

# Supplementary Information

## 2020 Capital Expenditures: Routine

<u>Funding Source</u>	<u>Department</u>	<u>Description</u>	<u>Amount</u>
General Fund	Agricultural Land Preservation	Farmland Preservation	\$950,000
General Fund	IMTO	Web Filter, Network Equipment, Licenses	\$535,015
General Fund	Capital Contingency	Capital Contingency	\$402,650
General Fund	Sheriff	New Vehicles	\$156,100
Fees	CNRC	Bus	\$81,300
General Fund	Coroner	New Vehicle	\$48,000
General Fund	Courts	Furniture	\$40,000
Fees	Conservation District	New Vehicle	\$30,000
General Fund	Adult Probation	New Vehicle	\$30,000
Fees	CNRC Maintenance	Carpet	\$15,000
General Fund	Register of Wills	Carpet	\$10,000
Fees	Clerk of Courts	At the Discretion of the Clerk of Courts	\$7,000
<b>Subtotal</b>			<b>\$2,305,065</b>
CNRC	Capital Contra		\$-96,300
<b>Total Routine</b>			<b>\$2,208,765</b>

## 2020 Capital Expenditures: Non-Routine

<u>Funding Source</u>	<u>Department</u>	<u>Description</u>	<u>Amount</u>
PIB Loan/Fees	Capital Bridge Program	Sample Bridge	\$4,552,500
Grant	Capital Bridge Program	Orr's Bridge	\$4,044,046
Grant	Capital Bridge Program	Wolf Bridge	\$3,159,300
Bond/Fees	Emergency Telephone 9-1-1	9-1-1 Radios and Infrastructure	\$2,780,000
Grant/Fees	Capital Bridge Program	Kunkle Bridge	\$1,968,000
Fees	Emergency Telephone 9-1-1	CAD Replacement	\$1,108,710
Fees/Grant	Capital Bridge Program	Bridge Bundle (Roush, Burgner, & Stonewall)	\$992,400
Fees	CNRC Maintenance	Tower Building Ceiling Replacement	\$900,000
General Fund/Grant	Public Safety	HazMat Vehicle	\$420,000
Fees	Emergency Telephone 9-1-1	Law and Fire Protocols	\$366,221
General Fund	Finance	Budget Database	\$350,000
General Fund	Facilities Management	District Attorney Lab Relocation	\$295,000
Fees	Prison	Housing Unit Showers	\$250,000
Fees	Retirement	Retirement Administration Software	\$250,000
Fees	Capital Bridge Program	Ramp Bridge	\$205,000
Fees	Emergency Telephone 9-1-1	MCU Zetron	\$151,622
Fees	Prison	Body Scanner	\$150,000
General Fund	GIS	Pictometry	\$142,556
General Fund	Courts	Courtroom Technology	\$120,000
Fees	Capital Bridge Program	Hertzler Bridge	\$102,500
Fees	Prison	Elevator Controls and Parts	\$100,000
General Fund	Facilities Management	District Judge Courtroom	\$80,000
Fees	Emergency Telephone 9-1-1	Avaya Phone Replacement	\$79,364
General Fund	Facilities Management	New Courthouse Breaker	\$75,000
Fees	CNRC Maintenance	Tower Building Renovations	\$60,000
Fees	CNRC Maintenance	Electrical Panel	\$50,000
Fees	Emergency Telephone 9-1-1	VESTA Phone Replacement	\$49,009
General Fund	Facilities Management	Barn Painting	\$45,000
General Fund	District Attorney	DNA Collection Vacuum	\$45,000
Fees	CNRC	Dining Services Equipment	\$40,000
General Fund	IMTO	Upgrade A/V Equipment	\$40,000
General Fund	District Attorney	Specialty Furniture	\$40,000
Fees	CNRC	Medical Equipment Washing & Decontamination	\$31,800
General Fund	Prison	Upgrade Stanley Security System	\$30,000
General Fund/Grant	Elections	Election Equipment	\$25,000
Fees	Register of Wills	Atiz BookDrive Pro Scan Station	\$22,000

# Supplementary Information

## 2020 Capital Expenditures: Non-Routine (Continued)

<u>Funding Source</u>	<u>Department</u>	<u>Description</u>	<u>Amount</u>
General Fund	Public Safety	Burn Building Site Preparation	\$20,000
Grant	Public Safety	EOC Projectors	\$14,993
Grant	Public Safety	Portal Monitor	\$12,947
Fees	Recycling & Waste	Electronics Recycling Center Improvements	\$10,000
General Fund	District Attorney	Recording System	\$10,000
General Fund	Facilities Management	New Courthouse Roof	\$9,000
General Fund	Public Safety	Training Room Display	\$8,500
Fees	Emergency Telephone 9-1-1	Low Band Amplifier	\$6,979
Fees	Prothonotary	Systems Integration	\$5,000
Fees	CNRC Maintenance	HVAC Ductless Unit	\$5,000
General Fund	Facilities Management	Window Replacement	\$5,000
<b>Subtotal</b>			<b>\$23,227,447</b>
	CNRC	Capital Contra	\$-1,086,800
<b>Total Non-Routine</b>			<b>\$22,140,647</b>

## 2020 Capital Expenditures: Summary

<u>Description</u>	<u>Amount</u>
Routine	\$2,305,065
Non-Routine	\$23,227,447
<b>Total Capital Expenditures</b>	<b>\$25,532,512</b>
Routine - Capital contra	\$-96,300
Non-Routine - Capital contra	\$-1,086,800
<b>Total Capital Expenditures less Capital Contra</b>	<b>\$24,349,412</b>

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

## 2020 Capital Expenditures: Non-Routine

### Sample Bridge

Department: Capital Bridge Program

Funding Source: PIB Loan/Fees

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$561,018	\$211,481	\$4,552,500	\$0	\$0	\$5,324,999

**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.**

### Orr's Bridge

Department: Capital Bridge Program

Funding Source: Grant

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$1,128,772	\$2,815,990	\$4,044,046	\$0	\$0	\$7,988,808

**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 began in 2019. **There will be no increase to operating expenses.**

### Wolf Bridge

Department: Capital Bridge Program

Funding Source: Grant

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$382,967	\$295,114	\$3,159,300	\$0	\$0	\$3,837,381

**Description:** Wolf Bridge, built in 1895, is a 192 foot truss bridge over the Conodoguinet Creek in Middlesex Township. Wolf Bridge carried 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.**

### 9-1-1 Radios and Infrastructure

Department: Emergency Telephone 9-1-1

Funding Source: Bond/Fees

Estimated Completion: 2024

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$13,250	\$87,000	\$2,780,000	\$8,550,000	\$11,720,000	\$23,150,250

**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. A planning team will include the Department of Public Safety (DPS) project team, County senior leadership, advisory board, and a professional consultant (project manager) to devise a unified goal and strategic plan to result in a highly functional, financially responsible, and quality system to meet the coverage needs of the County's first responders and surrounding environments. This will be a major project that will span from 2017 through 2024. **There will be an increase to operating expenses and the increase will be determined once a vendor is selected.**

# Supplementary Information

## 2020 Capital Expenditures: Non-Routine

### Kunkle Bridge

Department: Capital Bridge Program

Funding Source: Grant/Fees

Estimated Completion: 2021

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$502,492	\$132,005	\$1,968,000	\$785,790	\$0	\$3,388,287

**Description:** Cumberland County began engineering Kunkle Bridge in 2015 and closed in November 2019. Kunkle Bridge, a single lane bridge, was constructed in 1902 and carried nearly 694 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. Construction is scheduled to begin in 2020. **There will be no increase to operating expenses.**

### CAD Replacement

Department: Emergency Telephone 9-1-1

Funding Source: Fees

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$737,929	\$1,108,710	\$0	\$0	\$1,846,639

**Description:** The Computer-Aided Dispatch (CAD) system will replace the existing CAD system with a new system that will meet the needs of Public Safety's operations. The new system will be reliable, user-friendly, integrated with several interfaces, and provide a mobile product for field units. **Operating expenses will increase \$11,900 per month upon system acceptance.**

### Bridge Bundle (Roush, Burgner, and Stonewall)

Department: Capital Bridge Program

Funding Source: Fees/Grant

Estimated Completion: 2021

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$182,600	\$992,400	\$3,542,000	\$0	\$4,717,000

**Description:** Roush, Burgner, and Stonewall bridges will be bundled together in order to reduce costs. Roush Bridge is a structurally deficient bridge that was recently downgraded to a nine ton weight posting on an emergency response route. Replacement is needed to support emergency response vehicles. Burgner Bridge is a functionally obsolete, concrete box beam bridge that is showing signs of deterioration. It is located on a road with over 1,000 vehicles per day and needs to be replaced. Stonewall Bridge is a nearly 100 year old, one lane bridge carrying approximately 1,000 vehicles per day. It needs to be replaced to provide two travel lanes and improve safety. **There will be no increase to operating expenses.**

### Tower Building Ceiling Replacement

Department: CNRC Maintenance

Funding Source: Fees

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$900,000	\$0	\$0	\$900,000

**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.**

# Supplementary Information

## 2020 Capital Expenditures: Non-Routine

### HazMat Vehicle

Department: Public Safety  
 Funding Source: General Fund/Grant  
 Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$420,000	\$0	\$0	\$430,250

**Description:** The Special Hazards Operations Team (SHOT) is a County team that responds to hazardous materials (HazMat) types of emergencies. The current response vehicle was purchased in 2004 and is at the point where extensive repairs need done. The HazMat emergency response vehicle will be designed to meet the needs of the team and response regulatory requirements to maintain their certification. The vehicle will have a commercial chassis versus a custom fire apparatus chassis. It will have a command area that is capable of transporting four to eight team members and can safely use the area while in transit to begin preparing for the emergency operation once on scene. The vehicle will also be climate controlled for storage of the team’s specialized equipment and extending its useful life. It will have a diesel generator that will run while operating on the scene. **There will be no increase to operating expenses.**

### Law and Fire Protocols

Department: Emergency Telephone 9-1-1  
 Funding Source: Fees  
 Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$366,221	\$0	\$0	\$366,221

**Description:** Standardized protocols for dispatch staff to follow for all law enforcement and fire related calls, much like the medical priority dispatch protocols that are followed for medical calls, will be required within the next two years by Pennsylvania Emergency Management Agency (PEMA) for all call types. This would include but not limited to: licenses, training, server, printed materials, quality assurance protocols and trainings, reports, application fees, and annual maintenance. **Operating expenses will increase once a vendor is selected due to the annual maintenance fees.**

### Budget Database

Department: Finance  
 Funding Source: General Fund  
 Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$350,000	\$0	\$0	\$350,000

**Description:** The software would replace the current Structured Query Language (SQL) budget database. The new software would be able to do the following: calculate salaries and benefits for all union and non-union employees; provide a user interface for departments to input their budgets for the year; provide budget history and store the approved budget amounts; provide tools to analyze the budget submission; reporting tools for use by departments and the finance staff; and produce a Government Finance Officers Association (GFOA) award winning budget document through the software itself or by SQL code and our current budget document software. **Operating expenses will increase \$50,000 per year due to software updates and maintenance.**

# Supplementary Information

## 2020 Capital Expenditures: Non-Routine

### District Attorney (DA) Lab Relocation

Department: Facilities Management

Funding Source: General Fund

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$295,000	\$0	\$0	\$295,000

**Description:** The DA Lab is moving from the Old Prison to Ritner Highway. Expenses will include renovations to the new office space (painting, electrical, plumbing, carpet, etc.), vinyl chemical resistant flooring for labs, a cooler, storage space, and a 48 port switch and panel. **There will be no increase to operating expenses.**

### Housing Unit Showers

Department: Prison

Funding Source: Fees

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$8,630	\$0	\$250,000	\$0	\$0	\$258,630

**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 was completed in 2018 for inmates to use and determine durability. **There will be no increase to operating expenses.**

### Retirement Administration Software

Department: Retirement

Funding Source: Fees

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$250,000	\$0	\$0	\$250,000

**Description:** The current retirement system is a 'home built' Access database. The new system would replace the current database and provide a standard, documented process and procedure to be used for tracking plan accumulated contributions, interest credited to accounts, and a participant portal to view, update, and perform basic inquiry functions. **Operating expenses could increase due to the maintenance agreement depending on the software that is selected.**

### Ramp Bridge

Department: Capital Bridge Program

Funding Source: Fees

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$78,589	\$205,000	\$0	\$0	\$283,589

**Description:** A complete rehabilitation of Ramp Bridge, an 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

## 2020 Capital Expenditures: Non-Routine

### Mobile Communications Unit (MCU) Zetron

Department: Emergency Telephone 9-1-1

Funding Source: Fees

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$151,622	\$0	\$0	\$151,622

**Description:** The current system is too old to upgrade and there are modifications needed to the paging system that we are unable to do because there is no longer any software support for this system. **There will be no increase to operating expenses.**

### Body Scanner

Department: Prison

Funding Source: Fees

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	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 less than eight seconds where as a body search could take five to ten minutes. **Operating expenses will increase \$8,500 after the two year warranty period.**

### Pictometry

Department: GIS

Funding Source: General Fund

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$15,839	\$142,556	\$0	\$0	\$158,395

**Description:** Pictometry provides countywide orthographic imagery and oblique imagery from all four cardinal directions. Assessment has integrated this product into their workflow, which saves time and money on field visits. The pictometry product has also been made available to municipal staff and the property mapper. **There will be no increase to operating expenses.**

### Courtroom Technology

Department: Courts

Funding Source: General Fund

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$94,870	\$120,000	\$0	\$0	\$214,870

**Description:** The project includes upgrades to courtrooms three, four, five, and six. The upgrades consist of "For the Record" court recording software by Sage Technology and the Professional Services package, which is the 12-month support package for the software. Along with the upgrades, each courtroom will receive a new computer. The Audio/Visual (A/V) system will be redone in courtroom one as well. **There will be no increase to operating expenses.**

# Supplementary Information

## 2020 Capital Expenditures: Non-Routine

### 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	\$1,026,350	\$0	\$1,128,850

**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: Fees

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$100,000	\$0	\$0	\$100,000

**Description:** The 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.**

### District Justice Courtroom

Department: Facilities Management

Funding Source: General Fund

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	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 Administrative Office of PA Courts (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.**

### Avaya Phone System Replacement

Department: Emergency Telephone 9-1-1

Funding Source: Fees

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$79,364	\$0	\$0	\$79,364

**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.**

# Supplementary Information

## 2020 Capital Expenditures: Non-Routine

### New Courthouse Breaker

Department: Facilities Management

Funding Source: General Fund

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$75,000	\$0	\$0	\$75,000

**Description:** The current breaker in the New Courthouse has numerous issues with the breaker tripping and losing power to the chiller. Heim Electric recommended replacing the breaker before it completely goes out. **There will be no increase to operating expenses.**

### Tower Building Renovations

Department: CNRC Maintenance

Funding Source: Fees

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$60,000	\$0	\$0	\$60,000

**Description:** The wall paper in the Tower Building is in bad shape with holes and tears that cannot be fixed. The renovations will include removing the wall paper and painting the walls in the corridors on floors one through three and the Lobby on the ground floor. With the current condition of the facility, the Department of Health could give the nursing home a citation. Painted walls are easier to patch and paint in order to properly maintain the walls. **There will be no increase to operating expenses.**

### Electrical Panel

Department: CNRC Maintenance

Funding Source: Fees

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$50,000	\$0	\$0	\$50,000

**Description:** The electrical panels are the original panels installed in 1975. The panels are Federal Pacific Panels which are no longer made and are noted to have problems not tripping out when they should which could cause overheating of wiring. The new electrical panels will be in the Tower Building which includes the ground floor to the penthouse but not the main switch gear panels. **There will be no increase to operating expenses.**

### VESTA Workstations

Department: Emergency Telephone 9-1-1

Funding Source: Fees

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$49,009	\$0	\$0	\$49,009

**Description:** Two workstations will replace the two laptops in the 9-1-1 Call Center. The two laptops will be moved to the MCU. In the event the 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 \$1,115 per year for three years due to the vendor maintenance and support.**

# Supplementary Information

## 2020 Capital Expenditures: Non-Routine

### Barn Painting

Department: Facilities Management

Funding Source: General Fund

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$45,000	\$0	\$0	\$45,000

**Description:** The barn roof and siding needs painting to avoid wood and metal damage due to paint peeling. **There will be no increase to operating expenses.**

### DNA Collection Vacuum

Department: District Attorney

Funding Source: General Fund

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$45,000	\$0	\$0	\$45,000

**Description:** A DNA collection vacuum is a sterile wet-vacuum. Collection solution is sprayed on the surface while simultaneously being vacuumed off the surface. It creates a strong vacuum that loosens DNA material which is transferred to the collection bottle and later concentrated in the filter. **There will be an estimated increase of \$1,500 a year for supplies.**

### Dining Services Equipment

Department: CNRC

Funding Source: Fees

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$40,000	\$0	\$0	\$40,000

**Description:** Two reach-in air curtain refrigerators need replaced due to both units having warped and bent doors and do not close properly. Additionally other equipment has broken down in previous years and could need replaced next year in order for dining services to function properly. **There will be no increase to operating expenses.**

### A/V Equipment

Department: IMTO

Funding Source: General Fund

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$40,000	\$0	\$0	\$40,000

**Description:** The current A/V equipment in the Commissioners' Hearing Room is inadequate. In order to improve the quality of live streamed and recorded public meetings and to prepare for the future need to convert audio to text, the equipment in the room must be replaced. **There will be no increase to operating expenses.**

### Specialty Furniture

Department: District Attorney

Funding Source: General Fund

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$40,000	\$0	\$0	\$40,000

**Description:** The DA Lab will need new furniture which includes chemical resistant tables, acid resistant cabinets, etc once the office is moved to its new location. **There will be no increase to operating expenses.**

# Supplementary Information

## 2020 Capital Expenditures: Non-Routine

### Medical Equipment Washing and Decontamination

Department: CNRC  
 Funding Source: Fees  
 Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$31,800	\$0	\$0	\$31,800

**Description:** Effective infection prevention and control is critical to providing high quality health care for all residents. The medical equipment washing and decontamination system will wash and disinfect wheelchairs, walkers, canes, oxygen carts, commode frames, cushions, etc. The oscillating, stainless steel spray arms provide far superior cleaning and disinfection than hand wiping. With a seven minute cleaning cycle, the medical washing and decontamination system saves employees time and labor. **There will be an increase of \$2,016 to operating expenses.**

### Upgrade Stanley Security System

Department: Prison  
 Funding Source: General Fund  
 Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	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.**

### Election Equipment

Department: Elections  
 Funding Source: General Fund/Grant  
 Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$4,144,538	\$25,000	\$0	\$0	\$4,169,538

**Description:** The Governor has mandated all counties in Pennsylvania must purchase new, certified election equipment with a paper verifiable back up by December 2019 and implementation by April 2020. Our current system will be decertified reinforcing the need for new election equipment. The machines need to be Americans with Disabilities Act (ADA) compliant, secure, easy to use and set up, safe for County employees and poll workers, and have a high level of vendor support. **The maintenance agreement will increase operating expenses \$16,237 per year.**

### Atiz BookDrive Pro Scan Station

Department: Register of Wills  
 Funding Source: Fees  
 Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	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.**

# Supplementary Information

## 2020 Capital Expenditures: Non-Routine

### Burn Building Site Preparation

Department: Public Safety  
 Funding Source: General Fund  
 Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$20,000	\$0	\$0	\$20,000

**Description:** The site preparation will include a concrete pad for the anticipated arrival of a container style burn building being proposed by the Carlisle Barracks. It is estimated to be 60 feet by 48 feet. **There will be no increase to operating expenses.**

### Emergency Operations Center (EOC) Projectors

Department: Public Safety  
 Funding Source: Grant  
 Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$14,993	\$0	\$0	\$14,993

**Description:** The current maintenance agreement with the vendor covers the A/V equipment in the Public Safety building including the four projectors in the EOC. These are dual lamp projectors in which replacement parts are becoming hard to find and therefore driving annual maintenance agreement rates up. In the new agreement with the vendor, a proposal option is to replace all four of the dual lamp projectors with new laser projectors. **The maintenance agreement that covers all the A/V equipment will decrease operating costs \$816 per year.**

### Portal Monitors

Department: Public Safety  
 Funding Source: Grant  
 Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$12,947	\$0	\$0	\$12,947

**Description:** One Ludlum Personnel Beta/Gamma Portal Monitor will replace the currently non-operational unit. The new monitor has 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.**

### Electronics Recycling Center Improvements

Department: Recycling & Waste  
 Funding Source: Fees  
 Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$10,000	\$0	\$0	\$10,000

**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

## 2020 Capital Expenditures: Non-Routine

### Recording System

Department: District Attorney  
 Funding Source: General Fund  
 Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$10,000	\$0	\$0	\$10,000

**Description:** The Criminal Investigation Division (CID) interview room recording system will provide quality and accurate A/V recording of the suspects and victims alike. The equipment is necessary for interview and prosecution of criminals. **There will be no increase to operating expenses.**

### New Courthouse Roof

Department: Facilities Management  
 Funding Source: General Fund  
 Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$9,000	\$0	\$0	\$9,000

**Description:** The rubber matting needs installed on the rubber roof of the New Courthouse to avoid damage from any slate or other material that may fall onto the roof. **There will be no increase to operating expenses.**

### Training Room Display

Department: Public Safety  
 Funding Source: General Fund  
 Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$8,500	\$0	\$0	\$8,500

**Description:** This will replace the current short throw projector and smartboard with a television display. The training rooms are being used heavily and as such the quality of the current projector onto the smartboard is nearing the end of its useful life. It would be replaced with a large television screen to serve as a display and repurpose the projector and smartboard to the wall where the function would still be available for instructors but used slightly less and extend its life as much as possible. **There will be no increase to operating expenses.**

### Low Band Amplifier

Department: Emergency Telephone 9-1-1  
 Funding Source: Fees  
 Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$6,831	\$6,979	\$0	\$0	\$13,810

**Description:** The amplifiers take the signal generated from the equipment at the tower site and projects it out to the first responders, activating their pagers to alert them of an emergency call. The paging equipment is at four of the tower sites and without an amplifier, there is not enough power to get the signal out of the tower shelter and to the pagers. **There will be no increase to operating expenses.**

# Supplementary Information

## 2020 Capital Expenditures: Non-Routine

### System Integration - Sheriff/Prothonotary

Department: Prothonotary

Funding Source: Fees

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$8,700	\$5,000	\$0	\$0	\$13,700

**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.**

### Heating, Ventilation, and Air Conditioning (HVAC) Ductless Unit

Department: CNRC Maintenance

Funding Source: Fees

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$5,000	\$0	\$0	\$5,000

**Description:** The connecting hallway area is currently cooled using two Packaged Terminal Air Conditioning (PTAC) units which have been consistently having problems. Installing an additional unit will ensure that the nursing home is able to provide both air conditioning and heat on a continual basis by reducing the down time and repair time for the existing units. **There will be no increase to operating expenses.**

### Window Replacement

Department: Facilities Management

Funding Source: General Fund

Estimated Completion: 2020

Previous Actuals	Projected 2019	Budgeted 2020	Estimated 2021	Beyond 2021	Project Total
\$0	\$0	\$5,000	\$0	\$0	\$5,000

**Description:** The windows at Allen Road need replaced due to the wood beginning to rot, the age of the windows, and weather penetration. **There should be a slight decrease in energy costs.**

# 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	2020	2021	2022	2023	2024	2025	2026-2030
DA Lab Renovations	\$295						
New Courthouse	\$84	\$65	\$110	\$575	\$100	\$208	\$445
District Justice Courtroom	\$80						
Barn	\$45		\$15				
Allen Road	\$5						\$100
1601 Ritner		\$50		\$35			\$155
Reed Building		\$5			\$60		\$30
Human Service Building			\$100	\$600			\$130
Old Courthouse			\$75		\$50	\$47	\$250
Old Jail			\$53	\$5	\$50	\$70	\$125
Aging			\$25				
Domestic Relations				\$160	\$7	\$40	\$9
Public Safety					\$50		\$500
1615 Ritner							\$100
<b>Total Facilities Management</b>	<b>\$509</b>	<b>\$120</b>	<b>\$378</b>	<b>\$1,375</b>	<b>\$317</b>	<b>\$365</b>	<b>\$1,744</b>

IMTO	2020	2021	2022	2023	2024	2025	2026-2030
Microsoft Office Upgrade	\$450						
Pictometry	\$143			\$150			
Web Filter, Network Equipment, Licenses	\$85						
Commissioners Hearing Room A/V Upgrade	\$40						
Lawson Upgrade		\$500	\$500				
Network Redundancy		\$200					
SAN Expansion		\$200					
Next Generation Anti-Virus Software		\$100					
Network Authentication Security		\$50					
Web/Applications Server Replacement			\$200				
Laserfish Upgrade			\$100				
Migrate Lawson to Cloud				\$200			
Migrate Kronos to Cloud				\$200			
Network Replacement					\$1,000		
Various Capital Projects						\$200	\$1,000
<b>Total IMTO</b>	<b>\$718</b>	<b>\$1,050</b>	<b>\$800</b>	<b>\$550</b>	<b>\$1,000</b>	<b>\$200</b>	<b>\$1,000</b>

Vehicles Replacements	2020	2021	2022	2023	2024	2025	2026-2030
County Vehicle Replacements	\$765	\$395	\$221	\$100	\$710	\$438	\$2,190
<b>Total Vehicles Replacements</b>	<b>\$765</b>	<b>\$395</b>	<b>\$221</b>	<b>\$100</b>	<b>\$710</b>	<b>\$438</b>	<b>\$2,190</b>

Liquid Fuels	2020	2021	2022	2023	2024	2025	2026-2030
Sample Bridge	\$4,553						
Orr's Bridge	\$4,044						
Wolf Bridge	\$3,159						
Kunkle Bridge	\$1,968	\$786					
Stonewall Bridge	\$378	\$1,509					
Burgner Bridge	\$328	\$1,482					
Roush Bridge	\$286	\$551					
Ramp Bridge	\$205						
Hertzler Bridge	\$103						
North Grantham Road		\$325	\$2,446				
Sheepford Road Bridge		\$100					
McCormick Bridge							\$3,088
<b>Total Liquid Fuels</b>	<b>\$15,024</b>	<b>\$4,753</b>	<b>\$2,446</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,088</b>

# Supplementary Information

Capital Projects - Ten-Year Plan							
\$ in Thousands							
Public Safety / Emergency Telephone 9-1-1	2020	2021	2022	2023	2024	2025	2026-2030
9-1-1 Radios and Infrastructure	\$2,780	\$8,550	\$8,500	\$3,220			
CAD Replacement	\$1,108						
Law & Fire Protocols	\$366						
MCU Zetron Consoles	\$152						
Avaya Phone System Replacement	\$79						
VESTA Workstations	\$49						
Burn Building Site Preparation	\$20						
EOC Projectors	\$15						
Ludlum Portal Monitor	\$13						
Training Room Display	\$9						
Low Band Amplifier	\$7						
A/V System Upgrade		\$100	\$100	\$100			
Thermal Imaging Camera		\$9					
Chair Replacement			\$5		\$5		\$5
Phone System Upgrade						\$742	
UPS - Powerware							\$265
CAD Server Replacement							\$50
<b>Total Public Safety / Emergency Telephone 9-1-1</b>	<b>\$4,598</b>	<b>\$8,659</b>	<b>\$8,605</b>	<b>\$3,320</b>	<b>\$5</b>	<b>\$742</b>	<b>\$320</b>

Prison	2020	2021	2022	2023	2024	2025	2026-2030
Housing Unit Showers	\$250						
Body Scanner	\$150						
Elevator Controls and Parts	\$100						
Upgrade Stanley Security System	\$30						
Bunks and Ladders in Work Release		\$25					
Replace Inmate Secure Visit Phones		\$10					
New Courtroom Entrance			\$350				
Replace Booking Counter Tops & Drawers				\$20			
Upgrade Water Softener Controls				\$15			
Close Cell Windows with Blocks				\$10			
Replace Boiler Burners					\$200		
Re-insulate Ductwork					\$30		
Upgrade Lights to LED					\$15	\$30	
Various Capital Projects							\$678
<b>Total Prison</b>	<b>\$530</b>	<b>\$35</b>	<b>\$350</b>	<b>\$45</b>	<b>\$245</b>	<b>\$30</b>	<b>\$678</b>

CNRC	2020	2021	2022	2023	2024	2025	2026-2030
Tower Building Maintenance	\$1,010	\$190			\$50	\$175	\$550
Upgrade Kitchen Equipment	\$40	\$7	\$58	\$193	\$25		\$44
Medical Equipment Washing & Decontamination System	\$32						
Replace Carpet	\$15					30	
HVAC Maintenance	\$5			\$25	\$5		\$8
Parking Lot and Driveway Sealcoating		\$40					
Roof Replacements			\$415				\$140
Laundry Room Maintenance				\$20	\$50		\$14
A/C Units					\$5		
Replace P/K Hot Water Heaters						\$25	
Morgue Cooling System & Controls						\$5	
Various Capital Projects							\$315
<b>Total CNRC</b>	<b>\$1,102</b>	<b>\$237</b>	<b>\$473</b>	<b>\$238</b>	<b>\$135</b>	<b>\$235</b>	<b>\$1,071</b>

# Supplementary Information

<b>Capital Projects - Ten-Year Plan</b>							
\$ in Thousands							
Other General Fund Projects	2020	2021	2022	2023	2024	2025	2026-2030
Farmland Preservation	\$950						
Capital Contingency	\$403						
Finance - Budget Database	\$350						
Courts - Courtroom Technology	\$120						
DA - DNA Collection Vacuum	\$45						
DA - Specialty Furniture	\$40						
Courts - Furniture	\$40						
Elections - Election Equipment	\$25						
DA- Recording System	\$10						
Register of Wills - Carpet	\$10						
<b>Total Other General Fund Projects</b>	<b>\$1,993</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

  

Other Non-General Fund Projects	2020	2021	2022	2023	2024	2025	2026-2030
Retirement - Administration Software	\$250						
Register of Wills - Atiz BookDrive	\$22						
Recycling & Waste - Electronics	\$10						
Recycling Center Improvements							
Clerk of Courts - Capital Projects	\$7						
Prothonotary - Systems Integration	\$5						
<b>Total Other Non-General Fund Projects</b>	<b>\$294</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

  

<b>Grand Total</b>	<b>\$25,533</b>	<b>\$15,249</b>	<b>\$13,273</b>	<b>\$5,628</b>	<b>\$2,412</b>	<b>\$2,010</b>	<b>\$10,091</b>
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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 are performed exceptionally well and are widely recognized as improving performance and efficiency in specific areas or programs. Successfully identifying and applying best practices can reduce expenses and improve program efficiency.

**Blended Component Unit:** A non-major, special revenue fund.

**Board:** A body of elected or appointed members who jointly oversee the activities of an organization.

**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 \$11,200 for single coverage and \$30,150 for family coverage that takes affect in 2022.

**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.

**Comprehensive Annual Financial Report:** The official annual financial report of the County. It includes management discussion and analysis of the financial activities for the year, financial statements and supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information and a statistical section.

**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.

# Glossary of Terms

**Driving Under the Influence (DUI) Central Court:** A Magisterial District Judge (MDJ) Court that centralizes the processing of the majority of DUI cases at the preliminary hearing stage. Criminal justice system staff and human services staff are co-located at the court to expedite the entry of defendants into specialty court programs and drug and alcohol treatment. Attorneys are present to negotiate and enter pleas. A Central Court reduces congestion on regular preliminary hearing days at all MDJ offices and reduces the number of cases listed for trial at the Common Pleas level.

**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.

# Glossary of Terms

**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.

**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.

**Governmental Accounting Standards Board:** The authoritative accounting and financial reporting standard-setting body for government entities.

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

# Glossary of Terms

**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.

**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.

**Opioid Intervention Court:** It is an extremely intensive early intervention program designed to address the treatment needs for people with an opiate abuse history and to prevent them from using while their case proceeds through the criminal courts. The goal is preventing fatal overdoses and saving lives. This is a voluntary program that consists of 30 court appearances as well as daily attendance at either drug counseling or NA/AA type meetings.

# Glossary of Terms

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

**Pennsylvania Infrastructure Bank (PIB):** A PennDOT program that provides low-interest loans to help fund transportation projects within the Commonwealth.

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

**Performance 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).

**Project 25:** A suite of standards developed to provide digital voice and data communication systems for use by public safety organizations and first responders.

**Prothonotary:** All civil litigation is filed with this office.

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

**Tax Increment Financing:** A TIF is a mechanism for funding public infrastructure improvements for private residential, commercial, or industrial development. An allocation of all or a portion of additional tax revenue resulting from increasing property values from a development project are dedicated to funding public infrastructure improvements.

**Together Optimizing Mental Health Solutions:** TOMS Court is a diversionary program designed to address participants' mental health treatment needs in lieu of incarceration or standard probation. If a person charged with a crime has a qualifying diagnosis (such as schizophrenia, bi-polar disorder, among others), they may be eligible for this 12 to 18 month program.

## Glossary of Terms

**Treatment Court:** This is a program of “last resort”, intended to salvage good lives from the grip of addiction rather than send them needlessly to state prison. Participants are intensely supervised. Through the use of best practices, each participant is given the opportunity to change their lives and have their charges expunged.

**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

**A/V:** Audio/Visual

**ACH:** Automated Clearing House

**ADA:** Americans with Disabilities Act

**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

**CAEDC:** Cumberland Area Economic Development Corporation

**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

**CCAP:** County Commissioners Association of Pennsylvania

**CCHRA:** Cumberland County Housing and Redevelopment Authority

**CCLS:** Cumberland County Library System

# Acronyms Glossary

**CHIPP:** Community Hospital Integration Project Program

**CID:** Criminal Investigative Division

**CIP:** County Improvement Plan

**CIT:** Crisis Intervention Team

**CJPSC:** Criminal Justice Policy Steering Committee

**CJPT:** Criminal Justice Policy Team

**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

# Acronyms Glossary

**DPS:** Department of Public Safety

**DRC:** Drug Rehabilitation Center

**DRS:** Domestic Relations Section

**DUI:** Driving Under the Influence

**DUI-IP:** Driving Under the Influence-Intermediate Punishment

**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

**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

# Acronyms Glossary

**HATS:** Harrisburg Area Transportation Study

**HAVA:** Help America Vote Act

**HazMat:** Hazardous Materials

**HCBS:** Home and Community Based Services

**HHW:** Household Hazardous Waste

**HIPAA:** Health Insurance Portability and Accountability Act

**HR:** Human Resources

**HRA:** Health Reimbursement Account

**HSA:** Health Savings Account

**HSDF:** Human Services Development Fund

**HVAC:** Heating, Ventilation, and Air Conditioning

**ID:** Identify

**IDD:** Intellectual and Developmental Disabilities

**IEC:** International Electrotechnical Commission

**IGT:** Intergovernmental Transfers

**ILS:** Integrated Library System

**IM4Q:** Independent Monitoring for Quality

**IMTO:** Information Management Technology Office

**IP:** Intermediate Punishment

**ISO:** International Organization for Standardization

**IT:** Information Technology

**JPO:** Juvenile Probation Office

**LLC:** Limited Liability Company

**LP:** Limited Partnership

# Acronyms Glossary

**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

**MH.IDD:** Mental Health, Intellectual Developmental Disabilities

**MOU:** Memorandum of Understanding

**NMS:** National Medical Services

**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

**PDPM:** Patient-Driven Payment Model

# Acronyms Glossary

**PEMA:** Pennsylvania Emergency Management Agency

**PennDOT:** Pennsylvania Department of Transportation

**PFM:** Public Financial Management

**PIB:** Pennsylvania Infrastructure Bank

**PM:** Preventative Maintenance

**PSA:** Public Service Announcement

**PSAP:** Public Safety Answering Point

**PTAC:** Packaged Terminal Air Conditioning

**ROI:** Return on Investment

**RTT:** Realty Transfer Tax

**RUG:** Resource Utilization Groups

**SARA:** Superfund Amendment and Reauthorization Act

**SCO:** Supports Coordination Organization

**SHOT:** Special Hazards Operations Team

**SPCC:** Shipping Parts Control Center

**SPEC:** Supporting Positive Environments for Children

**SQL:** Structured Query Language

**STAR:** Service to Adult Readers

**STEB:** State Tax Equalization Board

**STEM:** Science, Technology, Engineering, and Math

**TED:** Tax Equalization Division

**TIF:** Tax Increment Financing

**TMI:** Three Mile Island

**TOMS:** Together Optimizing Mental Health Solutions

## **Acronyms Glossary**

**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