure to upgrade its towers, transmitters, and radios. Our current radio system and most of the subscriber radios are not compliant and have reached or are near the end of their useful life. This will be a major project that will span from 2017 through 2022. **There will be an increase to operating expenses but will be determined once a vendor is selected.**

Kunkle Bridge

Department: Capital Bridge Program

Funding Source: Grant/Fees

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$419,885	\$76,888	\$2,414,265	\$0	\$0	\$2,911,038

Description: Cumberland County began engineering Kunkle Bridge in 2015. Kunkle Bridge, a single lane bridge, was constructed in 1902 and carries nearly 70 vehicles per day over the Yellow Breeches Creek. Kunkle Bridge has naturally deteriorated over the years from exposure to the elements and deicing chemicals and increased vehicular types and volume. The bridge is classified as structurally deficient and functionally obsolete. With an increase in land development and its subsequent vehicular traffic, combined with substandard safety features, weight restrictions, and advanced age has increased concerns pertaining to the functionality, safety, and integrity of Kunkle Bridge. Replacement is slated for 2019. **There will be no increase to operating expenses.**

Wood Grinder

Department: Recycling & Waste

Funding Source: Grant

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$650,000	\$0	\$0	\$650,000

Description: Wood grinders are used to reduce and recycle wood waste. Act 101 requires mandated municipalities to have a recycling program for yard waste, with the primary goal of keeping the material out of landfills. Residents in mandated municipalities typically have access to a drop-off site where they can deposit their yard waste. After accumulating a pile of material, the municipality will use a grinder to recycle the yard waste into mulch, which they usually make available to residents to use around their homes. **There will be no increase to operating expenses.**

Supplementary Information

2019 Capital Expenditures: Non-Routine

Wolf Bridge

Department: Capital Bridge Program

Funding Source: Grant

Estimated Completion: 2020

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$339,657	\$166,404	\$551,650	\$2,610,000	\$0	\$3,667,711

Description: Wolf Bridge, built in 1895, is a 192 foot truss bridge over the Conodoguinet Creek in Middlesex Township. Wolf Bridge carries approximately 2,500 vehicles per day. Wolf Bridge was closed in September 2013 after an inspection showed significant deterioration of the bridge structure. Preliminary engineering began in 2012. Final construction is estimated to be completed in 2020. **There will be no increase to operating expenses.**

7th Court Renovations

Department: Facilities Management

Funding Source: General Fund

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$1,198,105	\$514,350	\$0	\$0	\$1,712,455

Description: Renovations will begin in order to accommodate a 7th Common Pleas Court in 2020. New office space and courtroom will be created for the judge and additional staff. Renovations will occur in other areas due to relocating offices depending on what space is available. **Operating expenses will increase due to additional office space needed.**

Three Square Tower Site Replacement

Department: Emergency Telephone 9-1-1

Funding Source: Fees

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$500,000	\$0	\$0	\$500,000

Description: This is a high-profile site and will remain a high-profile site within our existing and future radio system critical infrastructure. The tower cannot be structurally modified or enhanced anymore to meet the current G standard, forcing us to construct a new stand-alone tower and shelter. The new structure will pass structural specifications to include changes in environmental loads, new wind speed measurement techniques, development of national ice loads, and seismic loading. **There will be an increase to operating expenses but will be determined during the consulting phase of the project.**

Lambs Gap Tower Site Replacement

Department: Emergency Telephone 9-1-1

Funding Source: Fees

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$500,000	\$0	\$0	\$500,000

Description: This is a high-profile tower within our radio system critical infrastructure that was originally built in 1990. The tower cannot be structurally modified or enhanced any more to meet the current G standard, forcing us to construct a new stand-alone tower and shelter. The new structure will pass structural specifications to include changes in environmental loads, new wind speed measurement techniques, development of national ice loads, and seismic loading. **There will be an increase to operating expenses but will be determined during the consulting phase of the project.**

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2019 Capital Expenditures: Non-Routine

Tower Building Ceiling Replacement

Department: CNRC Maintenance

Funding Source: Fees

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$500,000	\$0	\$0	\$500,000

Description: We can no longer use our Fire Safety Evaluation System (FSES) exemption waiver for the Tower Building existing Type II 000. We need to get the building to a Type II 222. To meet this, we need to get the floor fire protection rating to a two hour rating. If we do not meet the Type II 222 rating, the Tower Building will no longer be able to be used for nursing care. To meet this rating, the easiest and least expensive option is to replace the ceiling tile. **There will be no increase to operating expenses.**

Sample Bridge

Department: Capital Bridge Program

Funding Source: Grant/Fees

Estimated Completion: 2020

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$143,745	\$512,821	\$477,814	\$4,507,000	\$0	\$5,641,380

Description: Sample Bridge is located in Silver Spring Township and engineering began in 2017. The bridge has naturally deteriorated due to exposure to the elements, deicing chemicals, and increased vehicular types and volume. The increase in land development and its subsequent vehicular traffic, combined with substandard safety features, weight restrictions, and advanced age has increased concerns pertaining to the functionality, safety, and integrity of the bridge. Replacement is scheduled for 2020. **There will be no increase to operating expenses.**

HVAC Chillers

Department: CNRC Maintenance

Funding Source: Fees

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$400,000	\$0	\$0	\$400,000

Description: Replace the two outside HVAC chillers that supply air conditioning to most of the nursing home except the Tower Building. Installation must be done by an outside vendor. This also includes some piping changes and control changes. Piping changes will include connections that, in an emergency, can hook up portable chilling units in the event the chillers would fail. **There will be no increase to operating expenses.**

Bishop Drive Access Road

Department: Capital Bridge Program

Funding Source: Grant

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$54,000	\$325,000	\$0	\$0	\$379,000

Description: The construction of an emergency access drive will eliminate the need to replace Bishop Bridge in the near future. The access drive will provide residents with emergency access if Bishop Bridge is closed and Gilbert Bridge is flooded. The access road will cost considerably less than building a new bridge and will not impair the mobility or safety of the few residents that live on Bishop Road. **There will be no increase to operating expenses.**

Supplementary Information

2019 Capital Expenditures: Non-Routine

Housing Unit Showers

Department: Prison
 Funding Source: Fees
 Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$8,630	\$281,310	\$0	\$0	\$289,940

Description: Water continues to get behind the painted shower wall and cove base resulting in peeling paint and loosened cove base. The showers have been remodeled, but the same issues have returned over time. The installation of tile units will resolve the water issue and protect the shower walls. Unit A shower will be completed in 2018 for inmates to use and determine durability. **There will be no increase to operating expenses.**

Mobile Radios

Department: Emergency Telephone 9-1-1
 Funding Source: General Fund
 Estimated Completion: 2021

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$250,000	\$50,000	\$50,000	\$350,000

Description: The current mobile radios in the department vehicles and incident response cache reached their end of lifecycle in 2014 with an extended warranty for 2015 due to the availability of replacement parts. The radios need to begin a replacement cycle to ensure connectivity. Additionally, having current mobile radios will allow for a smoother transition to a future radio system. The exact order and quantities of radios purchased each year will be determined based on age of equipment, criticality, and funding available. **There will be no increase to operating expenses.**

Autopsy Suite

Department: Coroner/Facilities Management
 Funding Source: General Fund
 Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$220,289	\$0	\$0	\$220,289

Description: Autopsies are currently being performed at the Dauphin County Forensics Center. We have to pay per autopsy for the use of the facility along with the manpower and vehicle use to transport the bodies to Dauphin County. Having an autopsy suite at our facility would be a significant savings to the County. The autopsy suite will include a walk-in morgue refrigerator, autopsy carts, wall cabinets, stainless steel counter tops, tall storage cabinet, autopsy sink wall mount, and floor scale. Maintenance will need to renovate additional square footage to make room for the autopsy suite. **No increase in operating expense is anticipated.**

SQL Enterprise

Department: Emergency Telephone 9-1-1
 Funding Source: Fees
 Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$216,800	\$0	\$0	\$216,800

Description: SQL enterprise is the database engine for the new xCAD system. The enterprise version allows for a faster rollover when doing security patching and updates and has less of an impact on the system and dispatch operations. **Operating expenses will increase approximately \$24,800 per year for three years due to the software assurance agreement.**

Supplementary Information

2019 Capital Expenditures: Non-Routine

Kova Audiolog Recorder

Department: Emergency Telephone 9-1-1

Funding Source: Fees

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$200,000	\$0	\$0	\$200,000

Description: The Kova Audiolog Recorder will replace our existing recording equipment (both hardware and software) that records all audio from phone calls and radio transmissions. In the event of a system failure, the Kova Audiolog Recorder with redundancy allows for a back-up for the system. Additionally, scheduled system updates will not take the system off-line as it does with our current recording equipment. **There will be no increase to operating expenses.**

Fire Alarm System Panels

Department: CNRC Maintenance

Funding Source: Fees

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$175,000	\$0	\$0	\$200,000

Description: This will replace the existing Simplex System that is about 25 years old. The two 4020 Model panels are no longer made and parts are difficult to replace. In order to replace the two panels, supporting components that report to the panels will also need replaced. Part of the installation will also include hardwired carbon monoxide detectors that are required in areas where fossil fuel devices are located. **There will be no increase to operating expenses.**

xCAD Silent Dispatch

Department: Emergency Telephone 9-1-1

Funding Source: Fees

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$170,350	\$0	\$170,000	\$0	\$0	\$340,350

Description: This is an upgrade to the current Computer-Aided Dispatch (CAD) software that will provide several benefits to the 9-1-1 Center and the field units such as: less radio traffic, easier access to incident information (times, caller info, etc.), increased accuracy in information exchange, reduction in the number of non-emergency calls to the center by the field, provide better situational awareness, more secure method of sharing critical information, and increased field unit safety. Field units with the terminals installed in their vehicles will be able to directly communicate with the center by the touch of a button. Initially, law enforcement will be the focus, with the ability to include Fire and Emergency Medical Services personnel as well. The total package includes software, interfaces for our current systems, project management, training, go-live support, and an enterprise user license. **Operating expenses will increase about \$135,000 per year due to maintenance contract costs.**

Supplementary Information

2019 Capital Expenditures: Non-Routine

Body Scanner

Department: Prison
 Funding Source: Fees
 Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$150,000	\$0	\$0	\$150,000

Description: Transmission X-ray technology is used in the body scanners in order to detect contraband that may be concealed under an individual’s clothing or hidden in body cavities. It can also be used to scan packages and boxes. The advantage of the body scanner is it will be able to detect anything hidden on the individual without having to do a full body search. The scan can be completed in under eight seconds where as a body search could take five to ten minutes. **No increase in operating expense is anticipated.**

Stonewall Bridge

Department: Capital Bridge Program
 Funding Source: Fees
 Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$115,600	\$0	\$0	\$115,600

Description: Stonewall Bridge is a reinforced, concrete T-beam, bridge over the Middle Spring Creek in Southampton Township. A rehabilitation of the bridge is planned for 2019. **There will be no increase to operating expenses.**

Hertzler Bridge

Department: Capital Bridge Program
 Funding Source: Fees
 Estimated Completion: 2020

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$102,500	\$932,950	\$0	\$1,035,450

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 to operating expenses.**

Elevator Controls and Parts

Department: Prison
 Funding Source: General Fund
 Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$100,000	\$0	\$0	\$100,000

Description: Elevator controls and parts are obsolete and hard to locate and obtain. It has been recommended by Thyssenkrupp to upgrade the current controls and parts. An elevator jack is not required to be replaced, but it will cost more to replace it after the remodel. **There will be no increase to operating expenses.**

Supplementary Information

2019 Capital Expenditures: Non-Routine

Upgrade Desigo

Department: Facilities Management

Funding Source: General Fund

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$85,000	\$0	\$0	\$85,000

Description: Desigo is a computer based system for Facilities' equipment control. The current Apogee Insight software will no longer be supported in 2022. If the new software is installed before 2022, there will be a parallel system of both Apogee and Desigo for training purposes and gradual implementation to be fully operational by 2022. **There will be no increase to operating expenses.**

District Justice Courtroom

Department: Facilities Management

Funding Source: General Fund

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$80,000	\$0	\$0	\$80,000

Description: The current location is too small to meet adequate courtroom needs and lacks security. Any new location would need renovated to AOPC standards with increased security and courtroom usage. **Once a location is selected, an analysis of rent and utility costs will be done to determine any future increase to operating expenses.**

Bell Tower Support Replacement

Department: Facilities Management

Funding Source: General Fund

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$75,000	\$0	\$0	\$75,000

Description: The Old Courthouse's support for the 10,000 pound bell is deteriorating and needs support replacement. **There will be no increase to operating expenses.**

Ramp Bridge

Department: Capital Bridge Program

Funding Source: Fees

Estimated Completion: 2020

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$70,000	\$135,200	\$0	\$205,200

Description: A complete rehabilitation of this historic covered bridge is needed. Improvements will be made to the bridge's beams, deck, and abutments to maintain its weight carrying capacity. **There will be no increase to operating expenses.**

Supplementary Information

2019 Capital Expenditures: Non-Routine

Barn Painting

Department: Facilities Management

Funding Source: General Fund

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$65,000	\$0	\$0	\$65,000

Description: Paint is peeling and chipping and the barn has not been painted since 2005. Maintenance is researching a new type of paint finish that is guaranteed for life. **There will be no increase to operating expenses.**

Avaya Phone System Replacement

Department: Emergency Telephone 9-1-1

Funding Source: Fees

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$58,804	\$0	\$0	\$58,804

Description: The current phone system is nearing the end of its availability. The phone replacement will provide continuity of all County phone systems and enable safety and alerting features with every handset across the County. **There will be no increase to operating expenses.**

Barn Paving

Department: Facilities Management

Funding Source: General Fund

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$55,000	\$0	\$0	\$55,000

Description: The area between the old garage-barn and prison needs paved. It is currently deteriorating and the Electronics Recycling Center is in full operation at this facility. **There will be no increase to operating expenses.**

VESTA Workstations

Department: Emergency Telephone 9-1-1

Funding Source: Fees

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$42,006	\$0	\$0	\$42,006

Description: Two workstations will replace the two laptop stations in the 9-1-1 Call Center. The two laptops will be moved to the Mobile Communications Unit (MCU). In the event the Department of Public Safety (DPS) building needs to be evacuated and the systems are still operable, the MCU would then be able to have a 9-1-1 phone system. **Operating expenses will increase approximately \$7,000 per year due to the vendor support and maintenance agreements.**

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2019 Capital Expenditures: Non-Routine

Replace Glass Atrium

Department: Facilities Management

Funding Source: General Fund

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$40,000	\$0	\$0	\$40,000

Description: The glass atrium above the cell areas at the Old Jail needs replaced and the metal roof needs coated. The glass is cracked and caulked in several places. The metal roof needs painted to prevent rusting. **There will be no increase to operating expenses.**

Reinsulate Ductwork

Department: Prison

Funding Source: General Fund

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$35,000	\$0	\$0	\$35,000

Description: The Prison needs to repair and replace insulation as needed on piping, valves, elbows, hangers, ductwork, etc. to prevent condensation and leaks. **There will be no increase to operating expenses.**

Unified Case Management Software

Department: Records Improvement

Funding Source: Fees

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$25,700	\$15,000	\$35,000	\$0	\$0	\$75,700

Description: Unified Case Management is a single, centralized database for all facets of the criminal justice process. This is a centralized case management system that contains a single instance of core offender characteristic data. The system is designed to improve accuracy, accessibility, and reduce duplicate efforts of data entry. The system will eliminate the manual data transfer for offenders that are moved to another county or the state system. These benefits will provide a reduction of County data entry costs. **An increase to operating expenses of about \$1,500 per year is anticipated for the maintenance contract costs.**

Upgrade Stanley Security System

Department: Prison

Funding Source: General Fund

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$30,000	\$0	\$0	\$30,000

Description: The upgraded Stanley Security System will install additional cameras needed to reduce building area “blind spots.” The current digital video recorders (DVRs) are at maximum capacity and all ports are filled with no ports available for additional cameras. **There will be no increase to operating expenses.**

Supplementary Information

2019 Capital Expenditures: Non-Routine

Tower Building Fire Proof Application

Department: CNRC Maintenance

Funding Source: Fees

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$30,000	\$0	\$0	\$30,000

Description: In order to get the Tower Building to a Type II 222, which is required under a FSES five year time limited waiver, we will need to have the fire proofing material applied to any column structural steel where the original fire proofing has come off. It is unknown at this time how much is missing and needs applied. **There will be no increase to operating expenses.**

Atiz BookDrive Pro Scan Station

Department: Register of Wills

Funding Source: Fees

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$22,000	\$0	\$0	\$22,000

Description: This system will enable the office to digitize all books/dockets/indices for a permanent backup of historic records. **No increase in operating expense is anticipated.**

Applicant Tracking System

Department: Human Resources

Funding Source: General Fund

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$20,000	\$0	\$0	\$20,000

Description: Hyrell is currently meeting the applicant tracking needs of the County but implementing a system which is more user friendly (for both applicants and hiring managers), potentially more compatible with Lawson, and potentially offers more automation (background and reference checks) would be beneficial to the County. **No increase in operating expense is anticipated.**

Call Reporting System

Department: IMTO

Funding Source: General Fund

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$20,000	\$0	\$0	\$20,000

Description: A new call reporting system will replace the current application that produces reports of phone calls for department billing. The current application is cumbersome and difficult to work with. Manual efforts are made each month to generate reports for billing. The new system will improve the process and automate manual work. **No increase in operating expense is anticipated.**

Supplementary Information

2019 Capital Expenditures: Non-Routine

System Integration - Sheriff/Prothonotary

Department: Records Improvement

Funding Source: Fees

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$18,000	\$0	\$0	\$18,000

Description: The Sheriff case management system and the Prothonotary's system are able to share or transfer records electronically with the help of additional software to facilitate the connection. Both offices will benefit from less paperwork and more timely information. **No increase in operating expense is anticipated.**

Security Cameras

Department: Emergency Telephone 9-1-1

Funding Source: Fees

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$17,825	\$0	\$0	\$17,825

Description: Security cameras are to be installed at the South Mountain Tower Site to provide video evidence of any trespassers and/or criminal damages to this tower site. The cameras will have wireless infrastructure that links directly back to the Public Safety building. Pricing includes equipment, delivery, installation, programming, and training for staff. **No increase in operating expense is anticipated.**

Juvenile Live Scan Machine

Department: Prison

Funding Source: General Fund

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$17,000	\$0	\$0	\$17,000

Description: The Juvenile live scan machine is due to reach the end of life cycle January 1, 2020 and Data Works will not cover a service maintenance agreement on a machine that has exceeded its life cycle. The live scan machine is used to capture fingerprints and palm prints electronically without having to use ink and paper. **No increase in operating expense is anticipated.**

Ludlum Portal Monitor

Department: Public Safety

Funding Source: General Fund/Grant

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$14,000	\$0	\$0	\$14,000

Description: One Ludlum Personnel Beta/Gamma Portal Monitor will replace the currently non-operational units. The new monitors have a life expectancy of 15 to 20 years. These monitors are required as part of our Three Mile Island (TMI) emergency plan and are used at decontamination stations established during a TMI incident to detect radiation on individuals evacuating from the exposure pathway zone. **Operating expenses will increase \$50 per year due to the required recalibration cost for the monitor.**

Supplementary Information

2019 Capital Expenditures: Non-Routine

Downdraft Table

Department: District Attorney
 Funding Source: General Fund
 Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$12,000	\$0	\$0	\$12,000

Description: The lab needs to purchase a black powder downdraft table. A downdraft table has built-in ventilation to capture dust, smoke, and fumes and draw them away from the material being worked on. The one currently in use is old and in very bad shape which makes processing evidence more difficult. **There will be no increase to operating expenses.**

KACE Application

Department: IMTO
 Funding Source: General Fund
 Estimated Completion: 2023

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$12,000	\$12,000	\$36,000	\$60,000

Description: The KACE Application is for computer inventory management, asset management, patch management, and deployment. The current application either needs to be re-licensed or replaced with a similar software product. This is an essential tool for IMTO in managing computers, servers, and other hardware. **There will be no increase to operating expenses.**

Cisco Router

Department: Emergency Telephone 9-1-1
 Funding Source: Fees
 Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$11,583	\$0	\$0	\$11,583

Description: This is a replacement router for the existing end-of-life Cisco router in which two ports on the router, two ports on the switch module, and two ports on the FXS card are used. **There will be no increase to operating expenses.**

Electronics Recycling Center Improvements

Department: Recycling & Waste
 Funding Source: Fees
 Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$11,400	\$0	\$0	\$11,400

Description: Building and parking lot improvements at the Electronics Recycling Center are needed. Improvements include support posts, increased security, bird control, wall stabilization, and pavement improvements. These improvements will increase employee and customer safety and satisfaction. **There will be no increase to operating expenses.**

Supplementary Information

2019 Capital Expenditures: Non-Routine

Holy Spirit Tower Site

Department: Emergency Telephone 9-1-1

Funding Source: Fees

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$9,023	\$0	\$0	\$9,023

Description: Holy Spirit Hospital will demolish the smoke stack at their facility which is one of the fill-in tower sites. The site needs to be relocated based on coverage needs for the emergency responders in that area to the Ortenzio Heart Center. The fill-in site is within the radio system critical infrastructure that enables radio coverage for hard to reach locations in that particular area. That area is heavily populated with dense office buildings that make this a necessary site. **There will be no increase to operating expenses.**

Thermal Imaging Camera

Department: Public Safety

Funding Source: General Fund/Grant

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$8,500	\$0	\$0	\$8,500

Description: The Thermal Imaging Camera (TIC) is for the HazMat Team. The TIC model is a UCF 9000. It is capable of capturing video and individual photos of not just the displayed thermal images, but also from real digital images. With this option, you can make a live recording of real operations and training situations and evaluate them on the display on site with the play function. It can be used for fire fighting, persons (search & rescue), thermal scan (searching for hot spots), outdoors (searching for people), hazardous goods (leak detection and level indicators), scan plus (searching for heat source in real image), and normal image (video camera). **There will be no increase to operating expenses.**

PDF/A Software

Department: Prothonotary

Funding Source: Fees

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$4,000	\$6,000	\$0	\$0	\$10,000

Description: The software will create PDF/A copies of all electronic files in the OnBase systems of the Prothonotary and the Clerk of Courts. PDF/A is the approved digital format for permanent record archival approved by the state County Records Committee of the Pennsylvania Historical and Museum Commission. This will allow for the destruction of original paper records without the cost of microfilming and the expense of maintaining a microfilm viewer once current microfilm records are captured digitally. **There will be no increase to operating expense.**

Supplementary Information

2019 Capital Expenditures: Non-Routine

Kronos

Department: ERP

Funding Source: General Fund

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$208,512	\$57,700	\$6,000	\$0	\$0	\$272,212

Description: Kronos software is an analytic reporting tool which includes time and attendance, scheduling, and absence management. Implementation of Kronos software system has occurred at the Cumberland County Prison, CNRC, and Public Safety. Implementation of Kronos began in 2018 for the rest of the County departments and will be fully implemented in 2019. Additional buildings and departments are migrating to this system in order to work toward the goal of the entire County using Kronos and moving away from paper timesheets. The purchase of two additional clocks are needed. **Operating expenses will increase four percent or \$38,000 for the maintenance agreement.**

Kitchen Caddy Replacement

Department: Prison

Funding Source: General Fund

Estimated Completion: 2019

Previous Actuals	Projected 2018	Budgeted 2019	Estimated 2020	Beyond 2020	Project Total
\$0	\$0	\$5,000	\$0	\$0	\$5,000

Description: Replacement of the kitchen three-well hot food caddy. The existing hot food caddy is corroded, rusted, and leaks. **There will be no increase to operating expenses.**

Supplementary Information

Capital Expenditures: Long-Range Plans

The County has a ten year plan for capital expenditures for all County buildings and infrastructure. The plan is reviewed and updated annually. The County prepares the ten year plan by using the life expectancy of the equipment and buildings.

Vehicles are on a replacement cycle based on maintenance history and cost, mileage, and age of vehicles.

IMTO has a five year plan for capital expenditures. All County computers and servers are on a life cycle replacement of every five years.

The Department of Public Safety has a ten year plan for capital expenditures to include equipment and software. The plan is reviewed and updated annually.

The Capital Bridge Program has a 10-15 year capital expenditure plan. The plan is reviewed and updated annually. Bridges are replaced based on bridge ranking while also taking into account the structural condition, estimated remaining life, load posted, and the annual daily traffic.

Capital Expenditures: Priorities

Capital expenditures are prioritized based on the following:

- Improves customer service.
- Achieves outcome-oriented system improvement.
- Return on investment analysis.
- Responds to identified need.
- Regulations

Capital Expenditures: Monthly Review Process

The County holds monthly capital project meetings to discuss capital requests. The intention of the process is to get senior management involved in the project early in order to provide direction and feedback to avoid delays later in the process. The capital committee consists of the 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 to move forward in the approval process, request further information, or deny requests. This process change has been successful and we have a more structured and cost-effective approach.

Supplementary Information

Capital Projects - Ten-Year Plan							
\$ in Thousands							
Facilities Management	2019	2020	2021	2022	2023	2024	2025-2029
7th Court Renovation	\$514						
Barn	\$120						
Upgrade Desigo	\$85						
Coroner - Autopsy Suite	\$80						
District Justice Courtroom	\$80						
Old Courthouse	\$75	\$103				\$50	\$172
Old Jail	\$40		\$7	\$18		\$50	\$70
Reed Building		\$15	\$75			\$60	
Allen Road		\$5					
1601 Ritner			\$50	\$35			
Domestic Relations			\$40		\$160	\$7	
1615 Ritner				\$75			
Public Safety				\$50			\$500
Aging				\$15			
Human Service Building					\$600		
New Courthouse					\$575	\$100	\$583
Total Facilities Management	\$994	\$123	\$172	\$193	\$1,335	\$267	\$1,325

IMTO	2019	2020	2021	2022	2023	2024	2025-2029
Web filter, network equipment, anti-virus, licenses	\$258						
Call Reporting System	\$20						
KACE Application	\$12	\$12	\$12	\$12	\$12		
Office 365 and Exchange		\$400					
Network Redundancy		\$200					
SAN Expansion		\$200					
Laserfiche Upgrade		\$100					
Aerial Photograph		\$50	\$50	\$50	\$50	\$50	\$250
Lawson Upgrade Version 11			\$200				
Migrate Lawson to Cloud			\$200				
Migrate Kronos to Cloud			\$200				
Web/Applications Server Replacement				\$200			
Various Capital Projects					\$200	\$200	\$1,000
Total IMTO	\$290	\$962	\$662	\$262	\$262	\$250	\$1,250

Vehicles Replacements	2019	2020	2021	2022	2023	2024	2025-2029
County Vehicle Replacements	\$293	\$951	\$236	\$470	\$70	\$100	\$88
Total Vehicles Replacements	\$293	\$951	\$236	\$470	\$70	\$100	\$88

Liquid Fuels	2019	2020	2021	2022	2023	2024	2025-2029
Orr's Bridge	\$5,288	\$1,210					
Kunkle Bridge	\$2,414						
Wolf Bridge	\$552	\$2,610					
Sample Bridge	\$478	\$4,507					
Bishop Access Drive	\$325						
Stonewall	\$115						
Hertzler Bridge	\$103	\$933					
Ramp Bridge	\$70	\$135					
Slate Hill Road Bridge		\$3,200					
Sheepford Road Bridge		\$100					
Burgner Bridge					\$389	\$1,482	
Roush Bridge					\$339	\$551	
North Grantham Road						\$619	\$2,446
McCormick Bridge							\$3,088
Total Liquid Fuels	\$9,345	\$12,695	\$0	\$0	\$728	\$2,652	\$5,534

Supplementary Information

Capital Projects - Ten-Year Plan							
\$ in Thousands							
Public Safety / Emergency Telephone 9-1-1	2019	2020	2021	2022	2023	2024	2025-2029
9-1-1 Radios and Infrastructure	\$3,000	\$13,250	\$4,100	\$575	\$575		
Tower Replacements	\$1,009	\$500					
Mobile & Portable Radios	\$250	\$50	\$50				
SQL Enterprise	\$217						
Kova Audiolog Recorder	\$200						
xCAD Silent Dispatch	\$170						
Avaya Phone System Replacement	\$58						
VESTA Workstations	\$42						
Security Cameras	\$18						
Ludlum Portal Monitors	\$14		\$14		\$14		\$14
Cisco Router	\$12						
Thermal Imaging Camera	\$9		\$9				
A/V System Upgrade			\$300				
CAD Server Lifecycle			\$50				
9-1-1 Phone System Upgrade					\$200	\$200	\$1,000
Total Public Safety / Emergency Telephone 9-1-1	\$4,999	\$13,800	\$4,523	\$575	\$789	\$200	\$1,014

Prison	2019	2020	2021	2022	2023	2024	2025-2029
Housing Unit Showers	\$281						
Body Scanner	\$150						
Elevator Controls and Parts	\$100						
Reinsulate Ductwork	\$35						
Upgrade Stanley Security System	\$30						
Juvenile Live Scan Machine	\$17						
Kitchen Caddy	\$5						
Bunks and Ladders in Work Release		\$25					
Replace Inmate Secure Visit Phones		\$10					
Courtroom Outside Entrance			\$9				
Build Inside Courtroom Entrance			\$8				
Replace Booking Counter Tops & Drawers				\$20			
Replace Boiler Burners					\$200		
Upgrade Lights to LED					\$10	\$30	
Various Capital Projects							\$430
Total Prison	\$618	\$35	\$17	\$20	\$210	\$30	\$430

CNRC	2019	2020	2021	2022	2023	2024	2025-2029
Tower Building Maintenance	\$530	\$190	\$70	\$300		\$50	\$250
HVAC Maintenance	\$400	\$5			\$25	\$5	\$4
Fire Alarm System Panels	\$175						
Upgrade Kitchen Equipment		\$80	\$7		\$193		
Replace Carpet		\$6					\$30
Replace 700 ft Outside Sewer Line			\$80				
PA System Upgrades			\$20				
Replace P/K Hot Water Heaters			\$20				
Roof Replacements				\$415			\$140
Laundry Room Maintenance					\$20	\$50	
Various Capital Projects							\$180
Total CNRC	\$1,105	\$281	\$197	\$715	\$238	\$105	\$604

Supplementary Information

Capital Projects - Ten-Year Plan							
\$ in Thousands							
Other General Fund Projects	2019	2020	2021	2022	2023	2024	2025-2029
Capital Contingency	\$810						
Farmland Preservation	\$760						
Coroner - Autopsy Suite	\$140						
HR - Applicant Tracking System	\$20						
DA - Drafting Table	\$12						
Register of Wills - Carpet	\$10						
ERP - Kronos	\$6						
Elections - Voting Machines		\$5,000					
Total Other General Fund Projects	\$1,758	\$5,000	\$0	\$0	\$0	\$0	\$0

Other Non-General Fund Projects	2019	2020	2021	2022	2023	2024	2025-2029
Recycling & Waste - Wood Grinder	\$650						
Records Improvement - UCM	\$35						
Register of Wills - Atiz BookDrive	\$22						
Records Improvement - System Integration	\$18						
Recycling & Waste - Electronics	\$11						
Recycling Center Improvements							
DRO - Color Copier	\$10						
Prothonotary - PDF/A Software	\$6						
Clerk of Courts - Capital Projects	\$5						
Total Other Non-General Fund Projects	\$757	\$0	\$0	\$0	\$0	\$0	\$0

Grand Total	\$20,159	\$33,847	\$5,807	\$2,235	\$3,632	\$3,604	\$10,245
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Glossary of Terms

501(c)(3): Refers to a tax-exempt non-profit organization in the United States.

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.

Appropriations: Expenditure authority approved by the governing body with specific limitations as to amount, purpose, and time.

Arbitrage: Earning more interest on an investment than the interest cost of the tax-exempt debt proceeds used to make that investment. The Internal Revenue Code regulates the amount and conditions under which arbitrage on the investment is permissible and the 1986 Tax Reform Act requires with a few exceptions that arbitrage earnings must be paid to the federal government.

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.

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 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.

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. Upon approval by the Commissioners, the budget appropriation ordinance is the legal basis for expenditures during the budget year.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriate governing body.

Glossary of Terms

Cadillac Tax: A 40.0% excise tax applied to the value of group health insurance plan coverage that exceeds the threshold of \$10,200 for single coverage and \$27,500 for family coverage.

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 which occur during the budget year.

Credit Rating: The credit worthiness, 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.

Defined Benefit: The traditional way many companies offer health insurance to their employees where the employer pays a portion of the premium for a plan or plans. With this approach, the employer provides a specific package of health benefits to employees.

Defined Contribution: A funding arrangement in which the employer gives employees a fixed dollar amount to apply toward their benefit plan selection(s). This approach offers greater transparency of costs between the employee and the employer because it's clear from the start the amount of money the employer is contributing.

Depreciation: An allowance made for loss in value of property because of age, wear, or market conditions.

Domiciled: The status or attrition of being a permanent resident in a particular jurisdiction.

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.

Glossary of Terms

Embryology: Is a science which is about the development of an embryo from fertilization.

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 intent of the County is that the costs (including depreciation) of providing services to the general public on a continuing basis 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 actually 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 own programs.

Fringe Benefits: Employee benefits paid by employer (Federal Insurance Contributions Act, Withholding Tax, Insurance, Workers' Compensation, etc.).

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 with the exception of 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.

Gainsharing: An incentive plan in which employees receive benefits directly as a result of cost-saving measures that they initiate or participate in.

Glossary of Terms

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

General Obligation Bonds: Bonds 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.

Grant: A contribution of cash or other assets by one governmental unit to another, usually for a specified purpose or activity.

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 organizations information or operational systems with its employees.

Kronos: The time reporting system used for submitting employee hours to payroll and it is also a full featured job scheduling system.

Lawson: The County ERP software application which 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 own 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.

Glossary of Terms

Licenses & Permits: Revenues from issuing licenses or permits to carry on a business or activity such as permits for small games of chance.

Major Fund: Any fund whose revenues or expenditures, excluding other financing sources and uses, is more than ten percent of the total revenue or expense budget.

Median: The middle value in a distribution, above and below which lie an equal number of values.

Merit Based Compensation: A system of employee pay that links compensation to measures of work quality or goals.

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 10.0% 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.

Pass-through: Money given to a government or organization with a condition that it be given (passed through) to another government or organization.

Per Capita: A unit of measurement that indicates an amount of some quantity per person in the County.

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).

Prothonotary: All civil litigation is filed with this office.

Glossary of Terms

Restricted Fund Balance: Resources that are subject to enforceable legal restrictions by: 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.

Special Revenue Fund: 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.

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.

Unfunded Mandates: A statute or regulation that requires local governments to provide services with no money provided for fulfilling the requirements.

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.

Voluntary Separation Program: A financial incentive offered to eligible employees in the hopes that they will resign or retire.

Acronyms Glossary

ADC: Actuarially Determined Contribution

AICPA: American Institute of Certified Public Accountants

AOPC: Administrative Office of PA Courts

AR: Accounts Receivable

ARD: Accelerated Rehabilitative Disposition

ASA: Agricultural Security Area

BH-MCO: Behavioral Health Managed Care Organization

BoA: Board of Assessment Appeals

BoC: Board of Commissioners

CABHC: Capital Area Behavioral Health Collaborative

CAD: Computer-Aided Dispatch

CAFR: Comprehensive Annual Financial Report

CAG: Collections Advisory Group

CAO: Concentrated Animal Operations

CASA: Court Appointed Special Advocate

CASSP: Child and Adolescent Service System Program

CAT: Capital Area Transit

CBHNP: Community Behavioral Healthcare Network of Pennsylvania

CCLS: Cumberland County Library System

CDRA: Covered Device Recycling Act

CHIPP: Community Hospital Integration Project Program

CID: Criminal Investigative Division

CJPSC: Criminal Justice Policy Steering Committee

CJPT: Criminal Justice Policy Team

Acronyms Glossary

CLE: Continuing Legal Education

CMS: Centers for Medicare and Medicaid Services

CNRC: Claremont Nursing and Rehabilitation Center

COOP: Community Opiate Overdose Prevention

CPCMS: Common Pleas Case Management System

CPTA: Central Pennsylvania Transit Authority

CQI: Continuous Quality Improvement

CRIS: Court Reporting Information Sharing

CRN: Court Reporting Network

CRP: Certified Recycling Professional

CSP: Community Support Program

CSS: Customer Satisfaction Services

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

DNA: Deoxyribonucleic Acid

DPS: Department of Public Safety

DRC: Drug Rehabilitation Center

DRO: Domestic Relations Office

DRS: Domestic Relations Section

DUI: Driving Under the Influence

DUI-IP: Driving Under the Influence-Intermediate Punishment

Acronyms Glossary

DUS: Driving Under Suspension

DVR: Digital Video Recorder

ECC: Emergency Communications Center

EI: Early Intervention

EM/HA: Electronic Monitoring and House Arrest

EMS: Emergency Medical Services

EOC: Emergency Operations Center

ERP: Enterprise Resource Planning

ESAP: Emergency Services Action Panel

ESRI: Environmental Systems Research Institute

FEMA: Federal Emergency Management Agency

FSES: Fire Safety Evaluation System

FTE: Full-Time Equivalent

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GF: General Fund

GFOA: Government Finance Officers Association

GIS: Geographic Information System

GOB: Government Obligation Bond

GON: Government Obligation Note

HCBS: Home and Community Based Services

HHW: Household Hazardous Waste

HIPAA: Health Insurance Portability and Accountability Act

HR: Human Resources

Acronyms Glossary

HRA: Health Reimbursement Account

HSA: Health Savings Account

HSDF: Human Services Development Fund

IBIS: Integrated Business Information System

ID: Identify

IDD: Intellectual and Developmental Disabilities

IM4Q: Independent Monitoring for Quality

IMTO: Information Management Technology Office

IP: Intermediate Punishment

IT: Information Technology

JPO: Juvenile Probation Office

LLC: Limited Liability Company

LP: Limited Partnership

LTC: License to Carry

MA: Medical Assistance

MAB: Municipal Advisory Board

MBC: Merit Based Compensation

MCO: Managed Care Organization

MCU: Mobile Communications Unit

MDIT: Multi Disciplinary Investigative Team

MDJ: Magisterial District Judge

MH: Mental Health

MOU: Memorandum of Understanding

NMS: National Medical Services

Acronyms Glossary

NPDES: National Pollutant Discharge Elimination System

OEF: Operation Enduring Freedom

OIC: Opioid Intervention Court

OIF: Operation Iraqi Freedom

ORAS: Ohio Risk Assessment System

OT: Overtime

P25: Project 25

PA: Pennsylvania

PA DEP: Pennsylvania Department of Environmental Protection

PCSM: Post Construction Stormwater Management

PDA: Pennsylvania Department of Aging

PEMA: Pennsylvania Emergency Management Agency

PennDOT: Pennsylvania Department of Transportation

PFM: Public Financial Management

PM: Preventative Maintenance

PSA: Public Service Announcement

PSAP: Public Safety Answering Point

PSU: Pennsylvania State University

QM: Quality Management

ROI: Return on Investment

RTT: Realty Transfer Tax

SARA: Superfund Amendment and Reauthorization Act

SDS: Smart Data Strategies

SPCC: Shipping Parts Control Center

Acronyms Glossary

STAR: Service to Adult Readers

STEB: State Tax Equalization Board

STEM: Science, Technology, Engineering, and Math

TED: Tax Equalization Division

TIC: Thermal Imaging Camera

TIF: Tax Increment Financing

TMI: Three Mile Island

UCM: Unified Case Management

UPI: Uniform Parcel Identifier

U.S.: United States

VA: Veterans' Affairs

VoIP: Voice over Internet Protocol

VTC: Video Conferencing

W&M: Weights and Measures

YTD: Year-to-Date