

Supplementary Information

2021 Capital Expenditures: Routine

<u>Funding Source</u>	<u>Department</u>	<u>Description</u>	<u>Amount</u>
General Fund	Agricultural Land Preservation	Farmland Preservation	\$900,000
General Fund	IMTO	Server, Web filter, Network Equipment, Licenses	\$524,511
General Fund	Capital Contingency	Capital Contingency	\$353,737
General Fund	Sheriff	Replacement Vehicles	\$114,000
General Fund	Facilities Management	Carpet	\$85,000
General Fund	Public Safety	Replacement Vehicle	\$53,000
General Fund	District Attorney	Replacement Vehicle	\$51,400
Grant/General Fund	Domestic Relations	Replacement Vehicle	\$41,200
General Fund	Adult Probation	New Vehicle	\$30,000
Fees	CNRC Maintenance	Carpet	\$15,000
General Fund	Register of Wills	Carpet	\$10,000
General Fund	District Attorney	Copier	\$5,500
Fees	Conservation District	Copier	\$5,000
Subtotal			\$2,188,348
CNRC	Capital Contra		\$-15,000
Total Routine			\$2,173,348

2021 Capital Expenditures: Non-Routine

<u>Funding Source</u>	<u>Department</u>	<u>Description</u>	<u>Amount</u>
Bond/Fees	Emergency Telephone 9-1-1	9-1-1 Radios and Infrastructure	\$2,780,000
PIB Loan/Fees	Capital Bridge Program	Sample Bridge	\$1,310,930
Grant/Fees	Capital Bridge Program	Kunkle Bridge	\$1,218,680
Fees/Grant	Capital Bridge Program	Hertzler Bridge	\$1,114,425
Fees	CNRC Maintenance	Tower Building Ceiling Replacement	\$900,000
Grant	Recycling & Waste	Trommel Screens	\$400,000
General Fund/Grant	Public Safety	HazMat Vehicle	\$361,776
Grant	Emergency Telephone 9-1-1	Dispatch Protocols	\$328,462
General Fund	Facilities Management	Public Safety Cooling Towers	\$300,000
Grant	Capital Bridge Program	Wolf Bridge	\$250,000
Fees	Retirement	Retirement Administration Software	\$250,000
General Fund	Facilities Management	District Attorney Lab Relocation	\$221,000
Fees	Emergency Telephone 9-1-1	MCU Zetron Consoles	\$151,622
General Fund	Courts	Courtroom Technology	\$150,000
Fees	Prison	Elevator Controls and Parts	\$125,000
Fees/Grant	Capital Bridge Program	Bridge Bundle (Roush, Burgner, & Stonewall)	\$121,000
Fees	Emergency Telephone 9-1-1	Failover Option	\$100,000
General Fund	Facilities Management	District Judge Courtroom	\$80,000
Fees	CNRC Maintenance	Tower Building Renovations	\$60,000
General Fund	District Attorney	Liquid Chromatography/Mass Spectrometry	\$60,000
Fees	CNRC Maintenance	Electrical Panel	\$50,000
General Fund	Prison	Upgrade Stanley Security System	\$50,000
General Fund	Finance	Questica	\$42,000
General Fund	District Attorney	H1 Generator	\$34,363
General Fund	District Attorney	Rapid DNA	\$33,000
Fees	Capital Bridge Program	Ramp Bridge	\$32,000
General Fund	Facilities Management	Barn/Shop Roof and Siding	\$25,000
General Fund	IMTO	Polycom Devices	\$24,000
Fees	Register of Wills	Atiz BookDrive Pro Scan Station	\$22,000
General Fund	Public Safety	Burn Building Site Preparation	\$20,000
General Fund	Prison	Bird Screens	\$20,000
Fees	CNRC Maintenance	Convection Oven	\$16,000
Fees/Grant	Emergency Telephone 9-1-1	Mobile Radios	\$16,000
General Fund	Facilities Management	Reed Building Foundation	\$15,000

Supplementary Information

2021 Capital Expenditures: Non-Routine (Continued)

<u>Funding Source</u>	<u>Department</u>	<u>Description</u>	<u>Amount</u>
Grant	Public Safety	Audio/Visual Display	\$10,000
Fees	Recycling & Waste	Electronics Recycling Center Improvements	\$10,000
General Fund	Controller	Data Analytic Software License	\$8,500
Fees	CNRC Maintenance	Walk Behind Auto Scrubber	\$7,800
General Fund	Public Safety	QUAD Crisis Response Module	\$6,500
Grant/General Fund	Domestic Relations	For the Record Software/Mixer	\$6,400
General Fund	Facilities Management	Reed Building Water Repellent Treatment	\$5,000
General Fund	Facilities Management	Window Replacement	\$5,000
Subtotal			\$10,741,458
	CNRC	Capital Contra	\$-1,033,800
Total Non-Routine			\$9,707,658

2021 Capital Expenditures: Summary

<u>Description</u>	<u>Amount</u>
Routine	\$2,188,348
Non-Routine	\$10,741,458
Total Capital Expenditures	\$12,929,806
Routine - Capital contra	\$-15,000
Non-Routine - Capital contra	\$-1,033,800
Total Capital Expenditures less Capital Contra	\$11,881,006

Note: Enterprise funds are budgeted on the accrual basis of accounting. Depreciation is budgeted instead of the 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.

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2021 Capital Expenditures: Non-Routine

9-1-1 Radios and Infrastructure

Department: Emergency Telephone 9-1-1

Funding Source: Bond/Fees

Estimated Completion: 2024

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$13,250	\$0	\$2,780,000	\$8,500,000	\$11,720,000	\$23,013,250

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 management team, 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 in operating expenses and the increase will be determined once a vendor is selected.**

Sample Bridge

Department: Capital Bridge Program

Funding Source: PIB Loan/Fees

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$894,975	\$2,298,988	\$1,310,930	\$0	\$0	\$4,504,893

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. Construction began in 2020 and is expected to be completed in 2021. **There will be no increase in operating expenses.**

Kunkle Bridge

Department: Capital Bridge Program

Funding Source: Grant/Fees

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$594,206	\$1,101,231	\$1,218,680	\$0	\$0	\$2,914,117

Description: Cumberland County began engineering Kunkle Bridge in 2015 and closed the bridge 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, deicing chemicals, and increased vehicular types and volume. The bridge is classified as structurally deficient and functionally obsolete. Construction began in 2020 and is expected to be completed in 2021. **There will be no increase in operating expenses.**

Hertzler Bridge

Department: Capital Bridge Program

Funding Source: Fees/Grant

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$95,975	\$1,114,425	\$0	\$0	\$1,210,400

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

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2021 Capital Expenditures: Non-Routine

Tower Building Ceiling Replacement

Department: CNRC Maintenance

Funding Source: Fees

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	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 in operating expenses.**

Trommel Screens

Department: Recycling & Waste

Funding Source: Grant

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$0	\$400,000	\$0	\$0	\$400,000

Description: Trommel screens are mechanical devices that separate materials by particle size. Act 101 requires mandated municipalities to have a recycling program for leaf waste, with the primary goal of keeping the material out of landfills. Residents in mandated municipalities typically have access to curbside leaf collection in the fall as well as access to a drop-off site where residents can deposit leaf waste year-round. After collecting and composting leaf waste over approximately ten months, the trommel will be used to screen out trash, debris, and larger particles to produce a finished compost product. This is then made available to residents to use around their homes, thus completing the recycling loop. **There will be no increase in operating expenses.**

HazMat Vehicle

Department: Public Safety

Funding Source: General Fund/Grant

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$46,224	\$361,776	\$0	\$0	\$408,000

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 to be 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 in operating expenses.**

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2021 Capital Expenditures: Non-Routine

Dispatch Protocols

Department: Emergency Telephone 9-1-1

Funding Source: Grant

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$103,725	\$328,462	\$0	\$0	\$432,187

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 is not limited to: licenses, training, server, printed materials, quality assurance protocols and trainings, reports, application fees, and annual maintenance. **Operating expenses will increase by \$64,800 due to the annual maintenance fees.**

Public Safety Cooling Towers

Department: Facilities Management

Funding Source: General Fund

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$0	\$300,000	\$0	\$0	\$300,000

Description: Installation of a cooling tower at the Department of Public Safety building will be located outside of the building where it can be properly serviced. The location of the current cooling tower makes access to the spray nozzles and wet deck impractical to service. The existing tower would remain as a backup which would give us redundancy which currently doesn't exist. **There will be no increase in operating expenses.**

Wolf Bridge

Department: Capital Bridge Program

Funding Source: Grant

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$568,885	\$2,120,404	\$250,000	\$0	\$0	\$2,939,289

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 2021. **There will be no increase in operating expenses.**

Retirement Administration Software

Department: Retirement

Funding Source: Fees

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	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.**

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2021 Capital Expenditures: Non-Routine

District Attorney (DA) Lab Relocation

Department: Facilities Management

Funding Source: General Fund

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$74,000	\$221,000	\$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 in operating expenses.**

Mobile Communications Unit (MCU) Zetron

Department: Emergency Telephone 9-1-1

Funding Source: Fees

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	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 in operating expenses.**

Courtroom Technology

Department: Courts

Funding Source: General Fund

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$0	\$150,000	\$0	\$0	\$150,000

Description: Technical upgrades are needed to Courtroom Four in order to have it at the same level as the other courtrooms. This courtroom was not part of the standardization project due to the scope of the project. The only upgrade to this courtroom was the audio upgrade. **Operating expenses could increase due to maintenance agreements for new technology.**

Elevator Controls and Parts

Department: Prison

Funding Source: Fees

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$0	\$125,000	\$0	\$0	\$125,000

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.**

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2021 Capital Expenditures: Non-Routine

Bridge Bundle (Roush, Burgner, and Stonewall)

Department: Capital Bridge Program

Funding Source: Fees/Grant

Estimated Completion: 2022

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$22,906	\$896,151	\$121,000	\$3,647,000	\$0	\$4,687,057

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 in operating expenses.**

Failover Option

Department: Emergency Telephone 9-1-1

Funding Source: Fees

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$0	\$100,000	\$0	\$0	\$100,000

Description: If/when the current fiber connection would go down, Public Safety currently does not have a failover option to an alternative, redundant internet connection. In order to have a failover option, the department would need more internet protocols from Comcast, another router, and firewalls in addition to equipment to handle the Domain Name System (DNS) failover quickly. **There will be no increase in operating expenses.**

District Justice Courtroom

Department: Facilities Management

Funding Source: General Fund

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	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 to be 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 in operating expenses.**

Tower Building Renovations

Department: CNRC Maintenance

Funding Source: Fees

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$0	\$60,000	\$0	\$0	\$60,000

Description: The wallpaper in the Tower Building is in bad shape with holes and tears that cannot be fixed. The renovations will include removing the wallpaper 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 in operating expenses.**

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2021 Capital Expenditures: Non-Routine

Liquid Chromatography/Mass Spectrometry

Department: District Attorney
 Funding Source: General Fund
 Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$0	\$60,000	\$0	\$0	\$60,000

Description: Liquid Chromatography/Mass Spectrometry is a powerful analytical technique used for the separation, identification, and quantification of both unknown and known compounds. This is used to analyze seized “street” narcotics and opioids found in blood submitted by law enforcement. **There will be no increase in operating expenses.**

Electrical Panel

Department: CNRC Maintenance
 Funding Source: Fees
 Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2023	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 switchgear panels. **There will be no increase in operating expenses.**

Upgrade Stanley Security System

Department: Prison
 Funding Source: General Fund
 Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2023	Project Total
\$0	\$0	\$50,000	\$0	\$0	\$50,000

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 in operating expenses.**

Questica

Department: Finance
 Funding Source: General Fund
 Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$318,565	\$42,000	\$0	\$0	\$360,565

Description: Questica is replacing the Structured Query Language (SQL) budget database. The new software is 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. **Operating expenses will increase by \$72,047 per year due to software updates and maintenance.**

Supplementary Information

2021 Capital Expenditures: Non-Routine

H1 Generator

Department: District Attorney
 Funding Source: General Fund
 Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$0	\$34,363	\$0	\$0	\$34,363

Description: The H1 Generator will allow the lab to produce the gases needed to run their lab testing equipment. The hydrogen generator will replace the use of monthly consumable helium purchases. **Operating expenses will decrease by \$9,000 per year due to no longer needing to purchase helium each month.**

Rapid DNA

Department: District Attorney
 Funding Source: General Fund
 Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$0	\$33,000	\$0	\$0	\$33,000

Description: A rapid DNA system is the collection of components that together performs a Rapid DNA analysis in less than two hours to identify an individual quickly. **There will be an increase in operating expenses for validation services.**

Ramp Bridge

Department: Capital Bridge Program
 Funding Source: Fees
 Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$43,260	\$615,000	\$32,000	\$0	\$0	\$690,260

Description: A complete rehabilitation of Ramp Bridge, a 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 in operating expenses.**

Barn/Shop Roof and Siding

Department: Facilities Management
 Funding Source: General Fund
 Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$0	\$25,000	\$0	\$0	\$25,000

Description: The siding on the barn/shop needs replaced and the metal roof needs to be painted. The paint is peeling and needs to be repaired and painted to avoid damage to the wood and metal. **There will be no increase in operating expenses.**

Supplementary Information

2021 Capital Expenditures: Non-Routine

Polycom Devices

Department: IMTO
 Funding Source: General Fund
 Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$0	\$24,000	\$0	\$0	\$24,000

Description: Four Polycom devices used in the courtrooms are at the end of their useful life and are no longer covered under warranty. The courtrooms use video conferencing heavily and need to run on supported hardware to minimize business and court interruptions. **There will be no increase in operating expenses.**

Atiz BookDrive Pro Scan Station

Department: Register of Wills
 Funding Source: Fees
 Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	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. **There will be no increase in operating expense.**

Burn Building Site Preparation

Department: Public Safety
 Funding Source: General Fund
 Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	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 in operating expenses.**

Bird Screens

Department: Prison
 Funding Source: General Fund
 Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$0	\$20,000	\$0	\$0	\$20,000

Description: Prison exercise yards currently have open-air windows at the top. These windows have security wire with three- to four-inch openings where birds are coming in. The birds are pecking off the fireproofing on the beams, building nests, and creating a large amount of fecal matter. We would let the security wire in place and add a piece of expanded metal to the outside to keep out the birds. **There will be no increase in operating expenses.**

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2021 Capital Expenditures: Non-Routine

Convection Oven

Department: CNRC Maintenance

Funding Source: Fees

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$0	\$16,000	\$0	\$0	\$16,000

Description: The nursing home needs a new double-deck convection oven to replace the current one. The current one does not hold the correct temperature so it is difficult to create, prepare, and serve food to the residents. **There will be no increase in operating expenses.**

Mobile Radios

Department: Emergency Telephone 9-1-1

Funding Source: Fees/Grant

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$0	\$16,000	\$0	\$0	\$10,000

Description: Replacement of existing 800 MHz mobile radios from either the Mobile Communications Unit (MCU) or radio cache. The current mobile radios and/or control stations are beyond the end of life. The ability to make repairs may or may not be an option based on the availability of spare parts. Having current equipment will also prepare for a smoother transition to a future radio system. **There will be no increase in operating expenses.**

Reed Building Foundation

Department: Facilities Management

Funding Source: General Fund

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$0	\$15,000	\$0	\$0	\$15,000

Description: The Reed Building foundation needs stones repointed and cracks fixed. This needs to be completed to prevent future deterioration and restore the stone and brickwork. **There will be no increase in operating expenses.**

Audio/Visual Display

Department: Public Safety

Funding Source: Grant

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$0	\$10,000	\$0	\$0	\$10,000

Description: Purchase of a replacement audio/visual (A/V) display for the Emergency Operations Center. The display will be connected to the main A/V matrix making it an available output for situational awareness in the event of a full-scale activation as well. **There will be no increase in operating expenses.**

Supplementary Information

2021 Capital Expenditures: Non-Routine

Electronics Recycling Center Improvements

Department: Recycling & Waste

Funding Source: Fees

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	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 in operating expenses.**

Data Analytic Software License

Department: Controller

Funding Source: General Fund

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$0	\$8,500	\$0	\$0	\$8,500

Description: Our internal audit group would use the data analytic software license to efficiently analyze financial transactions within large databases during our audits. The internal audit does not have the means to analyze large amounts of financial transactions for potentially fraudulent transactions by using standard metrics. This hinders the auditor's ability to identify matters that should be brought to management and governance's attention. **Operating expenses could increase due to the software license.**

Walk Behind Auto Scrubber

Department: CNRC Maintenance

Funding Source: Fees

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$0	\$7,800	\$0	\$0	\$7,800

Description: The walk-behind auto scrubber will be used in areas such as hallways to clean, top scrub, and burnish these areas throughout the nursing home. The current auto scrubber is disruptive and the batteries need to be charged multiple times to complete the task each day. With the purchase of this new machine, the department's productivity will increase by 50% in completing the task of scrubbing the floors each day. The new machines scrubbing area will be increased by two inches and the machine will be powered to complete the entire nursing home on one battery charge instead of the two it currently takes with the current machine. **There will be no increase in operating expenses.**

QUAD Crisis Response Module

Department: Public Safety

Funding Source: General Fund

Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$0	\$6,500	\$0	\$0	\$6,500

Description: The QUAD Crisis Response Module will be utilized by the Special Response Team (SRT) negotiator, and it can handle all forms of telephone contact, digitally record the event, and keep command staff and Special Weapons and Tactics Unit (SWAT) personnel aware of exactly what is happening in the barricaded area in real-time. The QUAD Crisis Response module will consist of the following: Plantronics headset; headset mic light-emitting diode (LED) indicator; coach's headphone; Bluetooth interface; third party message input; command speaker; digital audio recorder; three dual-ear headphones; pelican protected throw phone and wire spool; two command speaker outputs; two recorder outputs; three headphone outputs; and all necessary plugs, cords, and adapters. **There will be no increase in operating expenses.**

Supplementary Information

2021 Capital Expenditures: Non-Routine

For the Record Software/Mixer

Department: Domestic Relations
 Funding Source: Grant/General Fund
 Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$0	\$6,400	\$0	\$0	\$6,400

Description: For The Record (FTR) Software/Mixer is a recording system that allows the Support Master to record all judicial hearings to be used at a later date if a transcript is necessary. This will be an upgrade to our current FTR system. **There will be no increase in operating expenses.**

Reed Building Water Repellent Treatment

Department: Facilities Management
 Funding Source: General Fund
 Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$0	\$5,000	\$0	\$0	\$5,000

Description: The Reed Building needs a water repellent exterior brick treatment. This will help prevent the deterioration of the brick. **There will be no increase in operating expenses.**

Window Replacement

Department: Facilities Management
 Funding Source: General Fund
 Estimated Completion: 2021

Previous Actuals	Projected 2020	Budgeted 2021	Estimated 2022	Beyond 2022	Project Total
\$0	\$0	\$5,000	\$0	\$0	\$5,000

Description: The windows at Allen Road need to be 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 needs.
- Regulations.

Capital Expenditures: Monthly Review Process

The County holds monthly capital project meetings to discuss capital requests. The process intends to get senior management involved in the project early to provide direction and feedback to avoid delays later in the process. The capital committee consists of the Chief 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	2021	2022	2023	2024	2025	2026	2027-2031
Public Safety Cooling Towers	\$300						
District Attorney Lab Relocation	\$221						
New Courthouse	\$85	\$110	\$575	\$300	\$213	\$375	\$270
District Justice Courtroom	\$80						
Barn	\$25	\$15			\$20		
Reed Building	\$20			\$60			\$30
Allen Road	\$5				\$50		\$100
Human Service Building		\$100	\$600				\$145
Old Courthouse		\$75		\$50	\$47	\$125	\$325
Old Jail		\$53	\$5	\$50	\$70		\$225
Aging		\$25					
Domestic Relations			\$160	\$7	\$40		\$9
1601 Ritner			\$85			\$5	\$150
Public Safety				\$50		\$500	
1615 Ritner							\$100
Total Facilities Management	\$736	\$378	\$1,425	\$517	\$440	\$1,005	\$1,354

IMTO	2021	2022	2023	2024	2025	2026	2027-2031
SAN Expansion	\$180						
Server Replacement	\$160	\$90	\$50	\$100			
Wireless Network Replacement	\$100						
Network Switch Replacement	\$50	\$50	\$50	\$50	\$50		
Next Generation Anti-Virus Software	\$35						
Polycom Devices	\$24						
Lawson Upgrade		\$500	\$500				
WWAN Upgrade		\$330	\$250		\$250		
Web/Applications Server Replacement		\$100					
Laserfische Upgrade		\$100					
Pictometry			\$150			\$150	
Backup Server Replacement			\$50				
Migrate Lawson to Cloud				\$200			
Migrate Kronos to Cloud				\$200			
Various Capital Projects						\$200	\$1,000
Total IMTO	\$549	\$1,170	\$1,050	\$550	\$300	\$350	\$1,000

Vehicle Replacements	2021	2022	2023	2024	2025	2026	2027-2031
County Vehicle Replacements	\$651	\$564	\$345	\$798	\$376	\$376	\$1,880
Total Vehicles Replacements	\$651	\$564	\$345	\$798	\$376	\$376	\$1,880

Liquid Fuels	2021	2022	2023	2024	2025	2026	2027-2031
Sample Bridge	\$1,311						
Kunkle Bridge	\$1,219						
Hertzler Bridge	\$1,114						
Wolf Bridge	\$250						
Stonewall Bridge	\$57	\$1,544					
Burgner Bridge	\$32	\$1,517					
Roush Bridge	\$32	\$586					
Ramp Bridge	\$32						
McCormick Bridge		\$85					
Total Liquid Fuels	\$4,047	\$3,732	\$0	\$0	\$0	\$0	\$0

Supplementary Information

Capital Projects - Ten-Year Plan							
\$ in Thousands							
Public Safety / Emergency Telephone 9-1-1	2021	2022	2023	2024	2025	2026	2027-2031
9-1-1 Radios and Infrastructure	\$2,780	\$8,500	\$11,720				
Dispatch Protocols	\$328						
MCU Zetron Consoles	\$151						
Failover Option	\$100						
Burn Building Site Preparation	\$20						
Mobile Radios	\$16	\$100	\$100				
A/V Display	\$10						
QUAD Crisis Response Module	\$7						
Phone System Refresh		\$728					\$730
A/V System Upgrade		\$100	\$100	\$100			
Alarm Panel		\$38					
Thermal Imaging Camera		\$9					
Miscellaneous Towersites				\$300	\$500	\$100	
Chair Replacement					\$10		\$5
UPS - Powerware							\$265
Total Public Safety / Emergency Telephone 9-1-1	\$3,412	\$9,475	\$11,920	\$400	\$510	\$100	\$1,000

Prison	2021	2022	2023	2024	2025	2026	2027-2031
Elevator Controls and Parts	\$125						
Upgrade Stanley Security System	\$50						
Bird Screens	\$20						
Remodel Inmate Showers		\$250					
Bunks and Ladders in Work Release		\$25					
Replace Inmate Secure Visit Phones		\$5					
New Courtroom Entrance			\$350				
Replace Booking Counter Tops & Drawers				\$25			
Upgrade Water Softener Controls				\$15			
Close Cell Windows with Blocks				\$10			\$50
Replace Rational Ovens					\$100		
Upgrade Lights to LED					\$15	\$30	
Replace Soffit					\$10	\$15	
Various Capital Projects							\$778
Total Prison	\$195	\$280	\$350	\$50	\$125	\$45	\$828

CNRC	2021	2022	2023	2024	2025	2026	2027-2031
Tower Building Maintenance	\$960	\$190			\$50	\$304	\$550
Electrical Panel	\$50						
Convection Oven	\$16						
Replace Carpet	\$15						
Walk Behind Auto Scrubber	\$8						
Parking Lot and Drive Way Sealcoating		\$40					
Replace Main Therapy Floor		\$10					
Upgrade Kitchen Equipment		\$7	\$58	\$193	\$25		\$44
Roof Replacement			\$415				\$140
HVAC Maintenance				\$25	\$5		\$13
Laundry Room Maintenance				\$20	\$54		\$14
A/C Units					\$5		
Carpet Replacement						\$30	\$6
Replace P/K Hot Water Heaters						\$25	
Morgue Cooling System & Controls						\$5	
Various Capital Projects							\$321
Total CNRC	\$1,049	\$247	\$473	\$238	\$139	\$364	\$1,088

Supplementary Information

Capital Projects - Ten-Year Plan							
\$ in Thousands							
Other General Fund Projects	2021	2022	2023	2024	2025	2026	2027-2031
Farmland Preservation	\$900	\$850	\$850	\$850	\$850	\$850	\$4,250
Capital Contingency	\$354	\$400	\$400	\$400	\$400	\$400	\$2,000
Courts - Courtroom Technology	\$150						
DA - Liquid Chromatography/Mass Spectrometry	\$60						
Finance - Questica	\$42						
DA - H1 Generator	\$34						
DA - Rapid DNA	\$33						
Register of Wills - Atiz BookDrive Pro Scan Station	\$22						
Register of Wills - Carpet	\$10						
Controller - Data Analytic Software License	\$9						
DA - Copier	\$6						
Total Other General Fund Projects	\$1,620	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$6,250

Other Non-General Fund Projects	2021	2022	2023	2024	2025	2026	2027-2031
Recycling & Waste - Trommel Screens	\$400						
Retirement - Administration Software	\$250						
Recycling & Waste - Electronics Recycling Center Improvements	\$10						
DRO - For the Record Software/Mixer	\$6						
Conservation District - Copier	\$5						
Total Other Non-General Fund	\$671	\$0	\$0	\$0	\$0	\$0	\$0

Grand Total	\$12,930	\$17,096	\$16,813	\$3,803	\$3,140	\$3,490	\$13,400
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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.

Blog: A regularly updated website or web page, typically one run by an individual or small group, that is written in an informal or conversational style.

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.

Glossary of Terms

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

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

CARES Act: The Coronavirus Aid, Relief and Economic Security Act, also known as CARES Act, is a \$2.2 trillion economic stimulus bill passed by the 116th U.S. Congress and signed into law by President Donald Trump on March 27, 2020, in response to the economic fallout of the COVID-19 pandemic in the United States.

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 that occur during the budget year.

County Relief Block Grant: The CARES Act was signed into law by the President on March 27, 2020, and provides funding for a variety of programs intended to alleviate the impact of COVID-19. Act 24 of 2020 was signed by Governor Wolf on May 29, 2020. This legislation provides \$625 million in CARES Act Coronavirus Relief funding by means of block grants for counties in the commonwealth through the Department of Community and Economic Development (DCED).

COVID-19: An acute respiratory illness in humans caused by a coronavirus, capable of producing severe symptoms and in some cases death, especially in older people and those with underlying health conditions. It was originally identified in China in 2019 and became a pandemic in 2020.

Credit Rating: The creditworthiness, determined through a statistical analysis of available credit data.

Criminogenic: Producing or tending to produce crime or criminals.

Debt Financing: When a government raises money for capital expenditures by selling bonds, bills, or notes to individual and/or institutional investors. In return for lending the money, the individuals or institutions become creditors and receive a promise to repay principal and interest on the debt.

Debt Service: Scheduled payments of principal and interest on long-term and short-term debt.

Debt Service Fund: The fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Glossary of Terms

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.

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 County intends that the costs (including depreciation) of providing services to the general public continually be financed or recovered primarily through user charges or cost reimbursement plans.

Enterprise Resource Planning (ERP): An enterprise-wide information system designed to coordinate all the resources, information, and activities needed to complete business processes. An ERP system supports most of the business system that maintains the data needed for a variety of business functions such as financials, projects, HR, and payroll in a single database. The common database can allow every department of a business to store and retrieve information in real-time.

Evidence-Based Practices: An intervention, practice, or service model, for which, substantial evidence of effectiveness exists based on empirical data from a systematic and rigorous evaluation.

Expenditures: The cost of goods received or services rendered regardless of when payment is made. Expenditures decrease a fund's assets. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, capital outlays, intergovernmental grants, entitlements, and shared revenue.

Expense: The act of expending; expenditure.

Facebook: The brand name of a social media service and website.

Glossary of Terms

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's programs.

Fringe Benefits: Employee benefits paid by the 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 except for the 24/7 departments in which the standard hours are 2,080.

Fund: A grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

Fund Balance: The excess of a fund's assets over its liabilities. For accounting purposes, fund balance is identified as non-spendable, restricted, committed, assigned, or unassigned.

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.

Glossary of Terms

Instagram: An American photo and video sharing social networking service owned by Facebook.

Interest: A fee paid for using other people's money. To the borrower it is the cost of using money, to the lender interest is the income from lending money.

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Fund: Used to account for the County's self-insured risk management activities related to liabilities incurred as a result of workplace injuries.

Intranet: A privately maintained computer network that uses internet protocols and network connectivity to securely share any part of an organization's information or operational systems with its employees.

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 provides easy web access to a multitude of information ranging from purchase requisitions and invoices to financial reports and personnel information. Departments use this tool to enter their data directly on-screen and report on the information, preventing duplicate data entry and saving time requesting and waiting for reports.

Liabilities: Debt or other legal obligation arising from transactions in the past that must be liquidated, renewed, or refunded at a future date.

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

LinkedIn: A social network that focuses on professional networking and career development. You can use LinkedIn to display your resume, search for jobs, and enhance your professional reputation by posting updates and interacting with other people.

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.

Glossary of Terms

Modified Accrual Basis: Refers to the basis of accounting in which revenues are recognized when they become susceptible to accrual, that is, when they are both measurable and available to finance expenditures of the fiscal period. Revenues considered susceptible to accrual include principal property taxes, interest, rent, grants, and certain miscellaneous revenues.

Naloxone: A drug used to reverse the effects of opioids especially in the case of an overdose.

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

Nonspendable Fund Balance: Legally restricted and the resources that it represents can be used for the restricted purpose only.

Opioid Intervention Court: It is an extremely intensive early intervention program designed to address the treatment needs of people with an opiate abuse history and to prevent them from using while their case proceeds through the criminal courts. The goal is 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 meetings.

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: 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.

Glossary of Terms

Renew Cumberland: The County Relief Block Grant program that made funds available to small businesses with less than 100 employees, tourism businesses of any size, municipalities, nonprofits, behavioral health and drug and alcohol providers, eligible childcare facilities, and county government.

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.

Social Media: Websites and applications that enable users to create and share content to participate in social networking.

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 is 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, bipolar disorder, among others), they may be eligible for this 12- to 18-month program.

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

Twitter: An online news and social networking site where people communicate in short messages called tweets.

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.

Acronyms Glossary

A/V: Audio/Visual

ACH: Automated Clearing House

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

BoA: Board of Assessment Appeals

BoC: Board of Commissioners

BMP: Best Management Practice

CAD: Computer-Aided Dispatch

CAEDC: Cumberland Area Economic Development Corporation

CAFR: Comprehensive Annual Financial Report

CAG: Collections Advisory Group

CAO: Concentrated Animal Operations

CAP: Climate Action Plan

CARES: Coronavirus Aid, Relief, and Economic Security

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

CDC: Centers for Disease Control

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

CMI: Case Mix Index

CMS: Centers for Medicare and Medicaid Services

CNRC: Claremont Nursing and Rehabilitation Center

COOP: Community Opiate Overdose Prevention

CPCMS: Common Pleas Case Management System

CPI: Consumer Price Index

CPTA: Central Pennsylvania Transit Authority

CQI: Continuous Quality Improvement

CRIS: Court Recording Information System

CRN: Court Reporting Network

CRP: Certified Recycling Professional

CSP: Community Support Program

CYS: Children and Youth Services

DA: District Attorney

DCED: Department of Community and Economic Development

DDRE: Defense Distribution Region East

Acronyms Glossary

DEP: Department of Environmental Protection

DFO: 1,8-Diazafluoren-9-one

DNA: Deoxyribonucleic Acid

DNS: Domain Name System

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

FID: Forensic Investigation Division

FSES: Fire Safety Evaluation System

FTE: Full-Time Equivalent

FTR: For The Record

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

Acronyms Glossary

GF: General Fund

GFOA: Government Finance Officers Association

GIS: Geographic Information System

GO: Government Obligation

GOB: Government Obligation Bond

GON: Government Obligation Note

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

IGT: Intergovernmental Transfers

ILS: Integrated Library System

IM4Q: Independent Monitoring for Quality

IMTO: Information Management Technology Office

IP: Intermediate Punishment

Acronyms Glossary

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

IT: Information Technology

JPO: Juvenile Probation Office

LED: Light Emitting Diode

LLC: Limited Liability Company

LP: Limited Partnership

LTC: License to Carry

LTSR: Long Term Structured Residence

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 and 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

Acronyms Glossary

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

PIB: Pennsylvania Infrastructure Bank

PM: Preventative Maintenance

PPE: Personal Protective Equipment

PSA: Public Service Announcement

PSAP: Public Safety Answering Point

QPR: Question, Persuade, Refer

ROI: Return on Investment

RFP: Request for Proposal

RTT: Realty Transfer Tax

SARA: Superfund Amendment and Reauthorization Act

SCO: Supports Coordination Organization

SHOT: Special Hazards Operations Team

SMI: Serious Mental Illness

SPCC: Shipping Parts Control Center

SPEC: Supporting Positive Environments for Children

Acronyms Glossary

SQL: Structured Query Language

STAR: Service to Adult Readers

STEB: State Tax Equalization Board

STEM: Science, Technology, Engineering, and Math

SWAT: Special Weapons and Tactics Unit

TED: Tax Equalization Division

TIF: Tax Increment Financing

TOMS: Together Optimizing Mental Health Solutions

UPI: Uniform Parcel Identifier

U.S.: United States

VA: Veterans' Affairs

VoIP: Voice over Internet Protocol

VoIP/UC: Voice over Internet Protocol / Unified Communications

VTC: Video Conferencing

W&M: Weights and Measures

WIP: Watershed Implementation Plan

YTD: Year-to-Date

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