

2022 ANNUAL BUDGET













BOROUGH OF CARLISLE, PENNSYLVANIA

Committed to Excellence in Community Service

Carlisle All-America City NATIONAL CIVIC LEAGUE 2021



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Distinguished Budget Award



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Borough of Carlisle, Pennsylvania, for its Annual Budget for the year beginning January 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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Reader's Guide

This budget document is designed to help users gain a better understanding of the Borough of Carlisle's overall financial management programs and processes. In preparing the budget, staff is guided by the Government Finance Officers Association's criteria for its Distinguished Budget Presentation Award. Those criteria require a municipal budget to not only be a financial document, but also a policy and communications document that simply and adequately describes the depth and breadth of municipal operations.

PDF VERSION: Readers who are using the electronic copy of this document may navigate the document by clicking on the section name or page number in the table of contents. Readers may also navigate to the desired section through use of the PDF bookmarks within the document.

A description of each section of the budget document is included below:

- **INTRODUCTION**
  - The "Principal Officials" and "Organization Chart" sections present the organizational structure of the Borough including a listing of the elected Mayor and Council and the supporting administrative officials
  - The "Community Profile" section offers details of the Borough of Carlisle including the mission, economy, and services offered
  - The "Manager's Budget Message" section summarizes key issues in the budget and long-term strategies and goals to help the reader understand the issues facing the Borough in upcoming years
  - The "Budget In Summary" section offers a summarized version of the budget giving the Reader a quick overview of what will be discussed in more detail throughout the remainder of the budget
  - The "Multi-Year Projections" section offers a summary of the key issues that are being monitored and will impact the decision making for future year budgets

- **GOALS & POLICIES**
  - The "Community Goals" section details the goals of Borough Council as well as discusses the Borough's comprehensive plan and global climate crisis response
  - The "Fiscal Policies" section details the Borough's adopted financial policies that guide the creation of the budget and the financial management decisions throughout the year

- The "Budget Process" and the "Budget Calendar" sections offer a look into the process followed to create the current budget and provides insight into the efforts that the budget managers take to ensure they are being responsible financial stewards

- **FINANCIAL SUMMARIES**
  - The "Fund Description & Structure" section offers the Reader insight into the overall financial structure of the Borough including descriptions of each major and non-major fund
  - The remainder of the "Financial Summaries" section presents the highest level of the budget from a fund perspective reflecting each functions total budget by fund and includes both the current budget and historical revenue and expenditures

- **OPERATING BUDGETS**
  - The "Operating Budgets" section presents the budget by department including organization charts, graphical and chart analysis, the services performed by department and function, 2021 accomplishments, and 2022 goals for each of the Borough's seven departments and major functions

- **CAPITAL EXPENDITURES & DEBT**
  - The "Capital Expenditures" section offers a summary of the Borough's capital improvement plan (CIP) including a summary of the Borough's 2022 capital projects budget along with the five-year 2022-2026 capital improvements program
  - The "Debt" section offers a summary of the Borough's debt obligations including debt service schedules by fund and year

- **APPENDICES**
  - The appendices include a detailed line-item presentation of comparative revenues and expenditures by fund and department, a summary of Borough employees by department, various demographics and statistics, proposed budget-related ordinances and resolutions, and a glossary of budget and financial terms



Old County Courthouse

This Cumberland County Courthouse, often called the "old courthouse" was built in 1846 right on the main square of the Borough of Carlisle and boasts a beautiful bell and clock tower.

The new courthouse opened its doors just across the street and was dedicated to the county in 1962.

INTRODUCTION



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Principal Officials

MAYOR & COUNCIL

Mayor	Timothy A. Scott
Councilor & Deputy Mayor	Sean M. Shultz
Councilor	Sean J. Crampsie
Councilor	Deborah W. Fulham-Winston
Councilor	Brenda S. Landis
Councilor	Joel T. Hicks
Councilor	Jeff P. Stuby

ADMINISTRATIVE OFFICIALS

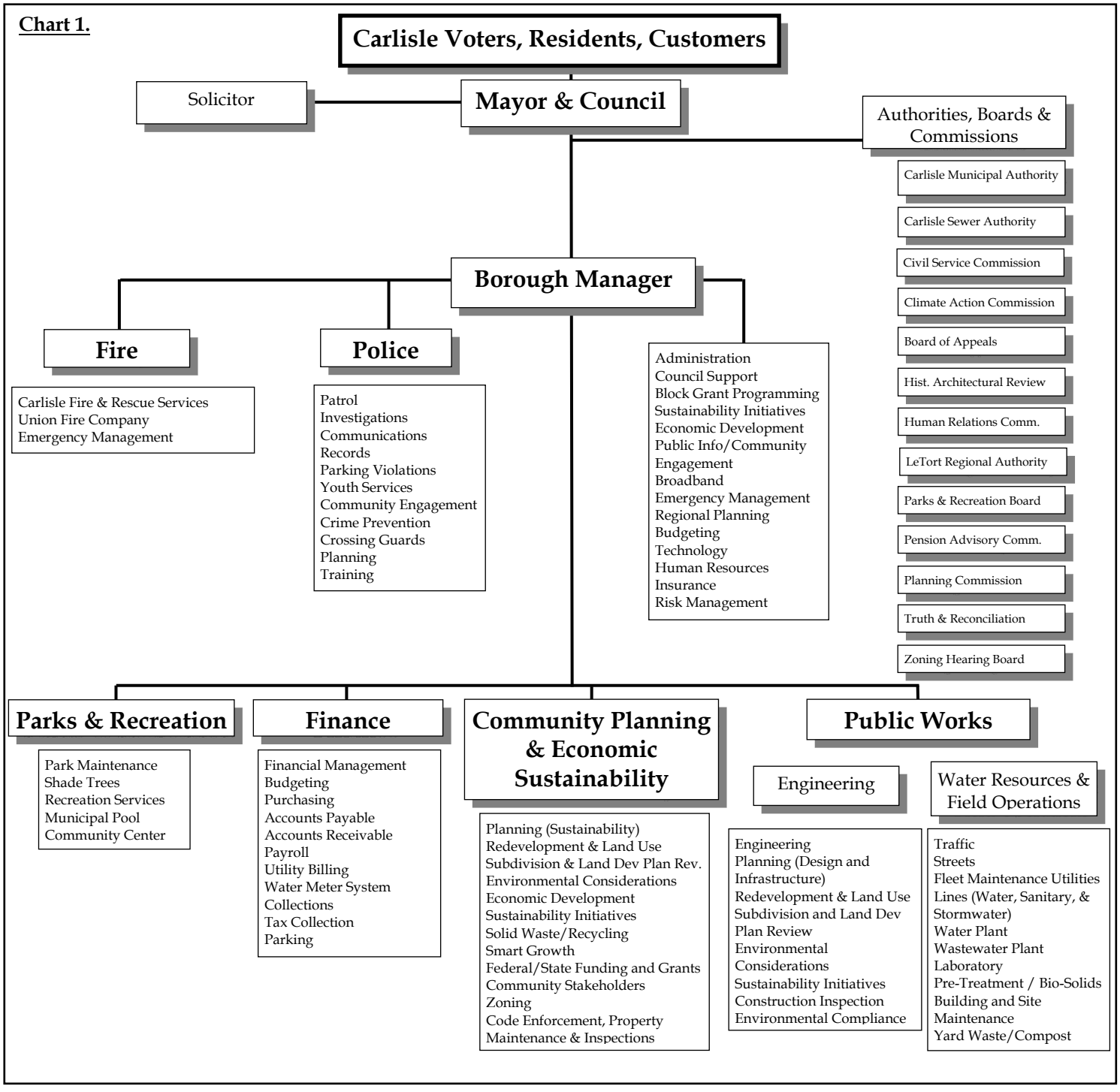
Borough Manager	Susan D. Armstrong
Assistant Borough Manager	Owen A. Snyder
Borough Secretary	Joyce E. Stone
Director of Finance	Richard JT Juday
Director of Public Works	Mark A. Malarich
Director of Parks & Recreation	Andrea C. Crouse
Director of Community Planning & Economic Sustainability	Jared B. Woolston
Police Chief	Taro D. Landis
Fire Chief	Randy L. O'Donnell
Solicitor	Keith O. Brenneman



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Organization Chart

Chart 1.





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GENERAL INFORMATION

The Borough of Carlisle is located in picturesque south-central Pennsylvania approximately 18 miles southwest of Harrisburg, the state capital. It has an area of approximately 5.5 square miles and a population of 20,118. Centrally located in Cumberland County, the Borough, established in 1751, also serves as the County seat. Carlisle Borough is one of Pennsylvania's most treasured historic communities. Carlisle's history is rich, ideals are plentiful, and diversity abundant.



Borough of Carlisle Town Hall and Administrative Offices

Strolling through historic downtown, one is greeted by unique architecture, quaint shops, and overall serenity. Carlisle's tree-lined streets invite residents and visitors alike to walk the same paths as those walked by the Commander of the Continental Army and President of the United States, George Washington; Declaration of Independence signer, James Wilson; Olympic medalist, Jim Thorpe; Battle of Monmouth heroine, Molly Pitcher; and the list goes on!

With a reputation as a growing and viable community, historic Carlisle continues to meet the ever-evolving economic needs of its residents. Success is evident on every street corner; from small businesses to large corporations, Carlisle is embracing the world of tomorrow. The community is currently undergoing two significant overlapping redevelopment projects, the Carlisle Urban Redevelopment Plan and the Tax Increment Financing Plan for Carlisle Auto Industries, Inc. Completion of these projects will help ensure the community's economic vibrancy in the coming years.

Civic pride appears throughout Carlisle's well-maintained community. Restored homes, manicured lawns, and flower boxes reflect the pride of homeownership where people of all economic backgrounds have achieved the American Dream through affordable housing and high employment standards. Residents eagerly volunteer and support local programs involving the elderly, youth, and disenfranchised revealing the moral fiber of this great town.



Our decorated lampposts brighten the winter season.

Within easy walking distance of downtown Carlisle, a nurturing town/gown relationship has formed with Dickinson College, Penn State's Dickinson School of

Law, and the U.S. Army War College known throughout the United States and abroad for their respective curriculum.

Carlisle's cultural environment is a diverse mix typified by its award-winning restaurants, downtown theater, growing arts community, historic sites, and multi-cultural events. One does not need to venture outside the town's limits to dine on world-class cuisine, discover artisans, experience unending entertainment, or enjoy recreational activities.

Children and adults will find the Borough's 17 public parks provide a place to relax and unwind. With biking, hiking, tennis, basketball, and a local community center readily available recreation abounds!

The Cumberland Area Economic Development Corporation/Visitors Bureau provided many of the stunning pictures of Carlisle located throughout the budget.



The community enjoys the offerings of LeTort Park where our popular Fort LeTort, splash pad, and pickle ball courts offer hours of enjoyment. For those seeking a more relaxing visit the LeTort stream is teaming with life including the popular geese and duck population.

VISION STATEMENT

Carlisle: a premier town with a strong sense of community identity and an excellent quality of life, which makes it a superb place to live, learn, work, visit, shop, and play.

- A Balanced Community: A small town in spirit and a small city in amenities. The historic and quaint charm of the past centuries, evolving to meet the challenges and opportunities of the 21st century. Preserving our natural resources while promoting smart growth.

- Forward looking and responsible in community and economic development

- A caring and engaged community, with unity in diversity

MISSION STATEMENT

The residents of Carlisle will continually strive to make Carlisle an even greater place in which to live, work, learn and play. These efforts will emphasize an active downtown, strong neighborhoods, an attractive living environment, preservation of historic buildings, economic

growth, high-quality life-long education, a strong sense of community, citizen involvement, regional cooperation, abundant recreation, preserved natural areas, and the celebration of arts and culture.

FORM OF GOVERNMENT

The Borough of Carlisle, a home rule municipality, operates under the council/manager form of government. Borough Council, the policy-making body, is comprised of a mayor and six councilors elected at large for four-year overlapping terms. Primary duties of Borough Council include appointment of the Borough Manager (the chief administrative officer), adoption of the annual budget, the establishment of policies for the conduct of Borough affairs, enactment of ordinances and resolutions for the protection of the public's safety and welfare, and appointment of members of various municipal authorities, boards, and commissions.

ECONOMY

The economy of south-central Pennsylvania is well diversified. Located on the western edge of the Harrisburg-Carlisle Metropolitan Statistical Area (MSA), the local economy has provided a more stable economic environment compared to the national and statewide economies.

Although a few commercial and industrial facilities in Carlisle have either reduced their labor force or closed in recent years, the local economy has fared better than both state and national unemployment rates. The rationale for this economic stability lies, in part, with the type of employment available in and around the region since a significant number of local jobs are in the fields of service or government. Distribution services have been steadily increasing over the past few years. According to the U.S. Bureau of Labor Statistics the unemployment rate for Cumberland County in August 2021 was 5.2% compared to 6.4% for Pennsylvania, and 5.3% nationally which is elevated primarily due to the COVID-19 pandemic.

One reason Carlisle is a more stable economic environment is the number of educational institutions in and surrounding the Borough. A highlight of these institutions follows:



Old West building, Dickinson College

- Dickinson College, a four-year college, was chartered in 1783 and is one of the oldest private liberal arts colleges in the nation.

- Penn State's Dickinson School of Law, founded in 1834, is the oldest law school in Pennsylvania and the fifth oldest in the nation. In 2000, the law school became part of The Pennsylvania State University, one of the country's most prestigious research universities.

- The U.S. Army War College is also located in and adjacent to the Borough and is a premier advanced training facility for the U. S. Army. It contains some of the most sophisticated computer technology simulation equipment in the armed forces.

- Just outside the Borough limits, the U.S. Army Heritage and Education Center (USAHEC) is the United States Army's preeminent museum and research complex.

Carlisle's economy is well diversified. Principal industrial products manufactured or distributed in Carlisle include premium building products, steel castings, apparel, food products, and wooden windows and doors. Non-manufacturing sources of Carlisle's largest employers include higher education, local government, warehousing, transportation, and employment services. Other local employment opportunities include Commonwealth of Pennsylvania (Harrisburg), Naval Inventory Control Point NAVICP (Mechanicsburg), and a world-renowned collector car and truck special events venue.

Aerial view of the Carlisle Fair Grounds a 150-acre complex that hosts numerous events and famous car shows. If you like cars then this is the place to be!



CARLISLE URBAN REDEVELOPMENT PLAN

Changes in commercial and industrial facilities have provided the Borough with a rare opportunity for the community to transform and revitalize approximately 59 acres of land on three sites just outside the downtown. Reuse of these sites would include the creation of walkable, mixed-use in-fill residential, commercial, and possible light industrial redevelopment.

In 2013 the community led by the Borough, initiated an urban redevelopment plan (www.carlislepa.org/carlisle-plan/) to achieve a visionary future for three former industrial areas and surrounding neighborhoods. The planning effort included multi-day public visioning and public meetings to discuss items such as transportation, parks and recreation, stormwater, and economic development potential.



The Carlisle Urban Redevelopment Plan (CURP) focuses on policies and procedures for the Borough to follow in furtherance of the plan, economic development activities, and major capital projects.

The plan addresses what is likely the most significant change to the Borough's core development pattern and economy in the last 100 years. It is estimated to take between 10 and 20 years to fully implement (it should be noted that the COVID-19 pandemic has slowed progress when compared to initial estimates). Once completed, the vision for the community will include an expanded, vibrant downtown with increased retail opportunity, increased green space, and housing for all income groups and ages. Because the new owners of the two largest sites have been a part of the process and have collaborated on the potential redevelopment uses for the sites, there is strong potential for implementation of the plan's recommendations.

Two specific projects are an immediate outgrowth of the CURP: Carlisle Town Homes (CTH) and the Tax Increment Financing Plan for the Carlisle Auto Industries, Inc. Project (TIF Plan).

CTH is a partnership between PIRHL, a nationally recognized full-service developer, general contractor, and owner of high-quality single family and multi-family housing and the Cumberland County Housing and Redevelopment Authorities. The project as constructed includes a 52-unit townhome, affordable residential development in the northern portion of the parcel and 3 veteran's housing garden apartment buildings containing 42 dwelling units on the southern portion of the 10-acre former Carlisle Tire and Wheel property. Still to be constructed is 10,000 square feet of commercial space in the southwest corner of the parcel.

The TIF Plan is a partnership between and among the Borough, Cumberland County, the Carlisle Area School District, the Cumberland County Industrial Development Authority and Carlisle Auto Industries, Inc. As currently planned, the redevelopment will include 11,200 square feet of retail space, a 92-unit hotel, 50 two-story townhouse ("auto condo") units, 48 two-story townhouse units, 242 stacked-flat apartment units, 90,000 square feet of office space, 19,880 square feet of restaurant space, and a 50 space parking lot. Necessary public improvements including transportation infrastructure, sewer and water infrastructure will be financed by a variety of state and federal grants and bond proceeds from the tax increment financing district.

These potential developments will provide significant improvements to Carlisle's quality of life, services provided to Borough residents, and will increase the overall tax base. These are extremely exciting opportunities for Carlisle.

TRANSPORTATION

US Route 11 crosses Carlisle in an east-west direction. State Routes 34, 74, 641 and 465 provide access to and from the Borough. An interchange of the Pennsylvania Turnpike (Interstate 76) which runs in an east-west direction is located two miles from the Borough. Interstate 81 runs

in a north-south direction and has four interchanges either within or in close proximity to the Borough. A very good network of highways, a large number of trucking firms, and a growing warehouse industry make Carlisle an important hub in the nation's transportation system. Other noteworthy transportation elements include:

- Norfolk Southern, which transports freight via rail service.
- Capital Area Transit Authority Company which operates local area bus service within the Borough, to other locations in Cumberland County, and to Harrisburg as well.
- RabbitTransit, a multi-county municipal transportation authority, currently oversees shared ride operations in neighboring counties.
- Numerous charter and tour bus companies such as Elite Coach, Executive Coach, and Wolf's Bus Lines service the greater Carlisle area.
- The Carlisle Airport, for public and private use, is located southeast of the Borough in South Middleton Township.
- Harrisburg International Airport, the nearest international airport, is approximately 25 miles to the east and is serviced Air Canada, Allegiant, American, Delta, and United airlines.
- The Thurgood Marshall/BWI Airport is located 90 miles southeast of Carlisle.

PARKS & RECREATION



There are 163 acres of land on which various recreational facilities operated by Carlisle Borough. Recreational facilities include 17 parks, an outdoor swimming pool, an outdoor Amphitheater, a multi-purpose cabin, a multi-purpose Community Center, a private dog Park, and a 15-mile network of trails for walking, running, and biking.

Amenities within the park system include a lighted ball field, lighted tennis court/pickle ball courts, 5 outdoor basketball pads, 2 lighted basketball courts, 9 parks with playground equipment, 5 rentable pavilions, and 3 spray pools.

PUBLIC SAFETY

The police department includes 33 sworn officers. The fire department consists of two volunteer fire companies with 30 active volunteers and 7 paid drivers. Funds to support the individual companies come from a Borough appropriation and a variety of fund raising activities undertaken by the volunteers.

PARKING

Whether on High, Hanover, Pomfret or any other street in between, the public has a choice to park in one of the Borough-owned lots, in the Parking Garage, or along the street at a meter.

- **Off-street Parking Lots** – 236 off-street parking spaces are located in six Borough-owned parking lots. These lots serve monthly lessees as well as the general public. Lease agreements allow individuals (resident or non-resident) to reserve a parking space for a monthly fee. Many lessees work in or around the downtown area. Although not lease designated, another lot available for the general public is a spacious metered lot conveniently situated near the middle of downtown. This lot offers short-term meters and they were specifically designed to allow frequent downtown visitors.

- **Pomfret Street Parking Garage** – is a facility that opened in the fall of 1999 that features 224 spaces available for both general public and private leased use. Currently, the Borough offers 111 leases on a month-to-month renewal basis. The garage has five floors, with four under roof. An elevator makes the garage handicap accessible. The garage is open 24 hours a day, 7 days a week. The Borough has agreements with the Comfort Suites Hotel and Cumberland County which allow shoppers, hotel guests, people selected for jury duty, and other patrons to park in the garage at an hourly or daily rate.

- **On-Street Metered Parking** – meter zones have been established in the downtown area based on business and residential locations. The Borough has 669 on-street metered parking. The meter zones are divided into short-term (30 minute increments), long-term (1-hour increments) and limited-term (30 minutes maximum). Residents living on a street with parking meters have the option to purchase a six-month parking lease. In 2014, the Borough introduced a pay-by-phone service for patrons to pay for metered parking. In 2020, the Borough began its first phase of installing smart meters downtown introducing the payment of in person credit card payments.

> Insider Tip!
>
> Making a quick stop? Turn the parking meter handle first (or press the green "OK" button) and get free parking for your first 15 minutes!

FACILITIES

Borough facilities and locations include Borough Hall (53 W. South St.), Police Department (240 Lincoln St.), Community Center (415 Franklin St.), and Community Pool (1236 Franklin St.), Public Works Garage (7 E. Garland Dr.), Parks Maintenance Garage (228 N. West St.), Water Plant (165 Longs Gap Rd.), and Wastewater Treatment Plant (54 N. Middlesex Rd.).

PUBLIC WORKS INFRASTRUCTURE

The Borough maintains 56.7 miles of streets, 18 miles of avenues, 564 fire hydrants, 42 traffic signals, 317 street lights, 990 storm water inlets, 1,314 water valves, 7,057 water meters, 77.2 miles of water mains, 4 water tanks, 28.5 miles of storm sewers, 69.5 miles of sanitary sewers, and 5 pumping stations.



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Borough of Carlisle

"Committed to Excellence in Community Service"

Fiscal Year 2022 Budget Message

November 15, 2021

To the Honorable Mayor and Borough Council:

I respectfully submit the Borough of Carlisle's Proposed Fiscal Year (FY) 2022 Budget pursuant to Carlisle Borough's Home Rule Charter, Article V, §502 that states, *"On or before the thirtieth (30th) day prior to the end of the fiscal year, the Manager shall submit to the Council a budget and an accompanying message for the ensuing year."*

The Proposed Budget contained herein is a comprehensive plan that is reflective of the goals and objectives set forth by Borough Council. It forecasts the anticipated revenues and expenditures for all borough operations – general government, police, fire, streets, community development, recreation, water, wastewater, stormwater, parking, and solid waste. It includes the Borough's Capital Improvement Plan thus, the document not only serves as a policy guide for FY 2022, but it also provides the framework for sound decision-making for the Borough's future.

The Proposed Budget includes eight funds – General, Water, Sewer, Stormwater, Parking, Solid Waste, Capital Improvement and Highway Aid Funds resulting in a total budget of $45,210,505. The reader will find that the comprehensive budget document is explained in fiscal terms and in terms of programs, policies, activities and plans. It summarizes the accomplishments and challenges encountered in FY 2021, and points to major issues for the upcoming year. It outlines financial policies for FY 2022 and provides snapshots of changes in financial policies, expenditures and revenues of the current year, as well as the Borough's debt position.

The comprehensive budget document being presented was only made possible through the collective efforts undertaken by each department and many team members throughout the organization. *A special recognition and note of appreciation to Department of Finance Director Richard Juday for his diligent oversight and contributions in the drafting of this budget and overall fiscal stewardship.*

The Budget Message that follows contains key elements pertaining to each of the Borough's eight funds that are incorporated in the comprehensive budget document.

Borough of Carlisle

"Committed to Excellence in Community Service"

Overview

For the benefit of the public who may be reading a Budget Message for the first time, the following pages will summarize the Borough's eight funds. Each fund ultimately must be self-supporting and decisions on the revenues and expenses for each of these funds are normally considered independently.

Below is a snapshot of the Borough's projected year-end surpluses/deficits for the General Fund and primary enterprise funds for FY 2021 and FY 2022:

Projected Year End Surplus (Deficit)						
Description	01 General	06 Water	07 Stormwater	08 Sewer	09 Solid Waste	32 Parking
Projected 12/31/21 Fund Balance	$7,266,812	$5,493,128	$ 1,373,440	$11,410,187	$ 218,370	$979,424
Recommended Rate Change for FY 2022	No Tax Increase *	3.48% Rate Increase **	No Fee Increase	3.37% Rate Increase ***	No Rate Increase	No Rate Increase
Projected 12/31/22 Fund Balance	$6,352,504	$5,547,731	$ 1,720,325	$11,772,001	$ 70,946	$889,281
Projected FYE 2022 Surplus (Deficit)	$ (914,308)	$ 54,603	$ 346,885	$ 361,814	$ (147,424)	$ (90,143)

*FY 2022 General Fund Budget proposes no tax increase.
**Water utility rates scheduled to increase pursuant to the Water & Sewer Rate Study conducted by Gannett Fleming in 2018
***Sewer utility rates scheduled to increase pursuant to the Water & Sewer Rate Study conducted by Gannett Fleming in 2018
NOTE: All other rates recommended to remain unchanged.

The following section highlights key elements that are applicable to all funds. Overviews of each of the funds and recommendations for each fund for FY 2022 can be found starting on Page 38 of this document.

Stewardship at the Local Level

The Borough of Carlisle has been steadfast in its mission of core service delivery and sound stewardship of the public's resources.

Twenty months into the global pandemic crisis, the Borough's commitment to public service has not wavered. Our organization's motto *"Committed to Excellence in Community Service"* resonates throughout our organization as we remain community-focused, responsive, and diligent in our mission and in our roles as public servants. Our workforce, many of whom do not have the ability to telework, have continued to carry out their work responsibly and seamlessly staying the course to deliver services critical to our community's health, safety, and wellbeing.

The Fiscal Year 2022 reinforces the Borough's commitment to a sustainability, resiliency and equity as we monitor, manage and maximize resources responsibly, drive innovation, initiate change, invest in community, elevate accountability, and ensure constant delivery of services. Examples of each will be highlighted in this Message, as well as found throughout the FY 2022 budget document.

Focusing on a Sustainable, Resilient and Equitable Future

All-America City Award: In February 2021, the Borough partnered with Dickinson College to enter the Carlisle community into the National Civic League's 2021 All-America City competition. The award recognizes the work of communities in using inclusive civic engagement to address critical issues and create stronger connections among residents, businesses, and nonprofit and government leaders. The theme for 2021's competition was "Building Equitable and Resilient Communities."

Carlisle's application focused on three community-driven projects with a focus on building equitable and resilient communities. The three projects highlighted were:

- Strides to address racial inequity and injustice highlighting the efforts undertaken at the Lincoln Cemetery and its rededication;
- Responses by the Carlisle Community Action Network to address issues relating to the pandemic, including housing and food security, childcare resources, and vaccination efforts, and
- Efforts to ensure inclusiveness and equity while addressing climate change by the Borough of Carlisle's Climate Action Commission (CAC).

After a successful presentation by community members directly impacted and/or involved with the projects, Carlisle Borough was proud to be named one of ten All-America City Award winners for 2021 - the first community in Pennsylvania in twenty years to receive this honor.

2022 will continue the Borough's commitment to each of the aforementioned causes.

Community Engagement Advancements: In 2020 and 2021, the Borough has undertaken a number of initiatives to advance community engagement to achieve sustainable outcomes and equitable decision-making. As restrictions lifted and more people could attend meetings in-person this year, the Borough had to find a solution for conducting public meetings both in-person and virtually that would provide a smooth viewing experience for participants and viewers. To achieve this, the Borough significantly upgraded technology in Town Hall that allows participants to interact seamlessly. Livestreaming Council meetings to social media also provides residents with easier access to the Borough's public meetings.

Social media has also been used to share important information and to highlight the stories of the Borough. In March 2021 "Engage Carlisle" was launched. This community engagement platform provides an online hub for residents and stakeholders to learn about ongoing Borough projects and initiatives, discuss and share ideas with fellow residents, and weigh in on important issues. The most successful project on the platform to date has been the northwest Fairground Avenue Linear Park projects. This tool, as well as holding in-person and on-site meetings with residents of the neighborhood provided opportunities for community input into the project's design. Over 200 individuals have participated to date.

More traditional engagement methods have also proved useful in 2021. To help spread the word about the Coronavirus and vaccine information including availability, the Borough collaborated with the Carlisle Community Action Network to distribute informational door hangers. When potential traffic calming

measures near Bedford and East Streets were being discussed, Borough representatives met residents in their neighborhood by holding a meeting at Biddle Mission Park as well as distributed mailers and door hangers to the residents impacted by the proposed project. When concerns were expressed regarding the condition of the Borough's Memorial Park, an outreach meeting was held at the site. Residents provided feedback on public health and safety issues as well as suggestions going forward. Volunteers have stepped forward to assist with maintenance activities and programming enhancements led by neighbors and stakeholders are on the rise.

As we approach 2022, the Borough will continue to seek effective ways to engage with our residents to seek solutions to the problems affecting them and involve our neighborhoods in decision-making processes as well as improve service delivery.

Truth and Reconciliation: A community town hall on racial inequity and systemic racism was held on January 16, 2021. Over 100 individuals attended the town hall to share their stories, pose questions, highlight issues of racial inequality, and make recommendations that included establishing a Truth and Reconciliation Commission (TRC) to delve into racial inequality.

The TRC is composed of seven members some of whom represent communities that have been marginalized and oppressed by systemic racism. Part of the Commission's work includes examining and documenting policies, practices and actions by the Borough and the Council that have contributed to racial inequity and systemic racism; providing opportunities for individuals impacted and traumatized by systemic racism to share their stories and experiences; facilitating conversations among and between community members; collaborating with the Carlisle community; and identifying, analyzing, and recommending institutional and policy reforms to mend the wounds and combat systemic racism.

On March 11, 2021, Carlisle Borough Council established the TRC, and formally acknowledged through the passage of Resolution 03-11-2021-01, *"…the existence of painful, systemic, persistent, and varied forms of racial inequity in the Borough of Carlisle…look comprehensively at its past if it is to overcome the issues of racial inequity and systemic racism".*

The Borough furthermore acknowledged that the land upon which the Borough of Carlisle is situated is the *"traditional and unceded territory of the Susquehannock and other indigenous people who stewarded the land for generations and were forcibly removed through physical violence, fraudulent purchases and broken treaties".*

On August 4, 2021, the Borough Council and TRC held a joint public hearing to receive public comment on the TRC's Mission Statement, By-Laws and Action Plan with both bodies voting in support.

The Fiscal Year 2022 Budget supports advancing the TRC's ongoing work through the engagement of a data analysis consultant, guest speakers and/or facilitators, and miscellaneous costs.

Carlisle Seal: At its August 4, 2021 meeting, Borough Council discussed the potential retirement or modification of the Borough Seal that was designed in the 1950s. Council consensus was to move forward exploring options for re-design and phasing out the seal from uniforms, forms, etc. The FY 2022 Budget includes funding for this effort. *Note: This budget document utilizes the All-America City Award insignia given the ongoing effort.*

Community/Economic Development Restructuring: Recognizing the need to take a holistic approach to sustainability in order to advance innovative economic development, community planning, and sustainable growth strategies and activities which cultivate and revitalize the businesses and neighborhoods in the Borough of Carlisle, the Borough has created the Sustainable Community and Economic Planning (SCEP) Department. This restructured department is envisioned to direct initiatives that will ultimately make the Borough a better place to live, work, and learn with an emphasis on planning, decision-making, and resource allocation that support socially equitable and inclusive policies, programs, and opportunities.

The SCEP will strive to create a healthy, safe, and sustainable community of choice through leadership, education, partnerships, and stewardship of resources and assets. Part of the department's goals in 2022 will include launching the Borough of Carlisle's rental inspection program. Thus, the FY 2022 budget has assumed increased capacity needs and has built in additional staff - two full-time and one part-time employee, understanding that the SCEP Director will be responsible for evaluating the department's current capacity, functions and options including outsourcing.

Climate Change: One of Borough Council's primary objectives include developing a meaningful, implementable, and measureable Climate Action Plan. Borough Council passed a resolution in July 2020 to develop and implement a strategy to reduce Greenhouse Gas (GHG) emissions consistent with the US International Paris Accord Commitments to commit to reducing its GHG emissions 26% by 2025 and 80% by 2050 compared to 2005 levels. In order to accelerate these objectives, a Climate Action Commission was formed to provide alternative pathways for reaching, and equitably implementing the Borough's goals. The CAC anticipates bringing forward a Plan to Borough Council by year end. In concert with this work, the CAC has collaborated with Widener University and Dickinson College to develop draft policies for addressing matters related to climate change, housing impediments, and zoning modifications.

In 2021, the Borough advanced the evaluation of a renewable energy system at the Borough's Wastewater Treatment Plant to help power the plant and offset carbon-based energy use elsewhere in the Borough; replaced 100% of the Borough's Lab facility with energy efficient LED ceiling fixtures utilizing a rebate program; collaborated with PPL to convert a second phase of street lights from HPS to LED fixtures; continued research on sustainable energy options such as electric vehicle charging stations within public facility areas; and, continuing an education program to reduce the amount of disposable waste through recycling and re-use strategies. The Borough also procured two police hybrid vehicles in 2021. The FY 2022 budget includes funding to continue advancing climate action goals.

Human Resources & Professional Development Initiatives: In Spring 2021, the Borough hired a Human Resources Manager whose responsibilities among others includes evaluating, coordinating, and implementing a broad range of HR disciplines and functions within the Borough's centralized municipal personnel program and participate and oversee the Borough's HR equity efforts to advance and deepen diversity and inclusion objectives.

For FY 2022, the HR Manager will continue to seek avenues to open lines of communication and create a diverse workforce that is reflective of the people we serve that ultimately improves decision-making, sparks creativity, encourages diversity of thought, and strengthens community relations. The FY 2022 budget supports building employee training and development programs to increase cultural awareness and to address the challenges to diversity, equity, and inclusion, such as irrational assumptions, prejudice, fear, and bias.

Fiscal Soundness: Maintaining and ensuring long-term structural financial sustainability requires the Borough to be disciplined in the use of our financial resources. In June 2021, Moody's Investor Service assigned an Aa1 credit rating to the Borough of Carlisle noting that the rating "reflects the borough's strong, improved financial position that is expected to remain stable, and moderate but manageable debt burden and pension liabilities." The Borough's focus on maintaining a structurally sound financial foundation can be attributed to a multi-pronged approach – sound fiscal policies enacted by Council, a conservative approach to budgeting, balancing short and long-term goals, pursuing grant opportunities to leverage and maximize funding, and elevating transparency to maintain the public trust.

Elevated transparency and oversight occurred in Fiscal Year 2021 with the Borough presenting quarterly financial presentations on its activities and status of each budget during regularly scheduled Borough Council Meetings. These quarterly financial snapshots, along with the annual audit findings provided by the auditor mid-year, advanced transparency among our organization and the community which we serve.

Maximizing Funding Sources to Support and Advance Community Initiatives

Coronavirus Aid, Relief, Economic Securities Act "CARES Act of 2020" Funding, $387,008: In 2020, the Borough was notified that it would be the recipient of a special allocation of CDBG funds to be used to prevent, prepare for, and respond to coronavirus (COVID-19). A total of $387,008 was awarded to the Borough in two phases ($227,901 and $159,107). The Borough took strategic steps to maximize the use of these limited funds to unmet needs internally and externally.

The first allocation was allocated in fall 2020. $150,000 was designated to 46 businesses in the form of small business recovery grants; $40,000 for reimbursement of eligible expenses incurred by the Borough and $37,901 to the Borough's grant administrator for costs associated with the program.

In August 2021, the second allocation of funding was designated to activities, which once again reinforces the Borough's strategic use of funds:

- $63,197 for a utility bill assistance program designed to help homeowners with utility bills that may have fallen in arrears;
- $40,000 for an emergency services assistance program offered to Borough of Carlisle emergency service providers;
- $40,000 for reimbursement of eligible expenses incurred by the Borough of Carlisle; and,
- $15,910 for general administration and oversight of the CDBG-CV funds and reporting requirements by the Borough's agency partner, Redevelopment Authority of Cumberland County.

American Rescue Plan Act of 2021, $9,186,671: The American Rescue Plan Act (ARP) was passed by Congress and signed into law on March 2021 by the President. The legislation included $350 billion in Coronavirus State and Local Fiscal Recovery Funds for eligible governments across the nation. The U.S. Department of the Treasury launched this relief "to help turn the tide on the pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery". Among other uses, the funds can be used to make necessary investments in water, sewer, and broadband infrastructure; replace lost revenue for eligible governments; decrease the spread of the virus; stabilize the economy; and, address systemic public health and economic challenges that have contributed to the unequal impact of the pandemic.

The Borough received its first tranche of ARP funding totaling $4,593,335.50 on June 11, 2021 and the remaining tranche is due to be released at a later date. The Borough was required to submit its first report to the Treasury by September 2021 that included reporting its total revenue loss during 2020, which involved taking the average of the past three years' revenue pre-COVID. That loss totaled: $4,567,387.

Borough Council will discuss the ARP funding as part of its 2022/2023 Biennial Goal Planning Session. The session, which is traditionally held in the first quarter of each even numbered year, comprehensively identifies and sets internal and external priorities, and implements associated strategies, that ultimately become the framework for guiding policy and advancing initiatives to strengthen our community and organization's resilience. While the majority of funding will be vetted during the 2022 Biennial Goal Planning Session, the Fiscal Year 2022 budget proposes utilizing $730,516 for:

- implementing a co-response pilot program that among others provides effective responses to people experiencing a mental health crisis, minimizes risk of harm and stigmatization, maximizes mental health professional efficiency, and advances cross-training and capacity building among a diverse network of first responders;
- investing in a new police department records management system that is envisioned among others to provide extensive reporting capability;
- addressing stormwater needs and traffic improvements in the northeast quadrant of the Borough; and,
- elevating internal cybersecurity

Community Development Block Grant (CDBG) Program Year 2021, $405,438: As a HUD entitlement community, the Borough receives an annual allotment to improve the quality of life for our community, with focus given to our residents living at low and moderate income levels. The program is designed to leverage funds to build community assets and "create transformative impact" in one's community. The Borough's CDBG PY 2021 (July 1, 2021 – June 30, 2020) has committed $405,438 to activities focusing heavily upon various aspects of sustainability – economic development, housing rehabilitation, Lincoln Cemetery preservation, public services and facilities, energy efficiency assistance, and neighborhood recreation enhancements.

HOME Grant Funds Provide Homeownership Opportunities to Low-Moderate Income Families, $553,000:

In May 2018, the Borough received conditional approval from HUD to acquire property for resale to first time homebuyers, who were credit worthy and income eligible. The Borough, along with its partner agencies, identified and secured a vacant property at 157/159 East South Street, which met the HOME program objectives, as well as the Borough's efforts to address blight. Construction was completed and an open house event held in November 2021. Potential homebuyers are required to undergo a pre-purchase workshop facilitated by the Cumberland County Housing Program Specialist. In addition to being awarded the HOME grant funds of $553,000, the Borough also has committed $30,000 in CDBG funds for down payment and closing cost assistance.



Before & After:

157/159 East South Street



The Borough has utilized HOME program grant funds in the past for a number of low-moderate homeownership programs in the Borough including the Pride Projects and East End Homeownership initiatives such as Pitt Street Pride, North Street Pride, West Street Pride and East End Phases I, II, and III rehabilitations. These projects were only made possible through the coupling of funds and collaboration with key agencies and community partners.

Carlisle Borough Outside Agencies, $10,000: The FY 2022 Proposed Budget also includes $10,000 for funding of projects that enhance the quality of life for the Carlisle community including initiatives centered on community beautification, social programs, community activities and education. During the September 2021 Council Workshop Meeting, applicants presented their requests and justification for how their respective project/mission aligns with the Borough's current objectives. Seventeen initiatives are proposed to be awarded funding in FY 2022.

Police K-9 Fundraising Campaign, $101,605.38: The Police Department embarked on a fundraising campaign in 2021 for a second K-9 unit that will be used for explosive detection, tracking, and community engagement activities – connecting officers with the community they serve. Through the generous support of the community, the Borough was able to procure in 2021 K-9 Jackson, a German Shorthaired Pointer and associated equipment. The program is currently envisioned to be self-sustaining through the continuance of fundraising in 2022.

Fiscal Snapshot 2020-2022: The Borough took steps in 2020 and again in 2021 to address pandemic-related impacts to its budgets and operations.

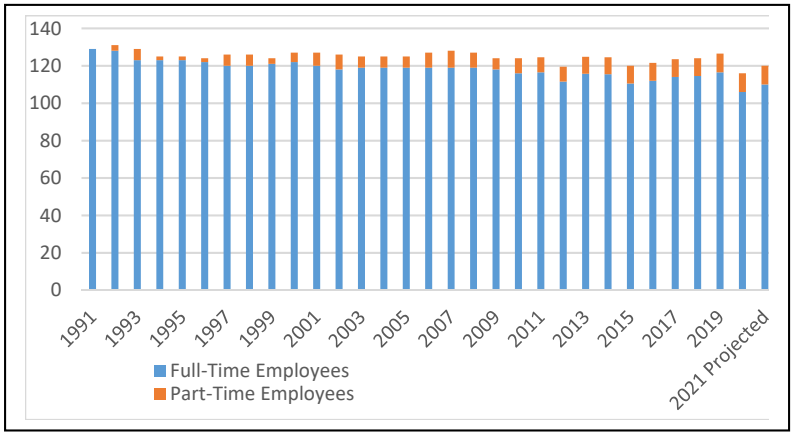
Fiscal Year 2020 saw controlled discretionary spending, a hiring moratorium of select full-time (FT) permanent positions and 40 part-time seasonal staff. These measures, along with utilizing grant funding where applicable, was instrumental in lessening the effects on the FY 2020 Budget. In fact, the Borough monitored and managed resources so well that it was successful in closing a significant budget deficit in its FY 2020 General Fund that resulted in a Fiscal Year End audited surplus of $499,545.

Fiscal Year 2021 budget was developed without knowing the duration or full impact of COVID-19. Staff focused on responsible budgeting practices by estimating revenues conservatively, and reducing expenditures where possible, while maintaining the current level of essential services with existing resources. A temporary freeze was placed on six positions and left unfunded until July 1, 2021, another position eliminated from the complement, and modest reductions in part-time hours in two departments were made. In addition to these measures, the Borough continues to monitor and manage internal costs responsibly. For example, the FY 2021 General Fund Operating budget was initially projected to end the year with a deficit of $630,113. Projections now indicate that gap has narrowed to $260,871. *Refer to Page 119 of the budget document for Projected FY 2021 Net Activity/Fund Balance Projections for all funds.*

Fiscal Year 2022 budget will continue the practice of monitoring open positions, but will also address organizational needs through restructuring and allocating additional resources to meet our organization and community's priorities. For example, out of the six positions that were left unfunded until July 1, 2021, the Borough has determined that two of those positions will remain unfilled until September 1, 2022 as we continue to monitor operations and evaluate current capacity. Three other vacant positions will be evaluated closely to determine whether the position(s) should be filled. For budgeting purposes, all three have not been incorporated into the budget until April 1, 2022.

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To provide additional perspective on staffing levels, the Borough has decreased its number of employees from a high of 131 in 1992. The chart to the left provides a historical snapshot of full-time and part-time Borough employees over the course of the past 30 years, excluding seasonal staffing.

The Borough will continue to evaluate current full-time vacant positions along with any other positions that may become vacant before authorizing hiring. The measures taken will require diligent monitoring and evaluation of any potential service delivery impacts. Our goal is to manage internal costs responsibly by building a culture that seeks innovative solutions and efficiencies through collaboration, restructuring, and consolidation of duties when possible.

Employee Compensation: The Borough's employees are the foundation to our success in the constant delivery of vital, core services. In 2009, the Borough recognized the need for a compensation strategy that is competitive to attract and retain necessary talent to carry out our mission. The non-uniformed plan is designed to be reviewed periodically based on market data and includes a cost-of-living adjustment and a merit component based on an employee's successful evaluation. This plan underwent a review in 2020 of all non-uniformed positions with the exception of department leadership positions as it was anticipated that these positions would undergo a review in 2021. The Fiscal Year 2022 budget includes a cost of living adjustment of 3.0% and a merit component for eligible non-uniformed employees. The COLA and merit on average non-uniformed employees comes to 3.75%. The budget also includes an estimated adjustment for senior level staff given these positions have not been evaluated yet, understanding that Council would approve the proposal prior to authorizing any adjustments. Uniformed staff receive compensation pursuant to the terms of the Collective Bargaining Agreement that calls for a 3.0% cost of living adjustment and step increases that vary based on tenure and rank. The average uniformed increase is 3.77%. The breakdown for FY 2022 proposed compensation impacts are outlined below:

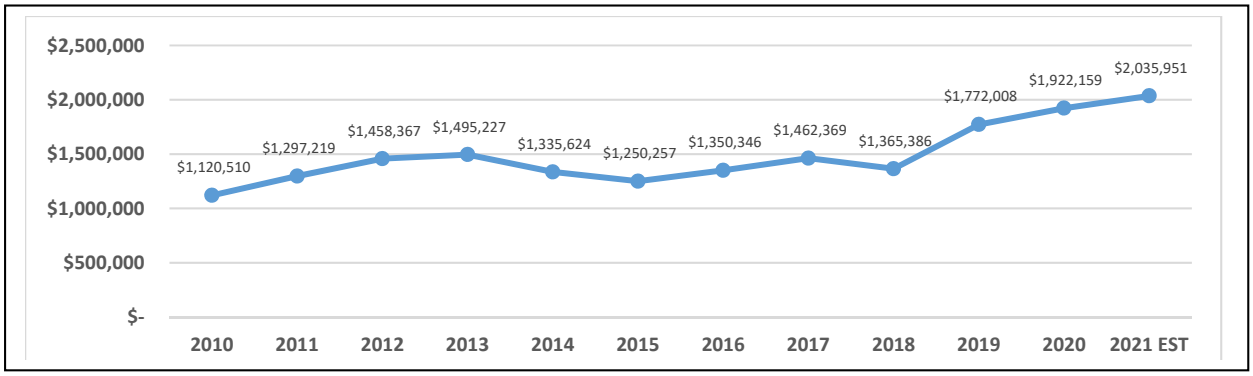
Fund	Non-Uniform	Uniform
General Fund	61,828	92,409
Water Fund	30,306	
Stormwater Fund	12,359	
Sewer Fund	46,226	
Solid Waste Fund	633	
Parking Fund	1,466	
Total	152,818	92,409
Average Employee Change	3.75%	3.77%

Healthcare Costs Rise by 6.6% in FY 2022 –
Non-Uniformed Employee Contribution Modifications Result in a FY 2022 Reduced Impact by $51,000: The Borough's healthcare coverage is estimated to increase by 6.6% for Fiscal Year 2022 primarily due to the past several years' claim experience ratio. The Borough took steps in 2021 to review our health coverage and explore options through the creation of a working group of non-uniformed employees. This committee was charged to bring back recommendations for healthcare design options that ideally could reduce costs and provide options for employees.

The group took their task seriously and ultimately brought forward recommendations that included increasing the non-uniformed employees' contribution for a second consecutive year, modest changes to plan design, and a recommendation to implement a high deductible Health Savings Account (HSA) option. The high deductible health plan is proposed to be offered to employees in FY 2022 with the first year the Borough contributing $3,500 toward a family plan and $1,750 toward a single employee plan. The funding for this contribution is proposed to come from the use of Assigned Fund Balance titled, "Future Employee Benefit Expenditures". The HSA has a potential to reduce monthly premiums but relies heavily upon participation.

The Borough also anticipates that as part of its wellness programming, unvaccinated employees' contribution for healthcare will be higher in FY 2022 given the Coronavirus impacts to the Borough's plan.

The following chart provides a snapshot of healthcare costs from 2010 through present.



Workers' Compensation Costs Estimated to Drop by $40,000 in FY 2022: The Borough is a member of the Susquehanna Municipal Trust, which provides self-funded workers' compensation coverage for Pennsylvania municipal entities and their employees. The rating is earned based on a number of categories such as having a safety committee, a return to work (light duty) program, and achieving low loss ratios. Because of our rating, the Borough's workers' compensation costs are estimated to go down by approximately $40,000 for 2022.

Pension Plans Remain Solvent for FY 2022: The Borough receives state funding to offset the amount it is required to contribute to the non-uniformed and uniformed pension plans. This aid comes from the foreign fire insurance tax on out-of-state insurance companies doing business within Pennsylvania. The

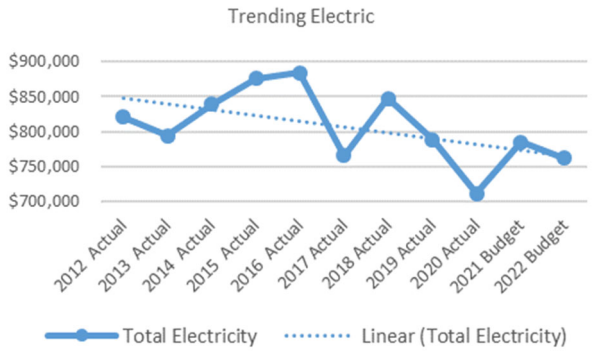
Borough currently anticipates it will receive $652,430 in state aid in FY 2022. Thus, the pension plans will be funded entirely through the state aid received and the required employee contributions (Non-uniformed 1.5% of salary; uniformed 5.0% of salary).

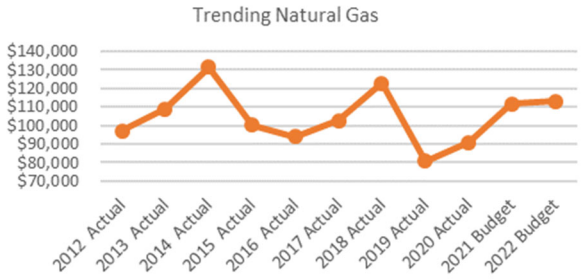
Electric and Natural Gas: Another factor that affects the Borough's General Fund and enterprise funds is electricity and natural gas. Since 2009, the Borough has participated in a cooperative purchasing program through the Municipal Utility Alliance, a program offered through the Pennsylvania Municipal League.

The Borough has been able to capitalize on bulk purchasing of electricity and anticipates that the trend will continue in 2022 as the Borough realized savings under a new contract that was entered into in 2021. Rates were 9% lower than its former counterpart.

Electric

The Borough's most recently executed contract became effective January 1, 2021 requires the supplier utilize 100% renewable energy, which is consistent with one of Council's goals to pursue sustainable/renewable energy. Also, the Borough has the ability to pursue separate contracts for solar power or other renewable energy and not be penalized for a decrease in electric usage.





Natural Gas

As the chart to the right reflects, the Borough's actual FY 2020 costs came in at $90,000. However, the Borough's practice is to budget conservatively. The FY 2021 Budget and FY 2022 Budgets reflect this approach. It is currently anticipated that the Borough will still explore options in FY 2022 to seek a more competitive contract that may help lower costs.

Pay-As-You-Go (PAYGO): The Borough has recently adopted policies requiring use of cash reserves before issuing debt. The Borough's most recent PAYGO strategy is to pay for capital expenditures with 20% of cash and 80% by debt. Recent budgets are centered around this philosophy.

Debt: The Borough focuses to pay for capital projects first through available cash reserves. If the Borough does not have sufficient cash reserves to fund capital projects in a given year, it considers debt to finance the projects. However, the Borough emphasizes the need to only finance projects with a useful life of at least the term of the debt issued for the particular project. In evaluating borrowing needs, the Borough considers resources available to cover capital project needs for two upcoming years, in this case 2022 and 2023. In Fiscal Year 2022, the Capital Projects Fund is being funded with available cash reserves and bonds.

General Fund Overview

FYE 2020 - Deficit Gap Closed, Surplus Realized

FYE 2021 Projection – Initial Deficit Gap of $630,113 Narrowed to $260,871 (est)

FY 2022 - No Property Tax Increase Proposed - Appropriated Fund Balance Use Option Recommended

Revenues to Increase by 1.49%; Expenditures Rise by 4.44%

Operations supported through the General Fund include general government, police, fire, streets, community development, code enforcement, traffic signage/signalization/control, street lighting, parks and recreation.

The Borough must adopt a balanced operating budget with estimated revenue equal to appropriated expenditures for all funds. A budget is considered balanced when either:

- ✓ Revenues equal Expenditures
- ✓ Revenues exceed Expenditures
- ✓ Revenues plus appropriated fund balances equal expenditures

FYE Audit of 2020: The Borough's FY 2020 was built and approved with a $581,020 deficit that was envisioned to be balanced using fund balance. Three months into the year, the global pandemic surfaced and a number of measures undertaken to lessen its effects on the FY 2020 strained and structural deficit.

Controlled discretionary spending, a hiring moratorium of select positions, project delays, and utilizing grant funds received, helped offset estimated General Fund revenue shortfalls and expenditures associated with the pandemic. Due to the significant measures taken, the Borough closed its deficit and realized an audited General Fund surplus of $499,545.

FYE 2021 Projection: The FY 2021 General Fund Operating budget was initially projected to end the year with a deficit of $630,113. That deficit is now projected to narrow to approximately $260,871 by year end. Should a deficit still exist at year end, it will be balanced through use of appropriated fund balance. *Note: These projections are based on activity through the third quarter and are subject to change based on final audited numbers. Any deficit will be covered through fund balance reserves.*

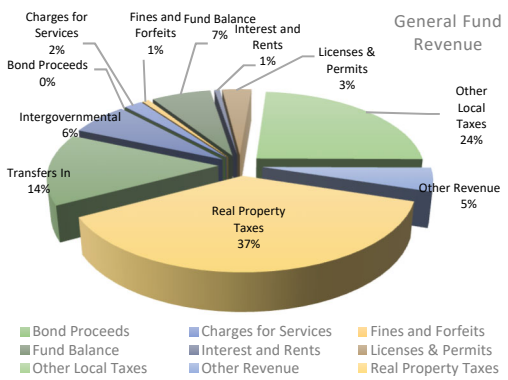
Fiscal Year 2022 Balanced through Use of Appropriated Fund Balance: The Proposed FY 2022 General Fund Operating Budget is projected to end the year with an operating deficit of $523,917 and is recommended to be balanced through use of appropriated fund balance as Reserves are projected to be above Council's goal at year-end.

This is a structural deficit that is expected to continue as a number of the expenses noted in this Overview and outlined on Pages 33 and 43 are currently deemed temporary. The FY 2022 shortfall can be attributed to transfers to the Capital Projects Fund, rising costs of healthcare, and new governmental services and programming.

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FY 2022 Revenues Forecasted to Increase by 1.49%: For a local government, like the Borough of Carlisle, the primary sources of revenues are real estate taxes, Earned Income Tax (EIT), and the Local Services Tax (LST), along with some miscellaneous revenue producers. The chart to the right reflects the Borough's FY 2022 revenue sources and supports this statement.



The Borough anticipates that revenues in Fiscal Year 2022 will increase just slightly primarily due to an increase in Intergovernmental Revenue related to the use of grant funding made available through the American Rescue Plan. *Refer to Page 31 of this document for additional information.*

Real Estate Tax - No increase in Borough taxes or tax rates for 2022

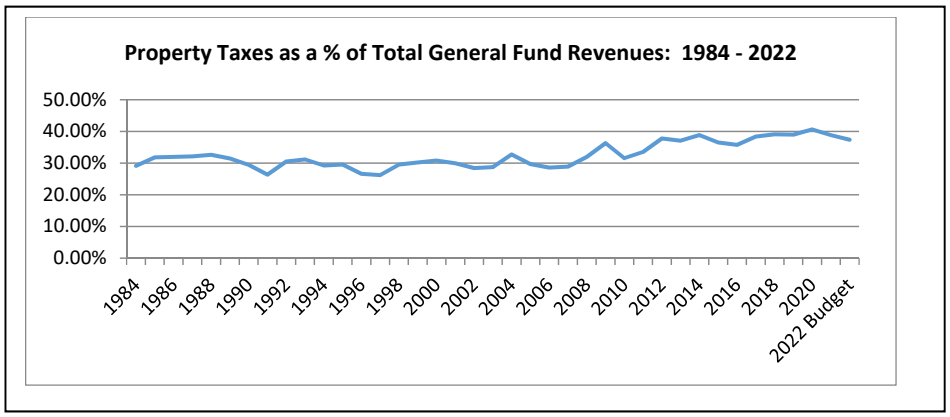
The Borough's anticipated fund balance reserves are projected to be 54.23% at FYE 2022, which is above Council's goal of 25%. This allows the Borough the flexibility to delay issuing a tax increase in FY 2022. Nonetheless, the Borough will need to continue to monitor accordingly based on the current composition of revenues and expenditures. For example, in order to maintain Council's fund balance goal through 2026, the Borough's current mill rate of 3.495 would need to be adjusted to 4.105. The impact of this action to a property valued at $150,000 would be a $91.50 increase in annual Borough real estate taxes ($524.25 in 2021; $615.75 in 2022).

Local Government Finance: Real estate taxes are considered the backbone of local government. They are one of the only sources of revenue that the Borough has the ability to increase. Other taxes such as the Earned Income Tax (EIT) and Local Services Tax (LST) are limited statutorily. On the other hand, the state's primary sources of income are sales tax and earned income tax. Earned income taxes are also received and considered a primary source of income by the federal government.

Sales taxes and earned income taxes typically grow as people's incomes and the price of goods increase, which results in revenue growing at the rate of the Consumer Price Index (CPI). For example, according to the U.S. Bureau of Labor Statistics, the CPI from August 2020 to August 2021 has grown 5.25%. Unlike the state and federal government, the Borough relies heavily upon real estate taxes as its primary source of income. The real estate tax base can only grow through the construction of new homes and/or businesses or through a County reassessment of properties. With just a few exceptions, the Borough of Carlisle has very little room to grow as we are considered an older, built out community. Thus, as expenses for core services increase, and/or revenues decrease or become stagnant, there are few options other than increasing the real estate tax rate or to reduce costs.

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Snapshot:

Real estate taxes have consistently comprised 28.4% to 43.2% of the Borough's General Fund revenues.

For purposes of calculating the appropriate amount of real estate tax to include in the budget, the Borough assumes a collection factor of 97% based on historical information.

The Borough's Home Rule Charter requires the Borough to levy real estate taxes pursuant to the limitations established by the Pennsylvania Borough Code. Therefore, the Borough has the ability to annually levy and collect real estate tax, not to exceed 30 (thirty) mills for general borough purposes.

The Borough's current tax structure is two-tiered as reflected here:

Millage Rate	
General Purposes	3.058
Fire Services	.437
	3.495

The "General Purposes" mill rate helps fund general government, police, fire, streets, traffic signage/signalization, lighting, code enforcement, community and economic development, parks and recreation, etc.

The "Fire Services" mill rate helps fund a small portion of our volunteer fire departments' needs. Unlike some Pennsylvania boroughs and cities, volunteers primarily operate the Borough's fire companies (Carlisle Fire & Rescue and Union Fire Company). These volunteers rely heavily upon the generosity of citizen and business donations, and municipal contributions to maintain a highly trained, effective, first responder volunteer base.

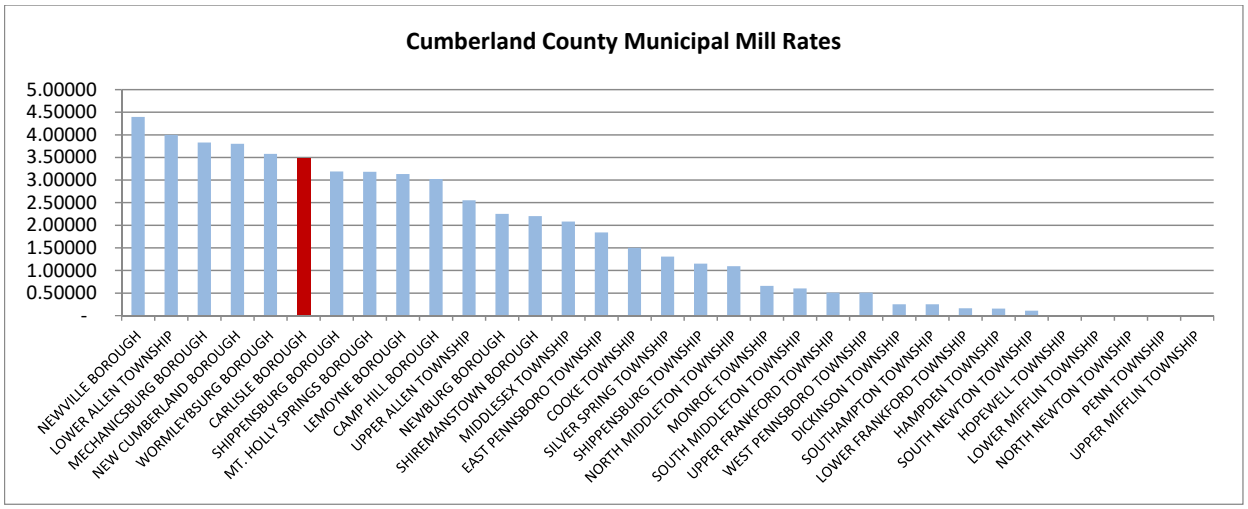
Real Estate Tax History			
Year	Millage (Combined)	Change	Notes
2022	3.495	-	
2021	3.495	-	
2020	3.495	-	
2019	3.495	-	
2018	3.495	-	
2017	3.495	0.220	Fire Tax Increase
2016	3.275	-	
2015	3.275	-	
2014	3.275	-	
2013	3.275	0.217	Fire Tax Increase
2012	3.058	-	
2011	3.058	(0.51)	*County Reassessment
2010	3.570	0.49	
2009	3.080	0.27	
2008	2.810	-	
2007	2.810	-	
2006	2.810	-	
2005	2.810	(0.29)	
2004	3.100	0.15	
2003	2.950	0.29	
2002	2.660	-	

The Fire Tax currently pays for 58% of the Borough's overall fire department budget's needs, the remainder of the costs are absorbed through the Borough's General Fund revenues.

The mill rate of 3.495 was imposed in 2017 and has remained constant even though inflation has risen over the course of the past four years by 8.72%. According to the chart on Page 40, the Borough has only raised its millage rate six times since 2002.

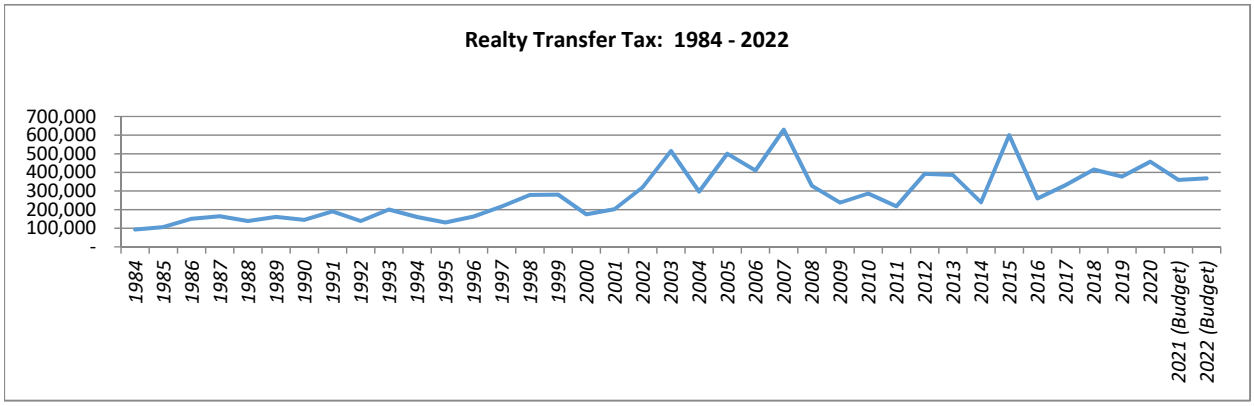
NOTE: Millage rates are the amount per $1,000 that is used to calculate one's property taxes. Thus, a property with a tax valuation of $150,000 would be assessed $524.25 in Borough property taxes ($3.495/$1,000 of assessed value).

Below is a comparison of 2021 municipal mill rates within Cumberland County.



In addition to the real estate property assessment tax, the Borough's General Fund operations rely upon realty transfer taxes. Pennsylvania's realty transfer is imposed at a rate of one percent (1%) on the value of real estate that is transferred by deed, instrument, long term lease or other writing. The Borough and School District split this tax with each receiving one half percent. *NOTE: There are some exemptions to the realty transfer tax requirement.*

Below is a chart reflecting the Borough's real transfer tax revenues from 1984 to present.

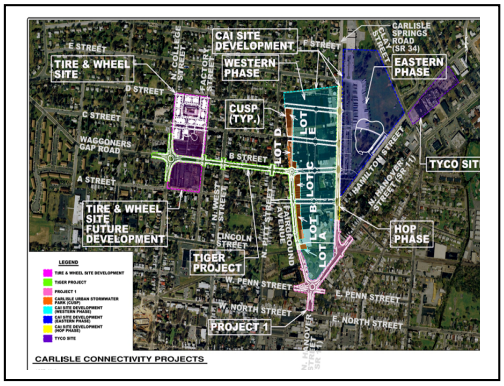


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"Committed to Excellence in Community Service"

FY 2022 Real Estate Growth Expectations: Progress continues on the Carlisle Urban Redevelopment Plan that is located in the northern part of Carlisle Borough and focuses on land use, transportation, and economic development.

As with the FY 2021 budget development, staff is once again taking a conservative approach estimating FY 2022 tax revenue given the status of each site.



Affordable Housing Located at the Former Carlisle Tire & Wheel Site, North College Street: A moderate tax revenue increase occurred with the overall completion of this development. Affordable housing in the form of 52 townhomes, and 42 rental units are now occupied, along with an office building. A required commercial component will need to be constructed before the total project buildout is considered complete.

Northside Village - Former IAC/Masland Industries Site, Carlisle Springs Road: The developer received a zoning amendment in FY 2019 that among other items set a threshold for multi-family apartments and minimum dwelling unit sizes, and a reduction in off-street parking requirements. Additionally, construction started, but stalled during COVID-19, on a 92-room Hilton-brand hotel (Homewood Suites). In 2020, the Borough also approved plans for 99 single-family dwelling units, and 190 stacked flat apartments. The initial assessment of this site was $1,197,200 prior to improvements and has since increased to an assessed value of $16,246,000. Staff does not however anticipate seeing significant tax revenue from this site given it is in a designated Tax Increment Financing (TIF) District. This district was created to help defray infrastructure costs associated with the Carlisle Urban Redevelopment Plan and Connectivity Transportation Projects. The Borough will realize a tax revenue stream after construction is complete and the tax increment financing debt issuance(s) are repaid.

While the Borough is not responsible for repayment of the debt itself, the Borough is under a limited guarantee to cover the debt service for the first five (5) project years in the event that a shortfall should occur. The first three years of that guarantee did not require a payment; however, the Borough anticipates that in FY 2021 it will likely be obligated to pay a debt service payment of $611,723.63.

Former Tyco Site, Hamilton Street: In 2019, a final subdivision and land development plan was approved for this site including the demolition of the existing building and consolidation of the lots, two located in North Middleton and one located in Carlisle Borough. A proportionate split in the generated taxes is anticipated once development occurs. In the interim, the property was reassessed as a vacant lot that consequently decreased the Borough's tax revenue until such time when development occurs.

FY 2022 Expenditures Forecasted to increase by 4.4%: The FY 2022 Proposed General Fund Operating & Capital Budget excluded approximately $416,489 of capital expenditures and general operating expenditures lined below: Delayed capital items totaling $1,285,200 have been incorporated into future capital budget years as reflected in the chart to the left. Some of these delays were due to cost saving measures, and the result of a detailed review of planned projects, to determine a completion date that more accurately reflects available staff resources.

Even with the above exclusions, the Borough's FY 2022 General operating fund had a gap of $523,917 as expenditures are anticipated to far exceed revenues. This is not new for the Borough as expenditures continue to grow at a faster pace than revenues. In years' past, the budgets have been able to be balanced through a combination of one-time revenue sources and unexpended funding sources.

The Proposed Budget anticipates balancing its General Fund with fund balance instead of a proposed tax mill increase. This recommendation is being made under the understanding that the Borough is faced with a number of challenges (e.g. debt service, rising healthcare, and funding capital expenses) in the coming years that will likely require a tax increase.

2022 General Fund Budget Savings and Delays

Operating	Budget Decreases	
Full-Time Salaries & Benefits - Delays	$ 177,024	Delayed Hiring of 6 General Fund Positions
Maintenance - Building	20,500	Police Department Flooring
Part-Time Salaries	18,420	Pool Wages Lowered From Initial Proposal
Maintenance - Equipment	5,000	Street Tree/Sidewalk Program Reduction
Maintenance - Land	5,000	Filter Sand Replacement Project
Small tools & Equipment	4,925	Roadsign Sign | Ladder Purchase | Fire Tools
Overtime	4,000	Detective Overtime Reductions
Maintenance - Land	3,500	Thornwald Park Brick Wall
Other Service Fees	3,500	Various Service Fees
Training	3,000	Fire Department Training
Dues & Subscriptions	1,720	PA Chiefs Association | Park & Recreation Membershi
Insurance & Bonding	1,200	Department Manager Reductions
Operating Supplies	1,100	Signage & Teen Night Supplies
Items for Resale	1,000	Pool Resale Items
Postage	400	Department Manager Reductions
Cleaning Supplies	200	Cleaning Supplies
Total General Fund Operating	$ 250,489	

Capital & 5 Year CIP	Budget Decreases	Description
MPSAC Truck Enforcement Vehicle	$ 100,000	Not an anticipated program in the next 5 years.
Codes Trucks (92 and 94)	66,000	Not anticipated for replacement in the next 5 years.
Total Eliminations	$ 166,000	
Road Way Roundabouts	$ 200,000	Pushed out 1 year.
License Plate Reader	20,200	Pushed out 1 year.
P25 Radio Project	430,000	Pushed out 1 year.
Borough Hall HVAC Improvements	435,000	Pushed out 1 year.
Enlarge Multipurpose Room	40,000	Pushed out 1 year.
Admin Staff Car	40,000	Pushed out 2 years.
Salt Brine System	120,000	Pushed out 2 years.
Total Delays	**$ 1,285,200**	
Total Operating Savings and Capital Eliminations	**$ 416,489**	

Successful budget management in the past several years has resulted in a net surplus rather than the expected deficit. The reserves of the Borough's General Fund continue to exceed Council's reserve goal of 25% and are regularly monitored for indication of trend shifts. Reserves will allow the flexibility to close the current deficit and remain above Council's reserve goal of 25% of annual operating expenditures, and

provide staff and Council an opportunity to evaluate ongoing challenges and more accurately determine how best to close any future funding gaps. The current real estate tax rate of 3.495 mills would need to be adjusted to 4.105 in the FY 2022 Budget in order to maintain Council's fund balance goals through 2026. For a property valued at $150,000, this would translate to $91.50 increase in Borough real estate taxes (Current tax: $524.25 to adjusted rate of $615.75).

General Fund Debt Service (Principal Balance $2,571,986 as of 12/31/2021): The Borough issues debt to finance significant capital projects having a useful life of at least the term of the debt issued. Moody's Investor Services upgraded the Borough's bond rating from Aa2 to Aa1 in early 2016, but the rating was withdrawn later that year when the Borough refinanced its only outstanding bond with a bank note. Most recently, Moody has reinstated the rating when the Borough issued new bonds during 2021. The Aa1 rating is recognized as a very strong rating, one level below the highest Aaa rating.

Capital Projects Debt Service (Principal Balance $7,313,986 as of 12/31/2021): Beginning in 2017, all general capital projects are now recorded in the Capital Projects Fund. No capital projects are recorded in the 2021 General Fund Budget.

Capital Projects: $7,462,829 of capital projects will be undertaken and paid through various sources including previously issued bonds, committed fund balance, and grants. The Urban Redevelopment Plan's Connectivity Project is once again one of the most significant projects in FY 2022 totaling: $5,303,000.

Water Fund Overview

FYE 2021 Current Projection – Revenues Exceed Expenditures by $3,044

Water Rates to Increase 3.48% pursuant to 2018 Water Rate Study Recommendation

Typical Water Consumer Bill to Increase $2.00/quarter for single user;
$9.00/quarter for family of four

The Water Fund is used specifically for water related services including water related infrastructure and appurtenances, water treatment, conveyance of potable water to customers, and laboratory services. The following will summarize the Borough's Water Fund Revenues, Expenditures, Capital Projects and Debt Service. Additional information may be found in the comprehensive budget document that follows this Message.

FYE 2020 Audit – Revenues Exceed Expenditures: In 2018, the Borough engaged the services of Gannett Fleming, a consulting firm to perform a water and sewer rate study. In the scope of that study, the consultant was tasked to review the rate structure and billing practices. The consultant recommended increases for FYs 2020, 2021 and 2022 given the significant costs facing the Water Fund due to the Borough's aging infrastructure and costs associated with the rehabilitation of lines. FY 2020 audit resulted in revenues exceeding expenditures by $936,454. The surplus of funds generated is dedicated to the Water Fund that supports the continued implementation of the Capital Improvement Plan to address water system infrastructure needs.

FYE 2021 Current Projection – Revenues to Exceed Expenditures: In FY 2021, the Borough built the Water Fund with operating revenues exceeding operating expenses and the use of fund balance reserves to pay for capital expenditures. Current projections indicate that the Water Fund will have a slight surplus of $3,044. As noted above, surplus monies allow the Borough to continue the necessary improvements to the Borough's aging infrastructure as such, funds are dedicated to the Water Fund for such purposes. *Note: These projections are based on activity through the third quarter and are subject to change based on final audited numbers.*

Fiscal Year 2022: The Proposed FY 2022 Water Fund Operating Revenues exceed Operating Expenses. Fund balance reserves by approximately $377,103 with $322,500 of that total being used to fund current capital needs as the Borough continues its recent practice to utilize reserves to pay for capital projects. "PAYGO" financing (20% reserves, 80% debt) to help lessen the need for future debt issuances.

***Revenues*:** The FY 2022 Water Fund anticipates that revenues will decrease by approximately 2.76% which can be attributed to a decline in water usage over the course of the last several years and the 2022 Budget reflecting this decline.

In 2016, the Borough retained the services of Gannett Fleming to evaluate the condition of our water system and concluded that the Borough's revenues were not adequately keeping up with capital costs. In 2018, the Borough once again contracted with Gannett Fleming to perform a water and sewer rate study

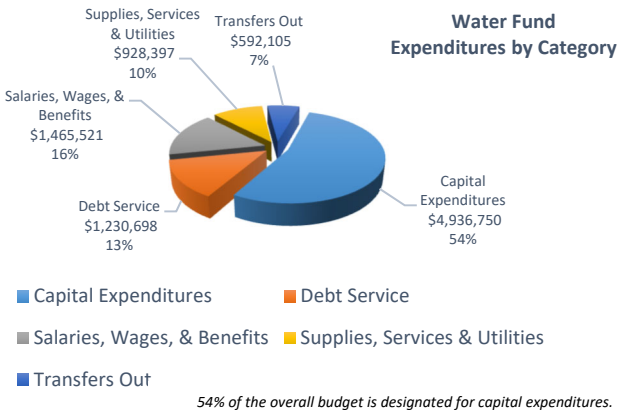
for the purpose of determining how best to fund our operational and capital costs going forward. This analysis recommended an increase for 2022 of 3.48%.

According to the EPA, a typical person uses approximately 7,920 gallons per quarter (1100 cubic feet). Using this information a single user in 2021 would see a typical bill of $63 and a family of four would see a bill of $253. In 2022, the single user could expect to see a $65 quarterly bill ($2 increase) and the family of four could expect a quarterly bill of $262 ($9 increase).

Operating Expenditures: The Proposed Budget anticipates that operating expenditures will increase by approximately 1.18%, which is primarily attributed to labor and healthcare costs as well as increases associated with anticipated debt related to a new bond issuance.

Budget Surplus: The Proposed Budget anticipates an operating budget surplus of $54,603.

Capital Projects: $4,936,750 of capital projects will be undertaken and paid through previously issued bonds, along with cash. Two significant projects include continuing the Water System Rehabilitation Project that addresses one to two miles of distribution line annually, replacing a water transmission line and repainting the Ridge Street Water Tank.



54% of the overall budget is designated for capital expenditures.

Water Fund Debt: The Borough does not anticipate issuing any new debt in 2022. The use of bond proceeds will be solely from available proceeds of past issuances. Debt is typically issued based on the capital needs for two years after taking into account "Pay-As-You-Go" financing (20% cash, 80% debt).

Water Fund Debt Service (Principal Balance $11,453,690 as of 12/31/2021): As noted previously, the Borough issues debt to finance significant capital projects having a useful life of at least the term of the debt issued.

Water and Sewer Utility Comparison: The Borough periodically receives inquiries on how we compare to other municipalities with respect to water and sewer utility rates. The rates are based on 12,000 gallons usage per quarter and reflect 2022 rate increases that were known at the time of this Message.

Municipality	Water	Sewer	Total
Middlesex Township	31.50	47.25	$78.75
Shippensburg Borough	70.87	82.20	$153.07
South Middleton Township*	58.28	129.36	$187.64
North Middleton Township	82.92	114.89	$197.81
Borough of Carlisle	95.45	122.88	$218.33
Newville Borough	132.17	98.33	$230.50
Upper Allen Township	152.11	112.00	$264.11
Mechanicsburg Borough	152.11	136.00	$288.11
Silver Spring Township**	152.11	144.00	$296.11
Hampden Township	209.70	102.54	$312.24
Lower Paxton Township	152.11	153.00	$305.11
Silver Spring Township	209.70	144.00	$353.70
Camp Hill Borough	209.70	174.00	$383.70
Lemoyne Borough	209.70	415.00	$624.70

**2022 rates not known at this time.*

***Depending on address, some customers have Pa American Water; others Suez Water.*

Water rates for Pa American Water customers anticipated to increase in 2022.

Stormwater Fund Overview

FYE 2021 Projection – Revenues to Exceed Expenditures

FY 2022 – No Proposed Change to Stormwater Fees

The Stormwater Fund is used specifically for Stormwater management and related services to provide, operate, and maintain an appropriate level of Stormwater infrastructure that adequately serves existing and new development, meets MS4 permit conditions, and addresses persistent flooding and water quality issues.

The following will summarize the Borough's Stormwater Fund Revenues, Expenditures, Capital Projects and Debt Service. Additional information may be found in the comprehensive budget document that follows this Message.

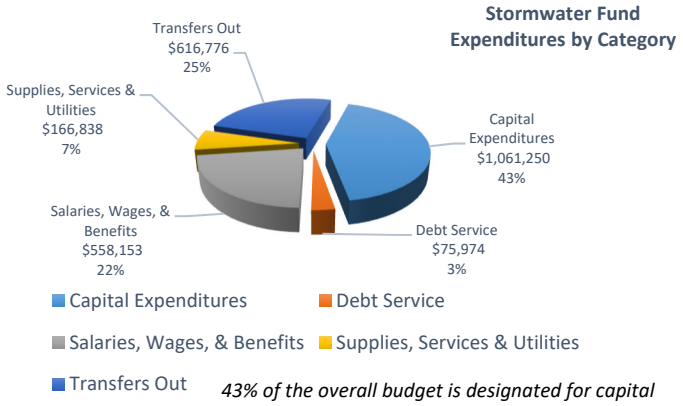
FYE 2020 Audit – Revenues Exceed Expenditures: In 2017, the Borough engaged the services of Raftelis, a consulting firm to evaluate stormwater funding needs, conduct public outreach and propose a rate structure to meet the Borough's anticipated stormwater needs. The fund was established in 2019 and anticipated that reserves would be utilized as a pay-as-you-go financing for anticipated capital projects planned for the Borough's aging stormwater infrastructure. The FYE 2020 Audit resulted in revenues exceeding operating expenses by $787,366. This surplus is anticipated to be used for capital projects identified by the modeling that is currently underway.

FYE 2021 Projection: The FY 2021 Budget was built with operating revenues exceeding operating expenses by $149,111. Current projections indicate a surplus of $489,081. Surplus monies are dedicated to the Stormwater Fund and the capital needs anticipated to implement a strategic stormwater infrastructure repair/replacement program similar to the Borough's water and sewer infrastructure programs. *Note: These projections are based on activity through the third quarter and are subject to change based on final audited numbers.*

Fiscal Year 2022: The Proposed FY 2022 Stormwater Fund Operating Revenues exceed Operating Expenses by $854,385 with $507,500 paying for Capital needs. A surplus of $346,885 is expected.

***Revenues*:** In July 2019, the Borough implemented the Stormwater fee to address stormwater-related issues within the Borough limits. Unlike taxes, this fee is imposed on all properties within the Borough including tax-exempt properties. The fee is based on the amount of a property's impervious surface area. Single-family residential properties are billed on a tiered basis and non-single family residential properties are charged a base rate for each 2,410 square feet of impervious surface area.

Operating & Capital Expenditures: Given FY 2020 was the first full year of the Stormwater Fund's implementation, our primary objective was to have a study performed to evaluate the Borough's stormwater infrastructure and to prioritize accordingly. The Borough hired a consultant to develop a stormwater master plan and secured equipment for Borough staff to perform support field surveys. The complete model and masterplan are anticipated to be completed by end of FY 2022. This will be similar to the modeling that has occurred in the past for the Borough's water and sewer infrastructure repair/replacement programs.



43% of the overall budget is designated for capital

Budget Surplus: The proposed budget anticipates a budget surplus of $346,885.

Stormwater Debt Issuance: The FY 2022 Budget does not propose a debt issuance, but rather will use existing debt and cash.

Stormwater Fund Debt Service (Principal Balance $1,304,259 as of 12/31/2021): As noted previously, the Borough issues debt to finance significant capital projects having a useful life of at least the term of the debt issued.

Stormwater Planned Capital of $1,061,250: As noted in the American Rescue Plan (ARP) section of this Message on Page 31, the Borough anticipates utilizing $500,000 in ARP funding to address stormwater and safety issues in the northeast quadrant of the Borough that is envisioned to include stormwater management enhancements and realignment of the intersection of Penn Street, Kerr Avenue and N. Bedford Street.

The Borough also anticipates bringing forward to Borough Council in FY 2022 a potential recommendation to enhance leaf disposal programming within Borough limits

Sewer Fund Overview

FYE 2021 Current Projection – Revenues Exceed Expenditures by $367,452

FY 2022 – Rates to Increase 3.37% pursuant to 2018 Water Rate Study Recommendation

Typical Water Consumer Bill to Increase $2.00/quarter for single user; $11.00/quarter for family of four

The Sewer Fund is used specifically for sewer related services including wastewater collection, conveyance, and treatment services including laboratory services. The following will summarize the Borough's Sewer Fund revenues, expenditures, capital projects and debt service. Additional information may be found in the comprehensive budget document that follows this Message.

FYE 2020 Audit – Revenues Exceed Expenditures: In 2018, the Borough engaged the services of Gannett Fleming, a consulting firm to perform a water and sewer rate study. In the scope of that study, the consultant was tasked to review the rate structure and billing practices. The consultant recommended increases for FY 2019, 2020 and 2021 given the significant costs facing the Sewer Fund due to the Borough's aging infrastructure and costs associated with the rehabilitation of lines. FY 2020 audit resulted revenues exceeding expenditures by $1,069,961. The surplus of funds generated is dedicated to the Sewer Fund and continued implementation of the Capital Improvement Plan to address sewer system capital needs.

FYE 2021 Current Projection – Revenues to Exceed Expenditures: In FY 2021, the Borough built the Sewer Fund with an anticipated surplus of $588,662 and did not impose the 2021 rate increase of 3.37% as recommended by Gannett Fleming due to the public health crisis and anticipated surplus and reserves. Current projections indicate that the Sewer Fund will have a surplus of $367,452. As noted above, surplus monies allow the Borough to continue the necessary improvements to the Borough's aging infrastructure as such, surplus funds are dedicated to the Sewer Fund for those purposes. *Note: These projections are based on activity through the third quarter and are subject to change based on final audited numbers. Any deficit will be covered through fund balance reserves.*

Fiscal Year 2022: Although the 2018 Rate Study performed by Gannett Fleming recommended a 2021 rate increase of 3.37%, the FY 2021 budget postponed this increase until FY 2022 due the public health crisis.

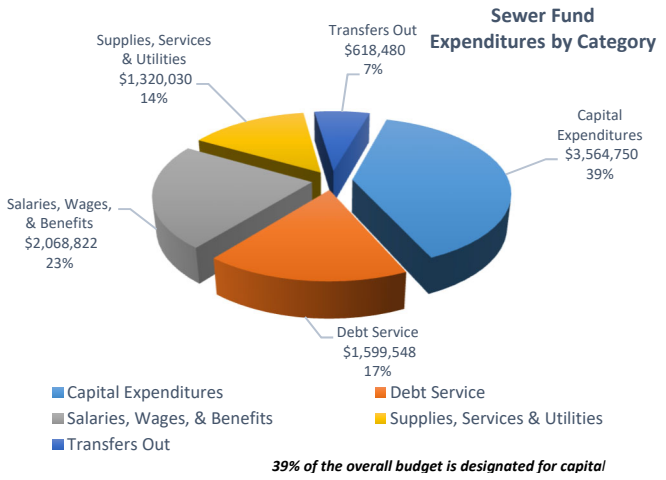
The Proposed FY 2022 Sewer Fund Operating Revenues exceed Operating Expenses by $1,346,188 however $984,374 is anticipated to pay for necessary capital as the Borough continues its recent practice to utilize reserves to pay for capital projects. "PAYGO" financing (20% reserves, 80% debt) is used to help lessen the need for future debt issuances. A surplus of $361,814 is currently anticipated.

Revenues: For 2022, the Sewer Fund Budget anticipates that revenues will by approximately 1.34% which can be attributed to an increase in anticipated contributions by our inter-municipal agreement. The

Borough's inter-municipal partners pay only toward those capital expenditures that can be attributed to their specific service/area. As noted in the Water Fund overview section, the Borough underwent a water and sewer rate study in 2018 that determined how best to fund our sewer operational and capital costs. This analysis recommended an increase in 2021 of 3.37%. However, the available reserve balance allowed the Borough the flexibility to delay imposing a rate increase in FY 2021 given the public health crisis; the rate increase is however included in the FY 2022 Proposed Budget.

According to the EPA, a typical person uses approximately 7,920 gallons per quarter (1100 cubic feet). Using this information a single user in 2021 would see a typical bill of $63 and a family of four would see a bill of $253. In 2022, the single user could expect to see an $82 quarterly bill ($2 increase) and a family of four could expect a quarterly bill of $326 ($11 increase).

Operating Expenditures: The Proposed Budget anticipates that operating expenditures will decrease by 1.94%, which is primarily attributed to savings realized during the FY 2021 debt issuance that reduced the overall debt burden of this fund.



Budget Surplus: The proposed budget anticipates a budget surplus of $361,814.

Capital Projects: $3,564,750 of capital projects will be undertaken and paid through a combination of previously issued bonds, as well as new bonds, cash and inter-municipal contributions. One of the top priorities in FY 2022 will be the continuance of the Sanitary Sewer System Rehabilitation Program, a multi-year project that is estimated to cost nearly $13.5 million over the next five years. For FY 2022, a total of $2,532,000 has been designated. The budget also includes a study related to the Borough's Bio-Solids Program. Depending on the results of the study, over $9M in capital costs would be incurred for potential implementation of an Auto-thermal Thermophilic Aerobic Digestion (ATAD) Project.

Sewer Fund Debt Service (Principal Balance $18,067,579 as of 12/31/2021): As noted previously, the Borough issues debt to finance significant capital projects having a useful life of at least the term of the debt issued.

FY 2022 Water and Sewer Utility Comparison: The Borough periodically receives inquiries on how we compare to other municipalities with respect to water and sewer utility rates. A comparison chart of sewer rates can be found on Page 47 of this document.

Solid Waste Fund Overview

FYE 2021 Current Projection – Initial Deficit Gap Narrowed from $87,594 to $43,801 (est)

FY 2022 – Trash Bag Prices Proposed to Remain at $5.85/bag

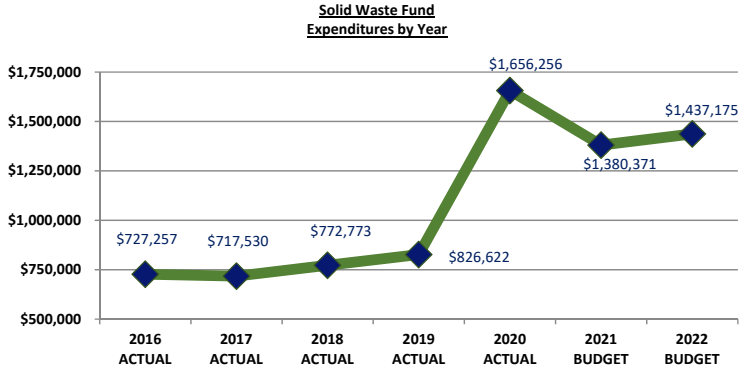
Collection Service Costs to Rise by 3% Per Contract Terms

The Solid Waste Fund is specifically used for trash, recycling, yard waste collection and composting services within the Borough.

The Borough's "Pay as You Throw" (PAYT) program was implemented over 30 years ago as a response to Pennsylvania's 1988 Municipal Waste Planning Recycling and Waste Reduction Act (Act 101) that requires larger municipalities, like Carlisle, to provide curbside recycling. The PAYT program is designed to incentivize residents to generate less household trash and recycle more.

While some municipalities have opted for solid waste collection services to be paid through real estate property taxes or a fixed rate fee, the PAYT program has traditionally placed the resident in a position to make a conscientious decision on how much trash they wish to generate – the less trash thrown away, the less one pays.

Solid Waste and Recycling Contract FYs 2020, 2021 and 2022: In fall 2019, the Borough opted to retain the traditional PAYT program for Fiscal Years 2020, 2021 and 2022 following a competitive bidding process as required by law. Two vendors submitted bids, which were subsequently opened on November 12, 2019. The outcome was a significant increase in costs for the new contract (FY 2020, 2021, and 2022) in comparison to the prior three years.



NOTE: *The fluctuation shown in the graph above for 2020 is due to rising costs related to recycling waste collection and treatment. These costs were anticipated to be passed on to the Borough in its new solid waste collection contract. These costs were passed on to consumers through increased trash bag rates.*

During the November 14, 2019 Meeting, the Borough weighed the merits of the Borough's current PAYT program compared to a quarterly flat fee alternate. It was once again noted that since the last contract award of Fiscal Year 2017, the worldwide recycling market had dramatically changed. In FY 2017, the Borough's hauler was paid by the recycling center for recycling tonnage. A year later, China (one of the recycling industry's largest markets), enacted a policy banning the import of most plastics and other materials that did not meet the lack of contamination requirements. Haulers have since been challenged

by stricter recycling standards, and imposed fees. The Borough's hauler now has to absorb a per ton charge imposed by recycling centers to take the material. Additionally, due to the competitive labor market, the haulers have been faced with increased labor costs to stay competitive with industries like transportation logistics where the demand for licensed truck drivers continues.

The average trash bag use by Borough residences is just under 10 bags per quarter, based on Borough bag sales records. When weighing the cost per bag versus the quarterly fee alternative, it was found that 11 bags per quarter would be the "break even" point for the two systems. Individuals averaging 10 bags or less per quarter will continue to benefit by the bag system while those placing a bag per week, or more, at the curb would see less of an increase or even a possible reduction through the quarterly fee alternative.

This data, along with the following factors, were used to make a final determination for FY 2020, 2021 and 2022 trash and recycling services, which essentially retains the PAYT Program for the next year (FY 2022):

Equity:

- The PAYT program is considered inherently fair. When trash/recycling services are charged through a flat rate, or through taxes, those residents who recycle or take other actions to reduce waste generation subsidize higher waste generating households.
- Those individuals, like the elderly, widows, and couples who may only put out one bag per month would have seen increased costs as much as 460% or more through the quarterly flat fee option.

Economic Sustainability:

- Because of the PAYT Program, the Borough has been able to provide complementary programs including composting, curbside brush and leaf collection, Christmas tree collection, bulk item pick-up.
- Reduce, reuse, and recycling practices can help keep costs and waste generation down.

Environmental Sustainability:

- PAYT Program encourages one to reduce waste and recycle more. Thus, fewer natural resources are extracted and greenhouse gas emissions are reduced.
- The less trash disposed, the less landfill space consumed.

During FY 2020 (the first contract year), a number of changes were made including a new bag design and color, new recycling bins and toters featuring lids to mitigate overflow issues; and, a change to regulations requiring properties with four units or more to contract separately for trash and recycling services. The Borough staff continued public outreach and education on the Borough's new programming and vetted

inquiries and concerns received in FY 2021. Additionally, the Borough continued its practice to offer contactless point of sale options for trash bags and home delivery, which continue to this day.

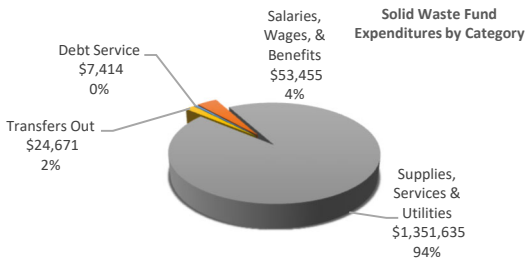
FYE 2020 Audit: The FYE 2020 Audit indicated expenditures of $1,656,256 while revenues collected came in at $1,480,230 resulting in a loss of $176,026. At the November 14, 2019 Council Meeting, the Borough weighed the merits of the cost of the new contract and trash bag costs. The Borough set the price point of trash bags at $5.85 and use reserves to supplement the costs. This deficit was covered through available fund balance reserves.

FYE 2021 Projections: The FY 2021 Solid Waste Fund was initially built with an operating fund deficit of $87,594 as expenditures were projected to exceed revenues collected given the contract increased by 3%. In order to eliminate the deficit, trash bag rates would have needed to increase to $6.28 per bag in 2021. The Borough opted to not raise bag prices and rather close any deficit through fund balance reserves. Current projections indicate that the FYE 2021 deficit will narrow to approximately $43,801. *Note: These projections are based on activity through the third quarter and are subject to change based on final audited numbers. Any deficit will be covered through fund balance reserves.*

Fiscal Year 2022: The Proposed FY 2022 Solid Waste Fund includes an operating fund deficit of $147,424. Fund balance reserves are currently recommended once again to cover the shortfall between rising contract costs and trash bag rates. The waste hauler's contract increases 3% annually so in order to eliminate an operating deficit a trash bag rate of $6.57 per bag would be needed. An evaluation of the program will occur in 2022 prior to the current contract's expiration with proposed options coming before Borough Council for consideration.

Revenues: The FY 2022 budget anticipates that revenues will decrease by approximately .23% (net of fund balance) which is the result of a decrease in interest revenues. The budget for this fund has also appropriated fund balance of $147,424 to help offset the increases and assist in reducing the price per bag.

Operating & Capital Expenditures: The 2022 operating expenditures are anticipated to increase by approximately 4.12%. This increase is attributed to the contract increase for solid waste and recycling collection services. No capital projects are planned for FY 2022.



Budget Deficit: The proposed budget anticipates a budget deficit of $147,424. A rate of $6.00 per bag would be needed to meet a reserve balance of $100,000; a rate of $6.57 per bag would be needed to eliminate the current year deficit; and, a rate of $7.30 would be needed to meet Council's reserve goal of 25%.

Solid Waste Fund Debt Service (Principal Balance $69,204 as of 12/31/2021): As noted previously, the Borough issues debt to finance significant capital projects having a useful life of at least the term of the debt issued. No debt is being proposed for issuance in FY 2022. The anticipated principal balance outstanding in the Solid Waste Fund for debt issued in Years 2017(A) and 2021 (refinancing) is $69,204.

Parking Fund Overview

FYE 2021 Projection – Deficit of $163,109 (est)

FY 2022 - Recommend No Parking Rate Adjustments

Fund Balance Reserves of $90,143 for Capital Expenditures

Forecast: Revenues to Decrease by 3.83%; Expenditures Increase by 8.75%

The Parking Fund is used specifically for parking related services including the parking garage, borough owned parking lots, parking metered spaces, and parking enforcement. The following will summarize the Borough's Parking Fund revenues, expenditures, capital projects and debt service. Additional information may be found in the comprehensive budget document that follows this Message.

FYE Audit 2020: Parking operations were significantly impacted in 2020 by the pandemic. Year-end parking revenues ended the year at $416,004, compared to pre-pandemic revenues in excess of $700,000. Revenue decreases can be attributed to temporary moratoriums that permitted free on-street and off-street parking flexibility.

Controlled discretionary spending and operational modifications, helped offset some of the revenue shortfalls and expenditures associated with the pandemic. The final result was an audited deficit of $123,508.

FYE 2021 Projection: Fiscal Year End 2021 Parking revenues are currently projected to end the year around $551,743 while expenditures are projected at $714,852 resulting in a net deficit of $163,109. In comparison, FY 2019 (pre-pandemic) reflected revenues of $739,014 and expenditures of $525,190. The Borough opted not to raise parking rates in FY 2021, but rather use reserves should the need arise.

Even though projections indicate a budget deficit currently, consideration should be given to committing the $50,000 in FY 2021 that was designated by Council for an economic development activity that has yet to be identified in order to advance economic development and recovery in FY 2022 and/or beyond.

Note: These projections are based on activity through the third quarter and are subject to change based on final audited numbers. Any deficit will be covered through fund balance reserves. *Refer to Table 4 of Page 119 for Budgetary Fund Balance Projections.*

Fiscal Year 2022 Balanced Through Use of Appropriated Fund Balance: The Proposed FY 2022 Parking Fund Budget is projected to end the year with a deficit of $90,143 and is recommended to be balanced through use of appropriated fund balance for planned capital projects.

Revenues: For 2022, the Parking Fund Budget anticipates that revenues will decrease by approximately $27,847 or 3.83% (net of fund balance and bond proceeds), which can be attributed to a projected decrease in interest and rents as well as a planned decrease in the County's subsidy related to the Pomfret

Street Parking Garage. Still, for FY 2022, parking rates are not planned to increase as factors such as the pandemic's duration, economic impacts on employment, business recovery and consumer confidence remain at the forefront of decision-making.

Operating Expenditures & Capital Expenditures: The Proposed FY 2022 Budget anticipates that operating expenditures will increase by approximately $55,217 or 8.75%, which is primarily attributed to the Borough's focus on community and economic sustainability and restructuring of the department as noted on Page 29 of this document.

In 2022, the Parking operations plan to continue to advance the new smart meter technology to collect data that shall be used to identify strengths, weaknesses and opportunities in the downtown parking core; potentially add electric vehicle charging stations and a pay-on-foot station; and, continue to address maintenance needs at the Borough's aging parking garage facility.

The Parking Fund is also proposed to continue funding the Borough's downtown main street organization (DCA) at the same level ($58,000) as FY 2021 and provide downtown snow removal services that are envisioned to be reimbursable through the Borough's CDBG-CV grant.

Budget Deficit: The proposed budget anticipates a non-operating budget deficit of $90,143 that will be closed through use of fund balance.

Parking Fund Debt Service (Principal Balance $524,296 as of 12/31/2021): As noted previously, the Borough issues debt to finance significant capital projects having a useful life of at least the term of the debt issued. The anticipated principal balance outstanding in the Parking Fund for debt issued in Years 2017(A), 2017 (B), and 2021 is $524,296. No debt is being proposed for issuance in FY 2022; however, $100,000 in bond proceeds are being designated in FY 2022 from available proceeds of a previous issuances.

Highway Aid Fund Overview

PennDOT Liquid Fuels Grant Anticipated to Decrease Slightly in FY 2022

The Highway Aid Fund is used specifically for road and pedestrian mobility projects. Expenditures from this fund can only be incurred if revenues exist to offset them. The sole source of funding is from Pennsylvania Department of Transportation's Municipal Liquid Fuels grant program.

The Borough has been notified of the State's anticipated reduction in Liquid Fuels grant monies for local municipalities. Because the Borough relies heavily upon this program to fund failing roads and improve pedestrian and mobility issues, we remain hopeful that the State will reconsider and fund liquid fuels at the level necessary to assist local municipalities, like Carlisle, who have very few revenue generating options and rely heavily upon our state and federal partners to help us meet the needs within our respective communities.

The Borough anticipates receiving approximately $504,286 in FY 2022. These funds, as well as approximately $175,714 in fund balance and interest will be used to meet capital needs.

Capital Projects: $680,000 of capital projects will be undertaken and paid through a combination of state grant monies and fund balance reserves. Street paving and curb ramp upgrades comprise the majority of capital project expenses.

Borough of Carlisle

"Committed to Excellence in Community Service"

REFLECTING BACK

As the year draws to a close, we reflect back on a number of noteworthy initiatives that have either been undertaken and/or successfully completed. Below is just a snapshot of pandemic-related strategies that continue and several accomplishments during Year 2021.

COVID-19 Operations, Community Support and Recovery Efforts:

- ✓ Precautionary measures for employees- mandatory masking
- ✓ Hygiene and social distancing enhancements at Borough facilities
- ✓ Curbside pickup accommodations for downtown patrons
- ✓ Moratorium of utility bill terminations and late penalty assessments
- ✓ Flexible utility bill agreements
- ✓ Free on-street parking at gold meters until August 2021
- ✓ Street sweeping schedule modified in response to on-street parking moratoriums
- ✓ Contactless purchasing and home delivery of Borough trash bags
- ✓ Mobile flu clinic that was spearheaded by Borough resident
- ✓ Door to door COVID educational material provided to select neighborhoods in collaboration with partner, Community Action Network.
- ✓ Emergency Management assistance provided in selection of regional vaccination center
- ✓ Collaboration continued with Community Action Network-connecting people to needed resources
- ✓ Sidewalk expansion ordinance enacted to allow C-1 businesses ability to expand outdoor footprint
- ✓ Open container ordinance enacted in C-1 Business District
- ✓ Use of public spaces permitted for expanded business activities and events

Community and Organizational Initiatives

- ✓ Town Hall held on racial inequity and systemic racism
- ✓ Truth and Reconciliation Commission created
- ✓ Public engagement elevated with the implementation of on-line citizen engagement tools, traditional methods, and neighborhood meetings
- ✓ Technology at Town Hall upgraded to improve virtual meeting capabilities
- ✓ Emergency management readiness maintained
- ✓ Carlisle Urban Redevelopment Plan (CURP) including land use and infrastructure advanced
- ✓ Sustainable Community & Economic Development Department created
- ✓ Grant award totaling $400,200 awarded for comprehensive upgrade of downtown adaptive signals.
- ✓ HOME Project at 157/159 E South Street completed providing LMI homeownership opportunities
- ✓ Rental Housing Inspection program advanced
- ✓ Fundraising activities for self-sustaining K-9 program conducted
- ✓ Fairground Linear Park design and community outreach performed
- ✓ Recreation programming expanded – 20 new programs offered
- ✓ Co-response pilot program advanced
- ✓ Telecommunications franchise agreement executed

Initiatives cont'd:

- ✓ Public Safety programming advanced – smoke detectors, fire safety, engagement, etc.
- ✓ Compost site managed 8,000 seasonal visits
- ✓ Grant award totaling $220,700 for leaf collection enhancements
- ✓ Audible crosswalk controls installed at select intersections
- ✓ Connectivity Project (TIGER) construction and infrastructure improvements advanced
- ✓ Curb ramp upgrades completed in conjunction with roadwork
- ✓ Road maintenance programming undertaken – 1.4 Miles milled/paved; 1.14 miles wearing course
- ✓ Sanitary sewer lining projects completed to reduce peak flows
- ✓ Sanitary sewer system inspections – 12,495' televised, 55 manholes, and, 39,440' flushed
- ✓ Semi-annual fire hydrant flushing performed
- ✓ Leak detection performed on entire water system-Among others, 10 water mains repaired
- ✓ Water meter remote communication equipment installed in-house on 5,200 units
- ✓ Backlog of utility street cut road restorations was reduced by more than 90%
- ✓ Personnel medical plan design and health savings account options researched and advanced
- ✓ Recruitment efforts elevated and onboarding of new hires improved
- ✓ Employee training and advancement opportunities continued
- ✓ Zero loss-time work related injuries attained
- ✓ GFOA Award for Excellence in Financial Reporting and GFOA Budget Award received
- ✓ Unmodified audit opinion received for 2020 audit report
- ✓ Climate Action Commission's creation of Climate Action Plan supported
- ✓ Laboratory lighting replaced with LED fixtures utilizing a PPL rebate program t
- ✓ Accredited environmental testing laboratory maintained
- ✓ Repairs and upgrades completed at various facilities (security, internal and exterior repairs)
- ✓ Perfect compliance record with Pa DEP and EPA bio solids operations
- ✓ Second phase of PPL-owned street lights to be converted from HPS to LED
- ✓ Met all monitoring requirements of the Safe Drinking Water Act

CLOSING REMARKS

A year ago, the Budget Message and budget document for Fiscal Year 2021 reflected the collective work undertaken to mitigate the effects of the Coronavirus, and the optimism, dedication and commitment by Borough leadership and staff to our mission. We remained disciplined and strategic in the utilization of resources balancing service delivery with economic realities.

The Proposed Fiscal Year 2022 Budget reinforces the same optimism, commitment and strategic approaches as we prioritize and advance the Borough's objectives of sustainability, resiliency and equity including among others confronting systemic racism, inequity and injustice, investing in healthy, stable and affordable housing, supporting a thriving and inclusive economy, elevating government transparency and accountability, engaging and empowering community in decision-making, connecting and strengthening neighborhoods, responding to climate change, linking people to services, and building capacity, diversity, and inclusion.

I would like to take this opportunity to thank everyone involved in the preparation of the Proposed FY 2022 Budget - department heads, senior staff, budget managers, supervisors, and team members but most notably, the work of Director of Finance Richard Juday. I would also like to extend my sincere appreciation to our entire staff for carrying out their work responsibly and seamlessly this year in delivering vital services critical to our community's health, safety, and wellbeing. Thinking creatively, collaborating among departments, seeking efficient and effective solutions, inspiring one another, and embracing the impact that their roles play within our community have all been key to successes realized.

Thank you to Carlisle Borough Council and Mayor Scott for your ongoing support and guidance throughout this year navigating pandemic-related impacts to our community and laying the framework for our future. I look forward to the opportunity to present the Fiscal 2022 budget for your consideration and continuing our work of building a more sustainable, resilient, and equitable future for our organization and community.

Respectfully submitted,

Susan D. Armstrong
Borough Manager

SUMMARY OVERVIEW

The Borough budget is a robust document that serves to provide as much information as the Reader may find beneficial, getting progressively more detailed as the Reader moves throughout the budget. In an effort to give the Reader an overall understanding of the budget and highlight key points, the budget is provided in the condensed format below.

This section of the budget starts with a snapshot of current year revenue sources as compared to the previous year. This snapshot also identifies any major changes to rates that may have an impact on 2022 budget revenue. Following the revenue summary is a snapshot of current year expenditure uses as compared to the previous year. Finally, the Budget In Summary is broken out by each fund and highlights fund specific information.

Summary Sources

The following information provides a highlight of 2022 revenues sources as compared to 2021 budget revenue sources in addition to any planned rate changes.

Budget Summary Sources

Fund	Name	2022 Sources	2021 Sources	Differences	2022 Rate Information
01	General Fund	$ 13,937,977	$ 13,345,493	$ 592,484	No Tax Rate Increase
06	Water Fund	9,208,074	9,702,241	(494,167)	3.48% Rate Increase
07	Stormwater Fund	2,825,876	2,552,560	273,316	No Rate Change
08	Sewer Fund	9,533,444	9,016,115	517,329	3.37% Rate Increase
09	Solid Waste Fund	1,437,175	1,380,371	56,804	No Rate Change
18	Capital Projects Fund	7,462,829	12,948,097	(5,485,268)	N/A
32	Parking Fund	888,432	947,778	(59,346)	No Rate Change
35	Highway Aid Fund	680,000	660,000	20,000	N/A
		$ 45,973,807	$ 50,552,655	$ (4,578,848)	

Summary Uses Borough Wide

The following information provides a highlight of 2022 uses / expenditures as compared to 2021 budget uses.

Budget Summary Uses				
Fund	Name	2022 Uses	2021 Uses	Differences
01	General Fund	$ 13,937,977	$ 13,345,493	$ 592,484
06	Water Fund	9,153,471	9,702,241	(548,770)
07	Stormwater Fund	2,478,991	2,403,449	75,542
08	Sewer Fund	9,171,630	8,427,453	744,177
09	Solid Waste Fund	1,437,175	1,380,371	56,804
18	Capital Projects Fund	7,462,829	12,948,097	(5,485,268)
32	Parking Fund	888,432	947,778	(59,346)
35	Highway Aid Fund	680,000	660,000	20,000
		$ 45,210,505	$ 49,814,882	$ (4,604,377)

GENERAL FUND

Fund Budget Summary				
Fund	Name	Sources	Uses	Difference
01	General Fund	$13,937,977	$13,937,977	$ -

Revenues & Rates

- **No 2022 Tax Increase.** A tax rate increase is not proposed in the 2022 Budget. The last time a tax rate increase occurred was in 2017 and related specifically to an adjustment of the fire tax rate. The total real property tax rate is currently 3.495 mills ($3.495/$1,000 of assessed value).

- **No Planned Debt Issuance.** The Borough no longer issues capital debt in the general fund as all general capital related financings are reflected in the Capital Projects Fund. As noted in the Capital Projects Fund section below, no new financings are proposed in that fund either. The General Fund is responsible for transferring sufficient funds to pay for debt service in the Capital Projects Fund. The current combined outstanding principal in both the General Fund and the Capital Projects Fund is $9,885,972.

- **Budget Deficit.** The Borough anticipates using available fund balance reserves as a revenue source to close the gap in the 2022 budget. Use of fund balance reserves in the 2022 budget will still allow the budget to end the year with reserves beyond Borough Councils established goals (discussed in the fund balance section below).

- **Notable Revenue Trends.** Revenue growth is limited given the large reliance on tax revenues, which do not change significantly unless an adjustment to the tax rate occurs. The Borough saw declines in 2020 due to COVID-19 for its service related revenues including recreation programming, community pool revenues, and building permit related revenues. We are seeing a return to regular service related revenue levels as of September 2021 and have budgeted 2022 with the expectation that another economic

downturn will not occur. The 2022 budget and budgets going forward will continue to reflect that revenues will remain neutral. The Borough has available reserves to cover any shortfalls in revenue in any given budget year but the Borough continues to regularly evaluate whether a tax rate increase is warranted considering the economic climate, available fund balance reserves, and overall performance of the fund in the previous year.

Expenses

- **Budget Expenses Increase.** The 2022 budget expenses show an increase of approximately $592,484. This is attributable to transfers to the Capital Projects Fund, rising costs of health care (a 6.6% premium increase in 2022), and the costs associated with implementing new governmental services and council programs.

- **Service Level Changes.** The 2022 budget includes funding in the Department of Administration - Council Budget to implement new programs and services that will be identified during the 2022 council goal planning sessions. The Borough continues to work diligently to maintain the current level of service it provides while finding means to cut costs through responsible budget management.

- **Notable Expense Trends.** The primary expenses of the Borough relate to Salaries, Wages, & Benefits, which have seen major increases in recent years due to rising health care costs. In the last several years, health care has fluctuated with increases between 6-15%. Budget managers have been able to combat these increases by tightening their budgets related to other operating expenses in addition to temporary hiring freezes. In 2021, a committee was developed to evaluate and determine a course of action to review the medical insurance plan. The committee submitted a recommendation that would provide an additional total savings to the General Fund of approximately $22,000 and borough-wide savings of $56,000. The Borough is also establishing a High Deductible Health Plan option that incorporates a Health Savings Account. This additional plan option should encourage a more conscientious use of medical services by employees and over time reduce the health costs to the Borough.

Fund Balance

- **Fund Balance Goal Met**. Anticipated ending fund balance reserves are 54.23% or $6,352,504. Council's goal is 25%.

- **Budget Deficit**. As noted in the revenue section above there is a budgeted deficit in the general fund for 2022. Anticipated operating deficit of $523,917 (as compared to 2021 operating deficit of $630,113). The use of fund balance at this time is made possible due to available fund balance reserves in excess of Council's goal.

  A breakout of fund balance use follows:

Fund Balance Use Breakout		
General Fund:	2022	2021
Fund Balance Use	$ 914,308	$ 630,113
Allocation:		
One-Time Funding - Capital Projects	$ (340,391)	$ -
One-Time Funding - Carlisle Seal Change	(50,000)	-
Operation Funding - Debt Service	(523,917)	(630,113)

- **2020 Deficit and COVID-19 Management**. The 2020 Budget was developed with an anticipated $581,020 deficit, which did not occur. During 2020, the Borough reacted to the outbreak of the COVID-19 pandemic focusing on reducing costs and eliminating certain services in alignment with CDC Guidance and the Pennsylvania Governor's orders. Instead of a $581,020 deficit, the Borough was able to achieve a General Fund surplus of $499,545, as shown in the most recent audited financials.

- **Notable Fund Balance Trends.** The 2022 budget anticipates that operating revenues will be surpassed by operating expenses. The primary methods for correcting this would be increases in Revenue Sources (primarily tax increases) or decreases to ongoing operating expenses. Each budget year the Borough evaluates where costs can be reduced, and whether or not a reduction in services is warranted, a tax increase is appropriate, or whether to rely on available fund balance reserves.

  In the short-term, the Borough has sufficient fund balance reserves to both meet the ongoing needs of the General Fund while also remaining above the determined fund balance goals of council. In the long-term, a regular use of fund balance reserves to meet operating needs would end with a depleted reserve balance. Should no changes be made it can be expected that the General Fund will deplete its fund balance reserves by 2026 taking into account nearly $2.7 Million in projected capital needs.

  The current real estate tax rate of 3.495 mills ($3.495/$1,000 of assessed property value) would need to be adjusted to 4.105 ($4.105/$1,000 of assessed property value) in the 2022 budget in order to maintain councils fund balance goals through 2026. For a property valued at $150,000 this would translate to a $91.50 increase year over year (2022: $615.75, 2021: $524.25).

Changes to Adopted Budget

- **Adopted Budget Changes:** No changes between the Proposed and Adopted Budget were made.

Note: For more information and year over year activity on the General Fund, please see the "General Fund Summary" in the "Financial Summaries" section of this budget.

WATER FUND

Fund Budget Summary				
Fund	**Name**	**Sources**	**Uses**	**Difference**
06	Water Fund	$ 9,208,074	$ 9,153,471	$ 54,603

Revenues & Rates

- **2022 Rate Increase Planned.** The 2022 Budget proposes a rate increase of 3.48% translating to a rate of $5.95 per 100 cubic feet (approximately 748 gallons) of water consumption.

> Fact!
>
> The cost to customers for safe drinking water is less than 1¢ per gallon!

  According to the EPA, a typical person uses approximately 7,920 gallons per quarter (1100 cubic feet). Using this information a single user in 2021 would see a typical bill of $63 and a family of four would see a bill of $253. In 2022, the single user could expect to see a $65 quarterly bill ($2 increase) and the family of four could expect a quarterly bill of $262 ($9 increase).

- **No Planned Debt Issuance.** The 2022 Budget does not propose a debt issuance but rather uses existing and available bonds totaling $4,614,250. The current outstanding principal in the water fund is $11,453,690.

- **Budget Surplus.** The Borough anticipates a budget surplus of $54,603 in the water fund.

- **Notable Revenue Trends.** The primary revenue source in the Water Fund is Charges for Services, which has seen consistent increases due to the recommended rate adjustments garnered from a 2018 Water Rate study performed by Gannet Fleming. However, overall revenue has seen consistent declines in Other Revenue, which is attributable to limited construction activity and the decrease in Water Capacity Tapping Fees over the years. The Borough is built out and the expectation is that Water Capacity Tapping Fees will continue decreasing over time.

Expenses

- **Budget Operating Expenses Increased.** The 2022 budget operating expenses show an anticipated increase of $49,241. This is primarily attributable to rising costs of health care (anticipating a 6.6% premium increase in 2022).

- **Planned Capital of $4,936,750 (5 year: $14,852,250).** Largest of which includes the Water System Rehabilitation ($3,000,000) and Transmission Line Replacement ($875,500).

- **Service Level Changing.**
    - **Smart Water Meter Implementation.** The Borough began installing the next phase of its water meter program in 2021, which will result in water meters having the ability to be read remotely from a tower. This will allow for almost instantaneous readings available to customers as well as aid in leak detection. Currently, if customers are not vigilant they may not learn of a leak until the quarter has ended and the customer is billed. This will enable the Borough to assist and notify customers when suspected leaks exist. The Borough anticipates that this improvement to services will be fully implemented in 2022.
    - **Preventative Maintenance.** The 2022 budget incorporates costs associated with preventative maintenance on the infrastructure of the water line and systems. This includes a focus on preventing water leaks and limiting the effects of water line main breaks by instituting a regular valve replacement and exercising program to ensure that water shutoff is achievable.
    - **Overall.** Overall, the Borough is working to maintain the current levels of service while finding areas that costs can be reduced without affecting service levels. The Borough continues to be proactive in its water line rehabilitation program, which is planned to see between 1-mile and 2-miles of water line rehabilitation each year for the foreseeable future.

- **Notable Expense Trends.** Primary expenses relate to Salaries, Wages, & Benefits, which have seen major increases in recent years due to rising health care costs. In the last several years, health care has fluctuated with increases between 6-15%. As discussed above in the General Fund, a committee was developed to evaluate and determine a course of action to review the medical insurance plan. The committee submitted a recommendation that would provide an additional savings to the water fund of approximately $11,002. The Borough is also establishing a High Deductible Health Plan option that incorporates a Health Savings Account. This addition should encourage a more conscientious use of medical services by employees and over time reduce the health costs to the Borough.

Fund Balance

- **Fund Balance Goal Met.** Anticipated ending fund balance reserves are 131.57%. Council's goal is 25%.

- **Budget Surplus.** As noted in the revenue section above there is a budget surplus incorporated in the 2022 budget of $54,603. It is also worth noting that Operating Revenues exceed Operating Expenses by approximately $377,103 and that $322,500 in current operating revenues are paying for current year capital needs.

- **Notable Fund Balance Trends.** As indicated above, the Borough has a large reserve balance in the water fund. This reserve balance is by design and will be used in the coming years to pay for the rehabilitation of the aging water system. The 2022 budget reflects an intentional preventative maintenance of the Borough's infrastructure to ensure that we remain responsible and consistent in the services we provide to water consumers.

Changes to Adopted Budget

- **Adopted Budget Changes:** No changes between the Proposed and Adopted Budget were made.

Note: For more information and year over year activity on the Water Fund, please see the "Water Fund Summary" in the "Financial Summaries" section of this budget.

STORMWATER FUND

Fund Budget Summary				
Fund	**Name**	**Sources**	**Uses**	**Difference**
07	Stormwater Fund	$ 2,825,876	$ 2,478,991	$ 346,885

Revenues & Rates

- **No 2022 Stormwater Fee Increase.** A stormwater fee increase is not proposed in the 2022 budget. Rates were initially established projecting out 5 years with a start date of 2019.

- **No Planned Debt Issuance.** The 2022 Budget does not propose a debt issuance but rather uses existing and available bonds totaling $553,750. The current outstanding principal in the stormwater fund is $1,304,259.

- **Budget Surplus.** The Borough anticipates a budget surplus of $346,885 in the stormwater fund.

- **Notable Revenue Trends.** The Stormwater fund was established in 2019 and has not fully implemented its rehabilitation program. As a result, revenues collected are sufficient to cover existing capital and operating needs but the overall trend is neutral with exception to new revenue sources specific to capital.

Expenses

- **Budget Operating Expenses Decrease.** Operating expenditures are anticipated to decrease in 2022 by approximately 8.66% or $134,421. This is primarily attributable to better than anticipated debt service rates achieved in the 2021 debt issuance.

- **Planned Capital of $1,061,250 (5 year: $3,195,807).** Largest of which includes the Bedford and E Street Transportation Improvements ($500,000).

- **Service Level Changing.**
    - **2022 Use of Leaf Vacuum Truck.** The Borough anticipates that it will receive grant funds by the end of 2021 to be used towards the purchase of a Leaf Vacuum Truck. Depending on the global market and the ability to receive the truck timely, it may be used in 2022 to provide a new service to customers in the form of leaf pick-up. If such a purchase is made customers will be able to rake their leaves to the curb for pickup by the truck. Currently, customers need to bag their leaves for collection. This will reduce the financial and physical burden on our customers caused by the purchasing and filling of required bagging materials.
    - **Overall.** The Stormwater Fund was established in 2019, as such customers can continue to expect increases in the level of service offered as the Borough addresses rehabilitation projects identified through a Stormwater Evaluation Study.

- **Notable Expense Trends.** The Stormwater fund was established in 2019 and has not fully implemented its rehabilitation program. As a result, expenditures are trending relatively neutral until we are able to implement the rehabilitation plan and ongoing preventative maintenance for the aging stormwater infrastructure.

Fund Balance

- **Fund Balance Goal Met.** Anticipated ending fund balance reserves are 121.34%. Council's goal is 25%.

- **Budget Surplus.** As noted in the revenue section above there is a budget surplus incorporated in the 2022 budget of $346,885. It is also worth noting that Operating Revenues exceed Operating Expenses by approximately $854,385 and that $507,500 in current operating revenues are paying for current year capital needs.

- **Notable Fund Balance Trends.** The Stormwater Fund was established in 2019 and has not fully implemented the planned rehabilitation program for the aging stormwater infrastructure. As a result, we are seeing a growth in fund balance reserves that will be used towards the capital needs of future years.

Changes to Adopted Budget

- **Adopted Budget Changes:** No changes between the Proposed and Adopted Budget were made.

Note: For more information and year over year activity on the Stormwater Fund, please see the "Stormwater Fund Summary" in the "Financial Summaries" section of this budget.

SEWER FUND

Fund Budget Summary				
Fund	**Name**	**Sources**	**Uses**	**Difference**
08	Sewer Fund	$ 9,533,444	$ 9,171,630	$ 361,814

Revenues & Rates

- **2022 Rate Increase Planned.** The 2022 Budget proposes a rate increase of 3.37% translating to a rate of $7.66 per 100 cubic feet (approximately 748 gallons) of water consumption.

  According to the EPA a typical person uses approximately 7,920 gallons per quarter (1100 cubic feet). Using this information a single user in 2021 would see a typical bill of $82 and a family of four would see a bill of $326. In 2022, the single user could expect to see an $84 quarterly bill ($2 increase) and the family of four could expect a quarterly bill of $337 ($11 increase).

- **No Planned Debt Issuance.** The 2022 Budget does not propose a debt issuance but rather uses existing and available bonds totaling $2,580,376. The current outstanding principal in the sewer fund is $18,067,579.

- **Budget Surplus.** The Borough anticipates a budget surplus of $361,814 in the sewer fund.

- **Notable Revenue Trends.** The primary revenue source in the sewer fund is Charges for Services, which has seen consistent increases due to the recommended rate adjustments garnered from a 2018 Water Rate study performed by Gannet Fleming. However, the Borough has seen consistent decreases in Other Revenue due to limited construction activity and the decrease in Sewer Tapping Fees over the years. The Borough is built out and the expectation is that Sewer Tapping Fees will continue decreasing over time.

Expenses

- **Budget Operating Expenses Decrease.** The 2022 sewer fund operating budget anticipates that expenditures will decrease by approximately 1.94% (net of capital expenditures). This can primarily be attributed to savings achieved during the 2021 debt issuance that reduced overall debt service requirements.

- **Planned Capital of $3,564,750 (5 year: $27,842,450).** Largest of which includes the Sewer System Rehabilitation ($2,532,000).
  - **ATAD Project Study.** The budget is also proposed to include a study related to the Borough's Bio-solids Program. Depending on the results of the study, future

capital costs may include $9.3 million for the implementation of an Auto-thermal Thermophilic Aerobic Digestion (ATAD) Project.

- **Service Level Changing.**
  - **Preventative Maintenance.** The 2022 budget incorporates costs associated with preventative maintenance on the infrastructure of the sewer line and systems. This includes a focus on preventing infiltration of ground water into the system.
  - **Overall.** Overall, the Borough is working to maintain the current levels of service while finding areas that costs can be reduced without impacting service levels. The Borough continues to be proactive in its sewer line rehabilitation program, which is planned to see between 1-mile and 2-miles of sewer line rehabilitation each year for the foreseeable future.

- **Notable Expense Trends.** The primary expenses relate to Salaries, Wages, & Benefits, which have seen major increases in recent years due to rising health care costs. In the last several years, health care has fluctuated with increases between 6-15%. As discussed above in the General Fund, a committee was developed to evaluate and determine a course of action to review the medical insurance plan. The committee submitted a recommendation that would provide an additional savings to the sewer fund of approximately $17,190 in employee contributions. The Borough is also establishing a High Deductible Health Plan option that incorporates a Health Savings Account. This addition should encourage a more conscientious use of medical services by employees and over time reduce the health costs to the Borough.

Fund Balance

- **Fund Balance Goal Met.** Anticipated ending fund balance reserves are 209.96%. Council's goal is 50%.

- **Budget Surplus.** As noted in the revenue section above there is a budget surplus incorporated in the 2022 budget of $361,814. It is also worth noting that Operating Revenues exceed Operating Expenses by approximately $1,346,188 and that $984,374 in current operating revenues are paying for current year capital needs.

- **Notable Fund Balance Trends.** As indicated above, the Borough has a large reserve balance in the sewer fund. This reserve balance is by design and will be used in the coming years to pay for the rehabilitation of the aging sewer system. The 2022 budget reflects an intentional preventative maintenance of the Borough's infrastructure to ensure that we remain responsible and consistent in the services we provide to sewer customers.

Changes to Adopted Budget

- **Adopted Budget Changes:** No changes between the Proposed and Adopted Budget were made.

Note: For more information and year over year activity on the Sewer Fund, please see the "Sewer Fund Summary" in the "Financial Summaries" section of this budget.

SOLID WASTE FUND

Fund Budget Summary				
Fund	**Name**	**Sources**	**Uses**	**Difference**
09	Solid Waste Fund	$ 1,437,175	$ 1,437,175	$ -

Revenues & Rates

- **No 2022 Trash Bag Rate Increase.** Customers and residents are charged on a per bag basis for solid waste collection and recycling. In 2022, there will be no changes to the existing rate of $5.85 per bag due to the economic challenges faced by customers responding to COVID-19 and efforts on the part of the Borough to offer financial relief to customers where able. Should an emergency arise and funding is needed, a loan from the general fund would be necessary or alternative grant funding used.

- **Budget Deficit.** The Borough anticipates using available fund balance reserves as a revenue source totaling $147,424 to close the gap in the 2022 budget.

- **No Planned Debt Issuance.** The 2022 budget does not propose a debt issuance. The current outstanding principal in the solid waste fund is $69,204.

- **Notable Revenue Trends.** Revenues will remain relatively unchanged and will continue to remain unchanged unless a price increase is made to the Borough Trash Bags. This service alone makes up approximately 85% of the funds revenues.

Expense

- **Budget Operating Expenses Increase.** The 2022 budget operating expenses show an anticipated increase of $56,804. This is primarily attributable to rising costs of contracted solid waste and recycling collection services.

- **No Planned Capital Expenses.** No funding is allocated to be spent on capital needs in 2022.

- **Service Level Changes:**
    - **Trash Bag Delivery.** Due to the COVID-19 pandemic, the Borough implemented a trash bag delivery service for customers. Customers who are unable or unwilling to go into stores to purchase trash bags may call and order trash bags from the Borough and the Borough will deliver these trash bags to the customers door at no additional charge to the customer.
    - **Overall.** Overall, the Borough is working to maintain the current levels of service while finding areas that costs can be reduced without affecting service levels.

- **Notable Expense Trends.** Primary expenses relate to Solid Waste Collection, Disposal, and Recycling. In 2020, the Borough entered a new contract which saw an 80% increase over previous contracts. In 2021 and 2022, the costs continue to rise 3% each year. A new contract is anticipated in 2023 and the Borough will be working diligently through 2022 to determine ways to reduce costs associated with this fund.

Fund Balance

- **Fund Balance Goal Met.** Anticipated ending fund balance reserves are 4.94%. Council's goal is 25%. To maintain a $100,000 reserve balance the reserves would need to be at 6.96% or a revenue increase/expense decrease of $29,054.

- **Budget Deficit.** The 2022 budget anticipates that operating revenues will be surpassed by operating expenses. The primary reason for this change in 2022 is the continued increases in Solid Waste Collection fees not matched by increases in trash bag rates. The anticipated budget deficit is $147,424 in 2022.

  Notable Fund Balance Trends. The last several years have been marked with a decrease in fund balance reserves to assist in meeting cost demands of the current solid waste and recycling market. At the current rate, the fund balance in this fund will be depleted within a year or two should no changes be made to trash bag price. A rate of $6.00 per bag would be needed to maintain a reserve balance of $100,000 in 2022 and a rate of $7.30 would be needed to achieve councils 25% fund balance reserve goal.

Changes to Adopted Budget

- **Adopted Budget Changes:** No changes between the Proposed and Adopted Budget were made.

Note: For more information and year over year activity on the Solid Waste Fund, please see the "Solid Waste Fund Summary" in the "Financial Summaries" section of this budget.

CAPITAL PROJECTS FUND

Note: The Capital Projects Fund is a non-operating fund and as such does not generate revenues (with exception to a small amount of interest) and expenditures are capital in nature with exception to Debt Service. Additionally, any fund balance available is restricted for capital projects.

Fund Budget Summary				
Fund	**Name**	**Sources**	**Uses**	**Difference**
18	Capital Projects Fund	$ 7,462,829	$ 7,462,829	$ -

Revenues

- **No Planned Debt Issuance.** The 2022 Budget does not propose a debt issuance but rather uses existing and available bonds totaling $1,146,428. The current outstanding principal in the capital projects fund is $7,313,986.

Expense

- **Debt Service Decrease.** The 2022 budget reflects a significant decrease in debt service due to a refinancing that occurred in 2021.

- **Planned Capital of $7,007,426 (5 year: $15,983,108).** Largest of which includes the Urban Redevelopment Plan (TIF) – TIGER ($3,119,000) and the Urban Redevelopment Plan (TIF) – Project 1 ($2,184,000).

Changes to Adopted Budget

- **Adopted Budget Changes:** No changes between the Proposed and Adopted Budget were made.

Note: For more information and year over year activity on the Capital Projects Fund, please see the "Capital Projects Fund Summary" in the "Financial Summaries" section of this budget.

PARKING FUND

Fund Budget Summary				
Fund	**Name**	**Sources**	**Uses**	**Difference**
32	Parking Fund	$ 888,432	$ 888,432	$ -

Revenues & Rates

- **No Parking Rate Increases.** A parking rate increase is not proposed in the 2022 Budget. The most recent increase included a rate increase for smart meters; however, we have not yet been able to determine the overall impact the new rates will have on parking. This is

due to an implementation of a moratorium on parking tickets and fees in recent years due to COVID-19.

- **No Planned Debt Issuance.** The 2022 Budget does not propose a debt issuance but rather uses existing and available bonds totaling $100,000. The current outstanding principal in the parking fund is $524,296.

- **Notable Revenue Trends.** Revenues will remain relatively unchanged and will continue to remain unchanged unless a price increase is made to the parking rates. The Borough will be evaluating parking rates in the coming year to determine if a rate increase is appropriate. The primary obstacle on determining this for the budget is due to the impact of COVID-19 and the inability to determine what, if any, impact the 2020 smart meter parking rate increase has on the overall revenue trends. This is not determinable at this time given COVID-19 and a reduction in revenues due to a moratorium being placed on parking tickets and requirements for paying meters.

Expense

- **Budget Operating Expenses Increase.** The 2022 budget operating expenses show an increase of approximately $55,217 or 8.75%. The primary costs attributable to this increase include the addition of a newly created position that will be partially funded out of parking.

- **Planned Capital of $202,100 (5 year: $787,625).** Largest of which includes improvements to the parking garage ($125,000).

- **Service Level Changes:**
  - **To Go Curbside Parking.** In response to COVID-19, the Borough instituted a program that allowed downtown businesses to occupy one metered space designating it as a pickup space for curbside service at no cost.
  - **Overall.** Overall, the Borough is working to maintain the current levels of service while finding areas that costs can be reduced without affecting service levels.

- **Notable Expense Trends.** Typically, expenditures are relatively consistent year over year. However, in 2022 the fund is seeing an increase in costs due to the allocation of a new positions salary and benefits being partially funded by the parking fund as well as to the implementation of new services including downtown snow removal.

Fund Balance

- **Fund Balance Goal Met.** Anticipated ending fund balance reserves are 129.57%. Council's goal is 50%.

- **Budget Deficit.** It is also anticipated that the Borough will utilize additional reserves to help fund capital projects 2022 totaling $90,143 in fund balance reserves.

- **Notable Fund Balance Trends.** The Borough has a large reserve balance in the parking fund. This reserve balance is by design and will be used in the coming years to pay for the rehabilitation of the parking garage. The 2022 budget reflects an intentional preventative maintenance of the Boroughs parking garage to ensure that we remain responsible and consistent in the services we provide to parking consumers.

Changes to Adopted Budget

- **Adopted Budget Changes:** No changes between the Proposed and Adopted Budget were made.

Note: For more information and year over year activity on the Parking Fund, please see the "Parking Fund Summary" in the "Financial Summaries" section of this budget.

HIGHWAY AID FUND

Note: The Highway Aid Fund is a non-operating fund and as such does not generate revenues (with exception to a small amount of interest) and expenditures are capital in nature. Additionally, any fund balance available is restricted for eligible Highway Aid projects.

Fund Budget Summary				
Fund	**Name**	**Sources**	**Uses**	**Difference**
35	Highway Aid Fund	$ 680,000	$ 680,000	$ -

Revenues

- **Liquid Fuels Grant.** The 2022 budget reflects an anticipated Liquid Fuels allocation of $504,286, a slight decrease from the $511,987 received in 2021.

Expense

- **Planned Capital of $680,000 (5 year: $3,646,000).** All planned capital projects in 2022 relate directly to Street & Highway Improvements ($680,000).

Changes to Adopted Budget

- **Adopted Budget Changes:** No changes between the Proposed and Adopted Budget were made.

Note: For more information and year over year activity on the Highway Aid Fund, please see the "Highway Aid Fund Summary" in the "Financial Summaries" section of this budget.



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Multi-Year Projections

OVERVIEW

Carlisle periodically performs multi-year reviews of Borough revenues and expenditures. This is done to inform the public, elected officials, and staff of potential opportunities and problems the organization will be facing in the coming years. Both positive and negative impacts of the latest long-term reviews are summarized below by fund.

GENERAL FUND

- **COVID-19 Economy**. As the nation's economy has struggled through 2020 and 2021 due to the COVID-19 pandemic, the Borough realized the same negative impact on program related revenues and adjusted expenses accordingly. The uncertainty of whether or not another economic downturn will occur in 2022 and years thereafter is cause for concern as it pertains to future revenues. Fortunately, the Borough has reserves that it can use in to satisfy short-term downturns in the economy and should revenue sources not return to normal the Borough would need to take a more refined look at services and determine what programs are viable and which need to be modified to ensure the stability of the General Funds reserves.
  - **Timeline**:
    - **2022**: The Borough is building its budget with the assumption that an economic downturn will not occur in 2022 and that a normalization of revenues will occur.
    - **2023 and beyond**: While it is uncertain how long the economy will be impacted by COVID-19 and whether or not a severe downturn will occur, the Borough is remaining vigilant and continues to develop strategies in the long term. This includes efforts being made to our Information Technology (IT) infrastructure. Improvements have been made to ensure we have the capabilities to efficiently offer remote working opportunities, and offer improved digital internal and public meeting forums.
  - **Relevant Borough Council Goals**:
    - **Transparency**: *Live Stream Council Workshops and Meetings* – improved IT Infrastructure allows for improved streaming capabilities.
    - **Transparency**: *Provide additional documentation on agenda topics in advance of Council Meetings* – as we adapted for the virtual meeting format we have also naturally made information available electronically. We continue to monitor options that would allow for a more robust electronic platform.

- **Urban Redevelopment Plan**. One of the most significant opportunities for the general fund in the next few years involves the Carlisle Urban Redevelopment Plan and its potential impact on the local economy. The plan will improve the overall economic condition of the Borough through revitalization of three vacant industrial sites totaling

more than 60 acres. This will increase employment opportunities and expand the Borough's tax base. Estimates for the total cost of public infrastructure improvements for the plan are in excess of $20 million split over several years. To date the Borough has been awarded more than $12 million in state and federal grants. In addition, the first phase of tax increment financing provided by the Cumberland County Industrial Development Authority in the amount of $7.9 million was received at the end of 2017. The Borough continues to monitor the redevelopment with hopes that a second phase of tax increment financing will occur or that the Borough may see reimbursement for outlay with excess tax revenues on the site.

- **Timeline**:
  - **2022**: The Borough continues to monitor the project in the short-term with the understanding that the Borough has a limited guarantee that could be called in the first five years of the project. This guarantee requires the Borough to cover an shortfall in debt service for the first five years. The fifth year of this guarantee is 2022. The Borough has not formally been notified that a call on the guarantee is to occur but should such a requirement occur the Borough could be required to pay nearly $1 million in debt service on the tax increment financing.
  - **2023 and beyond**: This project is a long-term program. While COVID-19 has played a major role in the delays surrounding development of the site this project is regularly considered when planning for the long-term. Given that a refinancing occurred in 2021 to pay for parts of this project, heavy consideration is given on how the Borough can promote development within this project area to potentially see additional compensation to cover project costs.
- **Relevant Borough Council Goals**:
  - **Carlisle Urban Redevelopment Plan**: *Continue public communication strategy for transportation improvements/disruptions.* As this program continues to develop, the Borough has coordinated outreach meetings with neighborhoods affected by the development.

- **Police**. Under the state's Act 111, the Borough and its police force entered into a collective bargaining agreement that establishes wages, hours, and other conditions of employment and benefits for the period January 1, 2020 through December 31, 2023. This collective bargaining agreement provides a sense of certainty as it pertains to future costs and the revenue requirements needed.
  - **Timeline**:
    - **2022**: The Borough is in its third year of the collective bargaining agreement and as such budgeted based on the requirements of the agreement.
    - **2023 and beyond**: The budget for the Police makes up approximately 34% of the overall General Fund Budget. As a result, as we approach 2023 the discussions surrounding the collective bargaining agreement will be a significant factor in long-term planning to ensure we remain fiscally responsible.

- **Relevant Borough Council Goals**:
  - **Transparency:** *Expand public understanding of the price of government linking to the cost of services and citizens' expectations, needs, and ability to pay.* As considerations are made for potential rate increases to offset the cost of services provided this will be an area where we may be able to increase the public's understanding around the level of service we provide and the resulting costs of that service. Surrounding municipalities do not have their own police force, which results in lower tax requirements but is a tradeoff for less governmental services.

- **Succession Planning**. A significant number of the Borough's workforce are eligible for retirement. This process may accelerate in the next few years. Strategies have been developed and are being refined to determine how best to manage this process. The knowledge and experience these departing employees will take with them is a concern; however, transitioning to new employees offers advantages as well. The Borough has taken steps to emphasize cross training to ensure that the impact on services during a period of transition is minimal.
  - **Timeline**:
    - **2022**: The Borough has increased the budget for formal training opportunities to improve both staff level and senior staff level expertise. The strategy behind this is to ensure that employees are informed enough to continue operating should employee transitions occur.
    - **2023 and beyond**: This is an ongoing strategy that extends well beyond the current budget year and as such will continue to be at the forefront of long-term decision making strategies. The Borough is also encouraging cross-training and increasing employee involvement so that they are encouraged to have pride in their work. An example of this is the creation of a health insurance committee that is made up of staff members who are given the flexibility to review and provide recommendations for future changes to the medical insurance plans starting in 2022.
  - **Relevant Borough Council Goals**:
    - **Personnel:** *All supervisors attend advanced leadership training course; review and continue department supervisory training.* Supervisors are regularly encouraged to budget for trainings.
    - **Personnel:** *Promote a culture of service, pride, integrity, responsibility, innovation and teamwork.* Staff are being encouraged to take on more responsibility as they cross-train positions and are encouraged to participate in committee's that provide suggestions to management for employee related benefits.

- **Employee Medical Benefits**. The cost of medical benefits has increased significantly over the last several years reflecting anticipated increases from 6-15% each year. In 2022, the Borough was told to expect a 6.6% increase in medical costs. These increases are anticipated to continue over the next several years and is one of the largest impacts on

the Borough's budget. In response to this, the Borough is evaluating its medical benefit offerings to determine the best ratio to ensure the offerings remain competitive but are reasonable in their cost.

- **Timeline**:
  - **2022**: The Borough has budgeted for increases as they directly relate to the medical benefits. Additionally, a committee has been formed primarily of non-supervisory employees who worked throughout 2021 to review the existing medical plan and offerings to determine where savings may be achieved. The recommendations of that committee are incorporated into the 2022 budget.
  - **2023 and beyond**: It is anticipated that starting in 2022 changes will be implemented that are developed from recommendations by the health insurance committee that was formed in 2021. With the ongoing increase in medical coverage premiums, one of the highest increasing operating expenses the Borough experiences, year over year we continue to keep this at the forefront of our long-term decision-making.
- **Relevant Borough Council Goals**:
  - **Personnel:** *Evaluate Medical Insurance options including options for plan design changes.* A health insurance committee has been formed to evaluate the existing medical insurance plan and will consider options for changes that may aid in offsetting the rising costs of providing such a program.

- **Pension costs**. The Borough provides defined benefit plans as a retirement vehicle for many of its employees. In periods of below average investment returns, the Borough's pension costs can fluctuate dramatically. This can negatively impact the Borough's funding of its pension plans by increasing the required contributions needed to adequately fund the plans. However, the Borough has resisted suggestions to change the provisions of its defined benefit plans and has instituted a defined contribution plan for senior staff and directors.
  - **Timeline**:
    - **2022**: The Borough is currently adequately funded based on anticipated pension requirements. However, this is in large part due to the assistance of state funding that is provided to the Borough to meet these pension funding requirements.
    - **2023 and beyond**: While uncertain, there is the ongoing concern that the Borough may not continue to receive state aid to fund its existing pension plans. As a result, this will ultimately rely on General Fund revenues should insufficient funding be received and as we continue monitoring our long-term projections; we keep this possibility in mind.
  - **Relevant Borough Council Goals**:
    - **Revenue:** *Diversify revenues. Explore other PA Boroughs and municipalities with goal of keeping taxes as low as possible while still adding community benefits.*

- **Federal Funding**. The Borough receives funding under the Community Development Block Grant program designed to assist communities, such as Carlisle, which have low-to-moderate income areas. If funding should be reduced, the Borough would not be able to fund the significant financial assistance to local residents under its current funding programs. However, the Borough has been awarded other federal grants including a $5 million TIGER grant to assist with the Carlisle Urban Redevelopment Plan. While these grant funds are useful, they are most likely not recurring.
  - **Timeline**:
    - **2022**: The 2022 budget year reflects anticipate usage and receipt of federal funding. As a result, the services that are offered will not substantially change year over year.
    - **2023 and beyond**: While uncertain, there is the ongoing concern that the Borough may not continue to receive federal funding and as a result may need to either modify its level of service for those programs relying on federal funding or locate alternative revenue sources. As a result, there is the possibility that the Borough will not receive sufficient funding so we keep this in mind as we monitor our long-term projections.
  - **Relevant Borough Council Goals**:
    - **Revenue:** *Diversify revenues. Explore other PA Boroughs and municipalities with goal of keeping taxes as low as possible while still adding community benefits.*

- **State Funding**. The Borough's road paving program is funded nearly 100% through Pennsylvania's Liquid Fuels Tax program, shown as the Highway Aid Fund. This funding source is projected to stagnate or slightly decrease over the next few years. New federal regulations, which require updates to sidewalk ramps to increase accessibility for the disabled, has decreased the amount of Liquid Fuels Tax revenue leftover for paving each year. As state funding decreases, the burden for funding the road-paving program will be placed on the taxpayers.
  - **Timeline**:
    - **2022**: The 2022 budget year reflects anticipate usage and receipt of state funding. However, in 2022 we noted a decline in the amount of Highway Aid Funding we are receiving and will rely on existing fund balance to meet the requirement of our streets programs.
    - **2023 and beyond**: While uncertain, there is the ongoing concern that the Borough may not continue to receive state funding and as a result may need to either modify its level of service for those programs relying on state funding or locate alternative revenue sources. As a result, there is the possibility that the Borough will not receive sufficient funding so we keep this in mind as we monitor our long-term projections.
  - **Relevant Borough Council Goals**:
    - **Revenue:** *Diversify revenues. Explore other PA Boroughs and municipalities with goal of keeping taxes as low as possible while still adding community benefits.*

- **Volunteer Fire Companies**. The Borough is fortunate to have two solid volunteer fire companies providing services to residents. However, volunteer fire departments across the nation have been in decline for years making it harder for volunteer companies to have qualified members. Programs for the recruitment and retention of volunteer firefighters have been initiated by the Borough to alleviate some of these challenges. Nevertheless, a scenario that would be the most costly would be if the Borough had to establish a fire department fully funded by the taxpayer. Such a program is anticipated to cost over $1 Million per year. The Borough and its surrounding municipalities are considering the implementation of a regional volunteer firefighter program, which would help defray the costs from any one municipality and avoid competing recruitment efforts.
  - **Timeline**:
    - **2022**: The 2022 budget year reflects continued financial support of our volunteer fire companies.
    - **2023 and beyond**: While the availability of volunteers is uncertain, the Borough may need to consider the possibility for shared services with surrounding municipalities and the impact that may have on future budgets. Should the volunteer program seize to function it could result in increased operating expenditures of over $1 million per year to finance a paid fire program.
  - **Relevant Borough Council Goals**:
    - **Shared Services:** *Explore opportunities for shared services, especially those services authorized by the Intergovernmental Cooperation Act.*
    - **Volunteerism:** *Continue working group discussions consisting of area municipal representatives and fire companies to continue evaluating regionalization of fire service.*
    - **Volunteerism:** *Explore ways to create incentives to increase and retain volunteer firefighters.*
    - **Public Education:** *Youth involvement in emergency services. Potentially develop a youth commission that could promote volunteerism and involvement in the fire department, emergency services, etc.*

WATER FUND

Opportunities

The primary opportunity for the water fund in the next few years is increasing the usage of the water plant by marketing available capacity to neighboring municipalities, which have significant development opportunities.

Challenges

The primary challenge for the fund in the next few years is the age of the water distribution system. As the system continues to age, the Borough can expect costs to increase significantly to ensure the system operates as efficiently and effectively as possible. An engineering analysis of

the water distribution system has been completed. Extensive capital improvements to the distribution infrastructure will be required in the coming years to maintain a strong system. Increased spending on capital improvements and increases in user fees is occurring on an annual basis. The Borough has strong reserves that it continues to drawdown on to help smooth rate increases needed to fund the capital program.

- **Timeline**:
  - **2022**: The 2022 budget year reflects continued improvements and rehabilitation to the water distribution system.
  - **2023 and beyond**: The rehabilitation plan is an ongoing plan that is anticipated to continue for at least the next 50 years with improvements anticipated of 1 to 2 miles of rehabilitation each year. On average, each mile of rehabilitation results in $1 million of funding requirements. With substantial costs anticipated this is an ongoing consideration as we plan for the future.
- **Relevant Borough Council Goals**:
  - **Infrastructure:** *Continue to advance infrastructure work and dedicate funding to tackle the issues of the Borough's aging systems.*
  - **Public Education:** *Collaborate with School District to involve schoolchildren so they can be educated about the importance of Borough infrastructure.*

Revenue Rate Evaluation

In 2018, the Borough undertook a comprehensive rate study to determine the proper mix of pay-go and bond issuances. The final recommendations recommended annual increases over the next several years. In 2022, the Borough continues to follow the recommendations made and are planning to increase rates by approximately 3.48%. Additional information on the proposed increases can be found in Section 3, Financial Summaries, for the Water Fund.

STORMWATER FUND

Opportunities

The primary opportunity for the stormwater fund in the next few years is utilizing stormwater management fees to improve stormwater infrastructure and reduce the number of flooding incidents in the Borough. The stormwater management fee was fully implemented in July 2019.

Challenges

The primary challenge for the fund in the next few years is the age of the stormwater management system. As the system continues to age, the Borough can expect costs to increase significantly to ensure the system operates as efficiently and effectively as possible. The Borough received a MS4 stormwater permit in 2015, which requires a more stringent stormwater program going forward. As more regulations are enacted, the Borough will likely incur increased costs to comply with them. Extensive capital improvements to the distribution infrastructure will be required in the coming years to maintain a strong system. Increased spending on capital improvements and increases in stormwater management fees will need to be monitored on an annual basis. The Borough will undergo a stormwater engineering study to prioritize stormwater projects going forward.

- **Timeline**:
  - **2022**: The 2022 budget year reflects continued improvements and rehabilitation to the stormwater management system. The 2021 Budget also anticipated the purchase of a leaf vacuum that will aid in reducing the amount of debris that goes into the stormwater system.
  - **2023 and beyond**: The Borough is working to develop a rehabilitation program in 2022 which will identify a program and timeline for rehabilitating the stormwater management system. This is anticipated to being an ongoing rehabilitation project, and should the water and sewer system be any indication could cost the Borough close to $1 million each year. With substantial costs anticipated this is an ongoing consideration as we plan for the future.
- **Relevant Borough Council Goals**:
  - **Infrastructure:** *Continue to advance infrastructure work and dedicate funding to tackle the issues of the Borough's aging systems.*
  - **Public Education:** *Collaborate with School District to involve schoolchildren so they can be educated about the importance of Borough infrastructure.*

SEWER FUND

Opportunities

As with the water fund the primary opportunity for the sewer fund in the next few years is increasing the usage of the sewer plant by marketing the available capacity to neighboring municipalities that have significant development opportunities.

Challenges

There are at least three primary challenges for the sewer fund in the next few years: the aging collection infrastructure, inflow and infiltration, and bio-solids removal. As the sewer system continues to age, increasing capital costs can be expected. A study was completed in 2014 to evaluate the sewer collection system to determine if significant capital improvements will be needed to the system to address inflow and infiltration. The results of the study included a capital improvement plan containing estimated costs exceeding $30 million over the next 25 to 30 years. The Borough needs to continue to monitor its bio-solids removal program to ensure it is meeting local farmer needs and performing in a cost effective manner. As private companies specializing in this service expand in the marketplace, Carlisle will have to remain competitive to ensure its bio-solids removal program remains cost effective.

- **Timeline**:
  - **2022**: The 2022 budget year reflects continued improvements and rehabilitation to the sewer collection system.
  - **2023 and beyond**: The rehabilitation plan is an ongoing plan that is anticipated to continue for at least the next 50 years with improvements anticipated of 1 to 2 miles of rehabilitation each year. On average, each mile of rehabilitation results in $1 million of funding requirements. With substantial costs anticipated this is an ongoing consideration as we plan for the future.

- **Relevant Borough Council Goals**:
  - **Infrastructure:** *Continue to advance infrastructure work and dedicate funding to tackle the issues of the Borough's aging systems.*
  - **Public Education:** *Collaborate with School District to involve schoolchildren so they can be educated about the importance of Borough infrastructure.*

Revenue Rate Evaluation

The Borough undertook a comprehensive rate study to determine the proper mix of pay-go and borrowing in 2018. The final recommendations recommended annual increases over the next several years. In 2022, the Borough is proposing a rate increase of 3.37%. Additional information on the proposed increases can be found in Section 3, Financial Summaries, for the Sewer Fund.

PARKING FUND

Opportunities

The primary opportunity in the parking fund is the continued enhancement of downtown Carlisle businesses. In addition to increasing activity downtown through a number of different events, store vacancy rates have continued to decrease. With the potential for significant enhancements outside the area as part of the Urban Redevelopment Plan, the Borough's downtown is strongly positioned to continue its growth.

Challenges

The primary challenges for the parking fund in the next few years are related to the overall economy, parking capacity, and maintenance issues. Although the downtown has performed well during the current upswing in the local economy, the Borough continues to monitor downtown activities to ensure resources are adequately allocated to keeping the area strong. Carlisle must remain diligent in its oversight of downtown activities, parking capacity needs will continue to be monitored to ensure residents and businesses have adequate parking available to meet their needs. With the potential changes as part of the Urban Redevelopment Plan, additional parking strategies will be developed to ensure adequate parking is available.

The Borough's parking garage was placed in service in 1999. Regular preventative maintenance will continue. The majority of the Borough's parking meters are approximately 25 years old. The Borough is currently working to replace the majority of its aging mechanical meters with smart parking meters. The first phase of this replacement program was completed at the start of 2020 and is being considered for expansion into the more distant blocks of downtown. The Borough will be monitoring new technologies to ensure that the parking meter program remains cost effective. The Borough's six parking lots will be constantly monitored to ensure each lot provides users with the most effective parking solutions for their needs. In 2022, the Borough will be investigating the installation of electric vehicle charging stations.

- **Timeline**:
  - **2022**: The 2022 budget includes consideration to implement electric vehicle parking spaces and also review of the smart parking meters currently in place to determine expanding the smart meters out to surrounding blocks.
  - **2023 and beyond**: Beyond 2022 we keep in mind that as ride sharing services increase there may come a time when we need to evaluate whether

revenues meet operating expenses. Additionally, the Borough must also evaluate the possibility of purchasing or installing a second parking garage within the Borough should the Urban Redevelopment Plan warrant such a cost. The construction of a parking garage will be a considerable cost to the Borough, we keep this and potential partnerships in mind as the projects continue to develop.

- **Relevant Borough Council Goals**:
  - **Carlisle Urban Redevelopment Plan:** *Continue public communication strategy for transportation improvements/disruptions.*
  - **Road Diet Check-up:** *Explore eliminating three to six parking spaces on East Pomfret Street as well as reviewing congestion issues occurring on South Street.*

SOLID WASTE FUND

Challenges

The primary challenges for the solid waste fund are state funding and contract changes in its pay-to-throw program. Any decrease in state funding to the Borough for its recycling program will increase costs for residents. The Borough is in the middle of a three-year trash bag contract. This contract has resulted in significant increases in cost that are passed on to the users of the trash program. The cost to the consumer is currently being supplemented by available fund balance to smooth the rate increases over the next several years.

- **Timeline**:
  - **2022**: The 2022 budget includes a 3% increase to Solid Waste Collection and Recycling costs and does not provide for an increase to the usage of the service.
  - **2023 and beyond**: Without an improvement to the Solid Waste Collection and, primarily, the recycling market the Borough can anticipate continued increases in future contracts. As we near the end of the existing contract the Borough will need to evaluate the level of service it provides and or the rates in place to keep the Solid Waste program viable.
- **Relevant Borough Council Goals**:
  - **Revenue:** *Evaluate policies and operations, analyze cost structure, assess revenue options, and explore shared services for solid waste fund to keep trash bag rates flat.*

CONCLUSION

Carlisle is taking action and identifying the areas of most concern in order to be fiscally responsible. In addition, cash reserves are at reasonable levels and both defined benefit pension plans are more than 100% funded. Additionally, the Borough has adequate debt capacity available with which to fund needed capital improvements.

However, the Borough has several issues which could significantly impact operations in the future: a sewer system inflow and infiltration problem that could cost taxpayers over $30 million to correct; an urban redevelopment plan that will add $20 million in capital expenditures; a water system review that will add millions of dollars to the community's capital improvement

plan; added stormwater regulations which will require a strong financial commitment; and aging infrastructure in non-water and non-sewer assets.

Fortunately, as the reader of this budget document will see, the Borough is actively pursuing a number of creative solutions to ensure adequate funding for these issues. This will ensure Carlisle remains a vibrant and attractive community.



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GOALS & POLICIES



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Community Goals

Carlisle All-America City 2021

BOROUGH COUNCIL GOALS

Every two years following a municipal election and reorganization, Borough Council meets to establish goals and objectives for the following two years. Once those goals and objectives are formally adopted, they are used by administrative staff under the direction of the Borough Manager to more efficiently and effectively guide the day-to-day management of Borough activities. The following goals and objectives were adopted and guide the work of Borough Council committees for 2020 and 2021. Borough Council will be meeting in early 2022 to establish goals for 2022 and 2023.

Budget & Finance Committee

- **Shared Services**
  - Explore opportunities for shared services, especially those services authorized by the Intergovernmental Cooperation Act.
- **Revenue**
  - Diversify revenues. Explore other PA Boroughs and municipalities with the goal of keeping taxes as low as possible while still adding community benefits.
  - Evaluate policies and operations, analyze cost structure, assess revenue options, and explore shared services for the solid waste fund to keep trash bag rates flat.
- **Outside Agency**
  - Create new process developed by staff that opens the program to all residents / businesses / groups within the Borough with an overall mission to benefit and enhance Carlisle.
- **Transparency**
  - Expand public understanding of the price of government linking to the cost of services and citizens' expectations, needs, and ability to pay.
- **Purchasing**
  - Add anti-discrimination language to contracting process; research and consider adding "responsible contractor" language to bid specifications.
- **Budget**
  - Analyze reforms to mitigate expected budgetary challenges.
  - Implement strategies to reduce the Borough's General Fund "Debt Capacity".
  - Implement strategies to reduce operating expenditures over operating revenues.
  - Understand weaknesses and strengths of current financial structure to determine how to move forward in a responsible way.
- **Service Delivery**
  - Develop a strategy for service delivery in the 21st Century that involves among other things an e-commerce plan, performance measures, and offering added value to our customers.

Economic Development

- **Revitalization Initiatives**
  - Work with local academic institutions to prepare a survey of what students need for them to stay in Borough/Carlisle Region.
  - Develop Borough-wide economic strategic plan that looks beyond just the C-1 zone.
- **Zoning Reforms**
  - Analyze zoning reforms that may encourage economic development, sustainability, and building repurposing or renovations.
- **Downtown Revitalization Initiatives**
  - Transform the Square from an underutilized public space to a vibrant pedestrian-centered space through low-cost creative place making; rotate a pop-up, grab-and-go stand that rotates operation by downtown properties; utilize alcohol ordinance for rotating beer gardens.
  - Ensure that the economic vitality of the downtown is sustained through advanced collaborative and advocacy efforts by the DCA within the C-1 area.
  - Create working group with downtown stakeholders to chart master plan in 2020 for public art within the Borough. Inventory potential sites for murals and crosswalk paintings for summer / fall of 2020.
  - Promote sustainability in downtown by adding bike racks and recycling containers in select locations.
- **Carlisle Urban Redevelopment Plan**
  - Continue public communication strategy for transportation improvements/disruptions.

Public Works

- **Infrastructure**
  - Continue to advance infrastructure work and dedicate funding to tackle the issues of the Borough's aging systems.
- **Road Diet Check-up**
  - Determine appropriate time schedule and funding sources for reversing circulation at alleys around Square and extending turning lanes at Square. Meet and collaborate with community stakeholders and PennDOT on appropriate community outreach.
  - Continue to repair pedestrian cross signals and consider the hiring of an engineering firm to perform the road diet checkup.
  - Explore eliminating three to six parking spaces on East Pomfret Street as well as reviewing congestion issues occurring on South Street.
- **Public Education**
  - Collaborate with School District to involve schoolchildren so they can be educated about the importance of Borough infrastructure.

Public Safety

- **Volunteerism**
  - Continue working group discussions consisting of area municipal representatives and fire companies to continue evaluating regionalization of fire service.
  - Explore ways to create incentives to increase and retain volunteer firefighters.
- **Policy**
  - Achieve 2020 PLEAC Reaccreditation.
- **Personnel**
  - All supervisors attend advanced leadership training course; review and continue department supervisory training.
- **Transparency**
  - Achieve 75% customer satisfaction rating.
- **Public Education**
  - Continue fire safety education to citizens and emergency services.
  - Youth involvement in emergency services. Potentially develop a youth commission that could promote volunteerism and involvement in the fire department, emergency services, etc.

Parks and Recreation

- **Recreational Opportunities**
  - Provide pedestrian-friendly options for residents to access recreational options, food markets, and entertainment, especially in northern residential-zoned areas
  - Evaluate possibility of including a skate park in the linear stormwater park plans.
- **Finance**
  - Use effective and innovative funding methods to build, maintain, operate and promote parks and recreation programming.
- **Land Use Planning**
  - Consider marketing the upper story of the community center as a co-working space.
- **Transparency**
  - Engage residents in planning, stewardship, and programming of park and recreation resources and provide effective community outreach and marketing to increase public awareness and support of recreational services.
- **Sustainability/Renewable Energy**
  - Incorporate features and amenities into parks that fit local context and interest, contribute to environmental sustainability, and are accessible, safe and easy to maintain long-term.

Employee Relations and Citizen Participation

- **Personnel**
  - Address and update personnel policies to fit current industry standards. Examples include: social media and cell phone usage policies.
  - Promote a culture of service, pride, integrity, responsibility, innovation and teamwork.
  - Evaluate Medical Insurance options including options for plan design changes.
- **Compensation Plan**
  - Review and update Borough's Compensation Plan.
- **Transparency**
  - Provide additional documentation on agenda topics in advance of Council meetings to encourage more community dialogue.
  - Live stream Council workshops and meetings.
  - Citizen Survey w/focus on obtaining feedback on issues like use of trash bag system, improvements to Borough Services, general feelings about direction of Borough.
  - Hold public meetings in different locations, schedule Public Hearings in advance.
  - Improve online portal of information access for residents and Council. Consider an alternative to Dropbox for meeting information that would allow public access to certain documents on the agenda.
- **Internal Communication Structure**
  - Clearly define an internal communication structure.

Sustainability and Community Planning

- **Sustainable/Renewable Energy**
  - Develop meaningful, implementable and measurable Climate Action Plan that commits to meaningful and measurable GHG emission reductions.
  - Incorporate climate action planning as part of the Borough's Comprehensive Plan.
  - Prepare for autonomous vehicles by reviewing and updating Borough roads and maps and making data available on the cloud.
  - Decrease municipal trash processed at landfill.
  - Incorporate development and implementation of a renewable energy system at Wastewater Treatment Plant to help power the plant and offset carbon-based energy use elsewhere in Borough.
  - Explore ways to add sustainable energy options in the Borough. For example, charging stations for electric vehicles and work toward goal of 50% of hybridization of police fleet.
  - Complete greenhouse gas inventory and internal action plan.
  - Join ICLEI to access inventory resources.

- Develop strategies and establish education program to reduce the amount of disposable waste that is either buried in landfills or is incinerated through recycling and re-use.

- **Land Use/Planning**
  - Evaluate options to adjust or remove mandatory minimum parking requirements that would assist in mitigation of stormwater runoff and lessen development costs.
  - Advance projects that enhance Borough's identity such as enhanced and upgraded amenities like wayfinding signage, showcase art, culture, and history.
  - Review codes and zoning to maintain charm and character of our neighborhoods and preserve historic areas and bldgs.
- **Housing Inventory Standards**
  - Advance the Borough's rental ordinance.
  - Continue to work with the RACC to help identify bubble properties and neighborhoods. Use HOME program to remediate key projects to "preserve, protect, and grow" the community.
- **Combatting Homelessness**
  - Consider developing creative solutions for the Borough to provide support to the homeless community and the organizations supporting the homeless community.
- **Improving Revenue Sources**
  - Continue investigating zoning/overlay items such as lot regulations (bldg. height, etc.) that could advance redevelopment of existing buildings while still maintaining the town's historic charm.

COMPREHENSIVE PLAN

On March 14, 2019, Borough Council adopted an update to the 2002, Comprehensive Plan. The 2019 update was not a wholesale revision, but rather focused on six (6) key issues:



1. Downtown
2. Traffic and Parking
3. Public Safety
4. Housing and Shelter
5. Bicycle & Pedestrian Mobility
6. Resiliency

In addition to guiding administrative, operational, and planning policies on these topics, the plan recommended several Action Items, which subject to Borough Council direction and

resources should be pursued over the next 10 to 15 years to fulfill both the long-term development and preservation for Carlisle.

The Comprehensive Plan addresses goals and objectives summarized below.

- **Goal: Land Uses, Housing, and Community Character**
  - ***Objectives***
    - Protect and enhance Carlisle's quality of life as a traditional medium-sized town, with a well-balanced mix of uses.
    - Provide for compatible land use patterns that avoid conflicts between different uses and manage truck traffic.
    - Strengthen the downtown as a business, entertainment, cultural, and civic center.
    - Strengthen residential neighborhoods, with an emphasis on home-ownership and rehabilitation of older buildings.
    - Encourage the re-use and redevelopment of existing buildings and properties for modern residential and economic uses.
    - Extend the best features of older development into newer development, including "human scale" development at densities that support walking, biking, and substantial landscaping.
    - Improve the visual attractiveness of Carlisle and the surrounding region, with an emphasis upon major entranceways that create a positive first impression upon visitors.

- **Goal: Economic Development**
  - ***Objectives***
    - Stress a strong, diversified economy that generates stability, sufficient tax revenues, and wide employment opportunities.
    - Ensure that residents have the practical job skills needed by employers.
    - Embrace and integrate the resources of the Army War College, Dickinson College, PA State Dickinson Law, the Carlisle Area School District, and other strong institutions in the region.
    - Emphasize tourism that is built upon the area's heritage, arts, culture, and recreational assets, such as proximity to Kings Gap, Michaux State Forest, and Pine Grove Furnace.

- **Goal: Historic Preservation**
  - ***Objectives***
    - Encourage appropriate reuse and historic rehabilitation of older buildings, as well as new construction that is consistent with historic surroundings.

- **Goal: Community Facilities and Services**
  - ***Objectives***
    - Provide high-quality community facilities and services in the most cost-efficient manner.

Farmers on the Square, Farmers Market



- **Goal: Transportation**
  - ***Objectives***
    - Work with PennDOT and adjacent municipalities to manage congestion and improve safety through cost-effective operations and improvements.
    - Seek to reduce the amount of truck traffic that passes through the Downtown.
    - Promote increased use of public transit, bicycling, walking, and carpooling.

- **Goal: Natural Features**
  - ***Objective***
    - Protect important natural features, with a special emphasis upon the Letort Spring Run and mature trees.

GLOBAL CLIMATE CRISIS RESPONSE

In the fall of 2019, the Borough of Carlisle began participating in the Pennsylvania Department of Environmental Protection's Local Climate Action Assistance Program. The ultimate goal of the Borough is to establish its own Climate Action Plan to reduce emissions and manage impacts.

Greenhouse Gas Inventory

After joining the program the Borough teamed up with Dickinson College's Center for Sustainability Education to measure greenhouse gas emissions in the Borough. The group calculated greenhouse gas emissions for the years 2016 and 2017. This inventory will serve as a baseline to help the Borough identify and prioritize emission sources for action, developing strategies for reducing emissions, and setting goals.

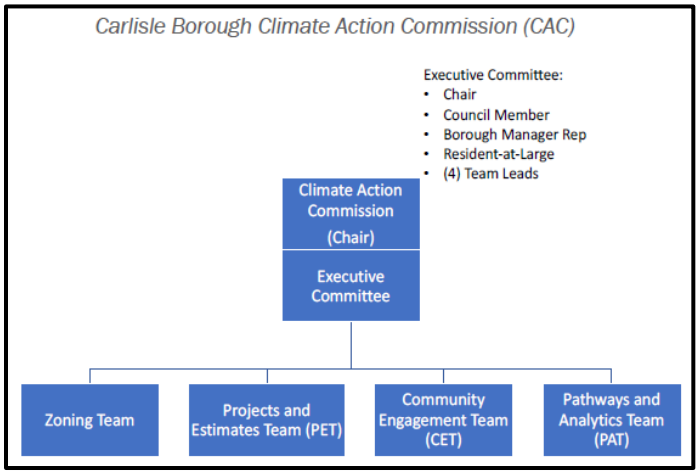
2017 Greenhouse Gas Emissions Borough of Carlisle

Sector	Emissions (MTCO2e)	Percent of Total
Non-Residential Energy	113,442	47.5%
Residential Energy	46,157	19.3%
Transportation	71,046	29.7%
Solid Waste	6,757	2.8%
Water & Wastewater	1,464	0.6%
TOTAL	**238,866**	100.0%

Non-residential energy is the number one source for greenhouse gas emissions in the Borough, with electricity being the biggest contributor. Electric utilities emitted nearly 77,000 MTCO2e of greenhouse gases to generate the electricity used by Carlisle establishments in 2017.

Climate Action Resolution and Commission

In July 2020, Borough Council unanimously approved the adoption of a Climate Action Resolution that commits the Borough to reducing greenhouse gas emissions 26% by 2025 and 80% by 2050, compared to 2005. The resolution also required the Borough to form a Climate Action Commission to create a Climate Action Plan for the Borough. The Committee was established in September 2020 and is comprised of an Executive Committee and four working groups, each headed by a Team Lead. The groups are the Community Engagement Team, Pathways & Analytics Team, Projects & Estimates Team, and Zoning Team. Resident participation in the Climate Action Commission exceeded any other standing Borough committee or board, placing over 40 residents into the planning process. The organization of the commission is as follows:



Commission in Action

Detailed below are highlights of some of the accomplishments of the Climate Action Plan through September 2021.

- **October 20, 2020 -** a series of free community forums about Climate Action Planning were started and continued to be hosted through February 2, 2021 by community groups and agencies in the Cumberland Valley.

- **December 2, 2020 –** Borough Council approved sending a letter in support of Pennsylvania joining the Regional Greenhouse Gas Initiative (RGGI).

  RGGI is an initiative of 10 New England and Mid-Atlantic States, to reduce greenhouse gas emissions from the power sector while generating economic growth. This is achieved

by setting a regional cap or limit on carbon dioxide (CO2) emissions from electric power plants in the participating states. By joining RGGI, Pennsylvania could potentially reduce climate pollution from carbon emissions by 188 million tons by 2030.

- **February 19, 2021 –** members of the Climate Action Commission took part in a panel discussion offered by the Cumberland County Bosler Memorial Library. The Commission panelists introduced themselves and summarized their thoughts and specific actions to be taken to address climate change on local, national, and international levels with particular emphasis on the Cumberland Valley region.

- **March 5, 2021 –** the Commissions executive committee voted to approve a proposed pathway for meeting their goals of reducing greenhouse gas emissions 26% by 2025 and 80% by 2050, compared to 2005 levels. The committee unanimously voted to approve the Rapid Pathway. The proposed moderate pathway would not have met their target mitigation goals. The Proposed Pathways Summary Report can be viewed on the Carlisle Borough's website.

  Additionally, The Community Engagement Team was awarded a $7,500 grant from the Civic Engagement Fund at Dickinson College. The team plans to use the funds to further its community outreach goals.

- **April 8, 2021 -** At their April Meeting, Borough Council appointed APPI Energy as the Borough's Solar Electric consultant and authorized the distribution of a Request for Proposal related to the planning and design of a potential solar energy project.

- **June 14, 2021 –** The Community Engagement Team hired an intern to assist with community outreach and survey distribution.

- **June 15, 2021 -** The Carlisle Climate Action Commission offered mini-grants to fund projects in the Carlisle community with a positive environmental impact. The Commission had particular interest in funding those areas that addressed the following:
  - Environmentally-friendly ways to cut business costs while also reducing greenhouse gas emissions (for those applying as a small business)
  - Alternative methods of energy and energy use reduction - for example: switching from incandescent to LED lightbulbs; bike rack installations
  - Local beautification - for example: light installations; planting native plants or trees; installation or maintenance of a community garden

- Projects which engage across Carlisle neighborhoods or with diverse groups.

- **September 9, 2021 –** A problem statement regarding Single Use Plastics was presented to Borough Council and subsequently provided to Dickinson College. Dickinson College will focus their research on determining what strategy would best suit the Borough on managing Single Use Plastics. This could include a plastic bag ban, fee for use of plastic bags, combination of fee and ban, participation only communication and education, incentives to modify behavior, or taking no action. Results of the research are anticipated by May 2022.

Fiscal Policies

OVERVIEW

The Government Finance Officers Association (GFOA) recommends fiscal policies in three areas: financial planning, revenue, and expenditures. The fiscal policies are to be developed by professional staff and formally adopted by the jurisdiction's governing board. A brief description of each policy, as presented by GFOA, is provided below:

Recommended Financial Planning Policies	
Balanced Budget:	▪ Defines balanced operating budget ▪ Encourages commitment to balanced budget in normal circumstances ▪ Provides for disclosure when deviation from balanced operating budget is planned or when it occurs
Long-Range Planning:	▪ Process that assesses the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management and investment practices, programs and assumptions
Asset Inventory:	▪ Assess condition of all major capital assets ▪ Used to plan for ongoing financial commitments required to maximize the public's benefit
Recommended Revenue Policies	
Revenue Diversification:	▪ Encourages diversity of revenue sources in order to improve the ability to handle fluctuations in individual sources
Fees and Charges:	▪ Identifies manner in which fees and charges are set and to the extent to which they cover the cost of the service provided
One-time Revenues:	▪ Discourages use of one-time revenues for ongoing expenditures
Unpredictable Revenues:	▪ Provides guidelines on collection and use of major revenue considered unpredictable
Recommended Expenditure Policies	
Debt Capacity, Issuance, and Management:	▪ Specifies appropriate uses for debt ▪ Identifies maximum amount of debt and debt service that should be outstanding at any time
Reserve Accounts:	▪ Maintain prudent level of financial resources to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures
Operating / Capital Expenditure Accountability:	▪ Compare actual expenditures to budget periodically ▪ Decide on actions to bring budget into balance, if necessary

GFOA believes that the adopted financial policies should be used to frame major policy initiatives and be summarized in the budget document.

Additionally, GFOA recommends these policies, along with any others that may be adopted, be reviewed during the budget process. Professional staff should review the policies to ensure continued relevance and to identify any gaps that should be addressed with new policies. The results of the review should be shared with the governing board during the review of the proposed budget.

The Borough follows closely all appropriate GFOA recommendations. Below are the financial policies developed by the Borough. These policies are used as a guide for providing services to the community at a reasonable cost; however, the policies presented are not intended to restrict Borough Council authority when determining service requirements for the activities of the Borough.

FINANCIAL PLANNING POLICY

The financial planning policies of the Borough are as follows:

- **Balanced Operating Budget:** The Borough must adopt a balanced operating budget with estimated revenue equal to appropriated expenditures for all funds. (§503 of the Home Rule Charter (the "Charter") and §27-3 of the Carlisle Code of Ordinances (the "Carlisle Code")). The Borough's 2022 general fund budget is balanced under *scenario three* below. Other funds use a mixture of the scenarios identified.

  *Defining a Balanced Budget***:** The Borough considers a balanced budget to be one where revenues equal expenditures. However, the budget is also considered balanced in situations where total revenues are greater than total expenditures, in this case the budget would show a surplus. Finally, there are instances where the budget may reflect the use of fund balance from previous years on one-time or non-routine expenditures, which is most prevalent when capital projects are financed using proceeds from previously issued debt.

  " The Borough's 2022 General Fund Budget is Balanced Under Scenario Three! "

  Balanced Budget Scenarios

  Scenario One
  Revenues = Expenditures

  Scenario Two
  Revenues > Expenditures

  Scenario Three
  Revenues + Appropriated Fund Balances = Expenditures

- **Budget Appropriation Transfers:** The Borough Manager may transfer appropriations within an office or department. Any transfer of appropriations within any budget account in order to employ additional personnel requires Borough Council approval. Only

Borough Council may transfer appropriations among departments and funds. (§512 of the Charter and §27-8(B)).

- **Supplemental Budget Appropriations:** Borough Council is required to approve any increase in budget appropriations by amendment of the budget resolution. (§509 of the Charter and §27-8(A) of the Carlisle Code).
- **Long-Range Planning:** Periodically the Borough will conduct long-term projections of its finances.
- **Funding Capital Expenditures:** Funding for capital expenditures is not considered part of a balanced operating budget. Designated revenue, debt proceeds, grants, contributions, or cash reserves may provide funding for capital expenditures. (§505 of the Charter and §27-10 of the Carlisle Code).
- **Capital Improvement Plan:** Periodically the Borough will update its capital improvement plan to assess current capital assets and plan for future capital requirements.
- **Investments:** The Borough continues to follow §1316 of the Pennsylvania Borough Code (Investment of Funds) specifically identifying classes of approved investments.

REVENUE POLICIES

- **Generating Revenues:** Included as part of Borough Council's biennial goal planning process is an initiative for administrative staff to investigate revenue generating concepts.
- **Evaluating Fees:** The budget process includes an evaluation of all fees assessed by the Borough. If any fees need adjustment, recommendations are provided to Borough Council as part of the budget process and adopted at the December meeting of Borough Council.
- **One-time and Unpredictable Revenues**: Non-recurring revenue sources will only be used for specific expenditures such as special projects or capital expenditures. Such revenues will not be used to support recurring operating expenditures.
- **Uncollectible/Delinquent Accounts Receivable:** Only the Borough Manager has the authority to write off uncollectible/delinquent accounts receivable.

EXPENDITURE POLICIES

- **Funding Capital Projects:** The Borough will strive to first pay capital projects with cash reserves. If the Borough does not have sufficient cash reserves to fund capital projects, it may consider issuing debt to finance the projects. However, capital projects being financed will have a useful life of at least the term of the debt issued for the particular capital project.
- **Debt Limits:** The maximum amount of debt outstanding at any time must comply with provisions of the Pennsylvania Local Government Unit Debt Act (53 Pa. C.S. § 8001 *et. seq*.). This Act prohibits outstanding debt from exceeding 250% of the Borough's borrowing base which is defined as the arithmetic average of total revenues received for the three preceding fiscal years.
- **Debt Capacity:** The Borough will annually calculate target debt ratios. The Borough's debt capacity shall be maintained within the following guidelines:

- Tax-supported debt, net of any self-supporting debt, shall not exceed 2.0% of the total full value of taxable property within the Borough; and
- Annual tax-supported debt service shall not exceed 10%.

- **Self-supporting Debt:** The Borough will annually review the rates and charges of its enterprise systems to ensure they maintain their self-supporting nature. Enterprise debt will be considered self-supporting only if that enterprise fund generates sufficient revenue to cover operating expenses (net of depreciation) and debt service costs by at least 1.00 times.
- **Fixed Cost Burden:** The Borough will annually calculate a fixed cost burden that will measure the Borough's overall financial flexibility. The Borough's fixed cost burden shall be maintained within the following primary goal: A total of annual tax-supported debt service expenditures, the Borough's annual pension contributions, and the Borough's annual other post-employment benefit (OPEB) contributions shall not exceed 20% of general fund expenditures.
- **Fund Balance Reserves:** The Borough will strive to achieve fund balance reserves consistent with goals adopted by Borough Council. Below is each fund's adopted goal as a percentage of annual operating expenditures:

Fund	Reserve Goal
General	25%
Water	25%
Stormwater	25%
Sewer	50%
Parking	50%
Solid Waste	25%

- **Financial Analysis:** Actual financial results will be analyzed regularly. Tools used to monitor the results are listed below:
  - notification provided by Borough's accounting system when accounts payable invoices are being processed and a particular account exceeds budget.
  - the director of finance will communicate significant budget variances in the monthly staff report.
  - department budget managers will provide updated projections for their respective departments as part of the annual budget process.
  - At least quarterly, administrative staff will analyze "actual vs. budget" status and report the results to Borough Council.

HOME RULE CHARTER PROVISIONS

Carlisle's Home Rule Charter requires the Borough Manager to submit a proposed budget and accompanying message to Borough Council no later than December 1. The proposed budget must provide a complete financial plan for all Borough funds and activities. The budget message must explain the budget in fiscal terms and in terms of programs, policies, activities and plans; summarize accomplishments and challenges of the past year and point to major issues for the coming year; include a separate section for capital programs and expenditures; and summarize the Borough's debt position. The budget is required to be balanced.

Borough Council must publish, in a manner it deems appropriate, a general summary of the budget and a notice stating the times and places the budget is available for inspection and the time and place for a public hearing on the budget. The budget must be adopted by resolution no later than December 31; however, past practice is for Borough Council to adopt the budget at its regularly scheduled meeting earlier in the month. Once the budget is adopted, it is put on the Borough's website and a hard copy is made available by the borough secretary for public review.

The budget may be supplemented or reduced by amending resolution any time during the fiscal year. Also, at any time during the fiscal year, the Borough Manager may transfer appropriations within departments; transfers among departments and funds require Borough Council action. The Borough performs a detailed review of the budget status every quarter and if an area is identified to need a budget amendment they are collectively brought before council to discuss during their regularly scheduled Council Meetings.

ADMINISTRATIVE ACTIONS

The Borough's administrative budget process starts in early July with the distribution of the budget schedule and instructions to department directors, senior staff, budget managers and elected officials. Included in the instructions are key dates of completion to help participants understand the various deadlines of the budget process (shown in Table 1). Each budget manager is able to enter budget information appropriate to the manager's area of responsibility directly into the Borough's accounting system.

The following administrative personnel are key to the budget process:

- Department directors, senior staff, and budget managers are responsible for preparing detailed estimates for each expenditure account under their budgetary control. This

group participates in the capital and operations review meetings to help all parties understand the various needs of their department.

- Department directors work with their staff to develop their various budgets. This group participates in the budget review meetings with the Borough Manager and director of finance, and attends necessary public hearings.
- The department of finance compiles information prepared by the departments, performs variance analyses on expenditure requests, and develops revenue estimates. The director of finance and accounting manager participate in all budget meetings. Additionally, the department consolidates all budget information into the Borough Manager's proposed budget for presentation to Borough Council and the public.
- The Borough Manager, the Borough's chief administrative officer, oversees and is involved in the entire budget process.
- Borough Council (working as individual Borough Councilors, through committees, and collectively as the governing body) has the ultimate decision-making authority over how all taxpayer and ratepayer funds are appropriated.

Generally, there are at least two meetings with each department director to review both the capital and operating budgets. Participants in these meetings include the Borough Manager, assistant borough manager, director of finance, accounting manager, department director, and other key departmental staff. The primary purpose of these meetings is to have an open discussion regarding all expenditures included in the proposed budget. These meetings usually begin in late August and conclude by the end of September.

A separate capital request form is required for each proposed capital expenditure. Information on this form includes a brief description of the expenditure, the type of expenditure (new, replacement, addition), justification, estimated cost, annual operating cost impact, and recommended source of funding.

In early October, the department of finance begins estimating revenue for the remainder of the current year and for the following year. Historical information, trends analysis, and current activities are the most common tools used to develop revenue estimates.

Once preliminary estimates for revenues and expenditures are available, the department begins comparing information for the proposed budget to prior years' actual information to ensure estimates in the proposed budget are as accurate as possible. After the preliminary analysis is completed, the finance department and the Borough Manager work together to evaluate any changes needed to the original submissions. Follow up meetings may be held with department directors to evaluate any necessary changes to their budgets.

Following any changes to the initial proposed budget, a revised version is provided to department directors for review and discussion. Once department directors have reviewed the latest revision, the Borough Manager prepares the budget message and the finance department finalizes the budget book for Borough Council review.

Budget Calendar

Table 1. Budget Calendar	
Date	**Description**
7/5	Budget Instructions Distributed
8/13	Capital Improvement Project Forms Due
8/16	2022 Budgets and 2021 Projections Completed in Accounting System
8/30	Outside Agency Packets Mailed
8/16-9/24	Department Operating & Capital Budget Review Meetings
9/10	Schedule Outside Agency Hearings for October Council Meeting
9/10	Department Descriptive Information Due to Finance
9/27-10/4	Budget Analysis and Preparation
9/27	Salary & Benefit Calculations Completed
10/4	Revenue Estimates Completed
10/6	Outside Agency Hearings
10/8	Fund Balance Estimates Completed
10/8	Tax Rate/Fee Increases Decisions Finalized
10/19	Meeting with IMA Townships
10/8-10/22	Final Analysis & Review
10/20-10/22	Senior Staff Budget Review
10/22-10/29	Borough Manager's Budget Message Completed
11/1	Budget Public Hearing Advertised for November Meetings
11/8	Budget Books to Borough Council
11/15-11/16	Council Budget Hearings
11/15-12/09	Public Review of Budget
11/29	Budget Public Hearing Advertised for December Meeting
12/09	Budget Hearing; Budget Legislation Adopted



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FINANCIAL SUMMARIES



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Fund Descriptions & Structure

OVERVIEW

The section begins with information about the Borough's fund structure, information describing various characteristics of the major and non-major funds, and a fund balance summary for the six primary budgetary funds: general, water, stormwater, sewer, solid waste, and parking.

Carlisle, similar to other state and local governments, uses fund accounting to ensure compliance with finance-related legal requirements. Each fund is a separate accounting entity. A fund is a group of related accounts used to maintain control over resources segregated for specific activities and objectives. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenue, and expenditures. All funds of the Borough are divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds use the modified accrual basis of accounting for budgeting purposes, which is the same basis of accounting used in the Borough's Comprehensive Annual Financial Report (Annual Report).

Proprietary funds use the modified accrual basis of accounting for budgeting purposes. This is different from the basis of accounting used for the Annual Report, which is the full accrual basis of accounting. Reporting of debt payments, debt proceeds, and capital expenditures are the only differences between the two methods. Debt service is recorded as payments are due in the budget. The full accrual basis of accounting reduces the liability as debt service payments are made. For budget purposes in the proprietary funds, debt proceeds are shown as revenue, instead of increases to a liability as is done on the accrual basis. Capital expenditures are recognized as expenditures in the year acquired for the budget. Under the full accrual basis of accounting used for the Annual Report, capital asset expenditures are depreciated over the expected useful life of the asset. Therefore, depreciation and amortization costs are not budgeted since these costs represent non-cash transactions.

"The Borough uses the Modified Accrual Basis of Accounting for budgeting purposes."

The modified accrual basis of accounting recognizes revenues as soon as it is both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Borough considers tax revenue to be available if collected within sixty days of the end of the fiscal period. Expenditures are generally recorded when a liability is incurred, as under the full accrual basis of accounting. However, debt service, compensated absences, and claims and judgment expenditures are recorded only when payment is due.

The following table below provides an overview of the Borough's budgetary fund structure. All of the funds listed below are included in the Borough's audited financial statements however not all funds are actively budgeted.

Table 2.

Fund Descriptions

Fund	Category	Reporting	Type	Budget Basis of Accounting	CAFR Basis of Accounting
General	Governmental	Major	General	Modified Accrual	Modified Accrual
Capital Projects	Governmental	Major	Capital Projects	Modified Accrual	Modified Accrual
Community Development Block Grant	Governmental	Non-Major	Special Revenue	N/A	Modified Accrual
Highway Aid	Governmental	Non-Major	Special Revenue	Modified Accrual	Modified Accrual
Recreation Fund	Governmental	Non-Major	Special Revenue	N/A	Modified Accrual
Fort LeTort	Governmental	Non-Major	Special Revenue	N/A	Modified Accrual
Asset Forfeiture	Governmental	Non-Major	Special Revenue	N/A	Modified Accrual
K-9 Fund	Governmental	Non-Major	Special Revenue	N/A	Modified Accrual
Water	Proprietary	Major	Enterprise	Modified Accrual	Accrual
Stormwater	Proprietary	Major	Enterprise	Modified Accrual	Accrual
Sewer	Proprietary	Major	Enterprise	Modified Accrual	Accrual
Parking	Proprietary	Non-Major	Enterprise	Modified Accrual	Accrual
Solid Waste	Proprietary	Non-Major	Enterprise	Modified Accrual	Accrual
Municipal Authority	Proprietary	Non-Major	Enterprise	N/A	Accrual
Police Pension	Fiduciary	Non-Major	Pension Trust	N/A	Accrual
Non-Uniform Pension	Fiduciary	Non-Major	Pension Trust	N/A	Accrual
Management Pension	Fiduciary	Non-Major	Pension Trust	N/A	Accrual
Cemetery	Fiduciary	Non-Major	Pension Trust	N/A	Accrual
Tax Collection	Fiduciary	Non-Major	Agency	N/A	Accrual

MAJOR FUND DESCRIPTIONS

- **General –** The General Fund is the general operating fund of the Borough. This fund is used to account for all financial transactions except those required to be accounted for in another fund. This is a budgeted fund, and any unrestricted fund balances are considered as resources available for use.

- **Capital Projects Fund –** The Capital Projects Fund is a governmental fund used to account for financing capital outlays other than those from special assessment and proprietary funds.

- **Water –** The Water Fund is used to account for the financing of water and related services, including laboratory analysis, to the Borough, its residents, business establishments, and various customers within the proximity of the Borough.

- **Stormwater –** The Stormwater Fund, established in 2019, is used to account for the financing of stormwater and related services, to the Borough, its residents, business establishments, and various customers within the proximity of the Borough. Expenses related to this fund were recorded in the General Fund in prior years.

- **Sewer –** The Sewer Fund is used to account for the financing of wastewater treatment services, including laboratory analysis, for the Borough, its residents, business establishments, and various customers within the proximity of the Borough.

NON-MAJOR FUND DESCRIPTIONS

- **Highway Aid** – The Highway Aid Fund is used to account for state liquid fuels tax revenue and expenditures that are restricted to be used for building, improving, and maintaining local roads and bridges.

- **Parking –** The Parking Fund is used to account for the financing of services to the general public related to regulation and control of vehicle parking in a garage, various parking lots, and parking meters throughout the Borough.

- **Solid Waste –** The Solid Waste Fund is used to account for the financing of services related to solid waste collection and recycling for the Borough, its residents, and commercial establishments throughout Carlisle.

- **Other Non-Major Funds –** Those funds not detailed here but shown in Table 2 are unbudgeted and often have activity that is insignificant (e.g. interest) to any given budget year and is not shown in detail in this budget document.

FINANCIAL SUMMARIES

Believing that "a picture is worth a thousand words," we show our financial summaries predominantly through the use of graphics, i.e., tables, pie charts, and line graphs with explanatory captions where necessary for further clarification. These graphic summaries begin with a consolidated overview of all funds followed with a presentation for each of our major funds in the following order: general fund, water fund, stormwater fund, sewer fund, solid waste fund, parking fund, capital projects fund, and highway aid fund.



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Consolidated Budget Summary

OVERVIEW

The consolidated budget summary begins with a look at anticipated fund balances and cash reserves for the Borough's budgeted primary funds. This analysis is then followed by financial summaries showing total sources and uses by fund, tables of revenue and expenditures by fund over years, followed by a table of revenue and expenditures by category over years. The consolidated overview summaries then break down into separate graphic presentations of revenue and expenditures: using tables to show information by either category, department, or fund; using line graphs to compare information over years; and using pie charts to show information by categories or funds.

The remainder of this chapter is then broken out by individual fund summaries generally follow this format:

- a description of the fund
- key points and highlights for the 2022 budget year
- a table showing both revenue and expenditures by category and years;
- a line graph comparing revenue by years;
- a pie chart showing revenue by category;
- a line graph comparing expenditures by years;
- a pie chart showing expenditures by category; and
- a summary description of major revenue and other sources (**a detailed description of expenditures and other uses is not included here because the section "Operating Budgets" provides a summary of those activities**);

The exceptions to the above format are the capital projects fund and the highway aid fund, which are primarily single category funds (capital projects). Please note that when no year is given in a graphic presentation, the information is for 2022.

FUND BALANCE AND CASH RESERVE ANALYSIS

Fund Balance is the measurement of available financial resources. As discussed in the Fiscal Policies section of this budget it is Borough policy to achieve and maintain fund balance reserves based on a percentage of annual operating expenditures recapped in the table to the right.

Fund	Reserve Goal
General	25%
Water	25%
Stormwater	25%
Sewer	50%
Parking	50%
Solid Waste	25%

The Borough uses two methods (Audited Annual Report Fund Balance and Budgetary Fund Balance) to calculate and measure fund balance. Both methods serve as a tool to understanding available financial resources. *Note: Capital Projects Fund and Highway Aid Fund are excluded due to all fund balance available being restricted.*

Method 1: Audited Annual Report Fund Balance

The Borough calculates estimated Audited Annual Report Fund Balance using beginning balances that agree with our Annual Report. This method considers all unrestricted fund balance (which includes committed fund balance, assigned fund balance, and unassigned fund balance). To develop this estimate the Borough begins with the audited fund balances of the second year prior to the proposed budget year. For example, with regard to the 2022 budget, the Borough uses December 31, 2020 as a starting point. Staff then adds projections for 2021 to develop estimated December 31, 2021 fund balances. Those balances are then used to estimate fund balances at December 31, 2022. It should be noted that all expenditures and revenue sources that pertain to fund balance other than unrestricted are excluded (e.g. any receipt or use of bond funds are not included in the calculation below as they are treated as restricted fund balance).

Benefit of this Method: This method identifies if the Borough is maintaining adequate levels of fund balance to mitigate current and future risks (e.g. revenue shortfalls and unanticipated expenditures) and ensures stable tax rates.

Table 3.

Annual Report Fund Balance Projections

Description	01 General	06 Water	07 Stormwater	08 Sewer	09 Solid Waste	32 Parking
12/31/20 Unassigned Fund Balance	$ 9,415,939	$ 6,812,074	$1,290,078	$ 13,024,098	$ 363,383	$ 1,200,547
Projected 2021 Revenues	10,585,150	4,658,687	1,962,653	6,496,049	1,329,008	551,743
Projected 2021 Expenses	(10,846,021)	(4,655,643)	(1,473,572)	(6,128,597)	(1,372,809)	(714,852)
Projected 2021 Net Activity	(260,871)	3,044	489,081	367,452	(43,801)	(163,109)
Projected 12/31/21 Fund Balance	$ 9,155,068	$ 6,815,118	$1,779,159	$ 13,391,550	$ 319,582	$ 1,037,438
Budget 2022 Revenues	11,141,141	4,593,824	2,272,126	6,953,068	1,289,751	698,289
Budget 2022 Expenses	(12,055,449)	(4,539,221)	(1,925,241)	(6,591,254)	(1,437,175)	(788,432)
Budget 2022 Net Activity	(914,308)	54,603	346,885	361,814	(147,424)	(90,143)
Projected 12/31/22 Fund Balance	**$ 8,240,760**	**$ 6,869,721**	**$2,126,044**	**$ 13,753,364**	**$ 172,158**	**$ 947,295**
% Increase or Decrease Vs '21 Projections	-9.99%	0.80%	19.50%	2.70%	-46.13%	-8.69%
Projected 12/31/22 unassigned fund balance as % of annual operating expenses (based on '22 Budget)	70.34%	162.92%	149.96%	245.29%	11.98%	138.02%

Method 2: Budgetary Fund Balance

The Borough developed and utilizes this measurement to indicate what our available cash reserves would be through the end of the 2022 budget year. This indicates what we have available to repay long-term debt, reduce property taxes, add new programs, expand existing programs, or otherwise enhance the financial position of the Borough in accordance with other established policies. The method of calculation is similar to the Audited Annual Report Fund Balance method above, however the starting balances are cash balances that are not restricted or reserved for other purposes.

Benefit of this Method: This method identifies if the Borough is maintaining adequate cash reserve levels to mitigate short-term risks (e.g. unexpected expenditures) and ensures that the Borough has enough in emergency reserves to cover an extended period of unfunded operating expenses.

Table 4.

Budgetary Fund Balance Projections

Description	01 General	06 Water	07 Stormwater	08 Sewer	09 Solid Waste	32 Parking
12/31/20 Available Reserves	$ 7,527,683	$ 5,490,084	$ 884,359	$ 11,042,735	$ 262,171	$ 1,142,533
Projected 2021 Revenues	10,585,150	4,658,687	1,962,653	6,496,049	1,329,008	551,743
Projected 2021 Expenses	(10,846,021)	(4,655,643)	(1,473,572)	(6,128,597)	(1,372,809)	(714,852)
Projected 2021 Net Activity	(260,871)	3,044	489,081	367,452	(43,801)	(163,109)
Projected 12/31/21 Fund Balance	$ 7,266,812	$ 5,493,128	$ 1,373,440	$ 11,410,187	$ 218,370	$ 979,424
Budget 2022 Revenues	11,141,141	4,593,824	2,272,126	6,953,068	1,289,751	698,289
Budget 2022 Expenses	(12,055,449)	(4,539,221)	(1,925,241)	(6,591,254)	(1,437,175)	(788,432)
Budget 2022 Net Activity	(914,308)	54,603	346,885	361,814	(147,424)	(90,143)
Projected 12/31/22 Fund Balance	**$ 6,352,504**	**$ 5,547,731**	**$ 1,720,325**	**$ 11,772,001**	**$ 70,946**	**$ 889,281**
% Increase or Decrease Vs '21 Projections	-12.58%	0.99%	25.26%	3.17%	-67.51%	-9.20%
Projected 12/31/22 reserves as % of annual operating expenses (based on '22 Budget)	54.23%	131.57%	121.34%	209.96%	4.94%	129.57%

Fund Balance Change Analysis

In 2022, the General, Stormwater, and Solid Waste Funds each anticipate a change greater than 10% in projected fund balances. An analysis of those changes follow:

General Fund: The General Fund anticipates a decrease in fund balance of 12.58%. Fund balance is projected to be $6,352,504 and Councils goal for the end of 2022 is $2,928,765. This decrease is attributable to a use of cash reserves to pay for one-time expenses totaling $390,391 and operating expenses totaling $523,917. It is not a typical practice for the Borough to rely on fund balance reserves to balance the operating budget. However, due

to the available fund balance reserves in excess of councils established goals and to help reduce the financial burden on citizens relating to the economic decline resulting from the COVID-19 pandemic the current budget reflects a use of available reserves to delay the need to raise taxes.

In recent years, budgets were built with an anticipated budget deficit but responsible budget management have enabled the Borough to reduce costs throughout the year and end the year better than expected. An example of this, seen in our 2020 audited financial statements, reflects a budgeted use of fund balance reserves totaling $581,020 instead ending the year with a surplus of $499,545. This was achieved by reducing costs including delaying hiring's.

The Borough will continue to monitor actual fund activity and utilize past performance, future requirements, and the economic climate to determine when an appropriate tax increase will be necessary. Without a change, the current anticipated depletion of fund balance reserves is 2026 and the first year to not meet council's goal is 2024. A tax rate increase of .60 mills are required to offset the current year deficit and allow for fund balance reserves above councils goal through 2026.

Stormwater Fund: The Stormwater Fund, established in 2019, has significant capital needs that have not materialized as scheduled due to available Borough resources. This includes staffing limitations as well the impact of the COVID-19 pandemic. The Budget Fund Balance Projections show that we will be at 121.34% reserves as a percent of operating expenses, which will be utilized as a pay-as-you-go financing for the anticipated capital projects planned for the Borough's aging stormwater infrastructure going forward. Councils established goal for fund balance reserves as a percent of operating expenses to be 25% or $354,435.

Solid Waste Fund: In 2022, the Solid Waste fund will continue to be impacted by the large price increase on the collection of solid waste and recycling that occurred in 2019. In recent years, the recycling market has become more expense resulting in pass through costs to the Borough and its residents. As a result, the price per bag to residents increased from $3.75 to $5.85 to reflect the increase in costs.

The current price of $5.85 is not sufficient to cover the cost of the Solid Waste operations and the Borough made a calculated decision to utilize available fund balances to offset the current cost increase. Part of the decision to utilize fund balance reserve results from the true need for fund balance reserves being minimal given there is little need for emergency funds. The fund balance reserves created the flexibility to adjust for unexpected market changes and to allow for a smoothing in price changes. The Borough anticipates that additional increases or adjustments to services in the coming years will combat the continued need to use fund balance reserves. Councils established goal for fund balance reserves as a percent of operating expenses to be 25% or $359,294.

Table 5.

Consolidated Budget Summary

Fund	Name	Sources	Uses	Difference
01	General Fund	13,937,977	13,937,977	-
06	Water Fund	9,208,074	9,153,471	54,603
07	Stormwater Fund	2,825,876	2,478,991	346,885
08	Sewer Fund	9,533,444	9,171,630	361,814
09	Solid Waste Fund	1,437,175	1,437,175	-
18	Capital Projects Fund	7,462,829	7,462,829	-
32	Parking Fund	888,432	888,432	-
35	Highway Aid Fund	680,000	680,000	-
	Total	45,973,807	45,210,505	

Table 6.

Revenue & Expenditures by Fund

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenue							
General Fund	15,068,280	18,807,060	12,920,947	13,066,397	12,637,017	13,345,493	13,937,977
Capital Projects	-	6,333,257	1,699,466	1,686,214	1,843,106	12,948,097	7,462,829
Highway Aid	506,083	536,274	582,484	603,911	561,832	660,000	680,000
Water	4,298,554	5,218,437	4,743,597	4,668,170	4,479,020	9,702,241	9,208,074
Stormwater	-	-	-	1,290,476	1,843,674	2,552,560	2,825,876
Sewer	6,285,265	7,081,957	7,233,899	9,005,358	6,694,005	9,016,115	9,533,444
Solid Waste	705,979	858,214	887,808	998,860	1,480,230	1,380,371	1,437,175
Parking	680,149	693,476	763,195	739,014	416,004	947,778	888,432
Total	27,544,310	39,528,675	28,831,396	32,058,400	29,954,888	50,552,655	45,973,807
Expenditures							
General	14,024,825	18,884,699	11,531,464	12,198,528	12,137,472	13,345,493	13,937,977
Capital Projects	-	3,886,679	2,818,348	1,678,364	2,019,562	12,948,097	7,462,829
Highway Aid	539,059	469,996	461,801	554,463	665,720	660,000	680,000
Water	4,150,023	4,305,815	4,271,635	3,857,080	3,542,566	9,702,241	9,153,471
Stormwater	-	-	-	581,219	1,056,308	2,403,449	2,478,991
Sewer	5,574,215	5,983,178	6,043,428	5,772,484	5,624,044	8,427,453	9,171,630
Solid Waste	727,257	717,530	772,773	826,622	1,656,256	1,380,371	1,437,175
Parking	525,909	580,581	491,731	525,190	539,512	947,778	888,432
Total	25,541,288	34,828,478	26,391,180	25,993,950	27,241,440	49,814,882	45,210,505

Table 7.

Revenue & Expenditures by Category

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenue							
Real Property Taxes	4,671,284	5,006,111	5,031,877	5,095,199	5,135,094	5,184,078	5,208,719
Other Local Taxes	2,949,528	3,182,191	3,186,455	3,401,855	3,324,705	3,225,200	3,323,852
Licenses & Permits	622,317	852,110	665,340	599,515	449,835	491,601	452,302
Fines & Forfeits	264,705	256,495	196,930	238,174	166,120	259,392	201,545
Interest and Rents	273,259	371,107	780,727	940,441	474,250	655,600	321,905
Intergovernmental	2,304,831	3,670,057	1,881,859	4,103,380	2,876,979	8,128,348	7,345,299
Charges for Services	11,020,233	11,461,505	12,172,755	12,631,434	13,119,910	14,138,279	14,088,026
Other Revenue	1,575,709	2,887,033	1,508,630	1,446,251	1,468,478	1,210,350	1,469,865
Transfers In	1,903,159	4,963,991	2,236,818	2,650,021	2,727,275	2,561,844	2,833,472
Bond Proceeds	1,959,285	6,878,075	1,170,005	952,130	212,242	9,934,265	8,994,804
Fund Balance	-	-	-	-	-	4,763,698	1,734,018
Total	27,544,310	39,528,675	28,831,396	32,058,400	29,954,888	50,552,655	45,973,807
Expenditures							
Salaries, Wages, & Benefits	10,714,798	11,080,724	11,162,654	11,369,424	11,494,007	12,360,778	12,861,917
Supplies, Services, & Utilities	6,887,889	5,764,488	5,801,291	6,051,819	6,643,186	7,667,909	8,006,808
Debt Service	1,666,499	5,961,240	1,535,886	1,457,205	1,598,663	9,995,293	4,192,007
Capital Expenditures	2,010,880	4,449,962	3,050,523	2,041,483	2,505,358	17,350,033	17,452,276
Transfers Out	1,689,887	4,898,256	2,165,270	2,578,303	2,541,998	2,440,869	2,697,497
Total	22,969,953	32,154,670	23,715,624	23,498,234	24,783,212	49,814,882	45,210,505

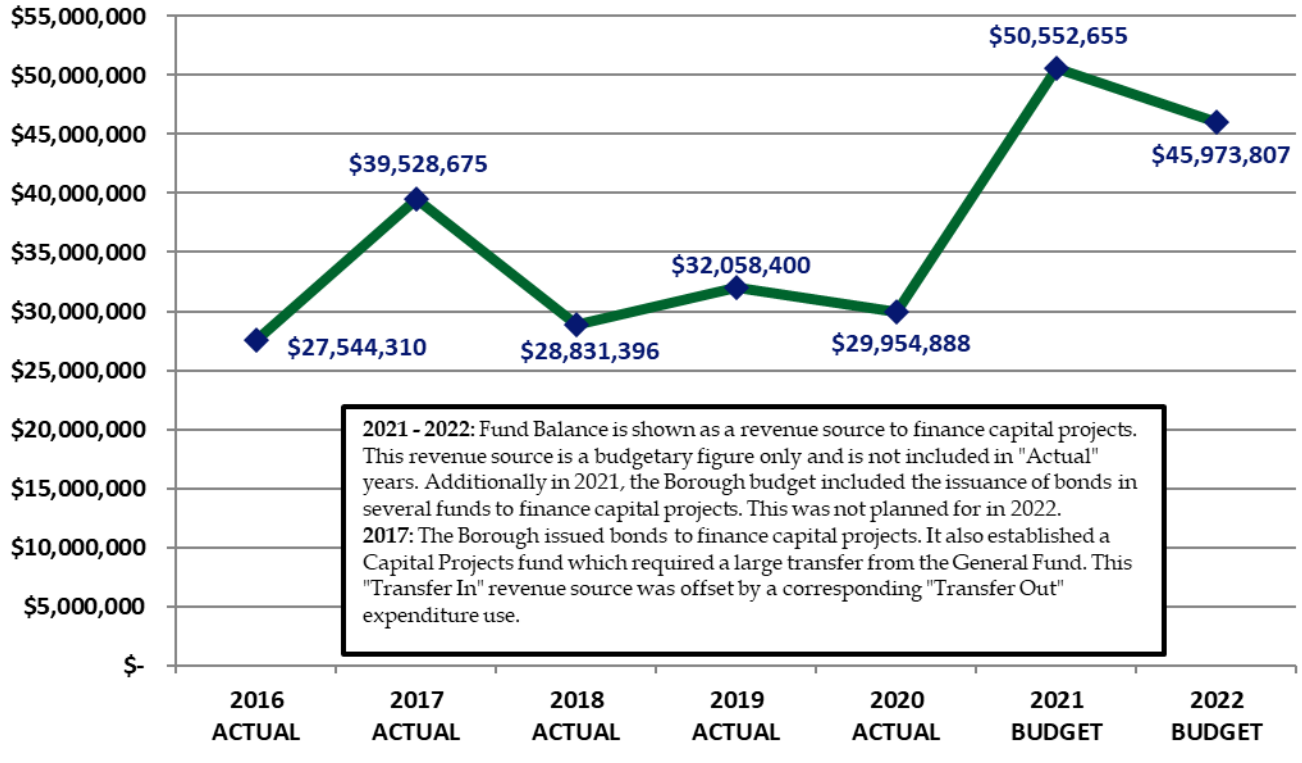
Table 8.

Revenue Summary by Fund

	General Fund (01)	Cap. Proj. Fund (18)	Highway Aid Fund (35)	Water Fund (06)	Stormwater Fund (07)	Sewer Fund (08)	Solid Waste Fund (09)	Parking Fund (32)	Total
Real Property Taxes	5,208,719	-	-	-	-	-	-	-	5,208,719
Other Local Taxes (Act 511)	3,323,852	-	-	-	-	-	-	-	3,323,852
Licenses & Permits	449,902	-	-	-	-	-	2,400	-	452,302
Fines & Forfeits	106,958	-	-	-	-	-	-	94,587	201,545
Interest & Rents	83,975	126	645	165,593	-	71,256	94	216	321,905
Intergovernmental	907,626	5,022,256	504,286	-	500,000	341,131	45,000	25,000	7,345,299
Charges for Services	279,636	-	-	4,110,737	1,754,216	6,144,290	1,224,250	574,897	14,088,026
Other Revenue	657,623	98,351	-	291,119	17,910	396,391	4,882	3,589	1,469,865
Transfers In	1,998,178	795,794	-	26,375	-	-	13,125	-	2,833,472
Bond Funds	-	1,146,428	-	4,614,250	553,750	2,580,376	-	100,000	8,994,804
Fund Balance	921,508	399,874	175,069	-	-	-	147,424	90,143	1,734,018
Total	13,937,977	7,462,829	680,000	9,208,074	2,825,876	9,533,444	1,437,175	888,432	45,973,807

Graph 1.

Total Revenue by Year



2021 - 2022: Fund Balance is shown as a revenue source to finance capital projects. This revenue source is a budgetary figure only and is not included in "Actual" years. Additionally in 2021, the Borough budget included the issuance of bonds in several funds to finance capital projects. This was not planned for in 2022.
2017: The Borough issued bonds to finance capital projects. It also established a Capital Projects fund which required a large transfer from the General Fund. This "Transfer In" revenue source was offset by a corresponding "Transfer Out" expenditure use.

Chart 2.

Total Revenue by Fund

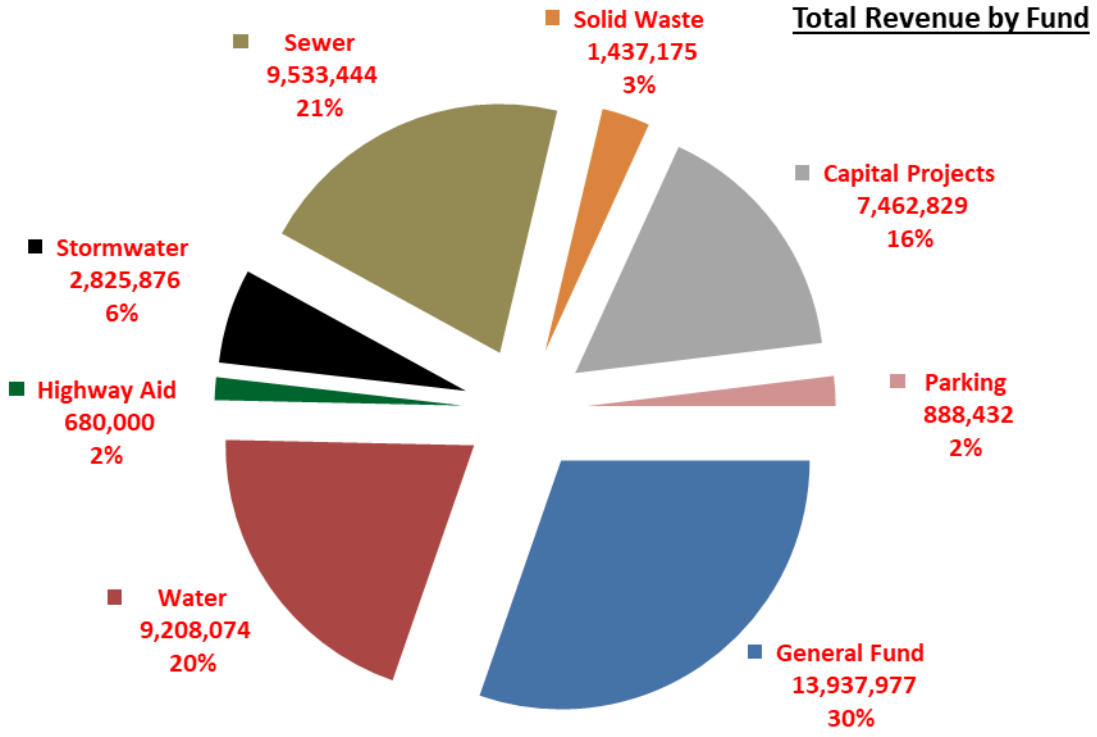


Chart 3.

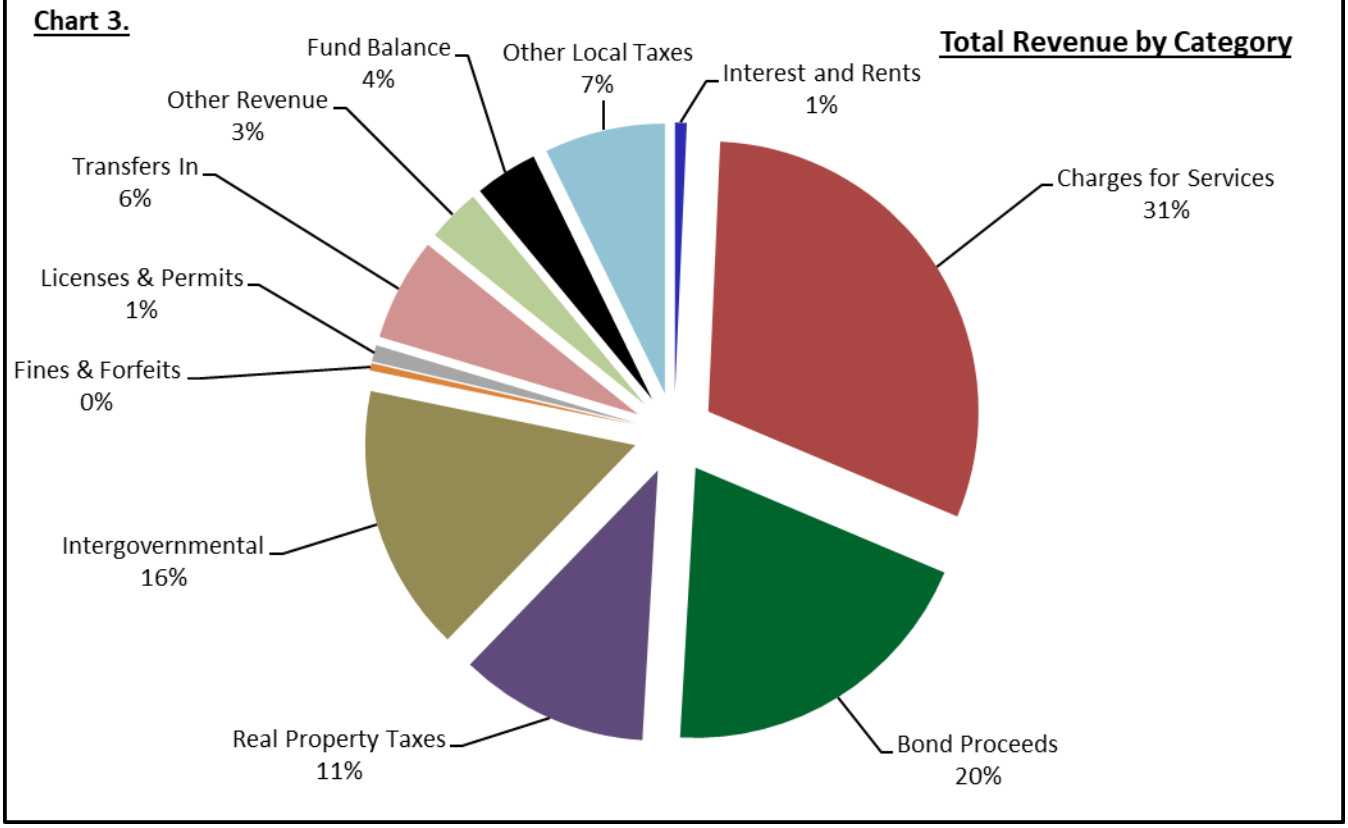


Table 9.

Expenditures by Department

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Administration	1,308,529	1,366,434	1,458,932	1,481,186	1,552,229	1,556,219	1,862,591
Finance	7,976,689	15,659,754	8,343,698	8,494,825	8,537,350	15,160,001	9,371,112
Fire	897,246	2,101,520	991,414	949,583	1,105,632	1,093,455	1,118,216
Police	4,001,423	4,186,049	4,203,044	4,228,414	4,370,496	4,915,657	5,252,826
Public Works	8,092,862	8,231,473	8,175,250	8,414,259	9,221,460	19,044,711	19,768,832
Community Planning & Economic Sustainability	1,176,435	1,394,090	2,138,133	1,144,468	1,572,558	6,849,189	5,922,455
Parks and Recreation	2,088,104	1,889,158	1,080,709	1,281,215	881,715	1,195,650	1,914,473
Total	25,541,288	34,828,478	26,391,180	25,993,950	27,241,440	49,814,882	45,210,505

Chart 4.

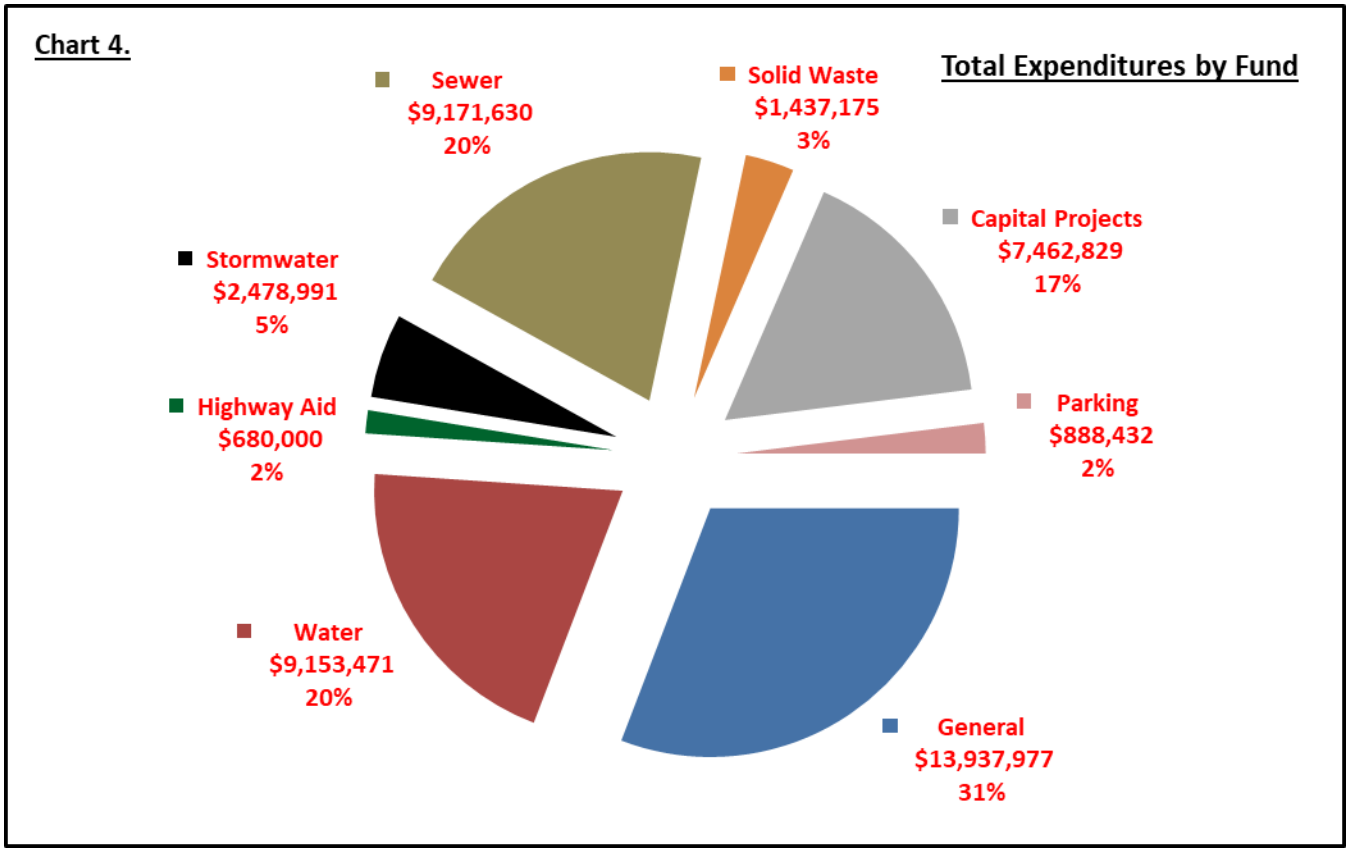

Total Expenditures by Fund
Sewer
$9,171,630
20%
Solid Waste
$1,437,175
3%
Capital Projects
$7,462,829
17%
Stormwater
$2,478,991
5%
Highway Aid
$680,000
2%
Parking
$888,432
2%
Water
$9,153,471
20%
General
$13,937,977
31%

Table 10.

Expenditure Summary by Fund & Department

	General Fund (01)	Cap. Proj. Fund (18)	Highway Aid Fund (35)	Water Fund (06)	Stormwater Fund (07)	Sewer Fund (08)	Solid Waste Fund (09)	Parking Fund (32)	Total
1. Department of Administration									
400 Borough Council	$ 316,169	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 316,169
401 Manager's Office	495,416	-	-	-	-	-	-	-	495,416
404 Legal Services	135,000	-	-	-	-	-	-	-	135,000
406 Personnel	199,537	-	-	-	-	-	-	-	199,537
407 Information Technology	324,460	18,500	-	-	-	-	-	-	342,960
467 Outside Agencies	7,050	-	-	-	-	-	-	60,950	68,000
486 Property & Casualty Insurance	125,046	-	-	47,615	-	130,133	-	2,715	305,509
Total	1,602,678	18,500	-	47,615	-	130,133	-	63,665	1,862,591
2. Department of Finance									
402 Finance Operations	580,304	-	-	-	-	-	-	-	580,304
402 Water Billing & Collection	-	-	-	94,227	-	-	-	-	94,227
402 Stormwater Billing & Collection	-	-	-	-	37,264	-	-	-	37,264
402 Sewer Billing & Collection	-	-	-	-	-	93,020	-	-	93,020
403 Tax Collection	140,665	-	-	-	-	-	-	-	140,665
445 Parking Operations	-	-	-	-	-	-	-	287,511	287,511
446 Parking Garage	-	-	-	-	-	-	-	327,346	327,346
472 Debt Service	668,299	455,403	-	1,230,698	75,974	1,599,548	7,414	154,671	4,192,007
481 Water Authority	-	-	-	8,850	-	-	-	-	8,850
481 Sewer Authority	-	-	-	-	-	15,200	-	-	15,200
488 Unallocated Employee Benefits	847,739	-	-	14,638	14,638	14,638	-	5,568	897,221
492 Transfers Out	795,794	-	-	592,105	616,776	618,480	24,671	49,671	2,697,497
Total	3,032,801	455,403	-	1,940,518	744,652	2,340,886	32,085	824,767	9,371,112
3. Fire Department									
411 Fire Department	1,118,216	-	-	-	-	-	-	-	1,118,216
Total	1,118,216	-	-	-	-	-	-	-	1,118,216
4. Police Department									
41A Police Administration	665,709	355,516	-	-	-	-	-	-	1,021,225
41I Police Investigation	529,465	-	-	-	-	-	-	-	529,465
41P Police Patrol	3,586,076	116,060	-	-	-	-	-	-	3,702,136
Total	4,781,250	471,576	-	-		-	-	-	5,252,826
5. Department of Public Works									
408 Public Works Administration	383,824	-	-	-	-	-	-	-	383,824
409 Borough Hall Maintenance	127,514	53,750	-	-	-	-	-	-	181,264
425 Sewer Collection System	-	-	-	-	-	3,086,369	-	-	3,086,369
427 Solid Waste Collection & Disposal	-	-	-	-	-	-	1,405,090	-	1,405,090
42L Sewer Lab	-	-	-	-	-	605,180	-	-	605,180
42M Lift Stations	-	-	-	-	-	228,768	-	-	228,768
42P Wastewater Treatment Plant	-	-	-	-	-	1,871,375	-	-	1,871,375
42S Bio-Solids Removal	-	-	-	-	-	908,919	-	-	908,919
430 Public Works Field Operations	477,538	152,500	680,000	-	-	-	-	-	1,310,038
431 Street Cleaning	-	-	-	-	137,951	-	-	-	137,951
433 Traffic Control	301,524	250,000	-	-	-	-	-	-	551,524
434 Street Lighting	286,804	50,000	-	-	-	-	-	-	336,804
447 Stormwater Operations	-	-	-	-	1,596,388	-	-	-	1,596,388
449 Water Lines Maintenance	-	-	-	3,676,259	-	-	-	-	3,676,259
44L Water Lab	-	-	-	178,132	-	-	-	-	178,132
44P Water Treatment Plant	-	-	-	3,258,197	-	-	-	-	3,258,197
450 Water Meter Maintenance	-	-	-	52,750	-	-	-	-	52,750
Total	1,577,204	506,250	680,000	7,165,338	1,734,339	6,700,611	1,405,090	-	19,768,832
6. Department of Community Planning & Economic Sustainability									
413 Code Enforcement	604,455	5,318,000	-	-	-	-	-	-	5,922,455
Total	604,455	5,318,000	-	-	-	-	-	-	5,922,455
7. Department of Parks & Recreation									
451 Parks & Recreation Admin.	233,691	-	-	-	-	-	-	-	233,691
452 Recreation Services	211,162	-	-	-	-	-	-	-	211,162
453 Swimming Pool	167,671	31,000	-	-	-	-	-	-	198,671
454 Parks Maintenance	482,913	662,100	-	-	-	-	-	-	1,145,013
455 Shade Trees	12,000	-	-	-	-	-	-	-	12,000
458 Community Center	113,936	-	-	-	-	-	-	-	113,936
Total	1,221,373	693,100	-	-	-	-	-	-	1,914,473
Total Expenditures	$13,937,977	$7,462,829	$ 680,000	$ 9,153,471	$ 2,478,991	$ 9,171,630	$ 1,437,175	$888,432	$45,210,505

Chart 5.

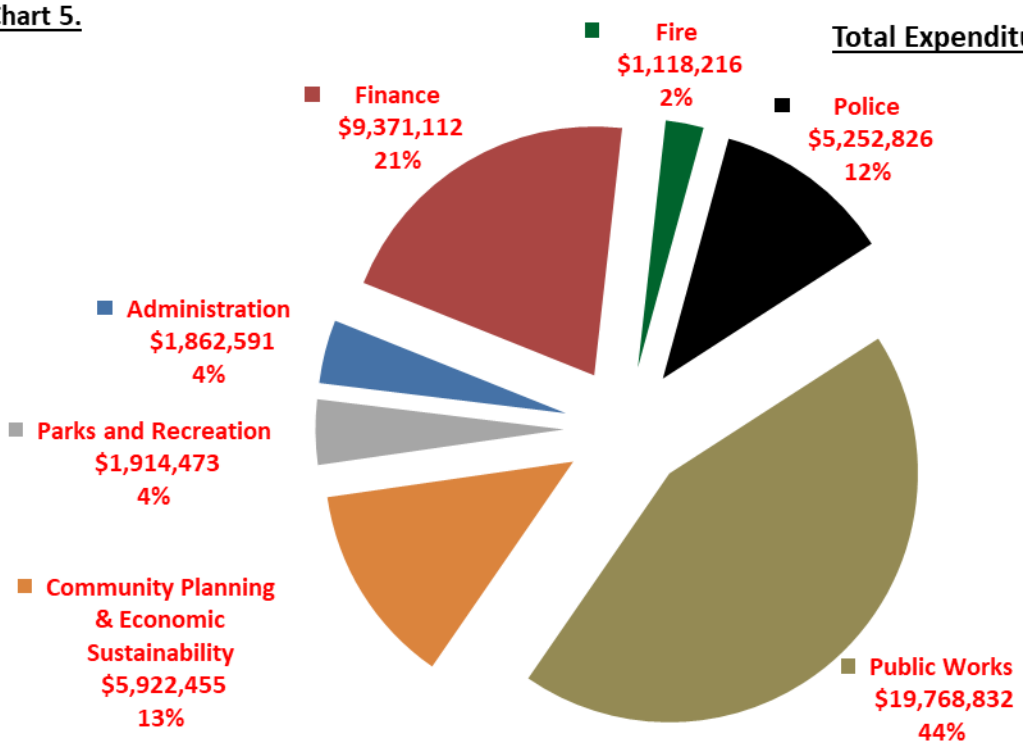
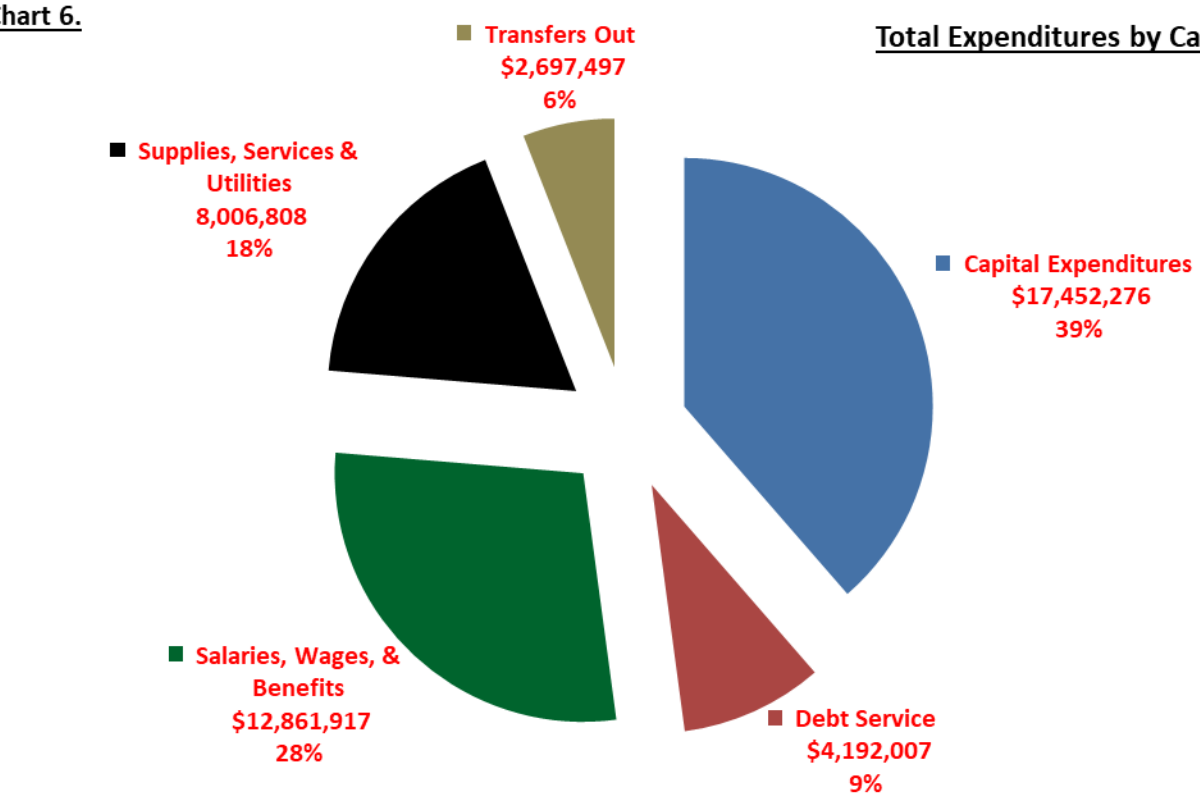


Chart 6.





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General Fund Summary

Fund Description:
The General Fund is the largest governmental fund and is the Borough's chief operating fund. This fund is used to account for all financial transactions except those required to be accounted for in another fund. Departments included in this fund include Administration, Finance, Fire, Police, Public Works, Community Planning & Economic Sustainability, and Parks & Recreation. This is a budgeted fund, and any unrestricted fund balances are considered resources available for use.

FUND HIGHLIGHTS

- **Revenues:** The 2022 general fund budget anticipates that revenues will increase by approximately $162,230 or 1.49% (net of transfers and fund balance) which can be attributed to an increase in "Intergovernmental Revenue" related to the use of grant funding made available by the American Rescue Plan.
- **Tax Rate:** The tax rate is not proposed to change in the 2022 Budget. The last time the tax rate was adjusted occurred in 2017 when the fire tax rate increased.
- **Expenditures:** The 2022 general fund budget anticipates that expenditures will increase by approximately $592,484 or 4.44% which is primarily attributed to transfers to the Capital Projects Fund, rising costs of health care (a 6.6% premium increase in 2022), and the costs associated with implementing and improving governmental services.
- **Budget Deficit:** The Borough has had a budget deficit over the last several years given the last tax rate increase was in 2017 and revenues are no longer sufficient to cover the operating costs of the General Fund and the Capital Projects Fund. Successful budget management in the past several years resulted in a net surplus rather than the expected deficit. The reserves of the General Fund continue to exceed council's goal but are regularly monitored for indication of trend shifts.
- **Capital Projects:** Beginning in 2017, all general capital projects are recorded in the Capital Projects fund. No capital projects are recorded in the general funds 2022 Budget. However, capital project needs not funded through debt issuances or grants are funded through General Fund Transfers.
- **Debt Service:** Debt service recorded in the general fund is related to capital projects purchased prior to 2017. All new capital debt is recorded in the capital projects fund, which was established in 2017. The debt service of the capital projects fund is paid for through transfer out of the general fund to the Capital Projects fund.

Table 11.

General Fund Revenue & Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenue							
Real Property Taxes	$ 4,671,284	$ 5,006,111	$ 5,031,877	$ 5,095,199	$ 5,135,094	$ 5,184,078	$ 5,208,719
Other Local Taxes	2,949,528	3,182,191	3,186,455	3,401,855	3,324,705	3,225,200	3,323,852
Licenses & Permits	622,317	852,110	664,540	597,115	447,435	489,201	449,902
Fines and Forfeits	158,871	146,879	105,930	116,886	84,380	169,392	106,958
Interest and Rents	87,596	99,375	179,989	248,029	138,956	169,800	83,975
Intergovernmental	1,708,177	1,922,023	779,904	858,440	1,010,299	824,171	907,626
Charges for Services	285,539	260,166	294,381	291,645	75,932	250,300	279,636
Other Revenue	750,705	766,488	692,551	499,672	485,061	543,919	657,623
Transfers In	1,874,978	1,930,610	1,985,320	1,957,556	1,935,155	1,859,319	1,998,178
Bond Proceeds	1,959,285	4,641,107	-	-	-	-	-
Fund Balance	-	-	-	-	-	630,113	921,508
Total	$15,068,280	$18,807,060	$12,920,947	$13,066,397	$12,637,017	$13,345,493	$13,937,977
Expenditures							
Salaries, Wages, & Benefits	$ 7,404,656	$ 7,764,175	$ 7,756,348	$ 7,899,381	$ 7,800,742	$ 8,341,809	$ 8,494,976
Supplies, Services, & Utilities	3,372,013	2,866,480	3,010,278	3,098,906	2,964,903	3,613,932	3,978,908
Debt Service	1,251,608	5,220,061	534,418	505,048	668,704	719,227	668,299
Capital Expenditures	1,996,548	-	(81)	21,046	11,752	-	-
Transfers Out	-	3,033,983	230,501	674,147	691,371	670,525	795,794
Total	$14,024,825	$18,884,699	$11,531,464	$12,198,528	$12,137,472	$13,345,493	$13,937,977

Graph 2.

General Fund Revenue by Year

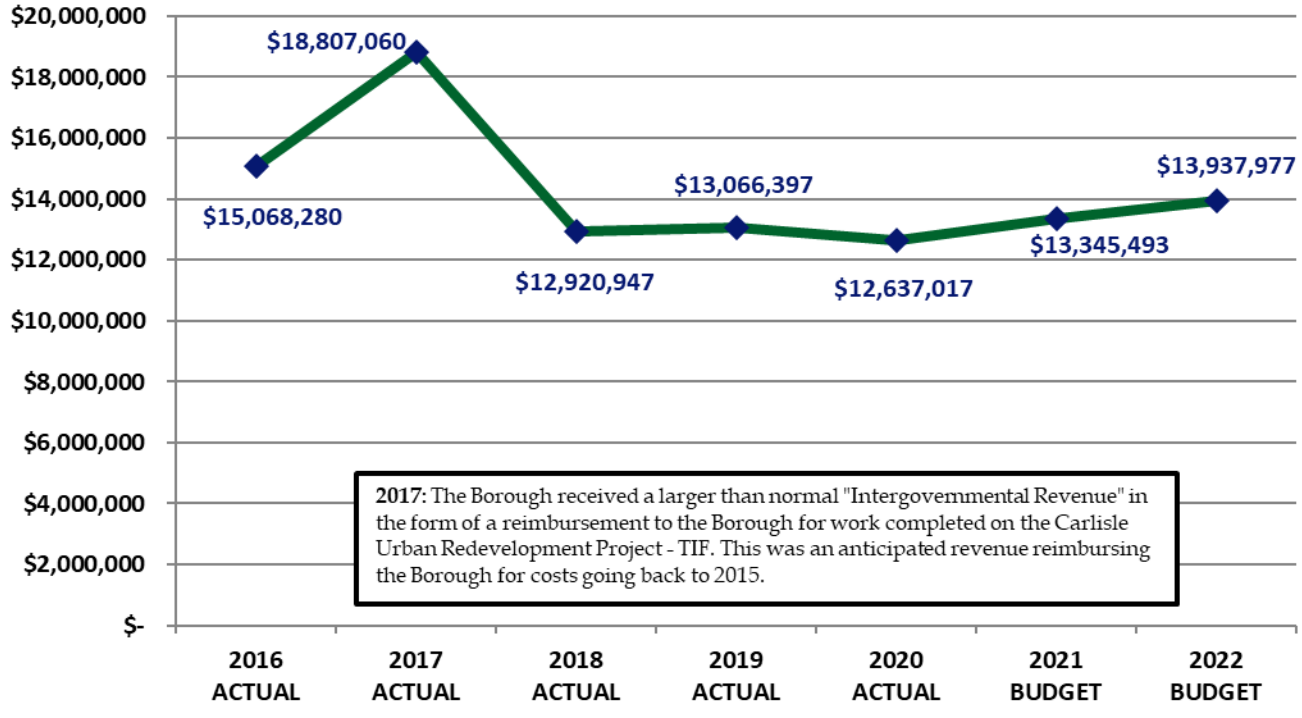
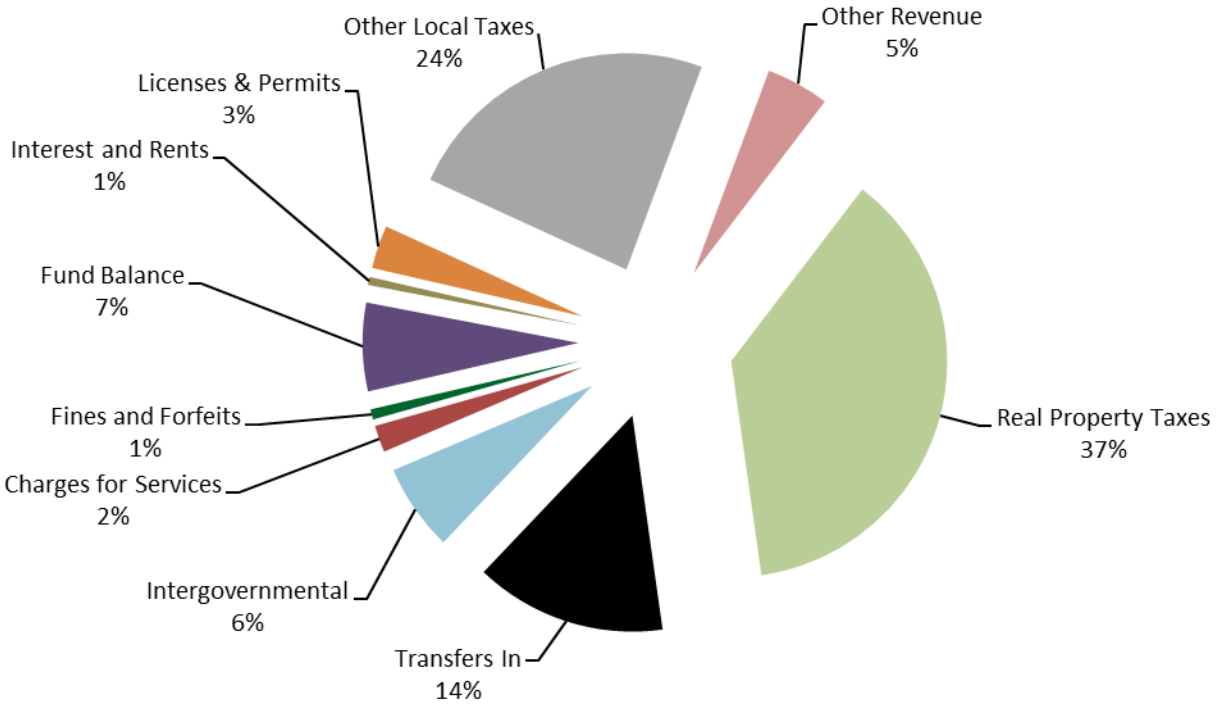


Chart 7.

General Fund Revenue by Category



Graph 3.

General Fund Expenditures by Year

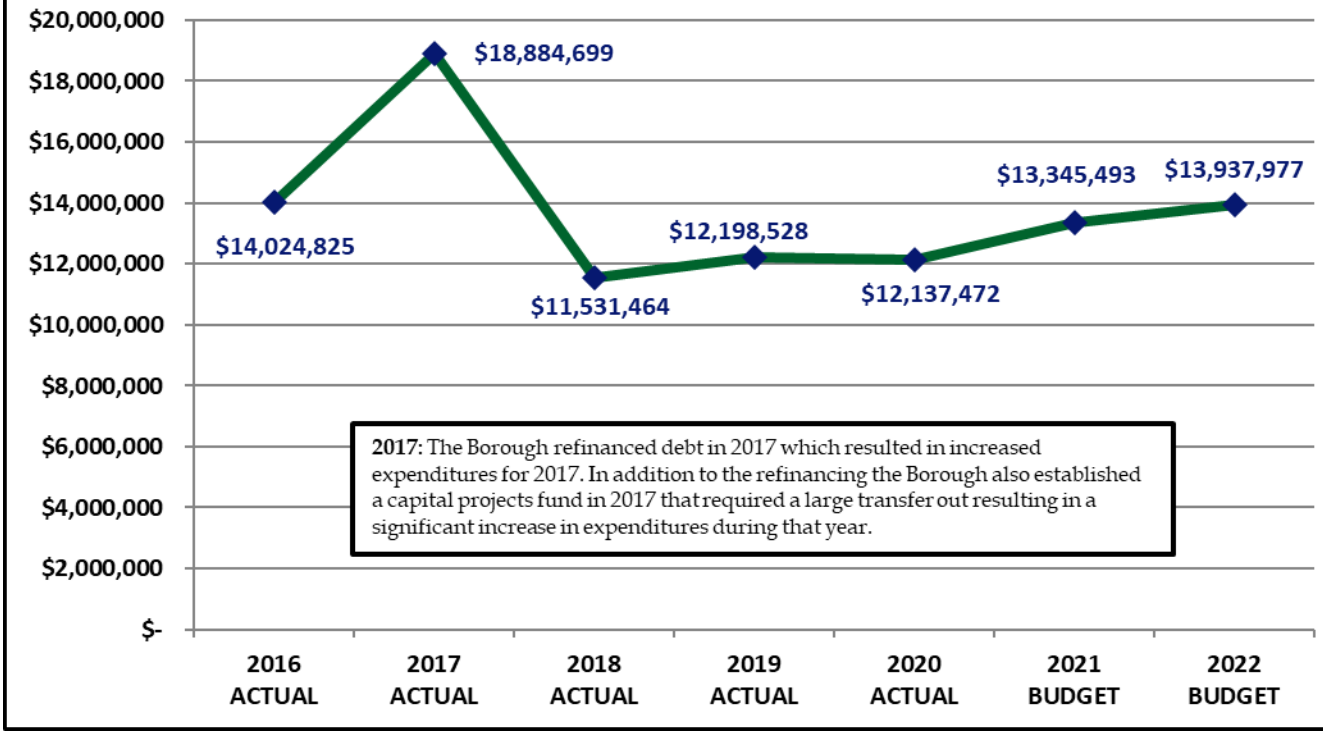
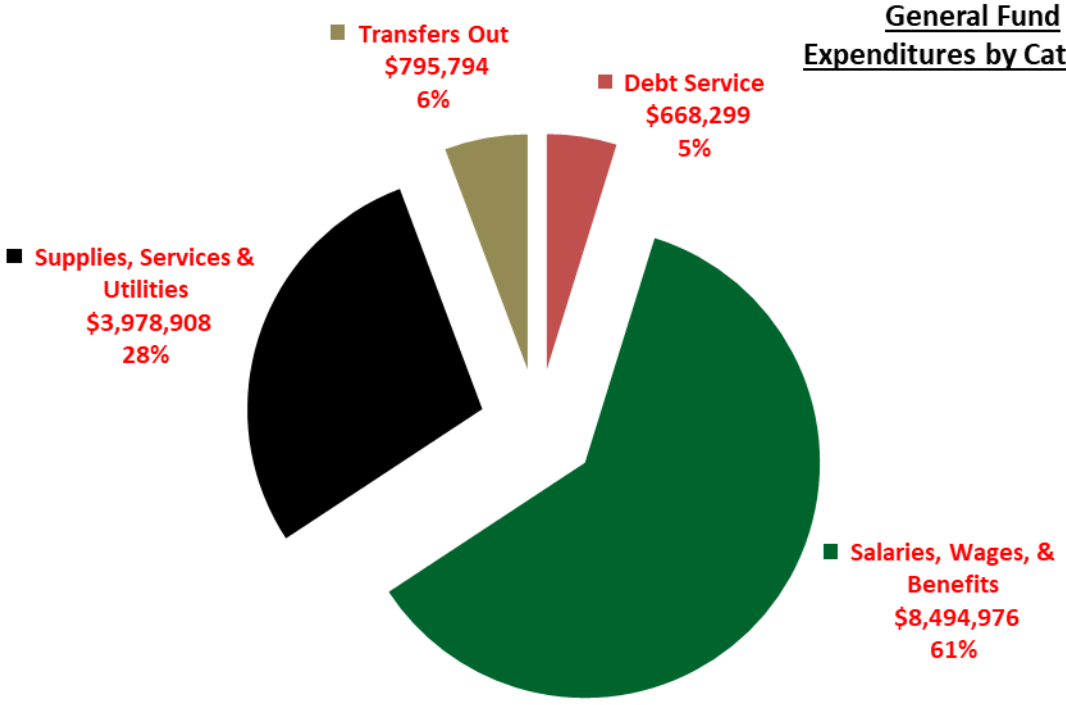


Chart 8.

General Fund Expenditures by Category



Major revenue sources in the General Fund consist of real estate taxes, earned income taxes, transfers, intergovernmental revenue, fund balance, and local services tax all of which are detailed below. Bond proceeds were shown in the General Fund through 2016 but this practice was discontinued when the Capital Projects Fund was established in 2017 resulting in all new governmental capital debt being budgeted and recorded in that fund.

Major Revenue Sources		
Revenue Source	**2022 Budget**	**Percentage of Revenue**
Real Estate Taxes	$ 5,208,719	37.37%
Earned Income Taxes	2,187,970	15.70%
Transfers	1,998,178	14.34%
Intergovernmental Revenue	907,626	6.51%
Fund Balance	921,508	6.61%
Local Services Tax	713,043	5.12%
Total Major Revenues	$ 11,937,044	85.64%
Total General Fund Revenue	$ 13,937,977	

1. Real Estate Taxes

Real estate taxes are a major source of revenue for Carlisle's general fund. The basic formula to determine the municipality's real estate taxes is calculated in the three step calculation outlined below:

Budget Real Estate Tax Revenue Calculation	
	Market Value of Real Property in Carlisle
x	Assessment Ratio
=	**Assessed Value**
	Assessed Value
x	Tax Rate
=	**Taxes Collectible**
	Taxes Collectible
x	Collection Factor
=	**Real Estate Taxes Budgeted**

In Pennsylvania, counties manage real estate assessments. Each class of county is subject to a special assessment law. In each county, a board is established to supervise, equalize and revise assessments, and to hear appeals. As a third class county, Cumberland

County's supervisory body is the board of assessment appeals, composed of three members appointed by the county commissioners to four-year terms.

- ***Market Value of Real Property***

In arriving at a proper valuation of real estate for tax purposes, there is a two-step procedure involved:

1. The market value of a property must be established.
2. The established, predetermined ratio must then be applied to determine the property's assessed value.

Fact!

All real estate property in Cumberland County is assessed at 100% of the 2010 base year value.

For the purpose of real estate taxation, assessment consists of placing a valuation on real property and then applying the assessment ratio. The assessment laws call for the valuing of properties at full or market value, at the rates and prices for which the properties would separately sell in a bona fide transaction. To establish actual value the county may use current year market values or it may adopt a base year for market values. The base year can be the year of the most recent countywide reappraisal or it can be another designated prior year. All real property values must be equalized in terms of base year values if current year market values are not used. In arriving at actual value, the county may use all three accepted assessment methods: cost (reproduction or replacement, as applicable less depreciation and all forms of obsolescence); comparable sales; and income.

- ***Assessment Ratio***

Once the property is valued the county applies its established predetermined ratio to calculate the assessment. The established predetermined ratio is the ratio of assessed to actual value set by the board of county commissioners. Cumberland County's ratio is 100 percent. The county may change the predetermined ratio without reevaluating all the properties, retaining the same base year for market values. Such a change constitutes a countywide revision of assessments requiring a notice to all property owners.

Assessment laws provide for the establishment of a predetermined ratio of assessed to market value not to exceed 100 percent for first through eighth class counties. All properties within the taxing district must be uniformly assessed at a similar ratio in order to satisfy the requirements of Article VIII, Section I of the Pennsylvania Constitution which provides that all taxes must be uniform on the same class of subjects within the territorial limits of the authority levying the tax. The controlling



principle in matters of valuation is that no one taxpayer should pay any more or less than their proportionate share of the cost of government. Equalization may require periodic reappraisals of all parcels within the county, initiated at the discretion of the county commissioners.

When the county assessment board receives the assessment roll, revisions may be made for the sake of equalizing valuations from property to property or from local unit to local unit. The county then prepares a master duplicate of all real estate assessments in the county by district, showing the name of the property owner, address, property location and assessed valuation. The assessment rolls are open to public inspection.

Counties are required to furnish assessment rolls to local taxing districts for purposes of taxing real estate and occupations. Final delivery date of this information is November 15 of the previous year. Each taxing authority prepares its own duplicate, calculating the amount of tax due on each property and person on the basis of assessed valuations of real estate and occupations determined by the proper assessing authority.

- ***Tax Rates***

The Home Rule Charter of Carlisle requires the Borough to levy real estate taxes pursuant to the limitations established by the Pennsylvania Borough Code. Therefore, Borough Council has the authority to annually levy and collect a real estate tax, not exceeding thirty mills ($30.00/$1,000 of assessed value) for general borough purposes. Borough Council may also levy real estate taxes for any of the following purposes:

- **Debt Service** – annual tax sufficient to pay interest and principal on any indebtedness incurred pursuant to 53 Pa.C.S. Pt. VII Subpt. B (relating to indebtedness and borrowing) or any prior or subsequent act governing the incurrence of indebtedness of the borough

- **Pensions** – provide for pensions, retirement or the purchase of annuity contracts for borough employees, not exceeding one-half mill ($.50/$1,000 of assessed value)

- **Shade Trees** – defray cost and expenses of caring for shade trees, not exceeding one-tenth mill ($.10/$1,000 of assessed value)

- **Street Lighting** – for lighting and illuminating the streets, highways and other public places, not exceeding eight mills ($8.00/$1,000 of assessed value)

- **Utilities** – for gas, water, & electric light, not exceeding eight mills ($8.00/$1,000 of assessed value), such additional millage permitted only following a favorable referendum on the matter held in accordance with the election laws of Pennsylvania

- **Fire** – for the purchase of fire engines, fire apparatus and fire hose for the use of the borough, or for assisting any fire company in the borough in the purchase, renewal or repair of any of its engines, fire apparatus or fire hose, for the purposes of making appropriations to fire companies both within and without the borough and of contracting with adjacent municipalities or volunteer fire companies therein for fire protection, for the training of fire personnel and payments to fire training schools and centers or for the purchase of land upon which to erect a fire house, or for the erection and maintenance of a fire house or fire training school and center of fire houses, not exceeding three mills ($3.00/$1,000 of assessed value)

- **Fire Facilities** – for building a fire house, fire training school and center, lockup or municipal building, not exceeding two mills ($2.00/$1,000 of assessed value), such additional millage permitted only following a favorable referendum on the matter held in accordance with the election laws of Pennsylvania

- **Library** – establish and maintain local library or to maintain or aid in the maintenance of a local library established by deed, gift or testamentary provision, for the use of the residents of the borough, in accordance with the act of June 14, 1961 (P.L.324, No. 188) known as The Library Code

- **Emergency Services** – for the purpose of supporting ambulance, rescue and other emergency services serving the borough, not to exceed one-half mill ($.50/$1,000 of assessed value)

- **Permanent Street Improvements -** for the purpose of creating and maintaining a special fund, to be used by the borough in making permanent street improvements, and pay by contract prices for paving and other permanent street improvements, prior to the collection of the cost and expense or any part thereof from the property owners adjoining or abutting thereon by the borough under existing laws, not to exceed five mills ($5.00/$1,000 of assessed value)

The proceeds of all taxes for which additional millage is authorized must be kept in separate funds and used only for the purposes for which they were established until the tax is abolished according to law. Currently, Carlisle only levies a fire tax from the above list in addition to real estate taxes for general purposes.

Unlike income and sales taxes, the real estate tax base does not grow unless real estate is reassessed by the county or unless there is significant development, which does not usually occur in older communities such as Carlisle. Therefore, as expenses for vital services increase or other revenues decrease, there is no way to increase revenues without increasing the real estate tax rate. Because raising the real estate tax rate is the only available option to significantly raising revenues, increases to the rate are disproportionate in relation to increases in expenditures.

The dramatic impact that real estate taxes have in relation to increases in operating expenditures can be illustrated by the following example: Assume general fund expenditures in a year are approximately $10,000,000 and the real estate taxes are approximately $4,600,000 in that year. If general fund expenditures increase by 3% (or $300,000) and all other revenue sources remain flat, real estate taxes must be increased by 7% to fund a 3% increase in expenses.

While a 7% tax increase may seem excessive for a single year, this would be the only alternative to increase revenues in order to fund a reasonable increase of 3% in expenses when other revenues remain flat or decline.

Carlisle's tax rate for general purposes tax is 3.058 mills ($3.058/$1,000 of assessed value). As mentioned previously the maximum tax rate allowed by the Pennsylvania Borough Code for general purposes is 30 mills ($30.00/$1,000 of assessed value). Carlisle's tax rate for the fire tax is .437 mills ($.437/$1,000 of assessed value). The maximum tax rate allowed by the Pennsylvania Borough Code for the fire tax is 3 mills ($3.00/$1,000 of assessed value).

The total combined real estate tax rate is 3.495 mills ($3.495/$1,000 of assessed value). A taxpayer owning real property assessed at $100,000 would pay the Borough $349.50 in real estate taxes each year in addition to real estate taxes paid to the county and school district.

- ***Tax Rate Change Consideration***

Each year the Borough evaluates the revenue needs of the General Fund going forward as well as its historical performance. The General Fund has a structural deficit which has been shown as a drawdown of fund balance reserves over the last several years. The Borough has made significant efforts to reduce the budget deficit without raising taxes and has successfully ended the prior two years with a net surplus. This requires the diligent monitoring of expenditures and eliminating costs where able.

Given the availability of fund balance reserves above council's goals and the successful management of costs over the last several years, we are not proposing a tax increase in the 2022 budget and are instead choosing to balance the budget with available fund balance reserves.

- ***Collection Factor***

For purposes of calculating the appropriate amount of real estate tax to include in the budget, the Borough assumes a collection factor of 97.0%. The collection factor is based on historical performance.

➢ *Summary*

Cumberland County releases certified assessments in the November prior to the tax/budget year. The preliminary current assessed value as determined by Cumberland County is $1,495,929,900.

2022 Budget Real Estate Tax Revenue Calculation		
	$ 1,495,929,900	Market Value of Real Property in Carlisle
x	100%	Assessment Ratio
=	$ 1,495,929,900	**Assessed Value**
	$ 1,495,929,900	**Assessed Value**
x	3.495	Tax Rate (3.058 general purposes and .437 fire tax
=	$ 5,228,275	**Taxes Collectible**
	$ 5,228,275	**Taxes Collectible**
x	97%	Collection Factor
=	$ 5,071,427	**Current Real Estate Taxes Budgeted**

As shown above the budget current real estate taxes are $5,071,427. The Cumberland County Tax Claims Bureau pursues all real estate taxes that are not collected during the year in which they are assessed which results in additional real estate tax revenue collected each year. Based on historical collection rates, the Boroughs 2022 budget includes $137,292 in anticipated delinquent real estate tax revenue resulting in a total real estate tax budget of $5,208,719.

Real estate taxes for general purpose are estimated to be $4,558,331 for 2022 and are used for all programs and activities in the general fund including, but not limited to, general administration, police, public works, and parks and recreation. Real estate taxes from the fire tax are estimated to be $650,388 and are used to partially fund the Borough's two volunteer fire companies.

For 2022, approximately 37.37% of the Borough's general fund operating expenditures will be funded by real estate taxes.

2. Earned Income Taxes

The Local Tax Enabling Act (Act 511 of 1965) authorizes municipalities and school districts to levy taxes on earned income. The tax is levied on the wages, salaries, commissions, net profits or other compensation of persons subject to the jurisdiction of the taxing body. Municipalities and school districts levying earned income taxes may exempt persons whose income from all sources is less than $5,000 per year from the earned income tax. The exemption must be adopted as part of an amendment to the tax-levying ordinance or resolution. Local taxing bodies have the authority to adopt regulations for processing exemption claims.

Earned income taxes are a significant source of revenue for Carlisle's general fund. For 2022 the Borough will receive approximately $2,187,970 in taxes on one half percent (.5%) of residents earned income and one percent (1%) of non-residents earned income.

For 2022, approximately 15.70% of the Borough's general fund operating expenditures will be funded by earned income taxes.

In general, all jurisdictions taxing earned income taxes under Act 511 are limited to one percent (1%). Where both a municipality and its school district levy the tax, the one percent limit must be shared on a 50/50 basis unless otherwise agreed to by the taxing bodies.

In 2008 Pennsylvania passed Act 32 dramatically altering the collection of local earned income taxes. Act 32 established state-wide uniformity in tax rules, procedures, and forms and required that there can only be one earned income tax collector per county. Prior to Act 32 there were approximately 569 earned income tax collectors in Pennsylvania; currently, there are approximately 70. Cumberland County Tax Bureau serves as the Borough's earned income tax collector.

In addition to reducing the number of tax collectors, Act 32 also improved accountability with the collection and distribution of income taxes using the following provisions:

- tax officers must keep records of every dollar received and distributed and submit monthly reports accounting for each dollar
- annual audit required to reconcile monthly reports and the receipt and disbursement of all taxes, as well as, findings of noncompliance if applicable
- bonding for the tax officer is required in compliance with established regulations
- fines and penalties are provided in cases where the tax officer fails to comply
- tax collection committees are required to appoint an appeals board to hear appeals of tax officer determinations
- tax officers will continue to use existing enforcement provisions and be provided with new tools to pursue claims against those that fail to comply
- The Pennsylvania Department of Revenue is required to enter into an agreement with each tax collection district for the exchange of tax information on a yearly basis
- If the tax officer fails to comply with Acts 511 and 32, increased fines and penalties are provided for, including possible jail time

3. Local Services Tax

Another Act 511 tax is the local services tax. The Borough receives approximately $725,000 per year from the local service tax. This annual tax of $52 is assessed on any individual who is employed in a municipality. In other words, the local services tax is determined by where a taxpayer ***works*** not by where a taxpayer ***lives***. The local services tax provides direct funding to Pennsylvania municipalities for police, fire, and other

municipal services. Cumberland County Tax Bureau collects the tax from employers then remits the appropriate amount to the Borough.

For 2022, approximately $713,043 or 5.12% of the Borough's general fund operating expenditures will be funded by Local Services Tax.



4. Intergovernmental Revenue

From time-to-time the Borough receives revenue from the state government and the federal government. This revenue can be in the form of ***categorical*** funds for annually recurring purposes or ***discretionary*** funds for specially identified projects or activities. Recurring categorical funds are discussed below. Beginning in 2017 most discretionary intergovernmental revenue are shown in the capital projects fund.

➢ ***State Funding***

Recurring categorical funding provided by the state includes contributions to Borough pension funds, and firemen's relief funds.

- **Contribution to Borough Pension Plans** – The Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984) requires Pennsylvania municipalities participating in the general municipal pension system state aid program to certify certain information to the state auditor general each year. This information includes the total number and earnings of full-time police officers, paid firefighters, and non-uniformed employees who are members of a municipal pension plan. Funds are allocated to municipalities based on the number of personnel employed by the municipality. A unit value is established by the state each year to determine funding amounts available. Uniformed police officers receive twice as much unit value as a non-uniformed employee, primarily due to the higher cost of a uniformed employee's pension as compared to a non-uniform employee's pension.

  Approximately $652,430 is estimated to be received in 2022.

- **Firefighter's Relief** – Act 205 of 1984 requires municipalities wanting to receive a distribution of the foreign fire insurance tax to certify whether its fire protection service is provided solely by paid or by volunteer firefighters, or if provided by both, the percentage of actual fire protection service provided by each type of firefighter.

  Approximately $95,242 is estimated to be received in 2022.

- ***Federal Funding***

  - ***Community Development Block Grant***

    The Borough qualifies for participation in the federal Community Development Block Grant (CDBG) program. As part of the CDBG 2021 program year award, a total of $371,330, the Borough allocates approximately $107,850 to reimburse itself for program related costs. The remainder of the CDBG program award is not directly budgeted in this document and is instead managed and tracked by the Cumberland County Housing and Redevelopment Authority on behalf of the Borough.

    The Borough also budgeted approximately $15,000 in CDBG-CV program awards to reimburse the Borough for eligible program related costs in the general fund. A share of CDBG-CV funds will also be used in the parking fund totaling $25,000 for fiscal year 2022.

  - ***Coronavirus State and Local Fiscal Recovery Funds (American Rescue Plan)***

    The Borough of Carlisle is a recipient of the federal Coronavirus State and Local Fiscal Recovery Funds issued under the American Rescue Plan. The Borough was awarded a total of $9,186,671 in federal funding which was split into two tranches. The Borough received the first tranche in 2021 totaling $4,593,335.50. A second tranche of the same amount is anticipated in the summer of 2022.

    Borough Council will be meeting in early 2022 for their biennial goal planning session where they will determine what projects to fund with this grant allocation. The Borough is eligible to allocate $4,567,387 of the federal funding received for revenue loss replacement to fund general government services.

    By the end of 2021, the Borough anticipates allocating nearly $620,000 of this revenue loss replacement funding to general government services to assist the Borough in costs related to the tax increment financing project. The need for this funding resulted from slow development and a downturn in the economy resulting in a need for additional revenue sources.

    The Borough also allocated nearly $730,516 in the 2022 Budget as follows:

Coronavirus State and Local Fiscal Recovery Funds (American Rescue Plan)		
Fund	**Description**	**Amount**
General Fund	Improvements to Cybersecurity	$ 31,000
General Fund	Co-Responder Pilot Program	100,000
Capital Projects Fund	Record Management Program (part of Co-Responder Pilot Program)	99,516
Stormwater Fund	Capital: Bedford and E Street Transportation Improvements	500,000
	Total used in 2022 Budget:	$ 730,516

5. Transfers

Several Borough departments provide administrative services to multiple funds, but the expenses for these departments are paid from the general fund. So that Borough ratepayers and taxpayers will be charged equitably for these services, the Borough allocates a portion of these department expenses to other funds. The other funds then reimburse the general fund for each fund's respective portion of the administrative expense.

For example, expenses related to Borough Council oversight are paid 100% from the general fund. However, Borough Council provides oversight of the Borough's water, stormwater, sewer, parking, and solid waste funds in addition to the general fund. In order to ensure that each fund pays its appropriate share, the Borough allocates expenses related to Borough Council oversight as follows: general fund, 25%; water fund, 24%; stormwater 25% sewer fund, 24%; parking fund, 1%; and solid waste fund, 1%.

Programs and activities included in the transfer calculation include Borough Council, the manager's office, the department of finance, legal services, human resources and risk management, information technologies, borough hall maintenance, and public works administration. Expenses included in the calculation are wages, benefits (medical, dental, vision, supplemental insurances, retirement), and operating expenses.

For 2022, the amount to be transferred by other funds to the general fund as repayment for administrative expenses is estimated at $1,875,328.

6. Fund Balances

From time-to-time and in accordance with GASB statements Borough Council designates certain balances in the general fund as either assigned or committed for specific purposes. In addition, certain balances in the general fund are designated as "restricted" by law or other enforceable constraints.

For 2022, it is anticipated that the General Fund will utilize fund balance as a source for funding the Capital Projects Fund and certain debt service related costs of the General Fund shown in the table below. While debt service is an operating cost and would normally not be funded through reserves, it was determined that in the 2022 Budget reserves were a suitable source of funding given the availability of fund balance reserves beyond councils established goals and due to the surplus in reserves achieved over the past several years.

Fund Balance Use Breakout

General Fund:	2022	2021
Fund Balance Use	$ 914,308	$ 630,113
Allocation:		
One-Time Funding - Capital Projects	$ (340,391)	$ -
One-Time Funding - Carlisle Seal Change	(50,000)	-
Operation Funding - Debt Service	(523,917)	(630,113)

Water Fund Summary

Fund Description:
The Water Fund is used to account for the financing of water and related services, including water treatment, conveyance of potable water to customers, and laboratory services, to the Borough, its residents, business establishments and various customers within the proximity of the Borough. Departments included in this fund include Administration, Finance, and Public Works.

FUND HIGHLIGHTS

- **Revenues:** The 2022 water fund budget anticipates that revenues will decrease by approximately $130,483 or 2.76% (net of fund balance and bond proceeds) which can be attributed to a decline in water usage over the last few years and the 2022 Budget reflecting this usage decline.
- **Water Rate:** The water rate is proposed to increase 3.48% in 2022 a change per 100 cubic feet of $5.75 to $5.95.
- **Expenditures:** The 2022 water fund operating budget anticipates that expenditures will increase by approximately $49,241 or 1.18% which is primarily attributed to rising costs of health care (a 6.6% premium increase in 2022) shown in the "Salaries, Wages, & Benefits" line items.
- **Budget Surplus:** The water fund includes an anticipated budget surplus of $54,603.
- **Capital Projects:** The 2022 water fund budget includes an anticipated increase of $598,011 in capital projects. The primary changes are related to increased costs related to rebuilding the aging water distribution system.
- **Debt Service:** No new debt issuances are budgeted to occur in 2022 and use of bond proceeds will be solely from available proceeds of past issuances.

Table 12.

Water Fund Revenue & Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenue							
Interest and Rents	157,732	185,141	298,035	344,030	227,243	246,000	165,593
Intergovernmental	-	-	-	-	1,158	-	-
Charges for Services	3,748,828	3,776,575	4,007,073	3,908,558	3,855,564	4,183,019	4,110,737
Other Revenue	363,813	1,236,638	415,065	396,244	367,430	276,413	291,119
Transfers In	28,181	20,083	23,424	19,338	27,625	18,875	26,375
Bond Proceeds	-	-	-	-	-	2,198,789	4,614,250
Fund Balance	-	-	-	-	-	2,779,145	-
Total	4,298,554	5,218,437	4,743,597	4,668,170	4,479,020	9,702,241	9,208,074
Expenditures							
Salaries, Wages, & Benefits	1,228,342	1,271,003	1,277,731	1,175,312	1,201,328	1,287,514	1,465,521
Supplies, Services, & Utilities	1,051,346	895,989	861,215	807,956	733,956	941,604	928,397
Debt Service	168,171	275,012	286,320	271,204	253,912	1,364,132	1,230,698
Capital Expenditures	-	42,259	-	-	2,386	5,534,761	4,936,750
Depreciation	833,149	851,852	860,477	746,996	769,647	-	-
Transfers Out	869,015	969,700	985,892	855,612	581,337	574,230	592,105
Total	4,150,023	4,305,815	4,271,635	3,857,080	3,542,566	9,702,241	9,153,471

Graph 4.

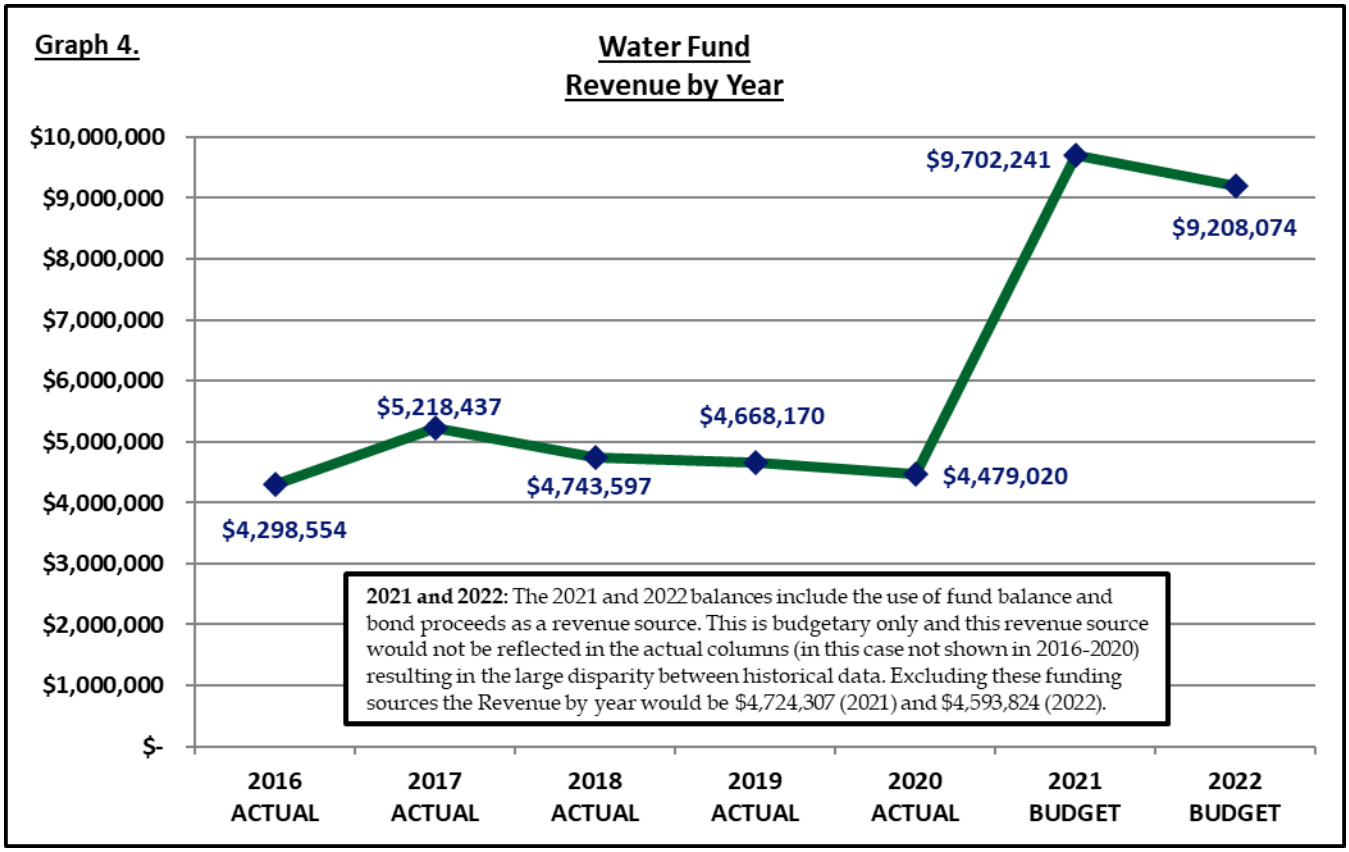
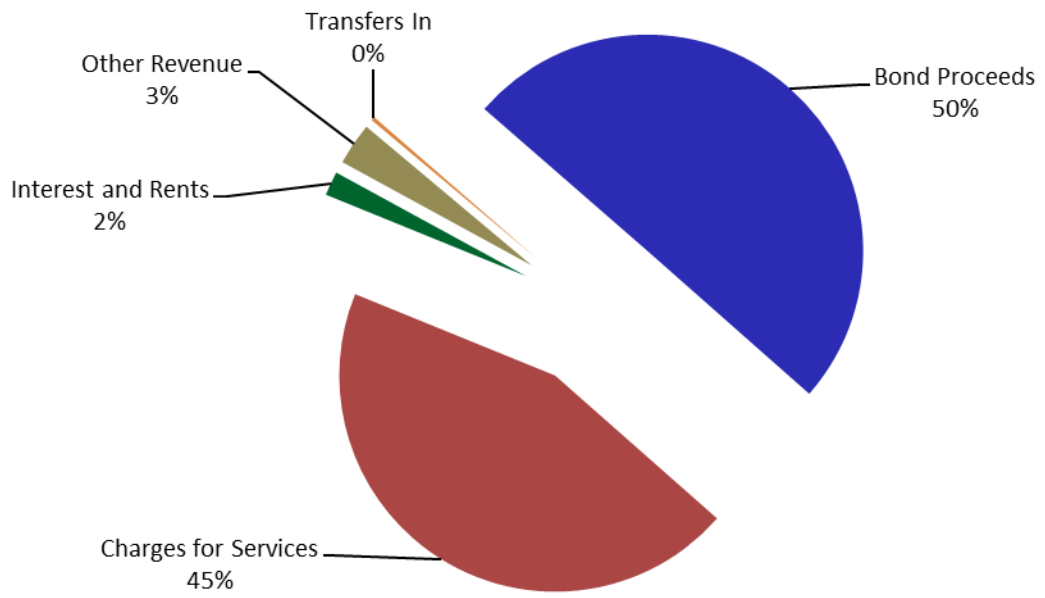


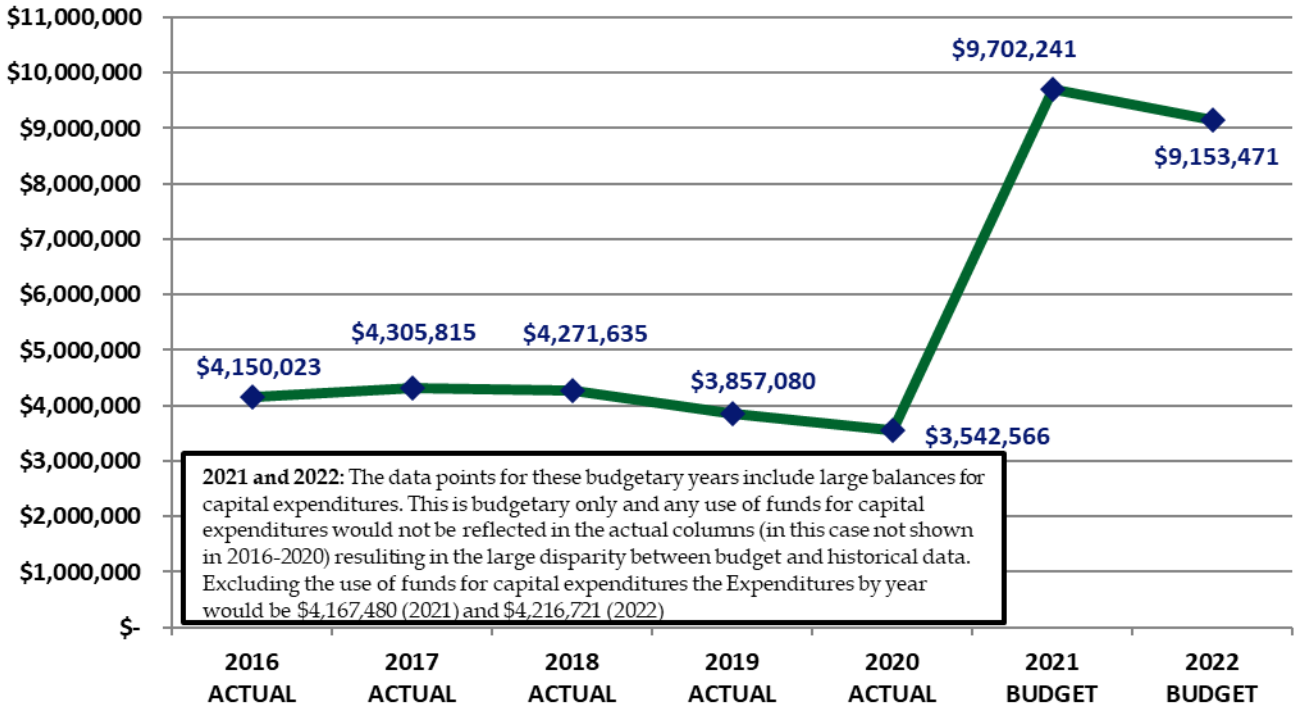
Chart 9.

Water Fund
Revenue by Category

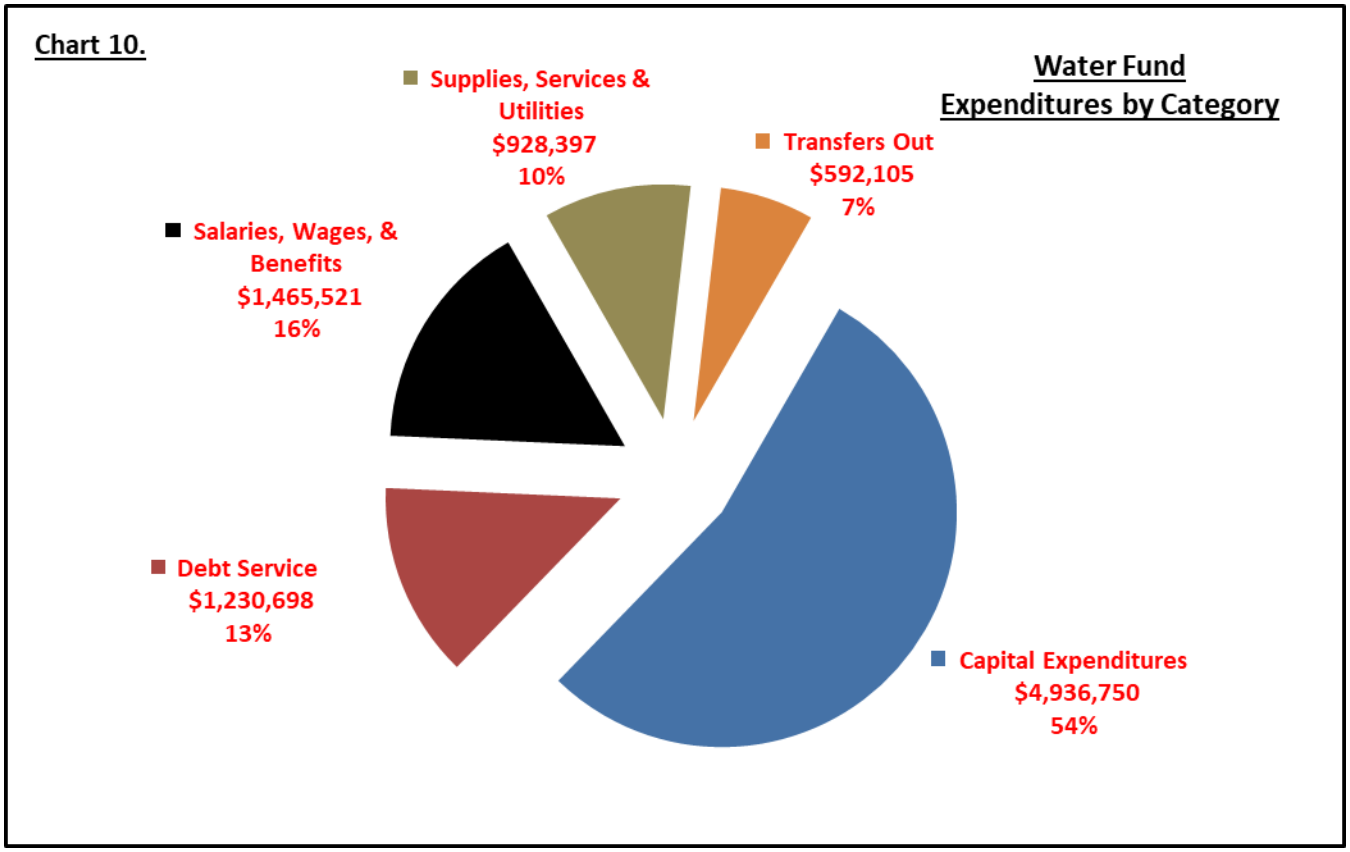


Graph 5.

Water Fund
Expenditures by Year



2021 and 2022: The data points for these budgetary years include large balances for capital expenditures. This is budgetary only and any use of funds for capital expenditures would not be reflected in the actual columns (in this case not shown in 2016-2020) resuliting in the large disparity between budget and historical data. Excluding the use of funds for capital expenditures the Expenditures by year would be $4,167,480 (2021) and $4,216,721 (2022)



MAJOR REVENUE SOURCES

Major revenue sources in the water fund consist of charges for services and bond proceeds which are detailed below.

Major Revenue Sources

Revenue Source	2022 Budget	Percentage of Revenue
Charges for Services	$ 4,110,737	44.64%
Bond Proceeds	4,614,250	50.11%
Total Major Revenues	$ 8,724,987	94.75%
Total Water Fund Revenue	$ 9,208,074	

1. Charges for Services

The primary source of revenue for the Borough's water fund is water sales shown as charges for services. In 2022, slightly more than $4.1 million is estimated to come from metered sales. Metered sales pay for approximately 45% of total fund expenditures.

The Borough reads the water meter for each of its more than 6,600 accounts quarterly. Ratepayers are billed based on actual water usage.



- ***Rate Change Consideration***

Water usage is billed on a per 100 cubic feet basis which translates to roughly 748 gallons of water for $5.75 in 2021. The cost to customers for safe drinking water is less than 1¢ per gallon.

In 2018, the Borough hired the consulting firm Gannett Fleming to perform a water and sewer rate study. In the scope of this study, Gannett Fleming considered both the rate structure and billing practices. The conclusion of the study called for rate increases as follows:

Year	Proposed Increase
2019	0%
2020	3.54%
2021	3.42%
2022	3.48%

Each year during the budget, the Borough reviews the data provided by Gannet Fleming to determine the reasonableness of the assumptions made and evaluate the reasonableness of a rate increase. It was determined during the 2022 budget preparation that a rate increase would be appropriate to propose given the significant costs facing this fund due to the aging infrastructure and the costs associated with the rehabilitation of the water lines.

For 2022, a proposed rate increase of 3.48% is included in the budget. This would change the billing rate from $5.75 per 100 cubic feet to $5.95 per 100 cubic. According to the EPA, a typical person uses approximately 7,920 gallons per quarter (1100 billable cubic feet). Using this information a single user in 2021 would see a typical bill of $63 and a family of four would have seen a bill of $253. In 2022, the single user could expect to see a $65 quarterly bill ($2 increase) and the family of four could expect a quarterly bill of $262 ($9 increase).

2. Bond Proceeds

The Borough of Carlisle regularly evaluates its capital improvement plan to determine upcoming capital needs. In conjunction with this evaluation, the Borough also considers how these projects will be funded. Proceeds from bond issues account for the capital projects paid for with debt proceeds included in the budget. The amount varies from year to year based on the capital projects planned for the Borough.

For 2022, the Borough does not anticipate issuing any new bonds but instead will allocate existing available bond proceeds currently held in fund balance (approximately $4,614,250) to cover the capital needs of this fund.

The debt section of this budget goes into further detail on the debt needs of this fund but it is anticipated that future debt needs will be as follows:

Year	New Borrowing Needs
2023	$1,643,732
2025	$3,220,000

The current total principal balance of outstanding debt in the water fund is $11,453,690.

Stormwater Fund Summary

Fund Description:
The Stormwater Fund is used to account for the financing of stormwater management and related services as they relate to the Borough, its residents, business establishments and various customers within the proximity of the Borough. This fund was first established in 2019. Departments included in this fund are Finance and Public Works.

FUND HIGHLIGHTS

- **Revenue:** The Stormwater fee will see increases in revenue only as it relates to capital project funding through federal grant dollars and use of existing bond funds.
- **Stormwater Fee:** No changes are being proposed for the Stormwater Fee in the 2022 budget.
- **Expenditures:** Operating expenditures are anticipated to decrease in 2022 by approximately $134,421 or 8.66% due to better than anticipated debt service rates achieved in the 2021 debt issuance.
- **Budget Surplus:** The stormwater fund includes an anticipated budget surplus of $346,885.
- **Capital Projects:** The 2022 stormwater fund budget includes an anticipated increase of $209,963 in capital projects. The primary changes are related to increased costs related to rebuilding the aging stormwater collection system.
- **Debt Service:** No new debt issuances are budgeted to occur in 2022 and use of bond proceeds will be solely from available proceeds of past issuances.

Table 13.

Stormwater Fund Revenue & Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenue							
Interest and Rents	-	-	-	1,167	3,165	-	-
Intergovernmental	-	-	-	96,842	298	219,420	500,000
Charges for Services	-	-	-	1,148,962	1,766,712	1,741,720	1,754,216
Other Revenue	-	-	-	43,505	375	10,670	17,910
Transfers In	-	-	-	-	73,124	-	-
Bond Proceeds	-	-	-	-	-	580,750	553,750
Total	-	-	-	1,290,476	1,843,674	2,552,560	2,825,876
Expenditures							
Salaries, Wages, & Benefits	-	-	-	282,996	374,081	458,022	558,153
Supplies, Services, & Utilities	-	-	-	104,154	111,512	164,317	166,838
Debt Service	-	-	-	-	202	365,000	75,974
Capital Expenditures	-	-	-	-	-	851,287	1,061,250
Depreciation	-	-	-	2,373	8,833	-	-
Transfers Out	-	-	-	191,696	561,680	564,823	616,776
Total	-	-	-	581,219	1,056,308	2,403,449	2,478,991

Graph 6.

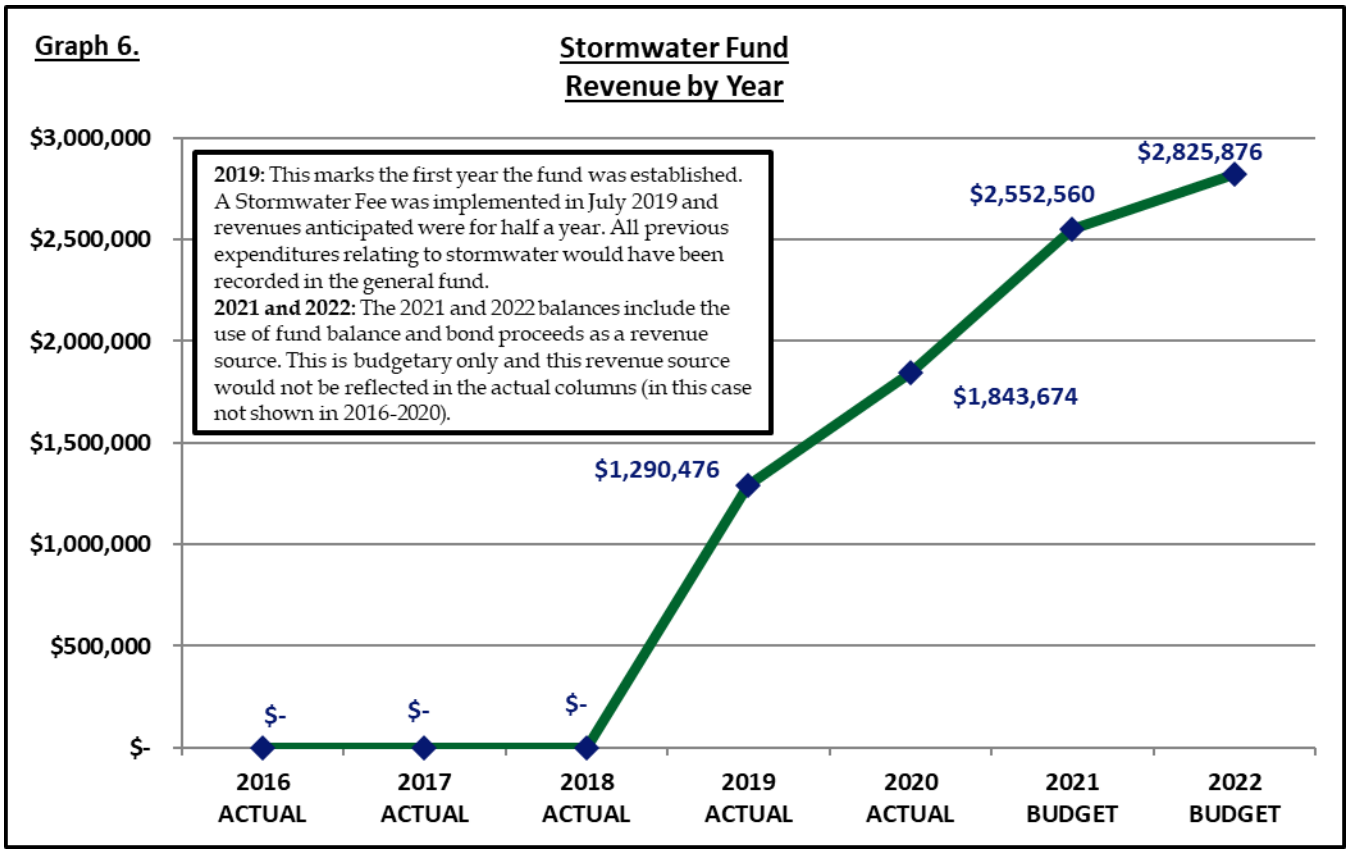
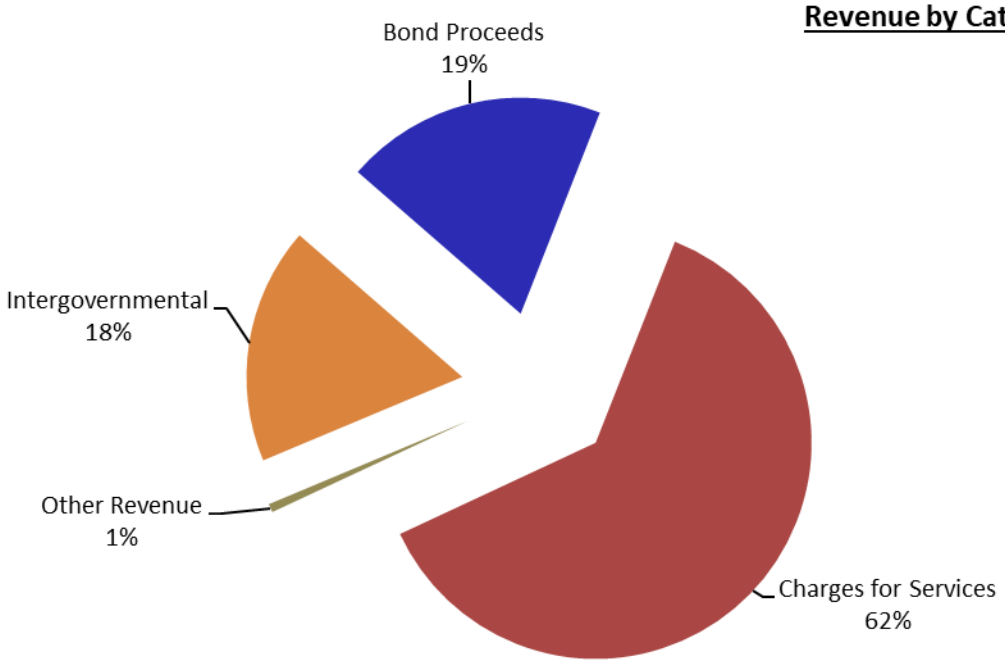


Chart 11.

Stormwater Fund Revenue by Category



Graph 7.

Stormwater Fund Expenditures by Year

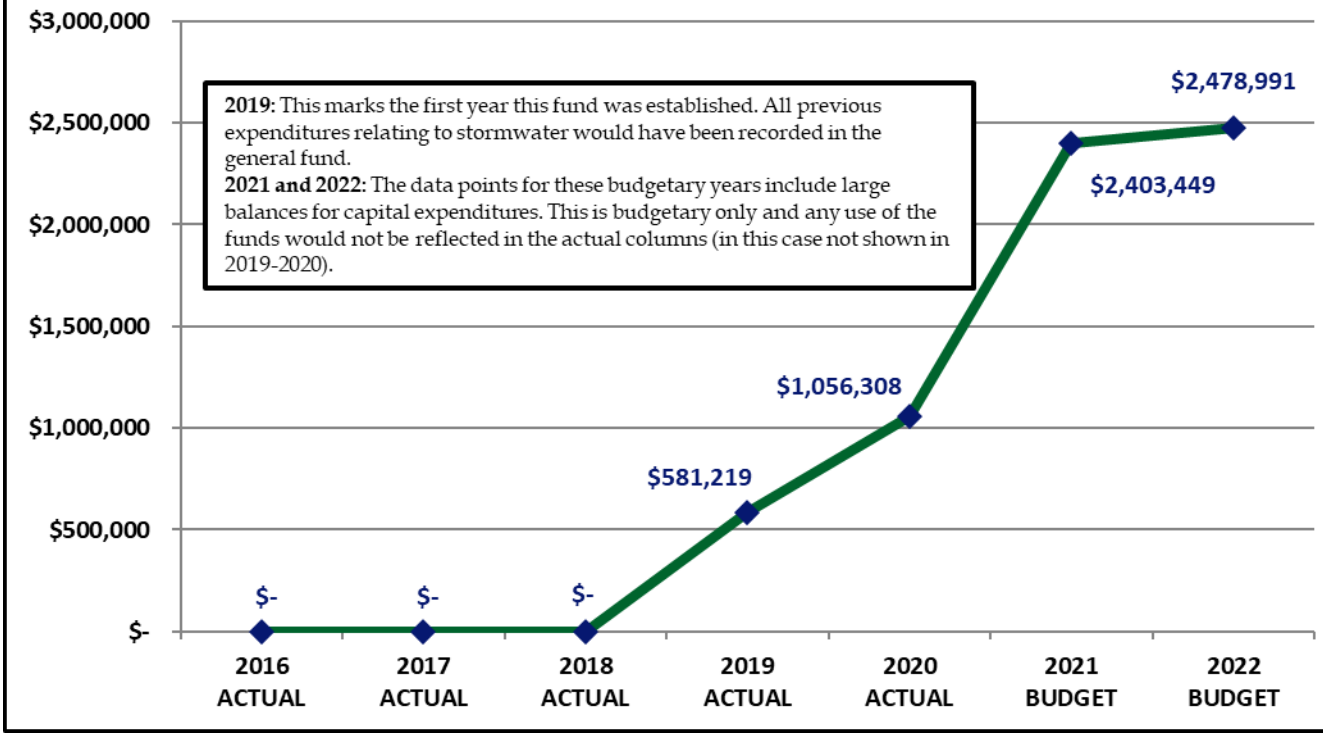
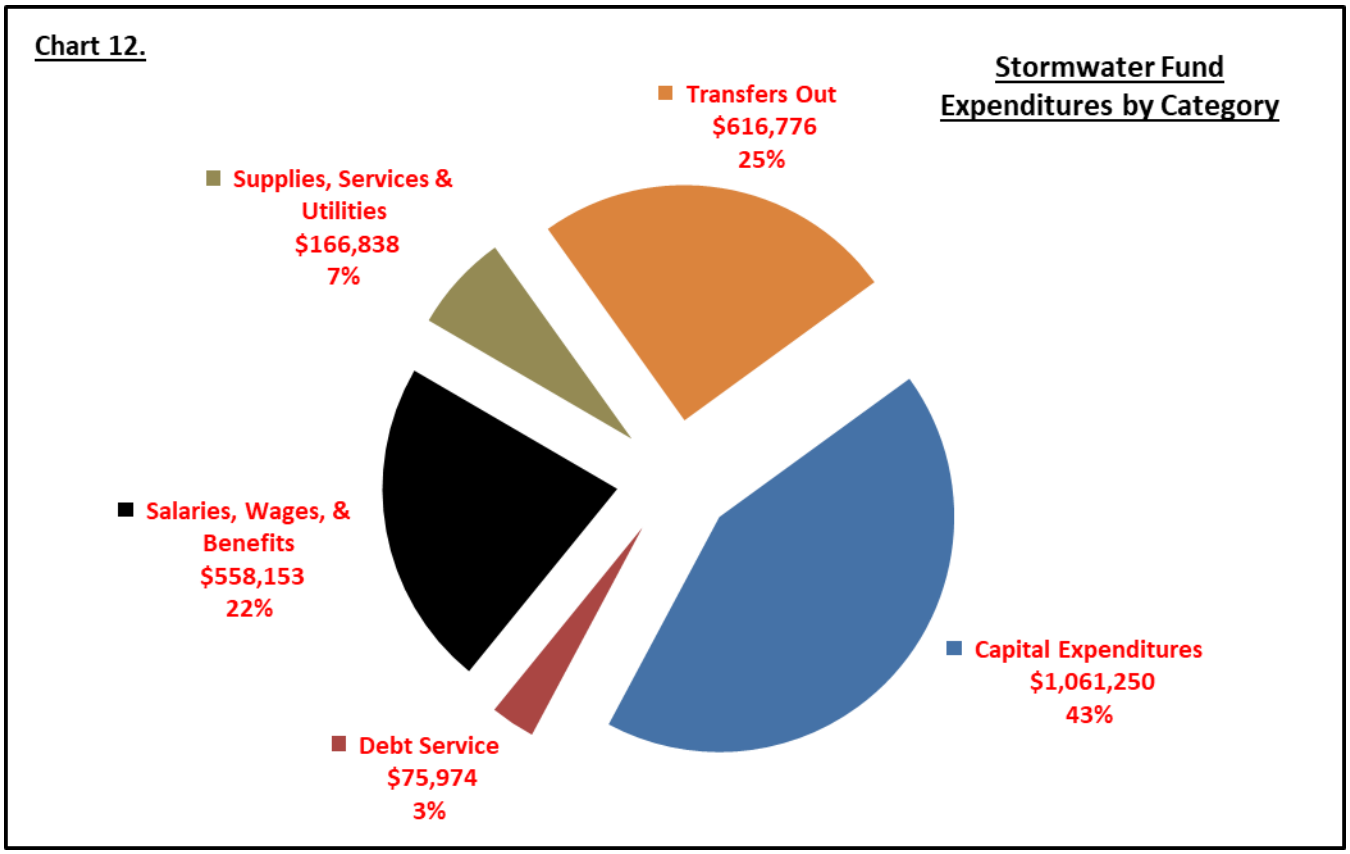


Chart 12.



MAJOR REVENUE SOURCES

Major revenue sources in the stormwater fund consist of charges for services, bond proceeds, and intergovernmental revenues which are detailed below.

Major Revenue Sources		
Revenue Source	2022 Budget	Percentage of Revenue
Charges for Services	$ 1,754,216	62.08%
Bond Proceeds	553,750	19.60%
Intergovernmental	500,000	17.69%
Total Major Revenues	$ 2,807,966	99.37%
Total Stormwater Fund Revenue	$ 2,825,876	

1. Charges for Services

The primary source of revenue for the Borough's stormwater fund is the implementation of the stormwater utility fee shown as charges for services. In 2022, it is estimated that

$1,754,216 will come from stormwater utility fees. Stormwater fees pay for approximately 70.76% of total fund expenditures.

The Borough had a stormwater fee study performed in 2018 that was used to measure impervious surface in the Borough and establish a fee to be imposed on property owners based on the amount of impervious surface they have within the Borough. The fee was established in July 2019 and has not been modified from the original implementation amount.

A property's stormwater fee is based on the amount of impervious surface area on the property. Rooftops, walkways, patio areas, driveways, parking lots, sheds, and other hard surfaces are considered impervious surfaces. Each billing unit is set per 2,410 Square feet of impervious area.

Single Family Residential Properties are billed on a tiered basis.

> **Tier 1 Property:** Less than 1,800 square feet of impervious area; $10.50 per quarter
> **Tier 2 Property:** 1,800 to 3,600 square feet of impervious area; $21.00 per quarter
> **Tier 3 Property:** Greater than 3,600 Square feet of impervious area; $31.50 per quarter

Non-single Family Residential Properties will be charged quarterly $21.00 for each 2,410 square feet of impervious area.

2. Bond Proceeds

The Borough of Carlisle regularly evaluates its capital improvement plan to determine upcoming capital needs. In conjunction with this evaluation, the Borough also considers how these projects will be funded. Proceeds from bond issues account for the capital projects paid for with debt proceeds included in the budget. The amount varies from year to year based on the capital projects planned for the Borough.

For 2022, the Borough does not anticipate issuing any new bonds but instead will allocate existing available bond proceeds currently held in fund balance (approximately $553,750) to cover the capital needs of this fund.

The debt section of this budget goes into further detail on the debt needs of this fund but we anticipate that future debt needs will be as follows:

Year	New Borrowing Needs
2023	$871,750
2025	$420,000

The current total principal balance of outstanding debt in the stormwater fund is $1,304,259.

3. Intergovernmental Revenue

From time-to-time the Borough receives revenue from the state government and the federal government. Most recently, the Borough was a recipient of federal grant dollars under the American Rescue Plan Act, which are eligible to be used towards stormwater infrastructure improvements. The 2022 Budget incorporates an anticipated use of these funds towards capital needs totaling $500,000.

Sewer Fund Summary

Fund Description:
The Sewer Fund is used to account for the financing of wastewater collection, conveyance, and treatment services, including laboratory analysis, for the Borough, its residents, business establishments and various customers within the proximity of the Borough. Departments included in this fund are Administration, Finance, and Public Works.

FUND HIGHLIGHTS

- **Revenues:** The 2022 sewer fund budget anticipates that revenues will increase by approximately $91,679 or 1.34% (net of fund balance and bond proceeds) which can be attributed to an increase in anticipated contributions from partners in the Borough's inter-municipal agreement to pay for capital costs. The inter-municipal partners only pay towards the capital that can be attributed to their share of the service line.
- **Sewer Usage Rate:** The sewer rate is proposed to increase 3.37% in 2022 a change per 100 cubic feet of water consumption at $7.41 to $7.66.
- **Expenditures:** The 2022 sewer fund operating budget anticipates that expenditures will decrease by approximately $110,823 or 1.94% (net of capital expenditures). This can primarily be attributed to savings achieved during the 2021 debt issuance that reduced overall debt service requirements.
- **Budget Surplus:** The sewer fund includes an anticipated budget surplus of $361,814.
- **Capital Projects:** The 2022 sewer fund budget includes an anticipated increase of $855,000 in capital projects. The primary changes are related to increased costs related to rebuilding the aging sewer collection and conveyance system.
- **Debt Service:** No new debt issuances are budgeted to occur in 2022 and use of bond proceeds will be solely from available proceeds of past issuances.

Table 14.

Sewer Fund Revenue & Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenue							
Interest and Rents	17,942	51,864	240,198	265,386	79,636	178,000	71,256
Intergovernmental	62,111	118,722	229,596	2,419,064	331,209	237,389	341,131
Charges for Services	5,754,572	6,048,028	6,393,504	5,822,539	5,686,811	6,121,760	6,144,290
Other Revenue	450,640	863,343	353,617	498,369	596,349	324,240	396,391
Bond Proceeds	-	-	-	-	-	2,154,726	2,580,376
Transfers In	-	-	16,984	-	-	-	-
Total	6,285,265	7,081,957	7,233,899	9,005,358	6,694,005	9,016,115	9,533,444
Expenditures							
Salaries, Wages, & Benefits	1,941,177	1,899,236	1,961,249	1,822,461	1,970,419	2,087,714	2,068,822
Supplies, Services, & Utilities	1,038,752	1,141,385	1,050,342	1,109,022	1,024,406	1,356,880	1,320,030
Debt Service	219,725	393,008	453,002	433,275	408,617	1,712,004	1,599,548
Capital Expenditures	325	7,719	-	-	118,593	2,709,750	3,564,750
Depreciation	1,622,654	1,697,661	1,691,507	1,622,776	1,537,367	-	-
Transfers Out	751,582	844,169	887,328	784,950	564,642	561,105	618,480
Total	5,574,215	5,983,178	6,043,428	5,772,484	5,624,044	8,427,453	9,171,630

Graph 8.

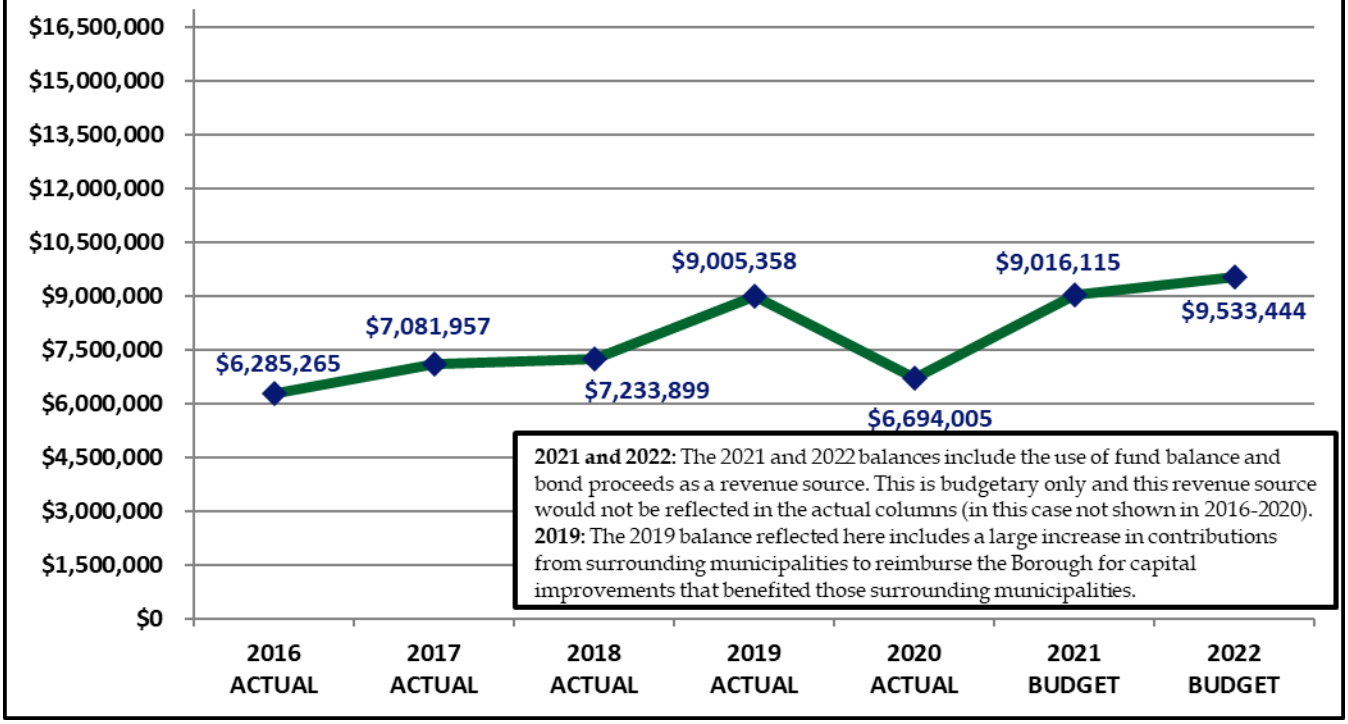
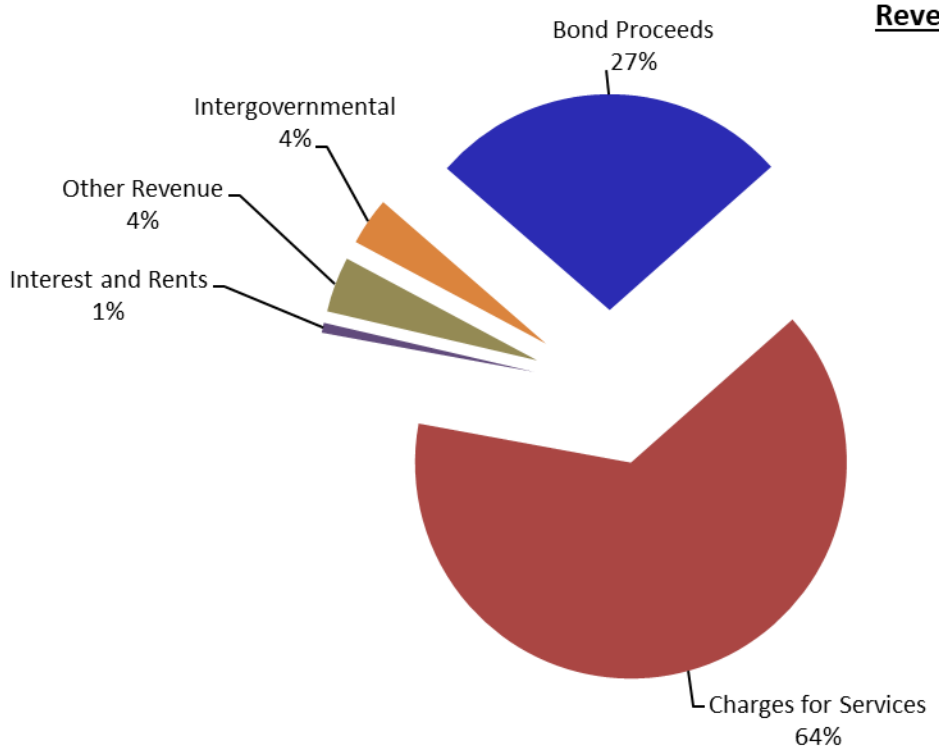


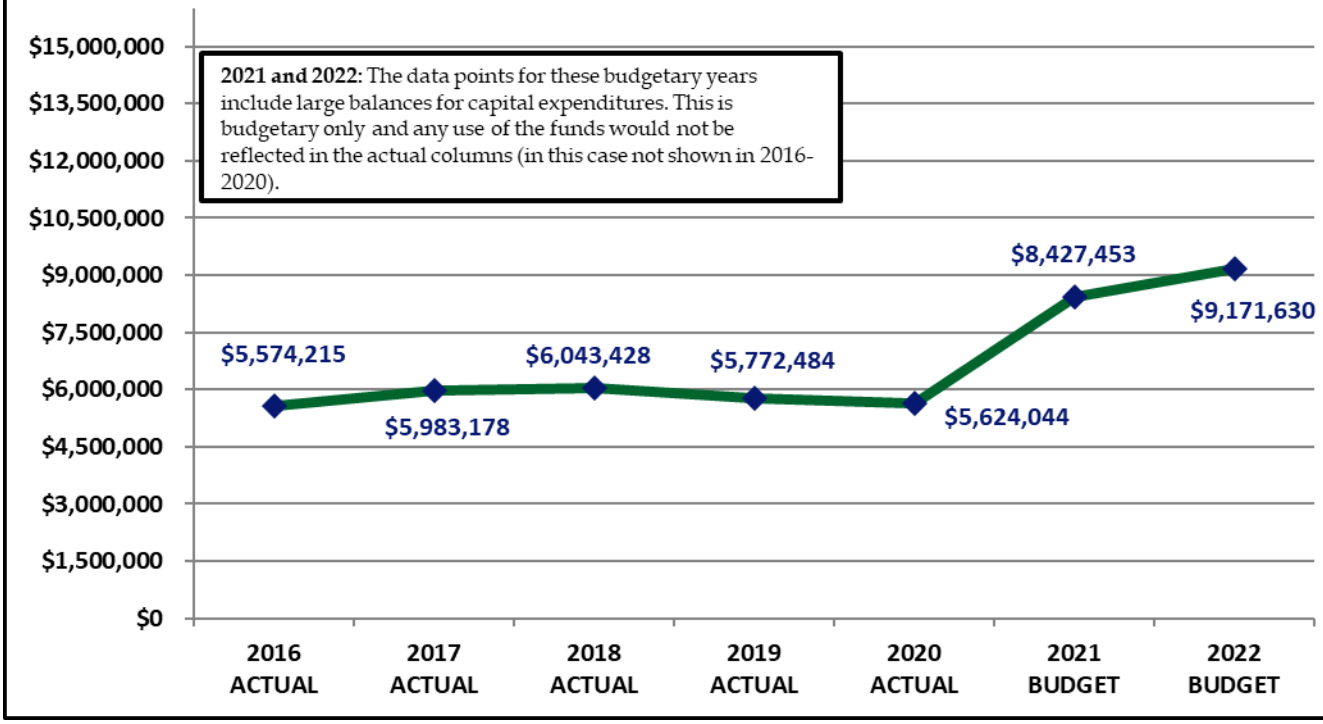
Chart 13.

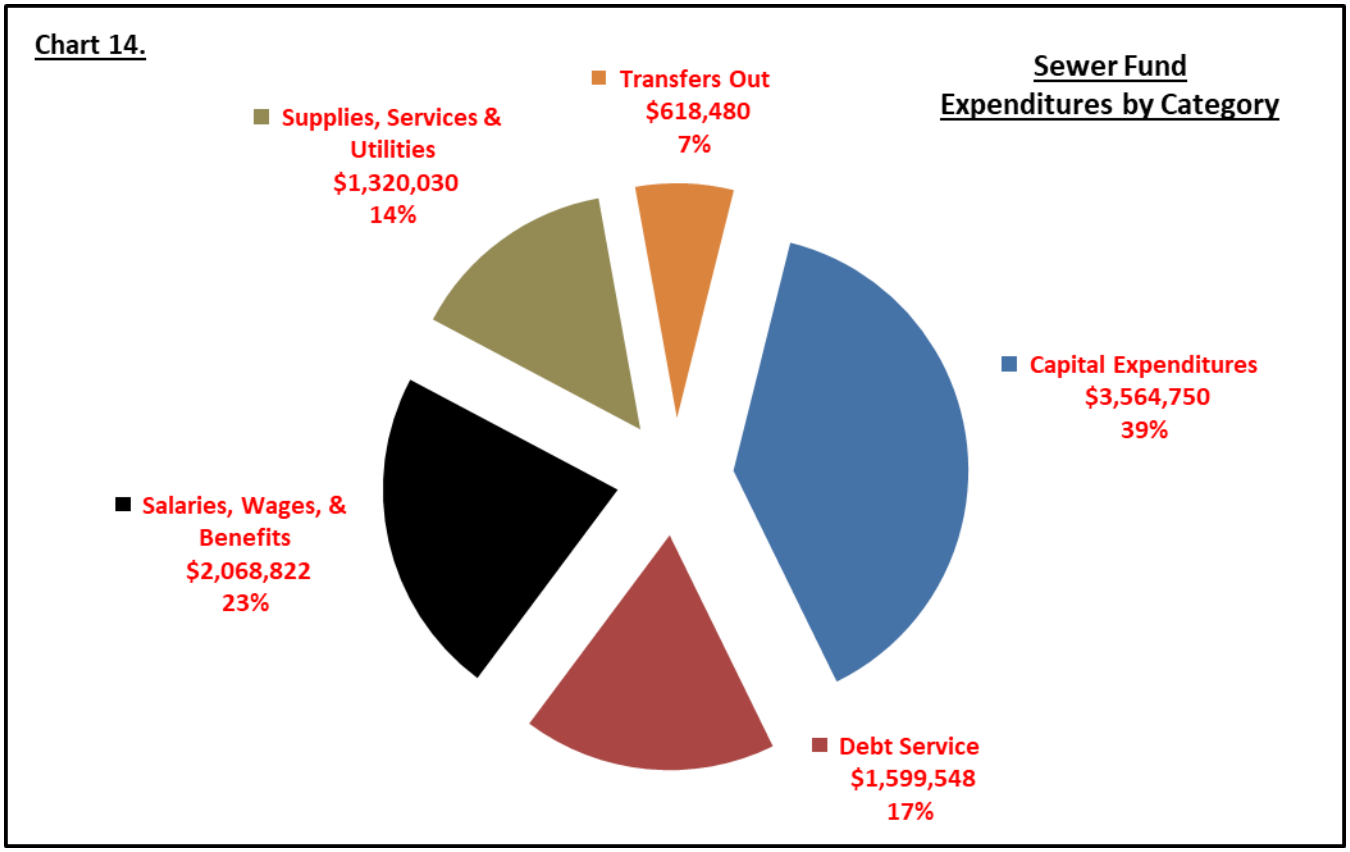
Sewer Fund
Revenue by Category



Graph 9.

Sewer Fund
Expenditures by Year





MAJOR REVENUE SOURCES

Major revenue sources in the sewer fund consist of charges for services, intergovernmental, and bond proceeds all of which are detailed below.

Major Revenue Sources

Revenue Source	2022 Budget	Percentage of Revenue
Charges for Services	$ 6,144,290	64.45%
Bond Proceeds	2,580,376	27.07%
Intergovernmental	341,131	3.58%
Total Major Revenues	$ 9,065,797	95.09%
Total Sewer Fund Revenue	$ 9,533,444	

1. Charges for Services

The primary source of revenue for the Borough's sewer fund is based on metered water usage. Approximately $6.1 million is estimated to be received in 2022 from this revenue source. This pays for approximately 66.99% of the fund's total expenditures. Budget estimates are calculated using historical information.

The Borough reads the water meter for each of its more than 6,600 accounts quarterly. Ratepayers are billed based on water usage which assumes that water usage correlates directly to sewer usage.

- ***Rate Change Consideration***

Sewer usage is billed on a per 100 cubic feet of water consumption which translates to roughly 748 gallons for $7.41 in 2021.

In 2018, the Borough hired the consulting firm Gannett Fleming to perform a water and sewer rate study. In the scope of this study, Gannett Fleming considered both the rate structure and billing practices. The conclusion of the study called for rate increases as follows:

Year	Proposed Increase
2019	3.02%
2020	3.35%
2021	3.37%
2022	0.00%

Each year during the budget, the Borough reviews the data provided by Gannet Fleming to determine the reasonableness of the assumptions made and evaluate the reasonableness of a rate increase. It was determined during the 2021 budget preparation that the recommended increase of 3.37% not occur. As a result, it is was determined during the 2022 budget preparation that a rate increase would be appropriate to propose given the significant costs facing this fund due to the aging infrastructure and the costs associated with the rehabilitation of the sewer lines.

For 2022, a proposed rate increase of 3.37% is included in the budget. This would change the billing rate from $7.41 per 100 cubic feet to $7.66 per 100 cubic. According to the EPA, a typical person uses approximately 7,920 gallons per quarter (1100 billable cubic feet). Using this information a single user in 2021 would see a typical sewer bill of $82 and a family of four would have seen a bill of $326. In 2022, the single user could expect to see an $84 quarterly bill ($2 increase) and the family of four could expect a quarterly bill of $337 ($11 increase).

2. Intergovernmental

The Borough's wastewater treatment plant is a regional plant serving not only the Borough, but also the surrounding municipalities of Middlesex Township, South Middleton Township, and North Middleton Township. An inter-municipal agreement determines the operating and capital costs for the Borough and townships based on each municipality's share of capacity as follows: Borough of Carlisle, 58.4%; Middlesex Township, 22.8%; South Middleton Township, 14.4%; and North Middleton Township, 4.4%.

The Borough will receive approximately $341,131 from the surrounding townships for their respective share of wastewater treatment plant expenses. Budget estimates are calculated using historical information and planned capital projects.

3. Bond Proceeds

The Borough of Carlisle regularly evaluates its capital improvement plan to determine upcoming capital needs. In conjunction with this evaluation, the Borough also considers how these projects will be funded. Proceeds from bond issues account for the capital projects paid for with debt proceeds included in the budget. The amount varies from year to year based on the capital projects planned for the Borough.

For 2022, the Borough does not anticipate issuing any new bonds but instead will allocate existing available bond proceeds currently held in fund balance (approximately $2,580,376) to cover the capital needs of this fund.

The debt section of this budget goes into further detail on the debt needs of this fund but it is anticipated that future debt needs will be as follows:

Year	New Borrowing Needs
2023	$10,932,057
2025	$5,567,644

The current total principal balance of outstanding debt in the sewer fund is $18,067,579.

Solid Waste Fund Summary

Fund Description:

The Solid Waste Fund is used to account for the financing of services related to solid waste collection and recycling for the Borough, its residents, and commercial establishments throughout Carlisle. Departments included in this fund are Finance and Public Works.

FUND HIGHLIGHTS

- **Revenues:** The 2022 solid waste fund budget anticipates that revenues will decrease approximately $3,026 or .23%, which is a result of a decrease in interest revenues anticipated in 2022.
- **Trash Bag Rate:** The trash bag rate is not proposed to change in 2022 and will remain at $5.85.
- **Expenditures:** The 2022 solid waste fund budget anticipates that expenditures will increase by approximately 4.12% (net of capital expenditures) which is attributable to the increase in contracted cost for solid waste and recycling collection.
- **Budget Deficit:** The 2022 solid waste budget includes a budget deficit of $147,424.
- **Capital Projects:** There are no planned capital expenditures planned for 2022.
- **Debt Service:** No new debt issuances are budgeted to occur in 2022.

FINANCIAL SUMMARIES

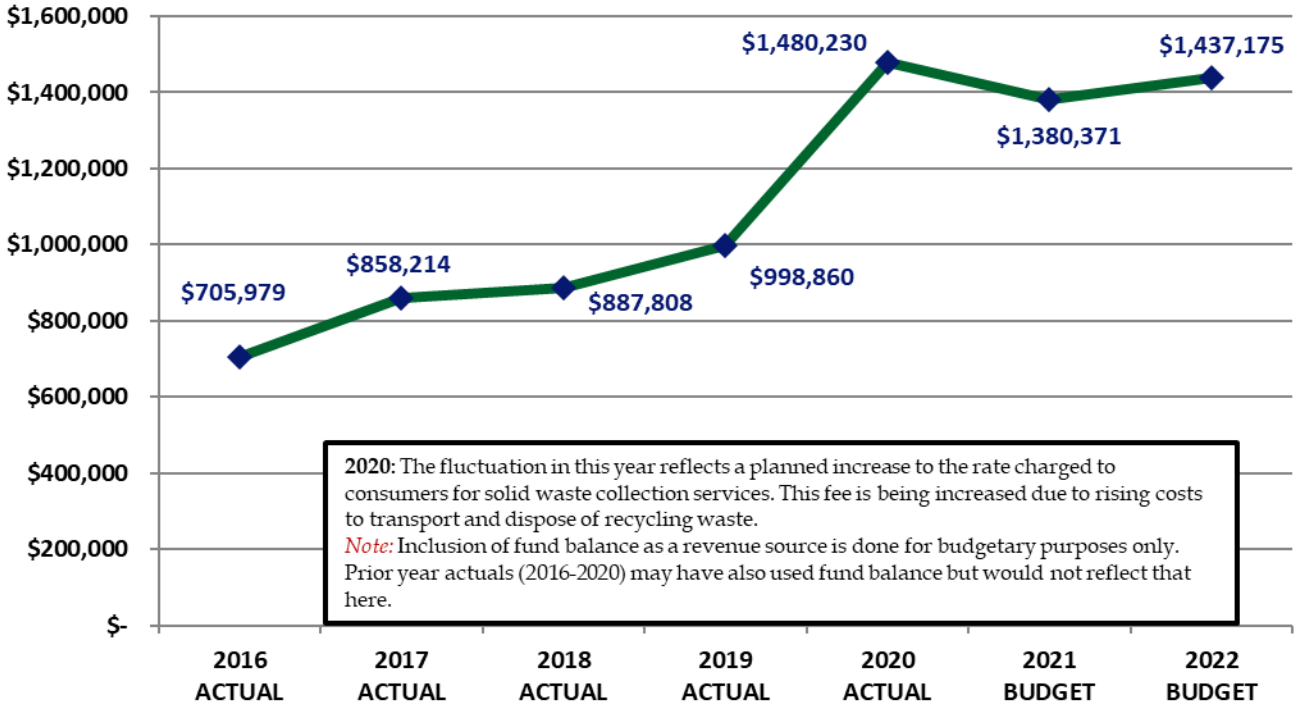
Table 15.

Solid Waste Fund Revenue & Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenue							
Licenses & Permits	-	-	800	2,400	2,400	2,400	2,400
Interest and Rents	236	935	4,198	6,479	2,203	3,800	94
Intergovernmental	35,146	46,971	45,959	112,186	43,340	45,000	45,000
Charges for Services	665,850	805,776	832,410	872,575	1,416,052	1,224,250	1,224,250
Other Revenue	4,747	4,532	4,441	5,220	16,235	4,202	4,882
Transfers In	-	-	-	-	-	13,125	13,125
Fund Balance	-	-	-	-	-	87,594	147,424
Total	705,979	858,214	887,808	998,860	1,480,230	1,380,371	1,437,175
Expenditures							
Salaries, Wages, & Benefits	15,980	17,133	32,665	42,673	47,430	37,696	53,455
Supplies, Services, & Utilities	682,778	667,026	704,007	747,309	1,577,258	1,312,635	1,351,635
Capital Expenditures	-	-	-	4,078	-	-	-
Debt Service	6	1,820	3,009	2,764	2,542	7,447	7,414
Depreciation	6,348	6,349	6,349	6,349	6,604	-	-
Transfers Out	22,145	25,202	26,743	23,449	22,422	22,593	24,671
Total	727,257	717,530	772,773	826,622	1,656,256	1,380,371	1,437,175

Graph 10.

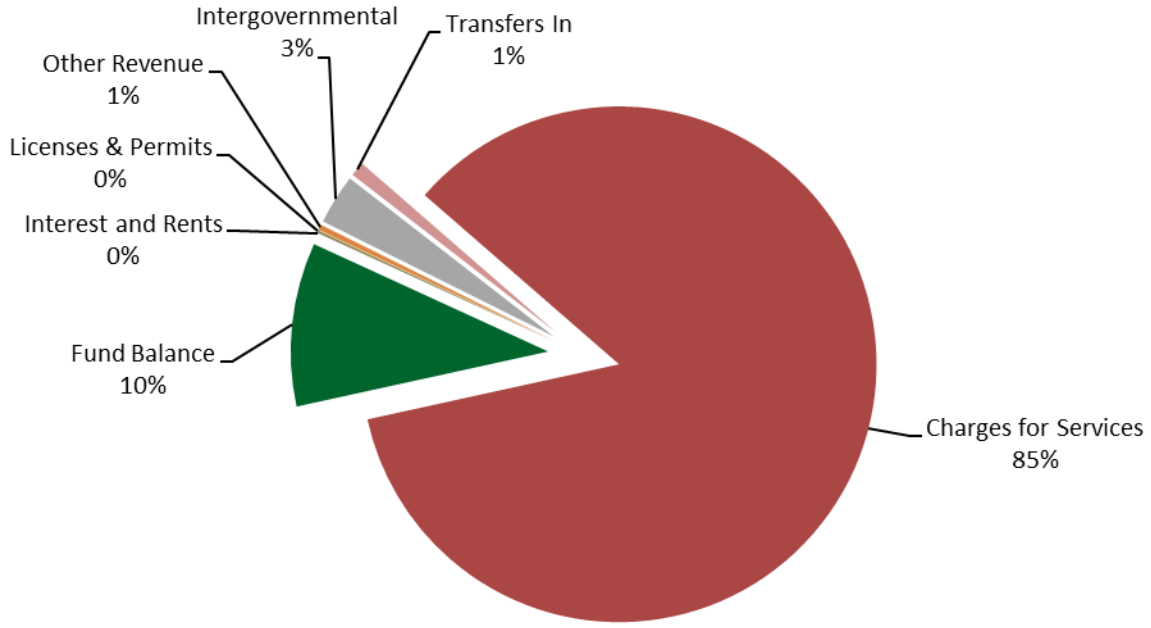
Solid Waste Fund Revenue by Year



2020: The fluctuation in this year reflects a planned increase to the rate charged to consumers for solid waste collection services. This fee is being increased due to rising costs to transport and dispose of recycling waste.
Note: Inclusion of fund balance as a revenue source is done for budgetary purposes only. Prior year actuals (2016-2020) may have also used fund balance but would not reflect that here.

Chart 15.

Solid Waste Fund Revenue by Category



Graph 11.

Solid Waste Fund Expenditures by Year

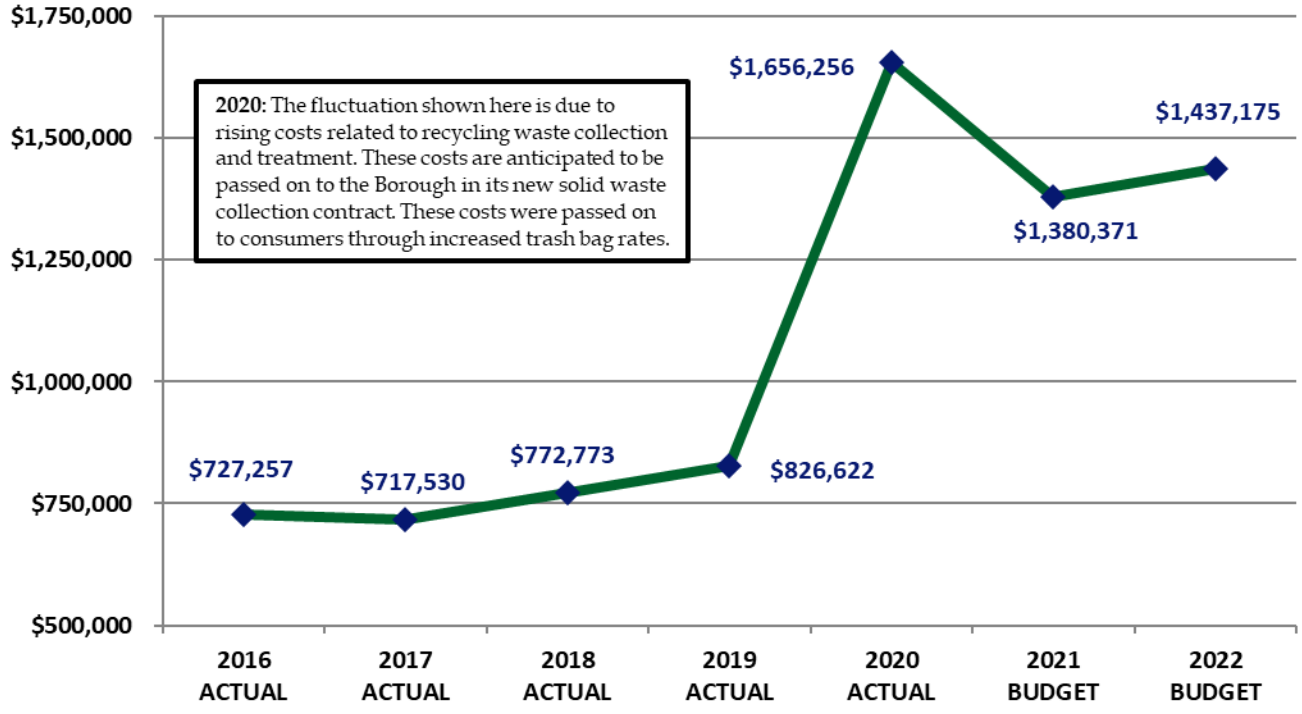
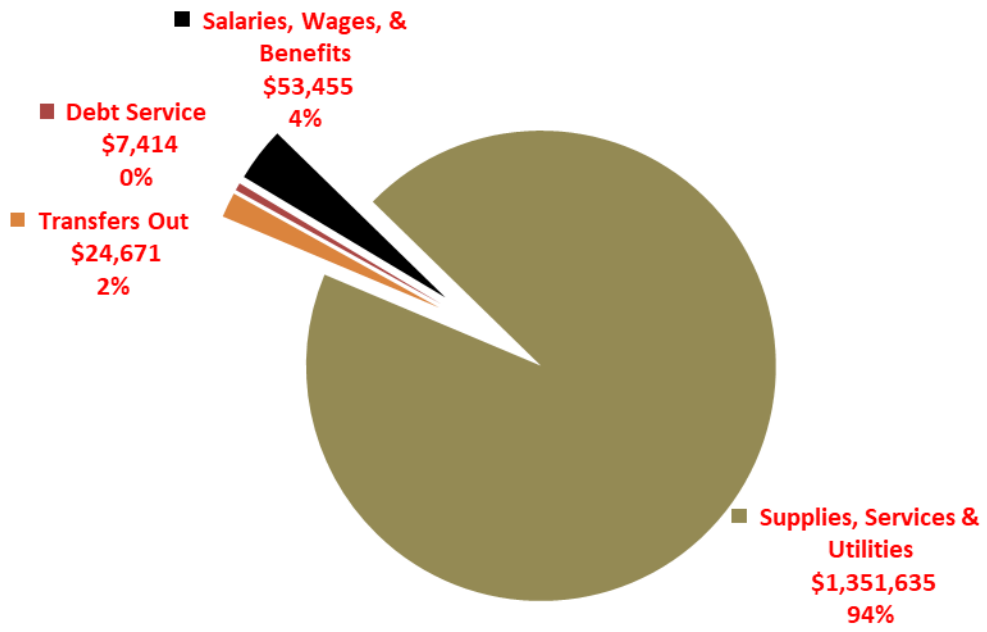


Chart 16.

Solid Waste Fund Expenditures by Category



Major revenue sources in the solid waste fund consist of charges for services and intergovernmental detailed below.

Major Revenue Sources		
Revenue Source	2022 Budget	Percentage of Revenue
Charges for Services	$ 1,224,250	85.18%
Fund Balance	147,424	10.26%
Intergovernmental	45,000	3.13%
Total Major Revenues	$ 1,416,674	98.57%
Total Solid Waste Fund Revenue	$ 1,437,175	

1. Charges for Services

- ***Bag Sales***

In 2022, the Borough will receive approximately $1,199,250 from the sale of approximately 205,000 trash bags.

- ***Trash Bag Price Consideration***

When Borough residents purchase trash bags at a cost of $5.85 per bag (no change to the rate is proposed in 2022), they are receiving a contracted trash service. The Borough periodically bids for the trash bags used for this program and for waste disposal. In 2022, the Borough will pay $0.31 per bag no change to the 2021 rate. The cost of the contracted solid waste collection will be $6.03 per bag in 2022 (in increase from the 2021 rate of $5.85).

A rate of $6.00 per bag would be needed to maintain a reserve balance of $100,000 in 2022 and a rate of $7.30 would be needed to achieve councils 25% fund balance reserve goal.

For the convenience of its residents, the Borough has the following locations selling trash bags for $5.85 per bag: the Borough office; Giant Food Stores; Wal-Mart; Weis Markets; Karns Food #1; CVS Stores; Carlisle Food Mart; Go Minute Stop; Carlisle Super 7; One Stop Food Mart; Quick Stop Deli; and Proud-To-Serve Mini Mart.

2. Intergovernmental

➢ *Recycling*

Residents are able to recycle by purchasing recycling bins at a cost of $66.00 per bin as part of the trash collection program. To offset part of recycling program costs, the Borough receives approximately $45,000 annually from a state recycling grant. The grant is administered by the state's Department of Environmental Protection, Bureau of Waste Management, Division of Waste Minimization and Planning. The grant is based on a funding rate per ton of recyclable materials. The Borough recycles approximately 7,000 tons annually.



3. Fund Balance

Historically, the solid waste fund has been able to build reserves to meet councils goal of 25% and to have sufficient funding available to smooth costs to the solid waste and recycling program. In 2020, the Borough began utilizing fund balance to aid in the smoothing of the costs and will again propose to utilize available fund balance to close the 2022 funding gap. For 2022, the budget proposes utilizing fund balance reserves totaling $147,424.

An evaluation will occur during 2022 that may enable the Borough to modify its program to cut costs. Council's goal is 25%. To maintain a $100,000 reserve balance the reserves would need to be at 6.96% or a revenue increase/expense decrease of $29,054.



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Parking Fund Summary

Fund Description:
The Parking Fund is used to account for the financing of services to the general public related to regulation and control of vehicle parking in a garage, various parking lots, and parking meters throughout the Borough. Departments included in this fund include Administration and Finance.

FUND HIGHLIGHTS

- **Revenues:** The 2022 parking fund budget anticipates that revenues will decrease by approximately $27,847 or 3.83% (net of fund balance and bond proceeds) which can be attributed to a projected decrease in interest and rents as well as a planned decrease in county subsidy related to the parking garage.
- **Parking Rates:** No adjustment to parking rates are planned for 2022.
- **Expenditures:** The 2022 parking fund budget anticipates that operating expenditures will increase by approximately $55,217 or 8.75% which is primarily attributed to the addition of a newly created position that will be partially funded out of parking.
- **Budget Deficit:** The 2022 parking fund budget anticipates a budget deficit of $90,143.
- **Capital Projects:** The primary capital costs anticipated for 2022 include improvements to parking lots and the Borough Parking Garage.
- **Debt Service:** No new debt issuances are budgeted to occur in 2022, however $100,000 in bond proceeds are being designated from available bond proceeds from a previous issuances.

Table 16.

Parking Fund Revenue & Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenue							
Fines and Forfeits	105,834	109,616	91,000	121,288	81,740	90,000	94,587
Other Revenue	5,804	6,032	8,285	3,241	3,028	906	3,589
Charges for Services	565,444	570,960	645,387	587,155	318,839	617,230	574,897
Interest and Rents	3,067	5,736	18,523	27,330	9,527	18,000	216
Intergovernmental	-	-	-	-	2,870	-	25,000
Bond Proceeds	-	-	-	-	-	-	100,000
Fund Balance	-	-	-	-	-	221,642	90,143
Total	680,149	692,344	763,195	739,014	416,004	947,778	888,432
Expenditures							
Salaries, Wages, & Benefits	124,643	129,177	134,661	146,601	100,007	148,023	220,990
Supplies, Services, & Utilities	203,941	193,608	175,449	184,472	231,151	278,541	261,000
Debt Service	26,989	31,560	29,592	27,569	25,155	156,958	154,671
Capital Expenditures	14,007	83,088	-	877	-	316,663	202,100
Depreciation	109,184	117,946	117,223	117,222	135,777	-	-
Transfers Out	47,145	25,202	34,806	48,449	47,422	47,593	49,671
Total	525,909	580,581	491,731	525,190	539,512	947,778	888,432

Graph 12.

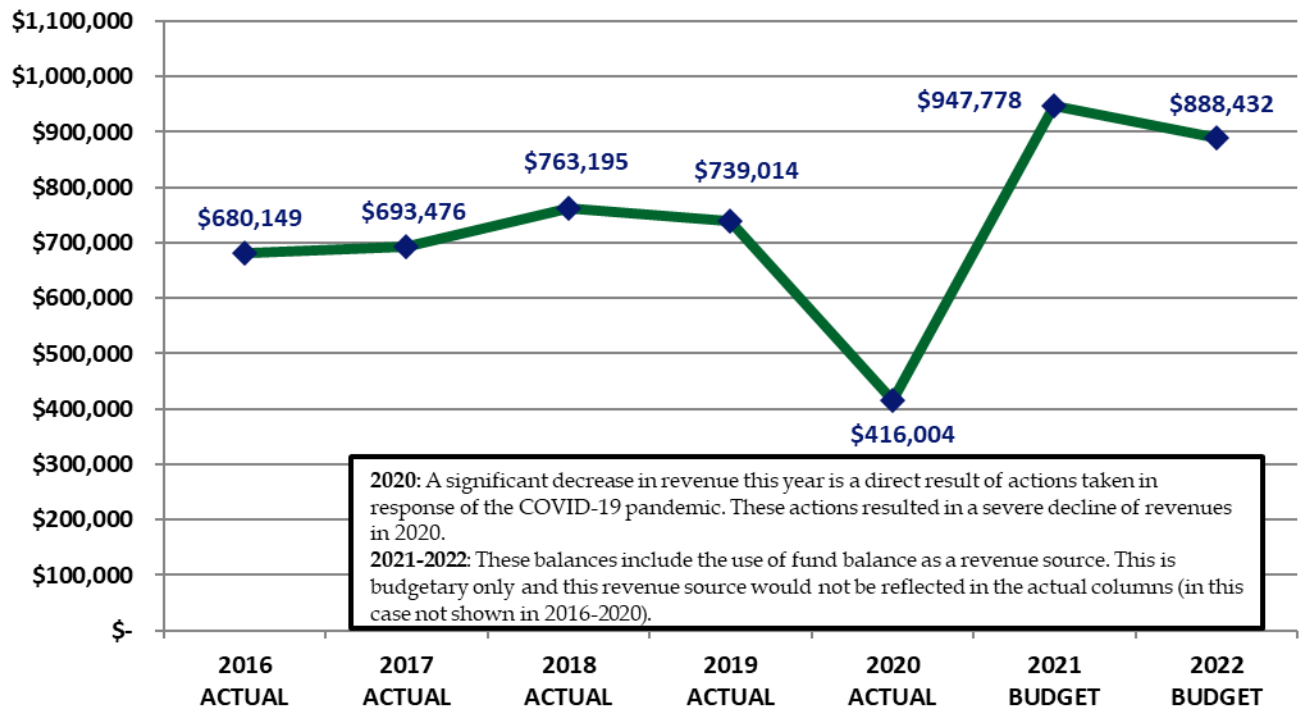
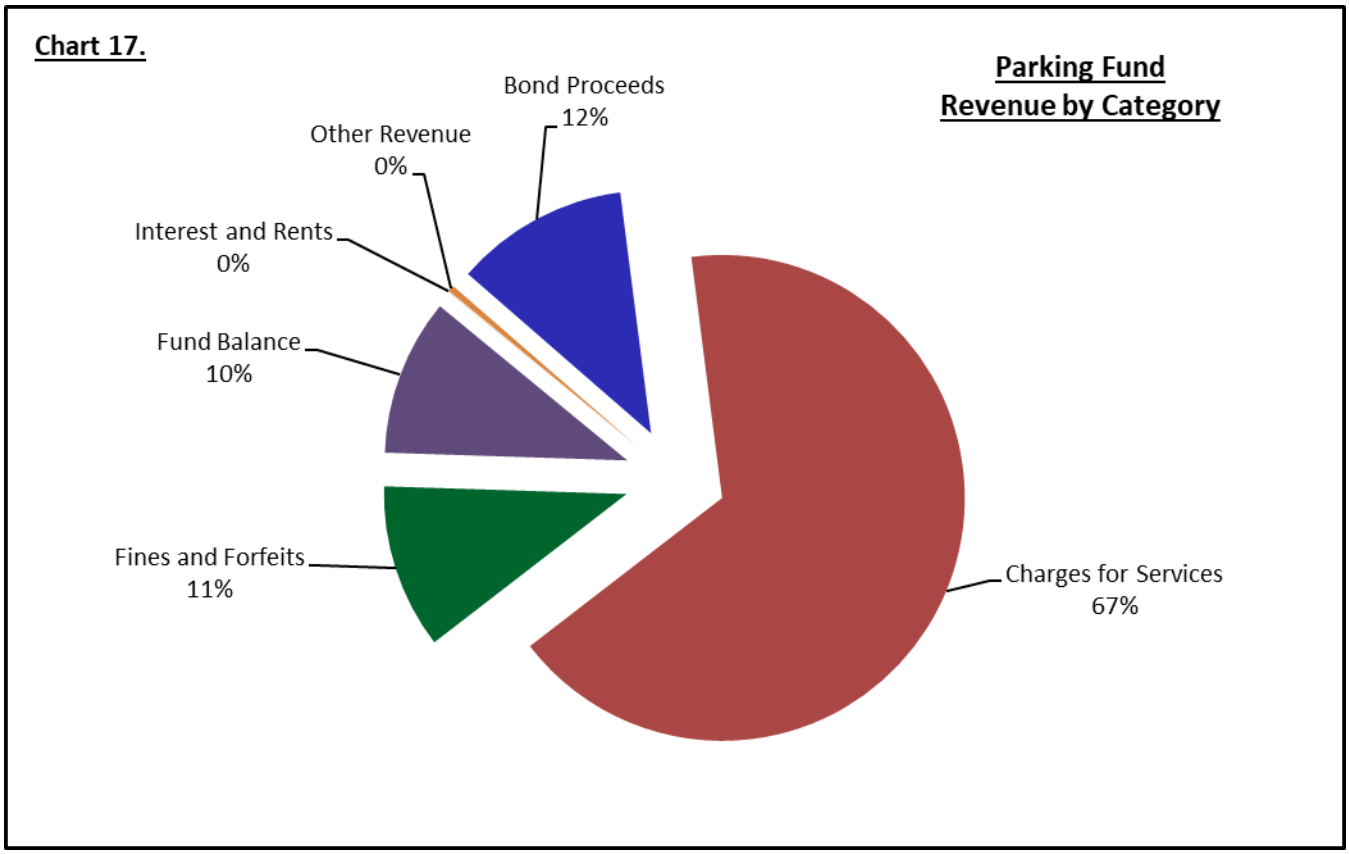


Chart 17.



Graph 13.

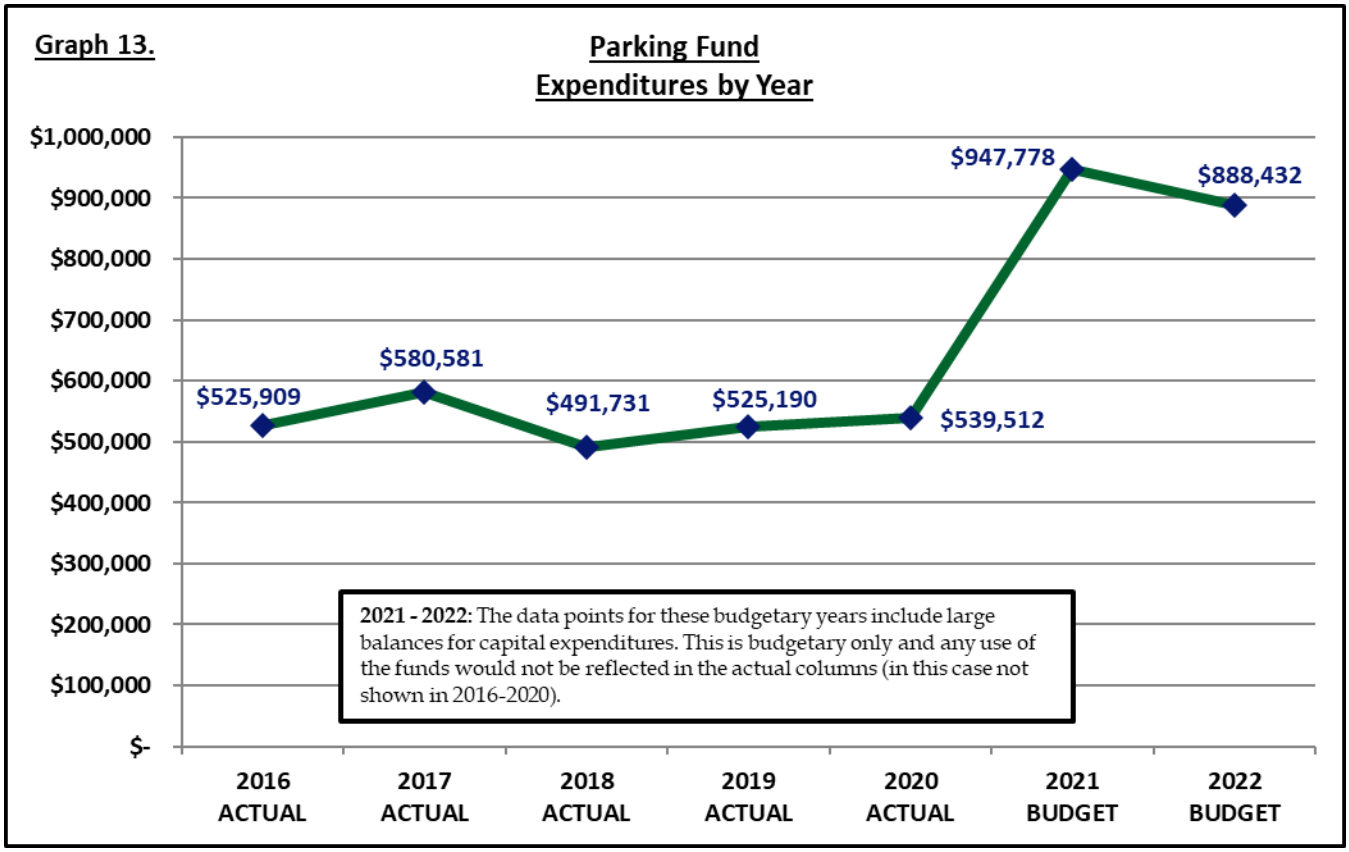
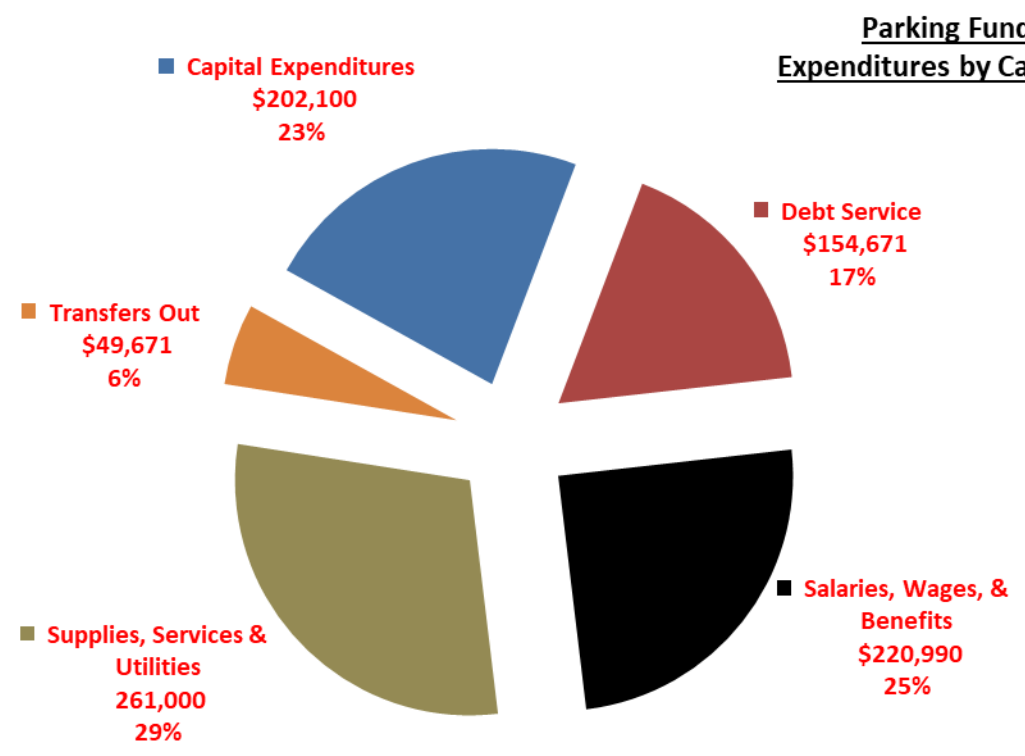


Chart 18.



MAJOR REVENUE SOURCES

Major revenue sources in the parking fund consist primarily of charges for services, bond proceeds, and fund balance detailed below.

Major Revenue Sources

Revenue Source	2022 Budget	Percentage of Revenue
Charges for Services	$ 574,897	64.71%
Fund Balance	90,143	10.15%
Bond Funds	100,000	11.26%
Total Major Revenues	$ 765,040	86.11%
Total Parking Fund Revenue	$ 888,432	

1. Charges for Services

➢ *Meters*

The Borough receives approximately $380,000 annually from the parking meters, including overtime parking revenue. A total of 783 meters are strategically placed within a 2-block radius of the intersection of Hanover and High streets, also known as the Square.

The Borough has established meter zones, which are listed in the Code of the Borough of Carlisle. Those zones are Short-term parking meter zones and Long-term parking meter zones.

- **Short-term zone** – 508 short-term meters are available on-street and 114 short-term meters are located in parking lots for public use. These meters are silver in color. Depending on how much time is needed, the public may insert the following cash denominations: $.05 for 4 minutes; $.10 for 8 minutes; $.35 for 28 minutes, and $.75 for 1 hour. A credit card option is available for a minimum of 1 hour at a rate of $1.15 per hour.

- **Long-term zone** – 161 long-term meters are available on-street for public use. These meters are gold in color. The public may insert the following cash denominations: $.25 for 60 minutes, with two-hour minimum increments.

Short-term and long-term meters also offer an initial 15 minutes without charge. Handicap meters offer an initial 30 minute period without charge.



➢ *Parking Garage*

The Pomfret Street Parking Garage has been in operation since the fall of 1999. Currently, the Borough takes in approximately $200,000 annually from the parking garage. It features a total of 224 spaces that are available for a mix of general public and private uses:

- **Leased Spaces**. 111 spaces are available for lease on a month-to-month renewal basis. Spaces rent from $50 per month with a discounted rate available to 35 County employees.

- **Hotel Guests**. Parking in the garage is offered to hotel guests during their stay in Downtown Carlisle. The hotel incorporates a $4.65 per day parking fee into its daily rate. The revenue collected by the hotel is paid to the Borough on a monthly basis.

- **Jurors**. Parking in the garage is offered to those individuals who have been called for jury selection or to serve jury duty. The rate for jurors is $4.50 per day. The revenue collected by the Cumberland County and paid to the Borough on a monthly basis.

- **General Public**. Daily rates are $.75 for 1 hour or $1.50 pre-pay after 5:00 p.m., with a maximum daily rate of $6.

The garage is open 24 hours per day, 7 days a week.

➢ ***Borough Owned Parking Lots***

The Borough receives approximately $100,000 annually from the Borough's 6 parking lots situated in the Downtown:

- **Pomfret Street Parking Lot** – Located ½ block from the Pomfret Street Parking Garage with 58 designated leased spaces, the spaces rent for $45 per month with a discounted six-month advance pay option available. The Pomfret Street lot also offers 16 silver (short term) parking meters for general public use. This lot is free to the public from 4:30 p.m. Friday to 7:00 a.m. Monday.

- **Liberty Avenue Parking Lot** – Located behind the Courthouse Commons and Employment Skills Center with 28 designated leased spaces, the spaces rent for $45 per month with a discounted six-month advance pay option available. This lot is free to the public Monday through Friday from 4:30 p.m. to 7:00 a.m. and all day Saturday and Sunday.

- **East Louther Street South Parking Lot** – Located to the rear of Bedford Street Antiques with 28 designated leased spaces, the spaces rent for $45 per month with a discounted six-month advance pay option available. The East Louther Street South lot also offers 23 silver (short term) parking meters for general public use. This lot is free to the public Monday through Friday from 4:30 p.m. to 7:00 a.m. and all day Saturday and Sunday.

- **East Louther Street North Parking Lot** – Located to the rear of the old "Farmers Market" Building with 40 designated leased spaces, the spaces rent for $35 per month with a discounted six-month and twelve-month advance pay option available. The East Louther Street North lot also offers 13 silver (short term) parking meters for general public use. This lot is free to the public Monday through Friday from 4:30 p.m. to 7:00 a.m. and all day Saturday and Sunday.

- **Locust Avenue Parking Lot** – Located to the rear of Union Fire Company with 63 designated leased spaces, the spaces rent for $25 per month with a discounted six-

month advance pay option available. This lot is free to the public Monday through Friday from 4:30 p.m. to 7:00 a.m. and all day Saturday and Sunday.

2. Bond Proceeds

The Borough of Carlisle regularly evaluates its capital improvement plan to determine upcoming capital needs. In conjunction with this evaluation, the Borough also considers how these projects will be funded. Proceeds from bond issues account for the capital projects paid for with debt proceeds included in the budget. The amount varies from year to year based on the capital projects planned for the Borough.

For 2022, the Borough does not anticipate issuing any new bonds but instead will allocate existing available bond proceeds currently held in fund balance (approximately $100,000) to cover the capital needs of this fund.

The debt section of this budget goes into further detail on the debt needs of this fund but in short, no additional debt needs are anticipated through 2026.

The current total principal balance of outstanding debt in the parking fund is $524,296.

3. Fund Balance

Over the past several years, the Borough has built reserves in fund balance in excess of council's established goal of 50%, which are anticipated to assist with future capital costs. In 2022, it is anticipated that approximately $90,143 will be used from fund balance reserves as pay-go to finance capital projects in our capital improvement plan.

Additionally, in 2021 the Borough set aside $50,000 related to economic development for the downtown. This funding received an internal designation for that purpose and will continue to be evaluated in 2022 to determine how best to appropriate that funding.



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Capital Projects Fund Summary

Fund Description:

The Capital Projects Fund is a governmental fund used to account for financing capital outlays other than those from special assessment and proprietary funds. Departments included in this fund are Administration, Finance, Police, Public Works, and Parks & Recreation.

FUND HIGHLIGHTS

- **Overall:** The Capital Projects fund is a non-operating fund and as such does not generate revenues (with exception to a small amount of interest). All funding sources exactly offset the expenditures of the fund with any variance between the two being financed by the General Fund. The Capital Assets and Debt section of this budget goes into greater detail of anticipated costs in this fund.
- **Debt:** No new debt issuances are budgeted to occur in 2022 and use of bond proceeds will be solely from available proceeds of past issuances. A decrease in debt service from year to year reflects the refinancing of a short-term note in 2021.

FINANCIAL SUMMARIES

Table 17.

Capital Projects Fund Revenue & Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenue							
Intergovernmental	-	1,059,740	273,491	50,249	936,347	6,305,392	5,022,256
Other Revenue	-	10,000	34,671	-	-	50,000	98,351
Interest and Rents	-	14,383	10,209	10,708	3,146	10,000	126
Transfers In	-	3,012,166	211,090	673,127	691,371	670,525	795,794
Bond Proceeds	-	2,236,968	1,170,005	952,130	212,242	5,000,000	1,146,428
Fund Balance	-	-	-	-	-	912,180	399,874
Total	-	6,333,257	1,699,466	1,686,214	1,843,106	12,948,097	7,462,829
Expenditures							
Debt Service	-	39,779	229,545	217,345	239,531	5,670,525	455,403
Capital Expenditures	-	3,846,900	2,588,803	1,461,019	1,706,907	7,277,572	7,007,426
Transfers Out	-	-	-	-	73,124	-	-
Total	-	3,886,679	2,818,348	1,678,364	2,019,562	12,948,097	7,462,829

Chart 19.

Capital Projects Fund Revenue by Category

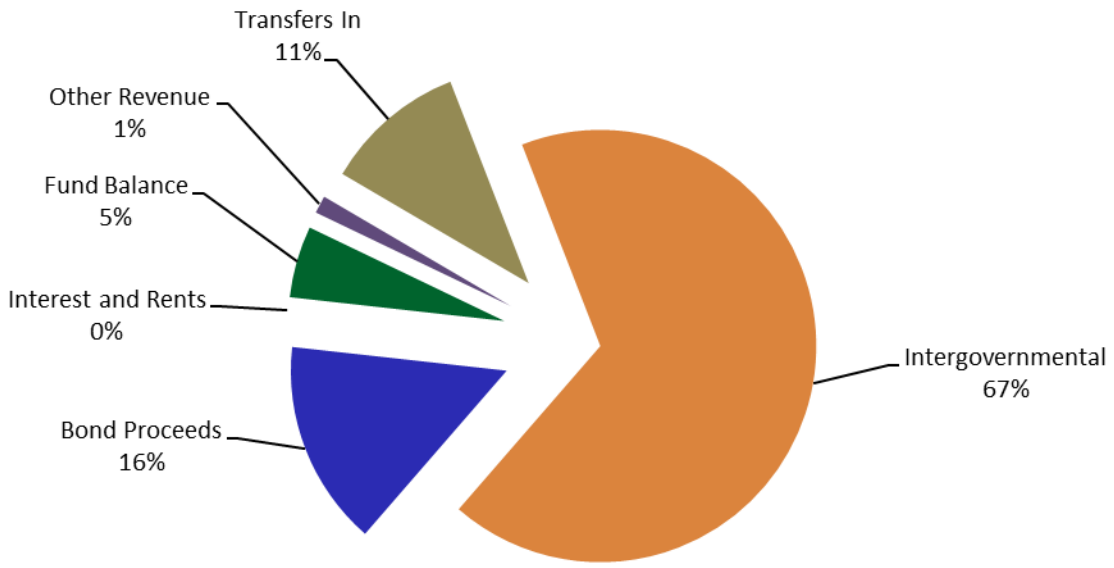
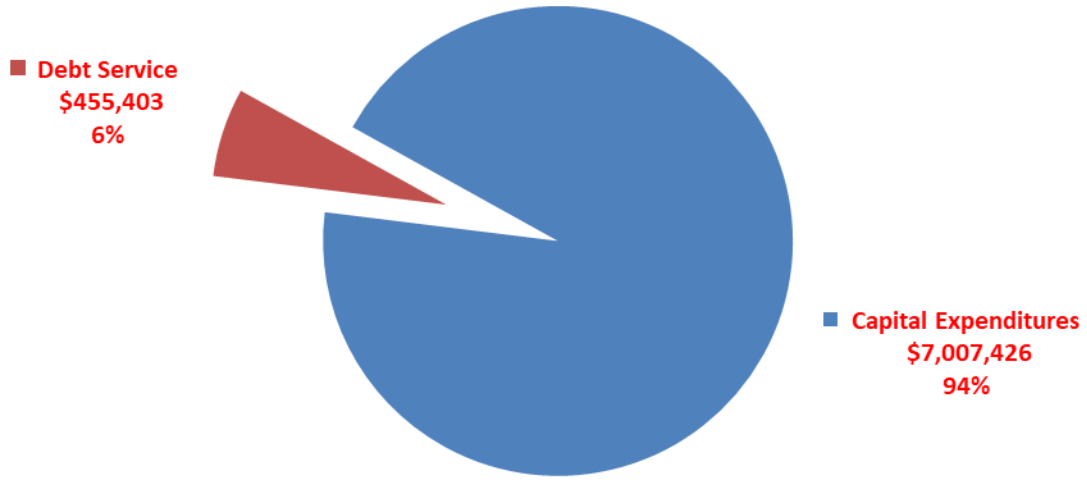


Chart 20.

Capital Projects Fund Expenditures by Category



MAJOR REVENUE SOURCES

Major revenue sources in the capital projects fund consist of intergovernmental and bond proceeds both of which are detailed below.

Major Revenue Sources			
Revenue Source		2022 Budget	Percentage of Revenue
Intergovernmental	$	5,022,256	67.30%
Bond Proceeds	$	1,146,428	15.36%
Transfers In	$	795,794	10.66%
Total Major Revenues	$	6,964,478	93.32%
Total Capital Projects Fund Revenue	$	7,462,829	

1. Intergovernmental

From time-to-time the Borough receives revenue from the state and federal government.

- ***State Funding***

The Borough was awarded several state grants related to its capital program.

- **Harrisburg Area Transportation Study - Regional Transportation Plan Grant –** The Borough was awarded $1,000,000 in state funding related to the Boroughs Carlisle Connectivity Project.

  Approximately $300,000 is budgeted to be drawn down in 2022.

- **Pennsylvania Department of Transportation - Multimodal Transportation Fund Grant –** The Borough was awarded a total of $3,867,059 in state funding related to the Boroughs Carlisle Connectivity Project.

  Approximately $1,056,000 is budgeted to be drawn down in 2022.

- **Commonwealth Financing Authority – Multimodal Transporation Fund Grants –** The Borough was awarded a total of $1,000,000 in state funding related to the the Boroughs Carlisle Connectivity Project.

  Approximately $381,000 is budgeted to be drawn down in 2022.

- ***Federal Funding***

The Borough was awarded two federal grants related to its capital program.

- **US Department of Transportation - FY 2016 TIGER Discretionary Grant** – The Borough was awarded a total of $5 million in federal funding to be used towards the Boroughs Carlisle Connectivity Project.

  Approximately $2,680,740 is budgeted to be drawn down in 2022.

- **US Department of the Treasury – Coronavirus State and Local Fiscal Recovery Funds** – The Borough was awarded a total of $9,186,671 in federal funding related to the American Rescue Plan.

  Approximately $99,516 is budgeted to be drawn down in 2022 in this fund.

- **Pennsylvania Department of Transportation - Transportation Alternatives Program** – The Borough was awarded a total of $380,000 in federal funding related to the Boroughs Carlisle Connectivity Project.

  Approximately $205,000 is budgeted to be drawn down in 2022.

2. Bond Proceeds

The Borough of Carlisle regularly evaluates its capital improvement plan to determine upcoming capital needs. In conjunction with this evaluation, the Borough also considers how these projects will be funded. Proceeds from bond issues account for the capital projects paid for with debt proceeds included in the budget. The amount varies from year to year based on the capital projects planned for the Borough.

For 2022, the Borough does not anticipate issuing any new bonds but instead will allocate existing available bond proceeds currently held in fund balance (approximately $1,146,428) to cover the capital needs of this fund.

The debt section of this budget goes into further detail on the debt needs of this fund but it is anticipated that future debt needs will be as follows:

Year	New Borrowing Needs
2023	$1,038,300
2025	$400,000

The current total principal balance of outstanding debt in the water fund is $7,313,986.

3. Transfers In

The Capital Projects Fund was established in 2017 and is used to account for all activity related to the General Funds capital activities. For any projects that require sources not already identified a Transfer In is required from the general fund.

In 2022, a transfer of $795,794 is anticipated to be transferred in from the general fund to help cover costs not already financed by other sources.



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Highway Aid Fund Summary

Fund Description:

The Highway Aid Fund is used to account for state liquid fuels tax revenue and expenditures that are restricted to be used for building, improving, and maintaining local roads and bridges. The only department in this fund is Public Works.

FUND HIGHLIGHTS

- **Overall:** The Highway Aid Projects fund is a non-operating fund and as such does not generate revenues (with exception to a small amount of interest). The primary funding source is a yearly Liquid Fuels Grant allocation which for 2022 is anticipated to be $504,286.

FINANCIAL SUMMARIES

Table 18.
Highway Aid Fund Revenue & Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenue							
Fund Balance	-	-	-	-	-	133,024	175,069
Interest and Rents	6,686	13,673	29,575	37,312	10,374	30,000	645
Intergovernmental	499,397	522,601	552,909	566,599	551,458	496,976	504,286
Total	506,083	536,274	582,484	603,911	561,832	660,000	680,000
Expenditures							
Supplies, Services, & Utilities	539,059	-	-	-	-	-	-
Capital Expenditures	-	469,996	461,801	554,463	665,720	660,000	680,000
Total	539,059	469,996	461,801	554,463	665,720	660,000	680,000

Graph 14.

Highway Aid Fund Revenue by Year

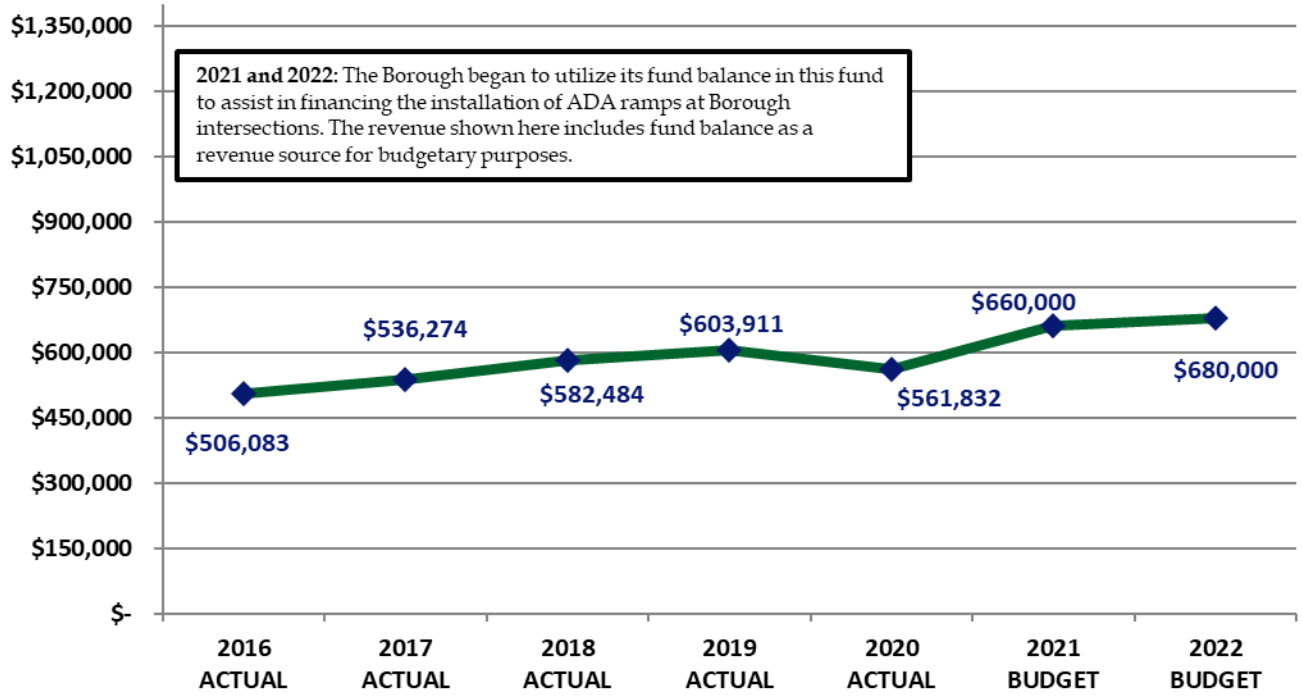
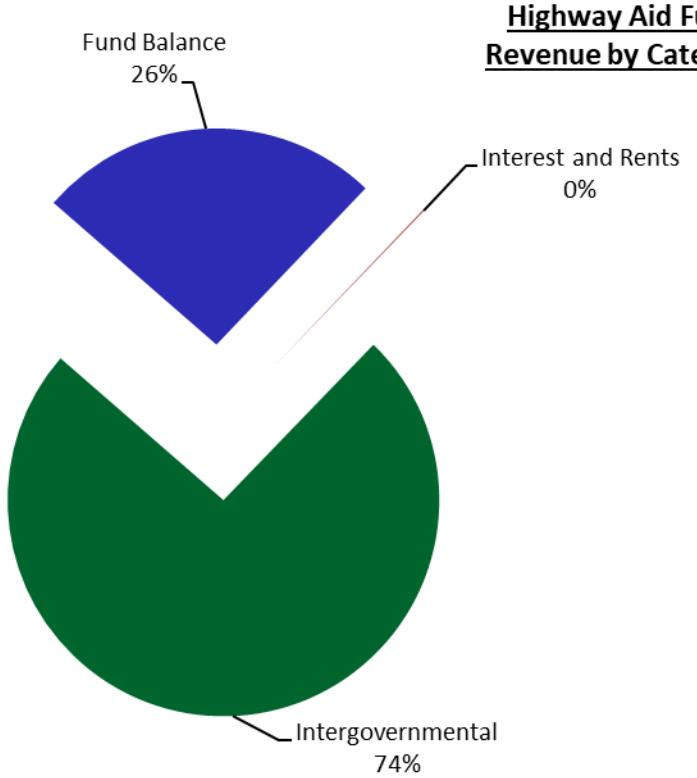
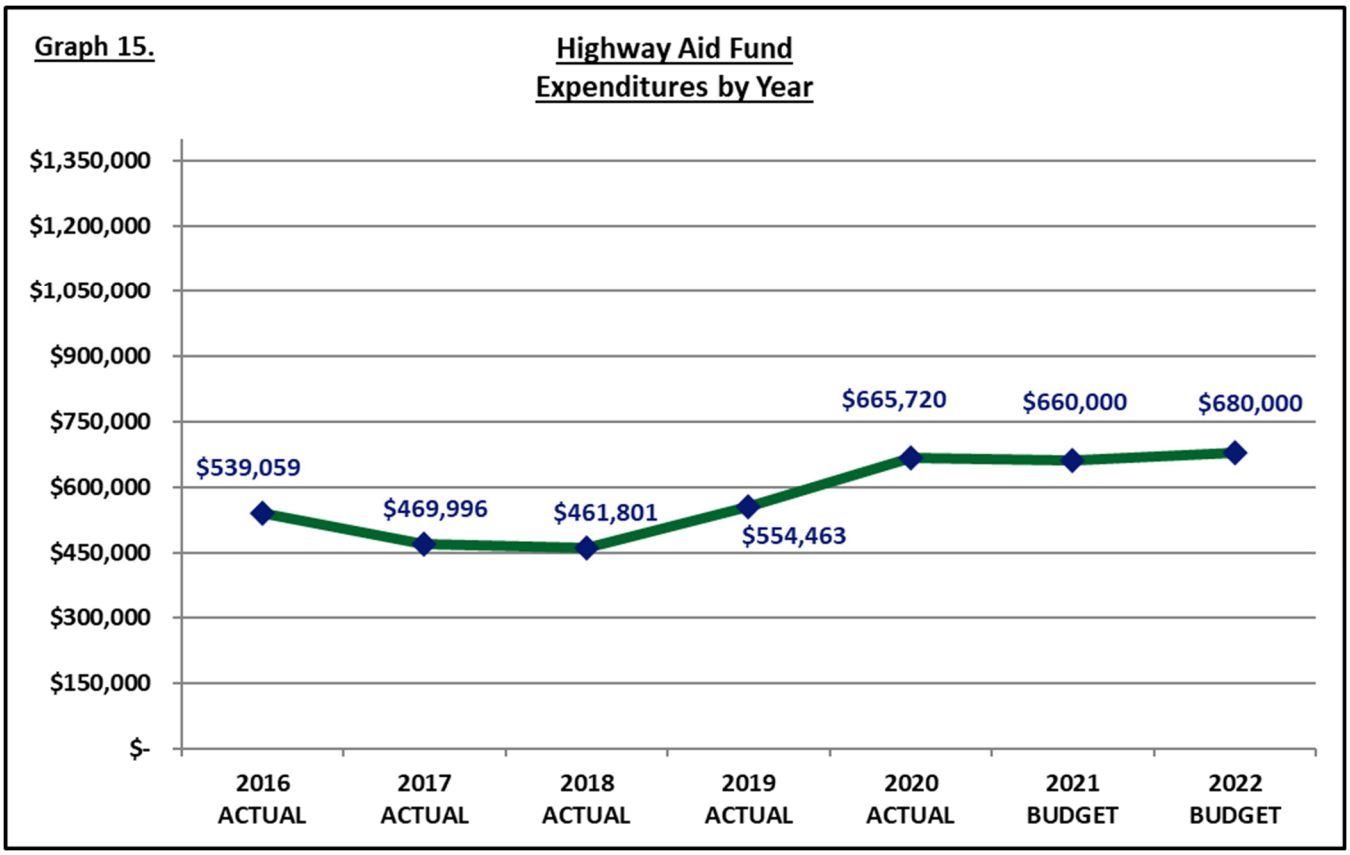


Chart 21.

Highway Aid Fund Revenue by Category





MAJOR REVENUE SOURCES

The primary revenue source in the Highway Aid fund is intergovernmental revenue, which is detailed below.

Major Revenue Sources			
Revenue Source	*2022 Budget*		*Percentage of Revenue*
Fund Balance	$	175,069	25.75%
Intergovernmental	$	504,286	74.16%
Total Major Revenues	**$**	**679,355**	**99.91%**
Total Highway Aid Fund Revenue	**$**	**680,000**	

1. Intergovernmental

The Borough has regularly received state Highway Aid Funding.

- ***State Funding***

The Borough was anticipates being awarded 2022 Highway Aid funds.

- **Highway Aid** – Funds are allocated to Pennsylvania municipalities based on a formula that takes into account population and street mileage. The use of highway aid funds is strictly governed by Pennsylvania Act 665. Permitted uses include: maintenance, repair, construction, or reconstruction of public streets, bridges, culverts, and drainage structures; acquisition, maintenance, repair, and operation of street signs, traffic signs, traffic signal control systems, and street lighting; and acquisition of equipment to maintain streets, bridges, culverts, and drainage structures. Approximately $504,286 will be received from the state in 2022. Funds may be held in reserve based on calculations determined by the state. The Borough maintains a cash balance in excess of $1 million in this fund. By state law, highway aid funds may not be comingled with any other funds.

2. Fund Balance

Over the past several years, the Borough has built healthy reserves in fund balance to assist with future capital costs. The Borough has begun to utilize these reserves to pay for the growing cost of capital projects. In 2022, it is anticipated that approximately $175,069 will be used from fund balance reserves as pay-go to finance capital projects in our capital improvement plan. It is anticipated that the Borough will plan to utilize more of these reserves over the next several years to lessen the need for future debt issuances.

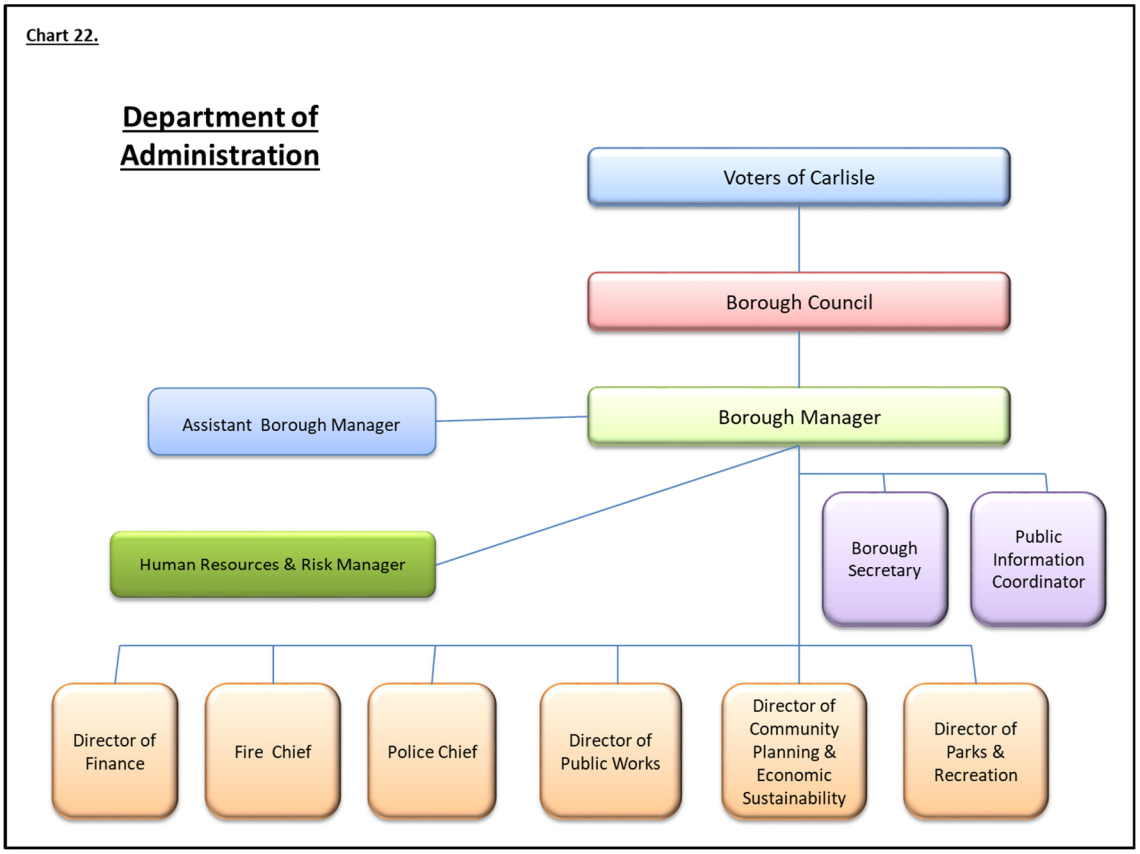
OPERATING BUDGETS



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Department of Administration

Chart 22.



DEPARTMENT OVERVIEW

The department of administration is responsible for the oversight of all operations of the borough. All other departments report to the Borough Manager as shown above in the departmental organization chart. As a home rule municipality, the borough operates under the council/manager form of government, the citizens vote into office each member of council. Borough Council, the primary policy-making body of the borough, appoints the Borough Manager who is charged with ensuring the implementation of councils adopted policies and goals.

Department Functions		Department Financial Summary	
Borough Council	Information Technology	**Associated Funds**	All Funds
Manager's Office	Outside Agencies	**Budget In Total**	$1,862,591
Legal Services	Personnel	**Operating Budget**	$1,844,091
Property & Casualty Insurance		**Capital Budget**	$18,500
		Full-Time Employees	5

PERFORMANCE MEASURES

The department of administration is charged with the responsibility of community engagement through an online presence and is tasked with management of the Borough's social media accounts and website. Several indicators are used to determine how successful the Borough is at reaching its community members and stakeholders through online platforms including the following performance measures:

Outside Agency				
Council Objective: Create new process developed by staff that opens the program to all residents / businesses / groups within the Borough with an overall mission to benefit and enhance Carlisle. **Department Goals:** To Maximize participation in the Outside Agencies Program utilizing the new process for community engagement and outreach.				
Dept./ *Function*	**Performance Measure**	**2020 Actual**	**2021 Actual**	**2022 Target**
Department of Administration *Manager's Office*	Maximize the number of participants in the Outside Agency Program	10 Applicants 9 Awards	17 Applicants 17 Awards	17 Applicants 17 Awards

Evaluation: With the modifications made to the application process the Borough has obtained more applications than it has in previous years. With continued outreach, the expectation is that we will continue to grow in the number of participants, or at a minimum maintain the same level.

Transparency				
Council Objective: Expand public understanding of the price of government linking to the cost of services and citizens' expectations, needs, and ability to pay. **Department Goals:** Maximize the outreach and engagement from the community through use of Social Media and the Borough's website.				
Dept./ *Function*	**Performance Measure**	**2020 Actual**	**2021 Actual**	**2022 Target**
Department of Administration *Manager's Office*	Maximize the number of visits/users to the Borough's website	64,189 visits	117,000 visits	N/A
	Maximize the number of users that follow the Borough's social media pages.	Facebook Followers: 4,970 LinkedIn Followers: 395	Facebook Followers: 6,158 LinkedIn Followers: 795	N/A

Evaluation: Having a Public Information Coordinator has significantly improved the Borough's online social media and website presence. As the data above indicates, year over year has brought a significant increase in the number of individuals we are able to reach via the internet.

Table 19.

Department of Administration Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Borough Council							
Operating Expenditures	92,261	88,874	121,637	129,114	120,122	133,125	316,169
Capital Expenditures	-	-	-	-	-	-	-
Total	**92,261**	**88,874**	**121,637**	**129,114**	**120,122**	**133,125**	**316,169**
Manager's Office							
Operating Expenditures	358,735	392,859	426,406	454,057	414,967	465,184	495,416
Capital Expenditures	-	-	-	-	-	-	-
Total	**358,735**	**392,859**	**426,406**	**454,057**	**414,967**	**465,184**	**495,416**
Legal Services							
Operating Expenditures	161,859	233,660	179,034	110,507	109,659	135,000	135,000
Capital Expenditures	-	-	-	-	-	-	-
Total	**161,859**	**233,660**	**179,034**	**110,507**	**109,659**	**135,000**	**135,000**
Personnel							
Operating Expenditures	118,054	114,074	121,501	120,602	190,954	149,899	199,537
Capital Expenditures	-	-	-	-	-	-	-
Total	**118,054**	**114,074**	**121,501**	**120,602**	**190,954**	**149,899**	**199,537**
Information Technology							
Operating Expenditures	211,783	200,522	232,155	258,657	254,746	248,305	324,460
Capital Expenditures	28,850	-	17,925	35,574	91,883	15,750	18,500
Total	**240,633**	**200,522**	**250,080**	**294,231**	**346,629**	**264,055**	**342,960**
Outside Agencies							
Operating Expenditures	121,231	107,618	122,527	122,100	111,600	118,000	68,000
Capital Expenditures	-	-	-	-	-	-	-
Total	**121,231**	**107,618**	**122,527**	**122,100**	**111,600**	**118,000**	**68,000**
Property & Casualty Insurance							
Operating Expenditures	215,756	228,827	237,747	250,575	258,298	290,956	305,509
Capital Expenditures	-	-	-	-	-	-	-
Total	**215,756**	**228,827**	**237,747**	**250,575**	**258,298**	**290,956**	**305,509**
Total	**1,308,529**	**1,366,434**	**1,458,932**	**1,481,186**	**1,552,229**	**1,556,219**	**1,862,591**

Graph 16.

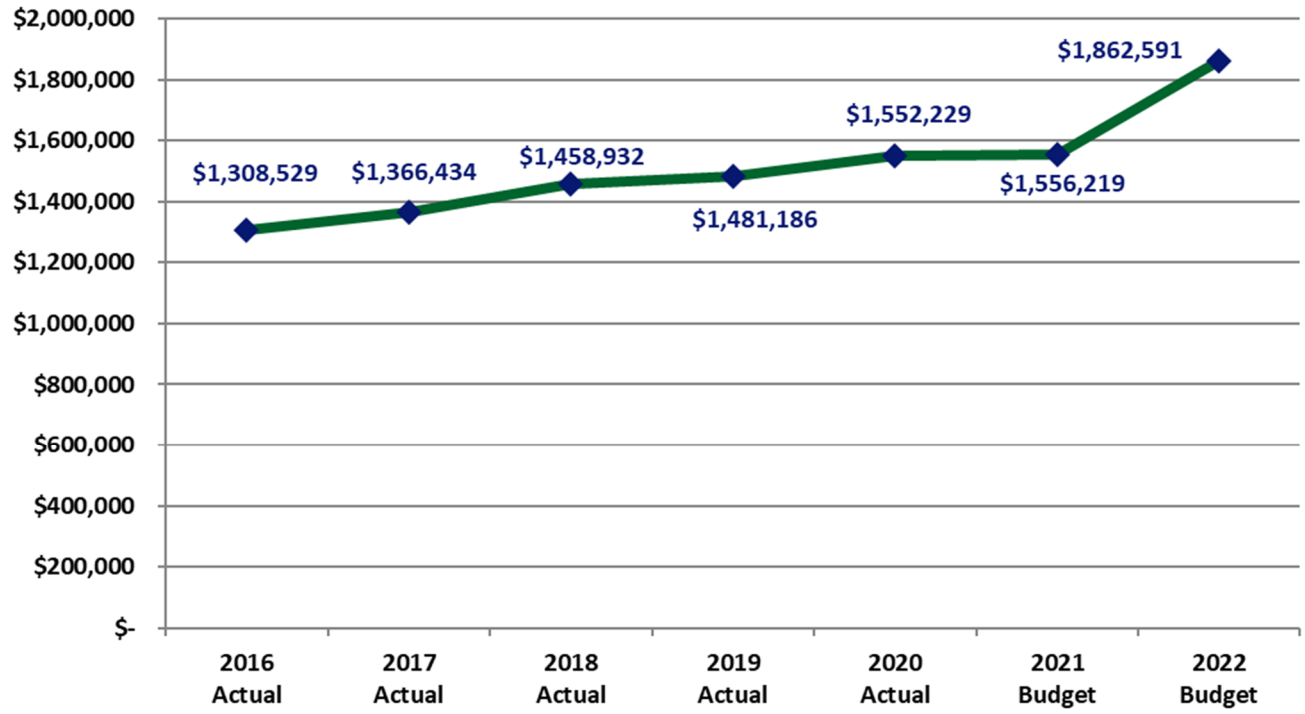


Chart 23.

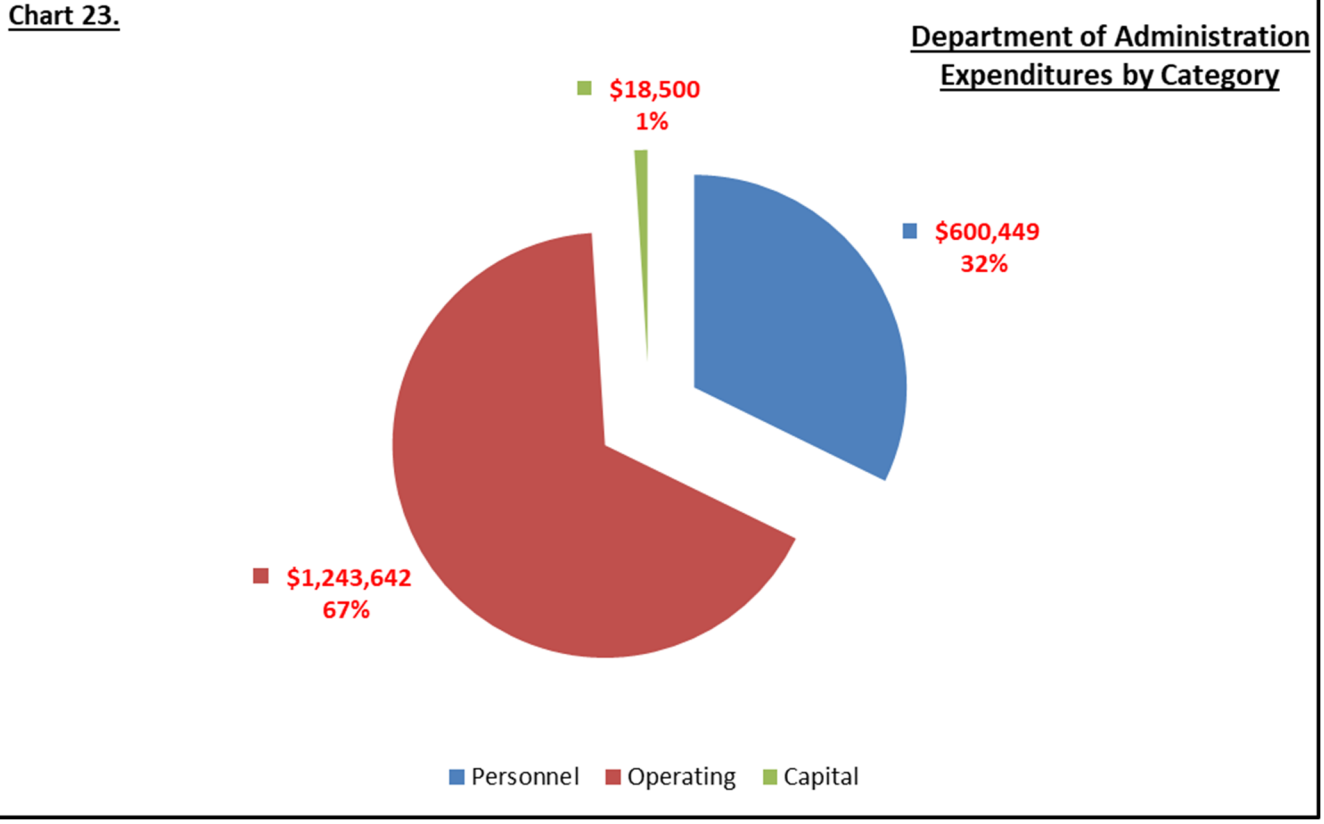
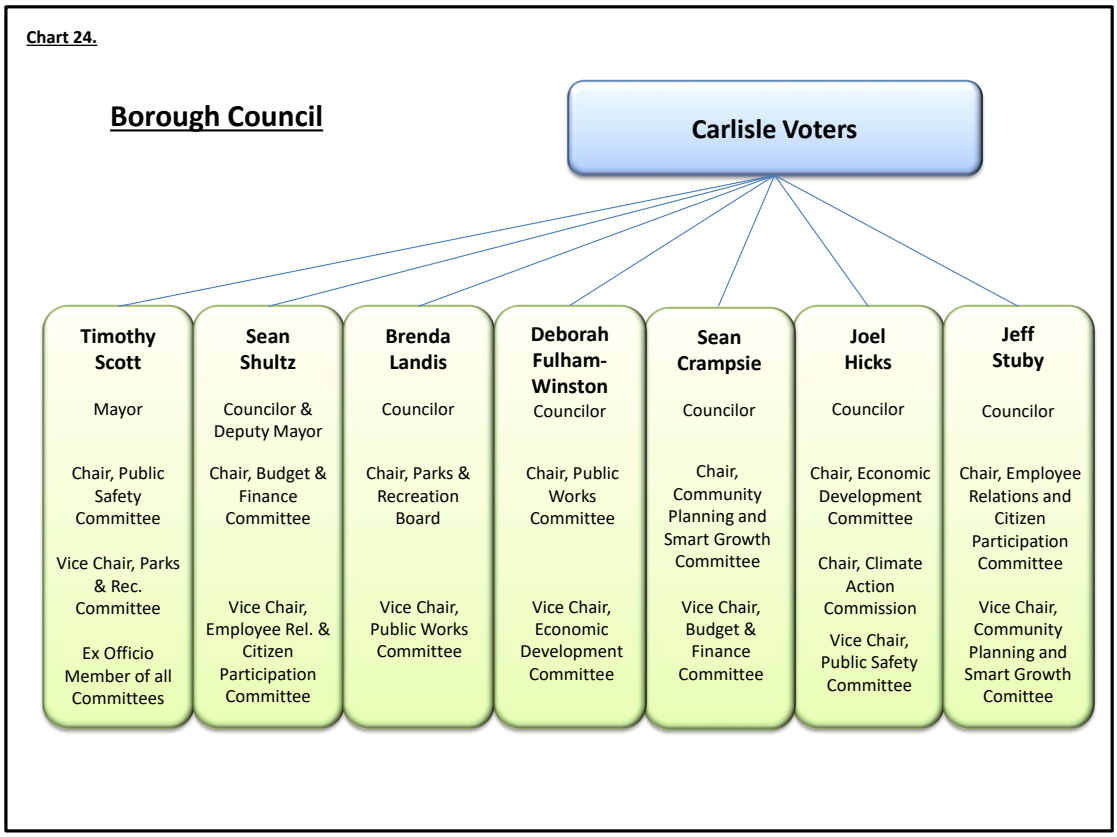


Chart 24.



FUNCTION OVERVIEW

Function Snapshot	
Department	Administration
Applicable Funds	General
Budget In Total	$316,169
Operating Budget	$316,169
Capital Budget	$ -
Members of Council	7

During the May 2015 Primary Election, Carlisle Borough voters approved a referendum to change Carlisle Borough to a Home Rule form of government. The Home Rule Charter became effective on January 1, 2016.

The Charter dictates that a seven-member Council shall govern Carlisle Borough. The Council consists of six Council Members, elected at large to staggered four-year terms, and a Mayor who is elected at large to a four-year term. All Council Members and the Mayor are Carlisle Borough residents and registered voters. They are also required to reside within Borough limits for at least one (1) year immediately prior to assuming office. The Mayor presides over Council, participates in actions by Council, and has one vote. The Mayor does not have veto power. Term limits are set at two complete terms for Mayor and Council Members. Council Members who reach the term limit are required to wait at least two years, until the next municipal election, to run for a Council seat. The Pennsylvania Borough Code limits salaries of Mayor and Council Members.

The Council is responsible for setting policy and appointing a professional manager to carry out the day-to-day operations of the Borough. The Borough's seven department heads report to the borough manager. In contrast to the former form of government, the police chief is considered a department head and reports to the borough manager under the adopted Home Rule Charter.

The Council organizes on the first Monday of January of each even-numbered year unless that day is a legal holiday at which time organization takes place the next day. During the biennial meeting, Council elects one Council Member to serve as Deputy Mayor. The Deputy Mayor chairs meetings of Council when the Mayor is absent and may exercise the authority of the Mayor as described in the Charter during a temporary absence of the Mayor. The Council also elects among themselves a chairperson and vice-chair for the following committees: Budget and Finance, Community Planning & Smart Growth, Economic Development, Employee Relations/Citizen Participation, Parks and Recreation, Public Works and Public Safety.



Borough Council
Sean Shultz, Sean Crampsie, Jeff Stuby, Joel Hicks
Deborah Fulham-Winston, Timothy Scott, Brenda Landis

The primary duties of Borough Council include:

- review and approve the annual budget
- establish short and long-term goals
- establish municipal tax rates
- enter into legal contracts
- borrow funds
- pass ordinances and resolutions

SERVICES PERFORMED

- protect and promote the rights of Borough residents
- appoint qualified citizens to boards, commissions, authorities or other agencies
- attend Council/special community meetings
- approve the annual general fund and proprietary fund budgets
- represent the welfare of the community
- generate policy for implementation by the Borough Manager
- represent the Borough of Carlisle at official functions

2021 ACCOMPLISHMENTS:

- 2021 Recipient of All-American City issued by the National Civic League
- 20th consecutive year recognized as Tree City USA
- Created the Truth and Reconciliation Commission
- Amended Subdivision & Land Development Ordinance
- Approved Cable Franchise Agreement that will provide residents with another telecommunications option
- Continued the implementation of the Carlisle Urban Redevelopment Plan (CURP)
    - TIGER Project infrastructure advanced
    - Northside Village land development plan approvals
    - Carlisle Connectivity Project 1 RTP Grant application authorization

- Advanced public engagement and transparency through implementation of CitizenLab, an online citizen engagement platform
- Adopted continuance of open sidewalk cafes on adjoining properties and consumption of alcoholic beverages by open containers in the C-1 Business District

2022 GOALS

- Advance community engagement and transparency efforts
- Work collaboratively with community stakeholders to enable economic sustainability and recovery from COVID-19
- Analyze zoning reforms that may encourage economic development, sustainability, and building repurposing or renovations
- Evaluate options to assist in mitigation of stormwater runoff
- Evaluate operations to determine most cost effective strategies to reduce structural budget deficit
- Advance the Borough of Carlisle's Climate Action Plan
- Advance the Borough's Rental Housing Ordinance
- Continue to explore and advance inter-municipal partnerships

FINANCIAL SUMMARIES

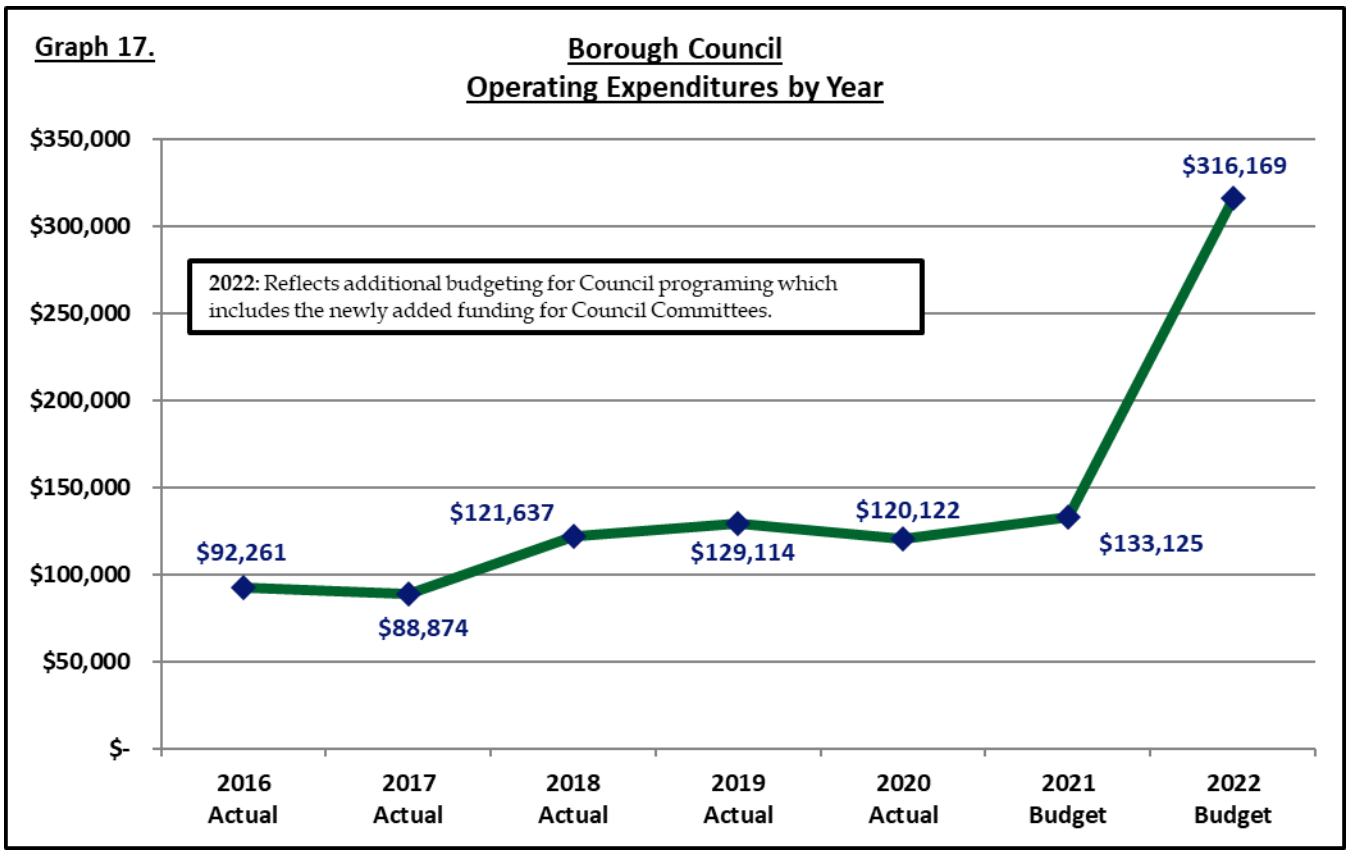
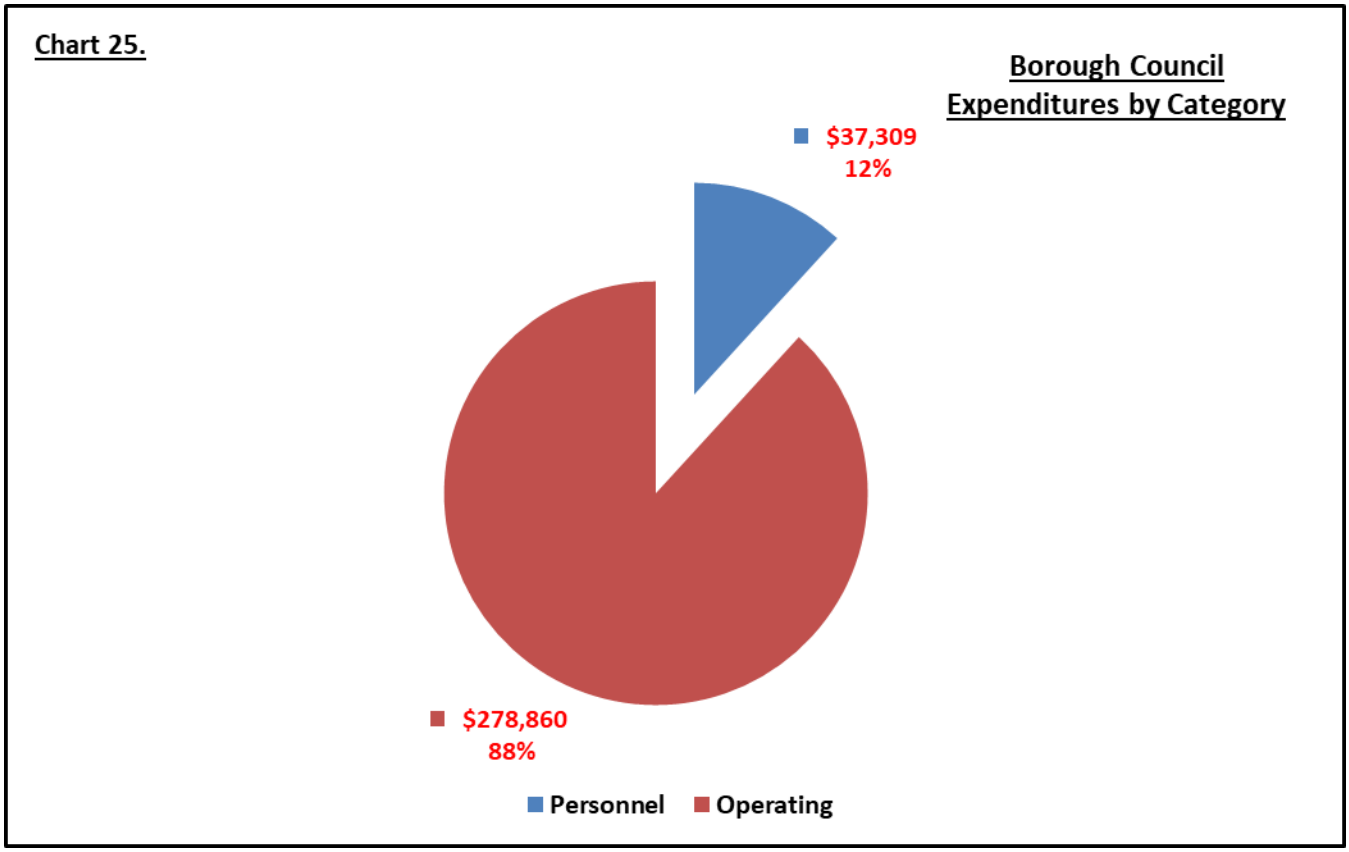


Chart 25.


Borough Council
Expenditures by Category
$37,309
12%
$278,860
88%
Personnel
Operating

FUNCTION OVERVIEW

Function Snapshot	
Department	Administration
Applicable Funds	General Fund Parking Fund
Budget In Total	$ 1,041,376
Operating Budget	$ 1,022,876
Capital Budget	$ 18,500
Full-Time Employees	4

The Borough of Carlisle operates under a Home Rule form of government. Under the Home Rule Charter, Borough Council appoints a full-time professional manager who is the chief administrative officer responsible for the administration and management of all municipal affairs placed in his/her charge by Council. Examples of assigned duties include among other things: full responsibility for all personnel matters; enforcement of Borough ordinances and regulations; supervision of the administration of all Borough departments and those offices and agencies under the Manager's purview; policy recommendations to Council concerning the affairs of the Borough; development and delivery of an annual budget to Council; submission of reports to Council regarding municipal departments' operations and those offices and agencies under the Manager's direction and supervision; preparation of the monthly Council Meeting agenda in consultation with the Mayor; preservation of municipal records and certification of their accuracy and completeness; execution of all municipal documents; recordation of all ordinances; and, other duties as deemed appropriate by Council and as set forth in the Administrative Code.

This Office also directly oversees Human Resources, Information Technology, Public Information, the implementation of the Carlisle Urban Redevelopment Plan and the Community Development Block Grant Program (CDBG).

SERVICES PERFORMED:

- council goals implementation
- council agendas and meeting minutes
- human resources
- community liaison
- employee benefits
- strategic planning
- website oversight
- performance management
- IT oversight
- economic development
- risk management
- community planning
- union negotiations
- wellness program
- liaisons with key community stakeholders

BUDGETARY ACTIVITIES

- Manager's Office (401)
- Legal Services (404)
- Information Technology (407)
- Outside Agencies (467)

2021 ACCOMPLISHMENTS

- Restructuring organization to improve service delivery to residents
  - ✓ Public Works
  - ✓ Human Resources
  - ✓ Community Development
  - ✓ Boards and Commissions
- Upgraded technology in Town Hall to improve virtual meeting capabilities
- Improved security at facilities
- Increased social media presence on Facebook and regular activity on LinkedIn

2022 GOALS

- Continue to provide training to Borough employees in technical areas as well as organizational and diversity, equity, and inclusion
- Provide a 2022 balanced budget to Borough Council
- Continue implementation of the Carlisle Urban Redevelopment Plan including the TIF
- Review and update Personnel & IT policies and advance the Borough's Wellness Program
- Continue a multi-year review to identify potential opportunities and problems the organization faces to ensure that the Borough remains financial stable in the short and long term
- Continue the repair, rehabilitation, and replacement of Borough infrastructure that includes a public education component
- Facilitate government advocacy
- Seek creative solutions to build the Borough's tax base and improve revenue sources
- Continue to pursue sustainable/renewable energy options that can benefit the community
- Review and recommend potential modifications regarding stormwater mitigation
- Continue to advance Borough Hall renovations
- Explore potential restructuring select departments for better efficiency and effectiveness in the delivery of services
- Explore additional downtown revitalization strategies that have the ability to capitalize on existing assets, as well as address public perceptions

Graph 18.

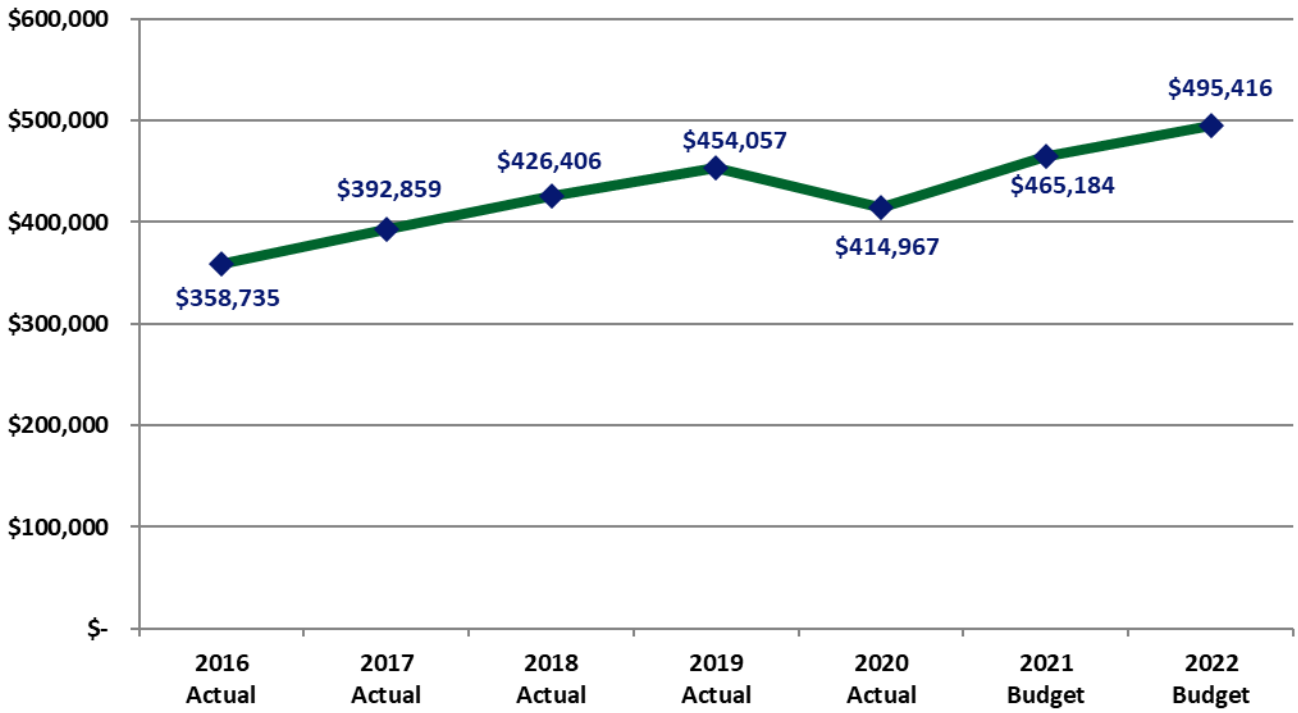
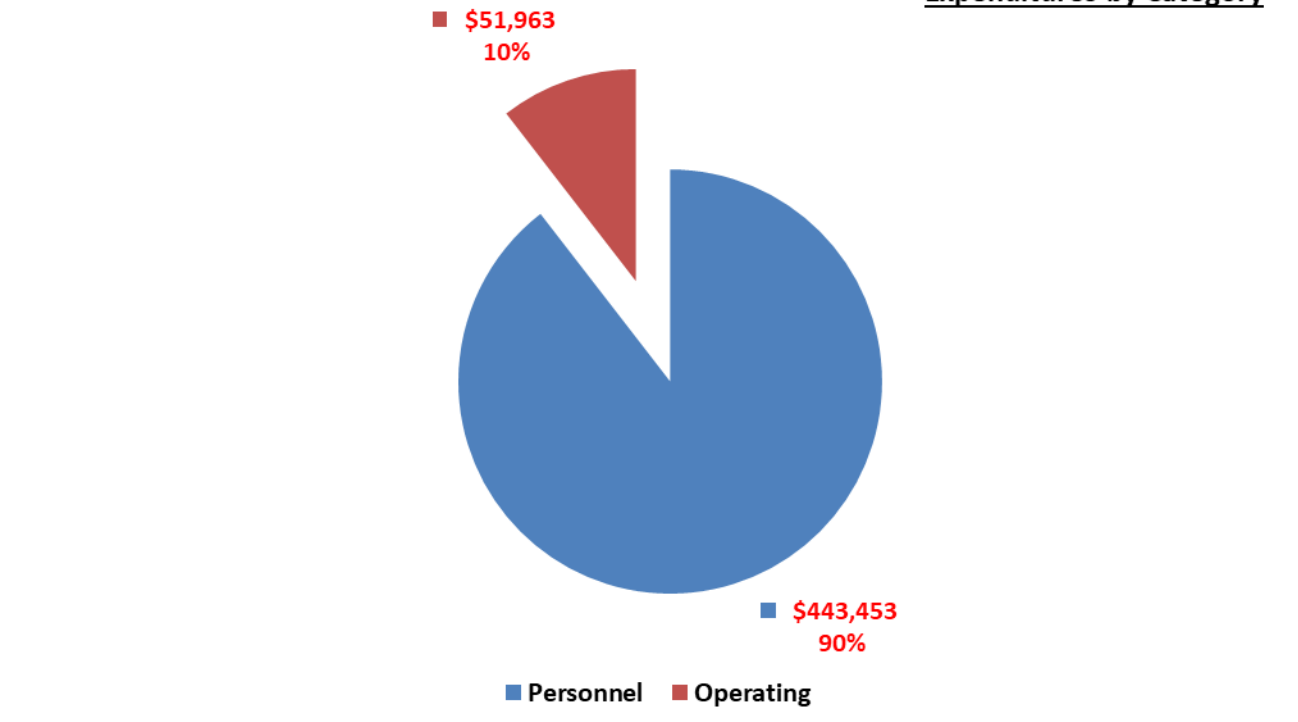
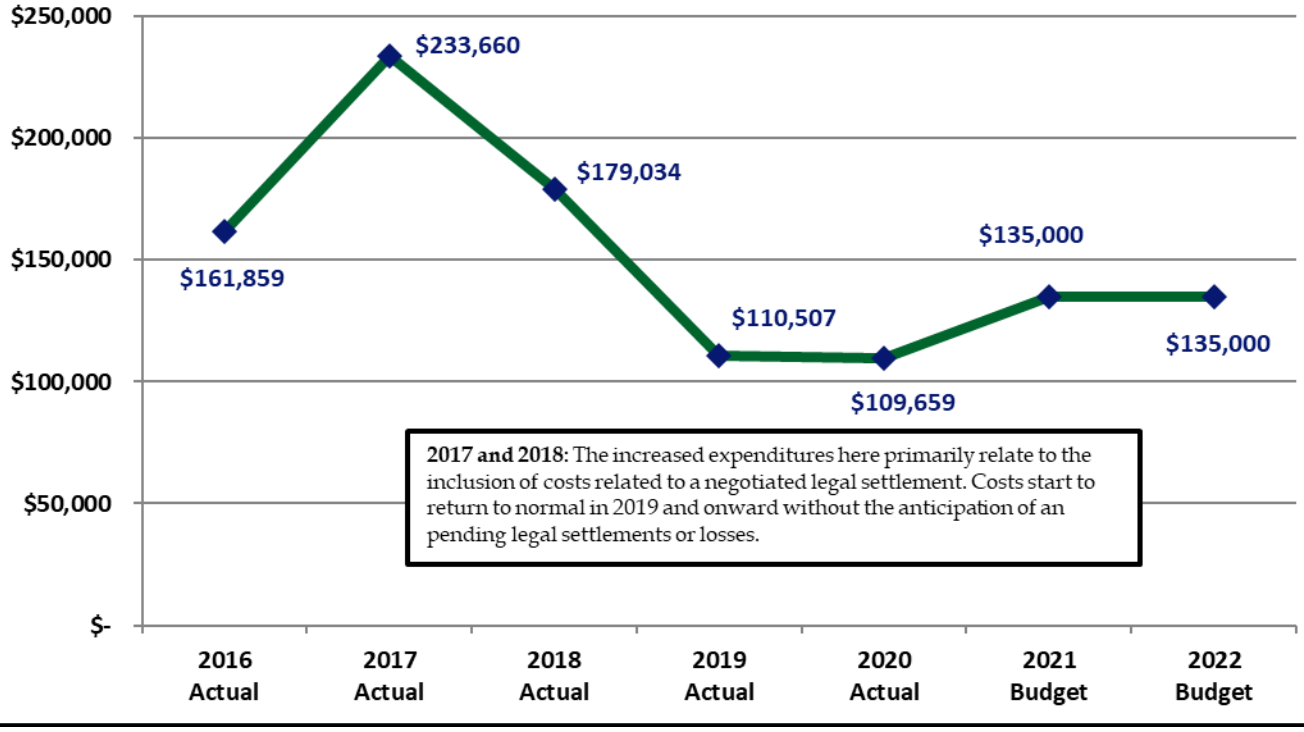


Chart 26.



Graph 19.

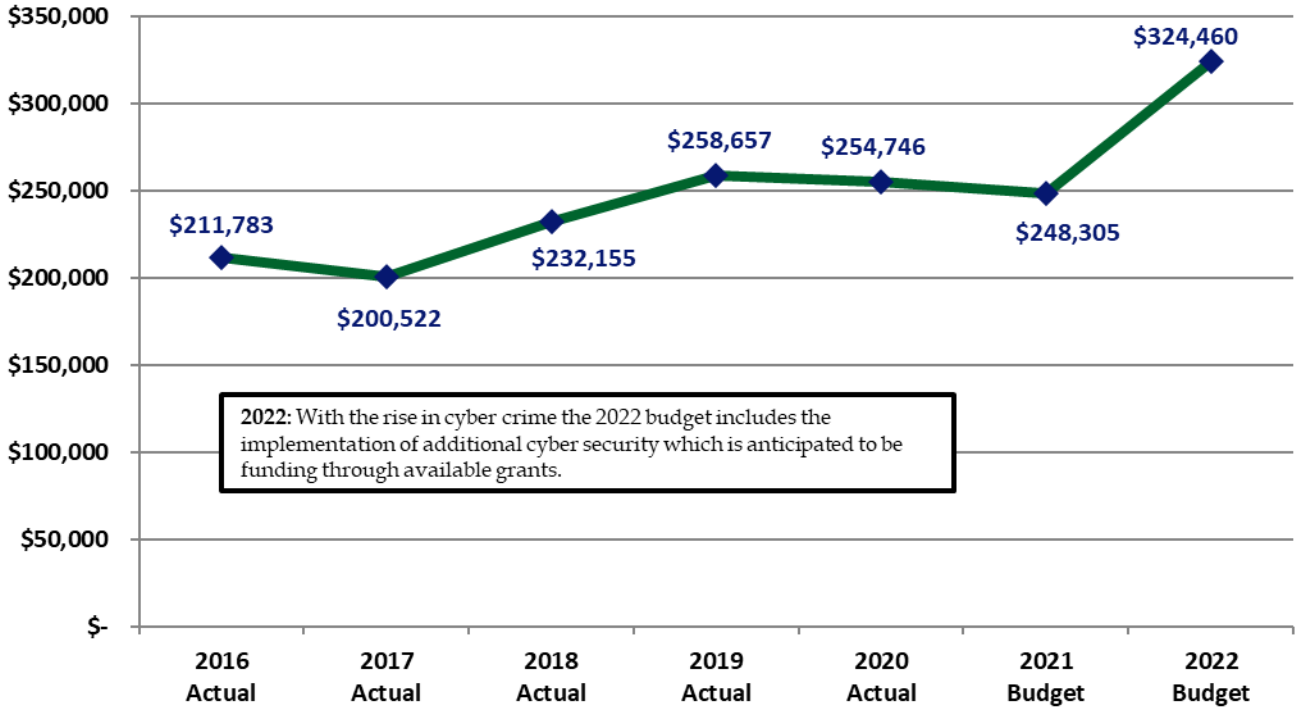
Legal
Operating Expenditures by Year



2017 and 2018: The increased expenditures here primarily relate to the inclusion of costs related to a negotiated legal settlement. Costs start to return to normal in 2019 and onward without the anticipation of an pending legal settlements or losses.

Graph 20.

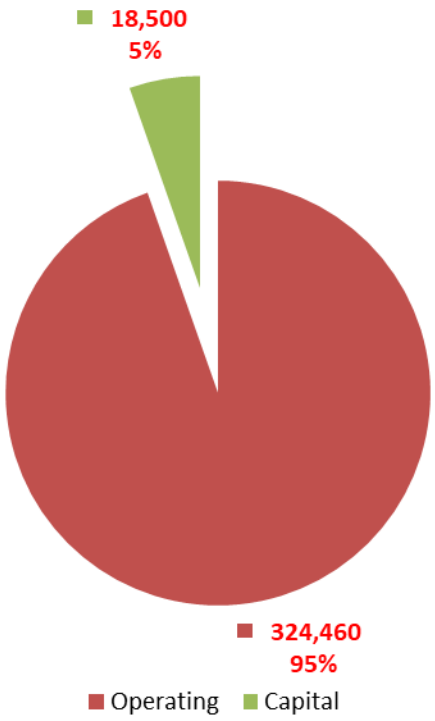
Information Technology
Operating Expenditures by Year



2022: With the rise in cyber crime the 2022 budget includes the implementation of additional cyber security which is anticipated to be funding through available grants.

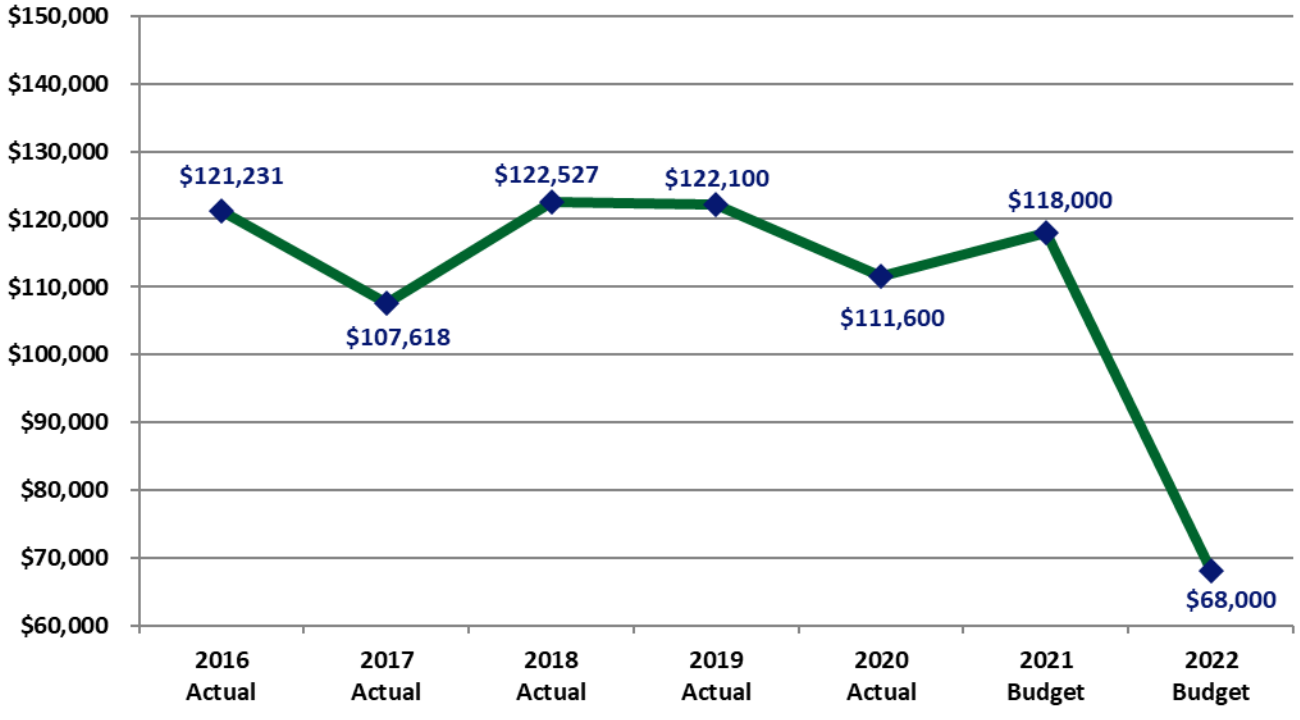
Chart 27.

Information Technology Expenditures by Category



Graph 21.

Outside Agencies Operating Expenditures by Year



FUNCTION OVERVIEW

Function Snapshot	
Department	Administration
Applicable Funds	General; Water; Stormwater; Sewer
Budget In Total	$505,046
Operating Budget	$505,046
Capital Budget	$ -
Full-Time Employees	1

Human resources/risk management involves the development and implementation of policies, programs, standards, and systems for effective utilization, development, and management of the human resources environment. To accomplish the overall mission of the Borough, services provided by the human resource/risk manager include recruitment and retention of competent employees for all Borough positions, maintenance of the pay classification system, and ensuring a competitive total benefits and compensation package, including retirement option(s).

In addition, the human resources/risk manager also coordinates activities regarding vehicle, property/casualty, employee health, and workers compensation insurance coverages and acts as the Borough's privacy officer for the Health Insurance Portability & Accountability Act (HIPAA) of 1996.

The human resources/risk management function was created to account for costs associated with managing the Borough's human resources/risk management program, which includes employee relations and labor law compliance.

SERVICES PERFORMED

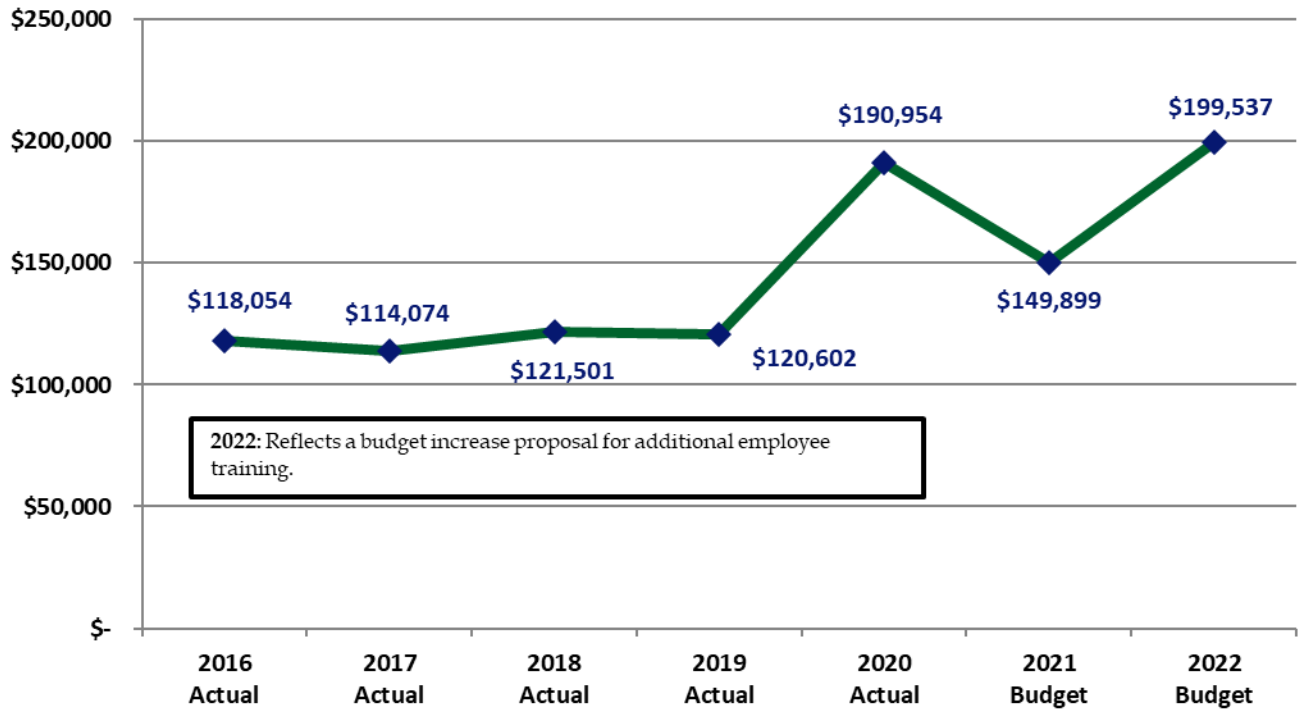
- Recruitment, onboarding, separations
- Maintenance of the pay classification system and ensuring a competitive total benefits and compensation package, including retirement option(s).
- Employee relations, investigations, performance evaluation, discipline, recognition
- Labor law compliance
- Training and development programs
- Wellness programs and employee benefit education
- Policy recommendation
- ADA, FMLA, workers compensation, unemployment compensation
- Risk management, assist with employee health & safety

BUDGETARY ACTIVITIES

- Personnel (406)
- Property & Casualty Insurance (486)

Graph 22.

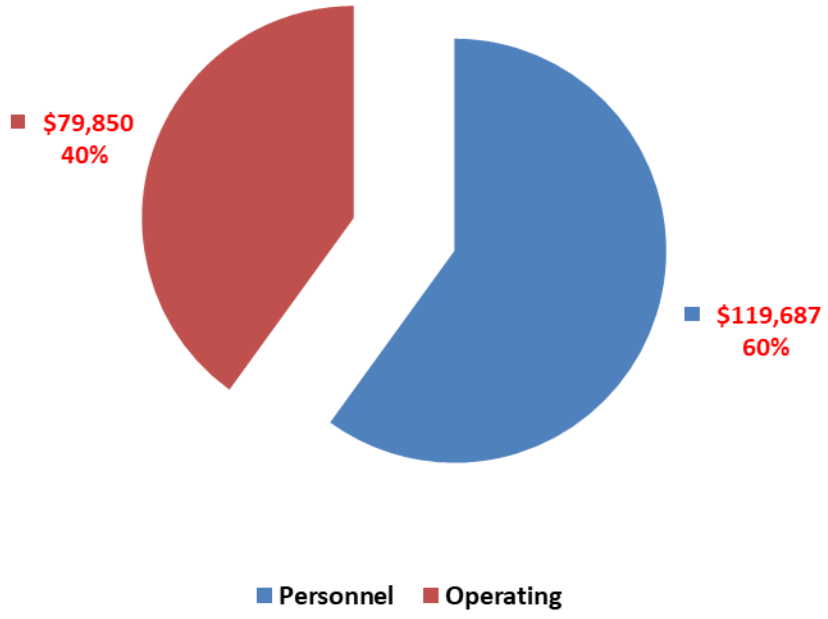
Personnel
Operating Expenditures by Year

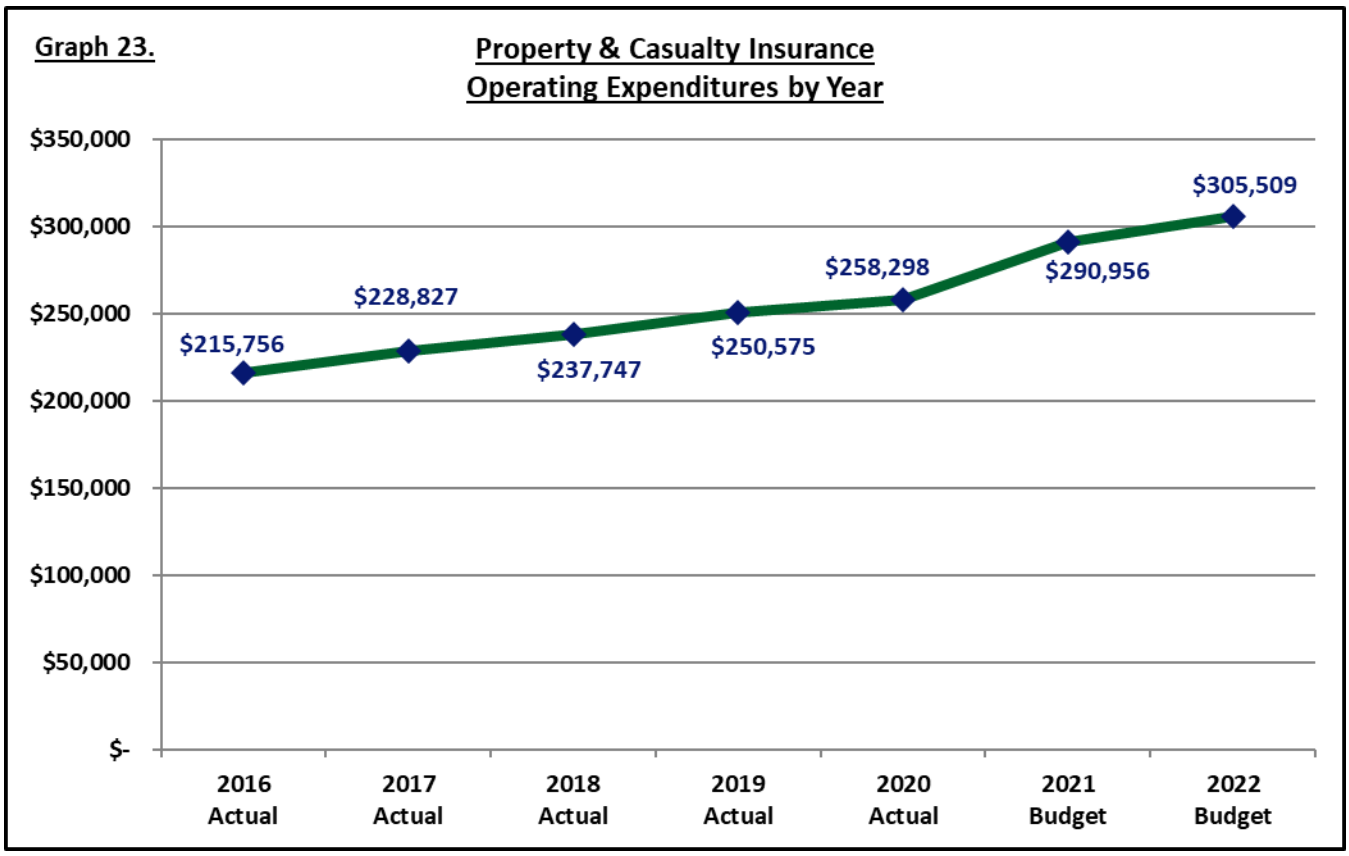


2022: Reflects a budget increase proposal for additional employee training.

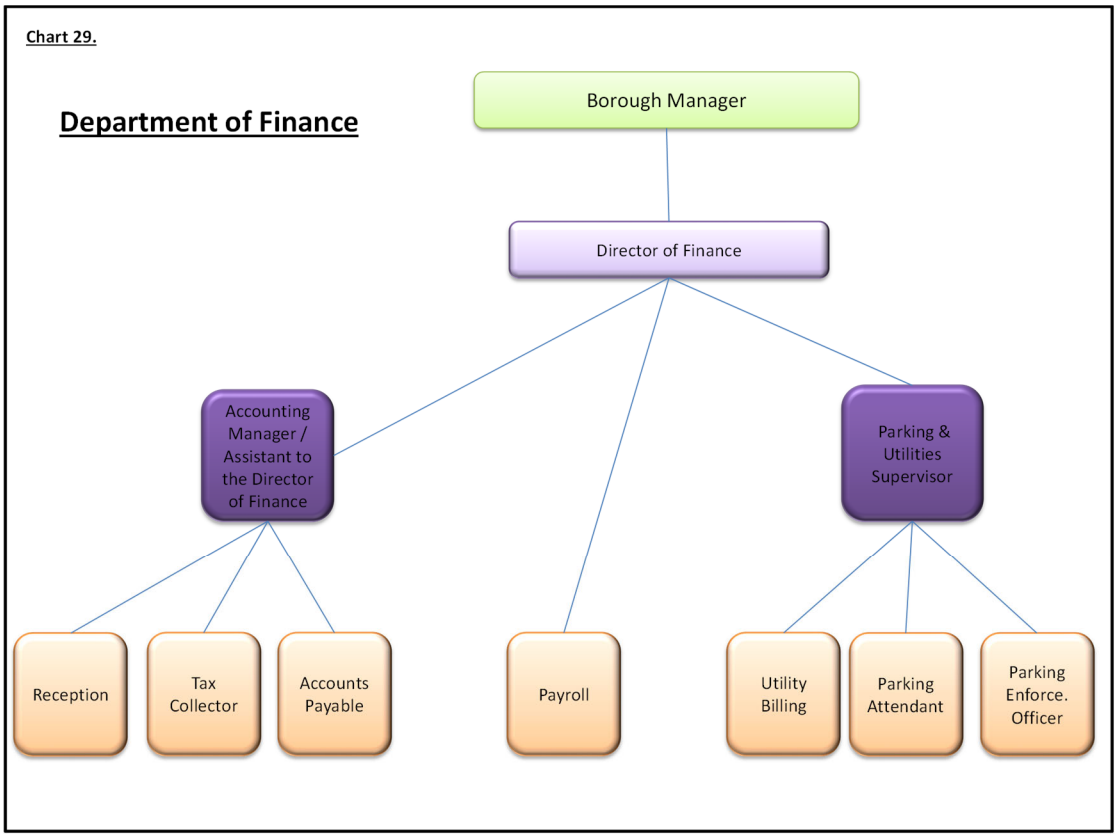
Chart 28.

Personnel
Expenditures by Category




Graph 23.
Property & Casualty Insurance
Operating Expenditures by Year
$350,000
$300,000
$250,000
$200,000
$150,000
$100,000
$50,000
$-
$215,756
$228,827
$237,747
$250,575
$258,298
$290,956
$305,509
2016 Actual
2017 Actual
2018 Actual
2019 Actual
2020 Actual
2021 Budget
2022 Budget

Department of Finance



DEPARTMENT OVERVIEW

This department serves both internal and external customers. It is responsible for managing the financial accounting of all Borough activities including payroll, cash receipts, accounts payable, and billings. This department encompasses utility billing for our water, sewer, and stormwater customers. It also includes parking operations and management, tax collection, and budget management.

Department Functions		Department Financial Summary	
Finance Operations	Water Billing & Collection	**Associated Funds**	All Funds
Sewer Billing & Collection	Stormwater Billing & Coll.	**Budget In Total**	$9,371,112
Tax Collection	Parking Operations	**Operating Budget**	$9,061,512
Parking Garage	Debt Service	**Capital Budget**	$309,600
Water Authority	Sewer Authority	**Full-Time Employees**	7.30
Unallocated Employee Benefits	Transfers Out		

PERFORMANCE MEASURES

The department of financed is charged with producing the budget document and the annual financial report each year. To ensure that the department is producing a product that is beneficial to those who wish to read it the department strives to obtain the awards offered by GFOA. Additionally, several other functions fall within the finance department that offer opportunities to meet the strategic council goal of offering service to our citizens that is consistent with the 21st century and the e-products it offers. Key performance indicators include:

SERVICE DELIVERY				
Council Objective: Develop a strategy for service delivery in the 21st Century that involves among other things an e-commerce plan, performance measures, and offering added value to our customers. **Department Goals: 1)** Ensure the Borough's reporting for the Budget and Annual Report is award worthy 2) Ensure that the Tax Collection service offered by the Borough is accurate and fitting for a 21st Century e-commerce environment 3) Bring Utility Billing into the 21st Century using remote reading capabilities.				
Dept./ *Function*	**Performance Measure**	**2020 Actual**	**2021 Actual**	**2022 Target**
Department of Finance *Finance Operations*	Maintain or increase Moody's Bond Rating	Aa1	Aa1	Aa1
	Obtain GFOA Distinguished Budget Award	Yes	Yes	Yes
	Obtain GFOA Certificate of Achievement For Excellence in Financial Reporting For The Previous Year	Yes	*Not Yet Determined*	Yes
Department of Finance *Tax Collection*	Provide Complete and Accurate Real Estate Tax Certifications	853 Certifications	945 Certifications	1,000 Certifications
	Provide a Credit Card Website for those tax payers wishing to pay via credit card.	No Data Available New Service	20 Credit Card Users	100 Credit Card Users
Department of Finance *Utility Billing & Collection*	Maximize The Number Of Utility Customers With Water Meters That have Remote Reading Capability	820 Remote Read Customers	5,200 Remote Read Customers	6,998 Remote Read Customers
	Total number of Utility Bills Processed	28,037 Utility Billings	28,186 Utility Billings	N/A

Evaluation: Overall, we are seeing consistent service added with improvements to our offerings of "Remote Reading" water meters, which allows for leak detection and notification. Additionally, we have started to see taxpayers utilizing our service for credit card payments to pay their tax bill and hope to continue to offer other e-commerce options that will provide the most convenience to our taxpayers and customers.

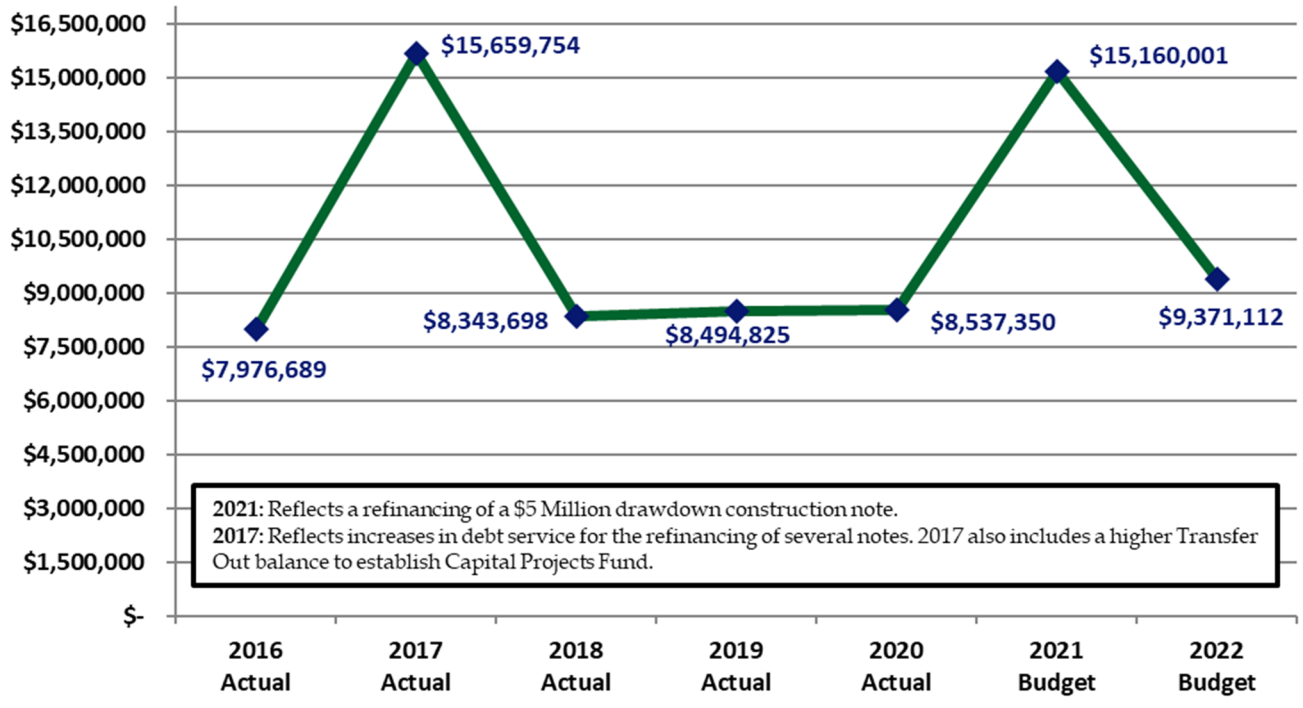
Table 20.

Department of Finance Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Finance Operations							
Operating Expenditures	483,254	503,429	435,820	497,313	519,162	508,226	580,304
Capital Expenditures	-	-	-	-	-	-	-
Total	**483,254**	**503,429**	**435,820**	**497,313**	**519,162**	**508,226**	**580,304**
Water Billing & Collection							
Operating Expenditures	103,917	155,075	110,265	48,390	32,330	39,527	40,477
Capital Expenditures	-	2,270	-	-	-	175,750	53,750
Total	**103,917**	**157,345**	**110,265**	**48,390**	**32,330**	**215,277**	**94,227**
Stormwater Billing & Collection							
Operating Expenditures	-	-	-	22,242	11,288	35,882	37,264
Capital Expenditures	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**22,242**	**11,288**	**35,882**	**37,264**
Sewer Billing & Collection							
Operating Expenditures	129,048	139,424	97,149	39,479	37,885	38,744	39,270
Capital Expenditures	-	2,270	-	-	-	175,750	53,750
Total	**129,048**	**141,694**	**97,149**	**39,479**	**37,885**	**214,494**	**93,020**
Tax Collection							
Operating Expenditures	63,667	64,571	123,177	139,086	128,492	133,050	140,665
Capital Expenditures	-	-	-	-	-	-	-
Total	**63,667**	**64,571**	**123,177**	**139,086**	**128,492**	**133,050**	**140,665**
Parking Operations							
Operating Expenditures	122,474	115,709	98,603	114,724	141,515	181,774	256,511
Capital Expenditures	89	9,315	-	-	-	118,563	31,000
Total	**122,563**	**125,024**	**98,603**	**114,724**	**141,515**	**300,337**	**287,511**
Parking Garage							
Operating Expenditures	81,846	96,707	86,769	92,428	75,758	122,837	156,246
Capital Expenditures	13,918	73,773	-	877	-	198,100	171,100
Total	**95,764**	**170,480**	**86,769**	**93,305**	**75,758**	**320,937**	**327,346**
Debt Service							
Operating Expenditures	1,666,499	5,961,240	1,535,886	1,457,205	1,598,663	9,995,293	4,192,007
Capital Expenditures	-	-	-	-	-	-	-
Total	**1,666,499**	**5,961,240**	**1,535,886**	**1,457,205**	**1,598,663**	**9,995,293**	**4,192,007**
Water Authority							
Operating Expenditures	5,050	2,901	770	5,440	1,003	8,850	8,850
Capital Expenditures	-	-	-	-	-	-	-
Total	**5,050**	**2,901**	**770**	**5,440**	**1,003**	**8,850**	**8,850**
Sewer Authority							
Operating Expenditures	11,673	200	5,313	2,580	1,900	15,200	15,200
Capital Expenditures	-	-	-	-	-	-	-
Total	**11,673**	**200**	**5,313**	**2,580**	**1,900**	**15,200**	**15,200**
Unallocated Employee Benefits							
Operating Expenditures	1,034,032	960,806	1,009,120	1,001,042	989,128	971,586	897,221
Capital Expenditures	-	-	-	-	-	-	-
Total	**1,034,032**	**960,806**	**1,009,120**	**1,001,042**	**989,128**	**971,586**	**897,221**
Transfers Out							
Operating Expenditures	1,689,887	4,898,256	2,165,270	2,578,303	2,541,998	2,440,869	2,697,497
Capital Expenditures	-	-	-	-	-	-	-
Total	**1,689,887**	**4,898,256**	**2,165,270**	**2,578,303**	**2,541,998**	**2,440,869**	**2,697,497**
Depreciation							
Operating Expenses	2,571,335	2,673,808	2,675,556	2,495,716	2,458,228	-	-
Capital Expenses	-	-	-	-	-	-	-
Total	**2,571,335**	**2,673,808**	**2,675,556**	**2,495,716**	**2,458,228**	**-**	**-**
Total	**7,976,689**	**15,659,754**	**8,343,698**	**8,494,825**	**8,537,350**	**15,160,001**	**9,371,112**

Graph 24.

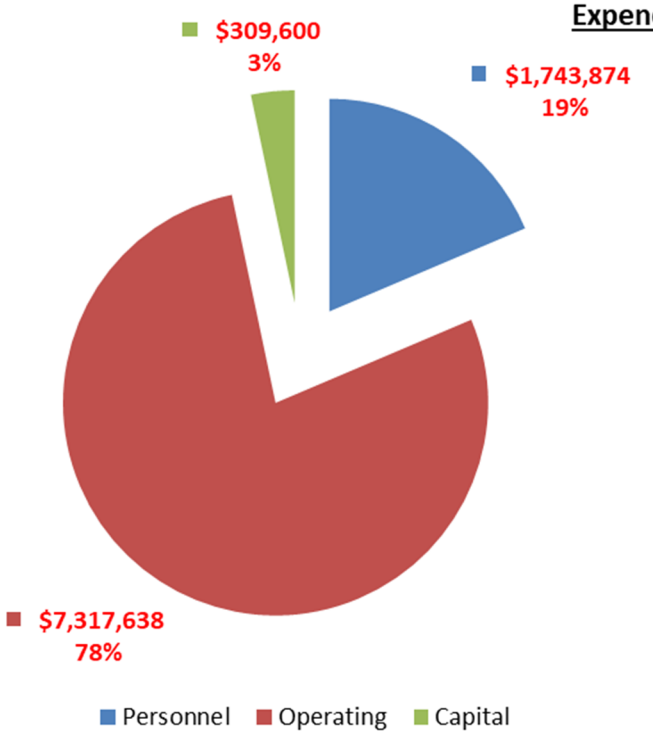
Department of Finance
Total Expenditures by Year



2021: Reflects a refinancing of a $5 Million drawdown construction note.
2017: Reflects increases in debt service for the refinancing of several notes. 2017 also includes a higher Transfer Out balance to establish Capital Projects Fund.

Chart 30.

Department of Finance
Expenditures by Category



FUNCTION OVERVIEW

The primary responsibility of the finance operations function is the accounting of all Borough transactions as regulated by federal, state, local laws and regulations. In addition it is the finance operations responsibility to be the primary resource for compiling all departmental budgets into one cohesive document. On a yearly basis the finance operations is charged to assist with and prepare for the independent annual audit.

Function Snapshot	
Department	Finance
Applicable Funds	All Funds
Budget In Total	$8,367,029
Operating Budget	$8,367,029
Capital Budget	$ -
Full-Time Employees	4

SERVICES PERFORMED

- customer service
- internal controls
- annual audit
- annual operating & capital budgets
- debt & cash management
- payroll
- financial reporting
- accounts receivable
- accounts payable
- procurement

BUDGETARY ACTIVITIES

- finance operations (402)
- debt service (472)
- unallocated employee benefits (488)
- transfers out (492)

2021 ACCOMPLISHMENTS

- received unmodified opinion for 2020 audit report
- submitted 2020 audit report for GFOA Award for Excellence in Financial Reporting
- received GFOA Award for Excellence in Financial Reporting for 2019 audit
- received GFOA Budget Award for 2021 budget
- implemented e-commerce options for tax collection
  - ❖ ***Council Strategic Goal***: *Develop a strategy for service delivery in the 21st century.*
- successfully issued General Obligation Bonds, Series 2021 in the amount of $22,435,000

2022 GOALS

- unmodified opinion for 2021 audit report
- GFOA Award for Excellence in Financial Reporting
- GFOA Award for Distinguished Budget Presentation

- explore the reduction of credit card fees and possible pass-through of fees to customers

FINANCIAL SUMMARIES

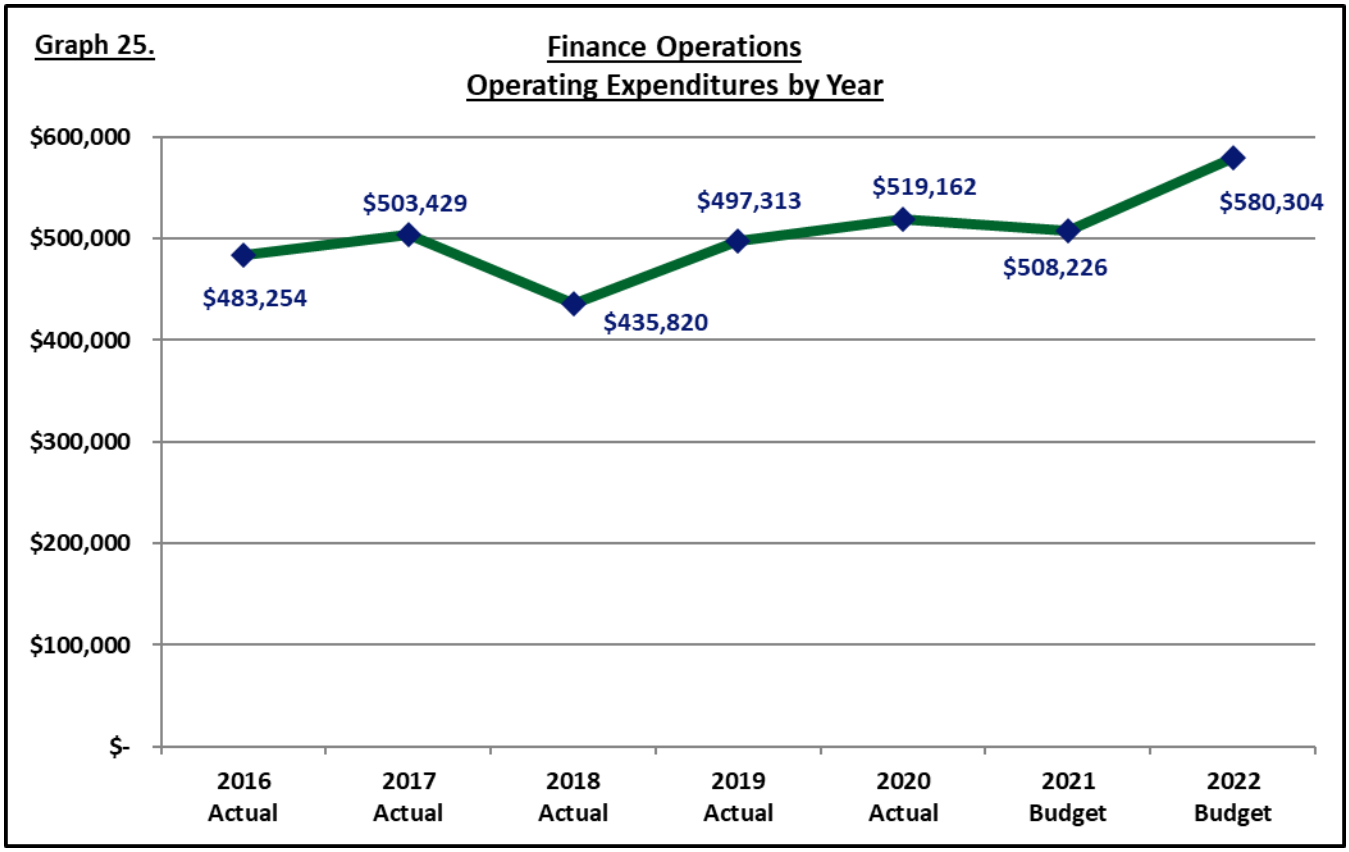
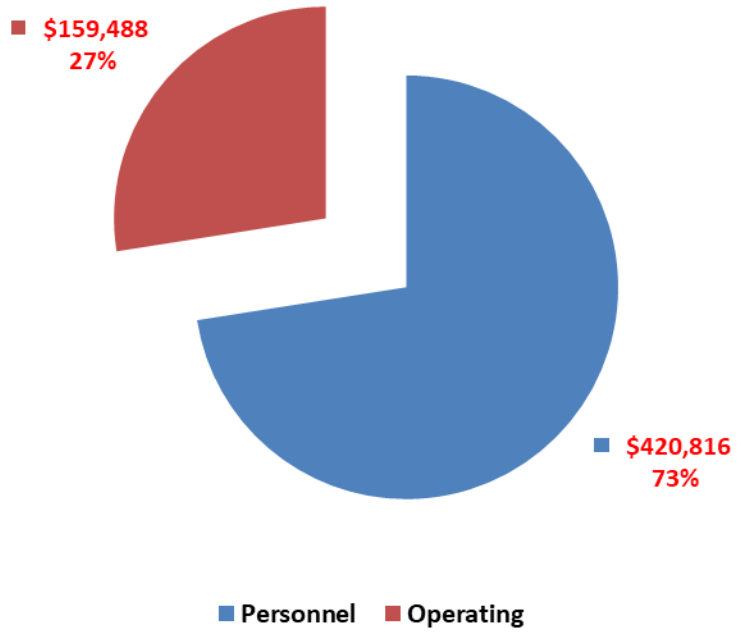


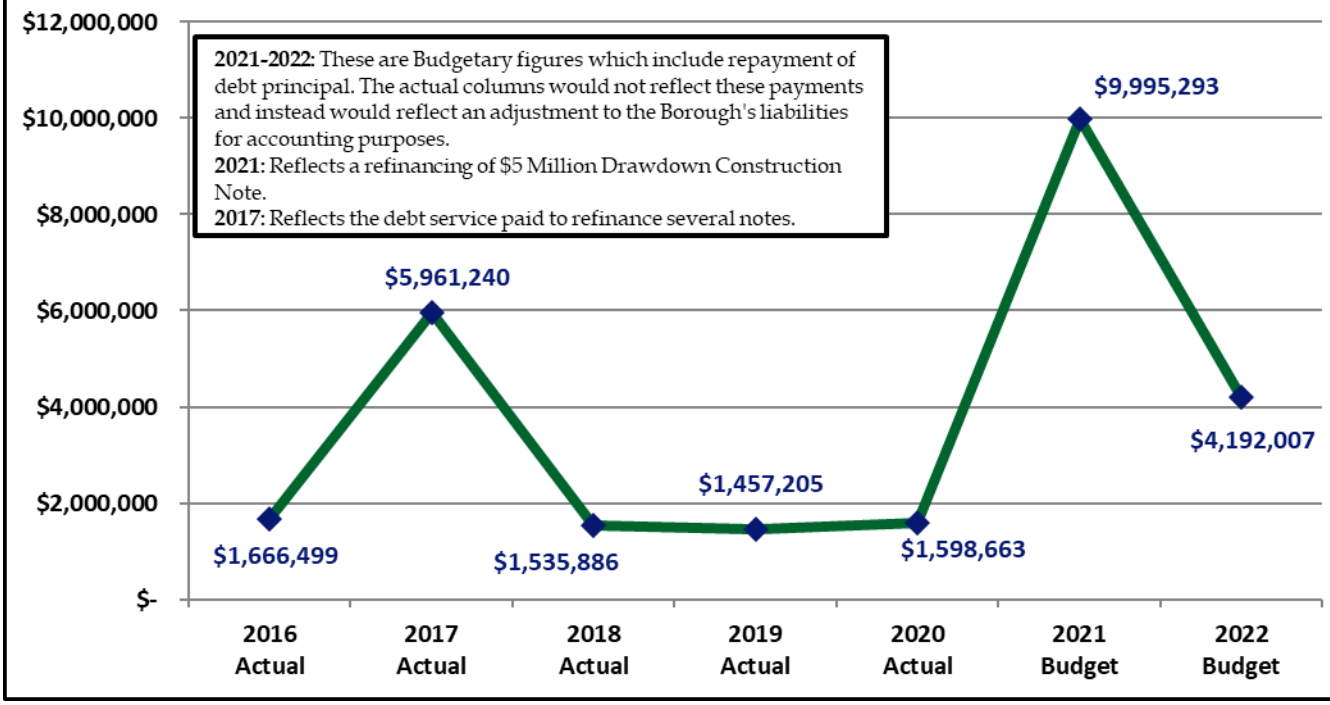
Chart 31.

Finance Operations Expenditures by Category



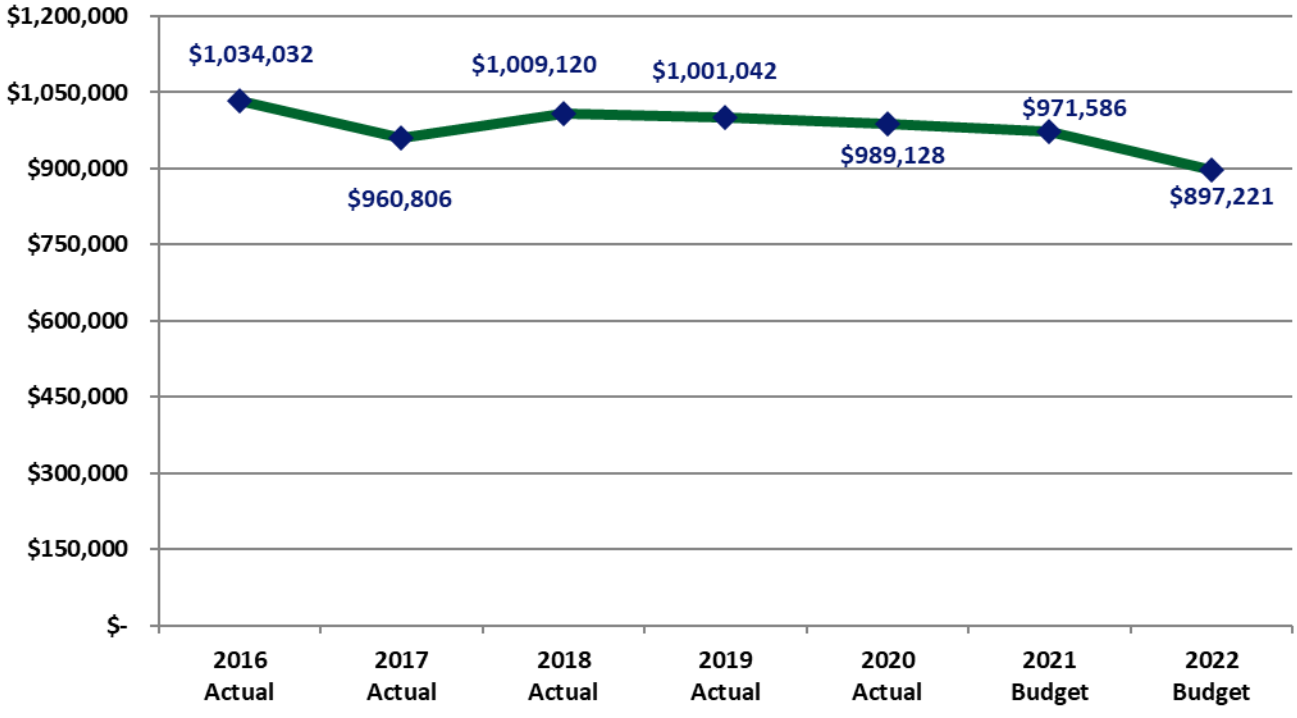
Graph 26.

Debt Service Expenditures by Year



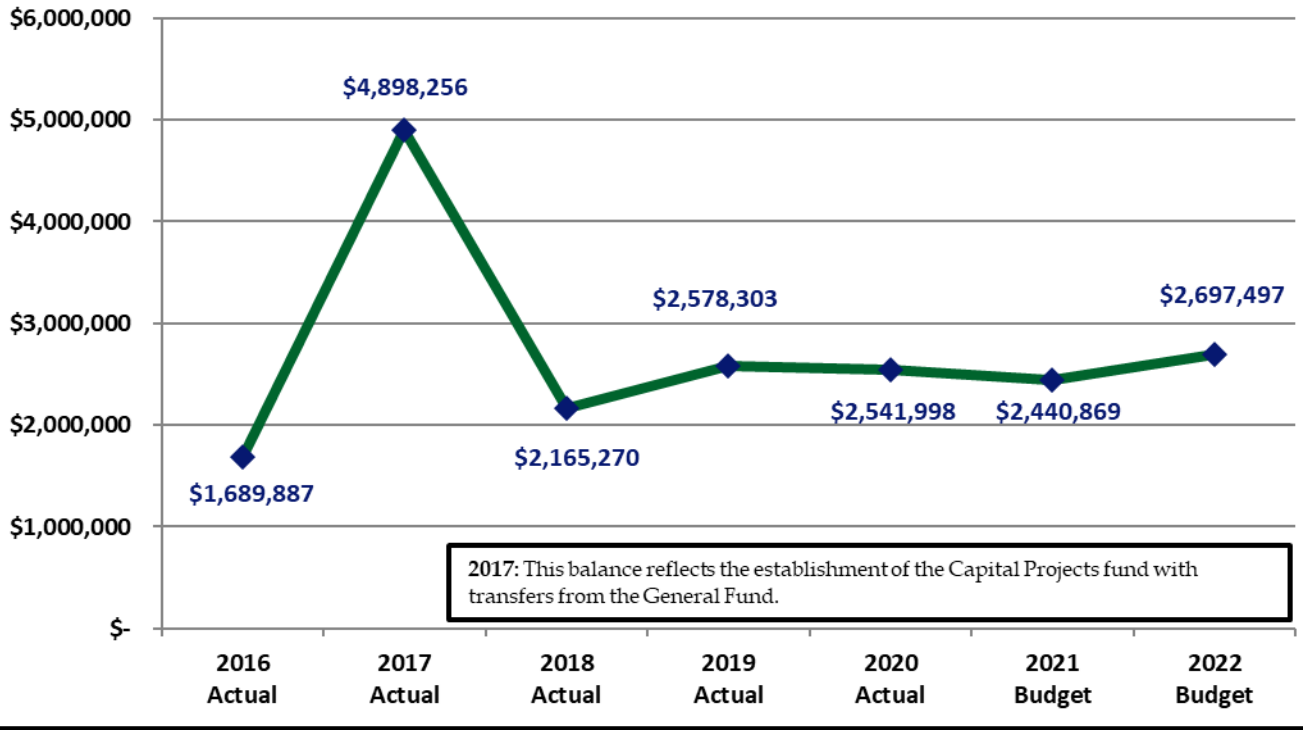
Graph 27.

Unallocated Employee Benefits Expenditures by Year



Graph 28.

Transfers Out Operating Expenditures by Year



2017: This balance reflects the establishment of the Capital Projects fund with transfers from the General Fund.

FUNCTION OVERVIEW

Under the Home Rule Charter the collection of real estate taxes for the Borough, Carlisle Area School District, and Cumberland County became the responsibility of the Borough in 2018. This function tracks the costs associated with providing these services.

Function Snapshot	
Department	Finance
Applicable Funds	General
Budget In Total	$140,665
Operating Budget	$140,665
Capital Budget	$ -
Full-Time Employees	1

SERVICES PERFORMED

- collection of real estate taxes for the Borough of Carlisle, Cumberland County, and Carlisle area school district
- research and prepare tax certifications

BUDGETARY ACTIVITIES

- tax collection (403)

2021 ACCOMPLISHMENTS

- successfully collected real estate taxes for the Borough, Carlisle Area School District, and Cumberland County
- successfully implemented the acceptance of credit card payments for taxes with any fees paid directly by customer

2022 GOALS

- successfully administer the collection of real estate property taxes for FY 2022

Graph 29.

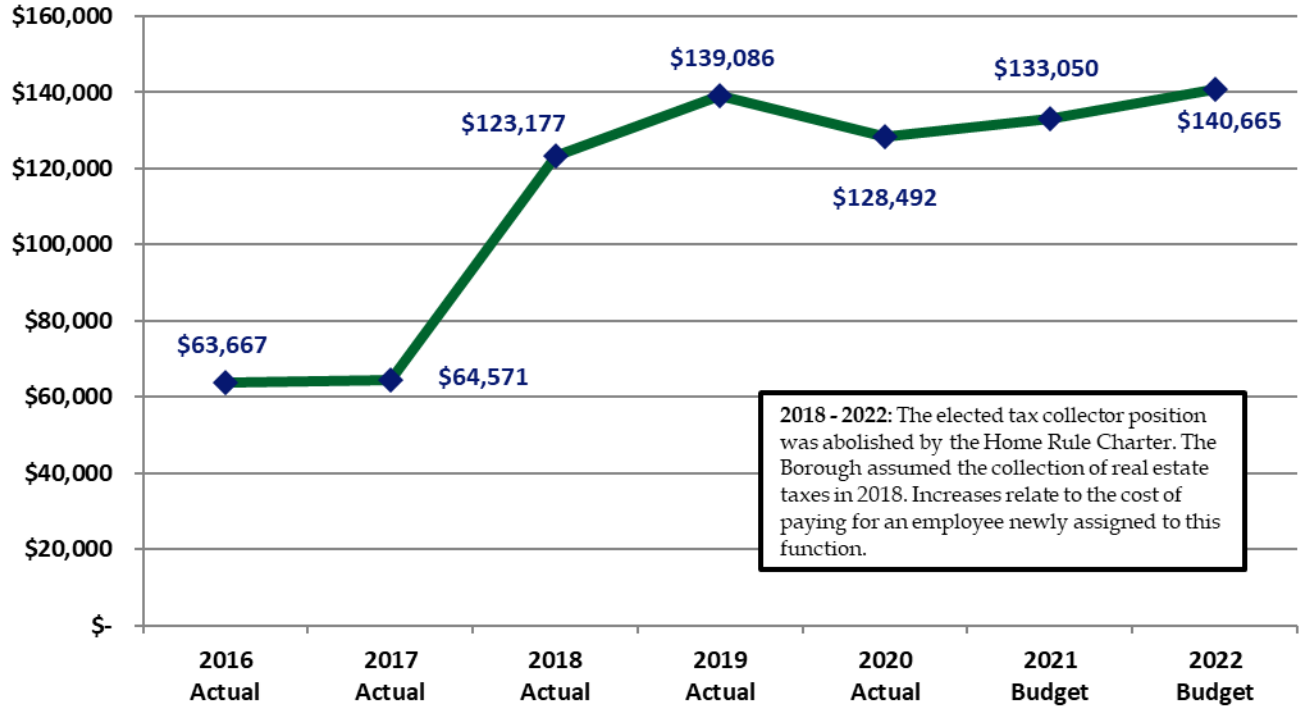
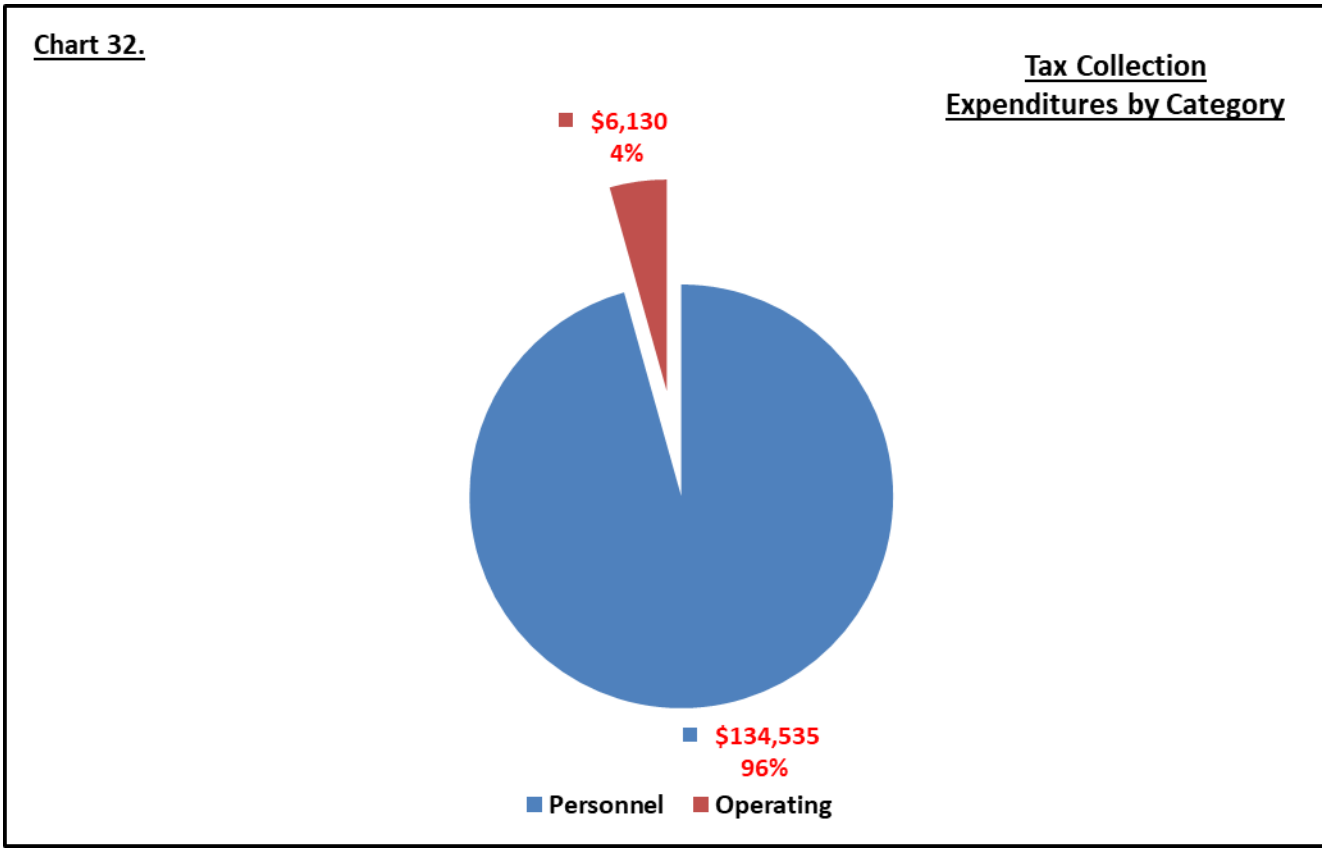


Chart 32.



FUNCTION OVERVIEW

This function is responsible for the billing and collection for water, sewer, and stormwater services. This function deals heavily with the borough's external customers answering approximately 3,000 customer calls per year in addition to the daily walk-in customer. This function also oversees the accounting of the water and sewer authority, which are separate entities from the Borough.

Function Snapshot	
Department	Finance
Applicable Funds	Water; Sewer; Stormwater
Budget In Total	$248,561
Operating Budget	$141,061
Capital Budget	$107,500
Full-Time Employees	1.25

SERVICES PERFORMED

- water, sewer, and stormwater billing & collection
- assist with financial accounting of water and sewer authority

BUDGETARY ACTIVITIES

- Water Billing & Collection (402)
- Sewer Billing & Collection (402)
- Stormwater Billing & Collection (402)
- Water Authority (481)
- Sewer Authority (481)

2021 ACCOMPLISHMENTS

- billed approximately 26,500 utility customers for water and sewer service
- implemented recommended water and sewer rates based on the 2018 rate consultant study
- began upgrading existing water meters to Smart Water Meters

2022 GOALS

- Continue implementing recommended water and sewer rate study from 2018 consultant study
- Evaluate a monthly billing process after successful implementation of Smart Water Meters.

Graph 30.

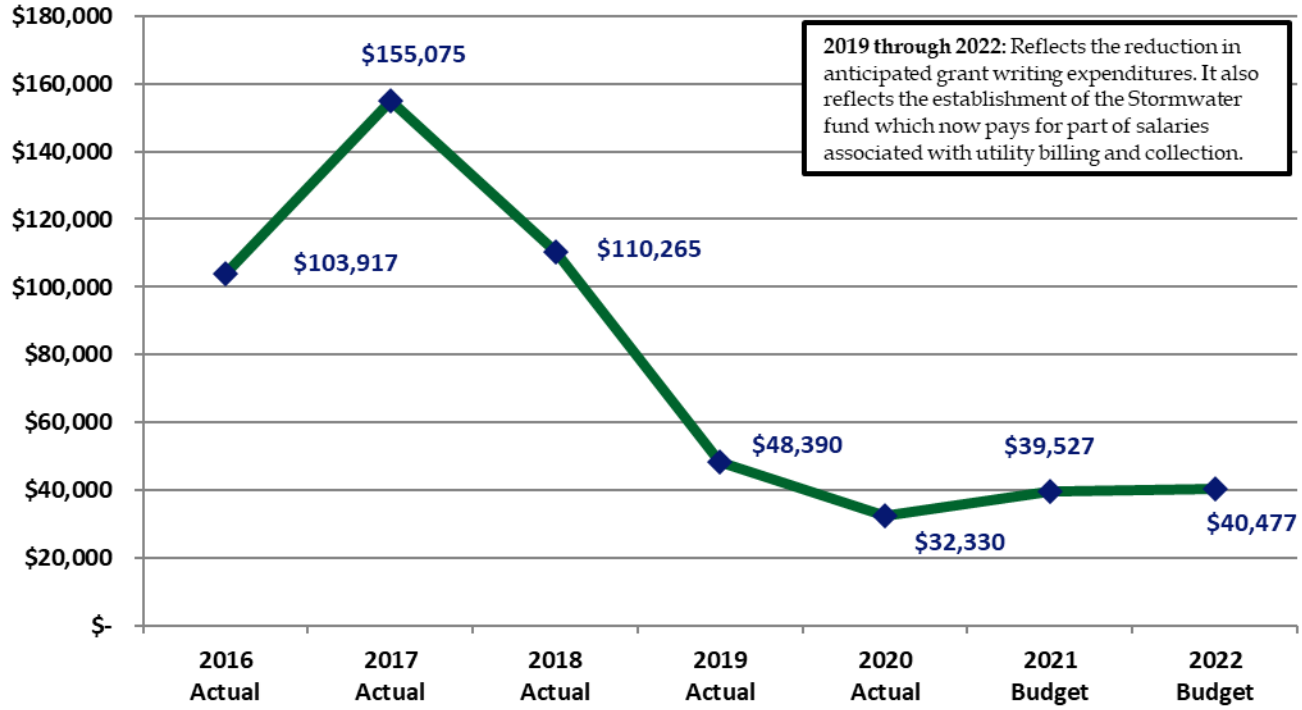
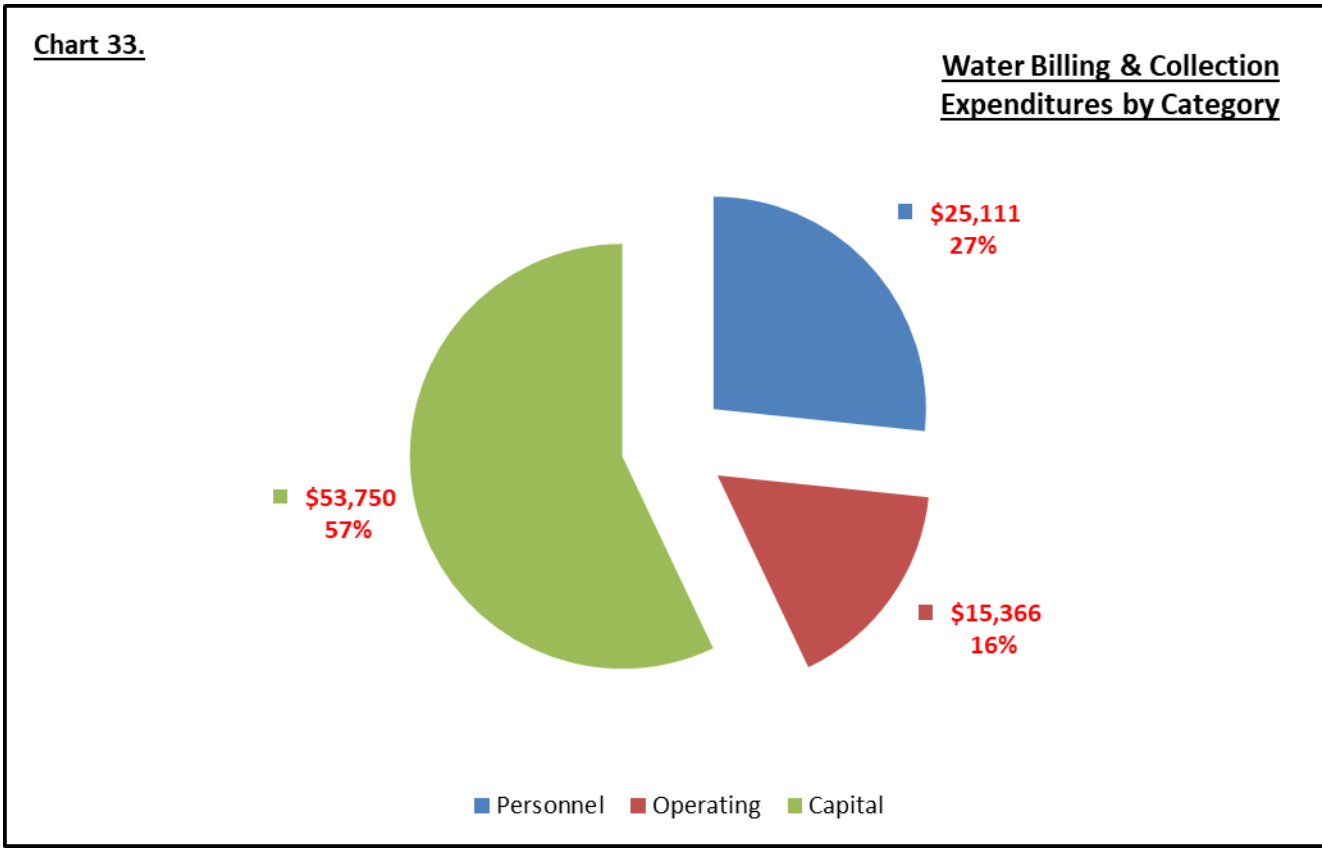


Chart 33.



Graph 31.

Stormwater Billing & Collection Operating Expenditures by Year

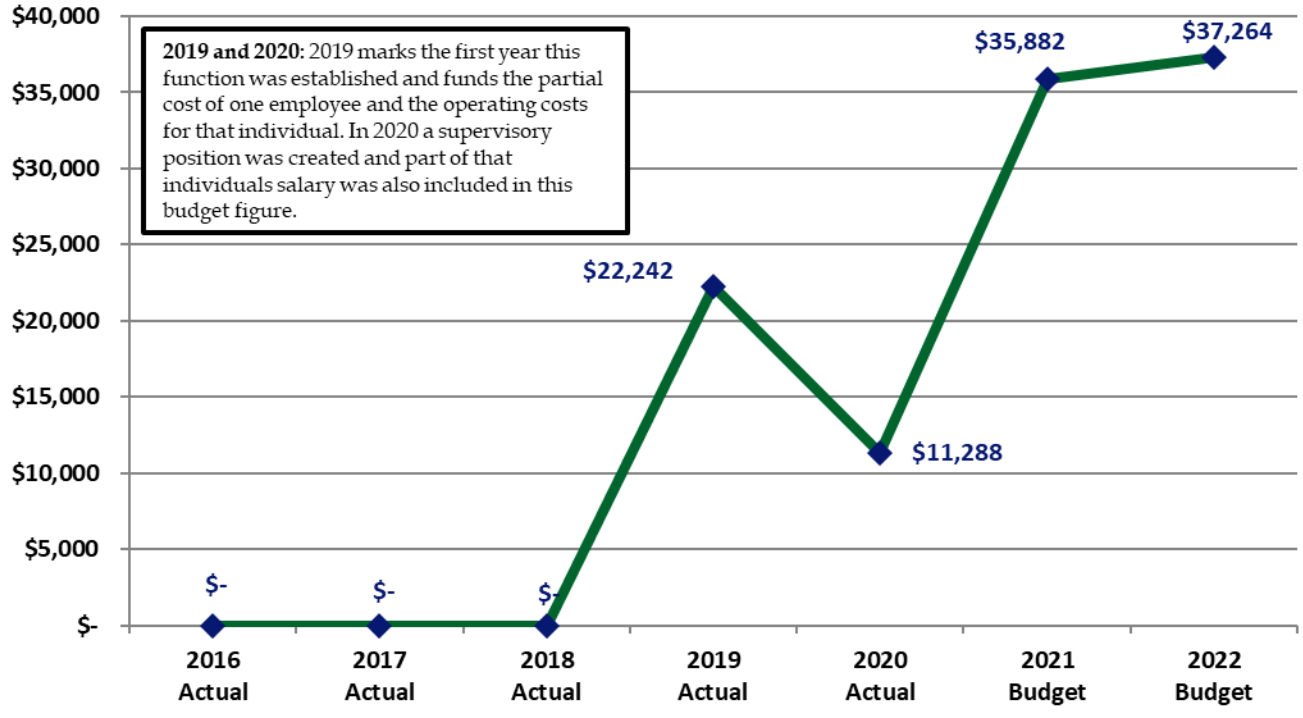
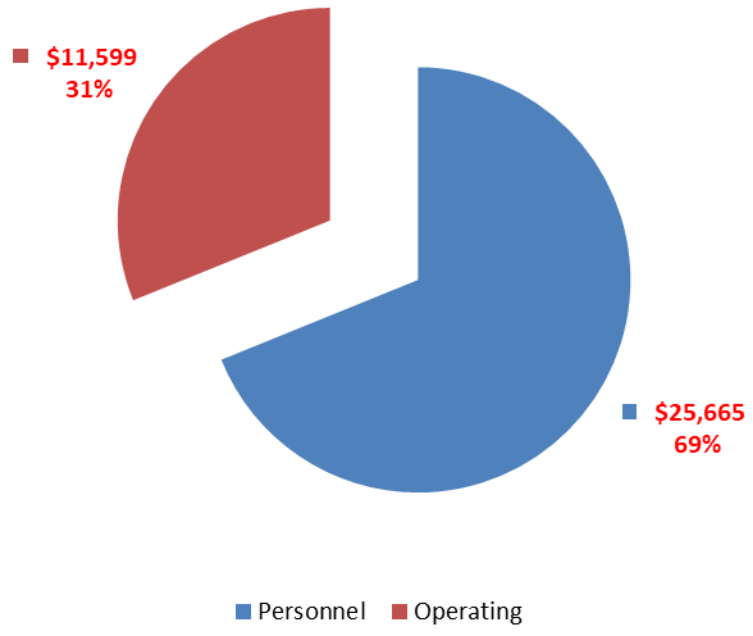


Chart 34.

Stormwater Billing & Collection Expenditures by Category



Graph 32.

Sewer Billing & Collection Operating Expenditures by Year

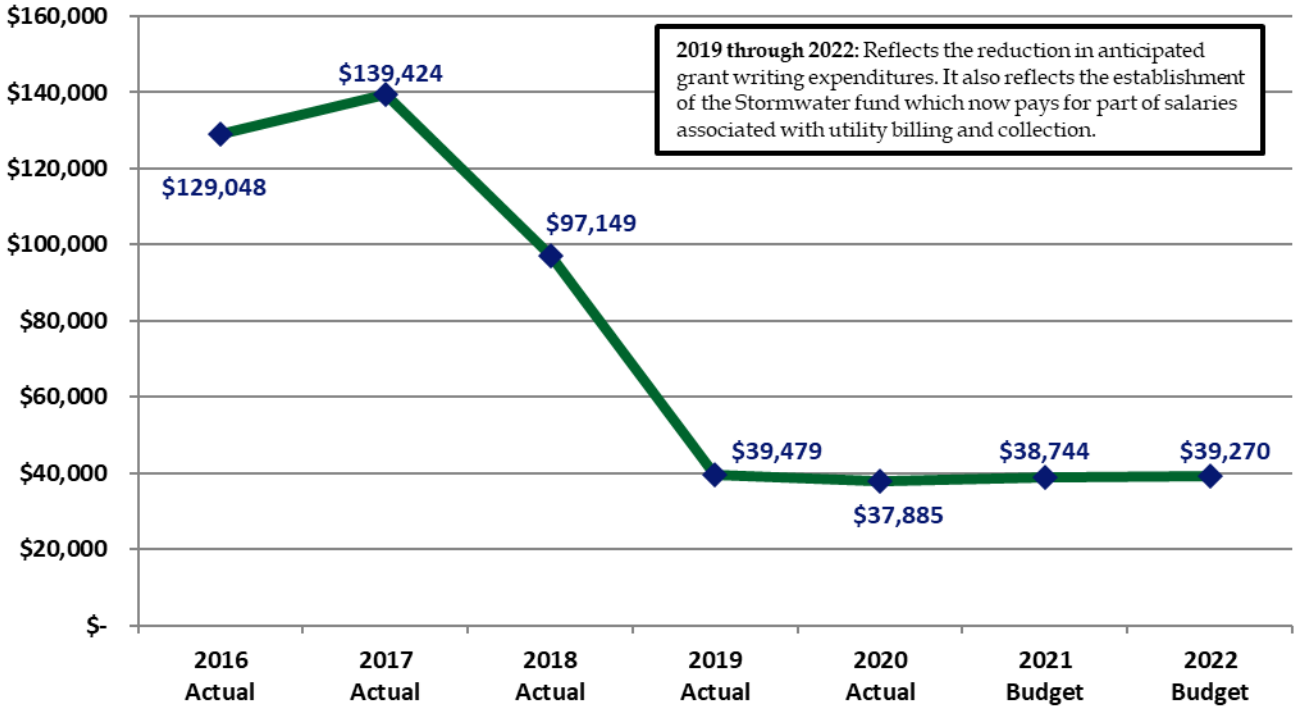
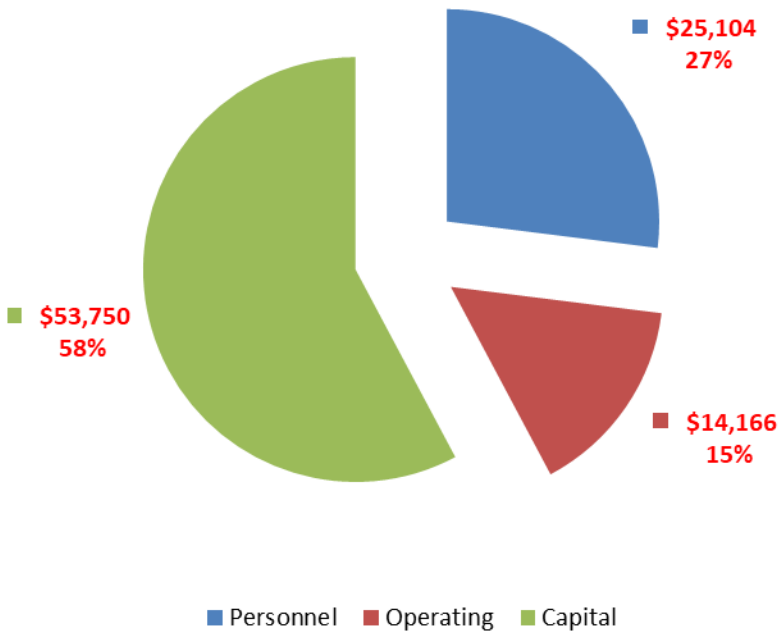


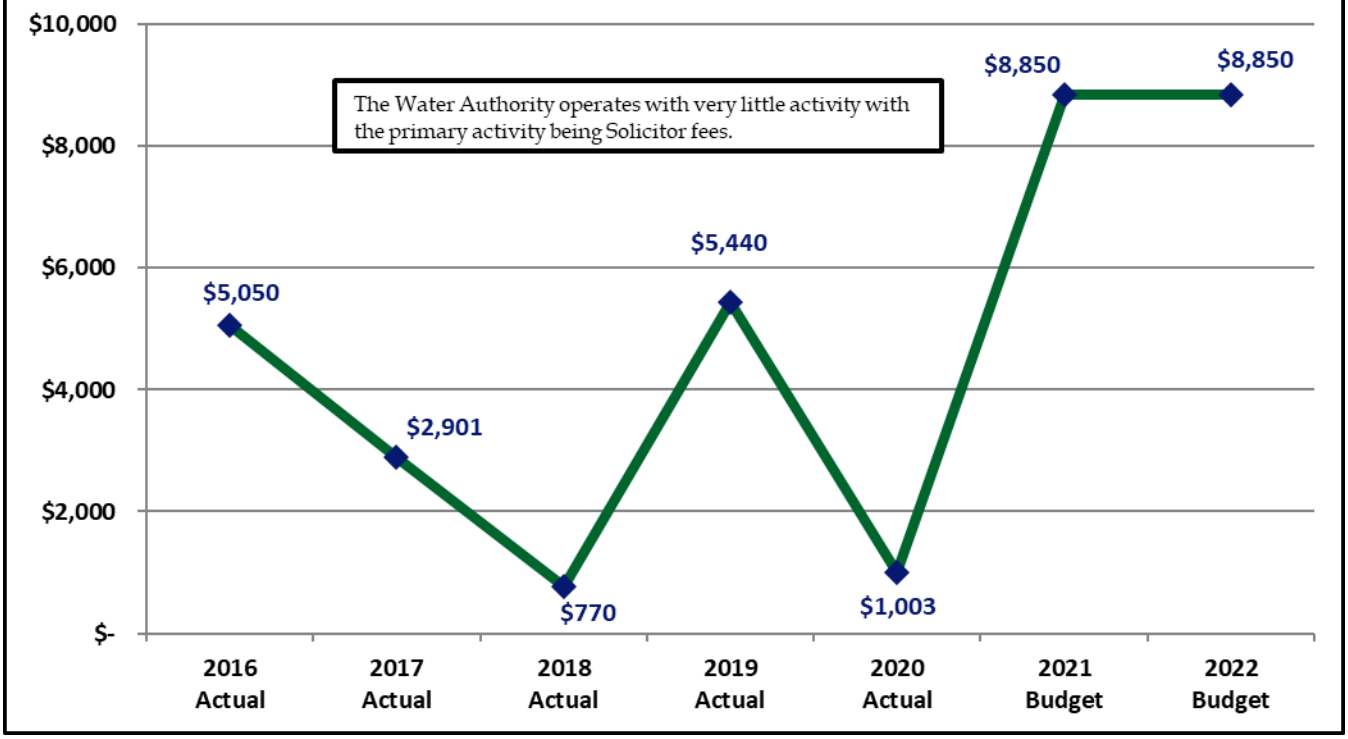
Chart 35.

Sewer Billing & Collection Expenditures by Category



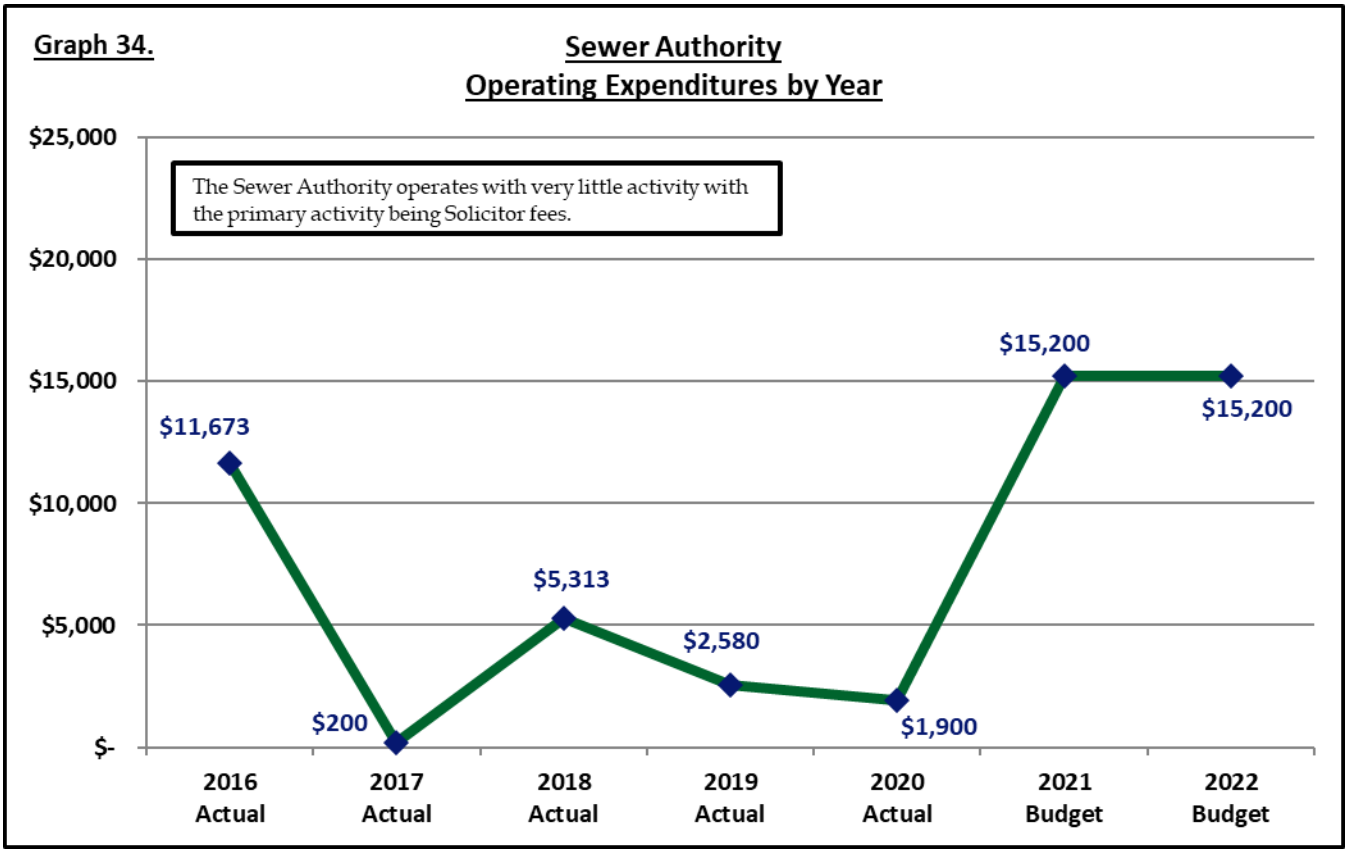
Graph 33.

Water Authority
Operating Expenditures by Year



Graph 34.

Sewer Authority
Operating Expenditures by Year



FUNCTION OVERVIEW

This function is responsible for managing the downtown on-street parking, leased lots, and parking garage. There are 783 parking meters available in the Borough including 669 on-street and 114 off-street. The There is also one parking garage open 7 days a week with 225 available spaces.

Function Snapshot	
Department	Finance
Applicable Funds	Parking
Budget In Total	$614,857
Operating Budget	$412,757
Capital Budget	$202,100
Full-Time Employees	1.05

SERVICES PERFORMED

- parking enforcement

BUDGETARY ACTIVITIES

- Parking Operations (445)
- Parking Garage (446)

2021 ACCOMPLISHMENTS

- updated and resurfaced W. Pomfret Street parking lot to accommodate stormwater runoff

2022 GOALS

- With smart meter technology, research and identify strengths and weaknesses of downtown parking





Graph 35.

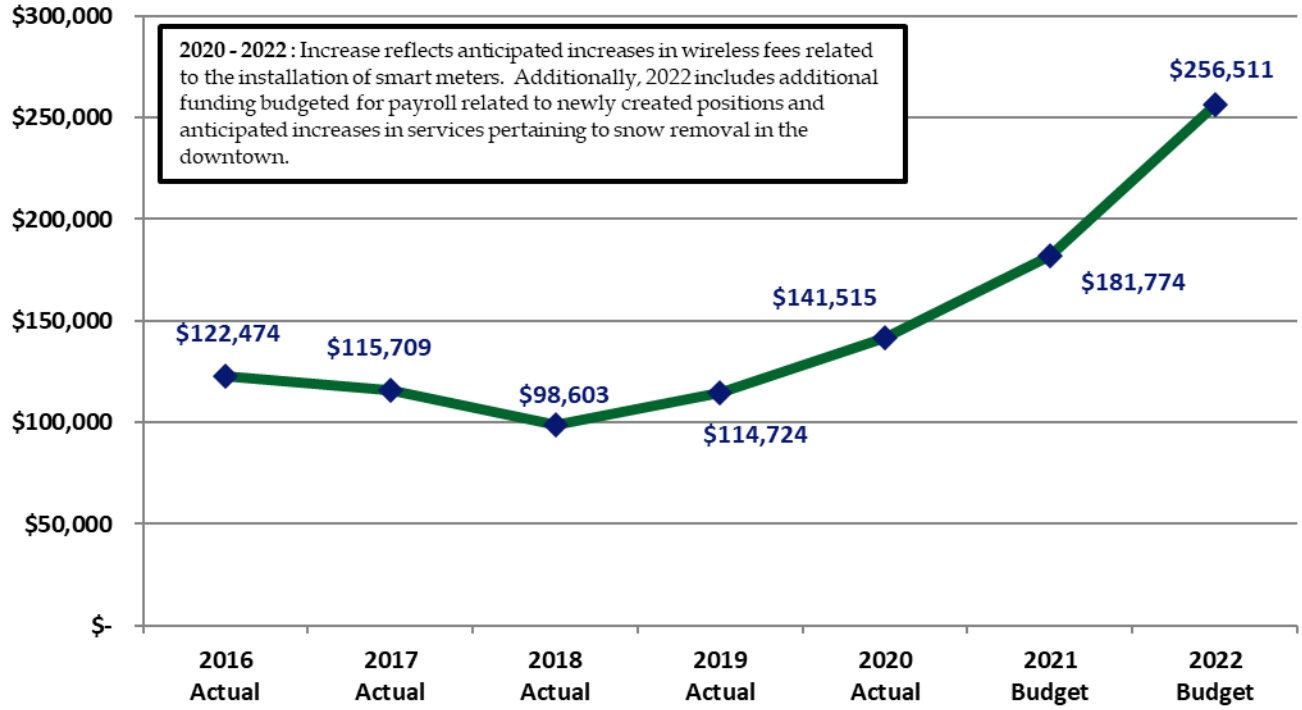
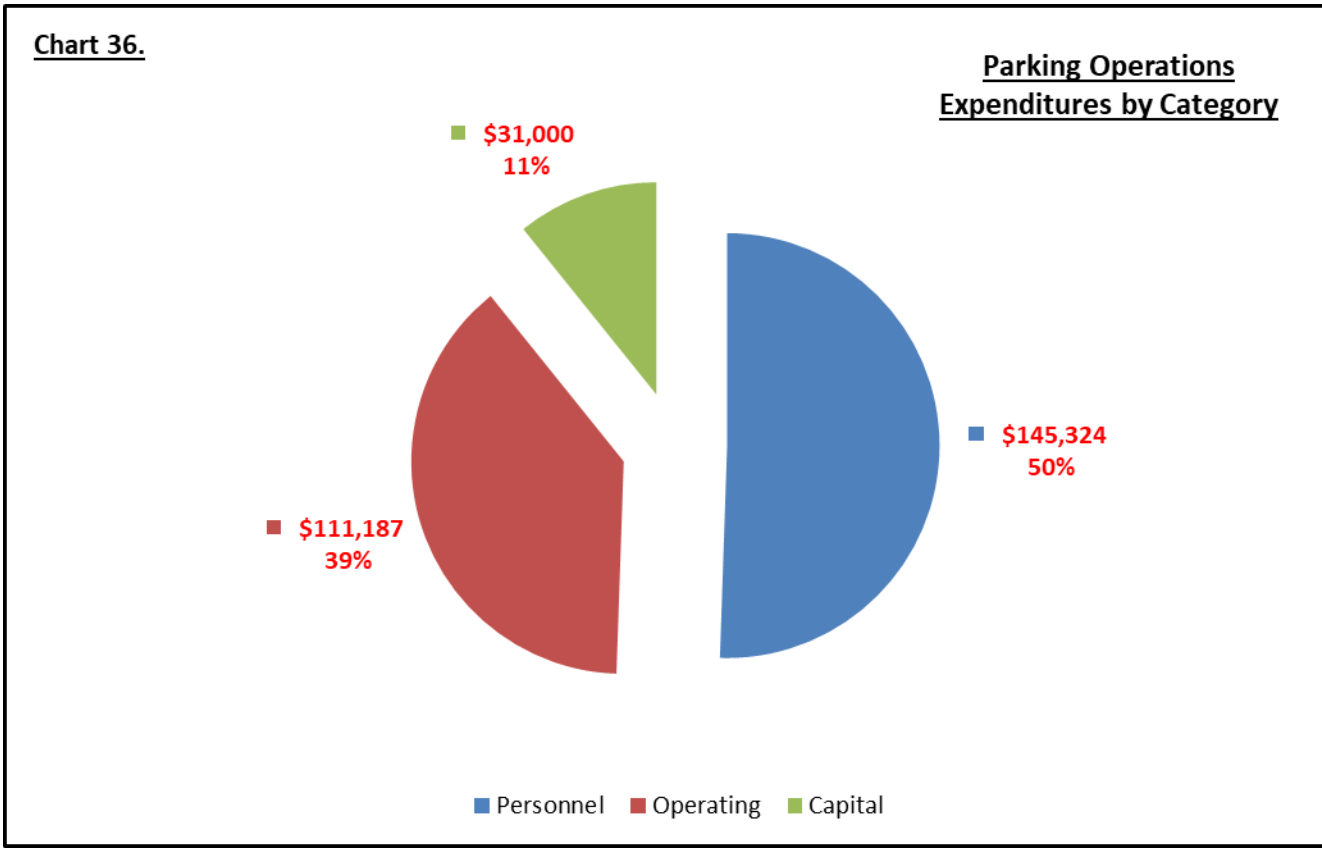


Chart 36.



Graph 36.

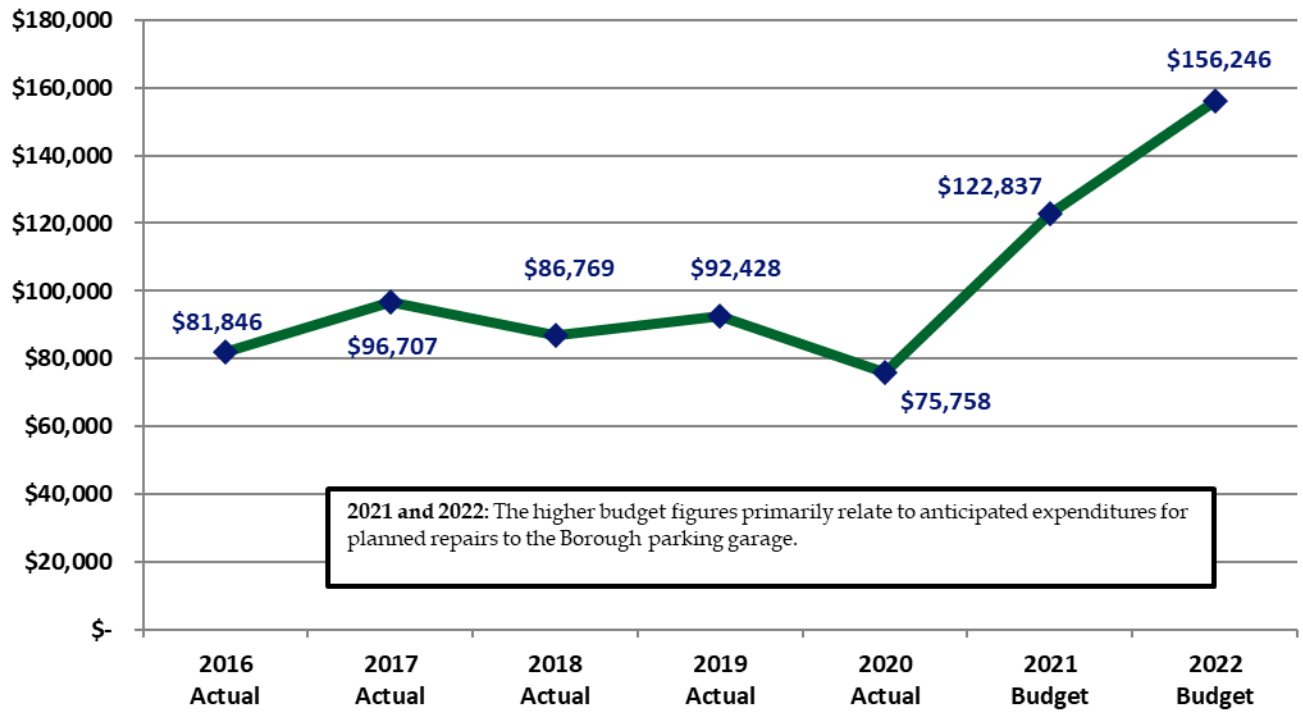
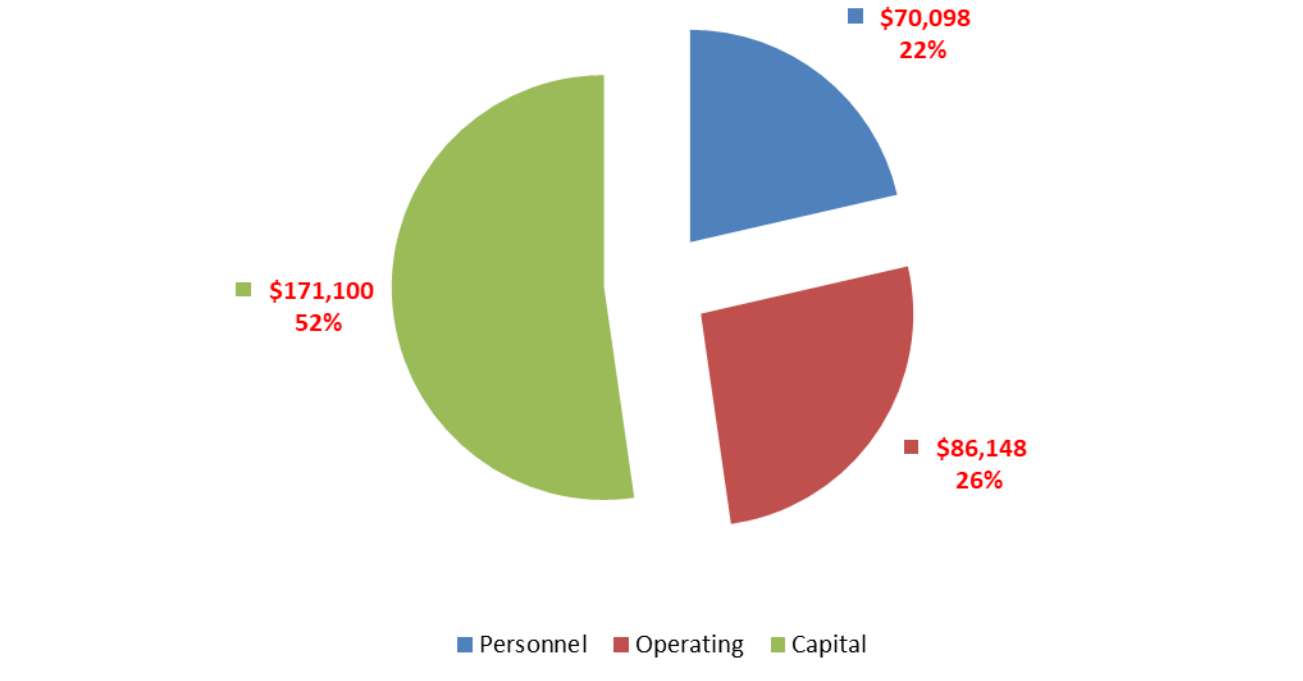


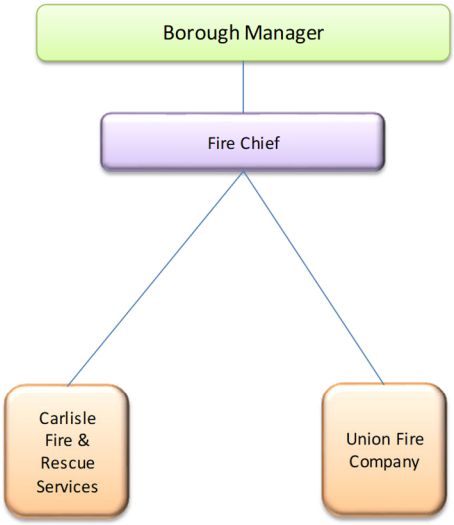
Chart 37.



Fire Department

Chart 38.

Fire Department



DEPARTMENT OVERVIEW

Department Snapshot	
Applicable Funds	General
Budget In Total	$1,118,216
Operating Budget	$1,118,216
Capital Budget	$ -
Full-Time Employees	-

The Carlisle Fire Department's primary purpose is to provide firefighting, rescue, and assist with emergency medical services to minimize the loss of life and property when fire, sudden illness, or acts of nature or accidents occur within the Borough of Carlisle. There are two volunteer firefighter companies located in the Borough of Carlisle: Carlisle Fire and Rescue and Union Fire Company. The Borough's Part-Time Fire Chief oversees the operations of the two departments to ensure the Borough's fire service is performed properly. There are approximately 30 active volunteer firefighters.



SERVICES PERFORMED

- Fire suppression
- Fire prevention
- Rescue
- Emergency medical service
- Training

PERFORMANCE MEASURES

Personnel				
Council Objective: All supervisors attend advanced leadership training course; review and continue department supervisory training. **Department Goals**: Develop and deliver Emergency Operations training to Borough staff and emergency responders.				
Dept./ *Function*	**Performance Measure**	**2020 Actual**	**2021 Actual**	**2022 Target**
Fire Department	Maximize the number of training and education events made available to volunteer firefighters and supervisors	24 Events	38 Events	38 Events

Evaluation: As the Borough sees a decline in the number of positive COVID cases, our expectation is that we will continue to see growth in our ability to offer more trainings.

Volunteerism				
Council Objective: Explore ways to create incentives to increase and retain volunteer firefighters. **Department Goals:** Continue to find ways to recruit new members and maintain current staff, with an ever growing decrease of volunteers within the region.				
Dept./ *Function*	**Performance Measure**	**2020 Actual**	**2021 Actual**	**2022 Target**
Fire Department	Maximize the number of active volunteer firefighters in the program	50 Volunteers 7 Paid Drivers	30 Volunteers 7 Paid Drivers	30 Volunteers 7 Paid Drivers

Evaluation: Declining volunteers is not an issue that is limited to Carlisle, but is also seen in the municipalities directly adjacent to the Borough. We continue to evaluate regional solutions that may combat the declining numbers we are seeing in volunteers.

Public Education				
Council Objective: Continue fire safety education to citizens and emergency services. **Department Goal:** Continue to delivery fire safety and prevention programs to citizens, educational facilities, and commercial occupancies.				
Dept./ *Function*	**Performance Measure**	**2020 Actual**	**2021 Actual**	**2022 Target**
Fire Department	Maximize the number of public education events delivered to Citizens, Educational Facilities, and Commercial Occupancies	13 Events	19 Events	19 Events

Evaluation: As the Borough sees a decline in the number of positive COVID cases, our expectation is that we will continue to see growth in our ability to offer more public education events.

SERVICE DELIVERY				
Council Objective: Develop a strategy for service delivery in the 21st Century that involves among other things an e-commerce plan, performance measures, and offering added value to our customers. **Department Goals**: 1) Provide Fire Service to the Residents, Property Owners, and Businesses of Carlisle.				
Dept./ *Function*	**Performance Measure**	**2020 Actual**	**2021 Actual**	**2022 Target**
Fire Department	Total Number of Fire Service Calls	1,716 Calls For Service	1,966 Calls for Service	N/A

2021 ACCOMPLISHMENTS

- Provided fire safety and prevention programs to the citizens, educational facilities, and commercial occupancies.
- Developed a Smoke Detector distribution program within the elementary schools, to provide a smoke detector to those that do not have.
- Offered the school district on line fire safety education training that can be used by teachers throughout the school year.
- Assist Carlisle Fire and Rescue with Carlisle School Districts, Co-op Emergency Services Program
- Offered mutual aid training with our mutual aid partners.
- Emergency management of the Coronavirus Pandemic, assisted with the location of a mass vaccination center within the region.

2022 GOALS

- Continue to maintain high customer satisfaction with Borough residents
- Continue to delivery fire safety and prevention programs to citizens, educational facilities, and commercial occupancies.
- Continue to develop and implement joint training, to maximize company efficiency
- research additional grant opportunities to support department services
- Continue to find ways to recruit new members and maintain current staff, with an ever growing decrease of volunteers within the region.
- Develop and deliver Emergency Operations training to Borough staff and emergency responders.

FINANCIAL SUMMARIES

Table 21.

Fire Department Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Fire Department							
Operating Expenditures	897,246	873,159	934,539	949,583	1,105,632	1,093,455	1,118,216
Capital Expenditures	-	1,228,361	56,875	-	-	-	-
Total	**897,246**	**2,101,520**	**991,414**	**949,583**	**1,105,632**	**1,093,455**	**1,118,216**
Total	**897,246**	**2,101,520**	**991,414**	**949,583**	**1,105,632**	**1,093,455**	**1,118,216**

Graph 37.

Fire Department
Total Expenditures by Year

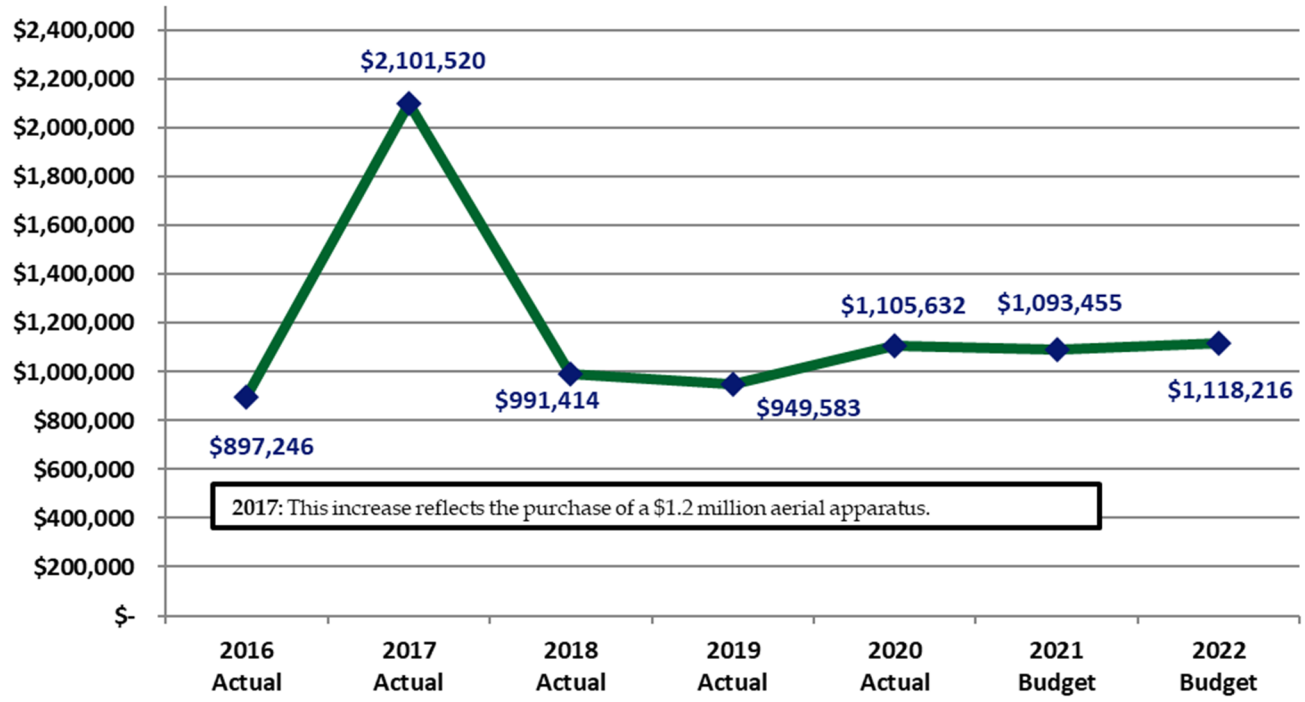
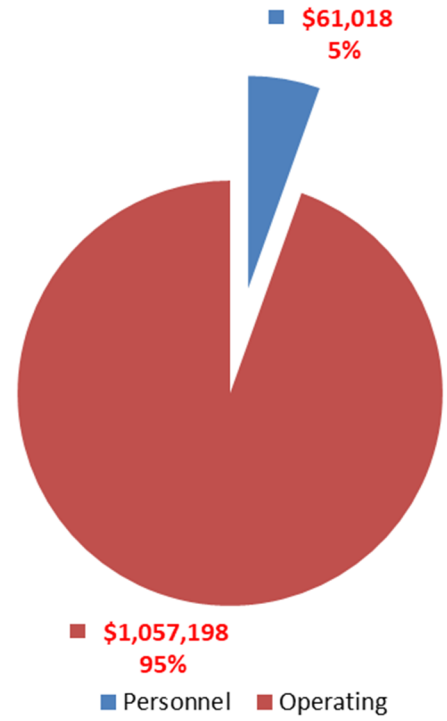


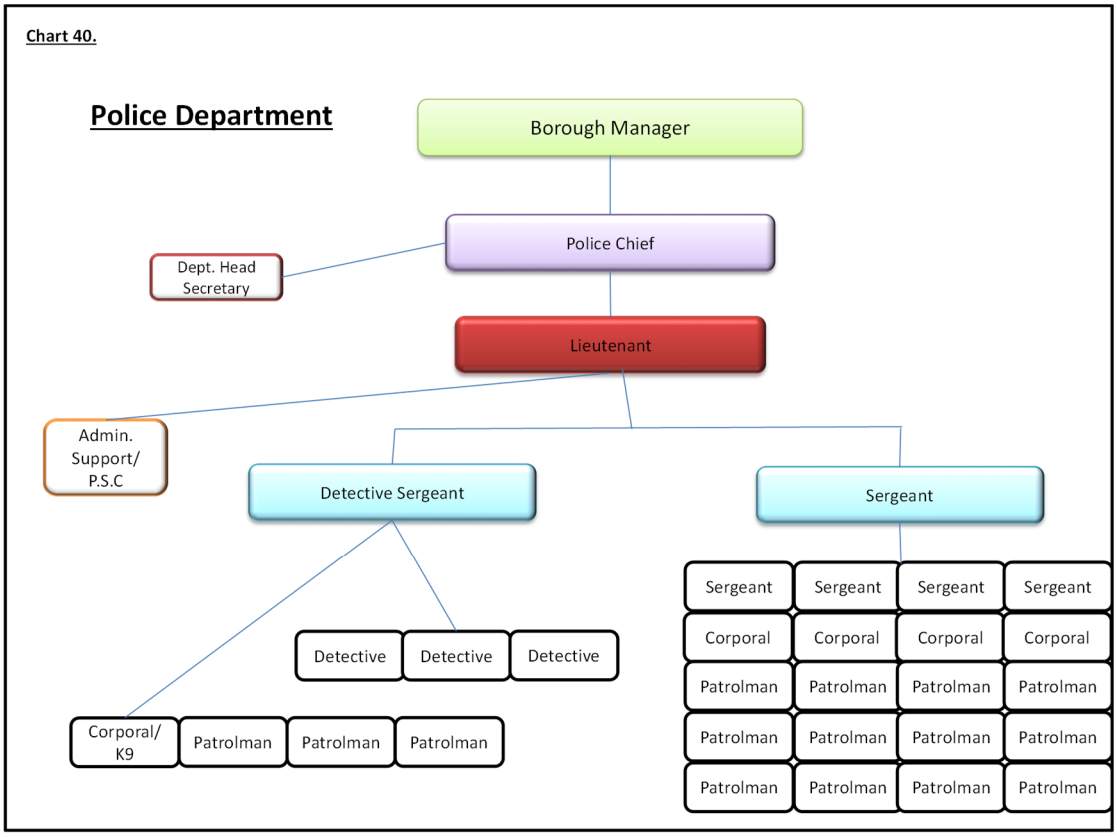
Chart 39.

Fire Department
Expenditures by Category



Police Department

Carlisle All-America City 2021



DEPARTMENT OVERVIEW

The principal mission of the Carlisle Police Department is to preserve the rights of citizens and reduce fear in the community through the 1) prevention of crime, 2) protection of persons and property, 3) maintenance of public order, 4) enforcement of applicable laws, 5) to anticipate and respond to events that threatens public order and the protection of life and property.



Department Snapshot	
Applicable Funds	General Capital Projects
Budget In Total	$5,252,826
Operating Budget	$4,781,250
Capital Budget	$471,576
Full-Time Employees	35

SERVICES PERFORMED

- 24/7 complete readiness and fully functional staffing at all times to respond to Calls for Service
- Provide visible patrol
- Conduct preliminary investigations of reported crimes
- Traffic control and security for special events
- Investigating crimes of violence, major felonies and sensitive or confidential cases
- Jointly work with other local, state and federal agencies on a number of regional task forces and joint operations

BUDGETARY ACTIVITIES

- Police Administration (41A)
- Police Investigation (41I)
- Police Patrol (41P)

PERFORMANCE MEASURES

Personnel				
Council Objective: All supervisors attend advanced leadership training course; review and continue department supervisory training. **Department Goals:** 1) Continue a high level of training for all officers and 2) Continue sending all personnel to first-line supervision training.				
Dept./ *Function*	**Performance Measure**	**2020 Actual**	**2021 Actual**	**2022 Target**
Police Department	Maximize the number of training and education events made available to Police Officers	121	100	100

Evaluation: As the Borough sees a decline in the number of positive COVID cases, our expectation is that we will continue to see growth in our ability to offer more trainings.

Transparency				
Council Objective: Achieve 75% customer satisfaction rating. **Department Goals:** 1) Maintain an 80% or higher customer satisfaction with Borough's and 2) Maintain a 35% or higher crime clearance rating.				
Dept./ *Function*	**Performance Measure**	**2020 Actual**	**2021 Actual**	**2022 Target**
Police Department	Maintain a 35% or higher crime clearance rating	53.84%	54.10%	35% or higher

Evaluation: The Police Department has been able to maintain a high crime clearance rating due to the successful talent we have been able to secure on our workforce as well as due to the trainings and leadership we offer. We anticipate that this level of performance will continue.

SERVICE DELIVERY				
Council Objective: Develop a strategy for service delivery in the 21st Century that involves among other things an e-commerce plan, performance measures, and offering added value to our customers. **Department Goals**: 1) Provide Police Service to the Residents, Property Owners, and Businesses of Carlisle.				
Dept./ ***Function***	**Performance Measure**	**2020 Actual**	**2021 Actual**	**2022 Target**
Police Department	Total Number of Police Service Calls	20,023 Calls For Service	21,336 Calls For Service	N/A
	Total Arrests (Traffic Citation, DUI, Criminal)	1,456 Arrests	1,698 Arrests	N/A

Policy				
Council Objective: Achieve 2020 PLEAC Reaccreditation. **Department Goals:** Maintain PLEAC accreditation.				
Dept./ ***Function***	**Performance Measure**	**2020 Actual**	**2021 Actual**	**2022 Target**
Police Department	Obtain and maintain PLEAC accreditation	Obtained PLEAC Reaccreditation	Maintained Accreditation	Maintain Accreditation

2021 ACCOMPLISHMENTS

- Raised funds privately for a second dog
- Successful community outreach programs/projects
- Continued hybridization of police fleet
- Reinvigorated bike and foot patrol program
- Maintained a high level of operational readiness during COVID-19
- Successful prosecution(s) in high profile homicide cases

2022 GOALS

- Continue to maintain an 80% or higher customer satisfaction with Borough residents
- Maintain a 35% or higher crime clearance rating
- Continued development of community outreach to enhance police community relations and promote transparency
- Continue sending all personnel to first-line supervision training
- Continue a high level of training for all officers
- Maintain PLEAC accreditation.
- Reduce carbon footprint of the police department

Table 22.

Police Department Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Police Administration							
Operating Expenditures	684,545	707,990	722,305	753,214	722,478	707,241	665,709
Capital Expenditures	-	6,280	48,192	6,000	-	205,480	355,516
Total	**684,545**	**714,270**	**770,497**	**759,214**	**722,478**	**912,721**	**1,021,225**
Police Investigation							
Operating Expenditures	511,852	477,612	485,917	361,992	400,706	512,445	529,465
Capital Expenditures	-	-	-	-	-	-	-
Total	**511,852**	**477,612**	**485,917**	**361,992**	**400,706**	**512,445**	**529,465**
Police Patrol							
Operating Expenditures	2,760,603	2,826,699	2,763,364	3,030,482	3,134,383	3,370,291	3,586,076
Capital Expenditures	44,423	167,468	183,266	76,726	112,929	120,200	116,060
Total	**2,805,026**	**2,994,167**	**2,946,630**	**3,107,208**	**3,247,312**	**3,490,491**	**3,702,136**
Total	**4,001,423**	**4,186,049**	**4,203,044**	**4,228,414**	**4,370,496**	**4,915,657**	**5,252,826**

Graph 38.

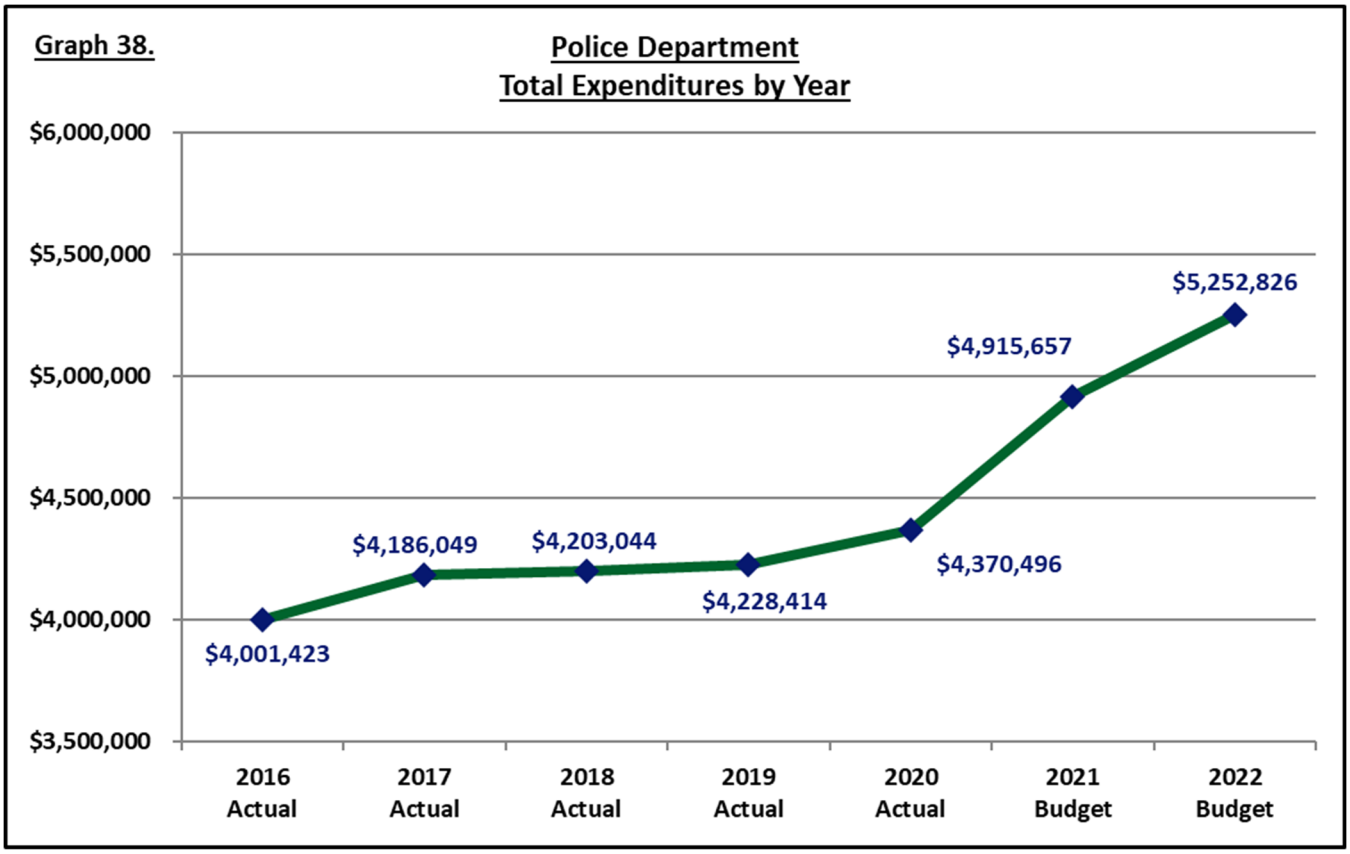
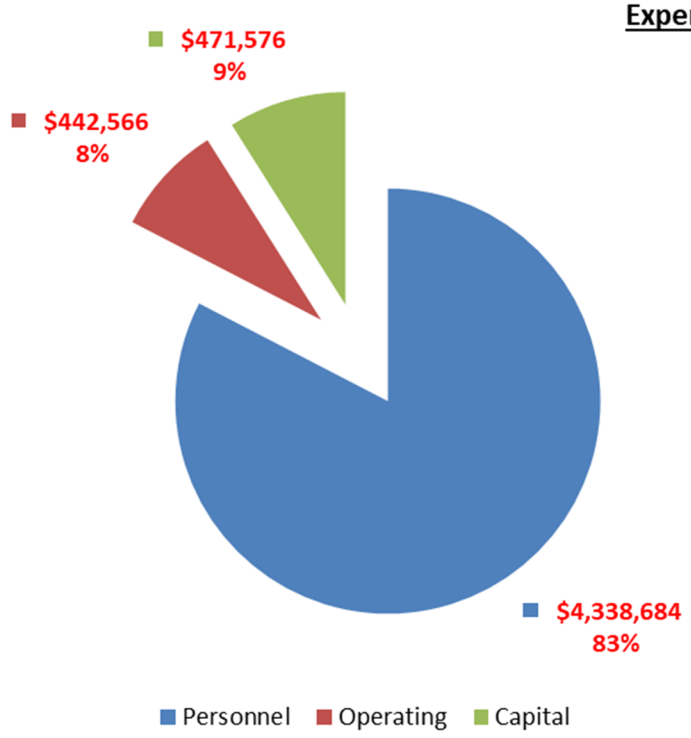


Chart 41.

Police Department Expenditures by Category



Graph 39.

Police Administration Operating Expenditures by Year

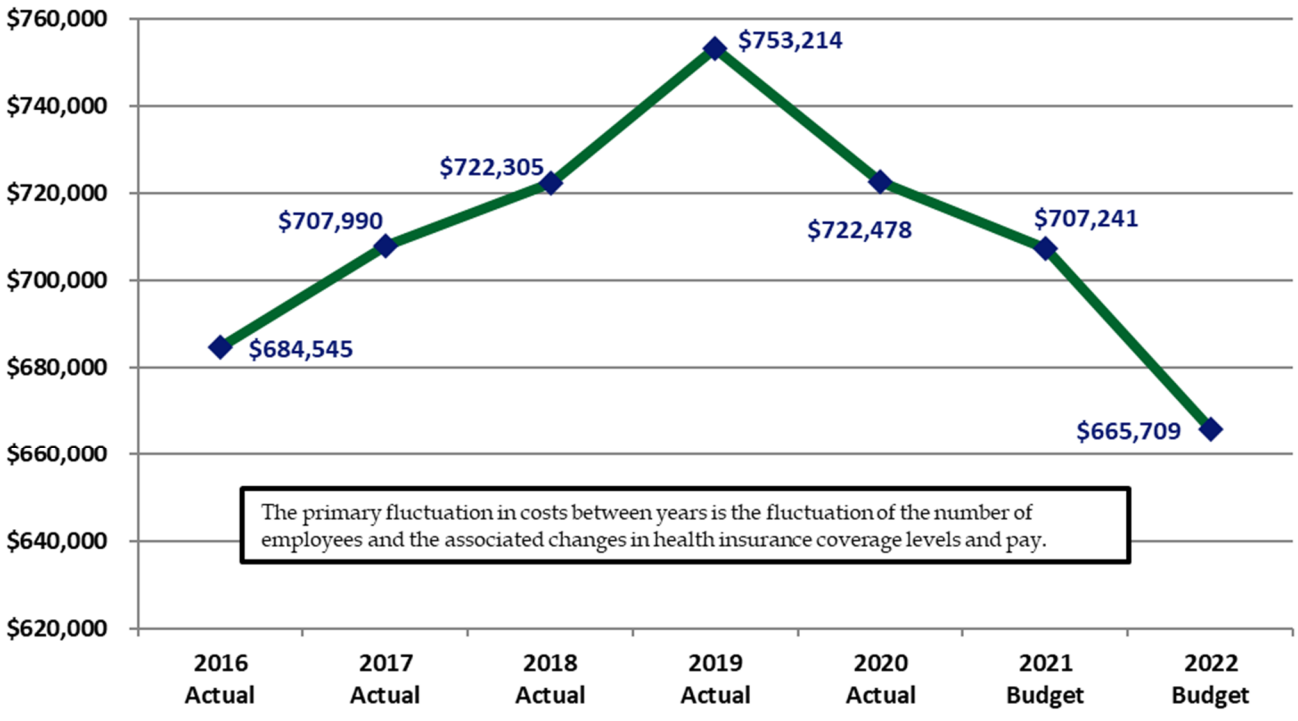
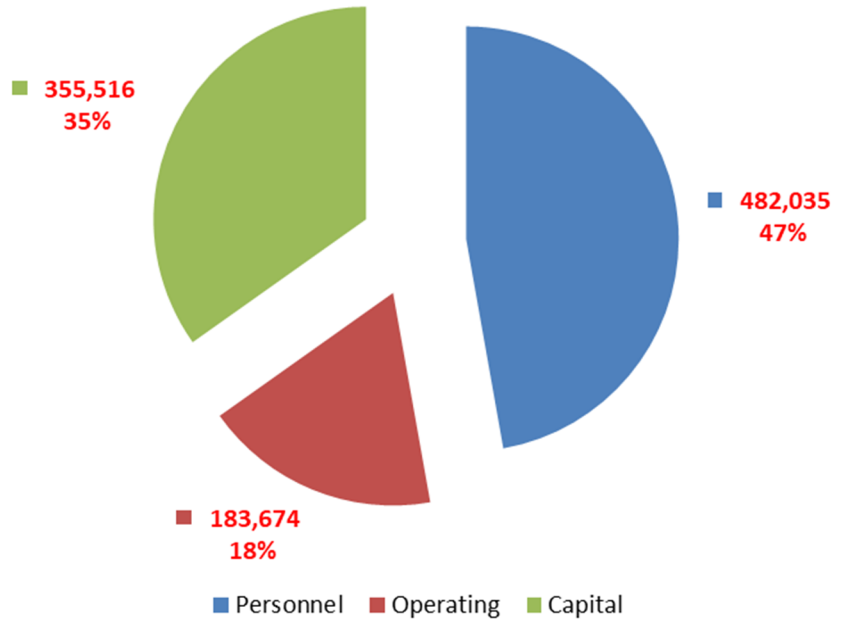


Chart 42.

Police Administration
Expenditures by Category



Graph 40.

Police Investigation
Operating Expenditures by Year

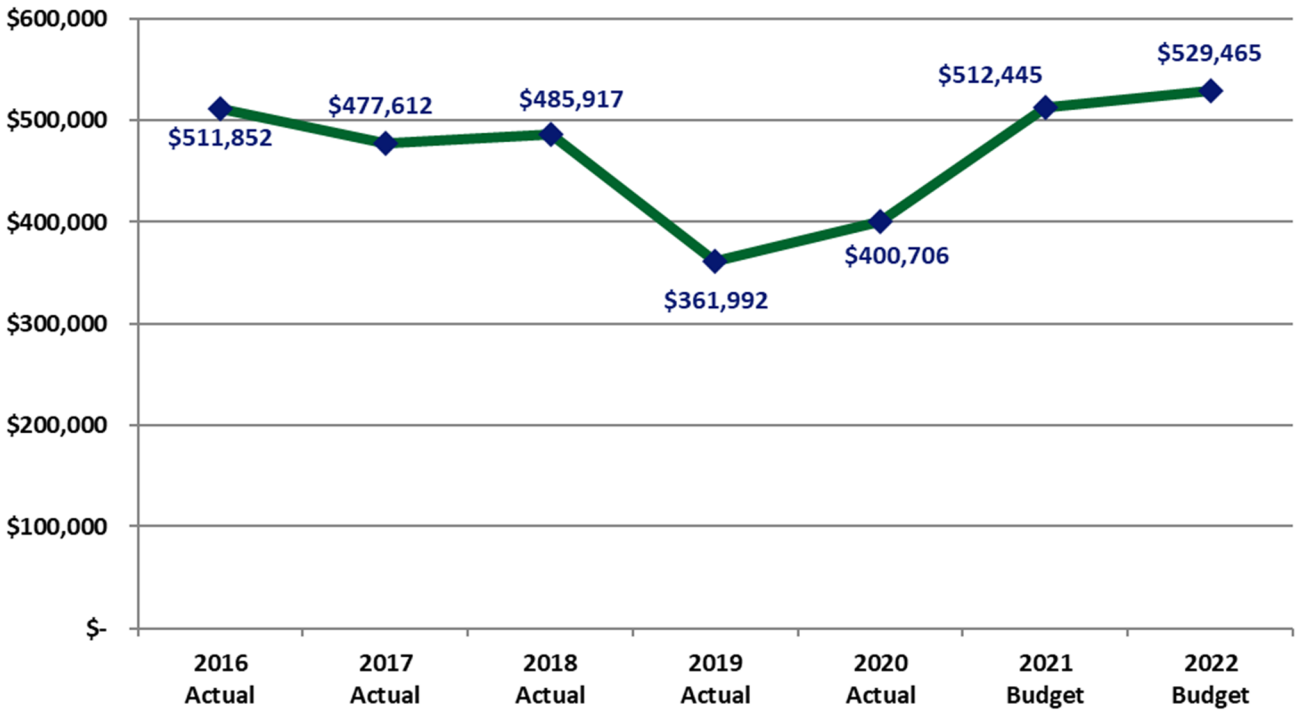
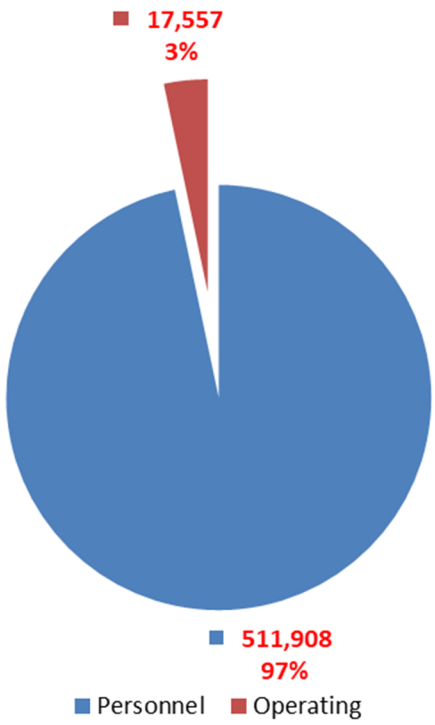


Chart 43.

Police Investigation Expenditures by Category



Graph 41.

Police Patrol Operating Expenditures by Year

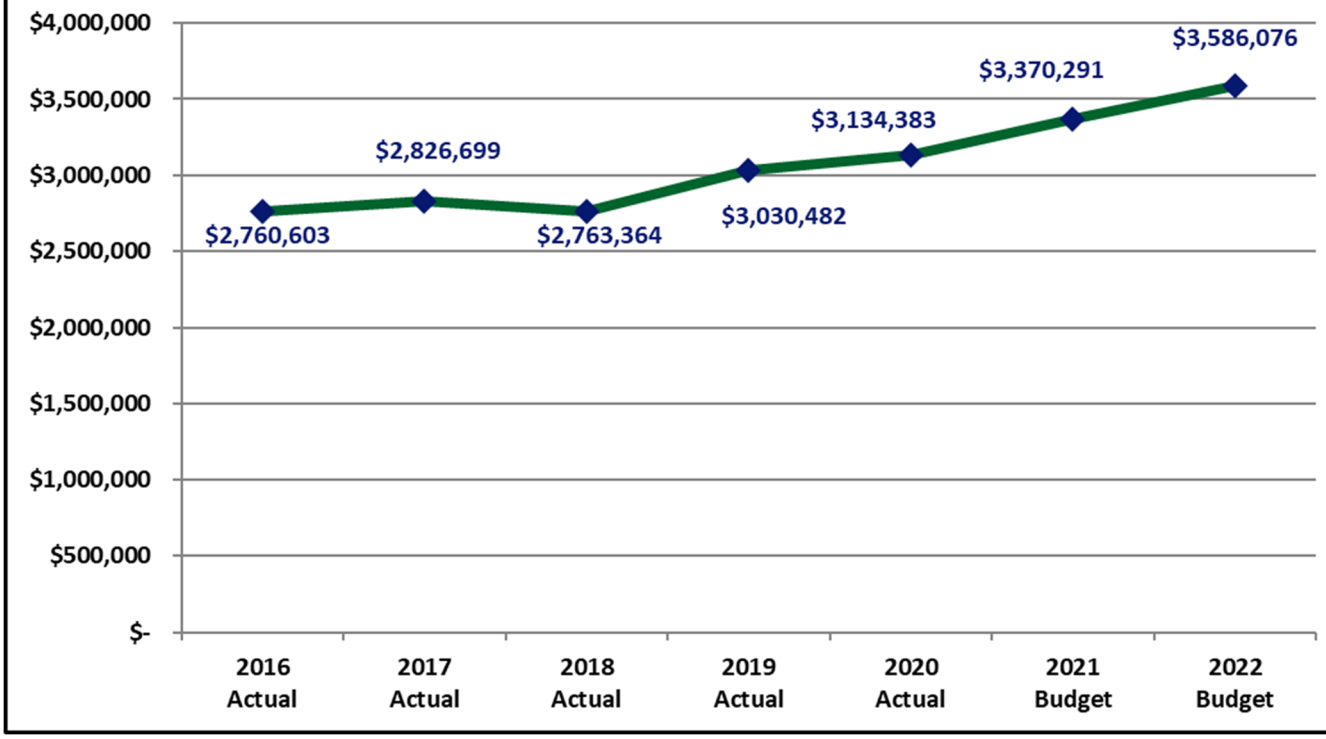
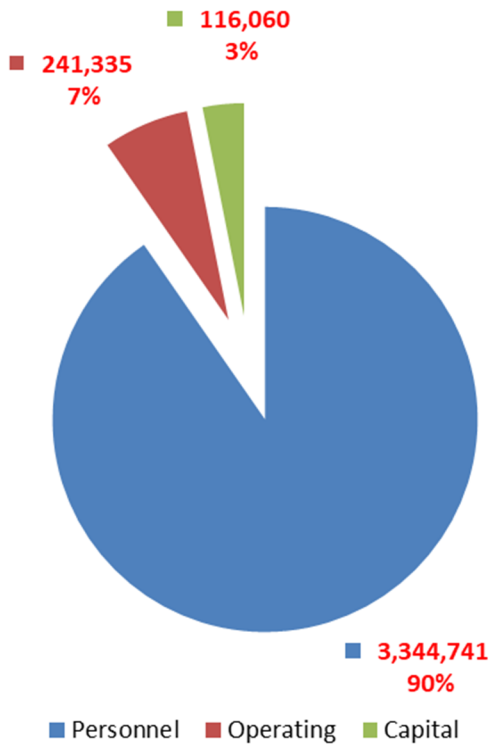
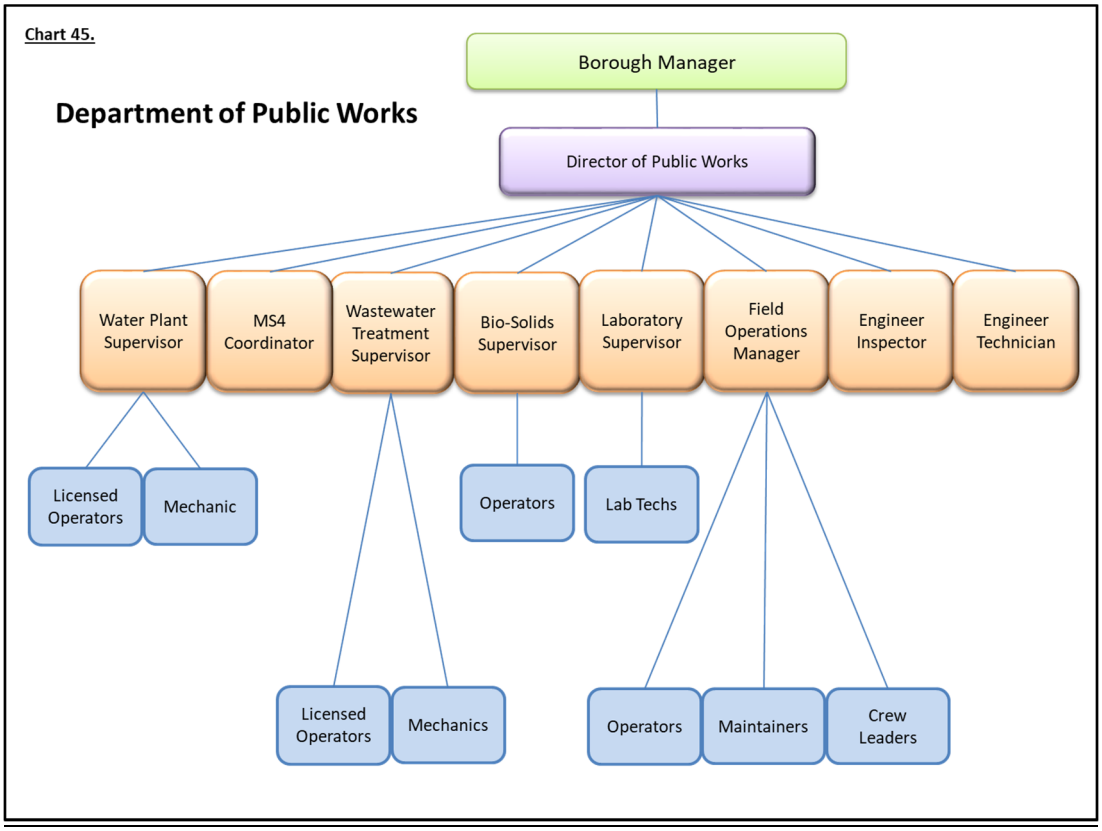


Chart 44.

Police Patrol Expenditures by Category



Department of Public Works



DEPARTMENT OVERVIEW

The department is responsible for the management of Borough facilities and infrastructure including 56.7 miles of streets, 18 miles of avenues, 43 traffic signals, 317 street lights, water distribution system, sanitary sewer collection system, stormwater system, the water and sewer treatment plants, and the environmental lab. The department also manages the street and sidewalk regulations of the Borough. The department has a large capital budget as the Borough is faced with aging buried infrastructure that require extensive replacement strategies.

Department Functions		Department Financial Summary	
Public Works Administration	Borough Hall Maintenance	**Associated Funds**	All Funds
Sewer Collection System	Solid Waste Collection & Disposal	**Budget In Total**	$19,768,832
Sewer Lab	Lift Stations	**Operating Budget**	$9,127,332
Wastewater Treatment Plant	Bio-Solids Removal	**Capital Budget**	$10,641,500
Public Works Field Operations	Street Cleaning	**Full-Time Employees**	51.53
Traffic Control	Street Lighting		
Stormwater Operations	Water Lines Maintenance		
Water Lab	Water Treatment Plant		
Water Meter Maintenance			

PERFORMANCE MEASURES

Infrastructure				
Council Objective: Continue to advance infrastructure work and dedicate funding to tackle the issues of the Borough's aging systems. **Department Goals**: 1) Continue inspection of sanitary sewer system and 2) Continue inspection and repair of storm sewer system and 3) Undertake road maintenance program consistent with 2016 road condition assessment.				
Dept./ *Function*	**Performance Measure**	**2020 Actual**	**2021 Actual**	**2022 Target**
Department of Public Works *Water Resources Field Operations*	Maximize the number of feet of Sanitary Sewer System Inspected and Flushed.	16,815 Feet Flushed and Televised 48,819 Additional Feet Flushed, Identified from Trouble List	12,495 Feet Flushed and Televised 39,440 Additional Feet Flushed, Identified from Trouble List	12,500 Feet Flushed and Televised 39,500 Additional Feet Flushed, Indentified From Trouble List
	Maximize the number of Storm Inlets repaired, rebuilt, or replaced.	80 Storm Inlets	63 Storm Inlets	65 Storm Inlets
Department of Public Works *Public Works Administration*	Maximize the number of miles of street resurfaced.	2.36 Miles	2.54 Miles	2.5 Miles

SERVICE DELIVERY				
Council Objective: Develop a strategy for service delivery in the 21st Century that involves among other things an e-commerce plan, performance measures, and offering added value to our customers. **Department Goals**: 1) Maximize the amount of biosolids hauled and land applied 2) Maximize wastewater treated each day and 3) Maximize the amount of visitors to the Compost Facility				
Dept./ *Function*	**Performance Measure**	**2020 Actual**	**2021 Actual**	**2022 Target**
Department of Public Works *Biosolids Removal*	Maximize the amount of Biosolids Hauled and Land Applied (Liquid / Dewatered)	7 Million Gallons (Liquid) 536 Tons (Dewatered)	7 Million Gallons (Liquid) 400 Tons (Dewatered)	7.5 Million Gallons (Liquid) 1,000 Tons (Dewatered)
Department of Public Works *Wastewater Treatement Plant*	Maximize wastewater treated each day.	2.68 Million Gallons Per Day	2.8 Million Gallons Per Day	3.3 Million Gallons Per Day
Department of Public Works *Solid Waste Collection & Disposal*	Maximize The Amount of Visitors To The Compost Facility	No Data Available New Measure	8,000 Customers	8,000 Customers

Table 23.

Department of Public Works Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Public Works Administration							
Operating Expenditures	480,291	497,378	488,526	420,339	459,651	365,338	383,824
Capital Expenditures	-	-	-	15,270	-	-	-
Total	**480,291**	**497,378**	**488,526**	**435,609**	**459,651**	**365,338**	**383,824**
Borough Hall Maintenance							
Operating Expenditures	71,240	53,577	63,543	84,914	87,957	130,726	127,514
Capital Expenditures	18,875	23,893	17,600	-	375	175,750	53,750
Total	**90,115**	**77,470**	**81,143**	**84,914**	**88,332**	**306,476**	**181,264**
Sewer Collection System							
Operating Expenditures	458,738	481,811	446,932	369,031	425,418	485,257	518,869
Capital Expenditures	-	5,449	-	-	-	1,880,000	2,567,500
Total	**458,738**	**487,260**	**446,932**	**369,031**	**425,418**	**2,365,257**	**3,086,369**
Solid Waste Collection & Disposal							
Operating Expenditures	698,758	684,159	736,672	789,982	1,624,688	1,350,331	1,405,090
Capital Expenditures	-	-	-	4,078	-	-	-
Total	**698,758**	**684,159**	**736,672**	**794,060**	**1,624,688**	**1,350,331**	**1,405,090**
Sewer Lab							
Operating Expenses	483,297	517,595	534,453	526,724	562,680	616,726	591,680
Capital Expenses	-	-	-	-	-	24,000	13,500
Total	**483,297**	**517,595**	**534,453**	**526,724**	**562,680**	**640,726**	**605,180**
Lift Stations							
Operating Expenses	168,884	168,650	174,910	174,330	148,204	210,615	208,768
Capital Expenses	-	-	-	-	-	-	20,000
Total	**168,884**	**168,650**	**174,910**	**174,330**	**148,204**	**210,615**	**228,768**
Wastewater Treatment Plant							
Operating Expenses	1,113,386	1,125,636	1,134,214	1,144,945	1,113,028	1,281,247	1,246,375
Capital Expenses	-	-	-	-	118,593	345,000	625,000
Total	**1,113,386**	**1,125,636**	**1,134,214**	**1,144,945**	**1,231,621**	**1,626,247**	**1,871,375**
Bio-Solids Removal							
Operating Expenses	459,114	456,944	454,514	512,800	538,399	624,749	623,919
Capital Expenses	325	-	-	-	-	285,000	285,000
Total	**459,439**	**456,944**	**454,514**	**512,800**	**538,399**	**909,749**	**908,919**
Public Works Field Operations							
Operating Expenditures	1,246,621	461,980	465,356	729,443	424,346	699,210	477,538
Capital Expenditures	56,909	645,289	625,530	729,026	685,073	720,000	832,500
Total	**1,303,530**	**1,107,269**	**1,090,886**	**1,458,469**	**1,109,419**	**1,419,210**	**1,310,038**
Street Cleaning							
Operating Expenditures	102,048	99,075	105,486	124,284	120,618	132,764	137,951
Capital Expenditures	-	-	-	-	-	243,800	-
Total	**102,048**	**99,075**	**105,486**	**124,284**	**120,618**	**376,564**	**137,951**

Table 23 (Continued).

Department of Public Works Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Traffic Control							
Operating Expenses	263,919	312,471	260,185	278,935	197,798	312,455	301,524
Capital Expenses	-	-	175,633	120,582	242,151	265,000	250,000
Total	**263,919**	**312,471**	**435,818**	**399,517**	**439,949**	**577,455**	**551,524**
Street Lighting							
Operating Expenditures	291,739	294,662	291,142	296,150	294,892	340,015	286,804
Capital Expenditures	-	-	-	-	-	40,000	50,000
Total	**291,739**	**294,662**	**291,142**	**296,150**	**294,892**	**380,015**	**336,804**
Stormwater Operations							
Operating Expenditures	5,232	112,088	149,897	240,624	353,788	451,837	535,138
Capital Expenditures	82,855	320,753	104,098	-	-	607,487	1,061,250
Total	**88,087**	**432,841**	**253,995**	**240,624**	**353,788**	**1,059,324**	**1,596,388**
Water Lines Maintenance							
Operating Expenditures	468,233	508,558	492,428	400,742	393,423	489,824	533,759
Capital Expenditures	(33,656)	5,449	-	-	-	4,205,000	3,142,500
Total	**434,577**	**514,007**	**492,428**	**400,742**	**393,423**	**4,694,824**	**3,676,259**
Water Lab							
Operating Expenses	139,435	146,868	143,521	154,508	155,312	170,937	178,132
Capital Expenses	-	-	-	-	-	-	-
Total	**139,435**	**146,868**	**143,521**	**154,508**	**155,312**	**170,937**	**178,132**
Water Treatment Plant							
Operating Expenses	1,438,586	1,238,348	1,275,959	1,278,167	1,262,652	1,399,882	1,517,697
Capital Expenses	33,656	34,540	-	-	2,386	1,154,011	1,740,500
Total	**1,472,242**	**1,272,888**	**1,275,959**	**1,278,167**	**1,265,038**	**2,553,893**	**3,258,197**
Water Meter Maintenance							
Operating Expenditures	44,377	36,300	34,651	19,385	10,028	37,750	52,750
Capital Expenditures	-	-	-	-	-	-	-
Total	**44,377**	**36,300**	**34,651**	**19,385**	**10,028**	**37,750**	**52,750**
Total	**8,092,862**	**8,231,473**	**8,175,250**	**8,414,259**	**9,221,460**	**19,044,711**	**19,768,832**

Graph 42.

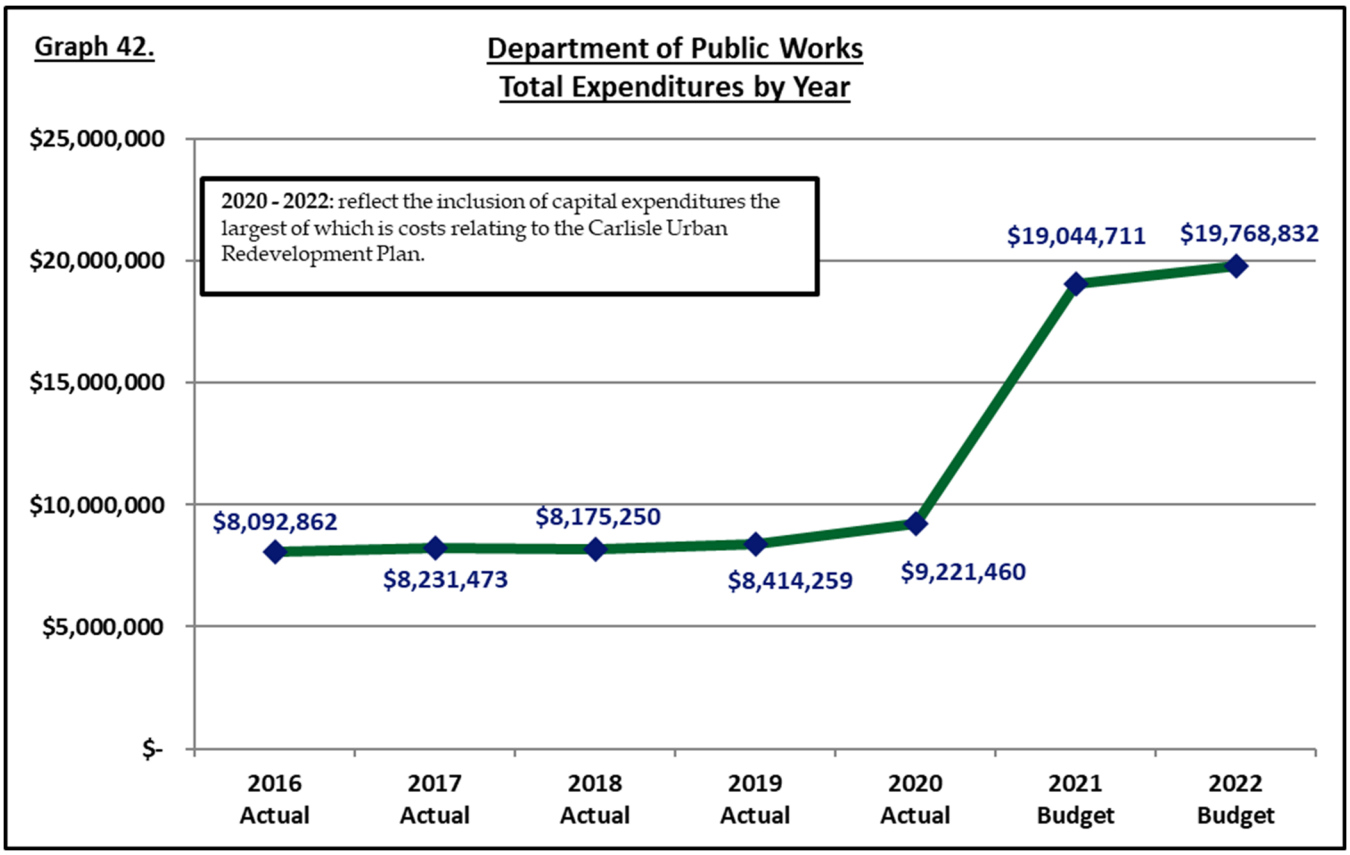
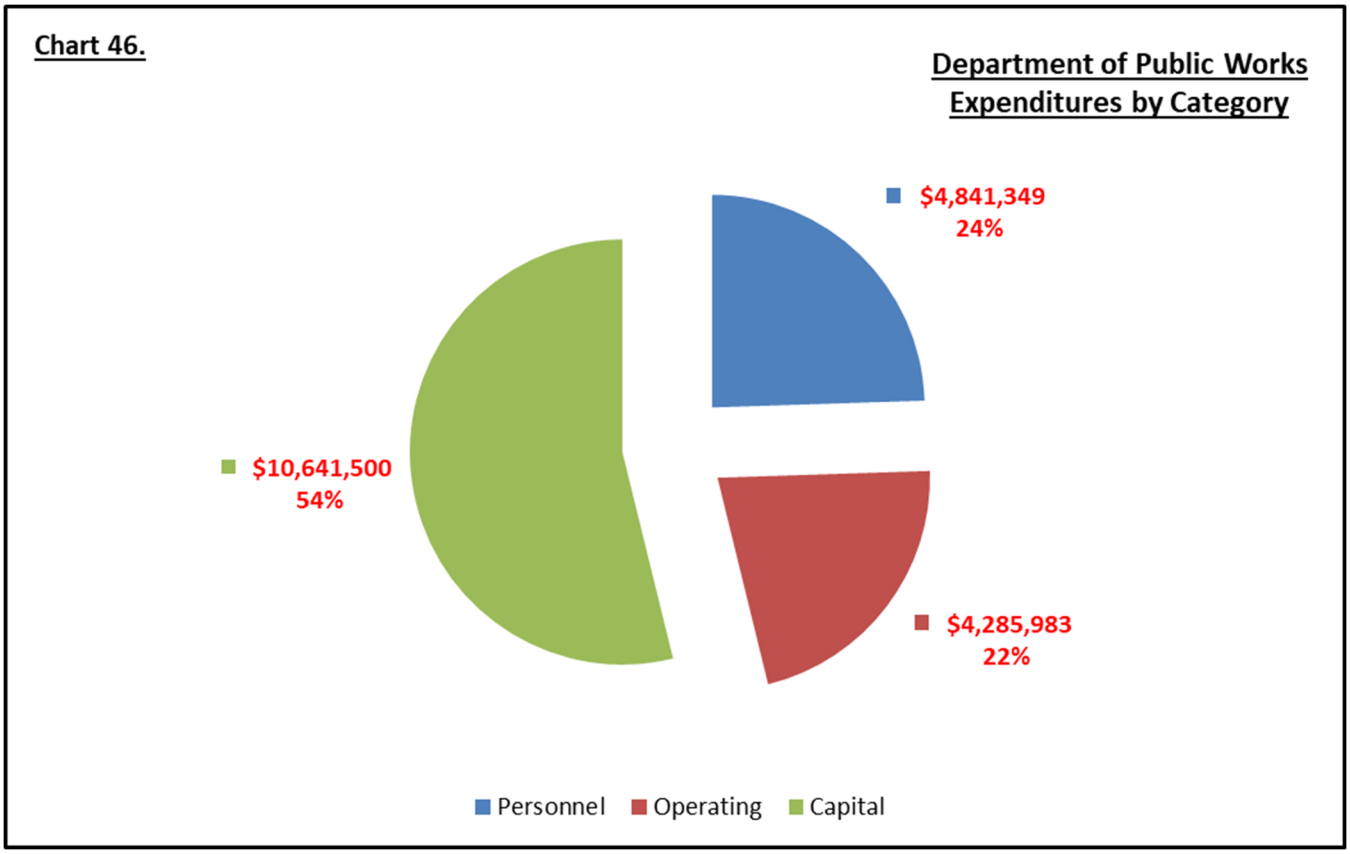


Chart 46.



FUNCTION OVERVIEW

Function Snapshot	
Department	Public Works
Applicable Funds	All Funds
Budget In Total	$383,824
Operating Budget	$383,824
Capital Budget	$ -
Full-Time Employees	3.30

The department of public works administration & engineering division provides vision, direction, and administrative support for all department functions. This division provides guidance and oversight of engineering design, survey, and contract management. Additionally, this division is responsible for administration of the Borough's curb and sidewalk program, solid waste and recycling program, record keeping, construction inspection, Geographic Information Systems (GIS) and other necessary property and public information records.

SERVICES PERFORMED



- engineering design, survey, contract management
- administers solid waste contract
- coordinates Borough's emergency plan
- performs fields surveys in advance of design work
- performs property research and deed investigation
- manages construction activity within the Borough
- Establish and manage plans for maintaining Borough infrastructure
- establishes property addresses and street names
- administers curb and sidewalk inspection program
- maintains GIS, building, and property record files
- reviews subdivision & land development plans

BUDGETARY ACTIVITIES

- Public Works Administration (408)

2021 ACCOMPLISHMENTS

2021 Goal	Actions Completed During 2021
Manage construction on Carlisle Connectivity Project and secure additional grant funding for Project	Continued construction on TIGER component of Carlisle Connectivity Project, managed TIGER grant requirements and secured additional grant funding for Project 1 component
Upgrade pedestrian curb ramps in conjunction with roadwork	Completed all 34 curb ramp upgrades required for 2021 road paving program,

Undertake road maintenance program consistent with 2016 road condition assessment	Milled and repaved 1.4 miles of streets and applied 1.14 miles of ultra-thin bonded wearing course, consistent with maintenance program, and using State Liquid Fuel grant funds.
Continue sewer system rehabilitation program, with special emphasis on reducing peak flows within Pumping Station No.1 service area.	Undertook two Sanitary Sewer Lining projects upstream of Pumping Station No.1, reducing Station peak flows.
Develop model of stormwater system as first step in developing overall stormwater system rehabilitation and flooding mitigation program	Provided support to engineering firm by collecting GPS data on stormwater infrastructure needed to develop hydraulic module of system
Implement projects identified in approved Chesapeake Bay Pollutant Reduction Plan	Constructed infiltration trench in E. Pomfret Street parking lot during lot repaving and rain gardens along Fairground Avenue and B Street as part of Carlisle Connectivity Project

2022 GOALS

- Provide consistent public works services and operations
- Provide engineering professionalism
- Provide efficient citizen support and response
- Support Climate Action Committee with development and implementation of a Climate Action Plan.
- Complete Stormwater System Master Plan for rehabilitation and flooding mitigation program
- Implement projects identified in approved Chesapeake Bay Pollutant Reduction Plan as required by MS-4 Permit
- Provide engineering services to assess and improve traffic management and safety
- Continue sewer system rehabilitation program, with special emphasis on reducing peak flows within Pumping Station Nos.1 and 2 service areas
- Continue water system rehabilitation program by placing greater emphasis on replacement of nonfunctional water valves
- Continue to upgrade handicapped pedestrian ramps in conjunction with roadwork by completing a majority of the upgrades using in-house resources
- Complete TIGER component of Carlisle Connectivity Project and initiate and manage construction of Project 1 component along Carlisle Spring Road and North Hanover Street transportation corridors
- Coordinate Borough infrastructure rehabilitation projects so all infrastructure within a project area is appropriately addressed

Graph 43.

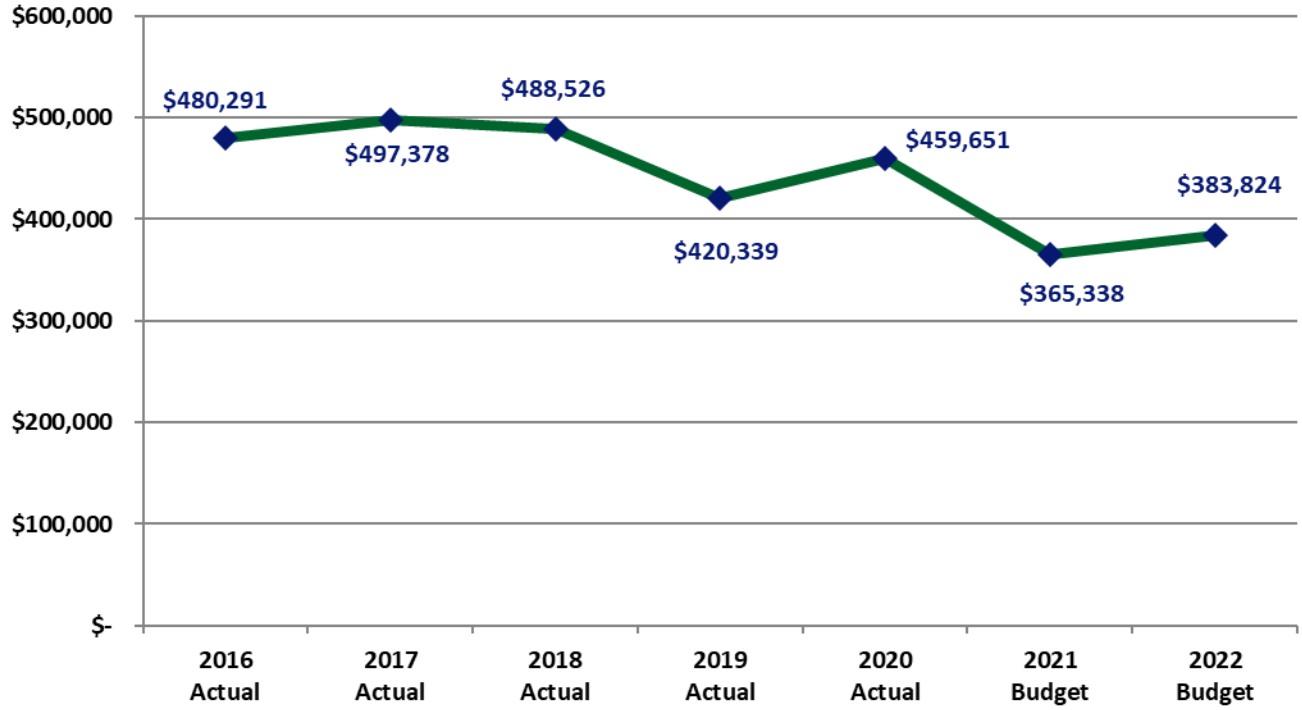
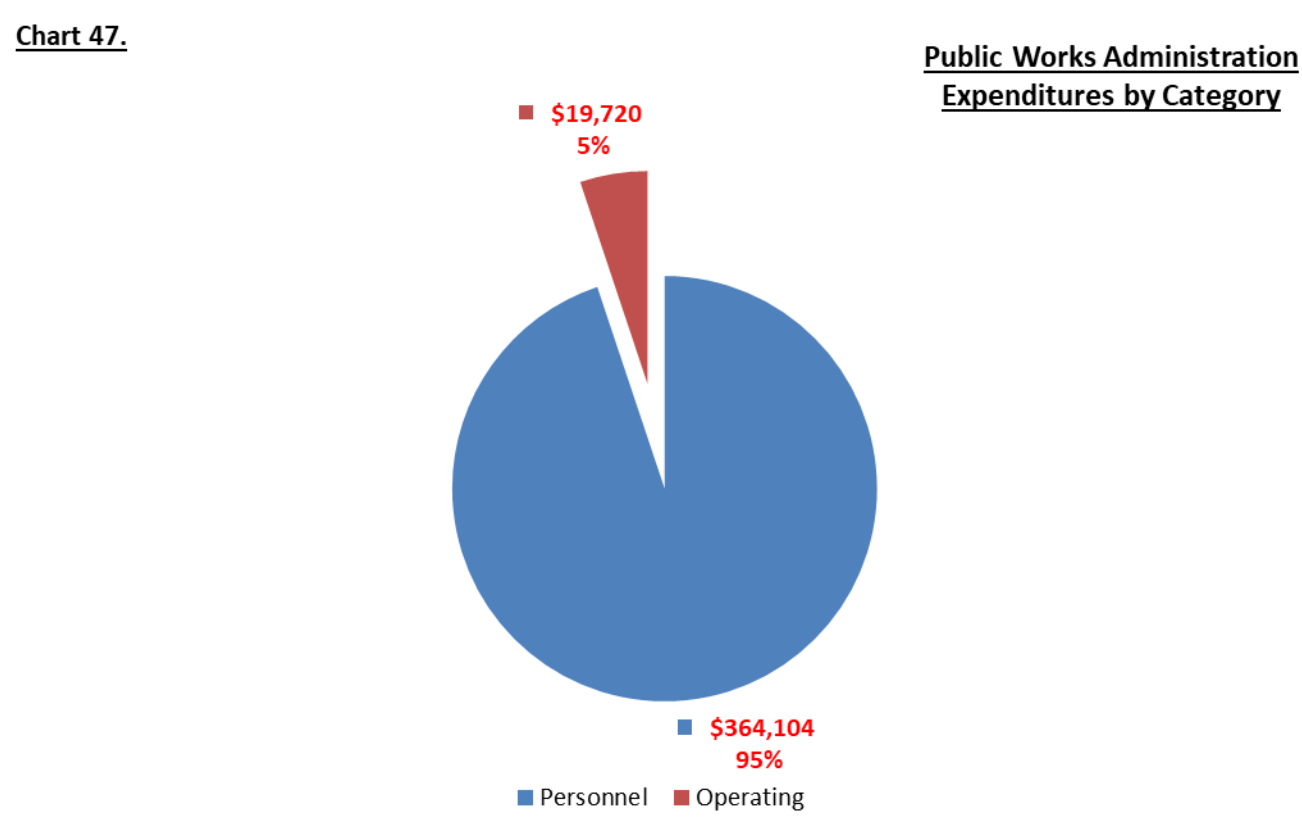


Chart 47.



FUNCTION OVERVIEW

This budget item funds costs associated with operation and maintenance of the municipal building commonly known as Borough Hall. A cleaning service, whose duties are split between the Stuart Community Center and Borough Hall, performs daily cleaning of the buildings while the departments of public works and park and recreation share responsibility for routine building maintenance. Major maintenance costs are covered through maintenance contracts with private contractors.

Function Snapshot	
Department	Public Works
Applicable Funds	General; Capital Projects
Budget In Total	$181,264
Operating Budget	$127,514
Capital Budget	$53,750
Full-Time Employees	-

SERVICES PERFORMED

- minor HVAC maintenance
- window washing
- plumbing repair
- painting
- snow and ice control



BUDGETARY ACTIVITIES

- Borough Hall Maintenance (409)

2021 ACCOMPLISHMENTS

- upgraded town hall by installing enhanced camera, sound, video display system and desk space for administrative staff
- installed two new employee offices on second floor within unused storage space to provide separate offices for each employee assigned to second floor.
- Remodeled Human Resource Department Office
- Replaced damaged sections of concrete sidewalk concrete along exterior of building
- repaired chimney on west side of building
- Painted front entrance patio and support columns

2022 GOALS

- install keyless entry remote (key fob) locking system on all exterior doors
- replace handrails down to DCA and repaint all other handrails
- repair and repaint dormers and exterior trim

- construct covered entrance over east side access ramp

FINANCIAL SUMMARIES

Graph 44.

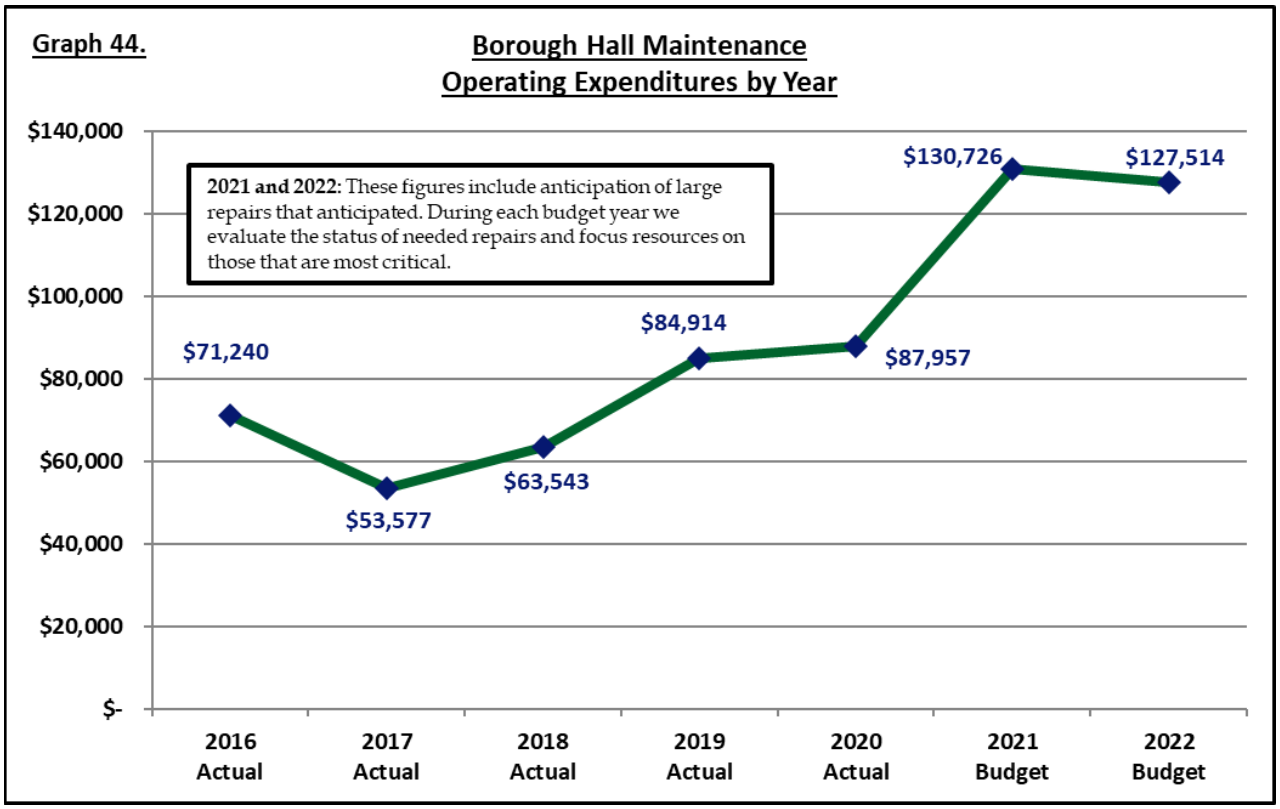
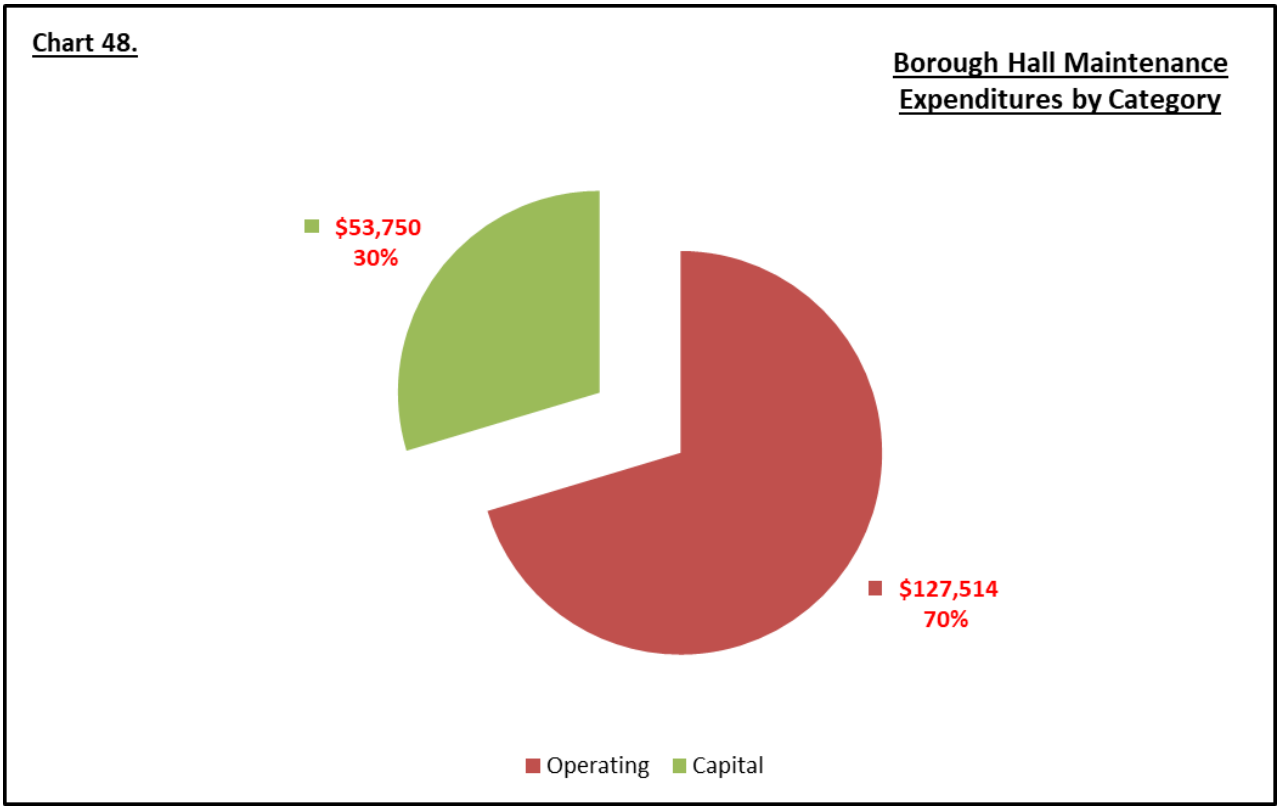


Chart 48.



FUNCTION OVERVIEW

Function Snapshot	
Department	Public Works
Applicable Funds	Water, Stormwater, Sewer
Budget In Total	$8,411,766
Operating Budget	$1,640,516
Capital Budget	$6,771,250
Full-Time Employees	12.94

The field operations division is responsible for the daily direction, planning, coordination, and supervision of utility services including water distribution, sewer collection, and storm water management and the maintenance of parking meters and water meters. Staff also participates with Public Works Field Operations on implementing snow and ice control measures during winter storm events. This budget provides funding for the operation, maintenance, and capital improvements for each of the water distribution systems and the sewer and storm sewer collection, conveyance, and management systems, with revenues generated through water, sewer, and stormwater utility fees. The Borough operates the water, sanitary sewer, and stormwater systems under separate permits issued by the Pennsylvania Department of Environmental Protection. The permits place extensive monitoring, reporting, and control responsibilities on the Borough.

SERVICES PERFORMED

- repair and maintenance of:
  - water mains and valves
  - water meters
  - sewer mains
  - force mains
  - stormwater inlets and mains
- replace water service laterals from mains to service connections
- install new water service taps
- install new fire hydrant and mainline installation
- fire hydrant flushing
- water distribution system leak detection
- television inspection of sanitary and storm sewer mains
- replacement of manholes
- sewer system rehabilitation program
- right-of-way maintenance
- Water distribution system rehabilitation
- planning and design for system improvements
- keeping stormwater inlets cleaned



- implementing best management practices (BMPs) to minimize or eliminate negative impacts of stormwater runoff to the maximum extent practicable
- undertaking system improvements to reduce the frequency and duration of flooding
- flushing storm sewers to keep them free flowing
- Implementing the Chesapeake Bay Pollutant Reduction Plan

BUDGETARY ACTIVITIES

- Sewer Collection System (425)
- Stormwater (447)
- Water Lines Maintenance (449)
- Water Meter Maintenance (450)

2021 ACCOMPLISHMENTS

2021 Goals	Actions Completed During 2021
Continue inspection of sanitary sewer system	Flushed and televised 12,495 feet of sanitary sewer main, inspected 55 manholes, and flushed additional 39,440 feet of sewer line on trouble sewer list and mains
Continue inspection and repair of storm sewer system	inspected 55 storm inlets and repaired, rebuilt or replaced 8 storm inlets
Flush all fire hydrants on a semi-annual basis	Performed semi-annual fire hydrant flushing program and repaired 5 broken hydrants
Continue Sanitary Sewer System Rehabilitation Program	Completed two sanitary sewer lining projects focused in Pumping Station No.1 service area and replaced 28 feet of gravity sanitary sewer lines identified as needing repairs as part of sewer system investigations
Perform leak detection for entire water distribution system	Completed leak detection for entire system and undertook repairs on all detected leaks. Repaired 2 residential water service leaks, removed 4 abandoned water services, repaired 10 water main breaks, and replaced 2 leaking or nonfunctional water valves
Remain in compliance with MS4 program requirements	Submitted annual permit compliance report to DEP by deadline.
Develop master plan for upgrade and rehabilitation of Borough stormwater management system that includes hydraulic model of stormwater system.	Conducted GPS survey of stormwater system in support of consultant developing hydraulic model of stormwater system. Expect to complete model by end of 2021 and masterplan in mid 2022.
Update Borough GIS mapping database to identify all Borough-owned water, sewer, and stormwater facilities	Secured GPS equipment to field locate Borough utilities and continued mapping Borough stormwater mains.

Partner with ALLARM for public education, outreach, and public involvement and participation in compliance with MS4 permit	ALLARM continued "adopt a storm drain," rain barrel workshop, stormwater newsletter, and LeTort monitoring programs
Complete Water Meter Remote Communication Equipment Installation Program	Continued installation of radio transmission units on water meters. Installed approximately 5,200 units. Also replaced older water meters not compatible with radio transmitters. Replaced 104 old water meters with new meters and resealed 98 meters. Expect to complete program in 2022.
Be responsive to customer complaints	responded to the following resident inquiries: 6 low water pressure calls, 15 requests to turn off water, 9 high water bill complaints, and repaired/moved 23 touch pads

2022 GOALS

- improve and maintain Borough infrastructure at highest possible level
- ensure timely completion of infrastructure repair
- ensure projects minimize service disruption to customers
- expand use of electronic work orders and incorporate into GIS based mapping database
- Exercise water valves within system and support water system rehabilitation program through mainline and valve replacement and subsurface utility investigations
- implement MS4 control measures at field operations yard at public works garage to address runoff from material storage areas and at compost facility
- support sewer system rehabilitation program through cleaning, televising, and repairs within established priority sewer service areas
- develop comprehensive infrastructure rehabilitation mapping and scheduling system that incorporates sewer, water, storm sewer, road, and outside utility projects as mapping layers
- Develop master plan for upgrade and rehabilitation of Borough stormwater management system that includes hydraulic model of stormwater system
- Continue to partner with ALLARM for public education, outreach, and public involvement and participation in compliance with MS4 permit
- Participate with Dickinson College in evaluation and design of stormwater improvements to address flooding at intersection of High and West Streets
- Seek funding for Fairground Avenue Stormwater Park
- Continue implementation of 5-year Chesapeake Bay Pollutant Reduction Plan
- Submit annual MS4 progress report to Pennsylvania DEP by regulatory deadline
- Work with Carlisle Area School District to identify potential stormwater BMPs that can be installed on District property to address localized flooding and provide reductions in nutrient loadings that help address some of the Borough's Chesapeake Bay Pollutant Reduction Plan commitments

Graph 59.

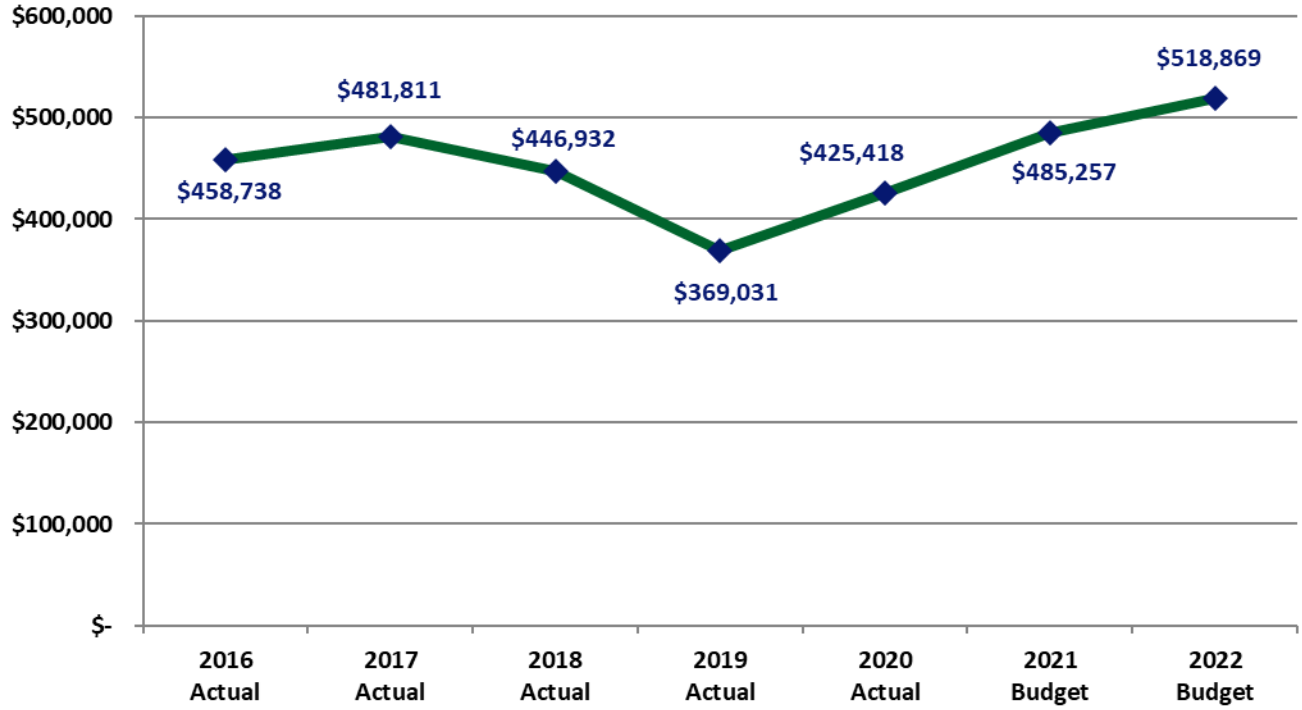
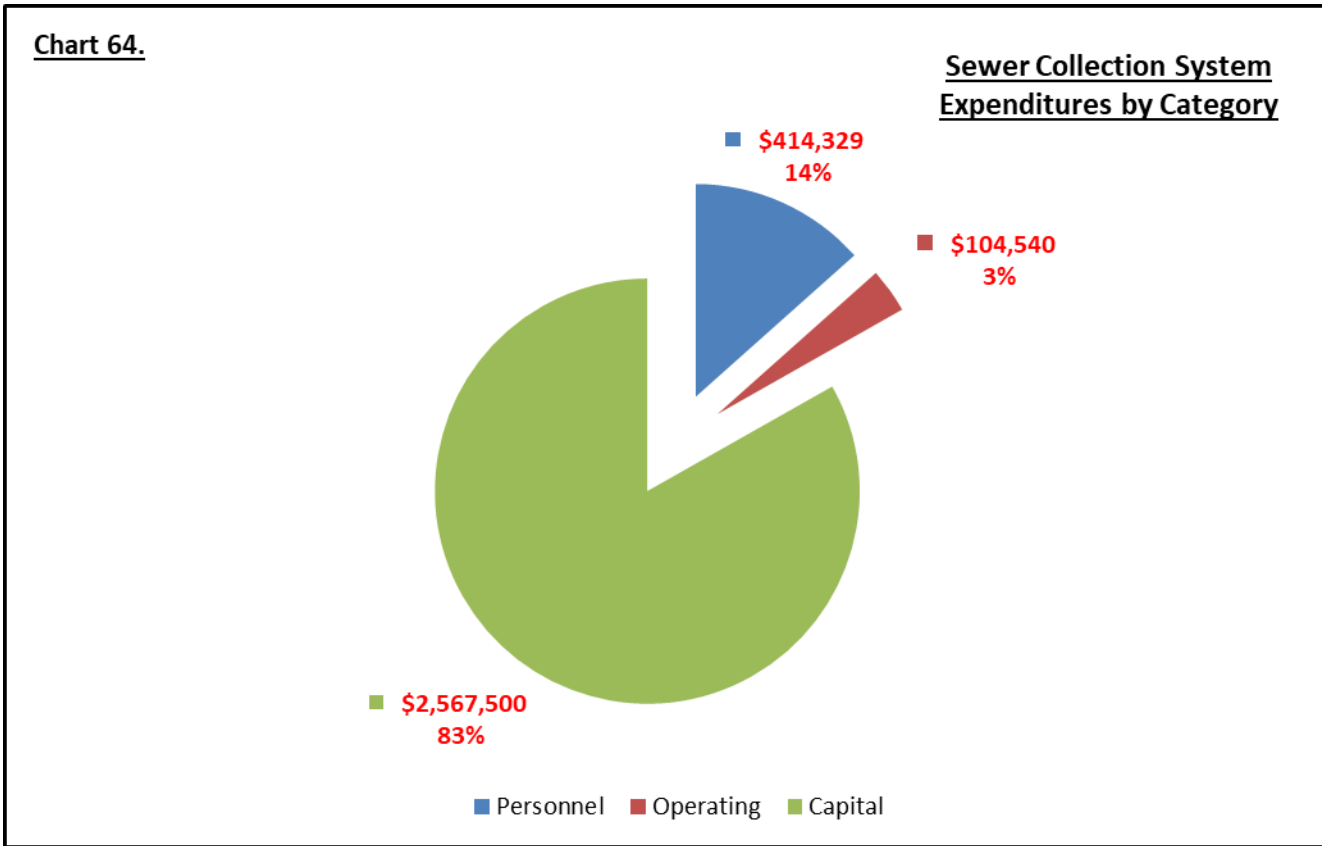


Chart 64.



Graph 60.

Stormwater Operations
Operating Expenditures by Year

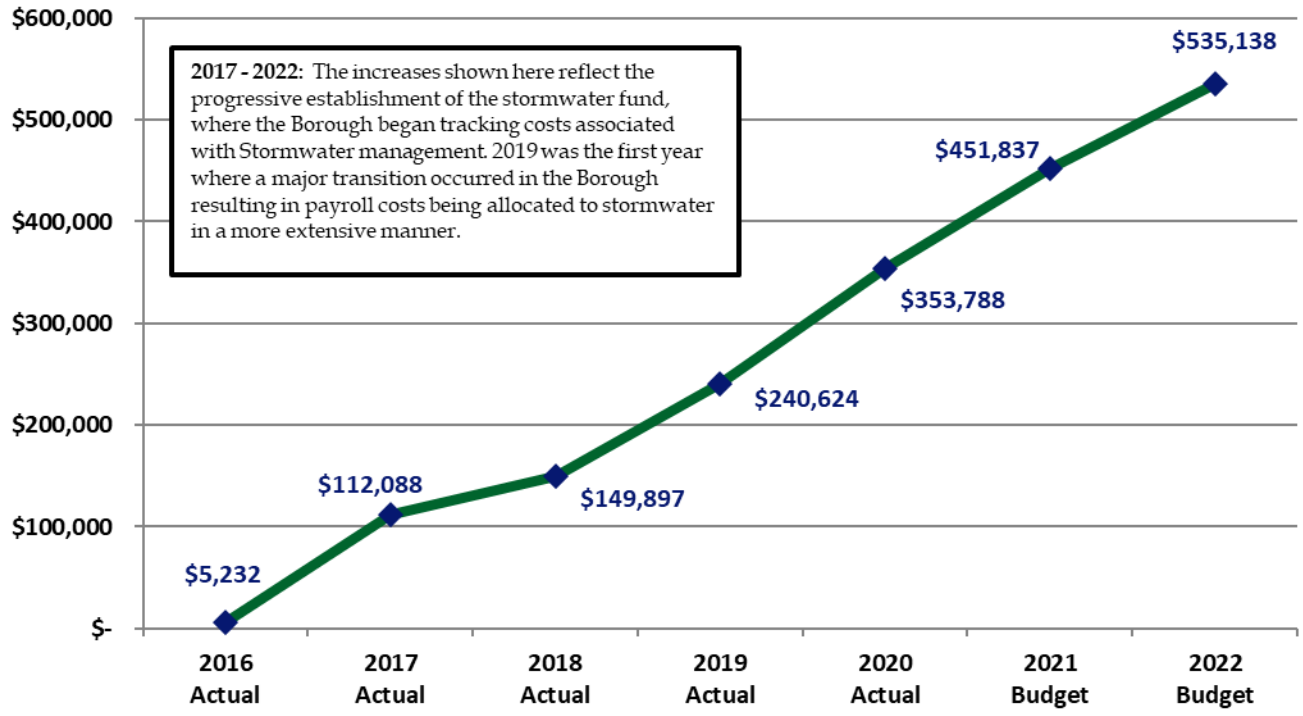
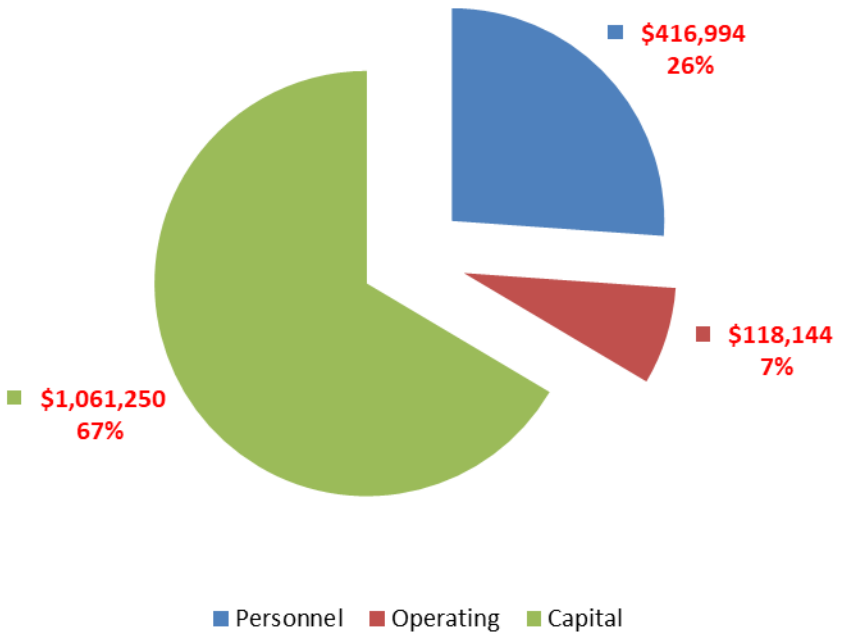


Chart 65.

Stormwater Operations
Expenditures by Category



Graph 61.

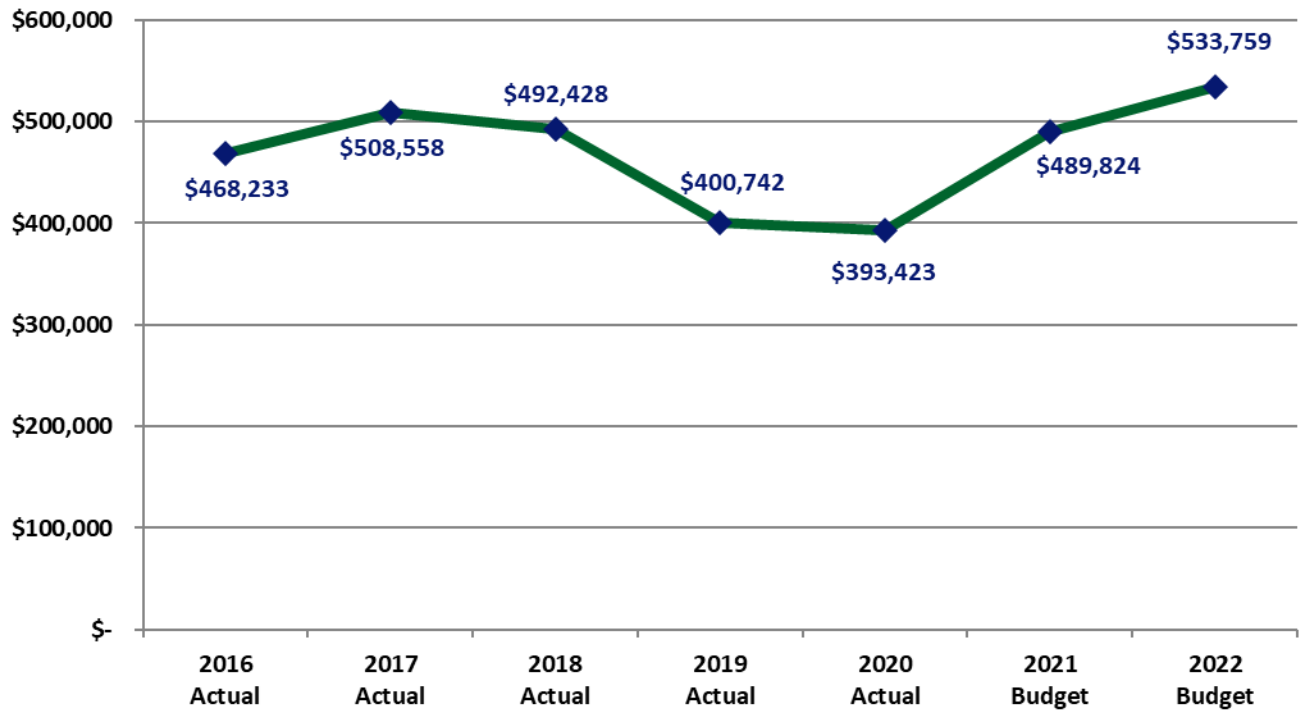
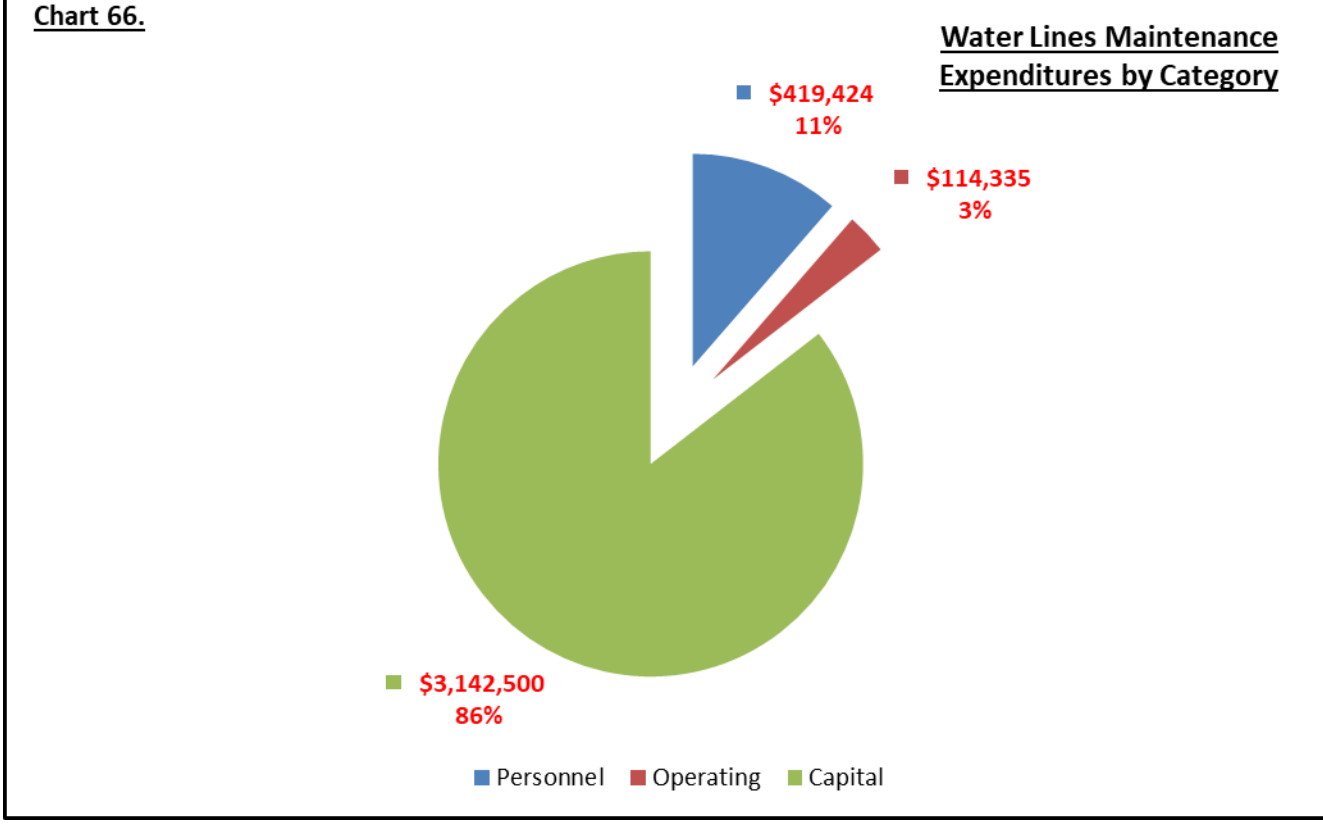


Chart 66.



Graph 62.

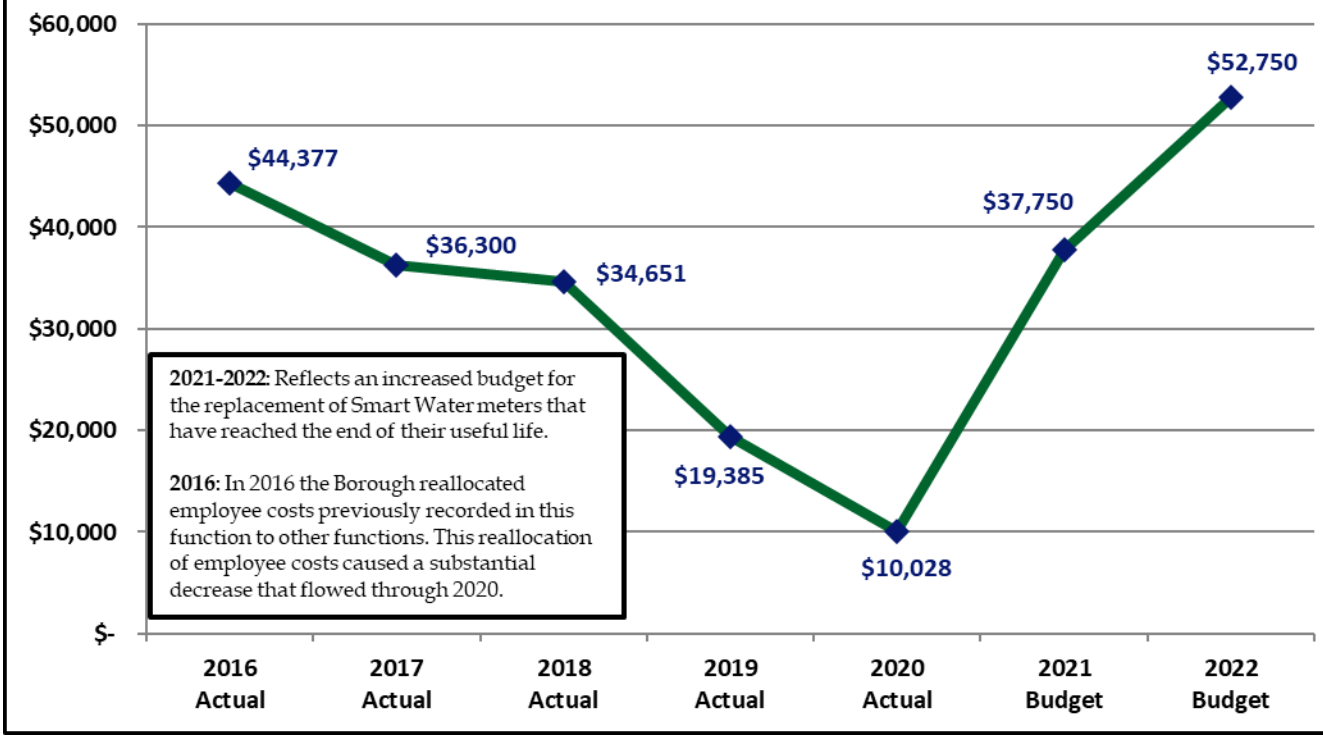
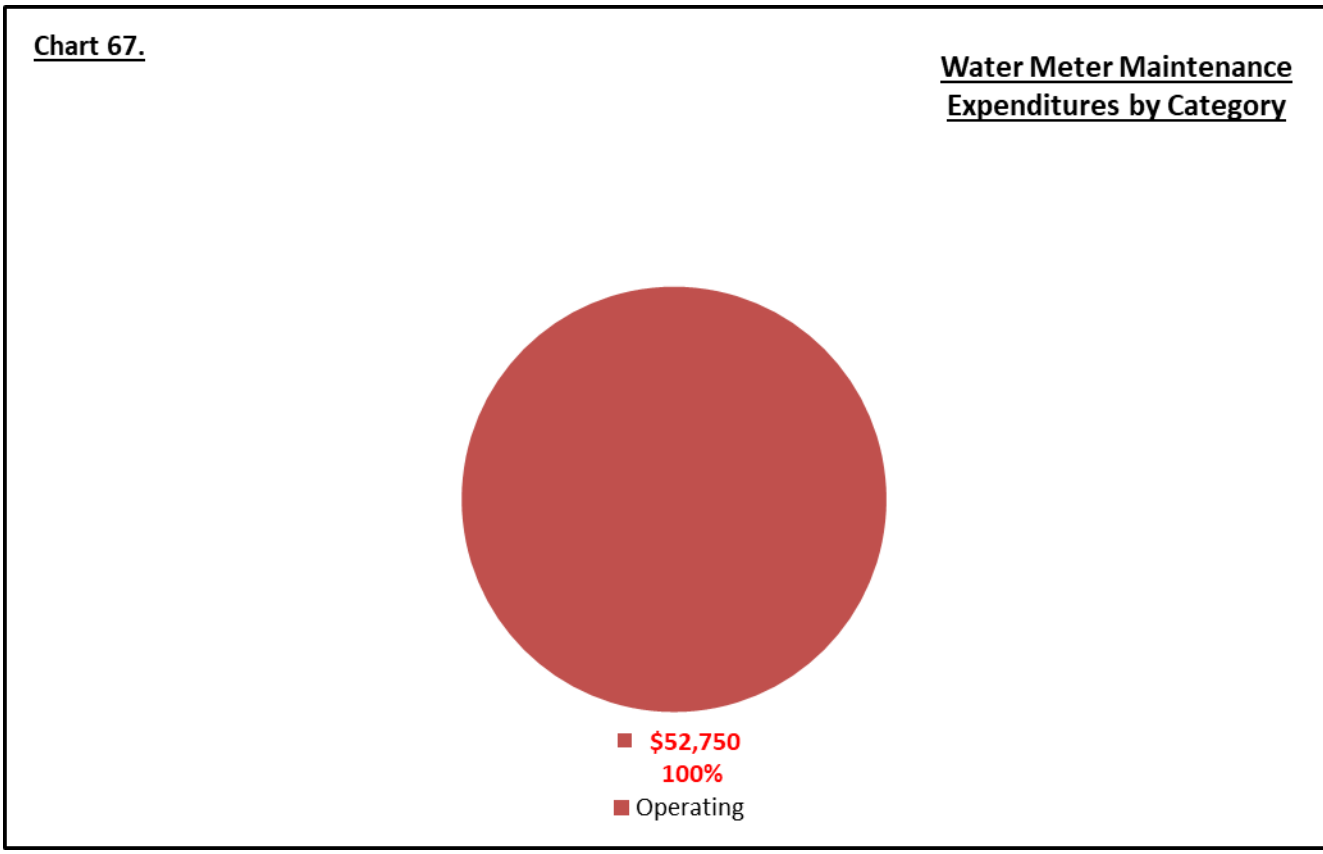


Chart 67.



FUNCTION OVERVIEW

The primary responsibility of the solid waste division is to manage the compost facility located on Post Road. Additionally, this division coordinates the semi-annual brush collection, yearly leaf collection, and holiday tree collection programs. Leaf and processing equipment used at the compost site is rented from Cumberland County.

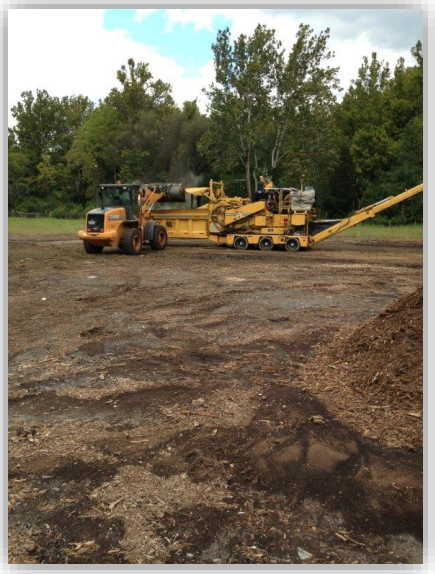
Function Snapshot	
Department	Public Works
Applicable Funds	Solid Waste
Budget In Total	$1,405,090
Operating Budget	$1,405,090
Capital Budget	$ -
Full-Time Employees	0.43

SERVICES PERFORMED

- operation of a public compost facility
- provide a spring and fall brush collection service
- provide an annual leaf collection service
- provide an annual holiday tree collection

BUDGETARY ACTIVITIES

- Solid Waste Collection & Collection (427)



2021 ACCOMPLISHMENTS

- Serviced over 8,000 visits to the compost site from opening on March 31st through the end of September
- loaded leaf mulch and tanbark for residents at compost facility for no fee
- hauled residual trash screened from compost product to landfill
- delivered trash bags to local retailers for sale
- picked up litter at various locations in the Borough
- continued biodegradable paper bags only use for curb leaf pickup
- Awarded $220,700 Section 902 recycling grant from DCNR for purchase of leaf collection equipment and executed grant agreement.
- placed fill at compost facility to level up area
- Operated County grinder and screen for 83 hours to produce mulch for residential use
- turned leaves monthly for composting using county's new leaf turning equipment
- installed new material storage bins in the front of the compost site for resident pick up

2022 GOALS

- provide a spring and fall curbside brush collection
- provide fall curbside leaf collection
- provide annual holiday tree collection curbside
- process all leaf and tree debris
- continue leveling of compost site
- establish new relationships with contractor to repurpose old mulch and grindings
- Implement new fall leaf collection program utilizing leaf vacuum equipment purchased using Section 902 recycling grant
- Prepare bid package for solids waste and recycling services and enter into new service agreement starting January 1, 2023
- evaluate methods to lower operating cost
- consider offering topsoil to residents

FINANCIAL SUMMARIES

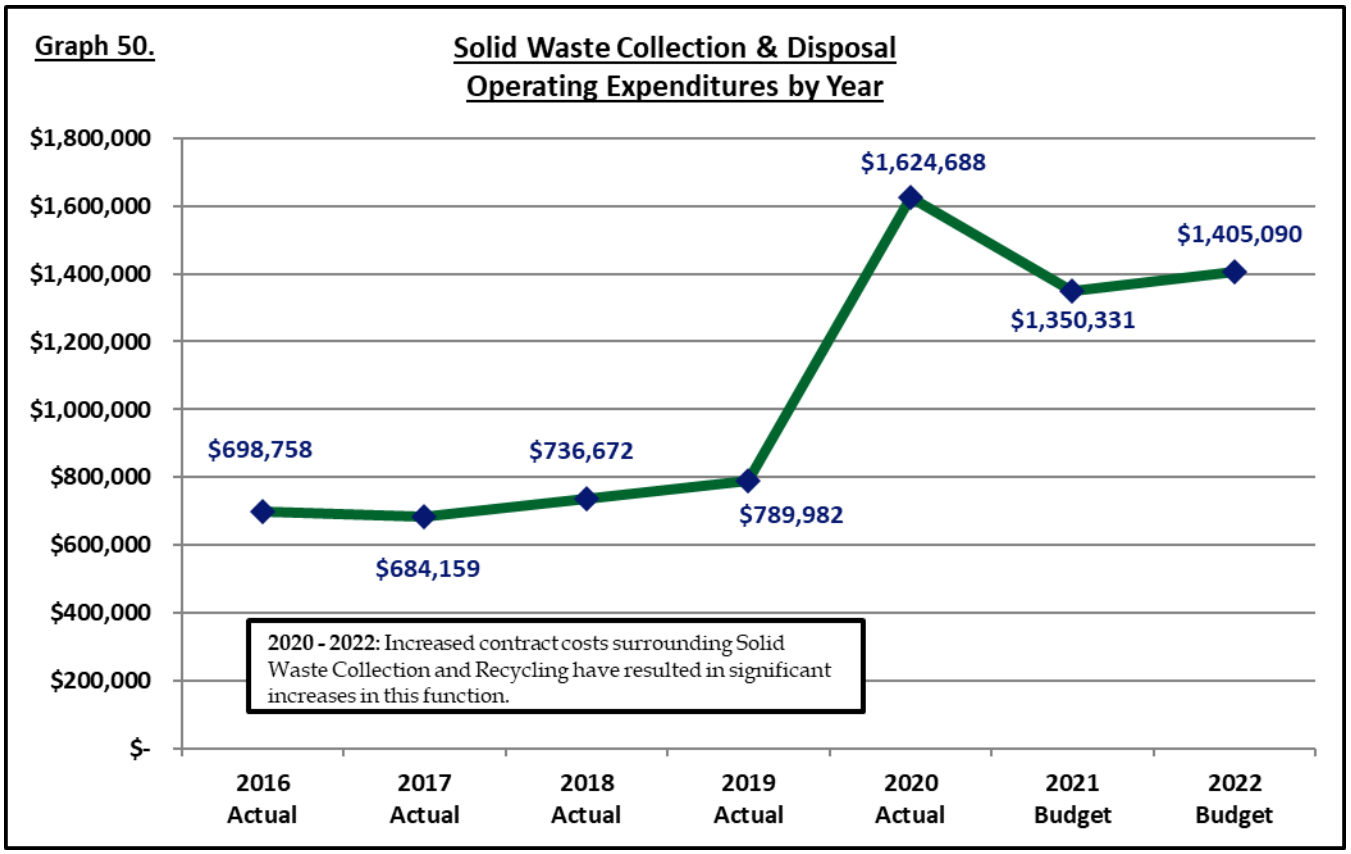
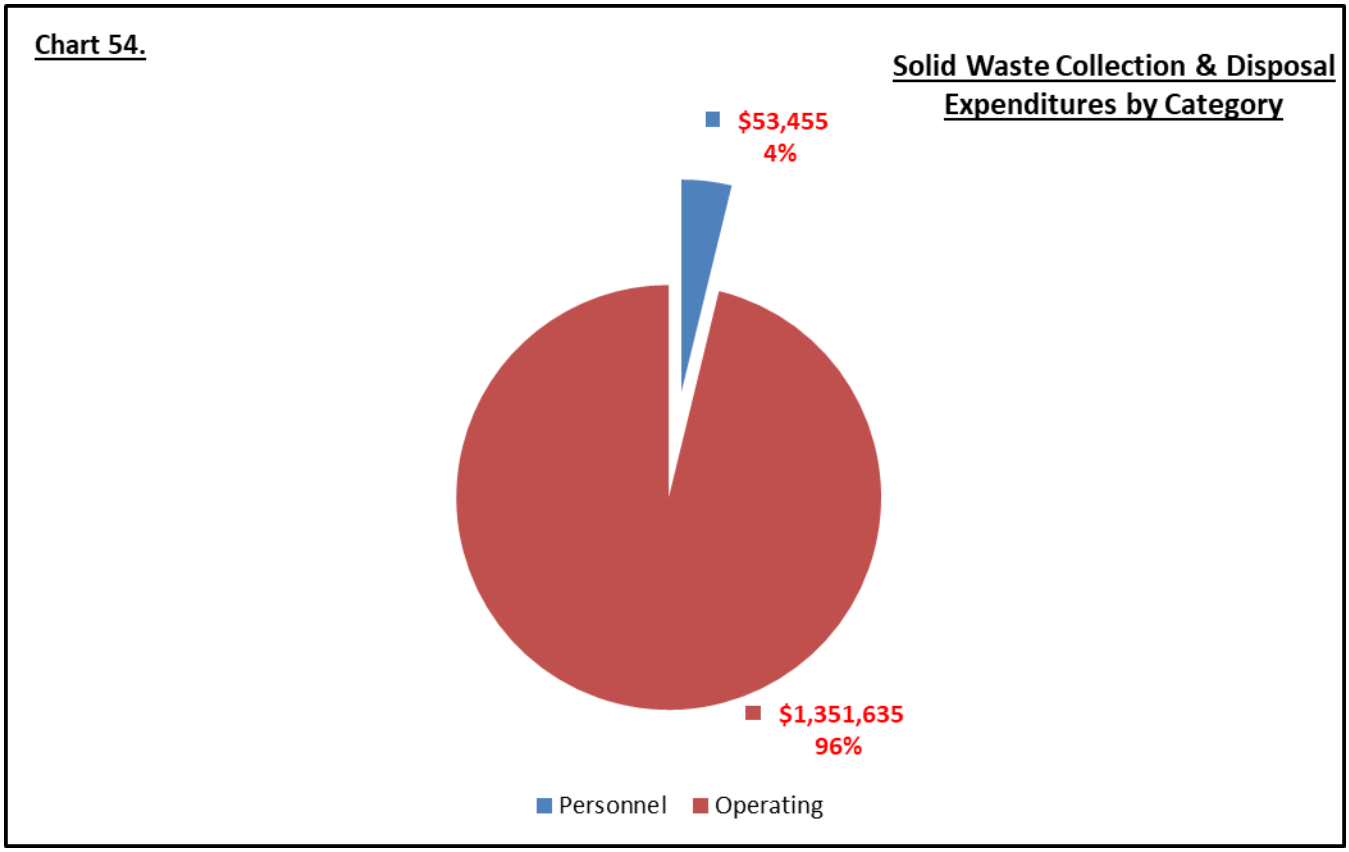


Chart 54.


Solid Waste Collection & Disposal Expenditures by Category
$53,455
4%
$1,351,635
96%
Personnel
Operating

FUNCTION OVERVIEW

Function Snapshot	
Department	Public Works
Applicable Funds	Sewer
Budget In Total	$605,180
Operating Budget	$591,680
Capital Budget	$13,500
Full-Time Employees	5.25

The primary function of the Wastewater Plant Laboratory is to ensure that all discharges from the Treatment Plant meet all applicable Federal and State standards. Daily analysis of samples allows the lab to make recommendations to ensure proper operational control at the plant. This division also permits, inspects, and samples significant industrial users of the sewer system to ascertain that the wastewater discharge meets local discharge pretreatment limits. These limits and their enforcement protect the treatment process; increase worker safety; maintain agricultural utilization of the sewage sludge or biosolids; and protect the quality of LeTort Spring Run, Conodoguinet Creek, and other downstream waterways. Enforcement efforts may include notices of violation, administrative orders, and the issuance of surcharges and even penalties for discharging high strength wastes. Monetary surcharges for higher levels of common pollutants such as biochemical oxygen demand, solids, phosphorus, ammonia, and oil and grease direct the treatment costs to users that are actually discharging the higher strength waste thus helping to keep sewer bills lower for residential customers. Additional revenue is generated through wastewater testing for other permitted dischargers throughout the local area.

SERVICES PERFORMED

- Wastewater analysis & regulatory reporting for Carlisle and other local treatment plants.
- Assist with operational control of plant to maintain cost effective environmental compliance.
- Main regulatory liaison with DEP Clean Water Program.
- Monitor and inspect local significant industrial user dischargers and enforce local industrial discharge pretreatment limits.



BUDGETARY ACTIVITIES

- Sewer Lab (42L)

2021 ACCOMPLISHMENTS

- Preserved the health and safety of lab staff and maintained our mission during the COVID-19 pandemic with creative scheduling and a significant increase in ongoing lab disinfection procedures.
- Continued compliance with ongoing effluent standards for nitrogen and phosphorus in a cost effective manner.
- Successfully completed all annual proficiency testing requirements to maintain certification for drinking water microbiology, wastewater chemistry and microbiology and biosolids.
- Revised EPA approved industrial pretreatment local limits into individual Significant Industrial User discharge permits as needed to maintain environmental protection while maintaining a favorable regulatory climate for local industries.
- Replaced 100% of lab building lighting with more energy efficient LED ceiling fixtures utilizing a PPL rebate program to keep costs to a minimum.
- Key contact for wastewater treatment and pollution prevention public education and outreach.
- Lab supervisor involved in community outreach as a voting member of the Dickinson College Institutional Biosafety Committee.
- Retained certification as an accredited environmental testing laboratory after a successful 3-year lab audit conducted by PA DEP Bureau of Laboratories.
- Hired and initiated training of the new Laboratory Supervisor to replace the long term Laboratory Supervisor retiring September 30, 2021.

2022 GOALS

- Maintain certification as accredited environmental testing laboratory.
- Enhance physical and employee security measures at the treatment plant and lab while maintaining efficient operation and a high level of customer service.
- Assist with finalizing a biosolids treatment upgrade final recommendation to assure future viable biosolids disposal options
- Renew NPDES permit for the next 5-year cycle.
- Review and demo Laboratory Information Management Systems (LIMS) to modernize data collection and state reporting in the lab
- Welcome new lab supervisor.

Graph 65.

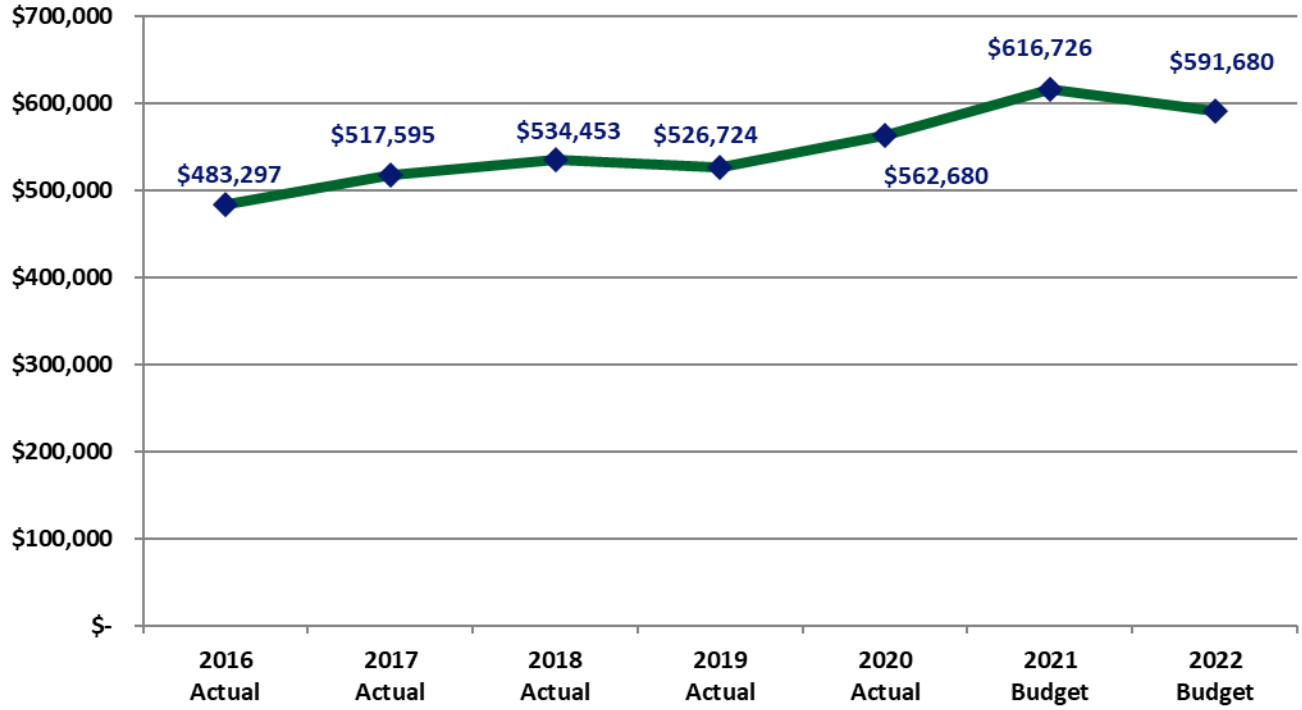
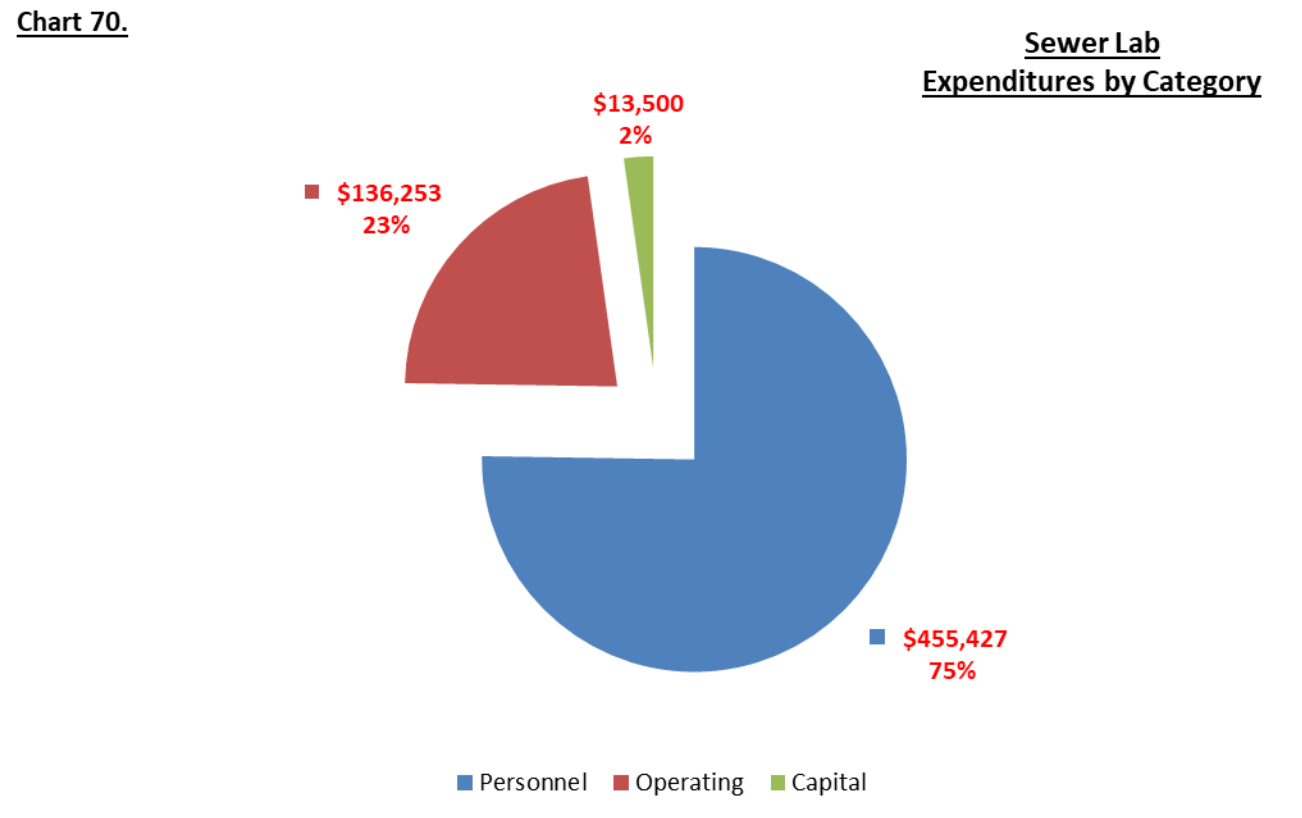


Chart 70.



FUNCTION OVERVIEW

This budget provides funding for the operation and maintenance of the Borough's five lift stations. The five lift stations collect wastewater from low-lying areas and then transports the collected wastewater to an elevation or location outside the drainage area. From this point, the wastewater flows by gravity to either the treatment plant or another lift station.

Function Snapshot	
Department	Public Works
Applicable Funds	Sewer
Budget In Total	$228,768
Operating Budget	$208,768
Capital Budget	$20,000
Full-Time Employees	1

The wastewater collection system lift stations include Lift Station #1 (Waggoneers Gap), Lift Station #2 (Ridge Street), Lift Station #3 (South Spring Garden Street), Lift Station #4 (Shearer Drive) and Lift Station #5 (Greystone Manor). The alarm and flow monitoring devices at each lift station utilize a cellular system for alarm call-outs and a customized web site for device programming, reporting and monitoring.

All lift stations are equipped with back-up high water alarm and pump control systems.

Lift stations are routinely checked and maintained by Wastewater Treatment Plant mechanics to ensure proper operation.

SERVICES PERFORMED

- Pump flow through force mains to higher elevation
- Addition of hydrogen peroxide to prevent hydrogen sulfide
- Transport flow from the collection system to the treatment plant



BUDGETARY ACTIVITIES

- Lift Stations (42M)

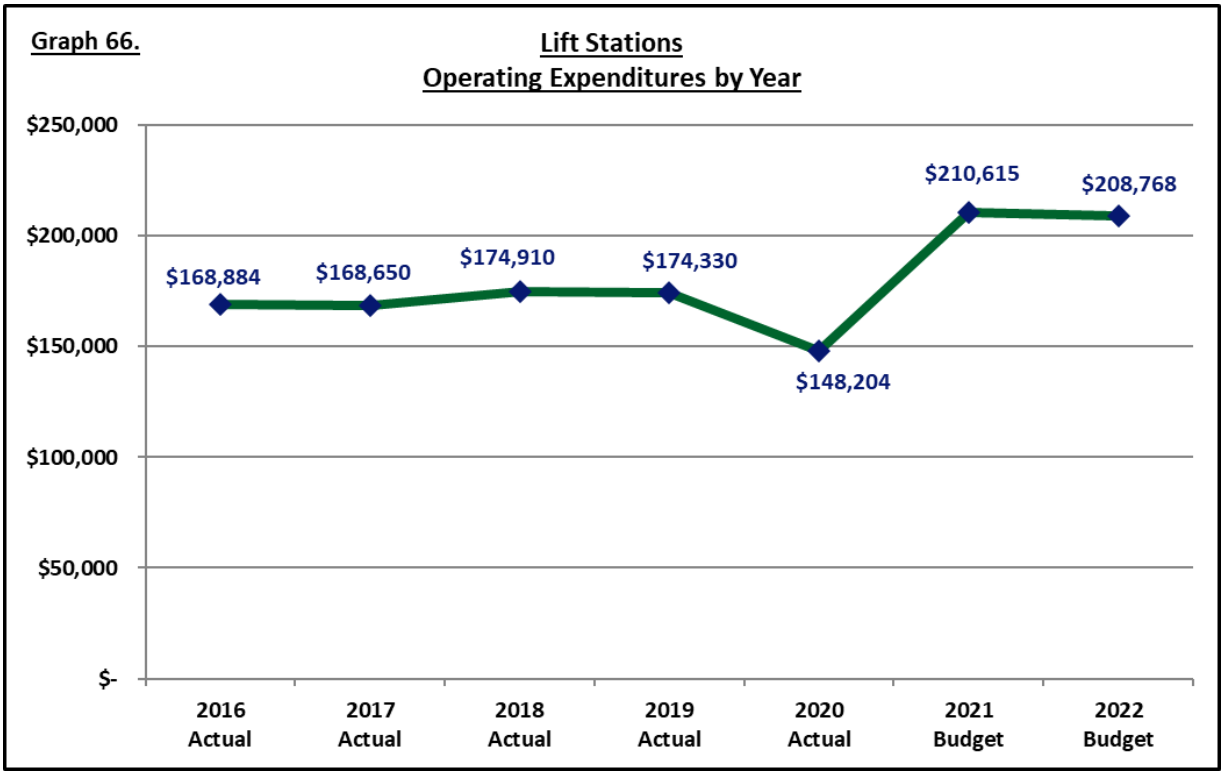
2021 ACCOMPLISHMENTS

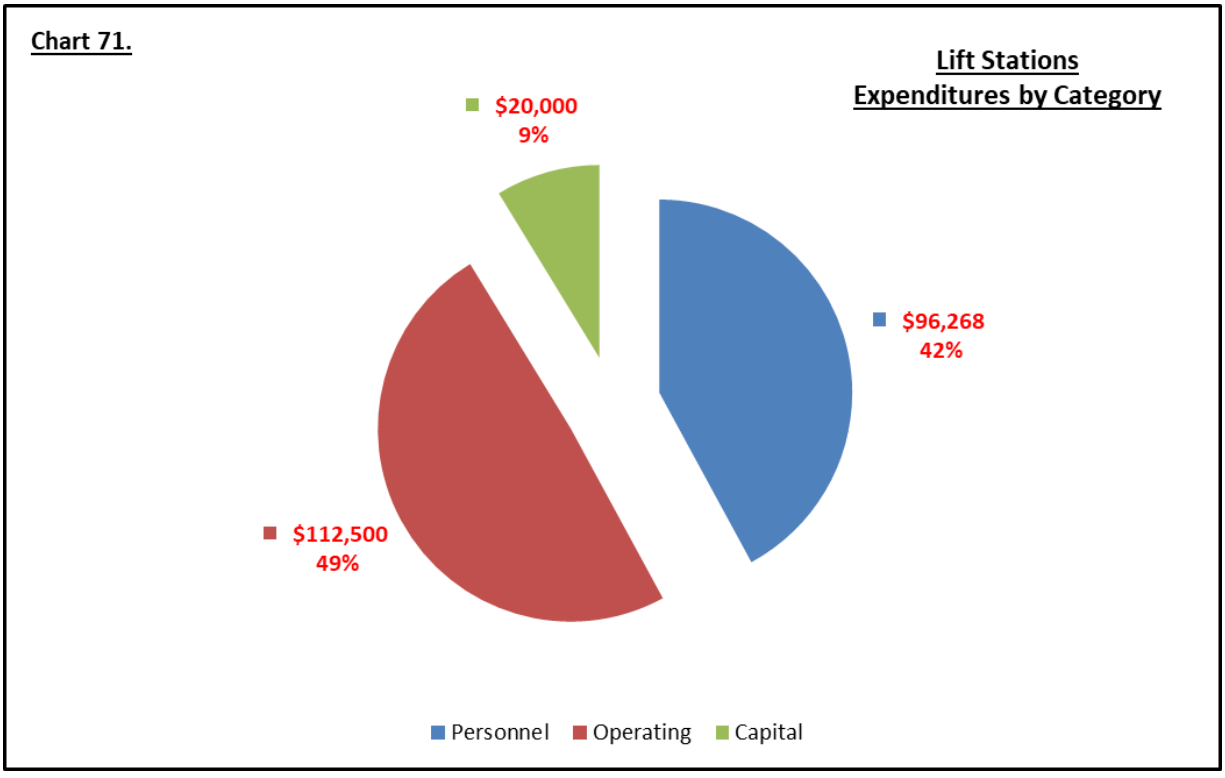
- Replacement of flow meter remote converters at Lift Stations #1 (Waggoners Gap) and #2 (Ridge Street).
- Replaced the automatic transfer switch at Lift Station #5 (Chesterfield).
- Replaced the flat roof at Lift Station #2 (Ridge Street) with a peaked roof.

2022 GOALS

- Replace the flat roof at Lift Station #3(South Spring Garden Street) with a peaked roof.

FINANCIAL SUMMARIES





FUNCTION OVERVIEW

Function Snapshot	
Department	Public Works
Applicable Funds	Sewer
Budget In Total	$1,871,375
Operating Budget	$1,246,375
Capital Budget	$625,000
Full-Time Employees	8

The Wastewater Treatment Plant budget is responsible for the funding of the operation and maintenance of all sewage treatment processes, equipment, grounds and buildings at the Carlisle Regional Water Pollution Control Facility. The primary function of the wastewater plant is for the treatment of wastewater received from the regional collection system. Wastewater received at the plant is subjected to a three-stage treatment process which includes: (1) the settlement of solid matter, (2) the degradation of organic impurities through biological and chemical processes and (3) filtration and disinfection through chlorination. The treated wastewater is discharged into the Conodoguinet Creek while solid matter is condensed into a bio-solids that is stabilized through the addition of lime. Once stabilized, the bio-solids are trucked to permitted farm sites and either surface applied or injected into the soil as a fertilizer and soil conditioner. Under regulations of the Pennsylvania State Department of Environmental Protection and the Federal Environmental Protection Agency, all treatment processes are continuously monitored to ensure that discharged substances meet established pollutant concentration standards.

SERVICES PERFORMED

- Measure and record influent and effluent flows ultrasonically
- Screening and grit removal of wastewater
- Process wastewater using quiescent circular tanks
- Phosphorus reduction using anoxic, anaerobic and aerobic zones
- Process wastewater through filters
- Chlorine disinfection of wastewater
- Lime treatment of biosolids

BUDGETARY ACTIVITIES

- Wastewater Treatment Plant (42P)



2021 ACCOMPLISHMENTS

- Replaced the John Deere zero turn mower
- Rebuilt one digester mixer motor
- Cleaned accumulated debris in wet well
- Replaced the Main Control Building gas detection system
- Replaced the BNR dissolved oxygen probes
- Purchased one half of the filter unit panels
- Replaced two valve actuators
- Replaced the wet well exhaust fan

Function Statistics			
	2022 Budgeted	**2021 Estimated**	**2020 Actual**
Wastewater Treated (billion gallons)	1.200	1.024	1.023
Average Gallons Per Day Treated	3,287,671	2,805,863	2,794,148
Chemical Costs Per Million Gallons (The chemical cost per million gallons is based on the lime, alum, chlorine, hydrogen peroxide, odor control agents and bio-augmentation liquid used in the treatment process.)	$138.08	$125.53	$133.89

2022 GOALS

- Cleaning, removal and disposal of the accumulated wet well debris.
- The replacement of the John Deere tractor/loader.
- The purchase of spare VFDs for various plant equipment (if needed).
- The purchase of valve actuator parts for rebuilding other units (if needed).
- The replacement of indoor lights with new LED lights.
- The replacement of one filter feed pump.
- The purchase of a new steam power washer.
- The replacement of the remaining filter unit panels.
- The replacement of six (6) valve actuators.

Graph 67.

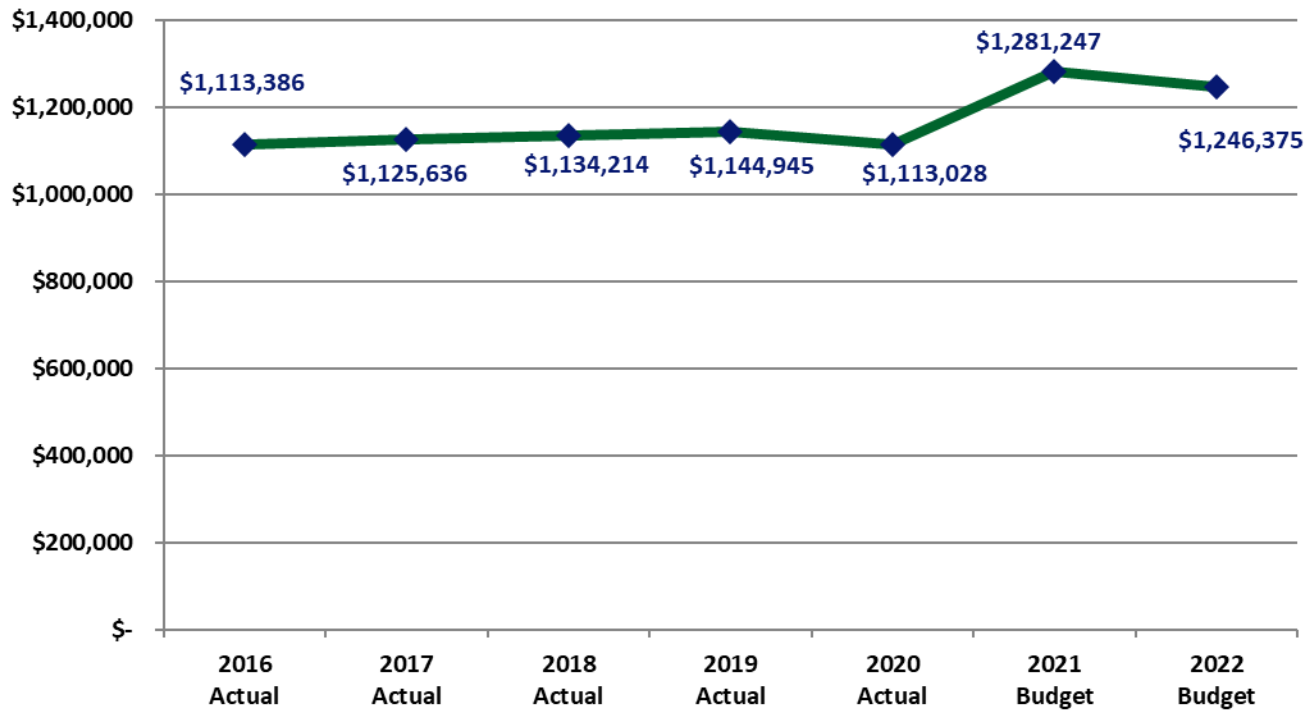
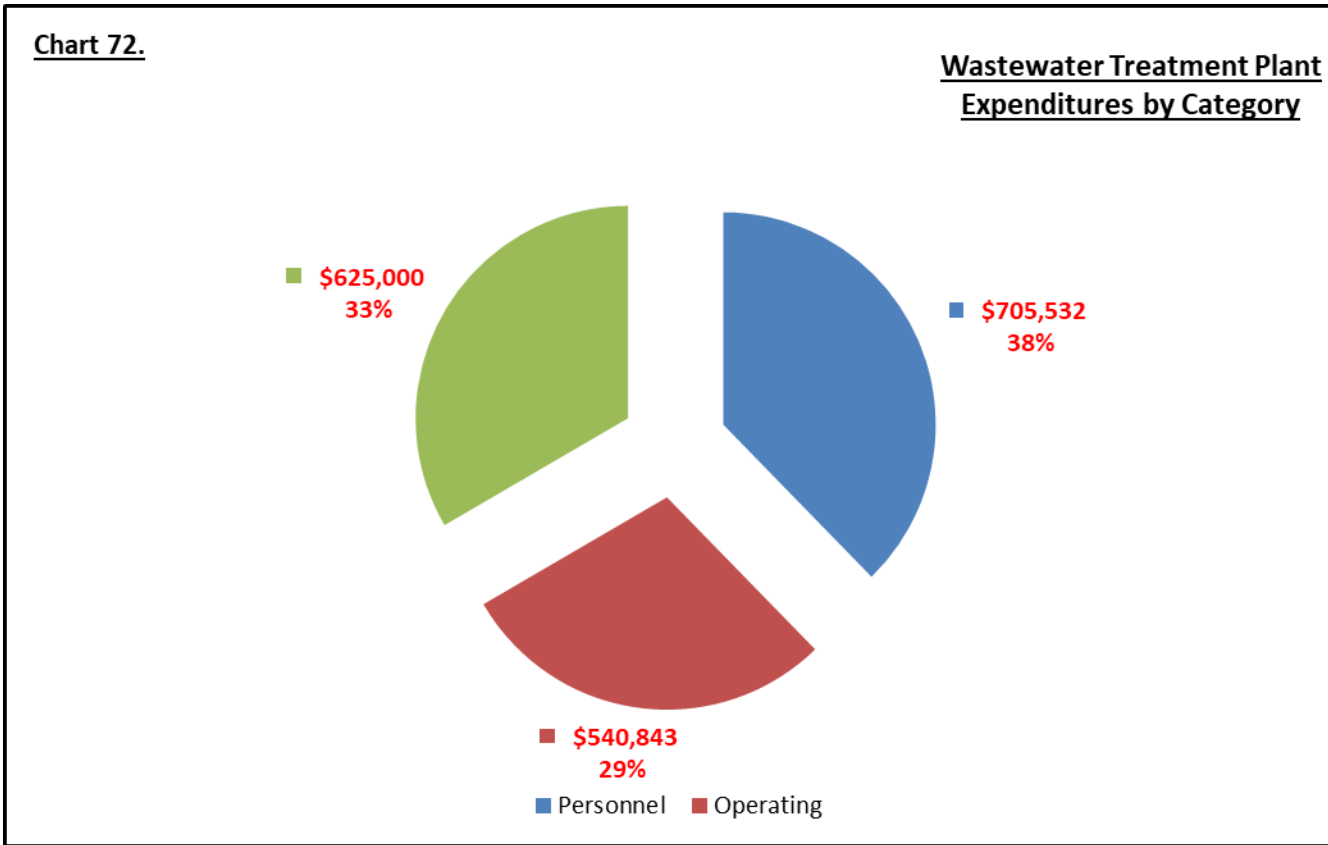


Chart 72.



FUNCTION OVERVIEW

Function Snapshot	
Department	Public Works
Applicable Funds	Sewer
Budget In Total	$908,919
Operating Budget	$623,919
Capital Budget	$285,000
Full-Time Employees	3.50

The Biosolids Program's primary responsibility is to produce and land apply biosolids that meet Class B quality criteria for pathogen reduction and inorganic metals content as established by state and federal agencies. This allows for the beneficial and environmental recycling of biosolids on Pennsylvania Department of Environmental Protection (DEP) approved farmland. The Borough currently has 30 permitted farms in its program with 2,838 DEP approved acres for biosolids applications throughout Cumberland County.

SERVICES PERFORMED

- Operate and maintain biosolids application trucks and equipment.
- Operate and maintain Belt Filter Press used for production of dewatered biosolids.
- Hauling and application of liquid biosolids and dewatered biosolids.
- Regulatory reporting to EPA and PA DEP on biosolids applications.
- Calculate and maintain all agronomic loading and pollutant loading records for each field receiving biosolids.



BUDGETARY ACTIVITIES

- Bio-Solids Removal (42S)

2021 ACCOMPLISHMENTS

2021 Goal	Actions Completed During 2021
Haul and land apply 7,500,000 gallons of liquid biosolids.	Projected to apply over 7,000,000 gallons of liquid biosolids.
Haul and land apply 1,000 tons of dewatered biosolids.	Land applied 400 tons of dewatered biosolids.
Replace tractor truck #56.	CIP to replace this truck temporarily set back to a future year.

Maintain perfect compliance record with PA DEP and EPA biosolids regulations.	Maintained a perfect compliance record with PA DEP and EPA biosolids regulations.
Permit one new farm for biosolids applications.	Permitted two new farms through co-op with Material Matters at minimal costs to Borough.
Complete biosolids process update for achieving Class A Biosolids.	Review of process to meet Class A biosolids criteria not completed.

2022 GOALS

- Haul and land apply 7,500,000 gallons of biosolids.
- Haul and land apply 1,000 tons of dewatered biosolids.
- Replace tractor Truck #56.
- Maintain perfect compliance record with PA DEP and EPA biosolids regulations.
- Complete evaluation to establish approach to achieve Class A Biosolids quality criteria.

FINANCIAL SUMMARIES

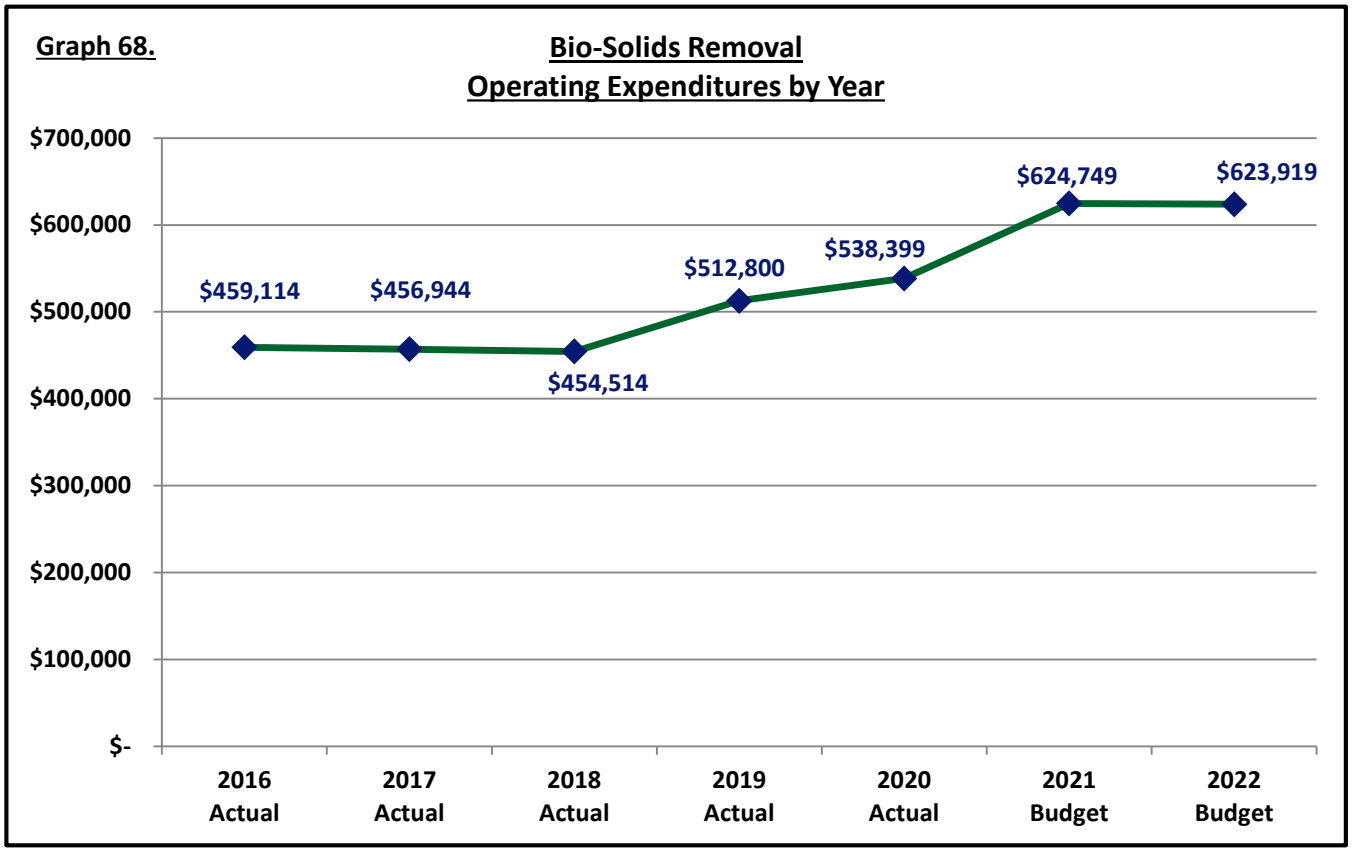
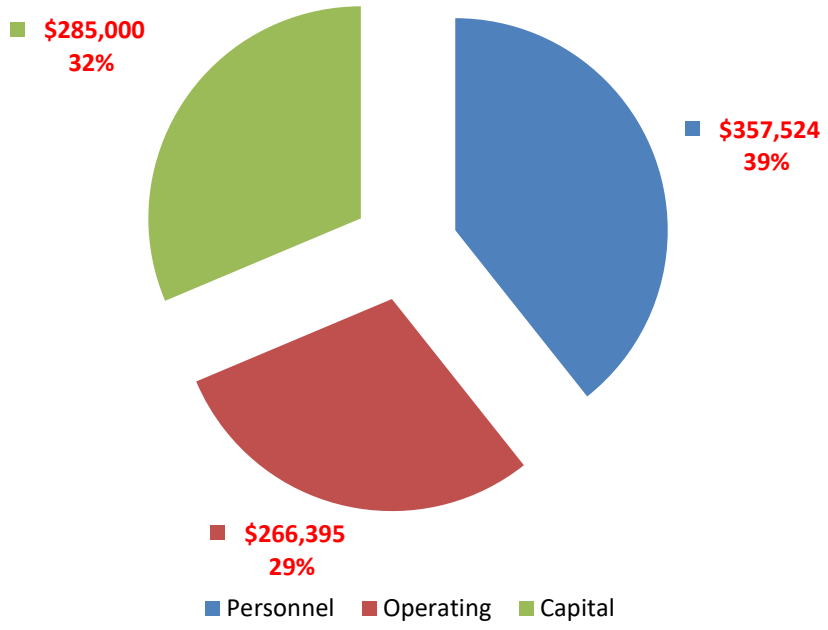


Chart 73.

Bio-Solids Removal Expenditures by Category



FUNCTION OVERVIEW

The field operations division is responsible for the daily direction, planning, coordination, and supervision of numerous and essential transportation and public works services in various areas including street and parking lot maintenance, and storm damage cleanup. This division is also responsible for fleet and facility maintenance. Public Works staff take the lead in cooperation with Water Resources Field Operations on implementing snow and ice control measures during winter storm events.

Function Snapshot	
Department	Public Works
Applicable Funds	General; Capital Projects; Highway Aid
Budget In Total	$1,309,240
Operating Budget	$476,740
Capital Budget	$832,500
Full-Time Employees	4.96

SERVICES PERFORMED

- repair and maintenance of borough roadways and avenues
- pothole patching
- utility repair/black top patching
- new curb blacktop patching
- emergency response
- sinkhole repair
- snow & ice control
- posting for Carlisle Car Show events
- maintenance and repair of borough vehicles
- upgrade and reconstruction of pedestrian curb ramps



BUDGETARY ACTIVITIES

- Public Works Field Operations (430)

2021 ACCOMPLISHMENTS

- repaired potholes throughout Borough
- Performed base restoration and wearing surface repairs on older borough utility street cuts, reducing the number of outstanding street cuts requiring restoration by more than 90 percent
- Performed street patching adjacent to completed curb repairs
- Performed brush pick up
- Performed leaf pick up

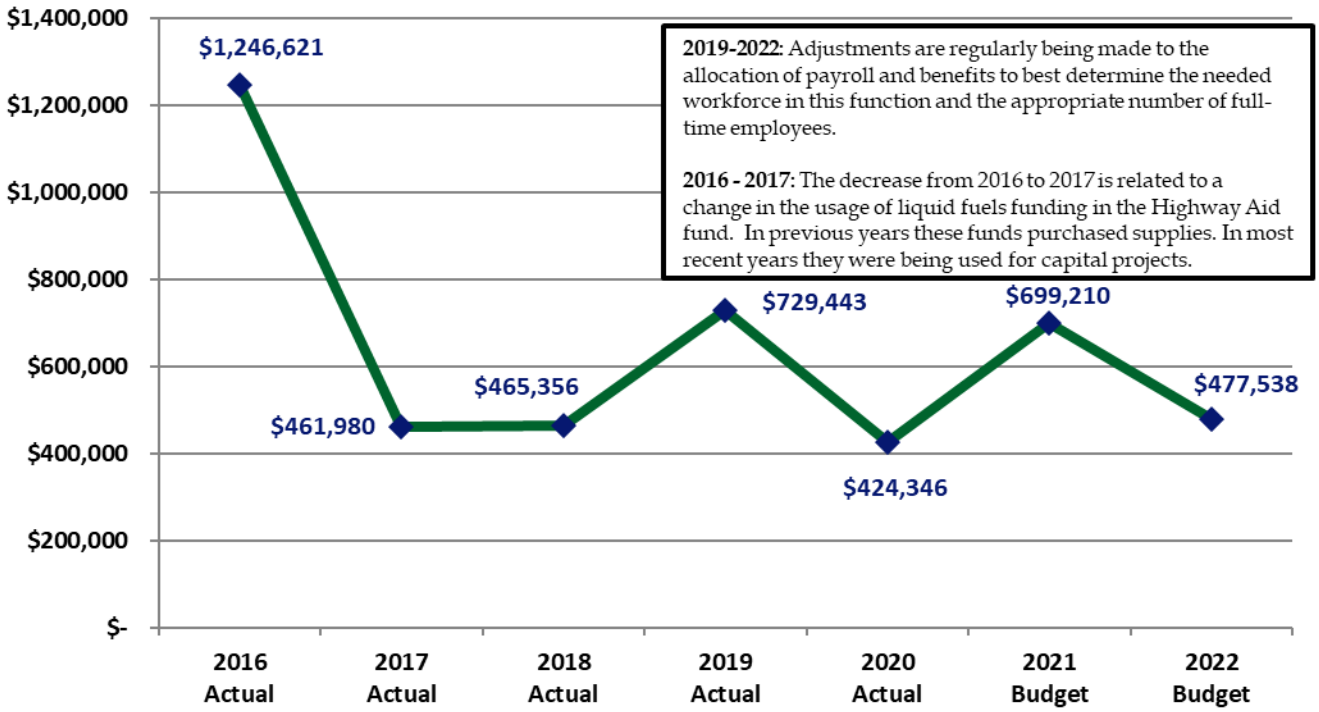
- Assisted with 2021 street milling & paving program and completed needed base repairs and crack sealing prior to ultra-thin wearing course application by contractor
- Completed construction of two new offices on second floor of Borough hall and renovations to Town hall meeting room and HR Department office
- Managed vehicle and equipment maintenance services with contract maintenance garages.
- Performed upgrade to entrance gate and tied new gate into emergency generator electrical supply line
- Oversaw installation of security upgrades at field operations garage site

2022 GOALS

- Evaluate need for structural repairs at borough garage
- Perform roadway assessment and prioritization for next 5-year roadway CIP in cooperation with borough engineering staff
- Train maintainers on equipment usage
- Explore procedural changes to boost efficiency, including expanded use of electronic work orders and incorporation into GIS based mapping database
- Explore new equipment options
- Calibrate and repair as needed road salt application equipment to reduce overdosing of salt for snow and ice control
- Maintain street restoration backlog for borough utilities to less than 6 months
- Increase the percentage of pedestrian curb ramp upgrades completed by Borough staff compared to those completed by an outside contractor
- Resume annual curb painting program

Graph 46.

Public Works Field Operations Operating Expenditures by Year

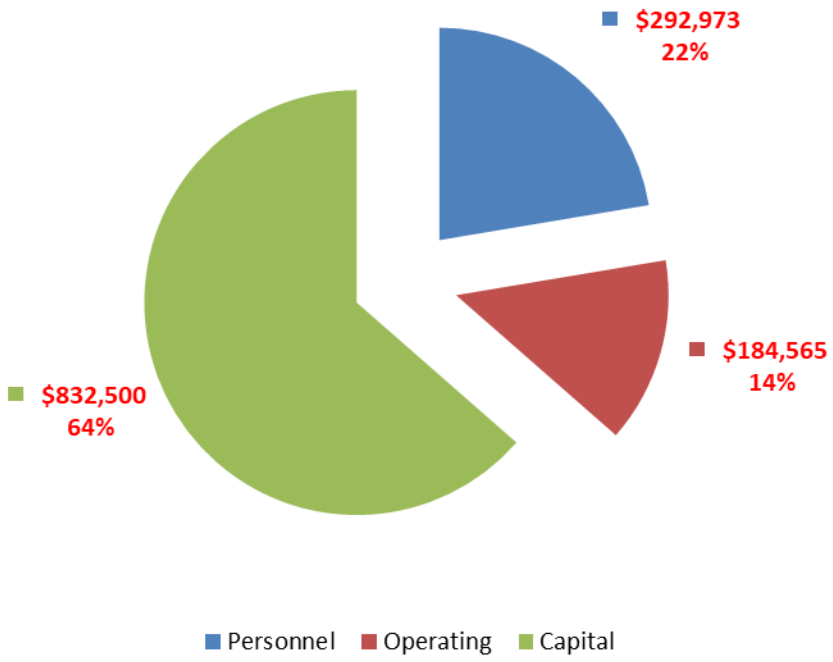


2019-2022: Adjustments are regularly being made to the allocation of payroll and benefits to best determine the needed workforce in this function and the appropriate number of full-time employees.

2016 - 2017: The decrease from 2016 to 2017 is related to a change in the usage of liquid fuels funding in the Highway Aid fund. In previous years these funds purchased supplies. In most recent years they were being used for capital projects.

Chart 50.

Public Works Field Operations Expenditures by Category



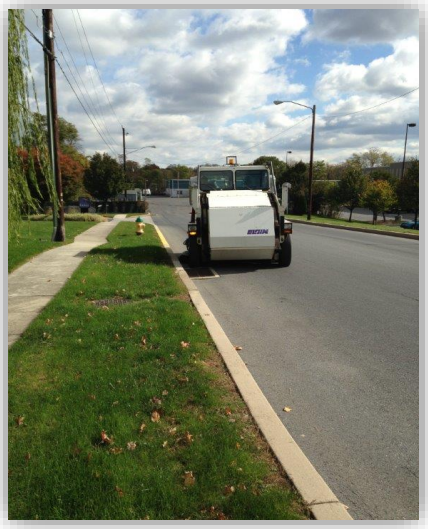
FUNCTION OVERVIEW

Function Snapshot	
Department	Public Works
Applicable Funds	Stormwater
Budget In Total	$137,951
Operating Budget	$137,951
Capital Budget	$ -
Full-Time Employees	1

The primary responsibility of the street cleaning division is to maintain the durability of road surfaces, slow roadway deterioration and add to a clean and safe community environment. Weekly street cleaning operations consist of sweeping the downtown area three days a week. All other roadways are swept according to posted signage Monday through Thursday, with the exception of residential developments, which are swept once a month, usually on Friday. The seven municipal parking lots are also cleaned once a week and the parking garage is cleaned once a month.

SERVICES PERFORMED

- Regularly clean Borough's:
  - 57.6 miles of local streets
  - 12.46 miles of state highways
  - seven municipal parking lots
  - parking garage



BUDGETARY ACTIVITIES

- Street Cleaning (431)

2021 ACCOMPLISHMENTS

- swept Borough road surfaces as weather allowed
- disposed of street sweeping debris in accordance with MS4 Permit requirements
- conducted additional sweeping after downtown events
- Modified sweeping schedule to continue operations during COVID-19 and adjustments to on-street parking restrictions

2022 GOALS

- complete street cleaning operations based on existing ordinance and schedule
- provide weekly surface cleaning for the Boroughs seven parking lots
- provide monthly parking garage cleaning
- evaluate sweeping schedule to maximize route efficiency

Graph 47.

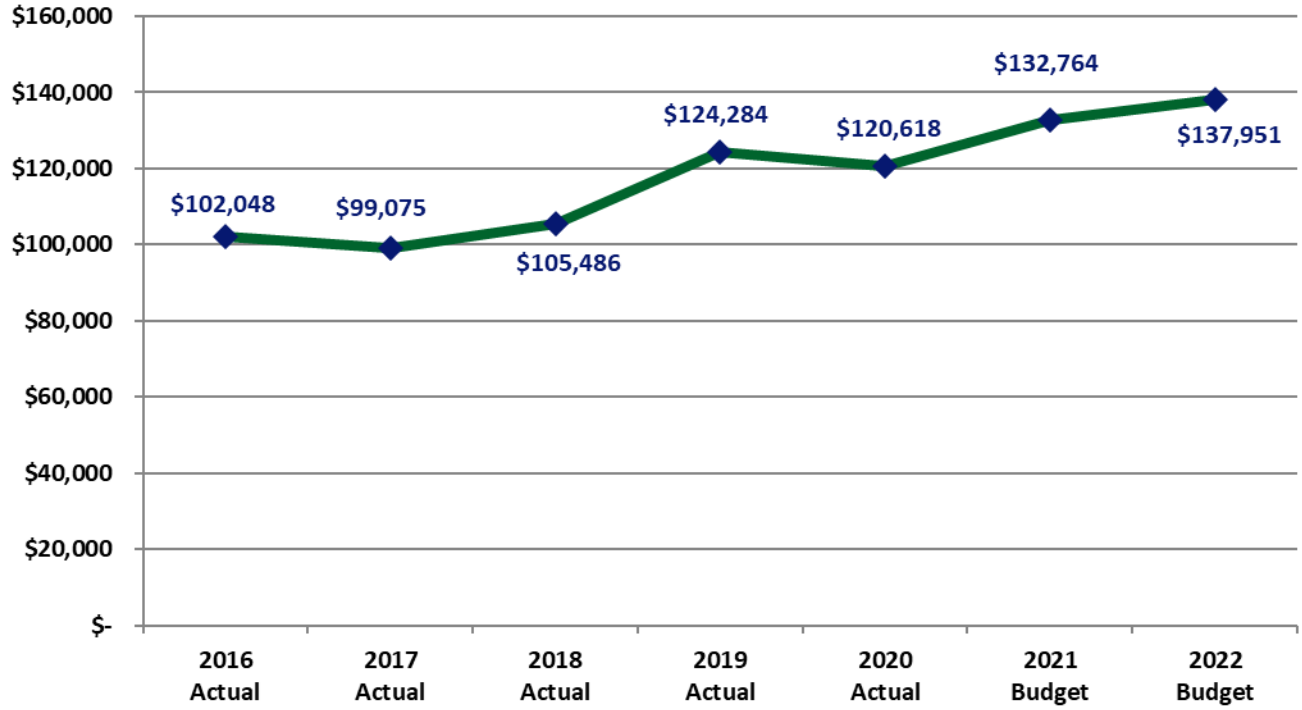
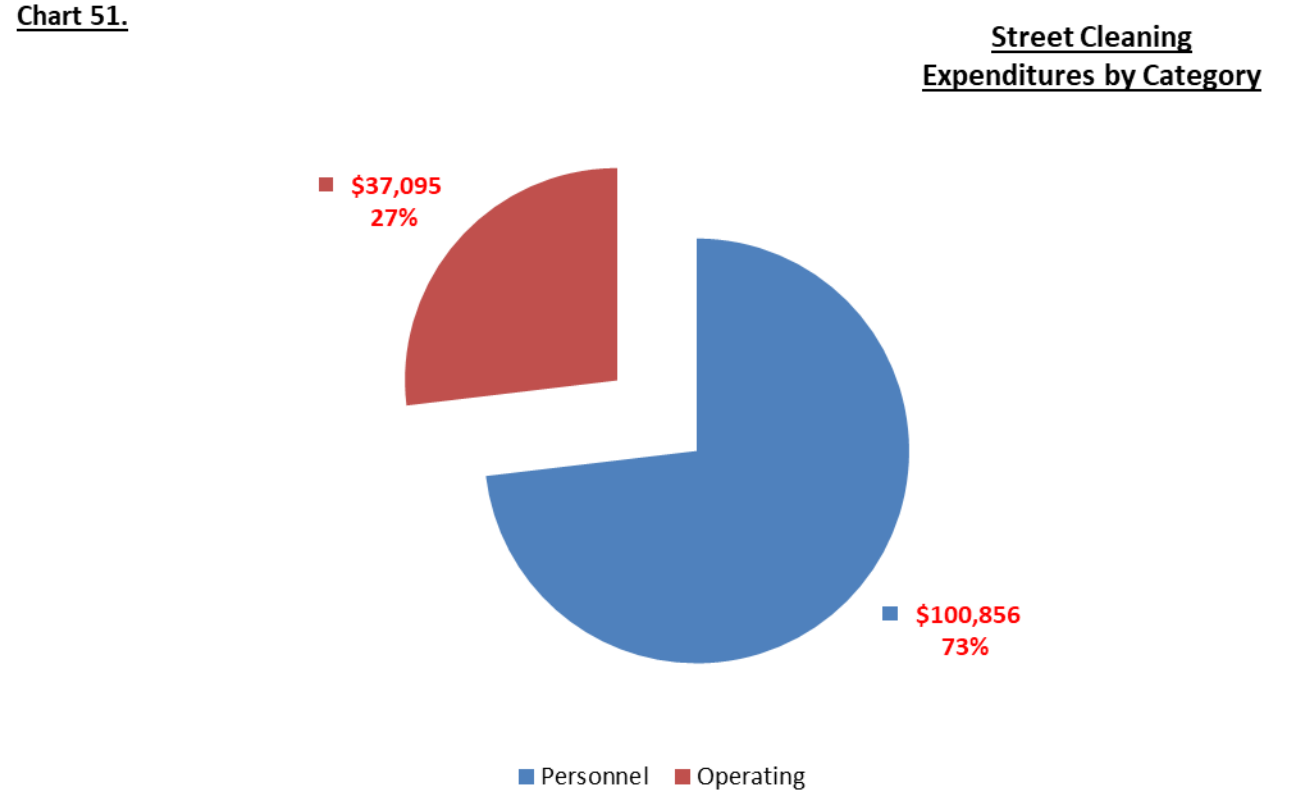


Chart 51.



FUNCTION OVERVIEW

The traffic control division's responsibilities are to perform minor repairs to the Borough's 43 traffic signals and maintain regulatory street signs and pavement markings to ensure that the users of Borough's roadways enjoy a safe and efficient transportation system.

Function Snapshot	
Department	Public Works
Applicable Funds	General; Capital Projects
Budget In Total	$551,524
Operating Budget	$301,524
Capital Budget	$250,000
Full-Time Employees	1.60

SERVICES PERFORMED

- routine maintenance of signs and traffic signals
- installation of signs and traffic delineation devices
- painting crosswalk, curbs, center lines, school markings, and other pavement markings
- maintain 15 police security cameras
- establish roadway detour signing for special events and roadway emergencies as needed

BUDGETARY ACTIVITIES

- Traffic Control (433)



2021 ACCOMPLISHMENTS

- painted all private and public handicapped parking spaces
- coordinated traffic control with the police department and DCA for downtown events
- completed signal maintenance in accordance with PennDOT permits through use of an outside contractor and Borough staff
- established all school zones (signage/painting)
- installed audible crosswalk controls at signalized intersections around Dickinson College campus
- maintain "Welcome to Carlisle" signs
- secured Green Light Go grant funding for the upgrade of the adaptive traffic controllers along the Hanover and High Street corridors to include infrared detection instead of older camera technology
- replaced warned out road diet thermoplastic markings with new thermoplastic marking

2022 GOALS

- complete the painting of all pavement markings
- continue sign inventory
- complete signal maintenance in accordance with Penn DOT permits
- ensure all pedestrian crossing signals are functional
- complete upgrade to traffic signal system at intersection of W. High and Pitt Street
- replace traffic signal cameras along High and Hanover Street corridors with infrared detection
- replace outdated equipment at one signalized intersection per year
- explore purchasing thermoplastic machine to reduce the cost/maintenance of current crosswalk line painting

FINANCIAL SUMMARIES

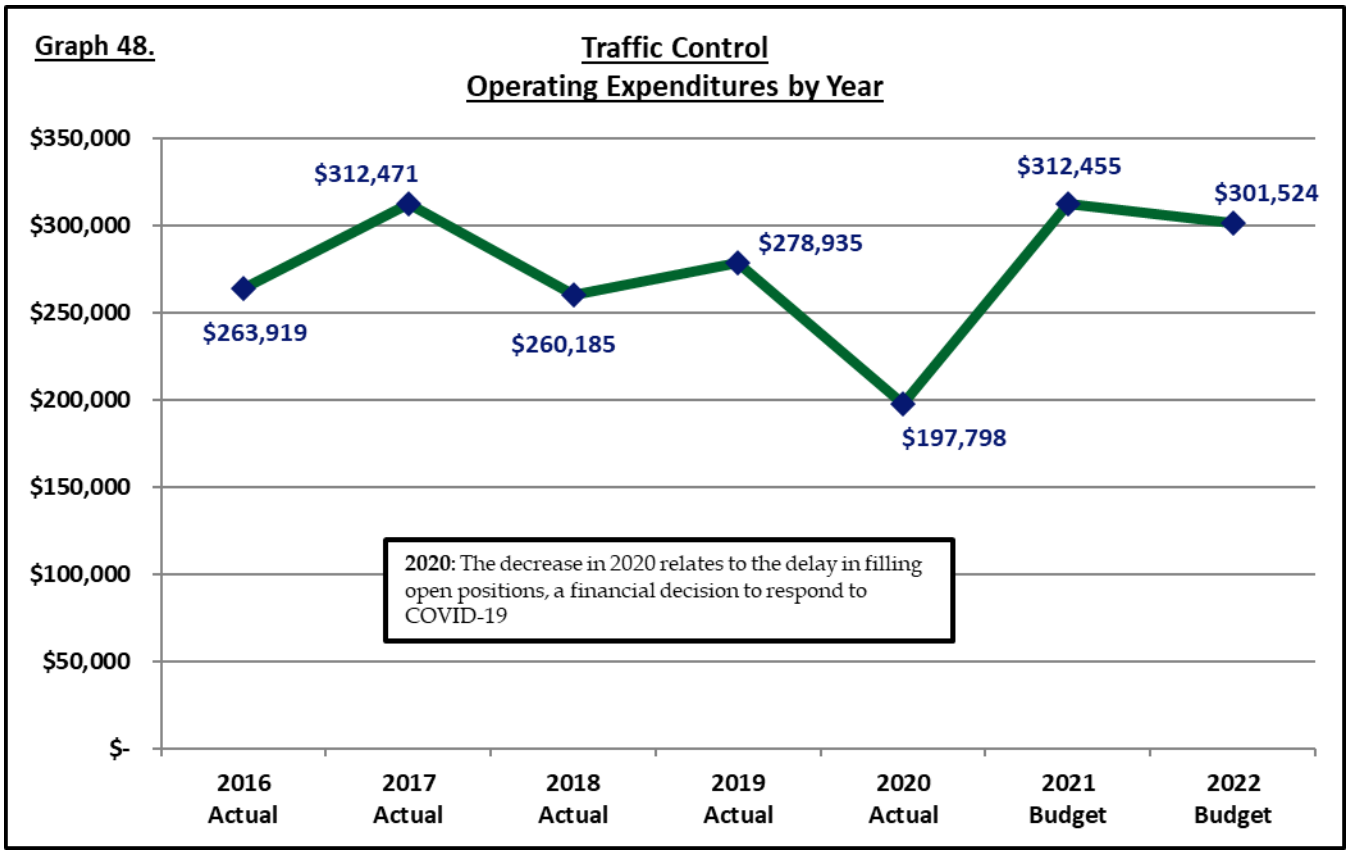
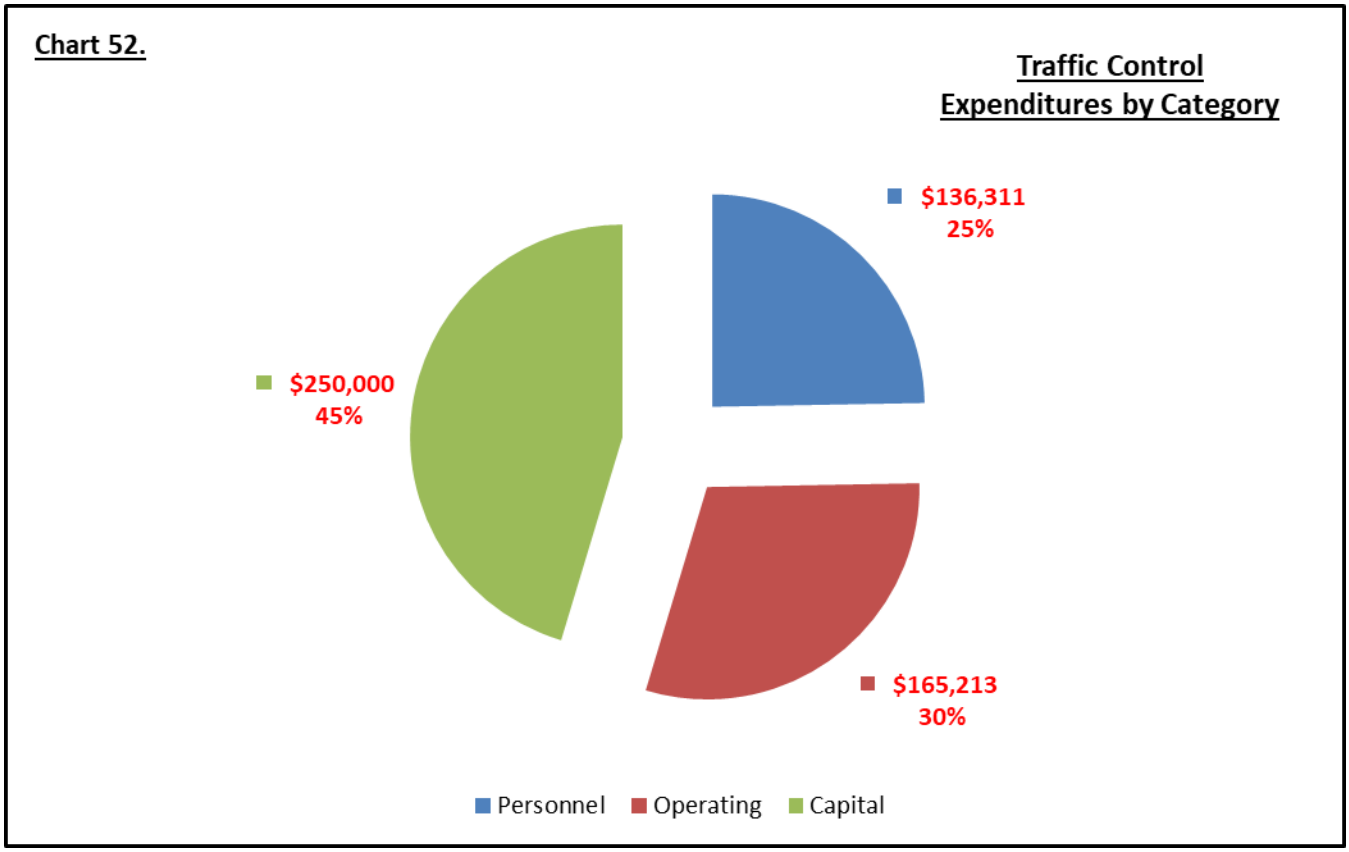


Chart 52.


Traffic Control
Expenditures by Category
$136,311
25%
$250,000
45%
$165,213
30%
Personnel
Operating
Capital

FUNCTION OVERVIEW

The primary responsibility of the street lighting division is to maintain 317 Borough-owned street lights located mainly throughout downtown and at all signalized intersections. Street light lamps are either high-pressure sodium or LED, which increase light output enhancing nighttime safety while deterring crime and providing residents with an improved nighttime environment. PPL maintains approximately 1,183 additional streetlights throughout the Borough. The Borough pays PPL a monthly energy and maintenance fee for each light for the service.

Function Snapshot	
Department	Public Works
Applicable Funds	General; Capital Projects
Budget In Total	$336,804
Operating Budget	$286,804
Capital Budget	$50,000
Full-Time Employees	0.40

SERVICES PERFORMED

- perform maintenance and repair for all Borough-owned street lighting fixtures

BUDGETARY ACTIVITIES

- Street Lighting (434)



2021 ACCOMPLISHMENTS

- inspected quarterly borough-owned and PPL lights
- assisted other departments with electrical issues
- worked with PPL to complete 2nd phase of PPL owned street lights from HPS to LED light fixtures
- worked on replacement of underground wiring on N. Hanover Street

2022 GOALS

- complete replacement all underground wiring for the Borough-owned candlestick street lights located along High and Hanover streets
- complete maintenance and repair for all Borough-owned street lighting fixtures
- complete program to convert all Borough owned street lights to LED light fixtures for energy savings
- continue to work with PPL on cobra head replacement from HPS fixtures to LED

Graph 49.

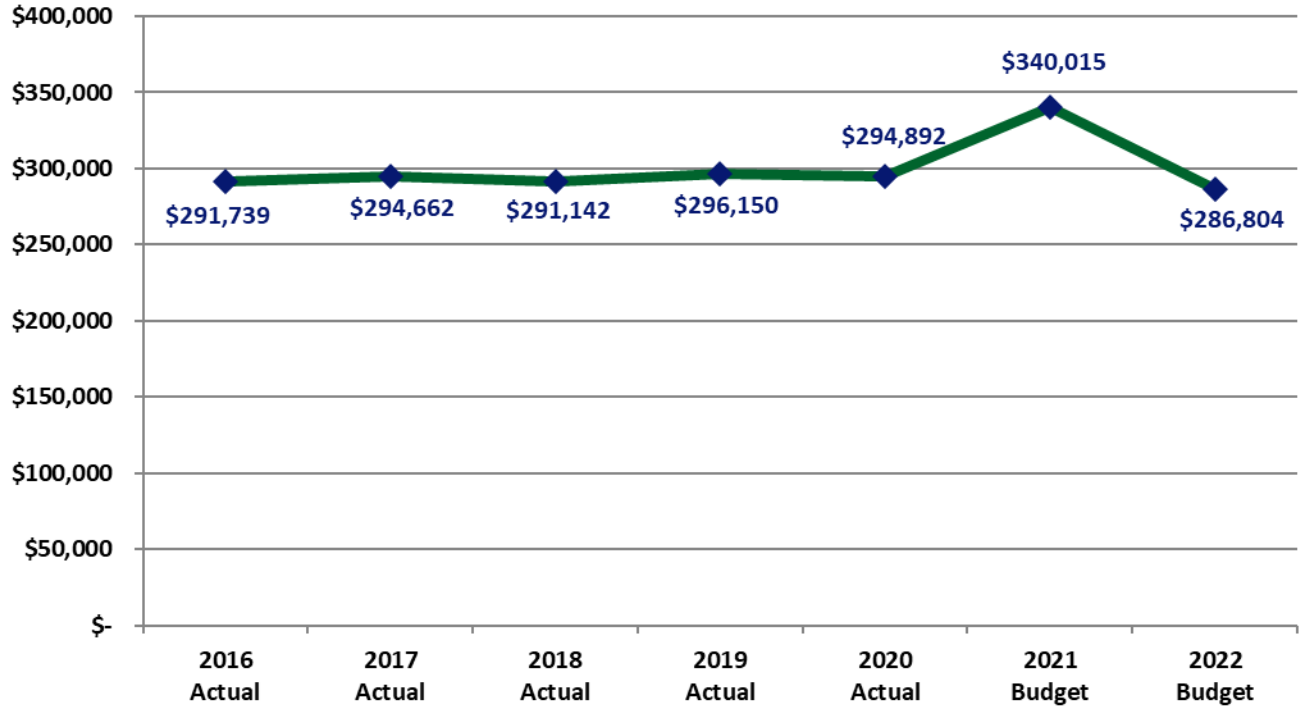
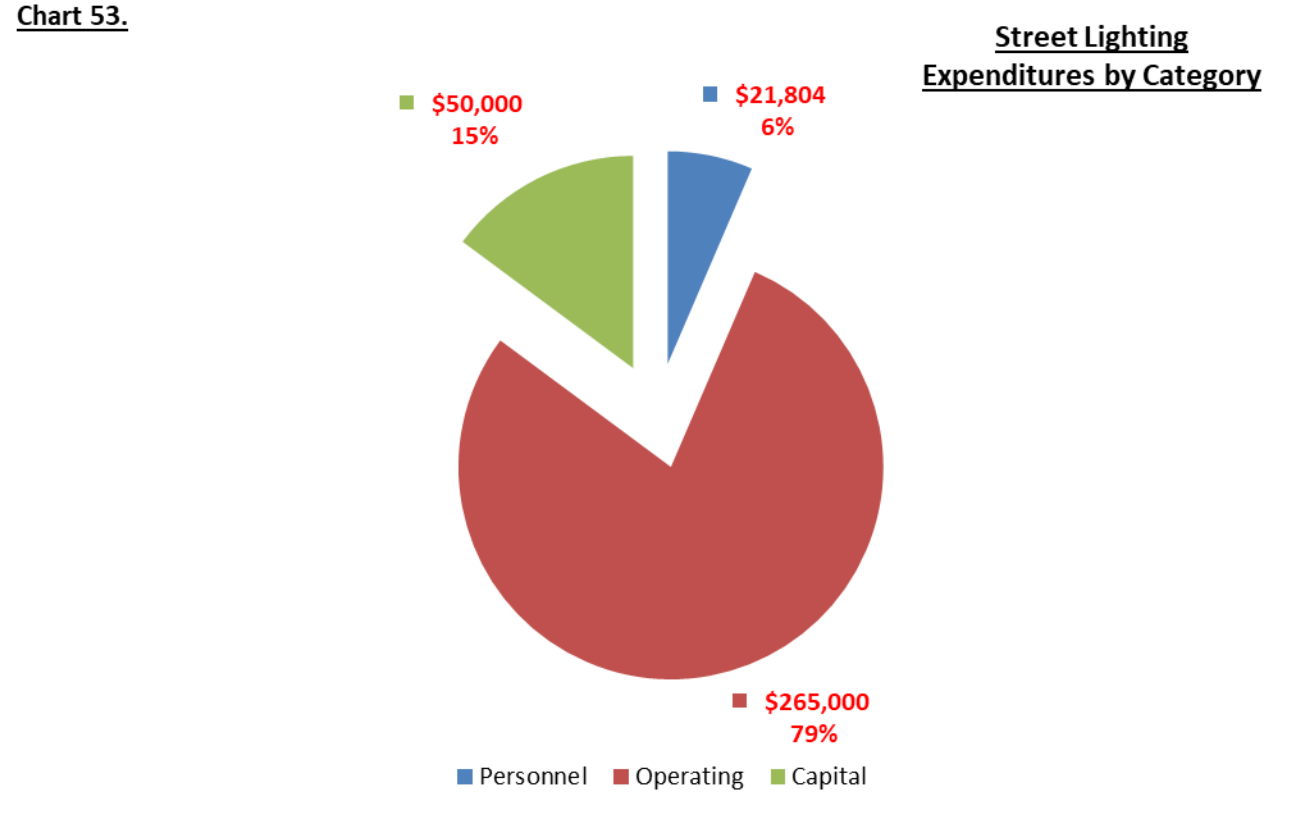


Chart 53.



FUNCTION OVERVIEW

Function Snapshot	
Department	Public Works
Applicable Funds	Water
Budget In Total	$178,132
Operating Budget	$178,132
Capital Budget	$ -
Full-Time Employees	.75

The Water Lab Division's primary responsibility is to ensure that water produced at the Water Treatment Plant meets or exceeds established federal and state standards for quality and potability to protect public health. Microbiological and inorganic chemical analyses are performed regularly on water treated at the plant and in the distribution system to ensure a safe water supply. The lab also provides certified drinking water and wastewater testing on a fee basis for a number of other public water supplies and dischargers throughout central Pennsylvania. The lab prepares and distributes annual water quality reports to not only our 6600 water customers but also to other potential users of the water; such as industries, schools, Dickinson College, nursing homes, and other community institutions, etc. Private well testing services for a number of drinking water contaminants are provided for the public of Cumberland and neighboring counties, on a fee basis which provides a revenue source to offset operational costs.

SERVICES PERFORMED



- Provide potable water for the Borough of Carlisle and small portions of North Middleton, South Middleton, and Middlesex Townships.
- Maintain regulatory compliance with all aspects of the Safe Drinking Water Act
- Prepare, publish and distribute the annual Water Quality Report that contains information on the source of our water, its constituents, and the health risks associated with any contaminants.
- Respond to customer inquiries related to water quality within 24 hours
- Lab testing to assure potable water throughout the water distribution system
- Bacteria and chlorine monitoring of drinking water
- Disinfection of new water lines

BUDGETARY ACTIVITIES

- Water Lab (44L)

2021 ACCOMPLISHMENTS

- Met all monitoring requirements of the Safe Drinking Water Act.
- Preserved the health and safety of lab staff and maintained our mission during the COVID-19 pandemic with creative scheduling and a significant increase in ongoing lab disinfection procedures.
- Maintained a viable inventory of drinking water sampling locations during the COVID-19 pandemic when access to a number of locations throughout the service area was limited.
- Continued to provide a local source for monthly-certified microbiological drinking water testing for existing clients, specifically other Public Water Supplies, during the COVID-19 pandemic.
- Successfully completed all annual proficiency testing requirements to maintain certification for drinking water microbiology and wastewater chemistry, microbiology and biosolids.
- The water system has maintained compliance with the new more stringent minimum chlorine residual requirement of 0.2 mg/L at all approved sample locations during the second full year of the more rigorous disinfection requirements.
- Retained certification as an accredited environmental testing laboratory after a successful 3-year lab audit conducted by PA DEP Bureau of Laboratories.
- Hired and initiated training of the new Laboratory Supervisor to replace the long term Laboratory Supervisor retiring September 30, 2021.

2022 GOALS

- Meet all state and federal regulations for the water supply.
- Continue to maintain the pool of outside testing clients by providing high levels of external customer service to assure a continuing outside testing revenue stream during the continuing pandemic.
- Maintain certification as an accredited environmental testing laboratory.
- Begin planning for EPA Lead and Copper Rule Revisions, Lead Service Line inventory, etc.
- Continue to successfully comply with Disinfection Requirements Rule mandate while keeping customer taste and odor drinking water complaints to a minimum.
- Enhance physical and employee security measures at the treatment plant and lab while maintaining efficient operation and a high level of customer service.
- Review and demo Laboratory Information Management Systems (LIMS) to modernize data collection and state reporting in the lab.

Graph 63.

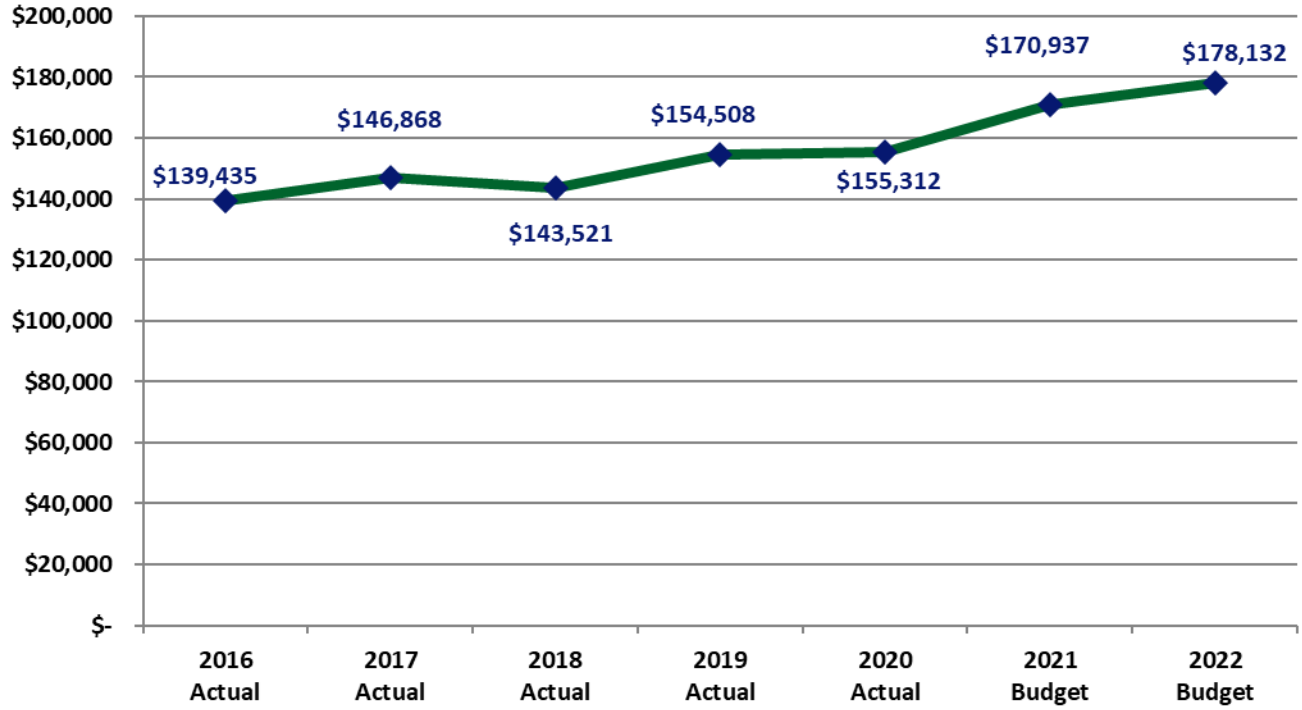
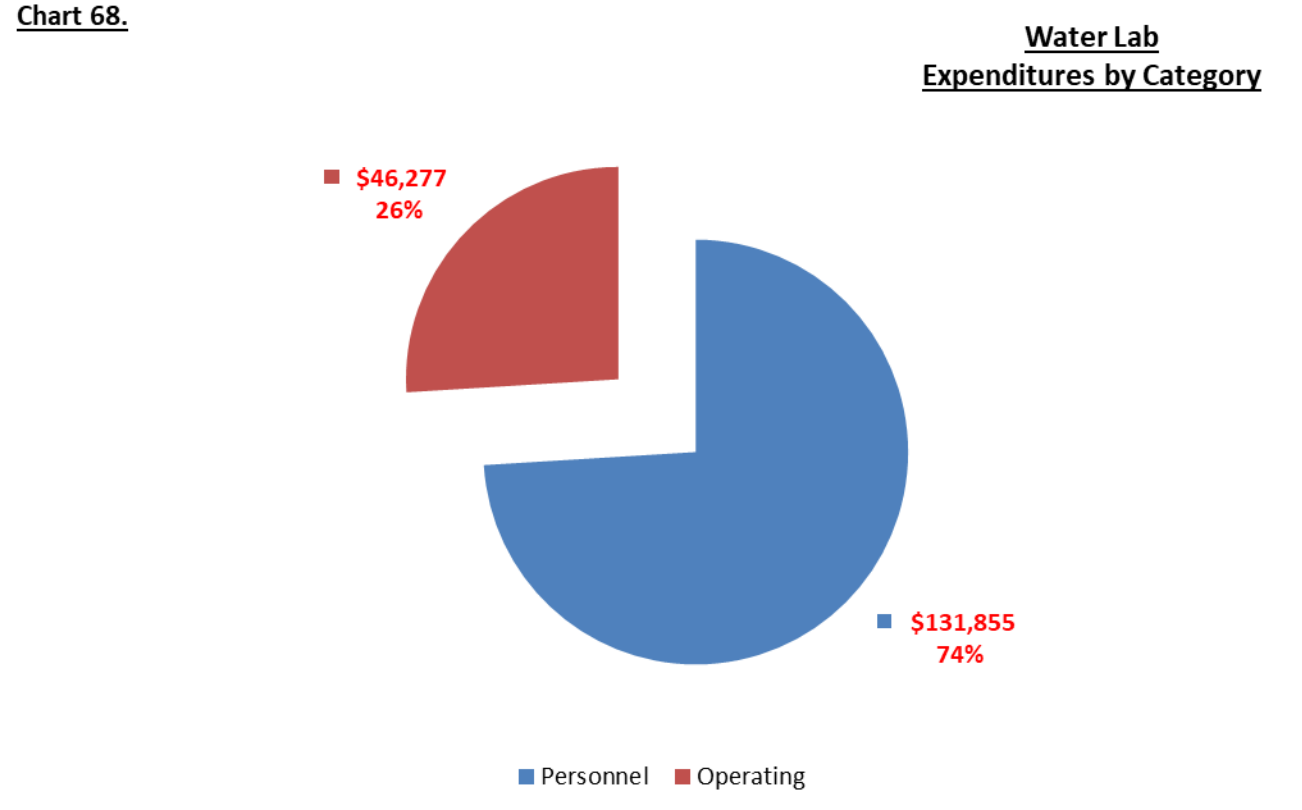


Chart 68.



FUNCTION OVERVIEW

The Carlisle Water Treatment System's primary responsibility is to ensure drinking water is safely and efficiently produced at a higher quality than the minimum state and federal regulations. Pennsylvania's Department of Environmental Protection is the primary entity responsible for regulating the plant. The treatment plant, pump station, and water tanks are operated for optimal daily results and maintained for preservation of long term water supply reliability.

Function Snapshot	
Department	Public Works
Applicable Funds	Water
Budget In Total	$3,258,197
Operating Budget	$1,517,697
Capital Budget	$1,740,500
Full-Time Employees	8.4

SERVICES PERFORMED

- Maintain governmental compliance through a monthly reporting process
- Provide continuous water service, 24 hours per day / 365 days per year
- Meet internal filtration and disinfection goals as adopted from the Partnership for Safe Water optimization program
- Zero loss-time work related injuries by prioritizing safety
- Completion of continuing education training by 100% of certified personnel

BUDGETARY ACTIVITIES

- Water Treatment Plant (44P)

2021 ACCOMPLISHMENTS

- Maintained complete regulatory compliance
- Installed security cameras at key locations around facilities
- Repaired and stabilized creek bank adjacent to headrace facility
- Installed new chemical containment wall and replaced chemical feed pumps

2022 GOALS

- Meet all state and federal regulations for the water supply
- Optimize treatment to meet Partnership for Safe Water benchmarks
- Provide a safe working environment with no work related injuries
- Keep all equipment in good working order and maintain Operator Certified workforce
- Repaint Ridge Street Water Storage Tank
- Complete upgrades to sludge transfer station/replace old infrastructure

Graph 64.

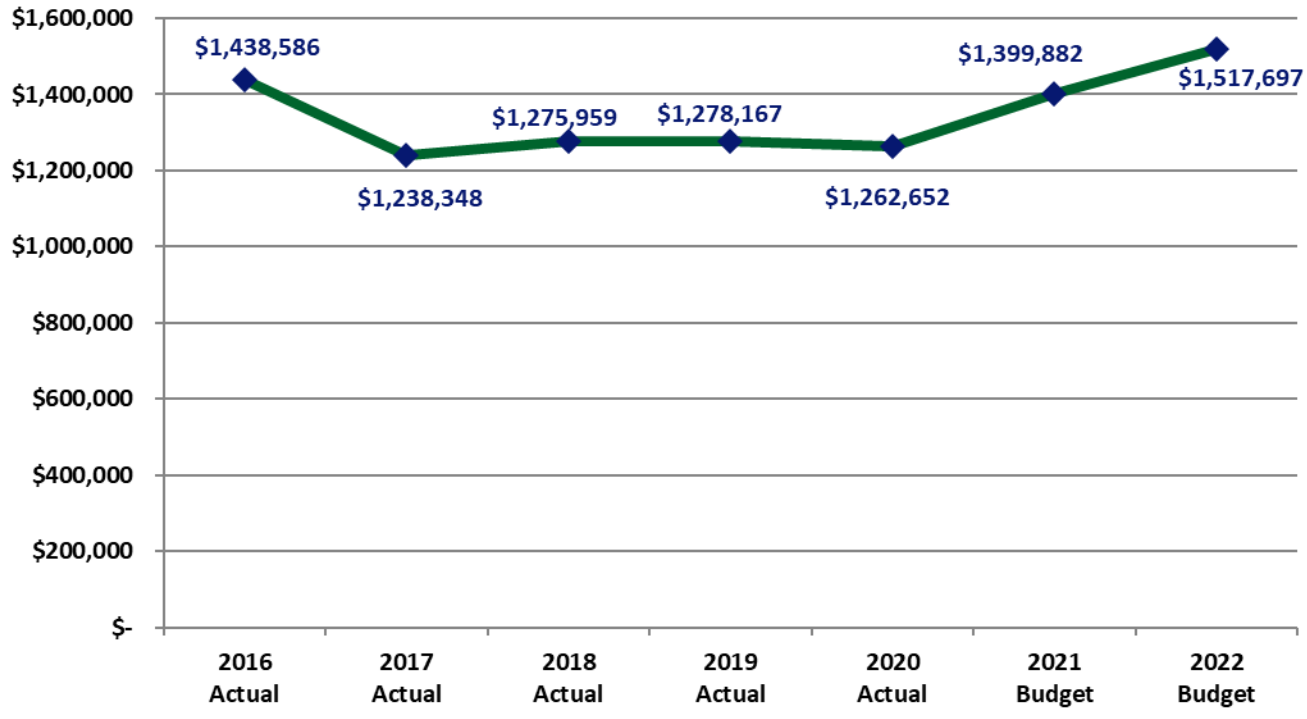
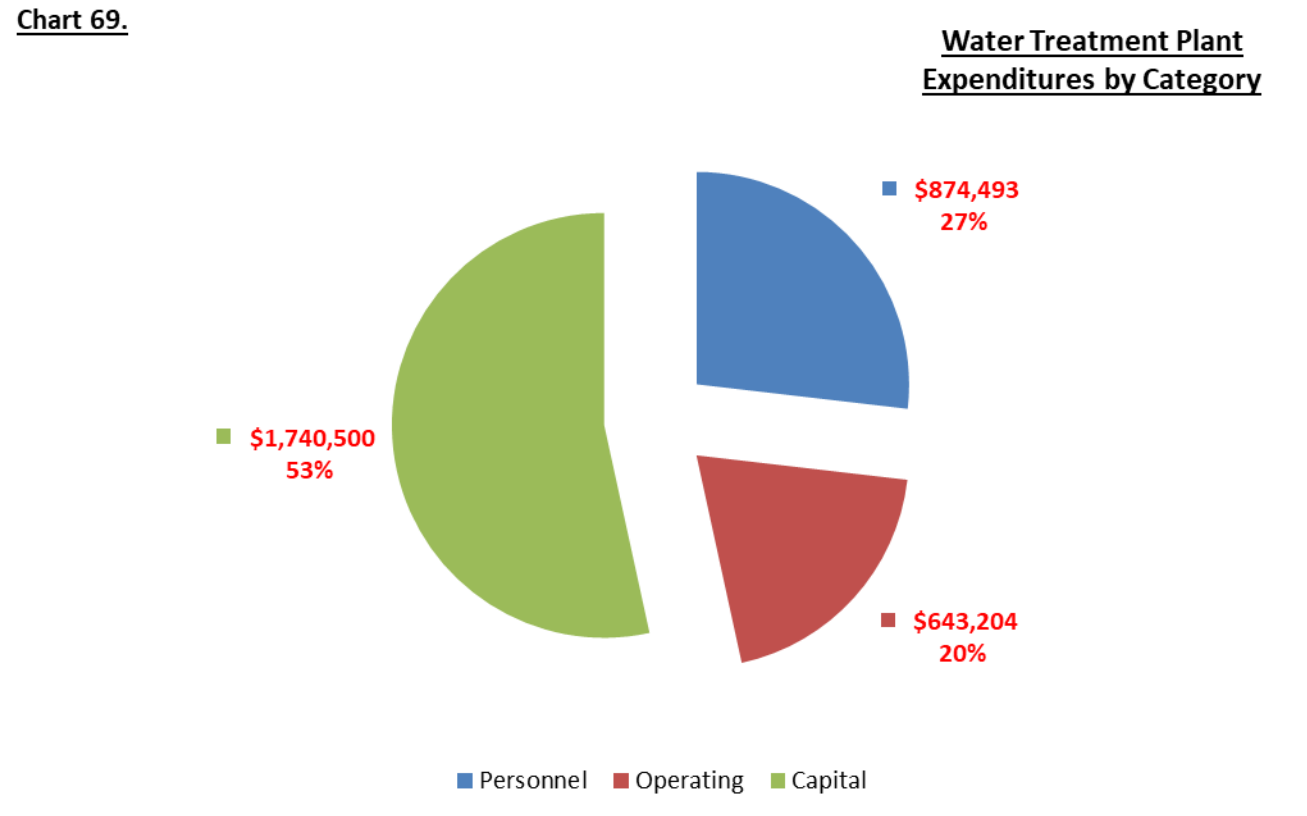


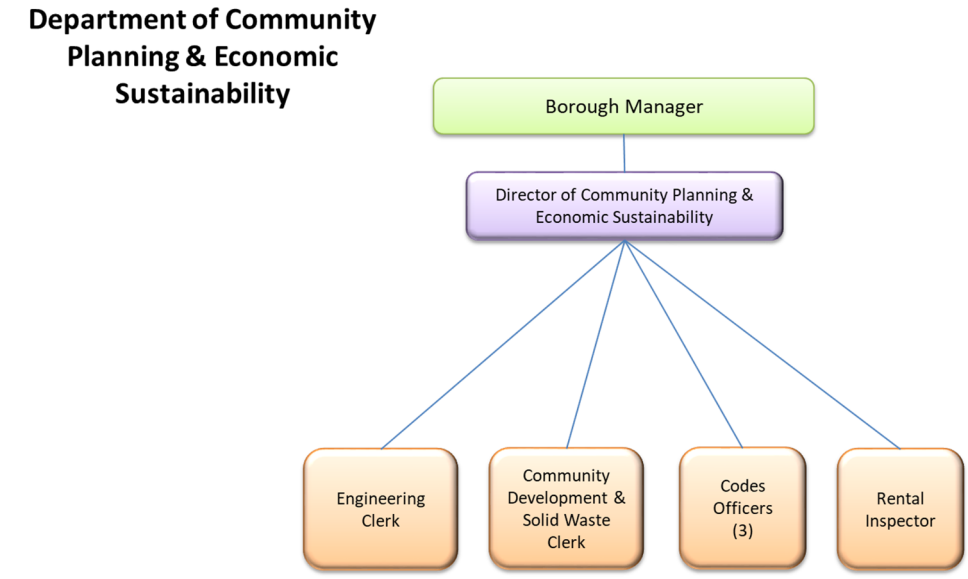
Chart 69.



Department of Community Planning & Economic Sustainability

Carlisle All-America City 2021

Chart 62.



DEPARTMENT OVERVIEW

The Borough of Carlisle Community Planning & Economic Sustainability Department works to create a healthy, safe, and sustainable community of choice through leadership, education, partnerships, and stewardship of resources and assets.

Department Snapshot	
Applicable Funds	General; Capital Projects
Budget In Total	$5,922,455
Operating Budget	$604,455
Capital Budget	$5,318,000
Full-Time Employees	5.17

The department has several areas of focus including land use, planning, and zoning, the investment of federal, state, and local grant funds into neighborhoods, historic preservation, economic development, rental housing and building inspections, and the enforcement of codes and ordinances.

Staff members are responsible for innovative economic development, community planning, and sustainable growth strategies and activities which cultivate and revitalize the businesses and neighborhoods in the Borough of Carlisle that ultimately lead to making the Borough a better place to live, work, and learn with an emphasis on planning, decision-making, and resource allocation that support socially equitable and inclusive policies, programs, and opportunities.

SERVICES PERFORMED

- Administer the zoning ordinance
- Administer the land development & subdivision ordinance
- Administer the building, electrical, plumbing and property maintenance codes.



BUDGETARY ACTIVITIES

- Code Enforcement (413)

PERFORMANCE MEASURES

SERVICE DELIVERY				
Council Objective: 1) Develop a strategy for service delivery in the 21st Century that involves among other things an e-commerce plan, performance measures, and offering added value to our customers. **Department Goal**: Provide building permits to stakeholders of the community seeking improvements.				
Dept./ ***Function***	**Performance Measure**	**2020 Actual**	**2021 Actual**	**2022 Target**
Department of Community Planning & Economic Sustainability *Code Enforcement*	Maximize the number of building permits issued.	382 permits issued. Decrease due to COVID-19	897 Permits Issued.	897 Permits

2021 ACCOMPLISHMENTS

- Increased training and utilization of existing software to improve operational efficiency
- Researched and provided support on a Zoning Map Amendment on West St.

2022 GOALS

- Staff will be assisting with the Climate Change Initiative, which may include reviewing LEED permitting incentives, best management practices for dealing with potential reductions to off-street parking, and limiting impervious coverage and stormwater runoff.
- If adopted, implement rental housing ordinance
- Determine best structure of department
- Continuing to explore ways to improve processes using existing software

Table 23a.
Department of Community Planning & Economic Sustainability

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Code Enforcement							
Operating Expenditures	509,669	383,684	393,629	334,321	386,727	528,797	604,455
Capital Expenditures	666,766	1,010,406	1,744,504	810,147	1,185,831	6,320,392	5,318,000
Total	**1,176,435**	**1,394,090**	**2,138,133**	**1,144,468**	**1,572,558**	**6,849,189**	**5,922,455**
Total	**1,176,435**	**1,394,090**	**2,138,133**	**1,144,468**	**1,572,558**	**6,849,189**	**5,922,455**

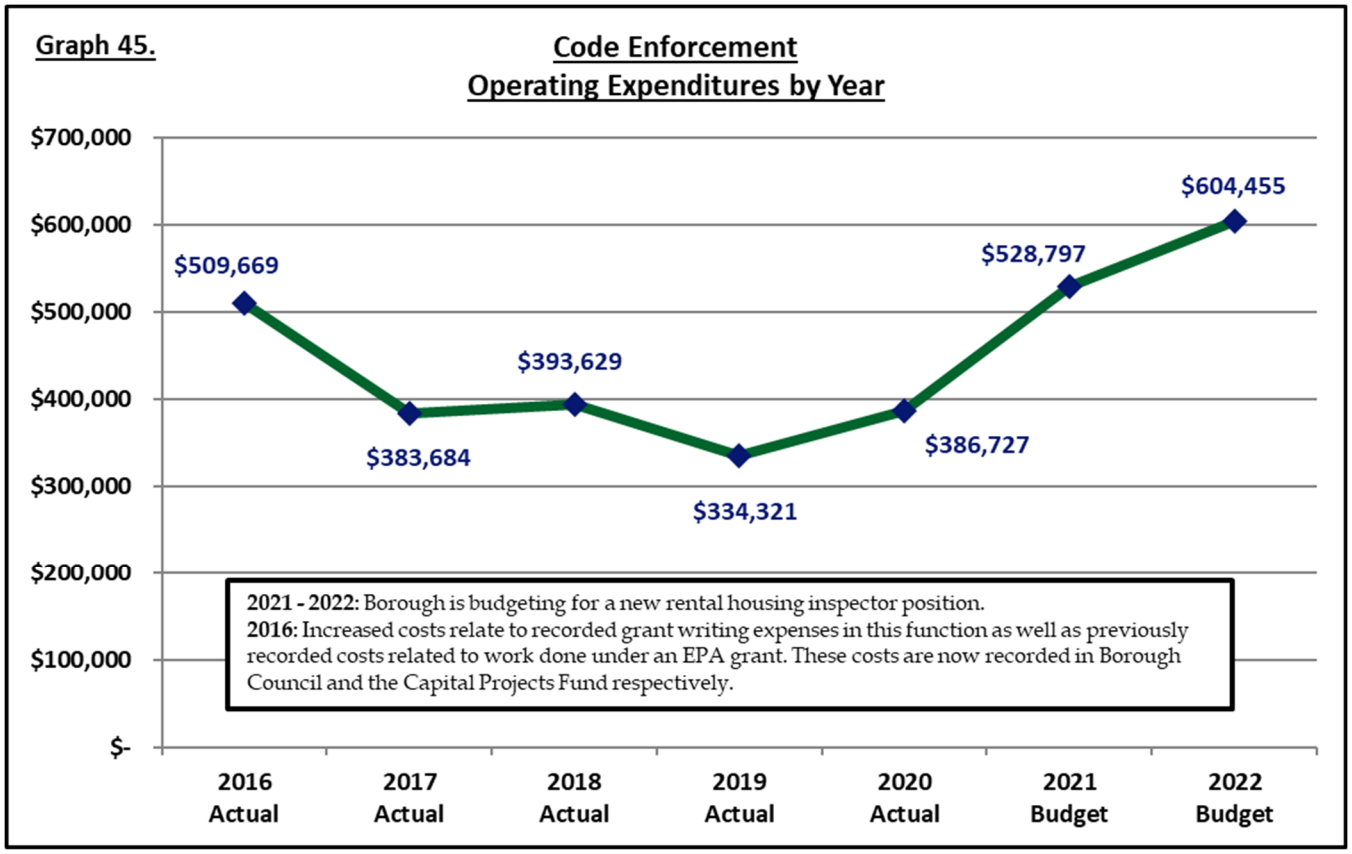
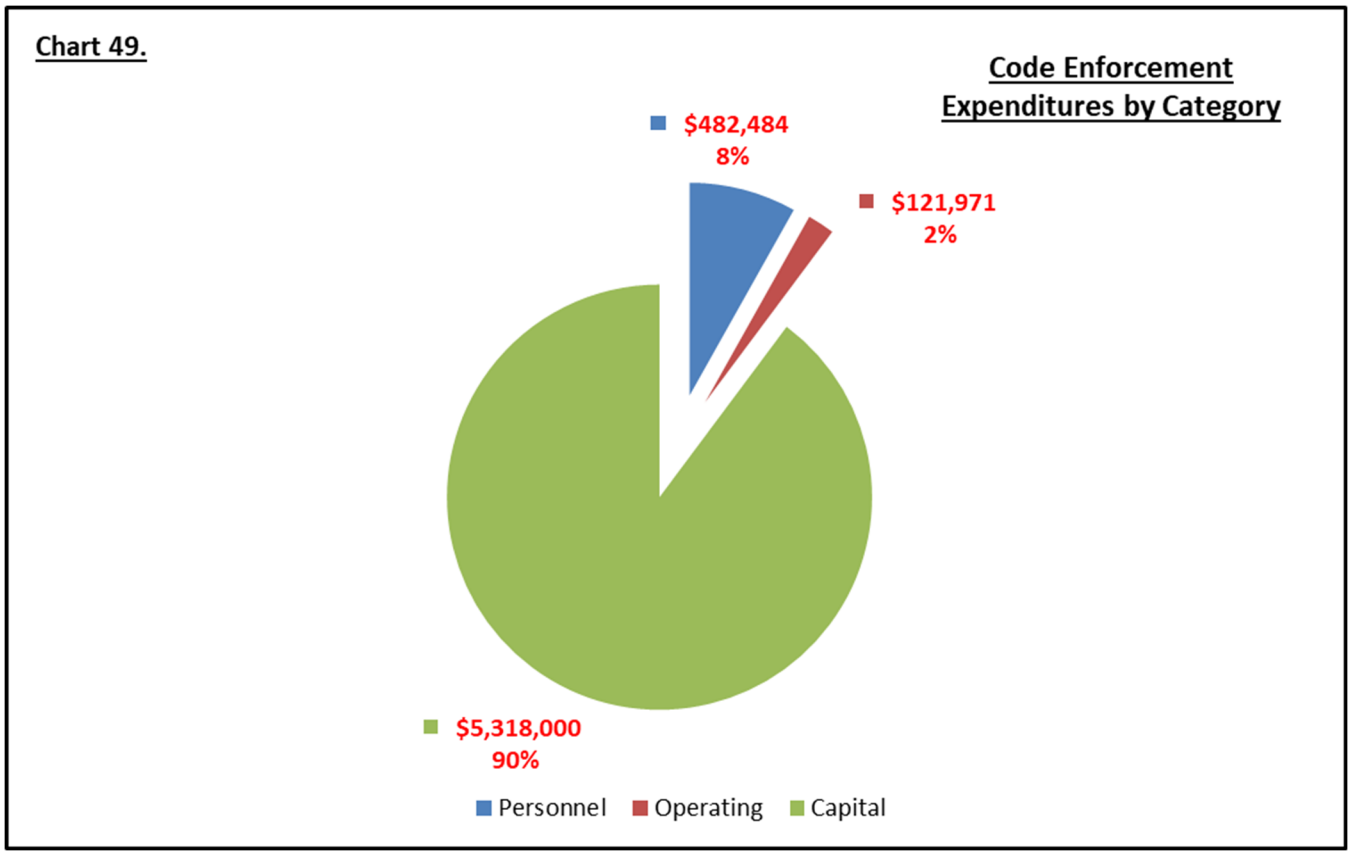
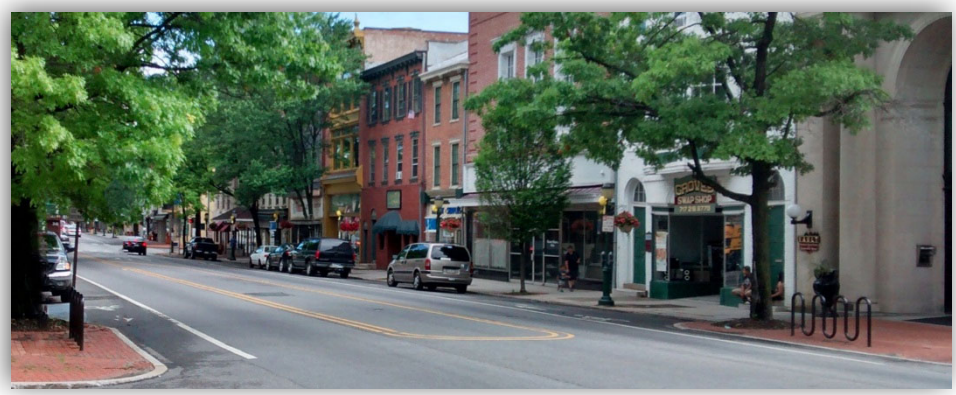


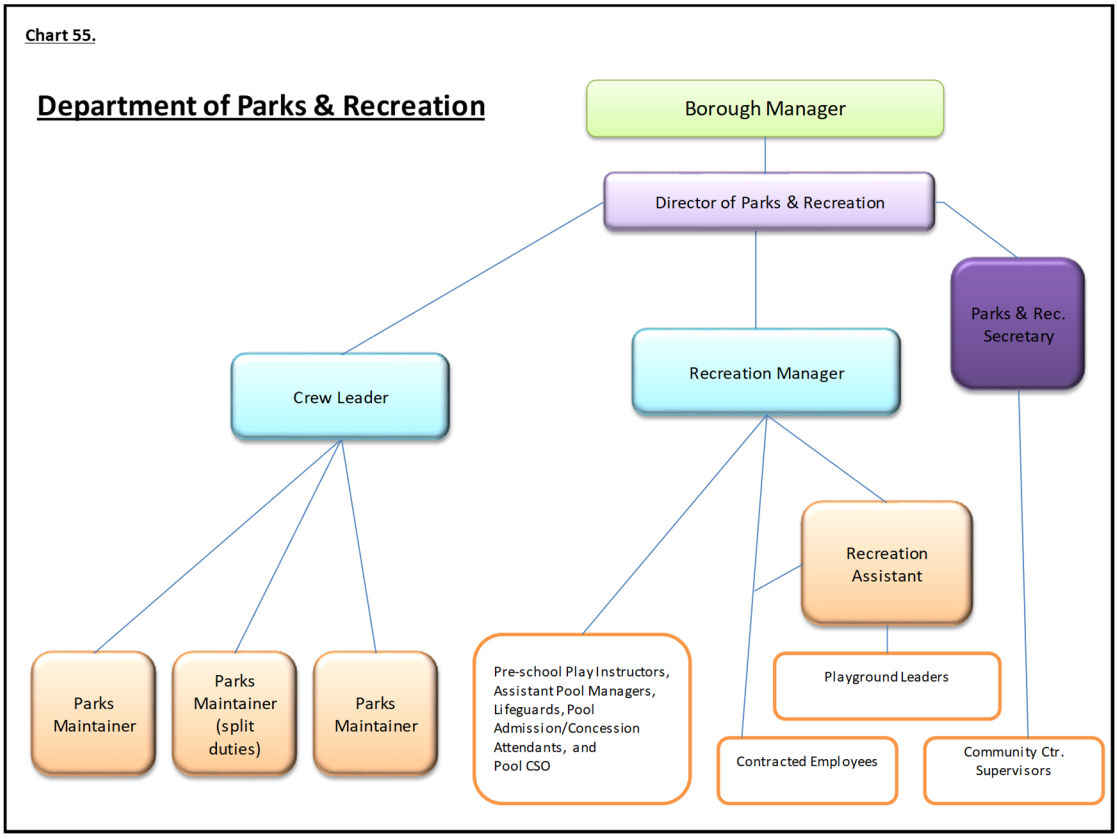
Chart 49.


Code Enforcement Expenditures by Category
$482,484
8%
$121,971
2%
$5,318,000
90%
Personnel
Operating
Capital



Department of Parks & Recreation

Carlisle All-America City 2021



DEPARTMENT OVERVIEW

The department of parks & recreation is responsible for the management of 163 acres of recreational land. This includes 17 parks, an outdoor swimming pool, amphitheater, multi-purpose cabin, a private dog park, Community Center, and a 15-mile network of trails for walking, running, and biking.

Department Functions	Department Financial Summary	
Parks & Recreation Administration	**Associated Funds**	General Fund, Capital Projects
Recreation Services		
Swimming Pool	**Budget In Total**	$1,914,473
Parks Maintenance	**Operating Budget**	$1,221,373
Shade Trees	**Capital Budget**	$693,100
Community Center	**Full-Time Employees**	7.00

PERFORMANCE MEASURES

SERVICE DELIVERY/TRANSPARENCY				
Council Objective: 1) Develop a strategy for service delivery in the 21st Century that involves among other things an e-commerce plan, performance measures, and offering added value to our customers. 2) Engage residents in planning, stewardship, and programming of park and recreation resources and provide effective community outreach and marketing to increase public awareness and support of recreational services. **Department Goals**: 1) Expand Rec program Offerings based on the needs of the Communty 2) Offer competitive wages and incentives for hiring pool staff 3) Maintain or increase the number of pool season pass holders and 4) Complete Shade Tree Survey.				
Dept./ ***Function***	**Performance Measure**	**2020 Actual**	**2021 Actual**	**2022 Target**
Department of Parks & Recreation *Recreation Services*	Increase the number of programs offered	51% Decrease Due to COVID-19	24% Increase in programs offered	N/A
Department of Parks & Recreation *Swimming Pool*	Maintain or increase the number of part-time pool staff the Borough is able to attract.	N/A - Closed due to COVID-19	28 part-time pool staff	28 part-time pool staff
	Maintain or increase the Number of Total Pool Attendees:	N/A - Closed due to COVID-19	15,993 Total Attendees	15,993 Total Attendees
	Maintain or increase the Number of Pool Season Pass Holders	N/A - Closed due to COVID-19	870 Pool Pass Holders	870 Pool Pass Holders
Department of Parks & Recreation *Shade Trees*	Annually Complete the Prior Years Shade Tree Survey	Completed	Completed	Plan to Complete

Evaluation: Parks and Recreation saw a significant impact in 2020 due to COVID-19 and as a such we were able to have significant improvements in 2021. As we move forward, our hope is that we continue to see a return to normal and continued use of our programming.

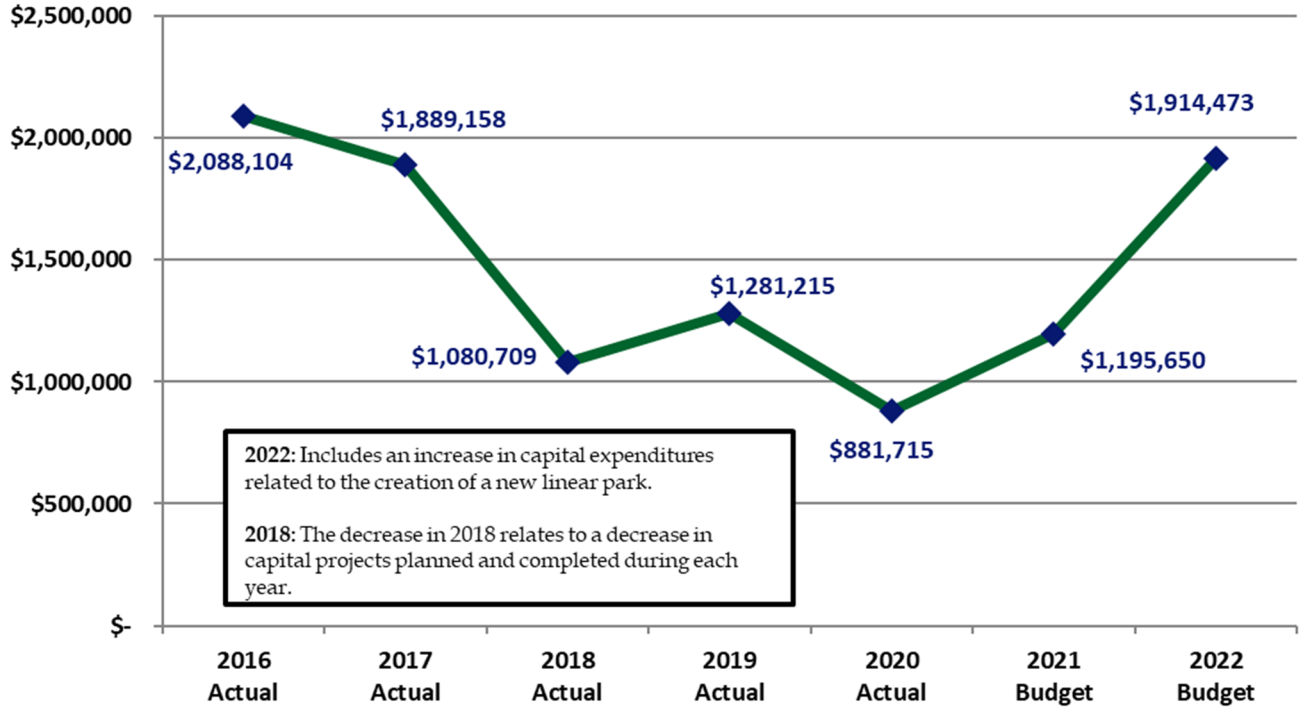
Table 24.

Department of Parks & Recreation Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Parks and Recreation Admin.							
Operating Expenditures	191,891	197,472	210,928	200,235	204,565	218,036	233,691
Capital Expenditures	-	-	-	-	-	-	-
Total	**191,891**	**197,472**	**210,928**	**200,235**	**204,565**	**218,036**	**233,691**
Recreation Services							
Operating Expenditures	189,032	191,917	188,900	213,518	157,263	217,185	211,162
Capital Expenditures	-	-	-	-	-	-	-
Total	**189,032**	**191,917**	**188,900**	**213,518**	**157,263**	**217,185**	**211,162**
Swimming Pool							
Operating Expenditures	145,351	131,737	143,237	150,775	29,483	152,975	167,671
Capital Expenditures	77,103	16,400	-	16,964	3,780	35,000	31,000
Total	**222,454**	**148,137**	**143,237**	**167,739**	**33,263**	**187,975**	**198,671**
Parks Maintenance							
Operating Expenditures	342,863	356,646	367,679	374,712	339,759	405,927	482,913
Capital Expenditures	1,000,313	805,985	63,325	71,595	62,357	-	662,100
Total	**1,343,176**	**1,162,631**	**431,004**	**446,307**	**402,116**	**405,927**	**1,145,013**
Shade Trees							
Operating Expenditures	11,679	6,783	8,170	6,996	6,930	17,000	12,000
Capital Expenditures	-	-	-	-	-	-	-
Total	**11,679**	**6,783**	**8,170**	**6,996**	**6,930**	**17,000**	**12,000**
Community Center							
Operating Expenditures	109,418	90,157	84,895	91,776	77,578	109,527	113,936
Capital Expenditures	20,454	92,061	13,575	154,644	-	40,000	-
Total	**129,872**	**182,218**	**98,470**	**246,420**	**77,578**	**149,527**	**113,936**
Total	**2,088,104**	**1,889,158**	**1,080,709**	**1,281,215**	**881,715**	**1,195,650**	**1,914,473**

Graph 51.

Department of Parks & Recreation
Total Expenditures by Year

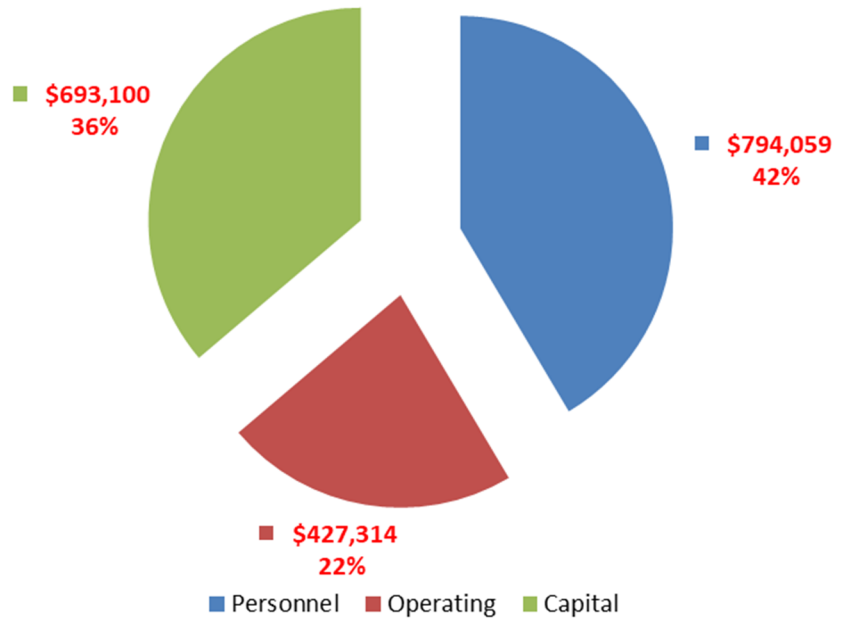


2022: Includes an increase in capital expenditures related to the creation of a new linear park.

2018: The decrease in 2018 relates to a decrease in capital projects planned and completed during each year.

Chart 56.

Department of Parks & Recreation
Expenditures by Category



FUNCTION OVERVIEW

Function Snapshot	
Department	Parks & Rec.
Applicable Funds	General
Budget In Total	$233,691
Operating Budget	$233,691
Capital Budget	$ -
Full-Time Employees	2

The Parks and Recreation Administration Department's primary responsibility is to provide for the overall direction of the Parks and Recreation Department. A Parks and Recreation Board consisting of seven members is appointed by Borough Council and provide its counsel and guidance to Borough Council on matters relating to parks and recreation areas, facilities, programs and rules and regulations.

SERVICES PERFORMED

- Management of:
  - Park maintenance
  - Recreation programs and events
  - Municipal Swimming Pool
  - Park planning, development and grant writing
  - Community Center
  - Shade Tree Ordinance



BUDGETARY ACTIVITIES

- Parks & Recreation Admin. (451)

2021 ACCOMPLISHMENTS

- Continued with COVID-19 response and recovery efforts.
- Implemented and updated facility management reservation software.
- Engaged with the community on the design features of the Fairground Avenue Linear Park by utilizing the Engage Carlisle social media platform and other outreach methods including door-to-door visits and community meetings.

2022 GOALS

- Complete final design work, monitor construction and grant funding for the Fairground Avenue Linear Park.
- Investigate and recommend a method to pass on credit card user fees.

Graph 52.

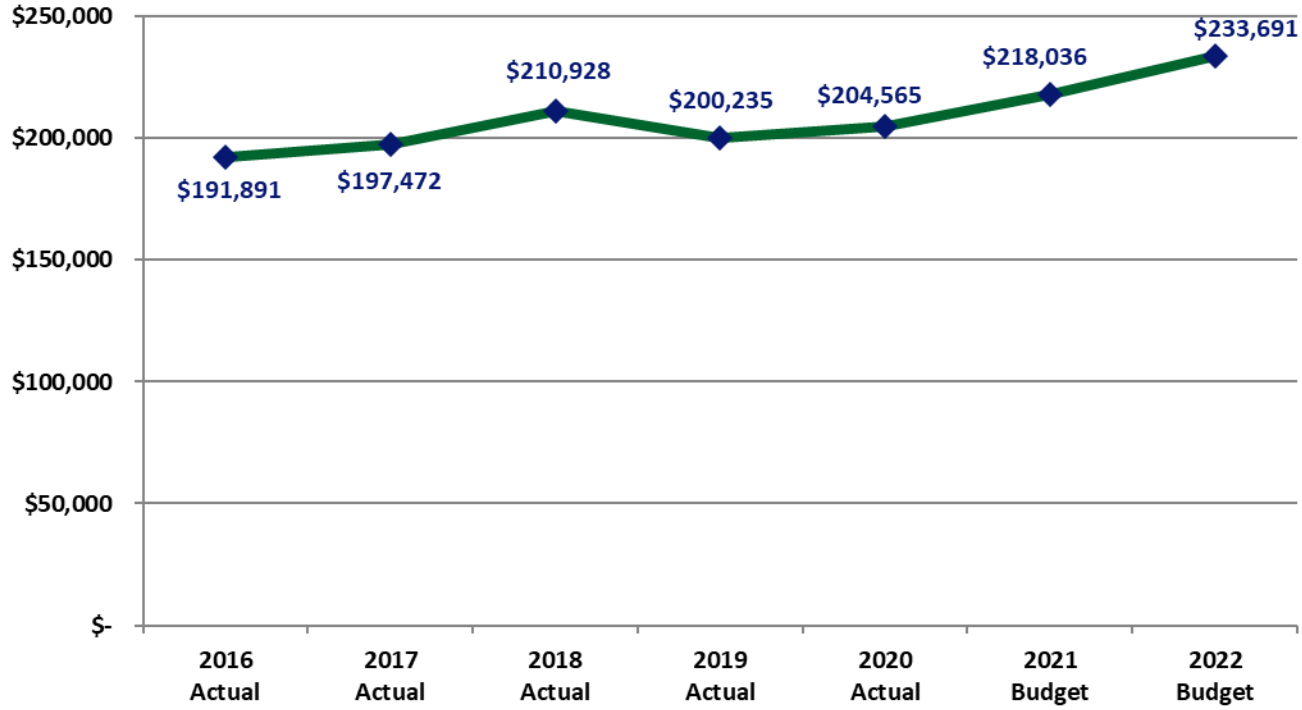
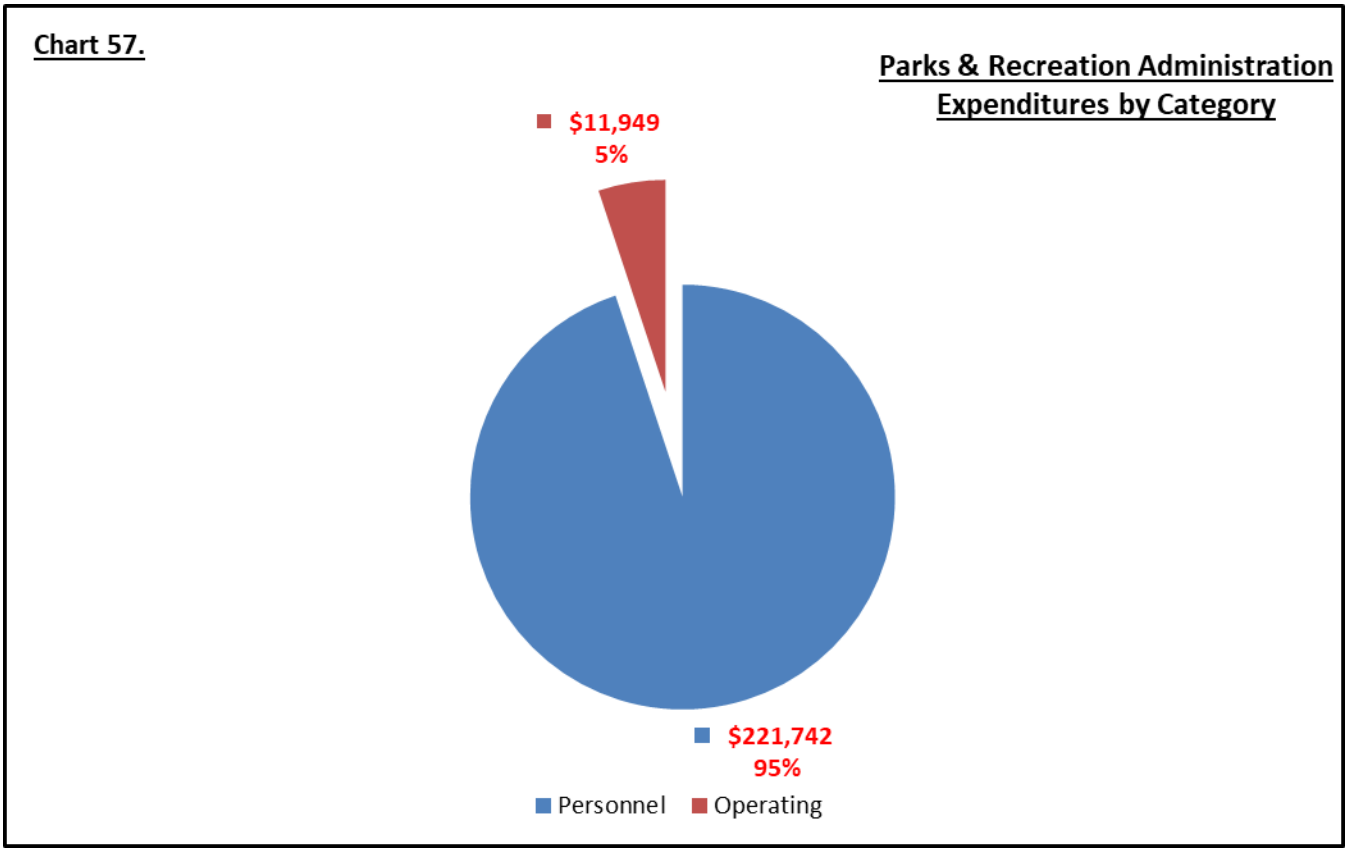


Chart 57.



FUNCTION OVERVIEW

The Recreation Services primary responsibility is to provide a wide range of programs in order to meet the culturally diverse needs of the Borough. Each year, old and new programs are offered to the community that provide safe, fun activities to meet the interests of all ages. A fee schedule is used so Borough residents may enjoy a reduced rate for recreation opportunities.

Function Snapshot	
Department	Parks & Rec.
Applicable Funds	General
Budget In Total	$211,162
Operating Budget	$211,162
Capital Budget	$ -
Full-Time Employees	1.90

SERVICES PERFORMED

- Recreation opportunities:
  - Pre-School programs such as Tumbling Tots, Ballet Bunnies, Tots Yoga, etc.
  - Youth programs such as Summer Day Camp, Soccer Shots, Tumbling, Kids Yoga, etc.
  - Adult programs such as POUND, etc.
  - Multi-Age/Family programs such as Fencing, etc.
  - Sports such as Lacrosse, Youth Tennis Lessons, Youth Basketball, Co-Ed Youth Volleyball, Adult and Youth Co-Ed Soccer, Pickleball Clinics and Open Gyms, Soccer Shots, etc.
  - Leagues including Co-Ed Softball, Co-Ed Sand Volleyball, Indoor Volleyball for Men and Women, and Men's Softball
  - Special events including the Summer Artist Series, the Carlisle Halloween Parade, and Santa's Workshop

BUDGETARY ACTIVITIES

- Recreation Services (452)



2021 ACCOMPLISHMENTS

- Over ten new program instructors and league coordinators were recruited this year with updated marketing efforts on the benefits of being a contracted instructor.
- Program offerings expanded and close to twenty new programs were offered this year such as Walk with a Doc, Baton Twirling,

Beginner Yoga, Speechcraft, Drawing Foundations, Basketball Clinics, Track and Field, Santa's Workshop and a Sand Volleyball Tournament just to name a few.

- Marketing efforts continued to increase with a stronger presence on the internet with improving content on the website, as well as on Facebook and Instagram.

2022 GOALS

- Expand rec program offerings based on the needs of the community, specifically in underserved areas of the Carlisle Borough.
- Continue to provide a diverse schedule of programs to the community with safety as the top priority.

FINANCIAL SUMMARIES

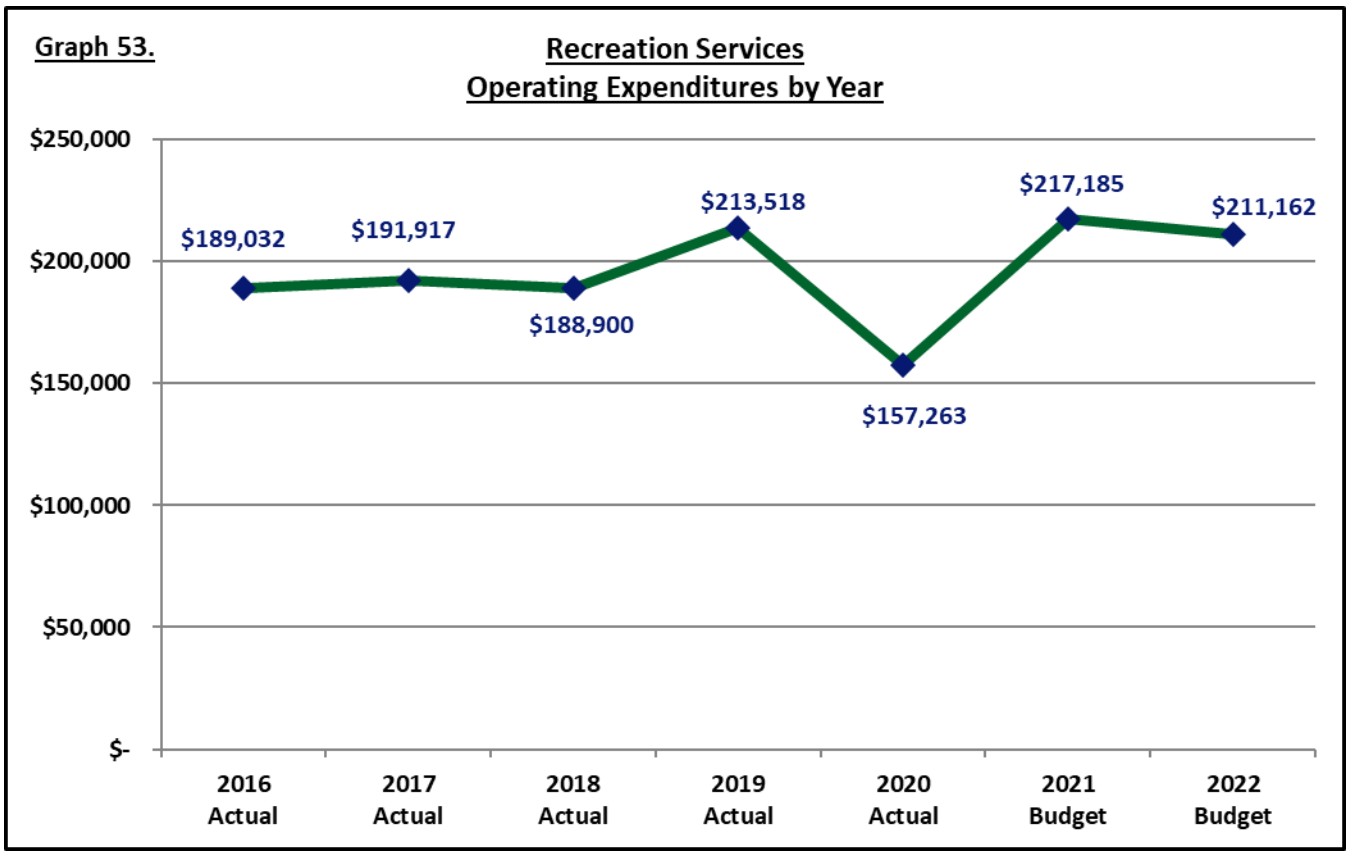
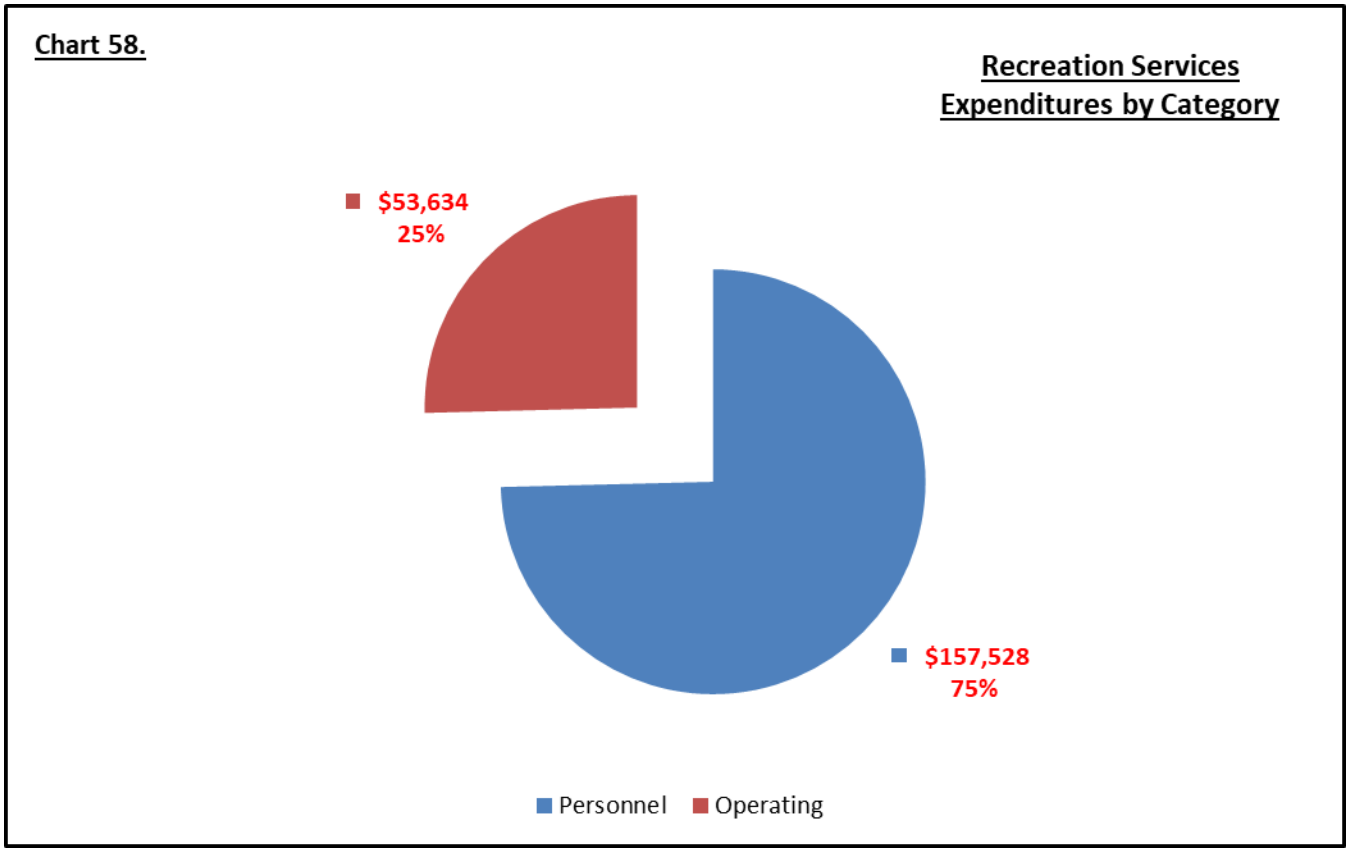


Chart 58.


Recreation Services
Expenditures by Category
$53,634
25%
$157,528
75%
Personnel
Operating

FUNCTION OVERVIEW

The Carlisle Community Pool is a public outdoor swimming pool available to both residents of the Carlisle Borough and non-residents alike. The revenues from season passes, daily admissions, private and public pool parties, and concessions make up approximately 56% of the pool's operating budget, excluding any capital expenses. A fee schedule is used so Borough residents may enjoy a reduced rate for programs and services at the pool.

Function Snapshot	
Department	Parks & Rec.
Applicable Funds	General; Capital Projects
Budget In Total	$198,671
Operating Budget	$167,671
Capital Budget	$31,000
Full-Time Employees	0.10

SERVICES PERFORMED

- Daily public swimming from Memorial Day weekend though Labor Day weekend (excluding days when Carlisle Area Schools are in session)
- Maintain clean and healthy water in the large main and smaller wading pools
- Maintain a clean and functioning bathhouse with restrooms, changing rooms, showers and staff areas
- Available daily lap swimming, climbing wall, diving board and giant twisting water slide
- Rec area includes a basketball court, grass volleyball court, three shuffle board courts and a pavilion
- Daily operation for season pass holders, daily admissions, and groups
- Pavilion rentals, and pool parties
- Pool banner sponsorship program to help offset operating expenses and support local businesses

BUDGETARY ACTIVITIES

- Swimming Pool (453)



2021 ACCOMPLISHMENTS:

- Provided services for 870 season pass holders
- Patch repaired cracks in the basketball court and macadam walkways in the rec area
- Replaced the wading pool feature pump and rebuilt the main pump in the wading pool
- Performed twenty-one successful water recues and provided first aid over fifteen times

2022 GOALS

- Manage maintenance projects including slide pump replacement, main pool repaint, wading pool gunite repair and others
- Secure funding to purchase playground equipment for rec area
- Offer more competitive wages and incentives for hiring pool staff, especially Lifeguards

FINANCIAL SUMMARIES

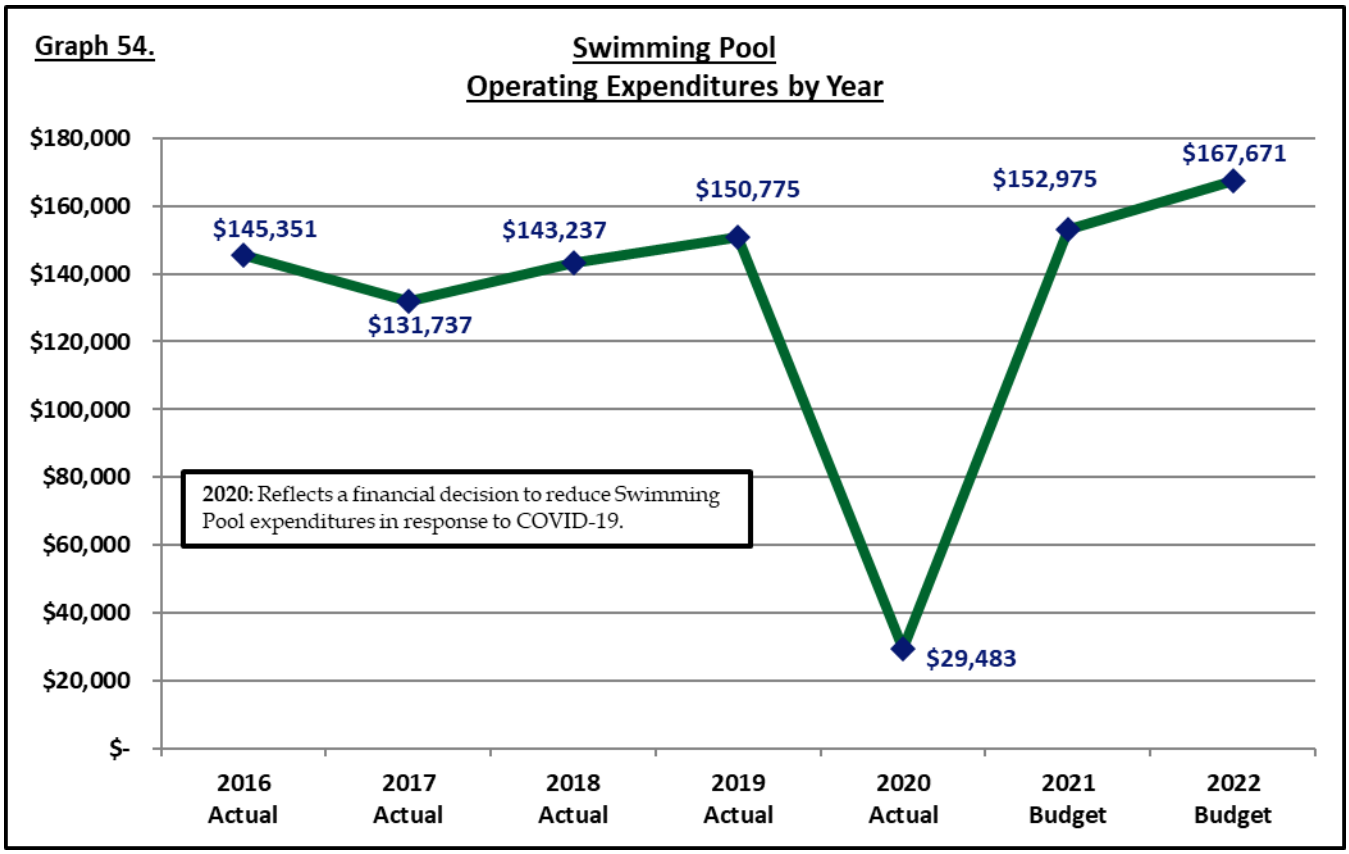
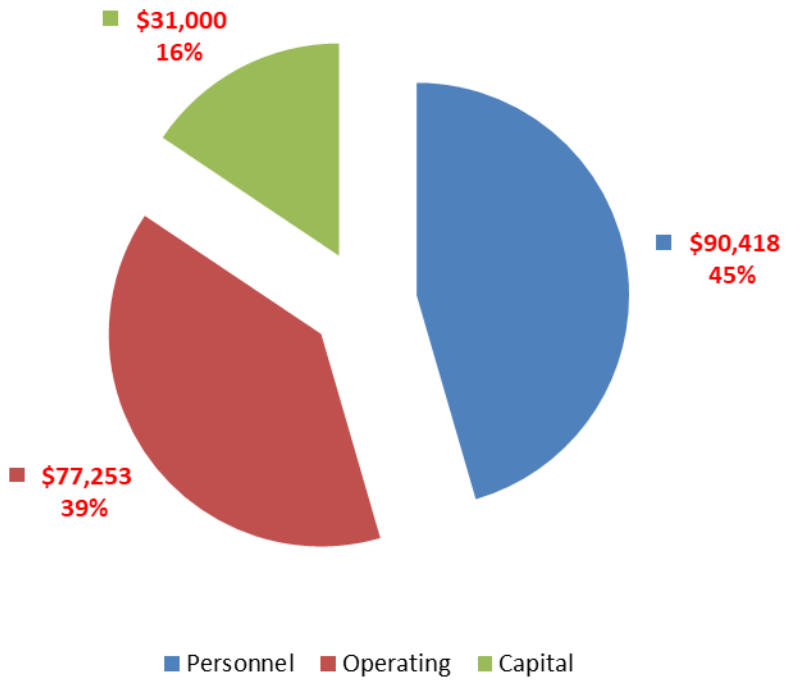


Chart 59.

Swimming Pool Expenditures by Category



FUNCTION OVERVIEW

The Parks Maintenance Function's primary responsibility is to provide the community with beautiful and safe parks and facilities. This function also supports the recreation programming division by preparing facilities for various activities.

Function Snapshot	
Department	Parks & Rec.
Applicable Funds	General
Budget In Total	$1,145,013
Operating Budget	$482,913
Capital Budget	$662,100
Full-Time Employees	3.00

SERVICES PERFORMED

- Parks maintenance
- Land maintenance
- Building maintenance
- Facility preparation
- Park rehabilitation and development



BUDGETARY ACTIVITIES

- Parks Maintenance (454)

2021 ACCOMPLISHMENTS

- Groomed parks and provided year –round park cleanup for fourteen parks, Community Center, pool, a rental property, amphitheater and cabin.
- Mulched all landscaped areas.
- Working with the Borough's insurance company, had a playground safety audit for all nine playgrounds within the park system.
- Installed new lighting fixtures at the LeTort Tennis/Pickleball courts, utilizing CDBG funds.
- Replaced the main door and classroom door at Hope Station, utilizing CDBG funds.
- One Park Maintainer became a certified pesticide applicator through the PA Department of Agriculture in category 10 (rights-of-way) and category 24 (swimming pools).

2022 GOALS

- Provide clean and ready to use parks and facilities.
- Paint exterior siding and repair of gutters and awning on the Parks Maintenance Garage.

- Provide opportunity for a second Parks Maintainer to become certified by the PA Department of Agriculture in category 10 and 24, and certify two Park Maintainers in category 23 (schools and parks).

FINANCIAL SUMMARIES

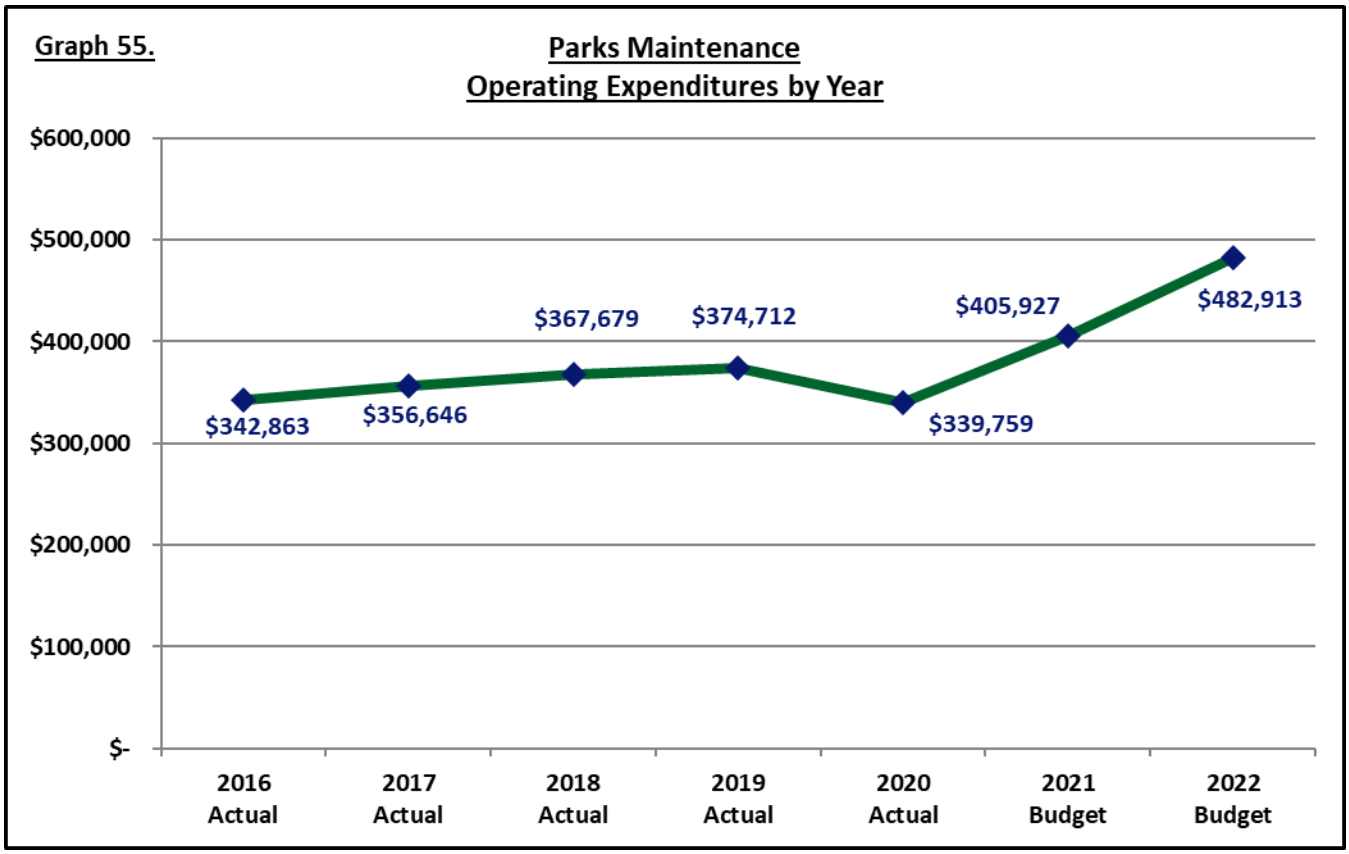
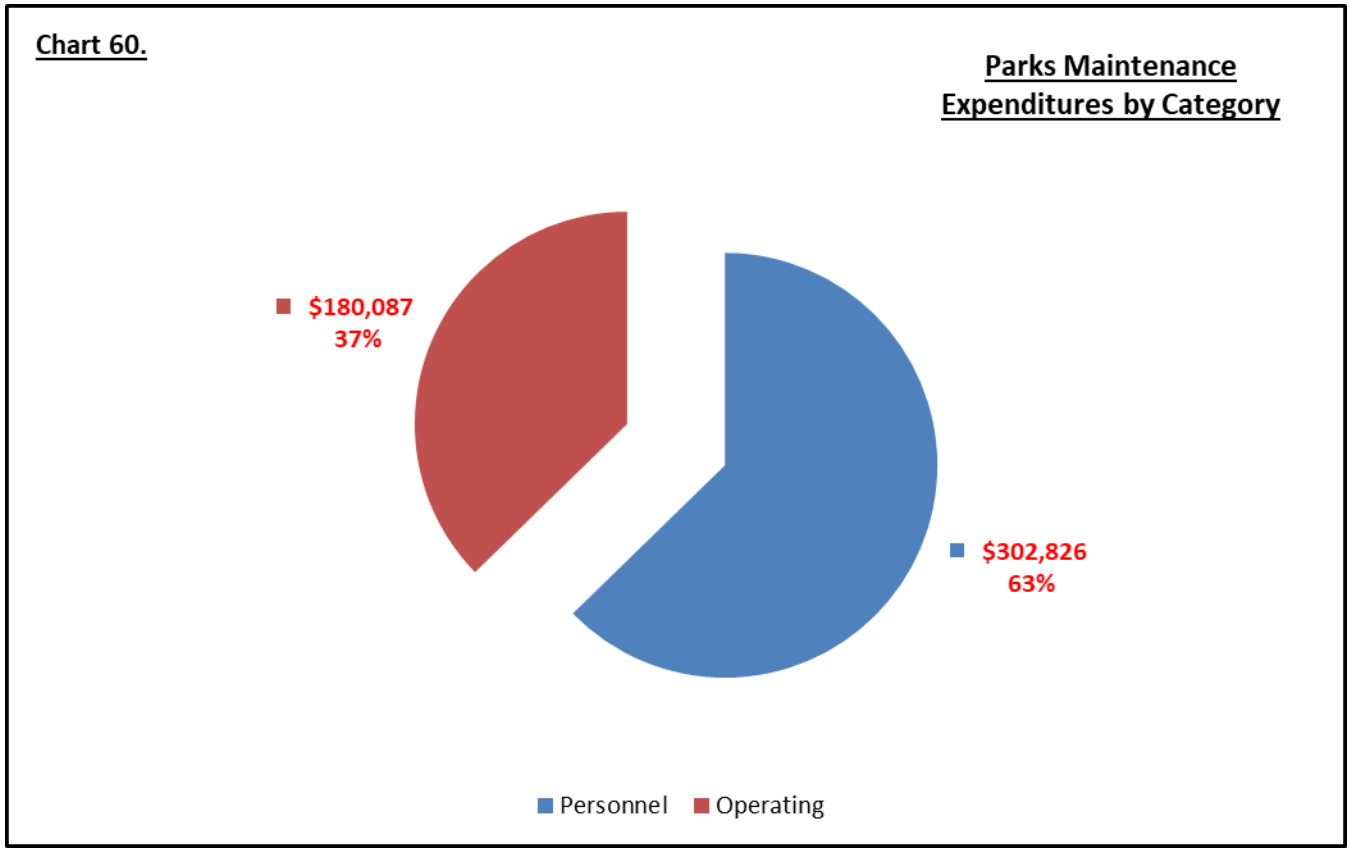


Chart 60.


Parks Maintenance
Expenditures by Category
$180,087
37%
$302,826
63%
Personnel
Operating

FUNCTION OVERVIEW

The primary responsibility of the shade tree commission is to plant, remove, maintain, and protect shade trees along public streets and highways in the Borough. Members of the Carlisle parks and recreation board serve as the shade tree commission. The chairperson of the shade tree commission appoints a separate "shade tree committee". Department staff is the administrative arm of the shade tree commission.

Function Snapshot	
Department	Parks & Rec.
Applicable Funds	General
Budget In Total	$12,000
Operating Budget	$12,000
Capital Budget	$ -
Full-Time Employees	-

SERVICES PERFORMED

- street tree inspection
- monitor action taken on permits
- annual tree survey
- tree location recommendations



BUDGETARY ACTIVITIES

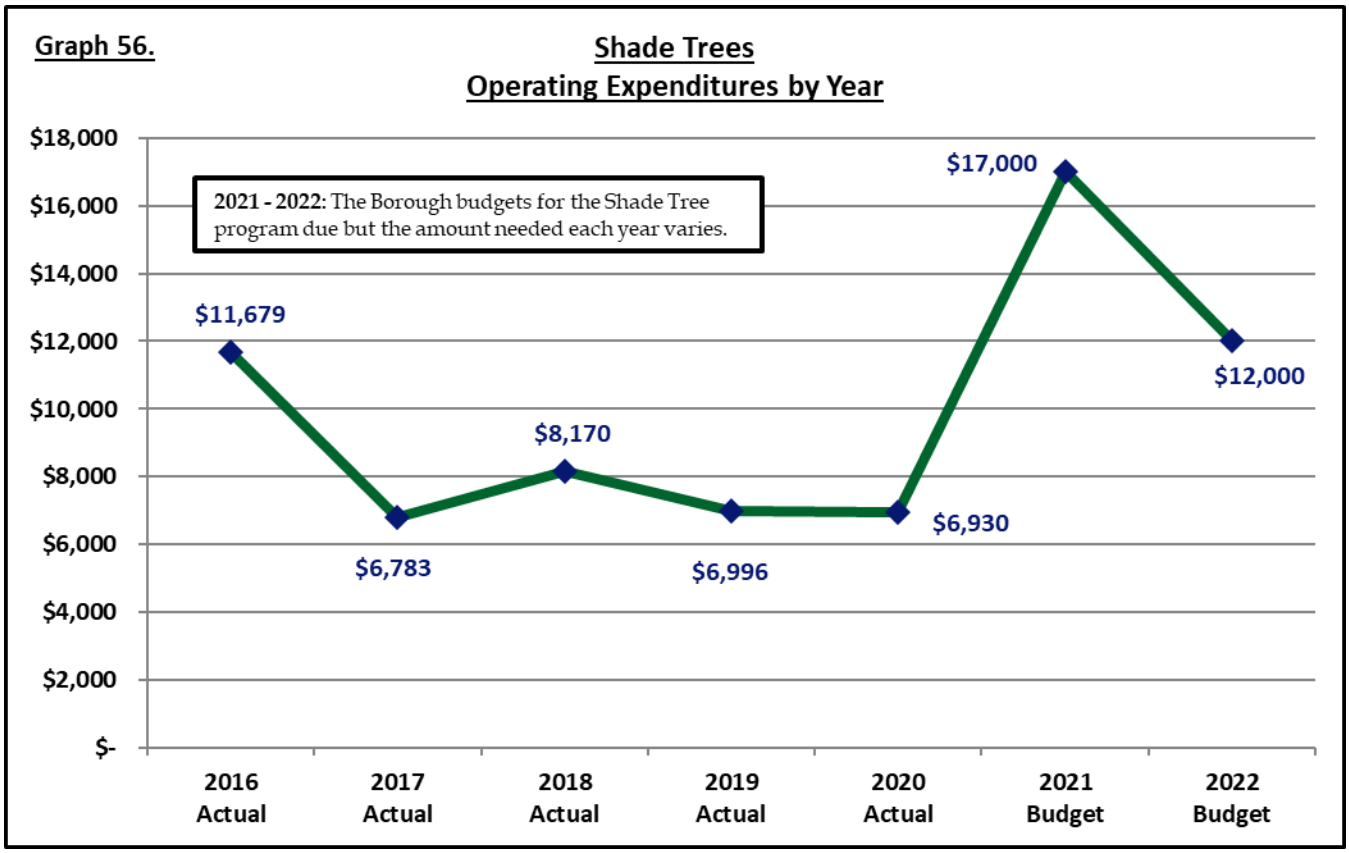
- Shade Trees (455)

2021 ACCOMPLISHMENTS

- Shade Tree Committee members completed the 2020 Shade Tree Survey
- Held and organized a memorial tree planting for former Shade Tree Committee Chairperson, Jimmie George at Lindner Park on Friday, April 30, 2021.
- Held an educational pruning and planting workshop for the community in March 2021. The program was free of charge.

2022 GOALS

- Complete 2021 Shade Tree Survey
- Implement a spring and free fall street tree planting program for Borough residents.
- Work with other Borough departments to create a street tree/sidewalk program.


Graph 56.
Shade Trees
Operating Expenditures by Year
2021 - 2022: The Borough budgets for the Shade Tree program due but the amount needed each year varies.
$18,000
$16,000
$14,000
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$-
$11,679
$6,783
$8,170
$6,996
$6,930
$17,000
$12,000
2016 Actual
2017 Actual
2018 Actual
2019 Actual
2020 Actual
2021 Budget
2022 Budget

FUNCTION OVERVIEW

The primary purpose of the Borough's community center is to provide the community with a gymnasium facility and multi-purpose rooms. The gymnasium and rooms are available to rent for a variety of uses. Certain areas of the Community Center are also available for long-term lease.

Function Snapshot	
Department	Parks & Rec.
Applicable Funds	General; Capital Projects
Budget In Total	$113,936
Operating Budget	$113,936
Capital Budget	$ -
Full-Time Employees	-

SERVICES PERFORMED

- Community rentals
- Athletic Activities
- Recreation Programs
- Baby and Bridal Showers, Socials, Birthday Parties
- Community Meetings



BUDGETARY ACTIVITIES

- Community Center (458)

2021 ACCOMPLISHMENTS

- Increased long-term lease agreements at the Community Center from three to four entities.
- Resealed gymnasium floor.
- Reserved the gym and multi-purpose rooms 1,380 times from August 2020 to August 2021.

2022 GOALS

- Provide a clean and updated facility for users.
- Investigate and begin to address roof leakages in the building.

Graph 57.

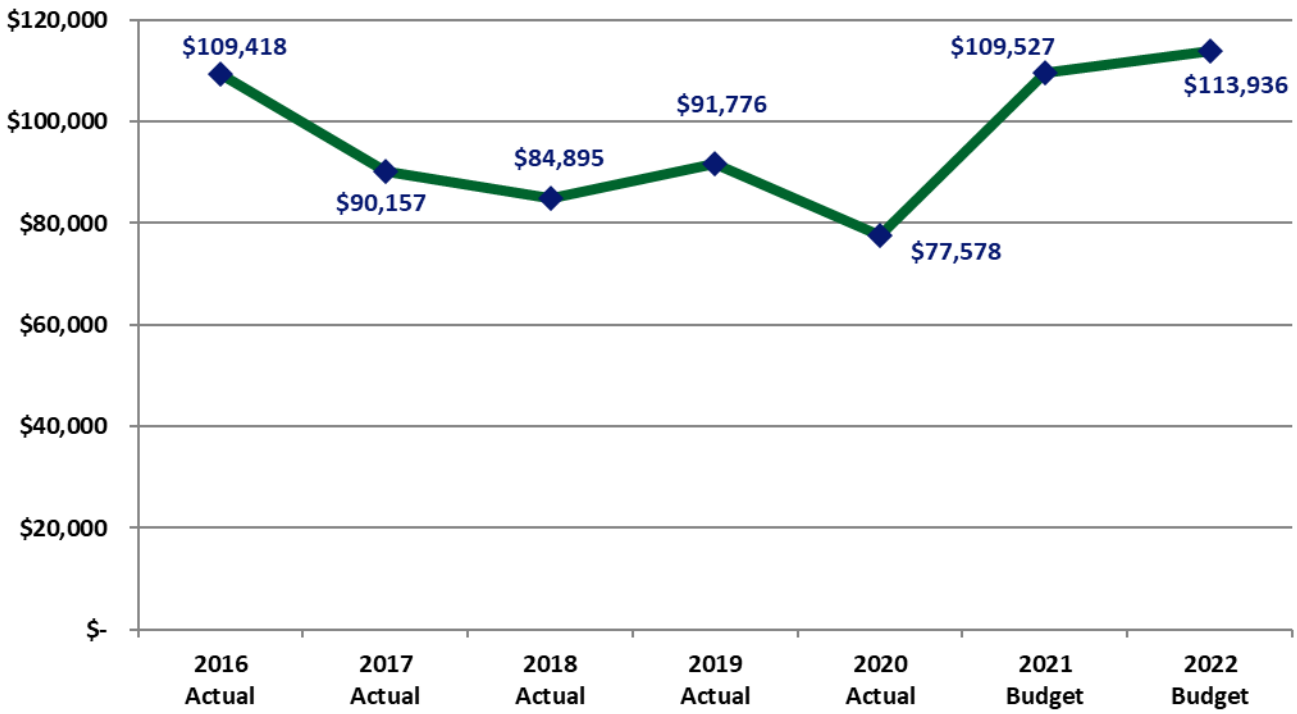
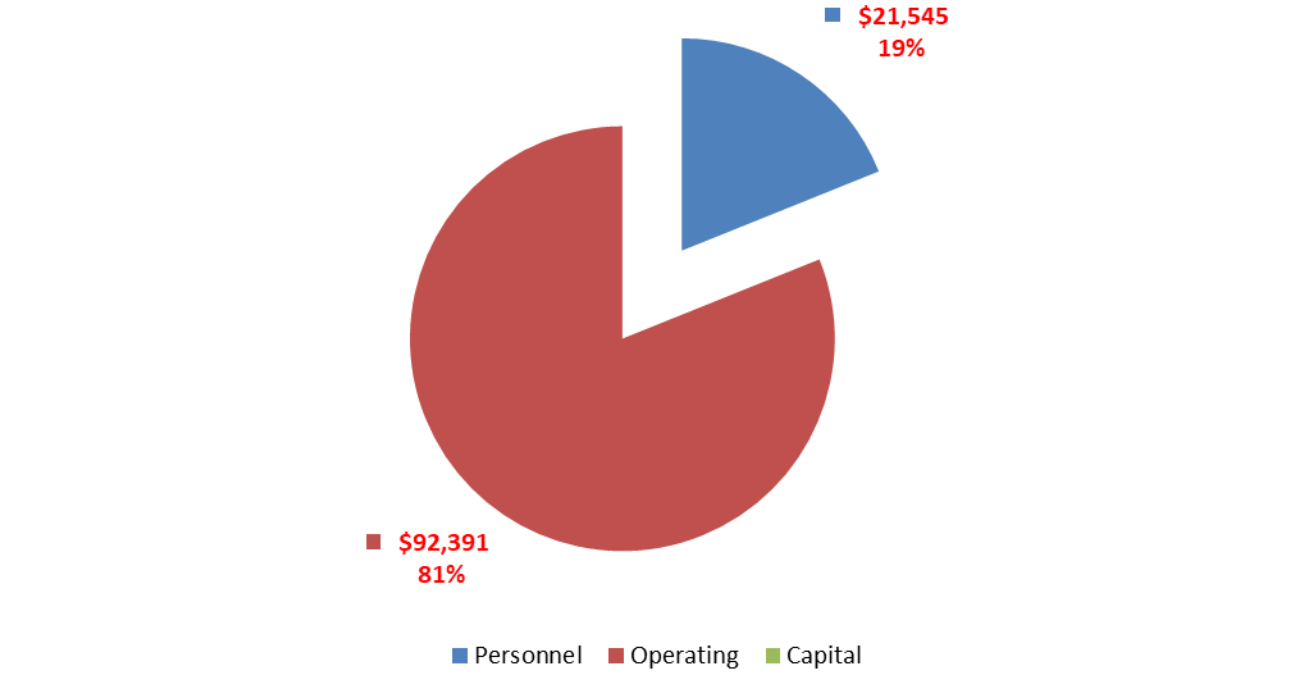


Chart 61.





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CAPITAL EXPENDITURES & DEBT



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CAPITAL ASSETS OVERVIEW

Capital expenditures are the amounts spent for the acquisition, maintenance, or improving of capital assets. Capital assets are assets that are intended to be held greater than a single reporting period, in the case of this budget that represents one fiscal year. Capital assets include land, improvements to land, easements, buildings, building improvements, vehicles, machinery and equipment, works of art and historical treasurers, infrastructure, and all other tangible or intangible assets that are used in operations. The Borough maintains a capitalization threshold of $5,000.

General capital assets are assets not related to activities reported in the proprietary funds and generally result from expenditures in the governmental funds. In the Annual Report, these assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. All infrastructure acquired after January 1, 1980 for governmental activities is reported on the government-wide statements.

"The Borough maintains a capitalization threshold of $5,000."

Infrastructure includes roads, bridges, traffic signals, storm sewers and drains. Capital assets utilized by the proprietary funds are reported both in the business-type column of the government-wide statement of net position and in the respective proprietary fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and the financials are updated for additions and retirements/disposals during the year. Donated capital assets are recorded at their fair values as of the date received. Improvements are capitalized while the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed.

All reported capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed in the Annual Report using the straight-line method over the following useful lives:

- land improvements, 50 years
- infrastructure, 20-40 years
- buildings, 30 years
- equipment, 10 years
- vehicles, 5 years

CAPITAL BUDGET

The capital budget for 2022 totals $17,452,276 over six funds: capital projects ($7,007,426), highway aid ($680,000), water ($4,936,750), stormwater ($1,061,250), sewer ($3,564,750), solid waste ($ -), and parking ($202,100). Prior to 2017, capital expenditures for the capital projects fund and the highway aid fund were reported in the general fund.

The 69 capital projects, in addition to being reported by fund, are further presented as activities within the seven borough departments: Administration ($18,500), Finance ($202,100), Fire ($ -), Police ($471,576), Public works ($10,749,000), Community Planning & Economic Sustainability ($5,318,000), and Parks & Recreation ($693,100).

Significant Project Overview:

Fourteen of the 69 capital projects constitute nearly $13.8 million (79.2%) of the 2022 capital budget. Those projects (numbers in parenthesis reference "Table 31") are identified and briefly discussed below:

1. **Carlisle Urban Redevelopment Plan (TIF) (124 - 125) : $5,303,000**

   The Carlisle Urban Redevelopment Plan (CURP) is a two-part project that includes both the Carlisle Town Homes (not included in this year's capital budget) and the Tax Increment Financing Plan (TIF).

   The TIF is a public/private partnership between and among the Borough of Carlisle, Cumberland County, Carlisle Area School District, the Cumberland County Industrial Development Authority, and Carlisle Auto Industries, Inc.

   The TIF district is comprised of 46.4 acres in the Borough adjacent to the downtown with necessary public improvements including transportation infrastructure, sewer and water infrastructure which will be financed by a variety of state and federal grants, bond proceeds from the tax increment financing district, and other local Borough funding.

   This project is broken into two parts known as the TIGER project, named for the portion of the project primarily financed by the federal grant of the same name, and Project 1. Together these projects include the following public improvements: intersection improvements; street retrofitting; street construction; railroad at-grade consolidation and realignment; sharrows (bike lane markings), multi-use trails, and other walk/bike-ability enhancements; streetscape enhancements; green infrastructure improvements; public parks; storm water enhancements; sewer system upgrades; water system upgrades; and electric and other utility site access upgrades. The cost of public improvements, contingencies, debt service reserves, and costs of issuance will be funded through a combination of TIF bonds issued by the Cumberland County Industrial Development Authority and federal and state grant funds.

   Additional details are highlighted in the "Community Profile" section of this budget.

2. **Street & Highway Improvements (103, 108-112) : $ 930,000**

   The Borough is committed to performing regular maintenance and improvements on its roadways and as a result includes these items every year in its five-year capital improvement plan. These projects include street paving, curb ramp upgrades, crack sealing, micro-surfacing, and dry milling (108, 109, 110, 111, 112) which are currently being funded by our state's liquid fuels tax grant. The Borough also incorporates into its five-year capital improvement program the replacement of one of its traffic signals (103) each year.

3. **Fairground Avenue Linear Park (137) : $600,000**

   In correlation with the Carlisle Urban Redevelopment Plan (TIF) above, Carlisle Auto Industries, Inc. conveyed parcels to the Borough for the completion of a park known as the Fairground Avenue Linear Park. The project design is not finalized but initial designs consider a small inclusive park area that is tied to a new skate park. This project is being funded in part by a grant with a 50% matching requirement.

4. **Sewer System Rehabilitation (64) : $ 2,532,000**

   The Borough is in the stages of rebuilding its aging sewer collection system known as the Sewer System Rehabilitation project (64). This is multi-year project that is anticipated to continue in perpetuity with a yearly goal of rehabilitating between 1 – 2 miles of infrastructure each year. The next five years of the project are anticipated to cost approximately $14.5 million and will be funded in part by Borough ratepayers and surrounding townships, who are municipal customers of the Borough's sewer system.

5. **Bedford E Street Transportation Improvements (61) : $500,000**

   The Borough has identified areas where traffic-calming measures are needed within the Borough and one such place is Bedford and E Street. The Borough anticipates using grant funding available to install traffic calming measures that incorporate stormwater management features to ease the flow of stormwater in that area.

6. **Water Distribution System and Water Meter Replacement (40, 41, 50) : $ 3,955,500**

   The Borough is in the stages of rebuilding its aging water distribution system known as the Water System Rehabilitation Project (41). The Borough anticipates replacing approximately 1-2 miles of the 77-mile system each year in perpetuity. The Borough also plans to perform a Transmission Line Replacement (50) which ensures successful transport of the Borough's water supply and upgrade the Borough customer base with Smart Water Meters that will incorporate the ability for a radio read feature, an improvement that will allow Borough staff to assist with leak detection (40).

Table 26.

Capital Budget - Summary

Sources	Capital Projects Fund (18)	Highway Aid Fund (35)	Water Fund (06)	Stormwater Fund (07)	Sewer Fund (08)	Solid Waste Fund (09)	Parking Fund (32)	Total
Capital Projects - Bonds (Previous Issue)	1,146,428	-	-	-	-	-	-	1,146,428
Committed Fund Balance - Other CIP	400,000	-	-	-	-	-	-	400,000
Recreation Fee Fund	98,351	-	-	-	-	-	-	98,351
General Fund Transfer In - Committed Balance	340,391	-	-	-	-	-	-	340,391
Federal - American Rescue Plan	99,516	-	-	500,000	-	-	-	599,516
Federal - US DOT Tiger Grant	2,680,740	-	-	-	-	-	-	2,680,740
Federal - PennDOT TAP Grant	205,000	-	-	-	-	-	-	205,000
Parking Fund - Bonds (Previous Issue)	-	-	-	-	-	-	100,000	100,000
Parking Fund - Cash	-	-	-	-	-	-	102,100	102,100
Sewer Fund - Cash	-	-	-	-	643,243	-	-	643,243
Sewer Fund - Bonds (Previous Issue)	-	-	-	-	2,580,376	-	-	2,580,376
State - CFA MTF Grant	381,000	-	-	-	-	-	-	381,000
State - DCNR Grant	300,000	-	-	-	-	-	-	300,000
State - HATS RTP	300,000	-	-	-	-	-	-	300,000
State - Highway Aid	-	680,000	-	-	-	-	-	680,000
State - PennDOT MTF Grants	1,056,000	-	-	-	-	-	-	1,056,000
Stormwater Fund - Bonds	-	-	-	553,750	-	-	-	553,750
Stormwater Fund - Cash	-	-	-	7,500	-	-	-	7,500
Townships Contribution	-	-	-	-	341,131	-	-	341,131
Water Fund - Bonds (Previous Issue)	-	-	4,614,250	-	-	-	-	4,614,250
Water Fund - Cash	-	-	322,500	-	-	-	-	322,500
Total	**7,007,426**	**680,000**	**4,936,750**	**1,061,250**	**3,564,750**	**-**	**202,100**	**17,452,276**
Uses by Department								
Administration	18,500	-	-	-	-	-	-	18,500
Finance	-	-	53,750	-	53,750	-	202,100	309,600
Fire	-	-	-	-	-	-	-	-
Police	471,576	-	-	-	-	-	-	471,576
Public Works	506,250	680,000	4,883,000	1,061,250	3,511,000	-	-	10,641,500
Community Planning & Economic Sustainability	5,318,000	-	-	-	-	-	-	5,318,000
Parks & Recreation	693,100	-	-	-	-	-	-	693,100
Total	**7,007,426**	**680,000**	**4,936,750**	**1,061,250**	**3,564,750**	**-**	**202,100**	**17,452,276**

Table 27.

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Administration					
1 Springbrook Server	E	8,000			22001
Committed Fund Balance - Other CIP			8,000	18 407 740	
2 Borough Copiers	E	10,500			22002
Committed Fund Balance - Other CIP			10,500	18 407 740	
Total - Administration		**18,500**	**18,500**		
Department of Finance					
3 EV Charging Station	E	31,000			21003
Parking Fund - Cash			31,000	32 445 740	
4 Garage Repairs & Preventative Maint.	B	100,000			17007
Parking Fund - Bonds			100,000	32 446 730	
5 Garage - Sealing	B	25,000			21004
Parking Fund - Cash			25,000	32 446 730	
6 Garage Pay-on-Foot Station	E	46,100			21005
Parking Fund - Cash			46,100	32 446 740	
Total - Finance		**202,100**	**202,100**		
Fire Department					
N/A - No planned capital in 2022.					
Total - Fire		**-**	**-**		
Police Department					
7 HVAC	B	220,000			20007
Capital Projects - Bonds			220,000	18 41A 730	
8 Carport Garage	B	30,000			21007
Committed Fund Balance - Other CIP			30,000	18 41A 730	
9 Security Fence (Front Gate Controller)	E	6,000			21008
Committed Fund Balance - Other CIP			6,000	18 41A 740	
10 Record Management Software	E	99,516			22003
Federal - American Rescue Plan			99,516	18 41A 740	
11 ZETX Software	E	7,000			22004
Committed Fund Balance - Other CIP			7,000	18 41P 740	
12 Polygraph	E	5,060			22005
Committed Fund Balance - Other CIP			5,060	18 41P 740	
13 New Vehicles - Replace Two Per Year	V	104,000			18012
Committed Fund Balance - Other CIP			104,000	18 41P 760	
Total - Police		**471,576**	**471,576**		

Table 27 (Continued).

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Public Works					
14 Water System Rehabilitation	I	3,000,000			17036
Water Fund - Bonds			3,000,000	6 449 720	
15 Water Meter Replacement	E	80,000			20022
Water Fund - Cash			80,000	6 449 740	
16 Rod Hammer Breaker Attachment	E	55,000			22021
Water Fund - Cash			55,000	6 449 740	
17 Ridge Street Tank Recoat	I	300,000			20018
Water Fund - Bonds			300,000	6 44P 720	
18 Transmission Line Replacement	I	875,500			20019
Water Fund - Bonds			875,500	6 44P 720	
19 Pump House Piping Replacement	I	25,000			22015
Water Fund - Bonds			25,000	6 44P 720	
20 Wash Tank Painting	I	70,000			22016
Water Fund - Cash			70,000	6 44P 720	
21 Construct New Sludge Transfer Station	B	160,000			19015
Water Fund - Bonds			160,000	6 44P 730	
22 Water Plant Administration Building Roof	B	70,000			22017
Water Fund - Cash			70,000	6 44P 730	
23 Greenroof Investigation at Plants	B	30,000			22018
Water Fund - Cash			30,000	6 44P 730	
24 Security Improvements at Water Plant	B	10,000			22019
Water Fund - Cash			10,000	6 44P 730	
25 Filter Rebuilds	E	200,000			22020
Water Fund - Bonds			200,000	6 44P 740	
26 Stormwater Eng. Eval./Sys. Improv.	I	150,000			17040
Stormwater Fund - Bonds			150,000	7 447 720	
27 Stormwater - PW Field Yard (BMP)	I	20,000			17043
Stormwater Fund - Bonds			20,000	7 447 720	
28 Chesapeake Bay PRP Improv. Projects	I	50,000			18035
Stormwater Fund - Bonds			50,000	7 447 720	
29 W. High Street Stormwater Improv. (BMP)	I	100,000			21020
Stormwater Fund - Bonds			100,000	7 447 720	
30 Borough Facilities (BMP)	I	40,000			21021
Stormwater Fund - Bonds			40,000	7 447 720	
31 Lamberton MS (S. Hanover)(BMP)	I	40,000			22022
Stormwater Fund - Bonds			40,000	7 447 720	
32 Thornwald Park (BMP)	I	100,000			22023
Stormwater Fund - Bonds			100,000	7 447 720	

Table 27 (Continued).

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Public Works					
33 Bedford E Street Transportation Improvements	I	500,000			22024
Federal - American Rescue Plan			500,000	7 447 720	
34 Sewer System Rehabilitation	I	2,532,000			17034
Sewer Fund - Bonds			2,025,600	8 425 720	
Sewer Fund - Cash			506,400	8 425 720	
35 E. High St. Bridge Sewer Main Replacement	I	28,000			21033
Sewer Fund - Cash			28,000	8 425 720	
36 Muffle Furnace	E	6,500			21022
Sewer Fund - Cash			3,794	8 42L 740	
Inter-Municipal Contribution - (M)			1,482	8 42L 740	
Inter-Municipal Contribution - (SM)			938	8 42L 740	
Inter-Municipal Contribution - (NM)			286	8 42L 740	
37 Wastewater Lab Refrigerator	E	7,000			21023
Sewer Fund - Cash			4,086	8 42L 740	
Inter-Municipal Contribution - (M)			1,596	8 42L 740	
Inter-Municipal Contribution - (SM)			1,010	8 42L 740	
Inter-Municipal Contribution - (NM)			308	8 42L 740	
38 Lift Station Roof Replacement	B	20,000			22025
Sewer Fund - Cash			7,612	8 42M 730	
Inter-Municipal Contribution - (SM)			12,388	8 42M 730	
39 Wastewater - JD Loader Replacement	E	45,000			22026
Sewer Fund - Bonds			26,268	8 42P 740	
Inter-Municipal Contribution - (M)			10,259	8 42P 740	
Inter-Municipal Contribution - (SM)			6,493	8 42P 740	
Inter-Municipal Contribution - (NM)			1,980	8 42P 740	
40 Filter Feed Pump Replacement	E	267,000			22027
Sewer Fund - Bonds			155,866	8 42P 740	
Inter-Municipal Contribution - (M)			60,866	8 42P 740	
Inter-Municipal Contribution - (SM)			38,525	8 42P 740	
Inter-Municipal Contribution - (NM)			11,743	8 42P 740	
41 Rotork Valve Actuator	E	90,000			22028
Sewer Fund - Bonds			52,538	8 42P 740	
Inter-Municipal Contribution - (M)			20,517	8 42P 740	
Inter-Municipal Contribution - (SM)			12,986	8 42P 740	
Inter-Municipal Contribution - (NM)			3,959	8 42P 740	
42 Wastewater Plant Filter Panel Replacements	E	100,000			21029
Sewer Fund - Cash			72,426	8 42P 740	
Inter-Municipal Contribution - (M)			15,292	8 42P 740	
Inter-Municipal Contribution - (SM)			9,753	8 42P 740	
Inter-Municipal Contribution - (NM)			2,529	8 42P 740	
43 Solar Panels	E	100,000			21030
Sewer Fund - Bonds			100,000	8 42P 740	

Table 27 (Continued).

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Public Works					
44 Security Improvements at Sewer Plant	E	16,000			22029
Sewer Fund - Cash			9,339	8 42P 740	
Inter-Municipal Contribution - (M)			3,648	8 42P 740	
Inter-Municipal Contribution - (SM)			2,309	8 42P 740	
Inter-Municipal Contribution - (NM)			704	8 42P 740	
45 Steam Power Washer	E	7,000			22030
Sewer Fund - Cash			4,086	8 42P 740	
Inter-Municipal Contribution - (M)			1,596	8 42P 740	
Inter-Municipal Contribution - (SM)			1,010	8 42P 740	
Inter-Municipal Contribution - (NM)			308	8 42P 740	
46 ATAD Project	I	150,000			21032
Sewer Fund - Bonds			87,555	8 42S 720	
Inter-Municipal Contribution - (M)			34,200	8 42S 720	
Inter-Municipal Contribution - (SM)			21,645	8 42S 720	
Inter-Municipal Contribution - (NM)			6,600	8 42S 720	
47 Bio-Solids Tractor Truck (Tr. 56)	V	135,000			18060
Sewer Fund - Bonds			78,799	8 42S 760	
Inter-Municipal Contribution - (M)			30,780	8 42S 760	
Inter-Municipal Contribution - (SM)			19,481	8 42S 760	
Inter-Municipal Contribution - (NM)			5,940	8 42S 760	
48 Borough Hall Security Improvements	B	215,000			17018
Capital Projects - Bonds			53,750	18 409 730	
Stormwater Fund - Bonds			53,750	7 447 730	
Water Fund - Bonds			53,750	6 402 730	
Sewer Fund - Bonds			53,750	8 402 730	
49 Garage Structural Analysis	B	30,000			21012
Committed Fund Balance - Other CIP			7,500	18 430 730	
Water Fund - Cash			7,500	6 449 730	
Stormwater Fund - Cash			7,500	7 447 730	
Sewer Fund - Cash			7,500	8 425 730	
50 Molly Pitcher Cemetery	I	25,000			17031
Committed Fund Balance - Other CIP			25,000	18 430 720	
51 Prewet System	E	15,000			21013
Committed Fund Balance - Other CIP			15,000	18 430 740	
52 Asphalt Sealing Machine	E	40,000			22006
Committed Fund Balance - Other CIP			40,000	18 430 740	
53 Vibratory Roller for Paving (6-Ton)	E	65,000			22007
Committed Fund Balance - Other CIP			65,000	18 430 740	
54 Traffic Signal Upgrades - One Per Year	E	250,000			20014
Capital Projects - Bonds			192,418	18 433 740	
Committed Fund Balance - Other CIP			57,582	18 433 740	
55 Hanover/High Decorative Lights (Underground)	E	50,000			22008
Committed Fund Balance - Other CIP			4,358	18 434 740	
General Fund Transfer In - Committed Balance			45,642	18 434 740	
56 Street Paving	I	257,100			17026
Highway Aid			257,100	35 430 720	

Table 27 (Continued).

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use $	Source $	Account No.	Project No.
Department of Public Works					
57 Curb Ramp Upgrades	I	240,000			17027
Highway Aid			240,000	35 430 720	
58 Crack Sealing	I	21,200			17028
Highway Aid			21,200	35 430 720	
59 Microsurfacing	I	90,000			17029
Highway Aid			90,000	35 430 720	
60 Dry Milling	I	71,700			17030
Highway Aid			71,700	35 430 720	
Total - Public Works		**10,749,000**	**10,749,000**		
Dept. of Community Planning & Economic Sustainability					
61 Urban Redevelopment Plan (TIF) - TIGER	I	3,119,000			17052
Capital Projects - Bonds			77,260	18 413 720	
Federal - US DOT Tiger Grant			2,680,740	18 413 720	
Federal - PennDOT TAP Grant			205,000	18 413 720	
State - CFA MTF Grant			156,000	18 413 720	
62 Urban Redevelopment Plan (TIF) - Project 1	I	2,184,000			21011
Capital Projects - Bonds			603,000	18 413 720	
State - PennDOT MTF Grants			1,056,000	18 413 720	
State - CFA MTF Grant			225,000	18 413 720	
State - HATS RTP			300,000	18 413 720	
63 Rental Inspection Software	E	15,000			20012
Committed Fund Balance - Other CIP			15,000	18 413 740	
Total - Community Planning & Economic Sustainability		**5,318,000**	**5,318,000**		
Department of Parks & Recreation					
64 Pool Painting	I	20,000			22009
General Fund Transfer In - Committed Balance			20,000	18 453 720	
65 Pool Water Heater Replacement	E	11,000			22010
General Fund Transfer In - Committed Balance			11,000	18 453 740	
66 Concrete Pad At Heberlig Palmer	I	11,500			22011
General Fund Transfer In - Committed Balance			11,500	18 454 720	
67 Maintenance Garage Paint & Gutter Replacement	B	15,100			22012
General Fund Transfer In - Committed Balance			15,100	18 454 730	
68 Kubota F3990 Tractor	E	35,500			22013
General Fund Transfer In - Committed Balance			35,500	18 454 740	
69 Fairground Avenue Linear Park	L	600,000			22014
General Fund Transfer In - Committed Balance			201,649	18 454 750	
Recreation Fee Fund Transfer			98,351	18 454 750	
State - DCNR Grant			300,000	18 454 750	
Total - Parks & Recreation		**693,100**	**693,100**		
Grand Total		**17,452,276**	**17,452,276**		

Table 27 (Cont'd).			
KEY			
Fund		**Type**	
Water	6	Infrastructure Improvements	720
Stormwater	7	Buildings	730
Sewer	8	Machinery & Equipment	740
Solid Waste	9	Land Improvements	750
Capital Projects	18	Vehicles	760
Parking	32		
Highway Aid	35		
Department/Function			
Finance Operations	402	Stormwater Operations	447
Information Technology	407	Water Line Maintenance	449
Public Works Administration	408	Swimming Pool	453
Borough Hall	409	Parks Mantenance	454
Fire	411	Community Center	458
Code Enforcement	413	Police Administration	41A
Sewer Collection	425	Police Patrol	41P
Solid Waste Collection & Disposal	427	Sewer Lab	42L
Public Works Field Operations	430	Lift Stations	42M
Traffic Control	433	Wastewater Treatment Plant	42P
Street Lighting	434	Bio-Solids Removal	42S
Parking Operations	445	Water Treatment Plant	44P
Parking Garage	446		
Other			
(M) - Middlesex			
(SM) - South Middleton			
(NM) - North Middleton			

2022-2026 CAPITAL IMPROVEMENT PLAN

Carlisle's five-year capital improvements plan (CIP) totals over $66.3 million and involves 209 project-years over the five-year period. A project-year is defined as a specific project in each year, i.e., spending money each year over five years for street paving counts as five project-years. The 69 projects in 2022 constituting the $17.5 million capital budget (the first year of the 2022-2026 CIP) count as 69 project-years in the CIP.

More than $37.8 million of CIP expenditures (57.1%) will be funded by bond proceeds. Water, stormwater, and sewer fund projects account for $45.9 million (69.2%) of the total five-year CIP. The following summarizes the CIP on a department-by-department basis.

- **Administration** - The department of administration plans to spend $167,000 in CIP funds. All 7 project-years are related to information technology purchases such as servers ($58,000), phone systems ($50,000), and copiers ($21,000).

- **Finance** - The department of finance has 22 project-years totaling $997,682 in the CIP. Twelve of those project-years involve paving and landscaping parking lots ($240,582), and major parking garage maintenance and repairs ($360,000) paid through the parking enterprise fund.

- **Fire Department** – The fire department plans to spend $1,092,000 in CIP funds. The 3 projects include the replacement of the Fire Chief Vehicle ($60,000), P25 radio system upgrade for the fire departments ($282,000), and the purchase of a fire engine ($750,000).

- **Police Department** – The police department has 13 project-years totaling $1,065,776 in the CIP. This includes on-going police vehicle purchases ($530,000), P25 radio system upgrade for the police department ($148,000), Record Management Software ($99,516), and an HVAC upgrade for police headquarters ($220,000).

- **Public Works** - The department of water resources has 143 project-years totaling $51,887,200 in the CIP. The major cost-drivers are the Sewer System Rehabilitation ($14,532,000), Water System Rehabilitation Project ($11,000,000), and a $9.5 million auto thermal thermophilic aerobic digestion (ATAD) project. ATAD is a method designed to produce a pasteurized class-A bio-solids removal product at the wastewater treatment plant. The following is a summary by type of asset:

    - Equipment – 48 project-years totaling $5,540,700 including purchases ranging in price from a traffic signal upgrades ($250,000) to thickener drive mechanism replacement ($500,000)

    - Infrastructure Improvements – 77 project-years totaling over $44.6 million. Projects consist of street improvements including milling, paving, crack sealing, micro-surfacing, and curb ramp upgrades ($3.6 million).

    - Vehicles – 10 vehicles totaling nearly $1,068,000 will be purchased over the five-year CIP. The purchases include various pickups and a dump truck.

    - Building – 8 project-years totaling $635,000. This includes improvements both structurally and related to security for Borough Hall and the Public Works garage.

- **Community Planning & Economic Sustainability** – The department of community planning & economic sustainability has 7 project years totaling over $10 million. Included in that is 3 project-years totaling over $9.9 million. The tax increment financing project, also known as the urban redevelopment plan, is a multi-year project and is projected to cost nearly $14.3 million when completed. This project is discussed further in the capital budget section preceding this section.

- **Parks & Recreation** - The department of parks and recreation has 14 project-years totaling $1,040,582 in the five-year CIP. This includes the completion of a Fairground

Avenue Linear park in the amount of $600,000 in addition to various smaller equipment purchases ($75,910), building improvements ($202,400), and improvements ($162,272).

Table 28.

2022-2026 Capital Improvements Plan
Summary by Department

Department	2022	2023	2024	2025	2026	Total	%
Administration	18,500	98,500	25,000	25,000	-	167,000	0.3%
Finance	202,100	315,065	191,000	204,552	84,965	997,682	1.5%
Fire	-	1,032,000	60,000	-	-	1,092,000	1.6%
Police	471,576	273,200	106,000	107,000	108,000	1,065,776	1.6%
Public Works	10,749,000	18,580,800	9,468,400	6,507,000	6,582,000	51,887,200	78.3%
Community Planning & Economic Sustainability	5,318,000	4,673,000	-	66,000	-	10,057,000	15.2%
Parks & Recreation	693,100	196,710	30,000	120,772	-	1,040,582	1.6%
Total	**17,452,276**	**25,169,275**	**9,880,400**	**7,030,324**	**6,774,965**	**66,307,240**	

Table 29.

2022-2026 Capital Improvements Plan
Summary by Fund

Fund	2022	2023	2024	2025	2026	Total	%
Water	4,936,750	2,869,750	3,025,250	2,000,000	2,020,500	14,852,250	22.4%
Stormwater	1,061,250	1,146,800	548,250	217,007	222,500	3,195,807	4.8%
Sewer	3,564,750	13,091,550	4,618,650	3,295,000	3,272,500	27,842,450	42.0%
Solid Waste	-	-	-	-	-	-	0.0%
Capital Projects	7,007,426	7,058,160	938,250	568,772	410,500	15,983,108	24.1%
Parking	202,100	303,015	-	197,545	84,965	787,625	1.2%
Highway Aid	680,000	700,000	750,000	752,000	764,000	3,646,000	5.5%
Total	**17,452,276**	**25,169,275**	**9,880,400**	**7,030,324**	**6,774,965**	**66,307,240**	

Table 30.

2022-2026 Capital Improvements Plan
Summary by Type

Type	2022	2023	2024	2025	2026	Total	%
Equipment	1,698,176	2,130,210	1,978,100	490,000	532,000	6,828,486	10.3%
Infrastructure Improvements	14,720,000	21,310,965	7,262,000	6,157,538	6,094,965	55,545,468	83.8%
Building	795,100	176,000	11,300	100,000	-	1,082,400	1.6%
Vehicle	239,000	1,498,000	449,000	173,000	148,000	2,507,000	3.8%
Land Improvements	-	54,100	180,000	109,786	-	343,886	0.5%
Total	**17,452,276**	**25,169,275**	**9,880,400**	**7,030,324**	**6,774,965**	**66,307,240**	

Table 31.

2022-2026 Capital Improvements Plan

No.	Item	Type	2022	2023	2024	2025	2026	Total	Fund	Func.	Source
	Administration										
1	Borough Copiers	E	10,500	10,500	-	-	-	21,000	18	407	Cash
2	Springbrook Server	E	8,000	-	-	-	-	8,000	18	407	Cash
3	Phone System	E	-	50,000	-	-	-	50,000	18	407	Cash
4	Microsoft Office	E	-	38,000	-	-	-	38,000	18	407	Cash
5	Backup & Disaster Recovery Server	E	-	-	25,000	-	-	25,000	18	407	Cash
6	CPD File Server	E	-	-	-	25,000	-	25,000	18	407	Cash
	Total		**18,500**	**98,500**	**25,000**	**25,000**	**-**	**167,000**			
	Finance										
7	P25 Radio Equipment Upgrade	E	-	5,000	-	-	-	5,000	18	402	Cash
8	Smart Meters Program	E	-	75,000	-	-	-	75,000	32	445	Cash
9	P25 Radio Equipment Upgrade	E	-	15,000	-	-	-	15,000	32	445	Cash
10	EV Charging Station	E	31,000	-	-	-	-	31,000	32	445	Cash
11	Locust Ave. N Cameras	E	-	-	-	20,000	-	20,000	32	445	Cash
12	E. Louther St. N Pavement	I	-	54,015	-	-	-	54,015	32	445	Cash
13	E. Louther St. N General Improvements	I	-	16,950	-	-	-	16,950	32	445	Cash
14	Locust Ave. N Pavement	I	-	-	-	53,690	-	53,690	32	445	Cash
15	Locust Ave. N General Improvements	I	-	-	-	16,848	-	16,848	32	445	Cash
16	Liberty Ave. Pavement	I	-	-	-	-	54,015	54,015	32	445	Cash
17	Liberty Ave. General Improvements	I	-	-	-	-	16,950	16,950	32	445	Cash
18	Garage - Sealing	B	25,000	-	-	-	-	25,000	32	446	Cash
19	Garage Pay-on-Foot Station	E	46,100	-	-	-	-	46,100	32	446	Cash
20	LED Light Fixtures in Garage	E	-	35,000	-	-	-	35,000	32	446	Cash
21	Garage Repairs & Preventative Maint.	I	100,000	100,000	-	100,000	-	300,000	32	446	Cash
22	Utility Printer	E	-	-	6,000	-	-	6,000	Split[1]	Split[1]	Cash
23	Finance Software Package	E	-	-	185,000	-	-	185,000	Split[2]	Split[2]	Cash
24	Locust Ave. N Landscaping/Stormwater	L	-	-	-	14,014	-	14,014	Split[3]	Split[3]	Cash
25	E. Louther St. N Landscaping/Stormwater	L	-	14,100	-	-	-	14,100	Split[3]	Split[3]	Cash
26	Garage - Cameras on Floors & Elevator	E	-	-	-	-	14,000	14,000	Split[6]	Split[6]	Cash
	Total		**202,100**	**315,065**	**191,000**	**204,552**	**84,965**	**997,682**			
	Fire										
27	P25 Radio Equipment Upgrade	E	-	282,000	-	-	-	282,000	18	411	Cash
28	Fire Engine	V	-	750,000	-	-	-	750,000	18	411	Bonds
29	Fire Chief Vehicle	V	-	-	60,000	-	-	60,000	18	411	Cash
	Total		**-**	**1,032,000**	**60,000**	**-**	**-**	**1,092,000**			
	Police										
30	HVAC	B	220,000	-	-	-	-	220,000	18	41A	Bonds
31	Security Fence (Front Gate Controller)	E	6,000	-	-	-	-	6,000	18	41A	Cash
32	Record Management Software	E	99,516	-	-	-	-	99,516	18	41A	Cash
33	Carport	E	30,000	-	-	-	-	30,000	18	41P	Cash
34	License Plate Reader	E	-	20,200	-	-	-	20,200	18	41P	Cash
35	ZETX Software	E	7,000	-	-	-	-	7,000	18	41P	Cash
36	Polygraph	E	5,060	-	-	-	-	5,060	18	41P	Cash
37	P25 Radio Equipment Upgrade	E	-	148,000	-	-	-	148,000	18	41P	Cash
38	New Vehicles - Replace Two Per Year	V	104,000	105,000	106,000	107,000	108,000	530,000	18	41P	Cash
	Total		**471,576**	**273,200**	**106,000**	**107,000**	**108,000**	**1,065,776**			
	Public Works										
39	Rod Hammer Breaker Attachment	E	55,000	-	-	-	-	55,000	6	449	Cash
40	Water Meter Replacement	E	80,000	-	-	-	-	80,000	6	449	Cash
41	Water System Rehabilitation	I	3,000,000	2,000,000	2,000,000	2,000,000	2,000,000	11,000,000	6	449	Mix[1]
42	Replace Street Repair Utility Van (Truck #35)	V	-	40,000	-	-	-	40,000	6	449	Cash
43	Undercounter Drinking Water Lab Glassware	E	-	-	-	-	8,000	8,000	6	44L	Cash
44	Construct New Sludge Transfer Station	B	160,000	-	-	-	-	160,000	6	44P	Bonds
45	Water Plant Administration Building Roof	B	70,000	-	-	-	-	70,000	6	44P	Cash
46	Greenroof Investigation at Plants	B	30,000	-	-	-	-	30,000	6	44P	Cash
47	Security Improvements at Water Plant	B	10,000	-	-	-	-	10,000	6	44P	Cash
48	Filter Rebuilds	E	200,000	200,000	-	-	-	400,000	6	44P	Bonds
49	Pump House Piping Replacements	I	25,000	475,000	-	-	-	500,000	6	44P	Bonds
50	Transmission Line Replacement	I	875,500	-	-	-	-	875,500	6	44P	Bonds
51	Headrace Improvements	I	-	-	927,000	-	-	927,000	6	44P	Bonds
52	Ridge Street Tank Recoat	I	300,000	-	-	-	-	300,000	6	44P	Bonds
53	Wash Tank Painting	I	70,000	-	-	-	-	70,000	6	44P	Cash
54	Stormwater Eng. Eval./Sys. Improv.	I	150,000	110,000	110,000	110,000	110,000	590,000	7	447	Bonds
55	W. High Street Stormwater Improv.(BMP)	I	100,000	200,000	-	-	-	300,000	7	447	Bonds
56	Lamberton MS (S. Hanover) (BMP)	I	40,000	100,000	-	-	-	140,000	7	447	Bonds
57	Borough Facilities (BMP)	I	40,000	40,000	40,000	40,000	40,000	200,000	7	447	Bonds
58	Stormwater - PW Field Yard (BMP)	I	20,000	-	-	-	-	20,000	7	447	Bonds
59	Chesapeake Bay PRP Improv. Projects	I	50,000	60,000	60,000	60,000	60,000	290,000	7	447	Bonds

Table 31 (Continued).

2022-2026 Capital Improvements Plan

No.	Item	Type	2022	2023	2024	2025	2026	Total	Fund	Func.	Source
	Public Works										
60	Thornwald Park (BMP)	I	100,000	200,000	-	-	-	300,000	7	447	Bonds
61	Bedford E Street Transportation Improvements	I	500,000	-	-	-	-	500,000	7	447	Cash
62	Biddle Mission Park Stream Restore.	L	-	30,000	180,000	-	-	210,000	7	447	Bonds
63	Street Sweeper Replacement	V	-	260,000	-	-	-	260,000	7	447	Bonds
64	Sewer System Rehabilitation	I	2,532,000	3,000,000	3,000,000	3,000,000	3,000,000	14,532,000	8	425	Mix[1]
65	E. High St. Bridge Sewer Main Replacement	I	28,000	-	-	-	-	28,000	8	425	Cash
66	Lab Building Roof Replacement	B	-	-	-	100,000	-	100,000	8	42L	Mix[2]
67	Muffle Furnace	E	6,500	-	-	-	-	6,500	8	42L	Mix[2]
68	2 Portable Wastewater Samplers	E	-	-	10,400	-	-	10,400	8	42L	Mix[2]
69	Wastewater Lab BOD Incubator	E	-	9,800	-	-	-	9,800	8	42L	Mix[2]
70	Wastewater Lab Refrigerator	E	7,000	-	-	-	-	7,000	8	42L	Mix[2]
71	Lab Building Boiler Replacement	E	-	-	-	-	57,000	57,000	8	42L	Mix[2]
72	Refrigerated All Weather Wastwater Sampler	E	-	-	-	-	8,000	8,000	8	42L	Mix[2]
73	Sprinter 2500 Cargo Van	V	-	50,000	-	-	-	50,000	8	42L	Mix[2]
74	Lift Station Roof Replacement	B	20,000	-	-	-	-	20,000	8	42M	Mix[3]
75	Pump Station #1 Replace Controls/Pump	E	-	-	250,000	-	-	250,000	8	42M	Mix[3]
76	Pump Station Truck Replacement (Tr. 61)	V	-	60,000	-	-	-	60,000	8	42M	Mix[3]
77	Wastewater - JD Loader Replacement	E	45,000	-	-	-	-	45,000	8	42P	Mix[3]
78	Ford Portable Pump Replacement	E	-	-	60,000	-	-	60,000	8	42P	Mix[3]
79	Filter Feed Pump Replacement	E	267,000	267,000	-	-	-	534,000	8	42P	Mix[3]
80	Thickener Drive Mechanism Replacement	E	-	-	500,000	-	-	500,000	8	42P	Mix[3]
81	Thickener Waste Pump Replacement	E	-	-	100,000	-	-	100,000	8	42P	Mix[3]
82	Rotork Valve Actuator	E	90,000	-	-	-	-	90,000	8	42P	Mix[3]
83	Wastewater Plant Filter Panel Replacements	E	100,000	-	-	-	-	100,000	8	42P	Mix[4]
84	Solar Panels	E	100,000	-	-	-	-	100,000	8	42P	Bonds
85	Channel Monster Grinder (Replacement)	E	-	-	-	65,000	65,000	130,000	8	42P	Mix[3]
86	Security Improvements at Sewer Plant	E	16,000	-	-	-	-	16,000	8	42P	Mix[2]
87	Steam Power Washer	E	7,000	-	-	-	-	7,000	8	42P	Cash
88	Odor control facilities	I	-	-	150,000	-	-	150,000	8	42P	Mix[3]
89	Bio Solids Backhoe	E	-	-	135,000	-	-	135,000	8	42S	Mix[3]
90	Digester Mixer & Motor	E	-	-	130,000	130,000	130,000	390,000	8	42S	Mix[3]
91	Tractor and Manure Spreader	E	-	-	135,000	-	-	135,000	8	42S	Mix[3]
92	ATAD Project	I	150,000	9,350,000	-	-	-	9,500,000	8	42S	Mix[3]
93	Bio Solids Tractor Truck (Tr.56)	V	135,000	-	-	-	-	135,000	8	42S	Mix[3]
94	Bio Solids 15 Ton Dump Truck	V	-	200,000	-	-	-	200,000	8	42S	Mix[3]
95	Pickup Work Truck (Tr. 51)	V	-	-	50,000	-	-	50,000	8	42S	Mix[2]
96	Admin. Staff Car	V	-	-	-	-	40,000	40,000	18	408	Cash
97	Inspector Pick-up Truck (Tr. 98)	V	-	-	33,000	-	-	33,000	18	408	Cash
98	Prewet System	E	15,000	-	-	-	-	15,000	18	430	Cash
99	Asphalt Sealing Machine	E	40,000	-	-	-	-	40,000	18	430	Cash
100	Vibratory Roller for Paving (6-Ton)	E	65,000	-	-	-	-	65,000	18	430	Cash
101	P25 Radio Equipment Upgrade	E	-	50,000	-	-	-	50,000	18	430	Cash
102	Molly Pitcher Cemetery	I	25,000	25,000	25,000	-	-	75,000	18	430	Cash
103	Traffic Signal Upgrades - One Per Year	E	250,000	250,000	250,000	250,000	250,000	1,250,000	18	433	Mix[1]
104	Road Diet Pavement Markings	I	-	40,000	-	-	-	40,000	18	433	Cash
105	Roadway Roundabouts	I	-	200,000	200,000	-	-	400,000	18	433	Bonds
106	Hanover/High LED Decorative Lights	E	-	-	53,000	-	-	53,000	18	434	Cash
107	Hanover/High LED Decorative Lights (Underground)	E	50,000	100,000	-	-	-	150,000	18	434	Cash
108	Street Paving	I	257,100	264,400	291,200	292,000	300,000	1,404,700	35	430	Cash
109	Curb Ramp Upgrades	I	240,000	250,000	260,000	260,000	260,000	1,270,000	35	430	Cash
110	Crack Sealing	I	21,200	21,800	22,500	23,000	24,000	112,500	35	430	Cash
111	Microsurfacing	I	90,000	90,000	95,000	95,000	95,000	465,000	35	430	Cash
112	Dry Milling	I	71,700	73,800	81,300	82,000	85,000	393,800	35	430	Cash
113	Borough Hall Security Improvements	B	215,000	-	-	-	-	215,000	Split[4]	Split[4]	Bonds
114	Borough Building HVAC Replacement	E	-	435,000	-	-	-	435,000	Split[4]	Split[4]	Bonds
115	Garage Structural Analysis	B	30,000	-	-	-	-	30,000	Split[5]	Split[5]	Cash
116	Pull-Behind Air Compressor	E	-	24,000	-	-	-	24,000	Split[5]	Split[5]	Cash
117	Garage Paving	I	-	-	-	-	50,000	50,000	Split[5]	Split[5]	Cash
118	39000 GVWR Dump Truck (Tr. 27)	V	-	-	200,000	-	-	200,000	Split[5]	Split[5]	Bonds
119	Salt Brine System with Building	E	-	-	100,000	-	-	100,000	Split[7]	Split[7]	Bonds
120	Salt Brine Tanks (2)	E	-	-	20,000	-	-	20,000	Split[7]	Split[7]	Cash
121	Laboratory information management system (LIMS)	E	-	30,000	-	-	-	30,000	Split[8]	Split[8]	Mix[2]
122	P25 Radio Equipment Upgrade	E	-	75,000	-	-	-	75,000	Split[9]	Split[9]	Cash
	Total		**10,749,000**	**18,580,800**	**9,468,400**	**6,507,000**	**6,582,000**	**51,887,200**			

Table 31 (Continued).

2022-2026 Capital Improvements Plan

No.	Item	Type	2022	2023	2024	2025	2026	Total	Fund	Func.	Source
	Community Planning & Economic Sustainability										
123	Rental Inspection Software	E	15,000	-	-	-	-	15,000	18	413	Cash
124	Carlisle Urban Redevelopment Plan (TIF) -TIGER	I	3,119,000	-	-	-	-	3,119,000	18	413	Cash
125	Carlisle Urban Redevelopment Plan (TIF) -PROJECT 1	I	2,184,000	4,640,000	-	-	-	6,824,000	18	413	Cash
126	Codes Pick-up Truck (Tr. 92)	V	-	-	-	33,000	-	33,000	18	413	Cash
127	Codes Pick-up Truck (Tr. 94)	V	-	-	-	33,000	-	33,000	18	413	Cash
128	Rental Inspector Vehicle	V	-	33,000	-	-	-	33,000	18	413	Cash
	Total		**5,318,000**	**4,673,000**	**-**	**66,000**	**-**	**10,057,000**			
	Parks & Recreation										
129	Pool Water Heater Replacement	E	11,000	-	-	-	-	11,000	18	453	Cash
130	Pool Painting	I	20,000	-	-	25,000	-	45,000	18	453	Cash
131	Pool Site Improvements	L	-	10,000	-	-	-	10,000	18	453	Cash
132	Gatehouse Stair Reconfiguration	B	-	-	11,300	-	-	11,300	18	454	Cash
133	Maintenance Garage Paint & Gutter Replacement	B	15,100	-	-	-	-	15,100	18	454	Cash
134	Kubota F3990 Tractor	E	35,500	-	-	-	-	35,500	18	454	Cash
135	Rooftop HVAC Unit for P&R Office Area	E	-	10,710	-	-	-	10,710	18	454	Cash
136	Gatehouse Ductless HVAC System	E	-	-	18,700	-	-	18,700	18	454	Cash
137	Fairground Avenue Linear Park	I	600,000	-	-	-	-	600,000	18	454	Cash
138	Concrete Pad At Heberlig Palmer	I	11,500	-	-	-	-	11,500	18	454	Cash
139	Second Floor Upgrades	B	-	136,000	-	-	-	136,000	18	458	Cash
140	Enlarge Multi-Purpose Room (MP12/MP13)	B	-	40,000	-	-	-	40,000	18	458	Cash
141	Mooreland Tennis Courts - Northside	L	-	-	-	95,772	-	95,772	18	458	Cash
	Total		**693,100**	**196,710**	**30,000**	**120,772**	**-**	**1,040,582**			
	Grand Total		**17,452,276**	**25,169,275**	**9,880,400**	**7,030,324**	**6,774,965**	**66,307,240**			

Split[1]: Funds (6,7,8) Function (402)

Split[2]: Funds (6,7,8,18) Functions (402,407,447)

Split[3]: Funds (7,32) Functions (445,447)

Split[4]: Funds (6,7,8,18) Functions (402,409,447)

Split[5]: Funds (6,7,8,18) Functions (425,430,447,449)

Split[6]: Fund (32) Functions (445,446)

Split[7]: Funds (7,18) Functions (430,447)

Split[8]: Funds (6,8) Functions (42L,44L)

Split[9]: Funds (6,7,8) Functions (425,430,447,449)

Mix[1]: Bonds and Cash Split.

Mix[2]: Cash and Inter-Municipal Partners Contribution.

Mix[3]: Bonds and Inter-Municipal Partners Contribution.

Mix[4]: Cash and Inter-Municipal Partners Contribution (Modified Allocations).

Key		
Fund 1 = General Fund	Function 402 = Finance	Function 447 = Stormwater Operations
Fund 6 = Water Fund	Function 407 = Information Technol	Function 449 = Water Lines Maintenance
Fund 8 = Sewer Fund	Function 408 = Public Works Admi	Function 453 = Swimming Pool
Fund 9 = Solid Waste Fund	Function 409 = Borough Hall Maint	Function 454 = Parks Maintenance
Fund 18 = Capital Projects Fund	Function 411 = Fire Department	Function 458 = Community Center
Fund 32 = Parking Fund	Function 413 = Code Enforcement	Function 41A = Police Administration
Fund 35 = Highway Aid Fund	Function 425 = Sewer Collection Sy	Function 41P = Police Investigation
	Function 427 = Solid Waste Collecti	Function 42L = Sewer Lab
	Function 430 = Public Works Field	Function 42M = Lift Stations
	Function 433 = Traffic Control	Function 42P = Wastewater Treatment Plant
	Function 434 = Street Lighting	Function 42S = Bio-Solids Removal
	Function 445 = Parking Operations	Function 44L = Water Lab
	Function 446 = Parking Garage	Function 44P = Water Treatment Plant

Table 32.

2022-2026 Capital Improvements Plan
Summary of Borrowing Needs

Series	Water	Stormwater	Sewer	Solid Waste	Capital Projects	Parking	Total
2017	3,622,500	-	3,821,690	90,000	2,194,060	229,000	9,957,250
2018	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-
2021	4,383,789	1,360,750	5,096,483	-	3,195,629	-	14,036,651
2022	-	-	-	-	-	-	-
2023	1,643,732	871,750	10,932,057	-	1,038,300	-	14,485,840
2024	-	-	-	-	-	-	-
2025	3,220,000	420,000	5,567,644	-	400,000	-	9,607,644
2026	-	-	-	-	-	-	-
Total	**12,870,021**	**2,652,500**	**25,417,874**	**90,000**	**6,827,989**	**229,000**	**48,087,385**



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OVERVIEW

The Borough issues debt to finance significant capital projects having a useful life of at least the term of the debt issued. Typically, the Borough evaluates the capital improvement plan to determine projects to be included in any borrowing. Debt is issued to include projects in the capital projects fund and enterprise funds and is a general obligation of the Borough pledging the full-faith, credit and taxing power of the Borough for the payment of principal and of interest on the debt. All taxable real property in the Borough is subject to ad valorem taxation without limitation as to rate or amount to pay debt service.

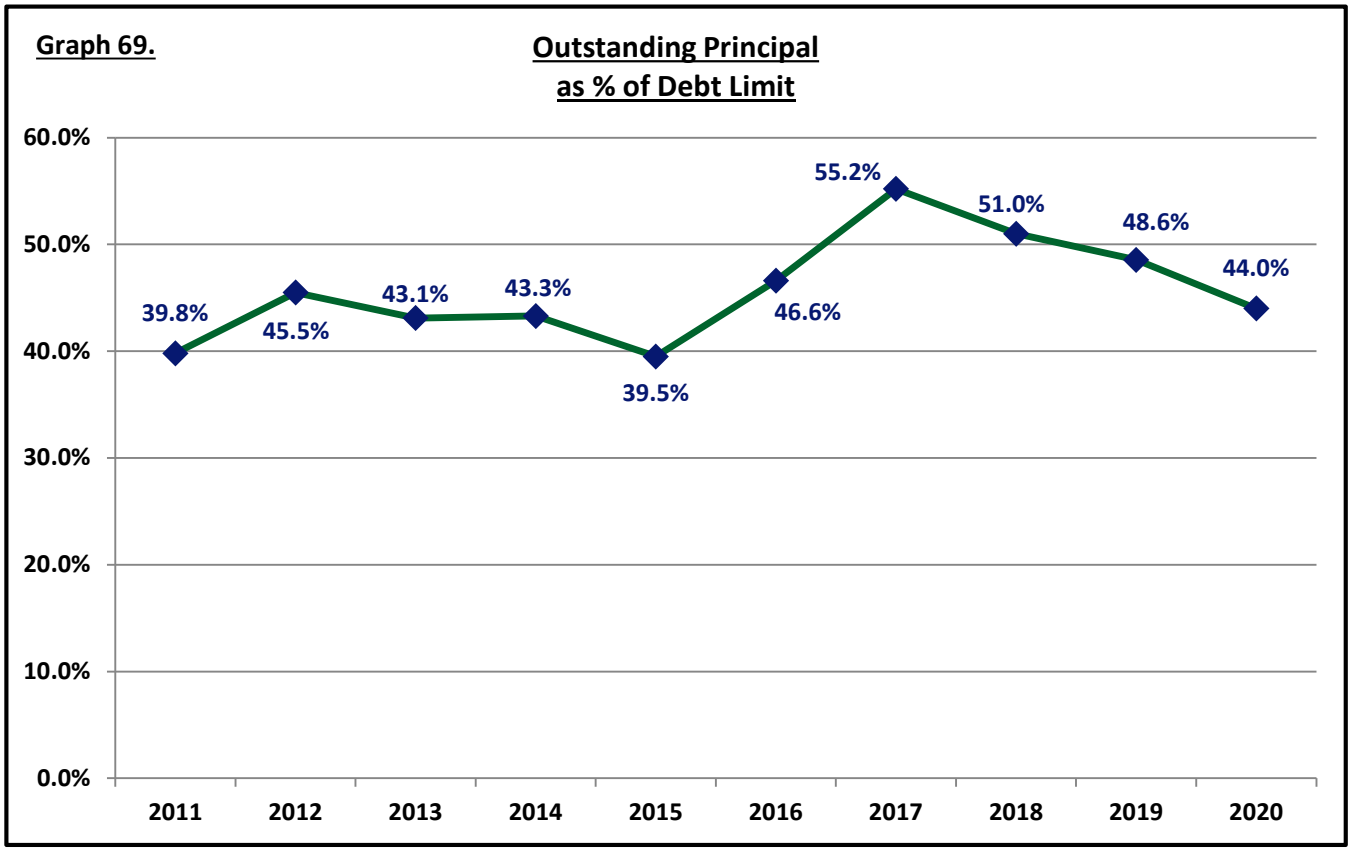
Under state law, the Borough's debt is exempt from personal property taxes in the state. Interest on the debt is also exempt from state corporate net income taxes and from personal income taxation by the state or by any of its political subdivisions.

Debt issued by the Borough complies with the state's Local Government Unit Debt Act (53 Pa. C.S. § 8001 *et. seq.)*. Included in the act are limitations on incurring debt unless that debt is approved by the voters of the municipality. Municipalities are prohibited from incurring any new non-electoral debt if the aggregate net principal amount of the new non-electoral debt, together with all other net non-electoral debt outstanding, would cause the total non-electoral debt to exceed 250% of the municipalities borrowing base. The borrowing base is the arithmetic average of total revenues received for the three preceding fiscal years. Below is the debt limit calculation for 2020, the last year calculated by an independent auditor during the annual financial audit of the Borough's financial statements.

Debt Limit Calculation		
Average Borrowing Base Revenue		
	$ 24,495,254	2018 Revenue
	$ 27,786,657	2019 Revenue
+	$ 25,185,407	2020 Revenue
	$ 77,467,318	3-Year Revenue Total
÷	3	Number of Years
	$ 25,822,439	**Average Borrowing Base Revenue**
Legal Debt Limit		
	$ 25,822,439	**Average Borrowing Base Revenue**
x	250.0%	Debt Limit Percentage
	$ 64,556,098	**Debt Limit**
-	28,410,745	Existing Debt Applicable to Debt Limit
	$ 36,145,353	**Legal Debt Margin**

Debt capacity is the total amount of debt applicable to the legal debt limit as a percentage of the legal debt limit as defined above. In other words, debt capacity illustrates the amount of debt a municipality has outstanding in relation to the legal limit allowed by state law. The Borough's total debt service will likely increase over the next several years as a result of financing major capital projects particularly water and sewer projects.

Moody's Investor Services upgraded the Borough's bond rating from Aa2 to Aa1 in early 2016, but the rating was withdrawn later that year when the Borough refinanced its only outstanding bond issue with a bank note. Most recently, Moody's reinstated the rating when the Borough issued new bonds during 2021. The Aa1 rating is recognized as a very strong rating, one level below the highest Aaa rating.



The anticipated principal balance outstanding by fund for each debt issuance as of December 31, 2021 is included in the table below.

Table 33.

Debt Issues By Fund

Debt Series	Total	General	Capital Projects	Water	Stormwater	Sewer	Solid Waste	Parking
2017A	8,480,000	-	1,734,502	3,133,293	29,259	3,337,284	69,092	176,570
2017B	10,390,000	2,571,986	-	3,670,890	-	3,830,486	-	316,638
2021	22,435,000	-	5,579,484	4,649,507	1,275,000	10,899,809	112	31,088
Total	41,305,000	2,571,986	7,313,986	11,453,690	1,304,259	18,067,579	69,204	524,296

The anticipated share of scheduled principal and interest payments during December 31, 2022 is included in the tables below.

Table 33A.

2022 Debt Service Principal By Fund (Existing Debt)

Debt Series	Total	General	Capital Projects	Water	Stormwater	Sewer	Solid Waste	Parking
2017A	350,000	-	114,083	104,898	980	111,729	5,150	13,160
2017B	1,605,000	550,296	-	517,420	-	423,296	-	113,988
2021	755,000	-	115,238	194,377	35,000	405,594	17	4,774
Total	2,710,000	550,296	229,321	816,695	35,980	940,619	5,167	131,922

Table 33B.

2022 Debt Service Interest By Fund (Existing Debt)

Debt Series	Total	General	Capital Projects	Water	Stormwater	Sewer	Solid Waste	Parking
2017A	265,675	-	55,752	97,354	909	103,692	2,241	5,727
2017B	464,550	118,003	-	163,880	-	167,195	-	15,472
2021	751,781	-	170,330	152,769	39,085	388,041	6	1,550
Total	1,482,006	118,003	226,082	414,003	39,994	658,928	2,247	22,749

Below are descriptions of the Borough's outstanding debt:

- **General Obligation Bond Series of 2017A –** On December 8, 2017 the Borough authorized a general obligation bond in the principal amount of $9,775,000 to finance Borough projects in the capital improvement plan. Annual debt service payments varying from $442,900 to $616,779 are due beginning April 15, 2018 through October 15, 2042. The interest rate range is between 2% and 5%.

- **General Obligation Bond Series of 2017B –** On December 8, 2017 the Borough authorized a general obligation bond in the principal amount of $14,885,000 to refinance

the general obligation notes of 2012, 2013, and 2014. Annual debt service payments varying from $270,400 and $2,079,300 are due beginning April 15, 2018 through October 15, 2029. The interest rate range is between 2% and 5%. Refinancing the prior debt issuance will save taxpayers approximately $407,000 over the course of the loan.

- **General Obligation Bond Series of 2021 –** On July 16, 2021 the Borough authorized a general obligation bond in the principal amount of $24,435,000 to refinance the general obligation notes of 2015, 2016, and 2018 in addition to providing funding to finance Borough projects in the capital improvement plan. Annual debt service payments varying from $756,650 and $1,506,781 are due beginning January 15, 2022 through July 15, 2046. The interest rate range is between 2.25% and 5%.

Long-term debt as a percentage of real property assessed valuation is a ratio used by many municipalities to evaluate debt levels. In recent years, the Borough's percentage has been increasing due to significant expenditures needed to finance improvements to the water and sewer systems and very slow growth in real property assessed valuation. This ratio is illustrated in the graph below:

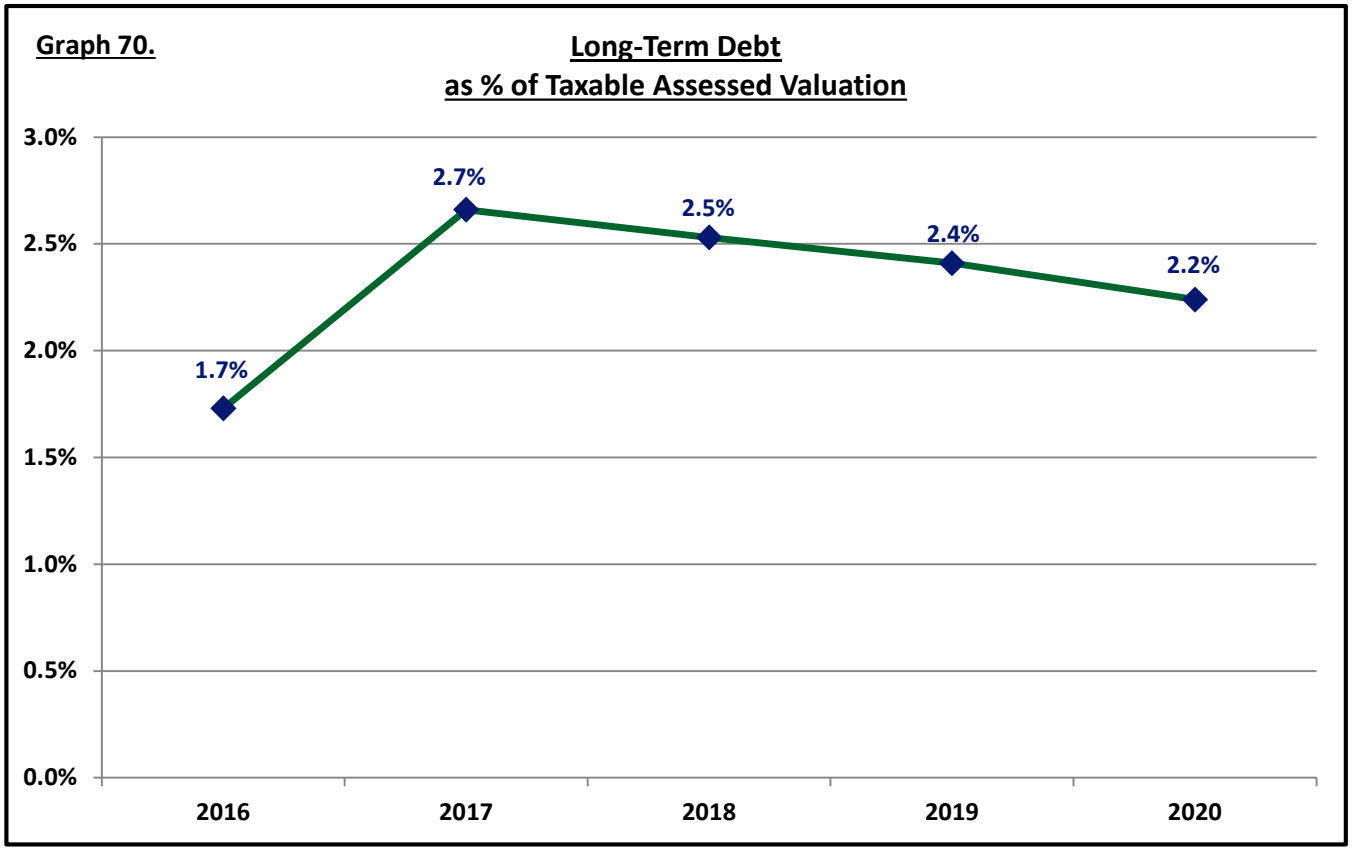


Table 34.
Summary of General Obligation Debt Service - All Funds

Fiscal Year Ended	G.O. Bond Series of 2017A	G.O. Bond Series of 2017B	G.O. Bond Series of 2021
12/31/2022	615,675	2,069,550	1,506,781
12/31/2023	613,175	2,079,300	1,511,125
12/31/2024	619,925	1,894,550	1,716,375
12/31/2025	615,425	1,899,800	1,704,375
12/31/2026	615,175	1,887,600	1,715,375
12/31/2027	616,675	1,203,200	1,433,125
12/31/2028	612,431	738,400	1,427,125
12/31/2029	617,531	270,400	1,439,125
12/31/2030	616,725	-	1,443,125
12/31/2031	620,100	-	1,460,125
12/31/2032	613,100	-	1,464,725
12/31/2033	443,550	-	1,469,175
12/31/2034	443,650	-	1,477,425
12/31/2035	443,450	-	1,492,025
12/31/2036	442,950	-	895,825
12/31/2037	442,150	-	761,025
12/31/2038	446,050	-	758,625
12/31/2039	444,500	-	761,025
12/31/2040	442,650	-	758,125
12/31/2041	445,500	-	765,025
12/31/2042	442,900	-	756,525
12/31/2043	-	-	757,925
12/31/2044	-	-	763,156
12/31/2045	-	-	757,963
12/31/2046	-	-	756,650
TOTAL:	11,213,288	12,042,800	29,751,876
Principal:	8,480,000	10,390,000	22,435,000
Interest:	2,733,288	1,652,800	7,316,876

Table 35. General Fund Debt Service	
Fiscal Year Ended	27.24% G.O. Bond Series of 2017B
12/31/2022	668,299
12/31/2023	670,901
12/31/2024	443,141
12/31/2025	417,576
12/31/2026	338,635
12/31/2027	215,854
12/31/2028	132,469
12/31/2029	48,510
12/31/2030	-
12/31/2031	-
12/31/2032	-
12/31/2033	-
12/31/2034	-
12/31/2035	-
12/31/2036	-
12/31/2037	-
12/31/2038	-
12/31/2039	-
12/31/2040	-
12/31/2041	-
12/31/2042	-
12/31/2043	-
12/31/2044	-
12/31/2045	-
12/31/2046	-
TOTAL:	2,935,386
Principal:	2,571,986
Interest:	363,400

Table 36.

Capital Projects Fund Debt Service

Fiscal Year Ended	22.03% G.O. Note Series of 2017A	24.87% G.O. Bond Series of 2021
12/31/2022	169,835	285,569
12/31/2023	168,906	286,603
12/31/2024	172,246	373,739
12/31/2025	170,615	365,643
12/31/2026	169,014	367,855
12/31/2027	170,761	310,831
12/31/2028	168,003	301,581
12/31/2029	169,568	307,331
12/31/2030	170,571	307,331
12/31/2031	171,546	308,931
12/31/2032	167,896	305,131
12/31/2033	23,899	303,381
12/31/2034	23,904	306,481
12/31/2035	23,894	306,681
12/31/2036	23,867	306,781
12/31/2037	23,824	281,781
12/31/2038	24,034	277,181
12/31/2039	23,950	282,581
12/31/2040	23,851	277,781
12/31/2041	24,004	282,981
12/31/2042	23,864	277,981
12/31/2043	-	277,981
12/31/2044	-	277,563
12/31/2045	-	277,038
12/31/2046	-	276,075
TOTAL:	2,108,051	7,532,815
Principal:	1,734,502	5,579,484
Interest:	373,549	1,953,331

Table 37.

Water Fund Debt Service

Fiscal Year Ended	36.38% G.O. Bond Series of 2017A	34.63% G.O. Bond Series of 2017B	20.72% G.O. Bond Series of 2021
12/31/2022	202,252	681,300	347,146
12/31/2023	201,561	684,387	351,017
12/31/2024	202,943	751,339	377,281
12/31/2025	201,677	728,164	376,400
12/31/2026	202,482	651,600	376,008
12/31/2027	202,206	415,345	239,719
12/31/2028	201,720	254,896	237,469
12/31/2029	203,319	93,342	234,969
12/31/2030	202,341	-	232,219
12/31/2031	203,435	-	235,819
12/31/2032	202,111	-	239,019
12/31/2033	202,295	-	233,619
12/31/2034	202,341	-	233,219
12/31/2035	202,249	-	239,519
12/31/2036	202,019	-	240,619
12/31/2037	201,651	-	196,619
12/31/2038	203,446	-	198,419
12/31/2039	202,732	-	195,119
12/31/2040	201,881	-	196,819
12/31/2041	203,193	-	198,419
12/31/2042	201,996	-	194,919
12/31/2043	-	-	196,419
12/31/2044	-	-	197,594
12/31/2045	-	-	198,663
12/31/2046	-	-	199,388
TOTAL:	4,249,850	4,260,372	6,166,414
Principal:	3,133,293	3,670,890	4,649,507
Interest:	1,116,557	589,482	1,516,907

Table 37A.
Stormwater Fund Debt Service

Fiscal Year Ended	0.34% G.O. Note Series of 2017A	5.68% G.O. Bond Series of 2021
12/31/2022	1,890	74,085
12/31/2023	1,890	72,444
12/31/2024	1,890	75,694
12/31/2025	1,890	73,694
12/31/2026	1,890	76,694
12/31/2027	1,890	74,444
12/31/2028	1,890	72,194
12/31/2029	1,890	74,944
12/31/2030	1,890	72,444
12/31/2031	1,890	75,444
12/31/2032	1,890	73,244
12/31/2033	1,890	71,594
12/31/2034	1,890	69,944
12/31/2035	1,890	73,844
12/31/2036	1,890	72,644
12/31/2037	1,890	61,444
12/31/2038	1,890	60,444
12/31/2039	1,890	59,444
12/31/2040	1,890	63,444
12/31/2041	1,890	62,344
12/31/2042	1,890	61,244
12/31/2043	-	60,144
12/31/2044	-	63,975
12/31/2045	-	62,700
12/31/2046	-	61,350
TOTAL:	39,684	1,719,879
Principal:	29,259	1,275,000
Interest:	10,425	444,879

Table 38. Sewer Fund Debt Service			
Fiscal Year Ended	38.39% G.O. Bond Series of 2017A	34.02% G.O. Bond Series of 2017B	48.58% G.O. Bond Series of 2021
12/31/2022	215,421	590,491	793,635
12/31/2023	214,692	594,189	794,771
12/31/2024	216,149	649,701	881,823
12/31/2025	214,813	716,620	880,778
12/31/2026	215,663	897,365	886,895
12/31/2027	215,372	572,001	808,131
12/31/2028	214,859	351,035	815,881
12/31/2029	216,547	128,548	821,881
12/31/2030	215,515	-	831,131
12/31/2031	216,668	-	839,931
12/31/2032	215,272	-	847,331
12/31/2033	215,466	-	860,581
12/31/2034	215,515	-	867,781
12/31/2035	215,418	-	871,981
12/31/2036	215,175	-	275,781
12/31/2037	214,786	-	221,181
12/31/2038	216,681	-	222,581
12/31/2039	215,928	-	223,881
12/31/2040	215,029	-	220,081
12/31/2041	216,413	-	221,281
12/31/2042	215,150	-	222,381
12/31/2043	-	-	223,381
12/31/2044	-	-	224,025
12/31/2045	-	-	219,563
12/31/2046	-	-	219,838
TOTAL:	4,526,531	4,499,950	14,296,509
Principal:	3,337,284	3,830,486	10,899,809
Interest:	1,189,247	669,464	3,396,700

Table 39.

Parking Fund Debt Service

Fiscal Year Ended	2.30% G.O. Bond Series of 2017A	4.11% G.O. Bond Series of 2017B	0.14% G.O. Bond Series of 2021
12/31/2022	18,887	129,460	6,324
12/31/2023	18,778	129,823	6,268
12/31/2024	19,189	50,370	7,811
12/31/2025	18,997	37,440	7,832
12/31/2026	18,778	-	7,894
12/31/2027	19,008	-	-
12/31/2028	18,658	-	-
12/31/2029	18,837	-	-
12/31/2030	18,981	-	-
12/31/2031	19,091	-	-
12/31/2032	18,639	-	-
12/31/2033	-	-	-
12/31/2034	-	-	-
12/31/2035	-	-	-
12/31/2036	-	-	-
12/31/2037	-	-	-
12/31/2038	-	-	-
12/31/2039	-	-	-
12/31/2040	-	-	-
12/31/2041	-	-	-
12/31/2042	-	-	-
12/31/2043	-	-	-
12/31/2044	-	-	-
12/31/2045	-	-	-
12/31/2046	-	-	-
TOTAL:	207,842	347,092	36,129
Principal:	176,570	316,638	31,088
Interest:	31,272	30,454	5,041

Table 40. Solid Waste Fund Debt Service		
Fiscal Year Ended	0.90% G.O. Bond Series of 2017A	0.00% G.O. Bond Series of 2021
12/31/2022	7,391	23
12/31/2023	7,348	23
12/31/2024	7,509	28
12/31/2025	7,434	28
12/31/2026	7,348	28
12/31/2027	7,438	-
12/31/2028	7,301	-
12/31/2029	7,371	-
12/31/2030	7,427	-
12/31/2031	7,470	-
12/31/2032	7,293	-
12/31/2033	-	-
12/31/2034	-	-
12/31/2035	-	-
12/31/2036	-	-
12/31/2037	-	-
12/31/2038	-	-
12/31/2039	-	-
12/31/2040	-	-
12/31/2041	-	-
12/31/2042	-	-
12/31/2043	-	-
12/31/2044	-	-
12/31/2045	-	-
12/31/2046	-	-
TOTAL:	81,330	130
Principal:	69,092	112
Interest:	12,238	18

APPENDICES



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Full-Time Employee Summary

Table 41.

Full-Time Employees Summary Schedule

Department/Function	2018	2019	2020	2021	2022
Administration					
Borough Manager's Office	***4.00***	***4.00***	***4.00***	***4.00***	***4.00***
Borough Manager	1.00	1.00	1.00	1.00	1.00
Assistant Borough Manager	1.00	1.00	1.00	1.00	1.00
Borough Secretary	1.00	1.00	1.00	1.00	1.00
Public Information Coordinator	1.00	1.00	1.00	1.00	1.00
Human Resources / Risk Management	***1.00***	***1.00***	***1.00***	***1.00***	***1.00***
Human Resources / Risk Manager	1.00	1.00	1.00	1.00	1.00
Sub-total	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**
Finance					
Finance Operations	***5.00***	***4.00***	***4.00***	***4.00***	***4.00***
Director of Finance	1.00	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00	1.00	1.00
Payroll Clerk	1.00	1.00	1.00	1.00	1.00
Account Clerk	2.00	1.00	1.00	1.00	1.00
Tax Collection	***1.00***	***1.00***	***1.00***	***1.00***	***1.00***
Account Clerk	1.00	1.00	1.00	1.00	1.00
Parking	***1.50***	***1.50***	***0.75***	***0.75***	***1.05***
Parking & Utilities Supervisor	-	-	0.75	0.75	0.75
Parking Supervisor	1.00	1.00	-	-	-
Director of CPES	-	-	-	-	0.30
Parking Enforcement Officer	0.50	0.50	-	-	-
Utility Billing & Collection	***1.50***	***1.50***	***1.25***	***1.25***	***1.25***
Parking & Utilities Supervisor	-	-	0.25	0.25	0.25
Account Clerk	1.00	1.00	1.00	1.00	1.00
Meter Reader	0.50	0.50	-	-	-
Sub-total	**9.00**	**8.00**	**7.00**	**7.00**	**7.30**
Fire					
Fire Department	***-***	***-***	***-***	***-***	***-***
Fire Chief (Part-Time Only)	-	-	-	-	-
Sub-total	**-**	**-**	**-**	**-**	**-**

Table 41 (Continued).

Full-Time Employees Summary Schedule

Department/Function	2018	2019	2020	2021	2022
Police					
Administration	***6.00***	***6.00***	***5.00***	***4.00***	***4.00***
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	1.00	1.00	1.00	1.00	1.00
Department Head Secretary	1.00	1.00	1.00	1.00	1.00
Communications Specialist	3.00	3.00	2.00	1.00	1.00
Investigation	***4.00***	***4.00***	***4.00***	***4.00***	***4.00***
Police Detective Sergeant	1.00	1.00	1.00	1.00	1.00
Police Detective	3.00	3.00	3.00	3.00	3.00
Patrol	***25.00***	***27.00***	***27.00***	***27.00***	***27.00***
Police Sergeant	5.00	5.00	5.00	5.00	5.00
Police Corporal	5.00	5.00	5.00	5.00	5.00
Police Patrolman	15.00	17.00	17.00	17.00	17.00
Sub-total	**35.00**	**37.00**	**36.00**	**35.00**	**35.00**
Community Planning & Economic Sustainability					
Code Enforcement	***4.00***	***4.10***	***5.77***	***5.77***	***5.17***
Director of CPES	-	-	-	-	0.50
Planning/Zoning/Codes Manager	1.00	1.00	1.00	1.00	-
Codes Officer	3.00	3.00	3.00	3.00	3.00
Rental Inspector	-	-	1.00	1.00	1.00
Comm. Development & Solid Waste Clerk	-	-	0.67	0.67	0.67
MS4 Coordinator	-	0.10	0.10	0.10	-
Sub-total	**4.00**	**4.10**	**5.77**	**5.77**	**5.17**
Public Works					
Administration & Engineering	***5.00***	***4.25***	***3.25***	***3.25***	***3.30***
Director of Public Works / Engineer	1.00	0.25	0.25	0.25	0.25
Department Head Secretary	1.00	1.00	-	-	-
Engineering Technician	1.00	1.00	1.00	1.00	1.00
Engineering Inspector	1.00	1.00	1.00	1.00	1.00
Engineering Clerk	1.00	1.00	1.00	1.00	1.00
MS4 Coordinator	-	-	-	-	0.05
Field Operations	***19.70***	***20.35***	***19.65***	***17.65***	***17.90***
Director of Public Works / Engineer	-	0.75	0.75	0.75	0.75
Administrative Secretary	0.50	0.50	0.50	0.50	0.50
Assistant Special Project Manager	-	-	1.00	-	-

Table 41 (Continued).

Full-Time Employees Summary Schedule

Department/Function	2018	2019	2020	2021	2022
Public Works					
Auto Mechanic I	1.00	1.00	1.00	1.00	-
Auto Mechanic II	1.00	-	-	-	1.00
Crewleader	5.00	5.00	4.00	4.00	4.00
Director of CPES	-	-	-	-	0.10
Equipment Operator	4.00	4.00	3.00	3.00	3.00
Field Operations Manager	1.00	1.00	1.00	1.00	-
Foreman	-	-	-	-	1.00
Maintainer	6.20	6.20	6.00	3.00	3.00
Maintainer II	-	-	-	3.00	3.00
MS4 Coordinator	-	0.90	0.90	0.90	0.95
Special Project Manager	-	-	1.00	-	-
Utility Person II	1.00	1.00	-	-	-
Water & Distribution Manager	-	-	-	0.50	0.60
Water Plant Supervisor	-	-	0.50	-	-
Solid Waste Collection & Disposal	***0.40***	***0.40***	***0.33***	***0.33***	***0.43***
Director of CPES	-	-	-	-	0.10
Maintainer	0.40	0.40	-	-	-
Comm. Development & Solid Waste Clerk	-	-	0.33	0.33	0.33
Laboratory	***5.50***	***5.50***	***5.50***	***5.50***	***6.00***
Lab Supervisor	1.00	1.00	1.00	1.00	1.00
BioSolids Supervisor	-	-	-	-	0.50
Lab Technician	4.50	4.50	4.50	4.50	4.50
Biosolids	***4.00***	***4.00***	***4.00***	***4.00***	***3.50***
BioSolids Supervisor	1.00	1.00	1.00	1.00	0.50
Biosolids Operator	3.00	3.00	3.00	3.00	3.00
Wastewater Treatment Plant	***8.00***	***8.00***	***8.00***	***8.00***	***8.00***
Wastewater Treatment Plant Supervisor	1.00	1.00	1.00	1.00	1.00
Treatment Plant Operator - Licensed	5.00	5.00	5.00	5.00	5.00
Treatment Plant Mechanic	2.00	2.00	2.00	2.00	2.00
Street Cleaning	***1.00***	***1.00***	***1.00***	***1.00***	***1.00***
Equipment Operator	1.00	1.00	1.00	1.00	1.00
Traffic Control	***1.60***	***1.60***	***1.60***	***1.60***	***1.60***
Traffic Supervisor	0.80	0.80	0.80	0.80	0.80
Traffic Maintainer	0.80	0.80	0.80	0.80	0.80
Street Lighting	***0.40***	***0.40***	***0.40***	***0.40***	***0.40***
Traffic Supervisor	0.20	0.20	0.20	0.20	0.20
Traffic Maintainer	0.20	0.20	0.20	0.20	0.20

Table 41 (Continued).

Full-Time Employees Summary Schedule

Department/Function	2018	2019	2020	2021	2022
Public Works					
Lift Stations	***1.00***	***1.00***	***1.00***	***1.00***	***1.00***
Treatment Plant Mechanic	1.00	1.00	1.00	1.00	1.00
Water Treatment Plant	***8.00***	***8.00***	***7.50***	***7.50***	***8.40***
Water & Distribution Manager	-	-	-	0.50	0.40
Water Plant Supervisor	1.00	1.00	0.50	-	-
Water Plant Senior Operator	-	-	-	-	1.00
Treatment Plant Mechanic	1.00	1.00	1.00	1.00	1.00
Treatment Plant Operator - Licensed	5.00	5.00	5.00	5.00	5.00
Treatment Plant Operator - Unlicensed	1.00	1.00	1.00	1.00	1.00
Sub-total	**54.60**	**54.50**	**52.23**	**50.23**	**51.53**
Parks & Recreation					
Administration	***2.00***	***2.00***	***2.00***	***2.00***	***2.00***
Director of Parks & Recreation	1.00	1.00	1.00	1.00	1.00
Department Head Secretary	1.00	1.00	1.00	1.00	1.00
Recreation Services	***1.90***	***1.90***	***1.90***	***1.90***	***1.90***
Recreation Manager	0.90	0.90	0.90	0.90	0.90
Recreation Assistant	1.00	1.00	1.00	1.00	1.00
Pool	***0.10***	***0.10***	***0.10***	***0.10***	***0.10***
Recreation Manager	0.10	0.10	0.10	0.10	0.10
Parks Maintenance	***3.40***	***3.40***	***3.00***	***3.00***	***3.00***
Parks Maintenance Crew Leader	1.00	1.00	1.00	1.00	1.00
Parks Maintainer	2.40	2.40	2.00	2.00	2.00
Sub-total	**7.40**	**7.40**	**7.00**	**7.00**	**7.00**
Total	**115.00**	**116.00**	**113.00**	**110.00**	**111.00**

Full-Time Employee Changes:

In 2022, the Borough added one new position titled "Water Senior Plant Operator". This is a full time position put in place to aid in the management of the Water Treatment Plant. Additionally, while it does not impact the employee position count, the Borough also created a new director position called "Director of Community Planning & Economic Sustainability". This new director position is in place of the former "Planning/Zoning/Codes Manager", a position which no longer exists.

BOROUGH OF CARLISLE
FINANCIAL TRENDS INFORMATION
NET POSITION BY COMPONENT
2016-2020
(accrual basis of accounting)

Schedule 1

	Fiscal Year				
	2020	**2019**	**2018 [c]**	**2017**	**2016**
Governmental activities					
Net investment in capital assets	$14,799,272	$ 14,451,032	$ 14,065,108	$ 15,154,103	$ 13,410,957
Restricted	2,600,104	2,807,160	2,749,193	3,775,262	2,888,319
Unrestricted	8,118,910	6,446,981	5,458,560	3,370,210	3,392,972
Total governmental activities net position	$25,518,286	$ 23,705,173	$ 22,272,861	$ 22,299,575	$ 19,692,248
Business-type activities					
Net investment in capital assets	$22,589,169	$ 23,163,967	$ 19,263,605	$ 20,167,094	$ 19,776,395
Unrestricted	22,668,779	19,599,734	18,373,208	15,420,711	13,546,330
Total business-type activities net position	$45,257,948	$ 42,763,701	$ 37,636,813	$ 35,587,805	$ 33,322,725
Primary government					
Net investment in capital assets	$37,388,441	$ 37,614,999	$ 33,328,713	$ 35,321,197	$ 33,187,352
Restricted	2,600,104	2,807,160	2,749,193	3,775,262	2,888,319
Unrestricted	30,787,689	26,046,715	23,831,768	18,790,921	16,939,302
Total primary government net position	$70,776,234	$ 66,468,874	$ 59,909,674	$ 57,887,380	$ 53,014,973

[c] During 2018 the Borough implemented the provisions of GASB 75 which only applies to the Borough's governmental activities. Prior year amounts have not been restated and are shown based on the reporting requirements prior to the implementation of GASB 75. Also, during 2018 the Borough implemented the provisions of GASB 89. Prior year amounts have not been restated and are shown based on the reporting requirements prior to the implementation of GASB 89.

Source: Department of Finance (DOF) compilation of data.

BOROUGH OF CARLISLE

FINANCIAL TRENDS INFORMATION
CHANGES IN NET POSITION
2016-2020
(accrual basis of accounting)

Schedule 2

	Fiscal Year				
	2020	**2019**	**2018**	**2017**	**2016**
Program Revenues					
Governmental Activities:					
Charges for Services:					
General government	$ 346,724	$ 340,690	$ 366,298	$ 334,429	$ 530,175
Public safety	250,898	424,453	538,217	801,510	664,413
Public services	37,174	45,603	87,239	120,919	63,094
Parks and recreation	110,814	348,767	316,899	288,916	308,928
Operating grants and contributions	1,985,355	1,240,250	1,201,548	1,287,039	1,283,339
Capital grants and contributions	1,348,420	1,455,601	822,798	2,942,801	1,162,135
Total governmental activities program revenues	4,079,385	3,855,364	3,332,999	5,775,614	4,012,084
Business-type Activities:					
Charges for Services:					
Water	4,286,922	4,450,198	4,514,792	4,405,919	4,184,024
Sewer	6,105,810	6,291,347	6,647,052	6,703,342	6,087,099
Parking	400,579	708,443	696,387	680,576	671,278
Solid Waste	1,434,687	880,195	837,651	810,308	670,597
Stormwater	1,767,087	1,148,962	-	-	-
Operating grants and contributions	55,074	209,028	85,959	46,971	35,146
Capital grants and contributions	323,801	2,419,064	229,596	118,723	62,111
Total business-type activities program revenues	14,373,960	16,107,237	13,011,437	12,765,839	11,710,255
Total primary government program revenues	$ 18,453,345	$ 19,962,601	$ 16,344,436	$ 18,541,453	$ 15,722,339
Expenses					
Governmental Activities:					
General government	$ 1,996,953	$ 1,865,486	$ 1,579,336	$ 1,791,013	$ 1,303,148
Public safety	5,660,761	5,928,270	6,073,956	5,929,571	6,000,082
Public services	1,709,843	2,031,313	2,048,923	1,985,119	2,648,369
Parks and recreation	893,308	1,131,263	1,147,602	1,145,391	1,182,586
Conservation and community development	471,282	306,343	293,361	354,101	243,669
Interest on long-term debt	250,103	243,695	269,101	216,089	151,944
Total governmental activities expenses	$10,982,250	$ 11,506,370	$ 11,412,279	$ 11,421,284	$ 11,529,798
Business-type Activities:					
Water	$ 3,447,981	$ 3,850,851	$ 4,227,259	$ 4,257,603	$ 4,091,163
Sewer	5,448,124	5,741,796	5,940,591	5,871,507	5,459,634
Parking	538,817	524,341	476,020	575,388	522,117
Solid Waste	1,656,256	826,622	772,774	717,530	727,257
Stormwater	1,055,188	581,219	-	-	-
Total business-type activities expenses	12,146,366	11,524,829	11,416,644	11,422,028	10,800,171
Total primary government expense	$ 23,128,616	$ 23,031,199	$ 22,828,923	$ 22,843,312	$ 22,329,969
Net (Expense)/Revenue					
Governmental activities	$ (6,902,865)	$ (7,651,006)	$ (8,079,280)	$ (5,645,670)	$ (7,517,714)
Business-type activities	2,227,594	4,582,408	1,594,793	1,343,811	910,084
Total primary government net expense	$ (4,675,271)	$ (3,068,598)	$ (6,484,487)	$ (4,301,859)	$ (6,607,630)

BOROUGH OF CARLISLE

FINANCIAL TRENDS INFORMATION
CHANGES IN NET POSITION
2016-2020
(accrual basis of accounting)

Schedule 2 (Continued)

	Fiscal Year				
	2020	**2019**	**2018**	**2017**	**2016**
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Taxes:					
Real estate	$ 5,143,699	$ 5,122,842	$ 5,030,098	$ 4,900,014	$ 4,636,777
Earned income	2,195,815	2,119,181	2,007,721	2,089,313	1,933,846
Real estate transfer	457,392	377,589	415,258	332,300	259,974
Other	816,775	860,437	809,969	840,858	794,947
Investment earnings	94,104	233,038	172,592	59,625	41,814
Miscellaneous	81,317	259,156	100,070	32,019	109,284
Transfers	(73,124)	(43,505)	(19,411)	(1,132)	-
Total governmental activities	8,715,978	8,928,738	8,516,297	8,252,997	7,776,642
Business-type Activities:					
Investment earnings	152,146	483,019	404,784	82,307	41,331
Gain on sale of capital asset	-	-	-	7,053	17,864
Miscellaneous	41,383	30,351	30,020	830,777	23,324
Transfers	73,124	43,505	19,411	1,132	-
Total business-type activities	266,653	556,875	454,215	921,269	82,519
Total primary government	$ 8,982,631	$ 9,485,613	$ 8,970,512	$ 9,174,266	$ 7,859,161
Change in Net Position					
Governmental activities	$ 1,813,113	$ 1,277,732	$ 437,017	$ 2,607,327	$ 258,928
Business-type activities	2,494,247	5,139,283	2,049,008	2,265,080	992,603
Total primary government	$ 4,307,360	$ 6,417,015	$ 2,486,025	$ 4,872,407	$ 1,251,531

Source: DOF compilation of data.

BOROUGH OF CARLISLE
FINANCIAL TRENDS INFORMATION
FUND BALANCES, GOVERNMENTAL FUNDS
2016-2020
(modified accrual basis of accounting)

Schedule 3

	Fiscal Year				
	2020	**2019**	**2018**	**2017**	**2016**
General Fund					
Nonspendable	$ 422,998	$ 316,531	$ 332,694	$ 467,390	$ 315,062
Spendable					
Restricted	19,175	53,735	53,421	78,364	1,682,519
Committed	598,344	597,878	595,900	594,364	3,865,506
Assigned	1,034,326	985,233	404,213	404,213	429,213
Unassigned	7,783,269	7,405,190	7,104,470	5,554,601	888,381
Total General Fund	9,858,112	9,358,567	8,490,698	7,098,932	7,180,681
Capital Projects Fund					
Nonspendable	$ -	$ -	$ -	$ -	$ -
Spendable					
Restricted	1,159,094	1,335,550	1,327,700	2,446,582	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Captial Projects Fund	1,159,094	1,335,550	1,327,700	2,446,582	-
All Other Governmental Funds					
Restricted	1,314,151	1,417,875	1,368,072	1,250,316	1,205,800
Total All Other Governmental Funds	1,314,151	1,417,875	1,368,072	1,250,316	1,205,800
Total Governmental Funds	$ 12,331,357	$ 12,111,992	$ 11,186,470	$10,795,830	$ 8,386,481

Source: DOF compilation of data.

BOROUGH OF CARLISLE

FINANCIAL TRENDS INFORMATION
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
2016-2020
(modified accrual basis of accounting)

Schedule 4

	Fiscal Year				
	2020	**2019**	**2018**	**2017**	**2016**
Revenues					
Real Estate	$ 5,135,094	$ 5,095,199	$ 5,031,877	$ 5,006,110	$ 4,671,284
Earned income	2,106,826	2,167,578	1,975,567	2,022,555	1,908,801
Real estate transfer	457,392	377,589	415,258	332,300	259,974
Other taxes	760,487	856,688	795,630	827,336	780,753
Licenses and permits	447,615	597,215	665,090	852,460	622,317
Fines and forfeits	84,150	116,636	105,381	146,529	158,871
Investment income	94,104	233,038	172,592	59,625	41,814
Rents	63,102	87,145	72,280	65,176	61,100
Intergovernmental	3,074,540	1,751,220	1,670,641	3,848,910	2,491,977
Charges for services	73,246	288,045	289,281	256,656	287,878
Other	473,130	457,212	606,485	515,220	473,313
Total revenues	12,769,686	12,027,565	11,800,082	13,932,877	11,758,082
Expenditures					
General government	1,480,701	1,305,179	1,187,412	1,136,972	1,269,990
Public safety	7,046,082	6,321,814	7,190,933	7,573,884	5,962,703
Public services	1,991,412	2,237,355	2,220,644	2,310,652	2,149,503
Parks and recreation	801,827	1,017,117	957,184	1,671,909	1,945,141
Conservation and community development	471,282	477,951	306,936	462,562	255,277
Refund of prior year revenue	-	-	-	-	-
Debt service:					
Bond issue costs	-	-	-	-	-
Principal	604,921	428,014	481,318	492,782	492,821
Interest and fiscal charges	303,314	294,379	282,645	212,653	137,288
Total expenditures	12,699,539	12,081,809	12,627,072	13,861,414	12,212,723
Excess (deficiency) of revenues over/(under) expenditures	70,147	(54,244)	(826,990)	71,463	(454,641)
Other Financing Sources (Uses)					
Transfers in	876,648	745,865	282,638	3,098,586	190,569
Transfers out	(949,772)	(745,865)	(302,049)	(3,099,718)	(190,569)
Proceeds from sale of capital assets	14,451	45,689	88,903	15,349	78,283
Refund of prior year expenditures	-	-	-		-
Bond reallocation	-	-	-		-
Bond discount/issue costs	-	-	-		-
Proceeds from issuance of bonds	207,891	934,077	1,148,138	6,208,108	1,959,285
Bond premium	-	-	-	669,967	-
Payment to refund bond	-	-	-	(4,554,406)	(621,499)
Total other financing sources (uses)	149,218	979,766	1,217,630	2,337,886	1,416,069
Net change in fund balances	$ 219,365	$ 925,522	$ 390,640	$ 2,409,349	$ 961,428
Debt service as a percentage of non-capital expenditures	8.3%	7.1%	7.5%	8.3%	6.1%
Debt service as a percentage of total expenditures	7.2%	6.0%	6.1%	5.1%	5.2%

Source: DOF compilation of data.

BOROUGH OF CARLISLE
REVENUE CAPACITY INFORMATION
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Schedule 5

Fiscal Year	Total Assessed Value of Real Property	Real Property Exemptions	Percentage of Exemptions	Assessed Value of Taxable Real Property	Percentage Change from Previous year	Total Direct Tax Rate	Total Direct Fire Tax Rate (included in Total Direct Tax Rate)
2020	$ 2,016,214,100	$ 527,352,200	26.2%	$ 1,489,047,900	0.32%	3.50	0.44
2019	2,011,591,600	527,352,200	26.2%	1,484,239,400	0.66%	3.50	0.44
2018	2,003,339,400	528,826,200	26.4%	1,474,513,200	1.91%	3.50	0.44
2017	1,953,893,400	507,038,700	26.0%	1,446,854,700	0.28%	3.50	0.44
2016	1,947,489,000	504,732,700	25.9%	1,442,756,300	1.01%	3.28	0.22
2015	1,937,063,700	508,795,200	26.3%	1,428,268,500	-0.17%	3.28	0.22
2014	1,928,046,730	497,336,500	25.8%	1,430,710,230	-0.63%	3.28	0.22
2013	1,931,196,600	491,391,400	25.4%	1,439,805,200	0.37%	3.28	0.22
2012	1,916,182,800	481,665,500	25.1%	1,434,517,300	-0.35%	3.06	0.00
2011	1,919,045,100	479,440,200	25.0%	1,439,604,900	23.14%	3.06	0.00

Source: DOF anaylsis of county assessment data.

BOROUGH OF CARLISLE
REVENUE CAPACITY INFORMATION
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS
(rate per $1,000 of assessed value)

Schedule 6

	Borough of Carlisle			Overlapping Rates [a]					
Fiscal Year	Operating Millage	Fire Tax Millage	Total Direct	Cumberland County Operating Millage	Cumberland County Library Millage	Total County Millage	Carlisle Area School District Operating Millage	Total Overlapping Rate	Borough Percentage of Total
2020	3.058	0.437	3.495	2.195	0.166	2.361	15.353	21.209	16.48%
2019	3.058	0.437	3.495	2.195	0.166	2.361	14.906	20.762	16.83%
2018	3.058	0.437	3.495	2.195	0.166	2.361	14.472	20.328	17.19%
2017	3.058	0.437	3.495	2.195	0.166	2.361	14.037	19.893	17.57%
2016	3.058	0.217	3.275	2.195	0.143	2.338	13.641	19.254	17.01%
2015	3.058	0.217	3.275	2.195	0.143	2.338	13.244	18.857	17.37%
2014	3.058	0.217	3.275	2.195	0.143	2.338	12.933	18.546	17.66%
2013	3.058	0.217	3.275	2.131	0.143	2.274	12.606	18.155	18.04%
2012	3.058	0.000	3.058	1.902	0.143	2.045	12.371	17.474	17.50%
2011	3.058	0.000	3.058	1.902	0.143	2.045	12.260	17.363	17.61%

Source: DOF analysis of borough, county, and school district data.

[a] Overlapping rates are those of local and county governments that apply to property owners within the Borough of Carlisle.

BOROUGH OF CARLISLE

REVENUE CAPACITY INFORMATION
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND TEN YEARS AGO

Schedule 7

	2020			2011		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total Borough Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Borough Taxable Assessed Value**
LIT Industrial LP	$ 42,500,000	1	2.9%	$ 45,800,000	1	3.2%
Carlisle Corporation	37,838,000	2	2.5%	36,925,000	2	2.6%
Carlisle Commons LLC	30,704,500	3	2.1%	31,144,500	3	2.2%
Allen Distribution	27,307,000	4	1.8%	29,689,700	4	2.1%
KTRPA Cent LLC	19,300,000	5	1.3%			
Giant Food Stores LLC	18,300,000	6	1.2%			
Ross Stores Pennsylvania LP	15,975,000	7	1.1%	15,000,000	6	1.0%
Patriarch Seven Gables LP	11,800,000	8	0.8%			
Headlands Realty Corp.	11,603,000	9	0.8%	11,603,000	9	0.8%
Clover-Carlisle LLC	10,500,000	10	0.7%			
RA Carlisle, LLC				13,751,600	7	1.0%
Kimco Carlisle LP				13,250,000	8	0.9%
Cedar-Carlisle LLC				10,500,000	10	0.7%
Carlisle 44 LP				16,267,500	5	1.1%
Total	$ 225,827,500		15.2%	$ 223,931,300		15.6%
Total Taxable Assessed Value	$ 1,489,047,900			$ 1,439,604,900		

Source: DOF analysis of county assessment data.

BOROUGH OF CARLISLE
REVENUE CAPACITY INFORMATION
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Schedule 8

				Collected Within the Fiscal Year of Levy			Total Collections to Date	
Fiscal Year	**Taxes Levied for the Fiscal Year**	**Fire Tax Levied for the Fiscal Year**	**Total Direct Tax Levied for the Fiscal Year**	**Amount**	**Percentage of Levy**	**Collections in Subsequent Years**	**Amount**	**Percentage of Levy**
2020	$ 4,538,805	$ 648,613	$ 5,187,418	$ 5,046,122	97.3%	n/a	5,046,122	97.3%
2019	4,529,395	647,269	5,176,664	5,046,122	97.5%	65,021	5,111,143	98.7%
2018	4,452,411	636,268	5,088,679	4,968,809	97.6%	100,314	5,069,123	99.6%
2017	4,415,984	631,053	5,047,037	4,948,035	98.0%	66,741	5,014,776	99.4%
2016	4,411,948	313,078	4,725,026	4,644,586	98.3%	145,681	4,725,026	100.0%
2015	4,360,781	309,449	4,670,230	4,554,455	97.5%	117,857	4,670,230	100.0%
2014	4,375,112	310,466	4,685,578	4,564,907	97.4%	122,782	4,685,578	100.0%
2013	4,397,855	312,080	4,709,935	4,585,653	97.4%	116,169	4,701,822	99.8%
2012	4,389,236	-	4,389,236	4,272,661	97.3%	124,124	4,389,236	100.0%
2011	4,402,312	-	4,402,312	4,231,007	96.1%	46,688	4,277,695	97.2%

Source: DOF analysis of borough data.

BOROUGH OF CARLISLE

DEBT CAPACITY INFORMATION
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Schedule 9

	Governmental Activities		Business-Type Activities				
Fiscal Year	General Obligation Bonds	General Obligation Notes	General Obligation Bonds	General Obligation Notes	Total Primary Government	Percentage of Personal Income	Per Capita
2020	$ 5,453,513	$ 2,589,799	$ 17,265,126	$ 8,098,307	$ 33,406,745	5.69%	1,744
2019	6,049,683	2,442,869	18,499,431	8,730,346	35,722,329	5.68%	1,869
2018	6,419,262	1,619,438	19,350,327	9,876,700	37,265,727	6.19%	1,950
2017	6,874,739	549,351	20,375,325	10,685,650	38,485,065	7.39%	2,024
2016	-	5,596,538	-	19,407,966	25,004,504	4.81%	1,320
2015	714,893	4,056,956	7,359,460	8,644,615	20,775,924	4.13%	1,098
2014	787,277	5,028,220	8,104,914	8,063,510	21,983,921	4.52%	1,162
2013	856,138	4,411,248	8,813,890	7,331,170	21,412,446	4.43%	1,139
2012	876,987	4,579,810	9,025,880	7,360,192	21,842,869	4.59%	1,162
2011	699,924	4,704,479	9,537,496	3,156,431	18,098,330	3.83%	969

Source: DOF analysis of data.

BOROUGH OF CARLISLE
DEBT CAPACITY INFORMATION
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Schedule 10

Fiscal Year	General Obligation Bonds	General Obligation Notes	Total	Percentage of Actual Taxable Value [(a)] of Property	Per Capita
2020	$ 22,718,639	$ 10,688,106	$ 33,406,745	2.24%	1,744
2019	24,549,114	11,173,215	35,722,329	2.41%	1,869
2018	25,769,589	11,496,138	37,265,727	2.53%	1,950
2017	27,250,064	11,235,001	38,485,065	2.66%	2,024
2016	-	25,004,504	25,004,504	1.73%	1,320
2015	8,074,353	12,701,571	20,775,924	1.45%	1,098
2014	8,892,191	13,091,730	21,983,921	1.54%	1,162
2013	9,670,028	11,742,418	21,412,446	1.49%	1,139
2012	9,902,867	11,940,002	21,842,869	1.52%	1,162
2011	10,237,420	7,860,910	18,098,330	1.26%	969

[(a)] See Schedule 5 for the Borough's property value data.

Source: DOF analysis of data.

BOROUGH OF CARLISLE

DEBT CAPACITY INFORMATION
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

Schedule 11

Jurisdiction	Total Debt Outstanding	Percentage Applicable to the Borough[(a)]	Amount Applicable to the Borough
Direct			
Borough of Carlisle - Governmental activities debt	$ 8,043,312	100.0%	$ 8,043,312
Overlapping			
Carlisle Area School District	48,398,940	60.9%	29,474,954
Cumberland County	28,830,000	7.9%	2,277,570
Total Overlapping Debt	77,228,940		31,752,524
Total	$ 85,272,252		$ 39,795,836

[(a)] Percentages calculated by dividing borough's assessed value by school district and county assessed values.

Source: DOF analysis of borough, county, and school district data.

BOROUGH OF CARLISLE
DEBT CAPACITY INFORMATION
LEGAL DEBT MARGIN INFORMATION
2016-2020

Schedule 12

Legal Debt Margin Calculation for Fiscal Year 2020

Borrowing Base Revenues:	
2018	$24,495,254
2019	27,786,657
2020	25,185,407
	$ 77,467,318
Average Borrowing Base Revenue	$25,822,439
Debt Limit Percentage	250.0%
Debt Limit	$64,556,098
Less: Total Amount of Debt Applicable to Debt Limit	28,410,745
Legal Debt Margin	$ 36,145,353

	Fiscal Year				
	2020	**2019**	**2018**	**2017**	**2016**
Debt Limit	$64,556,098	$63,278,220	$58,615,065	$55,992,161	$53,520,993
Total Amount of Debt Applicable to Debt Limit	28,410,745	30,725,329	29,878,139	30,896,001	24,948,728
Legal Debt Margin	$ 36,145,353	$ 32,552,891	$ 28,736,926	$ 25,096,160	$ 28,572,265
Total Amount of Debt Applicable to Debt Limit as a percentage of debt limit	44.01%	48.56%	50.97%	55.18%	46.61%

Source: DOF analysis of data.

BOROUGH OF CARLISLE

DEMOGRAPHIC AND ECONOMIC INFORMATION
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Schedule 13

Fiscal Year	Population[a]	Personal Income	Per Capita Income	School Enrollment[b]	Number of Dropouts[b]	Dropouts as a Percentage of Enrollment	Unemployment Rate[c]
2020	19,153	$ 587,288,439	$ 30,663	4,876	7	0.14%	5.60%
2019	19,116	628,706,124	32,889	5,247	33	0.63%	3.70%
2018	19,113	601,600,788	31,476	5,179	32	0.62%	3.20%
2017	19,014	520,907,544	27,396	5,106	33	0.65%	4.20%
2016	18,945	519,775,020	27,436	5,101	34	0.67%	4.20%
2015	18,916	503,657,416	26,626	5,175	29	0.56%	4.20%
2014	18,916	485,952,040	25,690	5,080	33	0.65%	4.10%
2013	18,800	482,972,000	25,690	5,099	25	0.49%	6.50%
2012	18,800	476,091,200	25,324	4,852	42	0.87%	7.20%
2011	18,682	472,430,416	25,288	4,802	26	0.54%	7.20%

[a] Census Bureau-American Community Survey.

[b] Carlisle Area School District.

[c] PA Department of Labor and Industry.

Source: DOF analysis of data.

BOROUGH OF CARLISLE

DEMOGRAPHIC AND ECONOMIC INFORMATION
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Schedule 14

	2020			2011		
Employer	**Employees**	**Rank**	**Percentage of Total Borough Employment**	**Employees**	**Rank**	**Percentage of Total Borough Employment**
United Parcel Service Inc	2,624	1	8.5%			
Elwood Staffing Services Inc.	2,194	2	7.1%			
Dickinson College	1,542	3	5.0%	3,282	1	15.5%
Giant Food Stores LLC	1,141	4	3.7%	1,720	2	8.1%
Ross Dress For Less Inc.	1,072	5	3.5%	769	6	3.6%
Masterbrand Cabinets Inc	1,005	6	3.3%			
Staffing Solution Southeast	943	7	3.1%			
Manpower International	852	8	2.8%			
Cumberland Courty House	711	9	2.3%	865	5	4.1%
Aerotek Inc	657	10	2.1%			
Carlisle Area School District				1,222	3	5.8%
United Church of Christ Homes				399	8	1.9%
Carlisle Family YMCA				381	9	1.8%
Randstand Employment				883	4	4.2%
Carlisle Construction Materials				437	7	2.1%
Carlisle Transportation Products				303	10	1.4%
	12,741		25.7%	10,261		48.4%
Total Borough Employment	30,792			21,195		

Source: DOF analysis of Cumberland Couny Tax Bureau data.

BOROUGH OF CARLISLE

OPERATING INFORMATION
FULL-TIME EQUIVALENT BOROUGH EMPLOYEES BY FUNCTION/PROGRAM
2016-2020

Schedule 15

	2020	2019	2018	2017	2016
Function/program					
General Government					
Borough Manager's Office	4.00	3.00	4.00	4.00	4.00
Department of Finance	4.50	5.00	6.50	6.50	6.50
Tax Collection	1.00	1.00	1.00	0.00	0.00
Human Resources/Risk Management	1.00	1.00	1.00	1.00	1.00
Buildings and Plants	0.00	0.00	0.00	0.00	0.00
Public Safety					
Police Department	38.00	36.00	34.50	35.00	35.00
Fire Department	0.50	0.50	0.50	0.50	0.50
Public Works					
Administration & Engineering Division	3.00	4.00	4.00	4.00	4.00
Operations Division	10.00	9.00	23.00	23.00	23.00
Planning & Codes Division	4.75	4.00	5.00	5.00	5.00
Parks and Recreation	8.25	14.00	8.50	8.50	8.50
Water	13.50	14.00	8.00	8.00	9.00
Sewer	21.25	20.50	18.00	18.00	15.00
Stormwater	4.00	4.00	0.00	0.00	0.00
Parking	2.25	4.00	3.50	3.50	3.50
Total Employment	**116.00**	**120.00**	**117.50**	**117.00**	**115.00**

Source: DOF analysis of data.

BOROUGH OF CARLISLE

OPERATING INFORMATION
OPERATING INDICATORS BY FUNCTION/PROGRAM
2016-2020

Schedule 16

	2020	2019	2018	2017	2016
Function/program					
General Government					
Real estate tax certifications	853	734	533	782	702
Public Safety					
Arrests	872	1,249	1,158	1,100	1,351
Parking violations	7,229	8,688	7,696	6,863	5,636
Traffic violations	1,498	1,457	2,580	1,610	1,962
Calls for service	20,028	22,493	22,230	24,103	21,487
Police vehicles	18	19	19	19	19
Fire responses	467	510	528	456	534
Building-related permits issued	382	999	1,082	1,254	910
Public Services					
Miles of streets resurfaced	2.36	2.40	2.49	2.40	1.56
Parks and Recreation					
Community pool attendance	-	19,752	16,941	17,316	20,017
Number of seasonal programs	82	168	147	160	224
Water					
New connections	9	68	67	17	9
Water main breaks	18	33	15	13	21
Consumption (mgd)	2.17	2.25	2.48	2.34	2.69
Sewer					
Sewage treatment (mgd)	2.68	4.10	4.32	2.58	2.96
Treatment capacity (in gallons)	7	7	7	7	7
Parking					
Average daily parking meter revenue	435	694	725	700	673

Source: DOF compilation of data.

BOROUGH OF CARLISLE

OPERATING INFORMATION
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
2016-2020

Schedule 17

	2020	2019	2018	2017	2016
Function/program					
Public Safety					
Police stations	1	1	1	1	1
Police vehicles	18	19	19	19	19
Fire stations	2	2	2	2	2
Fire vehicles	7	7	7	7	7
Public Services					
Borough streets (in miles)	56.7	56.7	56.7	56.7	56.7
Number of traffic lighted intersections	43	43	43	43	43
Parks and Recreation					
Number of parks	17	17	17	17	17
Acreage of park land	163	163	163	163	163
Number of community centers	1	1	1	1	1
Water					
Water mains (in miles)	77.2	77.2	77.2	77.2	77.2
Fire hydrants	635	634	630	630	630
Storage capacity (in million gallons)	5.8	5.8	5.8	5.8	5.8
Sewer					
Sanitary sewers (in miles)	69.5	69.5	69.5	69.5	69.5
Storm sewers (in miles)	28.5	28.5	28.5	28.5	28.5
Treatment capacity (in gallons)	7.0	7.0	7.0	7.0	7.0
Parking					
Number of parking lots	7	7	6	6	6
Number of street parking metered spaces	669	669	664	664	664
Number of off-street parking metered spc	114	114	132	132	132
Number of parking garages	1	1	1	1	1

Source: DOF compilation of data



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Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
01	**GENERAL FUND**					
GENERAL FUND REVENUE						
000	**Real Property Taxes**					
01-000-30110-00000	REAL ESTATE TAX CURRENT	(4,343,384)	(4,364,631)	(4,410,787)	(4,437,317)	(4,437,317)
01-000-30120-00000	REAL ESTATE TAX PRIOR	(1,427)	-	-	-	-
01-000-30140-00000	REAL ESTATE TAX DELINQUENT	(114,771)	(131,474)	(127,349)	(121,014)	(121,014)
01-000-30170-00000	REAL ESTATE TAX - FIRE TAX	(619,260)	(620,311)	(630,318)	(634,110)	(634,110)
01-000-30190-00000	FIRE TAX DELINQUENT	(16,357)	(18,678)	(15,624)	(16,278)	(16,278)
	Total Real Property Taxes	**(5,095,199)**	**(5,135,094)**	**(5,184,078)**	**(5,208,719)**	**(5,208,719)**
000	**Other Local Taxes**					
01-000-31010-00000	REAL ESTATE TRANSFER TAX	(377,589)	(457,392)	(360,000)	(368,503)	(368,503)
01-000-31021-00000	EARNED INCOME TAX CURRENT	(1,864,454)	(1,834,757)	(1,772,000)	(1,904,705)	(1,904,705)
01-000-31022-00000	EARNED INCOME TAX PRIOR	(303,124)	(272,069)	(300,000)	(283,265)	(283,265)
01-000-31051-00000	LOCAL SERVICES TAX	(793,393)	(703,225)	(725,000)	(713,043)	(713,043)
01-000-31061-00000	ADMISSIONS TAX	(59,290)	(54,379)	(65,000)	(51,411)	(51,411)
01-000-31070-00000	AMUSEMENT TAX	(4,005)	(2,883)	(3,200)	(2,925)	(2,925)
	Total Other Local Taxes	**(3,401,855)**	**(3,324,705)**	**(3,225,200)**	**(3,323,852)**	**(3,323,852)**
000	**Licenses & Permits**					
01-000-32161-00000	TRANSIENT MERCHANTS'	(450)	(175)	(300)	(128)	(128)
01-000-32180-00000	CABLE FRANCHISE	(272,786)	(270,385)	(275,000)	(271,315)	(271,315)
01-000-32210-00000	BUILDING PERMITS	(212,412)	(101,190)	(153,600)	(104,822)	(104,822)
01-000-32215-00000	ZONING PERMIT	(8,100)	(7,000)	(6,000)	(7,659)	(7,659)
01-000-32216-00000	HARB PERMIT	(2,850)	(1,000)	-	-	-
01-000-32220-00000	PLUMBING PERMITS	(30,550)	(21,779)	(17,498)	(25,210)	(25,210)
01-000-32230-00000	PLUMBING LICENSES	(5,300)	(3,750)	-	(3,630)	(3,630)
01-000-32250-00000	SIGN PERMITS	(1,700)	(1,150)	(800)	(890)	(890)
01-000-32260-00000	SEWER PERMITS	(1,000)	(800)	(1,000)	(890)	(890)
01-000-32270-00000	ELECTRICAL PERMITS	(38,106)	(28,749)	(23,003)	(21,004)	(21,004)
01-000-32280-00000	STREET OCCUPANCY PERMITS	(10,975)	(6,550)	(7,000)	(7,652)	(7,652)
01-000-32281-00000	CURB & SIDEWALK PERMITS	(12,886)	(4,907)	(5,000)	(6,702)	(6,702)
	Total Licenses & Permits	**(597,115)**	**(447,435)**	**(489,201)**	**(449,902)**	**(449,902)**
000	**Fines & Forfeits**					
01-000-32282-00000	STREET VACATION FEES	-	-	(350)	-	-
01-000-32283-00000	CHICKEN PERMITS	(100)	(150)	(200)	(150)	(150)
01-000-32284-00000	RENTAL HOUSING INSPECTION PRGRM	(150)	(50)	(65,342)	(25,000)	(25,000)
01-000-32285-00000	SIDEWALK CAFÉ PERMIT	-	(30)	-	-	-
01-000-33140-00000	PARKING VIOLATIONS	(10,740)	(6,059)	(10,000)	(3,781)	(3,781)
01-000-33150-00000	DISTRICT JUSTICE FINES	(60,665)	(43,916)	(60,000)	(38,710)	(38,710)
01-000-33160-00000	FINES - STATE OF PA	(8,803)	(8,131)	(8,500)	(8,910)	(8,910)
01-000-33170-00000	FINE - PROPERTY INSPECTION	(50)	-	-	-	-
01-000-33190-00000	FINES - MISCELLANEOUS	(36,378)	(26,044)	(25,000)	(30,407)	(30,407)
	Total Fines & Forfeits	**(116,886)**	**(84,380)**	**(169,392)**	**(106,958)**	**(106,958)**
000	**Interest & Rents**					
01-000-34110-00000	INTEREST INCOME-SAVINGS	(73,936)	(38,423)	(35,000)	(2,282)	(2,282)
01-000-34120-00000	INTEREST-CEMETERY TRUST	(3,463)	(1,925)	(2,500)	(2,567)	(2,567)
01-000-34140-00000	INTEREST INCOME - PLGIT	(67,060)	(14,258)	(50,000)	(588)	(588)
01-000-34141-00000	INTEREST - INVESTMENT	(13,451)	(20,541)	(10,000)	(13,021)	(13,021)
01-000-34143-00000	INTEREST - LLEBG	(40)	(14)	-	-	-
01-000-34144-00000	BOC 300TH CELEBRATION	(11)	(4)	-	-	-
01-000-34210-00000	COMMUNITY CENTER RENTAL	(61,756)	(43,310)	(55,000)	(42,632)	(42,632)
01-000-34210-COVID	COMMUNITY CENTER RENTAL	-	3,107	-	-	-
01-000-34211-00000	BOROUGH HALL RENTAL	(10)	(10)	-	-	-
01-000-34220-00000	BUILDING & GROUND RENTAL	(20,076)	(20,651)	(12,000)	(19,359)	(19,359)

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
01-000-34220-COVID	BUILDING & GROUND RENTAL	-	780	-	-	-
01-000-34221-00000	LETORT RESERVATIONS	(5,303)	(3,508)	(5,300)	(3,526)	(3,526)
01-000-34221-COVID	LETORT RESERVATIONS	-	490	-	-	-
30-000-34140-00000	INTEREST INCOME - PLGIT	(1,978)	(466)	-	-	-
31-000-34140-00000	INTEREST INCOME - PLGIT	(934)	(221)	-	-	-
33-000-34140-00000	INTEREST INCOME - PLGIT	(11)	(2)	-	-	-
	Total Interest & Rents	**(248,029)**	**(138,956)**	**(169,800)**	**(83,975)**	**(83,975)**
000	**Intergovernmental**					
01-000-35501-00000	PUBLIC UTILITY TAX	(7,559)	(8,329)	(8,500)	(8,267)	(8,267)
01-000-35508-00000	STATE BEVERAGE TAX	(5,650)	(6,350)	(5,600)	(6,473)	(6,473)
01-000-35010-00000	FEDERAL GRANTS	-	(183,142)	-	-	-
01-000-35512-00000	STATE PENSION ALLOCATION	(702,758)	(686,501)	(686,501)	(652,430)	(652,430)
01-000-35513-00000	FOREIGN FIRE INSURANCE	(106,582)	(107,571)	(107,570)	(95,242)	(95,242)
01-000-35703-00000	GRANT REVENUE	(20,087)	(4,075)	-	(131,000)	(131,000)
01-000-35704-00002	GRANT REVENUE - FEDERAL	(990)	-	-	-	-
01-000-35710-00000	GRANT -BUCKLE UP PA	(14,814)	(14,331)	(16,000)	(14,214)	(14,214)
	Total Intergovernmental	**(858,440)**	**(1,010,299)**	**(824,171)**	**(907,626)**	**(907,626)**
000	**Charges for Services**					
01-000-36130-00000	LAND DEVELOPMENT FEES	(10,792)	(3,735)	(10,000)	(4,019)	(4,019)
01-000-36134-00000	ZONING APPEAL FEE	(3,000)	(3,500)	(3,000)	(3,460)	(3,460)
01-000-36150-00000	MISCELLANEOUS SALES	(732)	(1,403)	(400)	(664)	(664)
01-000-36210-00000	MISC SALES POLICE	(7,549)	(1,100)	(4,000)	(5,356)	(5,356)
01-000-36310-00000	CURB/SIDEWALK REIMB	(4,680)	(17,088)	(15,000)	(15,000)	(15,000)
01-000-36322-00000	PARKING PERMITS	(3,270)	(1,394)	(1,500)	(2,059)	(2,059)
01-000-36720-00000	SWIMMING POOL FEES	(87,891)	(3,350)	(81,900)	(89,121)	(89,121)
01-000-36720-COVID	SWIMMING POOL FEES	-	2,675	-	-	-
01-000-36730-00000	RECREATION PROGRAM FEE	(142,115)	(47,763)	(123,000)	(150,599)	(150,599)
01-000-36730-COVID	RECREATION PROGRAM FEE	-	7,416	-	-	-
01-000-36731-00000	MISC RECREATION RECEIPTS	(3,037)	(3,855)	(6,500)	(3,690)	(3,690)
01-000-36735-00000	POOL SPONSORSHIPS	(3,750)	(2,735)	(4,000)	(4,668)	(4,668)
01-000-36740-00000	POOL CONCESSIONS	(24,829)	(100)	(1,000)	(1,000)	(1,000)
	Total Charges for Services	**(291,645)**	**(75,932)**	**(250,300)**	**(279,636)**	**(279,636)**
000	**Other Revenue**					
01-000-38010-00000	MISCELLANEOUS REVENUES	(16,717)	(3,943)	(15,000)	(5,048)	(5,048)
01-000-38012-00000	NET APPR. (DEPR) IN MV	(5,725)	(215)	-	-	-
01-000-38014-00000	OVERAGES/SHORTAGES	(142)	(20)	-	-	-
01-000-38014-00TAX	OVERAGES/SHORTAGES - TAX	(73)	-	-	-	-
01-000-38015-00000	TAX CERTIFICATION FEES	(23,478)	(28,925)	(23,000)	(25,586)	(25,586)
01-000-38158-00000	TERM LIFE COPAY	(7,421)	(8,549)	(7,000)	(8,674)	(8,674)
01-000-38196-00000	HEALTH INSURANCE CO-PAY	(45,775)	(56,638)	(70,319)	(99,793)	(99,793)
01-000-38710-00000	PRIVATE CONTRIBUTIONS	(23,005)	(12,480)	(20,000)	(23,267)	(23,267)
01-000-38710-STARS	PRIVATE CONTRIBUTIONS - STARS	(10,800)	-	(25,000)	(25,000)	(25,000)
01-000-38720-00000	PAYMENTS IN LIEU OF TAXES	(91,868)	(149,313)	(100,000)	(104,624)	(104,624)
01-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	-	-	(75,600)	(75,600)	(75,600)
01-000-39110-00000	SALE OF PROPERTY	(45,689)	(14,451)	(15,000)	(48,535)	(48,535)
01-000-39120-00000	REIMBURSEMENTS	(185,260)	(164,465)	(150,000)	(197,252)	(197,252)
01-000-39136-00000	REIMBURSEMENTS-TAX COLLECTI	(43,694)	(46,012)	(43,000)	(44,244)	(44,244)
01-000-39140-00000	BAD CHECK CHARGES	(25)	(50)	-	-	-
	Total Other Revenue	**(499,672)**	**(485,061)**	**(543,919)**	**(657,623)**	**(657,623)**
000	**Transfers In**					
01-000-39205-00000	TRANSFER FROM CDBG FUND	(71,718)	(185,277)	(107,850)	(122,850)	(122,850)
01-000-39206-00000	TRANSFER FROM WATER FUND	(855,612)	(581,337)	(574,230)	(592,105)	(592,105)
01-000-39207-00000	TRANSFER FROM STORMWATER FUND	(191,696)	(560,560)	(564,823)	(616,776)	(616,776)
01-000-39208-00000	TRANSFER FROM SEWER FUND	(765,612)	(538,137)	(542,230)	(592,105)	(592,105)
01-000-39232-00000	TRANSFER FROM PARKING FND	(48,449)	(47,422)	(47,593)	(49,671)	(49,671)
01-000-39233-00000	TRANSFER FROM SOLID WASTE FUND	(23,449)	(22,422)	(22,593)	(24,671)	(24,671)

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
04-000-39201-00000	TRANSFER FROM GENERAL FUND	(1,020)	-	-	-	-
	Total Transfers In	**(1,957,556)**	**(1,935,155)**	**(1,859,319)**	**(1,998,178)**	**(1,998,178)**
000	**Other Sources**					
01-000-39990-00000	FUND BALANCE	-	-	(630,113)	(914,308)	(914,308)
33-000-39990-00000	FUND BALANCE	-	-	-	(7,200)	(7,200)
	Total Other Sources	**-**	**-**	**(630,113)**	**(921,508)**	**(921,508)**
TOTAL GENERAL FUND REVENUE:		**(13,066,397)**	**(12,637,017)**	**(13,345,493)**	**(13,937,977)**	**(13,937,977)**
GENERAL FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
400	**Borough Council**					
01-400-00110-00000	SALARIES - ELECTED	35,598	35,140	34,309	34,309	34,309
01-400-00192-00000	FICA/MEDICARE	2,723	2,688	3,000	3,000	3,000
	Salaries, Wages, & Benefits	*38,321*	*37,828*	*37,309*	*37,309*	*37,309*
01-400-00210-00000	OFFICE SUPPLIES	2,103	12	500	500	500
01-400-00215-00000	POSTAGE	3,661	3,693	4,400	4,900	4,900
01-400-00220-00000	OPERATING SUPPLIES	1,656	250	1,900	1,900	1,900
01-400-00312-00000	MGMT CONSULTING SERVICES	40,808	44,683	27,500	27,500	27,500
01-400-00312-0SEAL	MGMT CONSULTING SERVICES	-	-	-	50,000	50,000
01-400-00312-STARS	MANAGEMENT CONSULTING SERVICES	10,500	2,000	25,000	25,000	25,000
01-400-00331-00000	TRAVEL EXPENSES	2,321	509	4,300	4,300	4,300
01-400-00341-00000	ADVERTISING	6,783	5,394	6,700	7,000	7,000
01-400-00341-COVID	ADVERTISING	-	2,326	-	-	-
01-400-00342-00000	PRINTING	8,886	8,757	9,350	9,550	9,550
01-400-00420-00000	DUES & SUBSCRIPTIONS	13,053	13,941	13,566	13,610	13,610
01-400-00420-COVID	DUES & SUBSCRIPTIONS	-	80	-	-	-
01-400-00461-00000	TRAINING	1,022	649	2,600	2,600	2,600
01-400-00520-00000	COUNCIL PROGRAMING	-	-	-	100,000	100,000
01-400-00520-00TRC	COUNCIL PROGRAMING - TRC	-	-	-	32,000	32,000
	Supplies, Services & Utilities	*90,793*	*82,294*	*95,816*	*278,860*	*278,860*
400	**Total Borough Council**	**129,114**	**120,122**	**133,125**	**316,169**	**316,169**
401	**Manager's Office**					
01-401-00130-00000	SALARIES--FULL TIME	347,932	323,615	354,405	378,488	378,488
01-401-00158-00000	GROUP LIFE INSURANCE	359	470	411	420	420
01-401-00159-00000	GROUP DISABILITY INS	2,180	2,601	2,689	2,120	2,120
01-401-00167-00000	WELLNESS	359	119	800	800	800
01-401-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,268	1,069	1,331	1,331	1,331
01-401-00180-00000	SALARIES - OVERTIME	4,070	2,933	2,200	2,200	2,200
01-401-00192-00000	FICA/MEDICARE	26,122	25,424	26,972	28,052	28,052
01-401-00196-00000	GROUP HOSPITAL INSURANCE	54,426	42,114	21,926	27,308	27,308
01-401-00198-00000	GROUP DENTAL INSURANCE	2,124	1,426	2,247	2,354	2,354
01-401-00199-00000	GROUP VISION INSURANCE	277	202	360	380	380
	Salaries, Wages, & Benefits	*439,117*	*399,973*	*413,341*	*443,453*	*443,453*
01-401-00210-00000	OFFICE SUPPLIES	282	482	600	600	600
01-401-00215-00000	POSTAGE	405	135	600	600	600
01-401-00220-00000	OPERATING SUPPLIES	3,026	1,949	1,000	1,000	1,000
01-401-00220-COVID	OPERATING SUPPLIES	-	10	-	-	-
01-401-00231-00000	VEHICLE FUEL & OIL	137	-	200	200	200
01-401-00260-00000	SMALL TOOLS & EQUIPMENT	-	6	800	800	800
01-401-00312-00000	MGMT CONSULTING SERVICES	-	451	30,000	30,000	30,000
01-401-00318-00000	COMPUTER SERVICES	883	380	2,000	2,120	2,120
01-401-00321-00000	TELEPHONE	2,954	3,117	3,900	3,900	3,900
01-401-00321-COVID	TELEPHONE	-	104	-	-	-
01-401-00331-00000	TRAVEL EXPENSES	2,005	50	2,339	2,339	2,339

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
01-401-00343-00000	PHOTOCOPY	518	405	600	600	600
01-401-00372-00000	MAINTENANCE - VEHICLES	-	64	250	250	250
01-401-00374-00000	MAINTENANCE-EQUIPMENT	-	-	250	250	250
01-401-00394-00000	OTHER SERVICE FEES	333	2,837	-	-	-
01-401-00420-00000	DUES & SUBSCRIPTIONS	3,414	3,262	3,764	3,764	3,764
01-401-00461-00000	TRAINING	983	1,742	5,540	5,540	5,540
	Supplies, Services & Utilities	*14,940*	*14,994*	*51,843*	*51,963*	*51,963*
401	**Total Manager's Office**	**454,057**	**414,967**	**465,184**	**495,416**	**495,416**
404	**Legal**					
01-404-00314-00000	LEGAL SERVICES	110,507	109,659	135,000	135,000	135,000
	Supplies, Services & Utilities	*110,507*	*109,659*	*135,000*	*135,000*	*135,000*
404	**Total Legal**	**110,507**	**109,659**	**135,000**	**135,000**	**135,000**
406	**Personnel**					
01-406-00130-00000	SALARIES--FULL TIME	80,356	137,946	83,884	98,792	98,792
01-406-00158-00000	GROUP LIFE INSURANCE	70	89	103	105	105
01-406-00159-00000	GROUP DISABILITY INS	748	771	672	530	530
01-406-00167-00000	WELLNESS	200	126	200	200	200
01-406-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,519	-	2,950	-	-
01-406-00192-00000	FICA/MEDICARE	6,406	10,568	6,418	7,172	7,172
01-406-00196-00000	GROUP HOSPITAL INSURANCE	16,473	18,754	19,533	11,904	11,904
01-406-00198-00000	GROUP DENTAL INSURANCE	891	872	849	889	889
01-406-00199-00000	GROUP VISION INSURANCE	101	101	90	95	95
	Salaries, Wages, & Benefits	*106,764*	*169,227*	*114,699*	*119,687*	*119,687*
01-406-00210-00000	OFFICE SUPPLIES	-	-	500	200	200
01-406-00220-00000	OPERATING SUPPLIES	11,652	7,795	13,000	13,000	13,000
01-406-00220-COVID	OPERATING SUPPLIES	-	2,876	-	-	-
01-406-00221-00000	DRUG TESTING	341	1,052	850	850	850
01-406-00312-00000	MGMT CONSULTING SERVICES	1,417	-	-	-	-
01-406-00321-00000	TELEPHONE	72	73	100	100	100
01-406-00331-00000	TRAVEL EXPENSES	-	232	250	3,500	3,500
01-406-00341-00000	ADVERTISING	-	296	-	15,000	15,000
01-406-00343-00000	PHOTOCOPY	42	56	100	1,200	1,200
01-406-00394-00000	OTHER SERVICE FEES	-	2,065	-	17,000	17,000
01-406-00420-00000	DUES & SUBSCRIPTIONS	314	3,980	400	3,000	3,000
01-406-00461-00000	TRAINING	-	3,302	20,000	26,000	26,000
	Supplies, Services & Utilities	*13,838*	*21,727*	*35,200*	*79,850*	*79,850*
406	**Total Personnel**	**120,602**	**190,954**	**149,899**	**199,537**	**199,537**
407	**Information Technology**					
01-407-00220-00000	OPERATING SUPPLIES	2,605	2,482	5,000	5,000	5,000
01-407-00260-00000	SMALL TOOLS & EQUIPMENT	54,586	23,362	8,000	28,000	28,000
01-407-00260-COVID	SMALL TOOLS & EQUIPMENT	-	29,372	-	-	-
01-407-00312-00000	MANAGEMENT CONSULTING FEES	85,830	87,720	87,720	90,360	90,360
01-407-00318-00000	COMPUTER SERVICES	84,454	100,101	136,985	201,100	201,100
01-407-00318-COVID	COMPUTER SERVICES	-	184	-	-	-
01-407-00321-00000	TELEPHONE	72	73	100	-	-
01-407-00374-00000	MAINTENANCE - EQUIPMENT	8,410	3,302	3,000	-	-
01-407-00453-00000	WEBSITE DEVELOPMENT	22,700	7,000	-	-	-
01-407-00461-00000	TRAINING	-	1,150	7,500	-	-
	Supplies, Services & Utilities	*258,657*	*254,746*	*248,305*	*324,460*	*324,460*
407	**Total Information Technology**	**258,657**	**254,746**	**248,305**	**324,460**	**324,460**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
467	**Outside Agencies**					
01-461-00540-00000	CONTRIBUTION TO NON-GOVT	5,800	5,800	4,200	7,050	7,050
	Supplies, Services & Utilities	*5,800*	*5,800*	*4,200*	*7,050*	*7,050*
467	**Total Outside Agencies**	**5,800**	**5,800**	**4,200**	**7,050**	**7,050**
486	**Property & Casualty Insurance**					
01-486-00351-00000	DIRECT PROPERTY	20,447	20,207	21,414	22,485	22,485
01-486-00352-00000	COMP GEN LIABILITY	27,634	30,091	32,106	33,712	33,712
01-486-00353-00000	AUTOMOBILE LIABILITY	21,924	23,710	24,535	25,762	25,762
01-486-00354-00000	PUBLIC OFFICIALS' LIAB	15,149	15,659	16,129	16,935	16,935
01-486-00355-00000	LAW ENFORCEMENT LIAB	-	-	18,540	19,467	19,467
01-486-00356-00000	FIDUCIARY RESPONSIBILITY	3,459	3,459	-	-	-
01-486-00357-00000	TREASURER'S BOND	1,194	594	5,217	5,478	5,478
01-486-00358-00000	CRIME INSURANCE	-	-	1,149	1,207	1,207
	Supplies, Services & Utilities	*89,807*	*93,720*	*119,090*	*125,046*	*125,046*
486	**Total Insurance Premiums**	**89,807**	**93,720**	**119,090**	**125,046**	**125,046**
TOTAL DEPARTMENT OF ADMINISTRATION:		**1,168,544**	**1,189,968**	**1,254,803**	**1,602,678**	**1,602,678**
GENERAL FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Finance Operations**					
01-402-00115-00000	SALARIES - PART TIME	15,197	12,816	17,022	25,173	25,173
01-402-00130-00000	SALARIES--FULL TIME	232,903	257,146	257,578	274,119	274,119
01-402-00158-00000	GROUP LIFE INSURANCE	372	461	411	420	420
01-402-00159-00000	GROUP DISABILITY INS	2,062	2,423	2,689	2,120	2,120
01-402-00167-00000	WELLNESS	26	199	800	800	800
01-402-00177-00000	EXCESS SICK LEAVE PAYMENTS	396	1,190	745	1,190	1,190
01-402-00180-00000	SALARIES--OVER TIME	1,443	1,767	1,000	1,000	1,000
01-402-00192-00000	FICA/MEDICARE	19,101	19,706	21,066	22,535	22,535
01-402-00194-00000	UNEMPLOYMENT COMPENSATION	6,072	-	-	-	-
01-402-00196-00000	GROUP HOSPITAL INSURANCE	62,865	75,815	82,414	89,523	89,523
01-402-00198-00000	GROUP DENTAL INSURANCE	3,006	2,355	2,822	3,556	3,556
01-402-00199-00000	GROUP VISION INSURANCE	571	496	360	380	380
	Salaries, Wages, & Benefits	*344,014*	*374,374*	*386,907*	*420,816*	*420,816*
01-402-00210-00000	OFFICE SUPPLIES	808	1,541	800	800	800
01-402-00215-00000	POSTAGE	2,835	1,428	3,250	2,850	2,850
01-402-00220-00000	OPERATING SUPPLIES	2,061	386	2,000	1,500	1,500
01-402-00220-COVID	OPERATING SUPPLIES	-	29	-	-	-
01-402-00260-00000	SMALL TOOLS & EQUIPMENT	-	908	2,150	1,550	1,550
01-402-00311-00000	AUDITING SERVICES	38,724	29,850	35,100	35,650	35,650
01-402-00312-00000	MGMT CONSULTING SERVICES	790	805	850	1,305	1,305
01-402-00321-00000	TELEPHONE	1,424	1,472	1,750	2,350	2,350
01-402-00331-00000	TRAVEL EXPENSES	1,973	465	3,325	5,725	5,725
01-402-00341-00000	ADVERTISING	3,533	1,374	4,000	4,000	4,000
01-402-00342-00000	PRINTING	-	474	500	500	500
01-402-00343-00000	PHOTOCOPY	834	414	850	850	850
01-402-00374-00000	MAINTENANCE-EQUIPMENT	6,335	4,503	4,672	4,672	4,672
01-402-00394-00000	OTHER SERVICE FEES	91,193	99,983	57,000	92,000	92,000
01-402-00420-00000	DUES & SUBSCRIPTIONS	2,014	825	1,472	1,536	1,536
01-402-00461-00000	TRAINING	775	331	3,600	4,200	4,200
	Supplies, Services & Utilities	*153,299*	*144,788*	*121,319*	*159,488*	*159,488*
402	**Total Finance Operations**	**497,313**	**519,162**	**508,226**	**580,304**	**580,304**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
403	**Tax Collection**					
01-403-00116-00000	TAX COMMISSIONS	74,488	66,626	65,000	70,000	70,000
01-403-00130-00000	SALARIES-FULL TIME	38,622	41,878	43,890	45,597	45,597
01-403-00158-00000	GROUP LIFE INSURANCE	80	82	103	105	105
01-403-00159-00000	GROUP DISABILITY INS	360	370	672	530	530
01-403-00167-00000	WELLNESS PROGRAM	200	-	200	200	200
01-403-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,421	1,457	1,420	1,457	1,457
01-403-00180-00000	SALARIES-OVERTIME	167	242	250	250	250
01-403-00192-00000	FICA/MEDICARE	3,036	3,291	3,358	3,508	3,508
01-403-00196-00000	GROUP HOSPITAL INSURANCE	9,176	10,317	10,963	11,904	11,904
01-403-00198-00000	GROUP DENTAL INSURANCE	282	277	274	889	889
01-403-00199-00000	GROUP VISION INSURANCE	-	-	90	95	95
	Salaries, Wages, & Benefits	*127,832*	*124,540*	*126,220*	*134,535*	*134,535*
01-403-00210-00000	OFFICE SUPPLIES	-	138	50	50	50
01-403-00215-00000	POSTAGE	327	332	750	750	750
01-403-00220-00000	OPERATING SUPPLIES	-	51	50	50	50
01-403-00260-00000	SMALL TOOLS & EQUIPMENT	-	185	-	-	-
01-403-00312-00000	MGMT CONSULTING SERVICES	1,634	1,553	2,100	2,100	2,100
01-403-00318-00000	COMPUTER SERVICES	560	751	720	1,220	1,220
01-403-00331-00000	TRAVEL EXPENSES	259	14	800	800	800
01-403-00350-00000	INSURANCE & BONDING	763	749	1,950	750	750
01-403-00394-00000	OTHER SERVICE FEES	7,331	-	-	-	-
01-403-00420-00000	DUES & SUBSCRIPTIONS	60	110	90	90	90
01-403-00461-00000	TRAINING	320	69	320	320	320
	Supplies, Services & Utilities	*11,254*	*3,952*	*6,830*	*6,130*	*6,130*
403	**Total Tax Collection**	**139,086**	**128,492**	**133,050**	**140,665**	**140,665**
472	**Debt Service**					
01-471-47120-00000	DEBT SERVICE PRINCIPAL	328,259	500,390	569,563	550,296	550,296
01-472-47220-00000	DEBT SERVICE INTEREST	176,789	168,314	149,664	118,003	118,003
	Debt Service	*505,048*	*668,704*	*719,227*	*668,299*	*668,299*
472	**Total Debt Service**	**505,048**	**668,704**	**719,227**	**668,299**	**668,299**
488	**Unallocated Employee Benefits**					
01-487-00158-00000	GROUP LIFE INSURANCE	7,734	8,660	8,100	8,700	8,700
01-487-00196-00000	GROUP HOSPITAL INSURANCE	154	159	200	200	200
01-488-00193-00000	PAYROLL EXPENSE - MISC	9	-	-	-	-
01-488-00195-00000	WORKERS' COMPENSATION	175,728	167,491	184,238	186,409	186,409
01-488-00197-00000	PENSION CONTRIBUTIONS	732,334	721,464	686,501	652,430	652,430
	Salaries, Wages, & Benefits	*915,959*	*897,774*	*879,039*	*847,739*	*847,739*
488	**Total Unallocated Employee Benefits**	**915,959**	**897,774**	**879,039**	**847,739**	**847,739**
492	**Transfers Out**					
01-492-49204-00000	Transfer to DARE FUND	1,020	-	-	-	-
01-492-49230-00000	TRANSFER TO CAPITAL ASSET F	673,127	691,371	670,525	795,794	795,794
	Transfers Out	*674,147*	*691,371*	*670,525*	*795,794*	*795,794*
492	**Total Transfers Out**	**674,147**	**691,371**	**670,525**	**795,794**	**795,794**
TOTAL DEPARTMENT OF FINANCE:		**2,731,553**	**2,905,503**	**2,910,067**	**3,032,801**	**3,032,801**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
GENERAL FUND EXPENDITURES - FIRE DEPARTMENT						
411	**Fire Department**					
01-411-00115-00000	SALARIES--PART TIME	52,379	79,518	61,500	53,578	53,578
01-411-00191-00000	UNIFORM ALLOWANCE	179	180	250	3,500	3,500
01-411-00192-00000	FICA/MEDICARE	4,007	6,083	6,187	3,940	3,940
	Salaries, Wages, & Benefits	*56,565*	*85,781*	*67,937*	*61,018*	*61,018*
01-411-00210-00000	OFFICE SUPPLIES	12	29	200	200	200
01-411-00215-00000	POSTAGE	3	6	50	50	50
01-411-00220-00000	OPERATING SUPPLIES	1,247	289	6,500	3,000	3,000
01-411-00220-COVID	OPERATING SUPPLIES	-	35,164	-	-	-
01-411-00222-00000	CHEMICALS	-	1,095	3,500	2,500	2,500
01-411-00231-00000	VEHICLE FUEL & OIL	12,633	9,721	12,000	12,000	12,000
01-411-00249-00000	VEHICLE SUPPLIES	307	557	1,500	1,500	1,500
01-411-00260-00000	SMALL TOOLS & EQUIPMENT	6,916	4,853	10,000	16,000	16,000
01-411-00260-COVID	SMALL TOOLS & EQUIPMENT	-	1,713	-	-	-
01-411-00311-00000	AUDITING FEES	7,770	4,083	7,500	7,500	7,500
01-411-00319-00000	FUND RAISING	-	-	-	-	-
01-411-00321-00000	TELEPHONE	112	116	150	150	150
01-411-00327-00000	RADIO MAINTENANCE	388	-	1,700	1,700	1,700
01-411-00343-00000	PHOTOCOPY	306	102	200	200	200
01-411-00372-00000	MAINTENANCE-VEHICLES	40,220	37,890	42,000	42,000	42,000
01-411-00374-00000	MAINTENANCE-EQUIPMENT	13,623	13,427	16,457	16,457	16,457
01-411-00394-00000	OTHER SERVICE FEES	14,570	8,858	9,500	9,500	9,500
01-411-00394-COVID	OTHER SERVICE FEES	-	3,694	-	-	-
01-411-00420-00000	DUES & SUBSCRIPTIONS	2,217	2,223	2,325	2,325	2,325
01-411-00461-00000	TRAINING	14,627	10,491	38,600	38,600	38,600
01-411-00461-COVID	TRAINING	-	15,865	-	-	-
01-411-00535-00000	FIRE RELIEF	106,582	107,571	107,570	107,570	107,570
01-411-00540-00000	CONTRIBUTION TO NON-GOVT	671,485	762,104	765,766	795,946	795,946
	Supplies, Services & Utilities	*893,018*	*1,019,851*	*1,025,518*	*1,057,198*	*1,057,198*
411	**Total Fire Department**	**949,583**	**1,105,632**	**1,093,455**	**1,118,216**	**1,118,216**
TOTAL FIRE DEPARTMENT:		**949,583**	**1,105,632**	**1,093,455**	**1,118,216**	**1,118,216**
GENERAL FUND EXPENDITURES - POLICE DEPARTMENT						
41A	**Police Administration**					
01-41A-00115-00000	SALARIES--PART TIME	42,094	51,966	36,690	37,791	37,791
01-41A-00130-00000	SALARIES--FULL TIME	360,766	326,224	331,302	336,584	336,584
01-41A-00158-00000	GROUP LIFE INSURANCE	469	527	514	420	420
01-41A-00159-00000	GROUP DISABILITY INS	1,324	1,087	1,622	1,450	1,450
01-41A-00167-00000	EAP SERVICES	1,599	1,641	1,600	-	-
01-41A-00177-00000	EXCESS SICK LEAVE PAYMENTS	6,187	8,113	7,773	8,112	8,112
01-41A-00180-00000	SALARIES--OVER TIME	16,380	9,403	12,000	12,000	12,000
01-41A-00191-00000	UNIFORM ALLOWANCE	2,585	2,057	3,200	3,200	3,200
01-41A-00192-00000	FICA/MEDICARE	18,998	16,151	21,474	15,049	15,049
01-41A-00194-COVID	UNEMPLOYMENT COMPENSATION	-	3,683	-	-	-
01-41A-00196-00000	GROUP HOSPITAL INSURANCE	124,128	130,759	84,320	63,493	63,493
01-41A-00198-00000	GROUP DENTAL INSURANCE	3,705	3,178	4,247	3,556	3,556
01-41A-00199-00000	GROUP VISION INSURANCE	428	294	450	380	380
	Salaries, Wages, & Benefits	*578,663*	*555,083*	*505,192*	*482,035*	*482,035*
01-41A-00210-00000	OFFICE SUPPLIES	4,882	8,037	4,300	4,300	4,300
01-41A-00215-00000	POSTAGE	1,236	347	1,000	1,000	1,000
01-41A-00220-00000	OPERATING SUPPLIES	13,938	3,043	2,500	1,000	1,000
01-41A-00220-COVID	OPERATING SUPPLIES	-	2,679	-	-	-

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
01-41A-00226-00000	CLEANING SUPPLIES	2,555	4,022	1,600	1,600	1,600
01-41A-00226-COVID	CLEANING SUPPLIES	-	11	-	-	-
01-41A-00231-00000	VEHICLE FUEL & OIL	620	288	300	300	300
01-41A-00249-00000	VEHICLE SUPPLIES	-	-	200	200	200
01-41A-00250-00000	MAINTENANCE SUPPLIES	207	-	-	-	-
01-41A-00260-00000	SMALL TOOLS & EQUIPMENT	12,619	2,836	1,000	1,300	1,300
01-41A-00312-00000	MGMT CONSULTING SERVICES	129	162	4,500	4,500	4,500
01-41A-00317-00000	PEST CONTROL SERVICES	776	626	800	800	800
01-41A-00318-00000	COMPUTER SERVICES	29,823	33,359	40,724	41,349	41,349
01-41A-00321-00000	TELEPHONE	26,388	25,795	24,600	24,600	24,600
01-41A-00331-00000	TRAVEL EXPENSES	1,463	-	5,500	5,200	5,200
01-41A-00342-00000	PRINTING	30	-	700	700	700
01-41A-00343-00000	PHOTOCOPY	435	493	1,000	-	-
01-41A-00361-00000	ELECTRICITY	17,951	19,797	20,000	20,000	20,000
01-41A-00362-00000	NATURAL GAS	8,775	11,904	13,000	13,000	13,000
01-41A-00364-00000	SEWER	582	913	1,500	1,500	1,500
01-41A-00365-00000	SOLID WASTE	1,935	1,964	2,500	2,500	2,500
01-41A-00366-00000	WATER	671	662	1,200	1,200	1,200
01-41A-00367-00000	STORMWATER FEE	651	2,604	2,700	2,700	2,700
01-41A-00372-00000	MAINTENANCE-VEHICLES	-	125	-	-	-
01-41A-00373-00000	MAINTENANCE-BUILDINGS	37,522	37,153	51,000	33,500	33,500
01-41A-00373-COVID	MAINTENANCE-BUILDINGS	-	900	-	-	-
01-41A-00374-00000	MAINTENANCE-EQUIPMENT	245	430	4,000	5,000	5,000
01-41A-00394-00000	OTHER SERVICE FEES	-	318	1,500	1,500	1,500
01-41A-00420-00000	DUES & SUBSCRIPTIONS	3,674	4,625	1,825	1,825	1,825
01-41A-00421-00000	LICENSES & PERMITS	74	-	100	100	100
01-41A-00442-00000	WELLNESS	3,003	2,452	10,000	10,000	10,000
01-41A-00461-00000	TRAINING	2,770	40	2,500	2,500	2,500
01-41A-00481-00000	PHYSICALS	1,597	1,810	1,500	1,500	1,500
	Supplies, Services & Utilities	*174,551*	*167,395*	*202,049*	*183,674*	*183,674*
41A	**Total Police Administration**	**753,214**	**722,478**	**707,241**	**665,709**	**665,709**
41I	**Police Investigation**					
01-41I-00130-00000	SALARIES--FULL TIME	247,126	284,761	344,895	355,072	355,072
01-41I-00158-00000	GROUP LIFE INSURANCE	321	411	412	420	420
01-41i-00159-00000	GROUP DISABILITY INS	259	259	1,163	780	780
01-41I-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,861	4,097	3,861	4,097	4,097
01-41I-00180-00000	SALARIES--OVER TIME	27,016	18,396	40,000	36,000	36,000
01-41I-00180-00005	SALARIES - OT HOLIDAY	2,722	-	2,000	2,000	2,000
01-41i-00181-00000	OVERTIME - REIMBURSABLE	779	-	8,000	8,000	8,000
01-41I-00191-00000	UNIFORM ALLOWANCE	2,624	3,258	3,400	4,000	4,000
01-41I-00192-00000	FICA/MEDICARE	4,048	4,497	8,659	8,080	8,080
01-41I-00196-00000	GROUP HOSPITAL INSURANCE	63,362	74,754	82,468	89,523	89,523
01-41I-00198-00000	GROUP DENTAL INSURANCE	2,673	2,738	2,822	3,556	3,556
01-41I-00199-00000	GROUP VISION INSURANCE	353	395	360	380	380
	Salaries, Wages, & Benefits	*355,144*	*393,566*	*498,040*	*511,908*	*511,908*
01-41I-00220-00000	OPERATING SUPPLIES	2,240	3,480	1,500	1,500	1,500
01-41I-00231-00000	VEHICLE FUEL & OIL	797	309	1,000	1,000	1,000
01-41I-00249-00000	VEHICLE SUPPLIES	-	-	150	150	150
01-41I-00331-00000	TRAVEL EXPENSES	1,179	-	2,500	2,500	2,500
01-41I-00372-00000	MAINTENANCE-VEHICLES	-	265	3,000	3,000	3,000
01-41I-00420-00000	DUES & SUBSCRIPTIONS	839	1,593	2,255	5,407	5,407
01-41I-00461-00000	TRAINING	1,793	1,493	4,000	4,000	4,000
	Supplies, Services & Utilities	*6,848*	*7,140*	*14,405*	*17,557*	*17,557*
41I	**Total Police Investigation**	**361,992**	**400,706**	**512,445**	**529,465**	**529,465**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
41P	**Police Patrol**					
01-41P-00130-00000	SALARIES--FULL TIME	1,983,278	2,168,841	2,145,059	2,279,318	2,279,318
01-41P-00158-00000	GROUP LIFE INSURANCE	2,742	3,552	2,730	2,835	2,835
01-41P-00159-00000	GROUP DISABILITY INS	2,222	2,300	3,000	5,265	5,265
01-41P-00177-00000	EXCESS SICK LEAVE PAYMENTS	21,815	22,707	21,815	22,707	22,707
01-41P-00180-00000	SALARIES--OVERTIME	151,701	90,504	130,000	140,000	140,000
01-41P-00180-00005	SALARIES - OT HOLIDAY	78,711	18,415	65,000	20,000	20,000
01-41P-00181-00000	OVERTIME - REIMBURSABLE	44,770	17,551	46,000	46,000	46,000
01-41P-00191-00000	UNIFORM ALLOWANCE	35,197	42,725	34,706	45,013	45,013
01-41P-00192-00000	FICA/MEDICARE	33,362	33,933	48,767	47,481	47,481
01-41P-00194-COVID	UNEMPLOYMENT COMPENSATION	-	3,974	-	-	-
01-41P-00196-00000	GROUP HOSPITAL INSURANCE	451,398	526,854	611,444	710,756	710,756
01-41P-00198-00000	GROUP DENTAL INSURANCE	18,521	18,117	18,482	22,801	22,801
01-41P-00199-00000	GROUP VISION INSURANCE	2,629	2,696	2,385	2,565	2,565
	Salaries, Wages, & Benefits	*2,826,346*	*2,952,169*	*3,129,388*	*3,344,741*	*3,344,741*
01-41P-00210-00000	OFFICE SUPPLIES	246	168	1,000	1,000	1,000
01-41P-00220-00000	OPERATING SUPPLIES	5,072	2,178	4,100	4,100	4,100
01-41P-00220-COVID	OPERATING SUPPLIES	-	116	-	-	-
01-41P-00231-00000	VEHICLE FUEL & OIL	37,580	25,992	25,000	25,000	25,000
01-41P-00239-00000	AMMUNITION	13,263	26,070	25,665	25,665	25,665
01-41P-00239-COVID	AMMUNITION	-	2,215	-	-	-
01-41P-00249-00000	VEHICLE SUPPLIES	16,278	24	3,500	3,500	3,500
01-41P-00260-00000	SMALL TOOLS & EQUIPMENT	398	370	11,568	3,600	3,600
01-41P-00327-00000	RADIO MAINTENANCE	9,477	11,125	17,700	17,700	17,700
01-41P-00331-00000	TRAVEL EXPENSES	2,536	11	5,000	5,000	5,000
01-41P-00372-00000	MAINTENANCE-VEHICLES	32,409	42,406	40,000	45,000	45,000
01-41P-00374-00000	MAINTENANCE-EQUIPMENT	50,592	48,370	64,380	65,980	65,980
01-41P-00394-00000	OTHER SERVICE FEES	5,942	2,375	3,000	3,000	3,000
01-41P-00395-00000	ANIMAL CONTROL SERVICES	9,285	7,036	8,000	8,000	8,000
01-41P-00420-00000	DUES & SUBSCRIPTIONS	45	45	350	350	350
01-41P-00461-00000	TRAINING	21,013	13,713	31,640	26,240	26,240
33-41P-00220-00000	OPERATING SUPPLIES	-	-	-	500	500
33-41P-00249-00000	VEHICLE SUPPLIES	-	-	-	500	500
33-41P-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	-	1,500	1,500
33-41P-00331-00000	TRAVEL EXPENSES	-	-	-	1,000	1,000
33-41P-00372-00000	MAINTENANCE-VEHICLES	-	-	-	1,500	1,500
33-41P-00461-00000	TRAINING	-	-	-	2,200	2,200
	Supplies, Services & Utilities	*204,136*	*182,214*	*240,903*	*241,335*	*241,335*
41P	**Total Police Patrol**	**3,030,482**	**3,134,383**	**3,370,291**	**3,586,076**	**3,586,076**
TOTAL POLICE DEPARTMENT:		**4,145,688**	**4,257,567**	**4,589,977**	**4,781,250**	**4,781,250**
GENERAL FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
408	**Public Works Administration**					
01-408-00130-00000	SALARIES--FULL TIME	277,314	290,574	234,317	245,374	245,374
01-408-00158-00000	GROUP LIFE INSURANCE	432	610	334	348	348
01-408-00159-00000	GROUP DISABILITY INS	2,672	3,056	2,337	1,750	1,750
01-408-00167-00000	WELLNESS PROGRAM	624	708	600	600	600
01-408-00177-00000	EXCESS SICK LEAVE PAYMENTS	5,771	5,628	5,772	5,772	5,772
01-408-00180-00000	SALARIES--OVER TIME	362	509	-	-	-
01-408-00191-00000	UNIFORM ALLOWANCE	-	203	250	250	250
01-408-00192-00000	FICA/MEDICARE	21,407	22,394	17,876	18,586	18,586
01-408-00196-00000	GROUP HOSPITAL INSURANCE	93,630	119,097	79,548	88,175	88,175
01-408-00198-00000	GROUP DENTAL INSURANCE	3,983	4,669	2,761	2,935	2,935
01-408-00199-00000	GROUP VISION INSURANCE	655	697	293	314	314
	Salaries, Wages, & Benefits	*406,850*	*448,145*	*344,088*	*364,104*	*364,104*

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
01-408-00210-00000	OFFICE SUPPLIES	120	294	380	350	350
01-408-00215-00000	POSTAGE	978	310	575	575	575
01-408-00220-00000	OPERATING SUPPLIES	66	64	500	500	500
01-408-00231-00000	VEHICLE FUEL & OIL	3,906	1,013	2,000	2,000	2,000
01-408-00249-00000	VEHICLE SUPPLIES	-	-	350	350	350
01-408-00260-00000	SMALL TOOLS & EQUIPMENT	-	24	200	900	900
01-408-00318-00000	COMPUTER SERVICES	408	1,032	2,970	2,150	2,150
01-408-00321-00000	TELEPHONE	4,399	4,684	5,160	4,560	4,560
01-408-00342-00000	PRINTING	-	161	-	-	-
01-408-00343-00000	PHOTOCOPY	508	1,120	1,300	1,300	1,300
01-408-00372-00000	MAINTENANCE-VEHICLES	-	227	2,300	2,000	2,000
01-408-00374-00000	MAINTENANCE-EQUIPMENT	2,417	1,636	2,590	2,250	2,250
01-408-00420-00000	DUES & SUBSCRIPTIONS	477	250	750	710	710
01-408-00421-00000	LICENSES & PERMITS	180	-	230	170	170
01-408-00461-00000	TRAINING	30	691	1,945	1,905	1,905
	Supplies, Services & Utilities	*13,489*	*11,506*	*21,250*	*19,720*	*19,720*
408	**Total Public Works Administration**	**420,339**	**459,651**	**365,338**	**383,824**	**383,824**
409	**Borough Hall Maintenance**					
01-409-00220-00000	OPERATING SUPPLIES	560	738	600	600	600
01-409-00220-COVID	OPERATING SUPPLIES	-	77	-	-	-
01-409-00226-00000	CLEANING SUPPLIES	1,656	1,022	1,700	1,700	1,700
01-409-00250-00000	MAINTENANCE SUPPLIES	3,269	544	3,100	3,100	3,100
01-409-00260-COVID	SMALL TOOLS & EQUIPMENT	-	4,699	-	-	-
01-409-00317-00000	PEST CONTROL SERVICES	742	742	1,504	1,504	1,504
01-409-00321-00000	TELEPHONE	3,250	4,528	3,670	3,670	3,670
01-409-00361-00000	ELECTRICITY	13,622	12,180	12,500	12,500	12,500
01-409-00362-00000	NATURAL GAS	5,876	6,582	7,000	7,000	7,000
01-409-00364-00000	SEWER	404	624	864	864	864
01-409-00365-00000	SOLID WASTE	1,935	1,596	2,210	2,210	2,210
01-409-00366-00000	WATER	322	483	648	648	648
01-409-00367-00000	STORMWATER FEE	6,708	20,097	26,800	26,800	26,800
01-409-00373-00000	MAINTENANCE-BUILDINGS	10,506	5,598	39,850	33,350	33,350
01-409-00373-COVID	MAINTENANCE-BUILDINGS	-	142	-	-	-
01-409-00374-00000	MAINTENANCE-EQUIPMENT	22,077	11,265	13,840	13,840	13,840
01-409-00394-00000	OTHER SERVICE FEES	13,987	14,940	16,440	19,728	19,728
01-409-00394-COVID	OTHER SERVICE FEES	-	2,100	-	-	-
	Supplies, Services & Utilities	*84,914*	*87,957*	*130,726*	*127,514*	*127,514*
409	**Total Borough Hall Maintenance**	**84,914**	**87,957**	**130,726**	**127,514**	**127,514**
430	**Public Works Field Operations**					
01-430-00130-00000	SALARIES--FULL TIME	374,338	194,385	313,849	186,310	186,310
01-430-00158-00000	GROUP LIFE INSURANCE	692	435	638	382	382
01-430-00159-00000	GROUP DISABILITY INS	3,036	2,324	3,888	1,913	1,913
01-430-00167-00000	WELLNESS	529	486	1,400	1,400	1,400
01-430-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,715	1,910	2,715	2,715	2,715
01-430-00180-00000	SALARIES--OVER TIME	22,981	5,989	17,950	17,950	17,950
01-430-00191-00000	UNIFORM ALLOWANCE	1,210	549	1,650	1,650	1,650
01-430-00192-00000	FICA/MEDICARE	30,179	15,152	30,958	15,524	15,524
01-430-00196-00000	GROUP HOSPITAL INSURANCE	123,041	89,569	131,448	61,763	61,763
01-430-00198-00000	GROUP DENTAL INSURANCE	5,759	3,776	4,295	3,022	3,022
01-430-00199-00000	GROUP VISION INSURANCE	569	535	559	344	344
	Salaries, Wages, & Benefits	*565,049*	*315,110*	*509,350*	*292,973*	*292,973*
01-430-00210-00000	OFFICE SUPPLIES	119	207	340	340	340
01-430-00220-00000	OPERATING SUPPLIES	76,713	1,942	65,025	65,025	65,025
01-430-00226-00000	CLEANING SUPPLIES	373	322	440	440	440
01-430-00231-00000	VEHICLE FUEL & OIL	8,141	13,642	12,000	12,000	12,000
01-430-00249-00000	VEHICLE SUPPLIES	6,080	2,856	10,500	7,000	7,000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
01-430-00250-00000	MAINTENANCE SUPPLIES	16,699	22,830	35,000	35,000	35,000
01-430-00260-00000	SMALL TOOLS & EQUIPMENT	3,646	4,402	6,300	3,100	3,100
01-430-00317-00000	PEST CONTROL SERVICES	93	98	125	200	200
01-430-00321-00000	TELEPHONE	2,153	1,903	2,400	2,400	2,400
01-430-00327-00000	RADIO MAINTENANCE	-	-	380	385	385
01-430-00343-00000	PHOTOCOPY	-	-	100	100	100
01-430-00361-00000	ELECTRICITY	2,766	2,547	3,000	3,000	3,000
01-430-00362-00000	NATURAL GAS	1,507	1,462	2,000	2,000	2,000
01-430-00364-00000	SEWER	236	294	320	320	320
01-430-00365-00000	SOLID WASTE	541	599	570	570	570
01-430-00366-00000	WATER	242	328	320	320	320
01-430-00371-00000	MAINTENANCE-LAND	24,108	19,300	19,300	19,300	19,300
01-430-00372-00000	MAINTENANCE-VEHICLES	2,382	14,061	10,000	10,000	10,000
01-430-00373-00000	MAINTENANCE-BUILDINGS	7,098	4,741	6,025	6,025	6,025
01-430-00374-00000	MAINTENANCE-EQUIPMENT	2,819	2,072	3,085	4,925	4,925
01-430-00384-00000	RENTAL-EQUIPMENT	115	5,836	750	750	750
01-430-00394-00000	OTHER SERVICE FEES	5,925	6,920	5,840	5,840	5,840
01-430-00395-00000	ANIMAL CONTROL SERVICES	-	-	1,400	1,400	1,400
01-430-00420-00000	DUES & SUBSCRIPTIONS	583	729	640	125	125
01-430-00421-00000	LICENSES & PERMITS	529	643	1,350	1,350	1,350
01-430-00440-00000	LAUNDRY SERVICE	1,478	1,502	1,650	1,650	1,650
01-430-00461-00000	TRAINING	48	-	1,000	1,000	1,000
	Supplies, Services & Utilities	*164,394*	*109,236*	*189,860*	*184,565*	*184,565*
430	**Total Public Works Field Operations**	**729,443**	**424,346**	**699,210**	**477,538**	**477,538**
431	**Street Cleaning**					
01-431-00199-00000	GROUP VISION INSURANCE	-	101	-	-	-
	Salaries, Wages, & Benefits	-	*101*	-	-	-
431	**Total Street Cleaning**	**-**	**101**	**-**	**-**	**-**
433	**Traffic Control**					
01-433-00115-00000	SALARIES--PART TIME	23,659	-	21,000	21,630	21,630
01-433-00130-00000	SALARIES--FULL TIME	82,590	63,216	70,561	64,318	64,318
01-433-00158-00000	GROUP LIFE INSURANCE	159	112	124	111	111
01-433-00159-00000	GROUP DISABILITY INS	769	511	624	557	557
01-433-00180-00000	SALARIES--OVER TIME	4,149	1,375	4,400	4,400	4,400
01-433-00191-00000	UNIFORM ALLOWANCE	490	361	555	555	555
01-433-00192-00000	FICA/MEDICARE	8,579	4,888	7,341	6,912	6,912
01-433-00196-00000	GROUP HOSPITAL INSURANCE	22,925	24,362	25,909	36,944	36,944
01-433-00198-00000	GROUP DENTAL INSURANCE	1,425	970	1,020	784	784
01-433-00199-00000	GROUP VISION INSURANCE	161	114	108	100	100
	Salaries, Wages, & Benefits	*144,906*	*95,909*	*131,642*	*136,311*	*136,311*
01-433-00210-00000	OFFICE SUPPLIES	63	-	60	60	60
01-433-00220-00000	OPERATING SUPPLIES	51,377	15,643	74,459	74,459	74,459
01-433-00220-00001	OPERATING SUPPLIES	1,067	50	-	-	-
01-433-00231-00000	VEHICLE FUEL & OIL	6,205	2,461	6,000	3,000	3,000
01-433-00249-00000	VEHICLE SUPPLIES	545	793	2,000	2,000	2,000
01-433-00250-00000	MAINTENANCE SUPPLIES	15,857	12,323	23,850	17,850	17,850
01-433-00260-00000	SMALL TOOLS & EQUIPMENT	1,656	644	1,144	1,144	1,144
01-433-00321-00000	TELEPHONE	3,326	3,274	4,200	4,200	4,200
01-433-00331-00000	TRAVEL EXPENSES	-	-	450	450	450
01-433-00342-00000	PRINTING	1,880	2,312	2,200	2,200	2,200
01-433-00361-00000	ELECTRICITY	29,161	29,824	29,000	29,000	29,000
01-433-00371-00000	MAINTENANCE-LAND	21	478	1,000	1,000	1,000
01-433-00372-00000	MAINTENANCE-VEHICLES	2,304	12,831	2,600	2,600	2,600
01-433-00394-00000	OTHER SERVICE FEES	19,645	20,000	30,400	25,000	25,000
01-433-00420-00000	DUES & SUBSCRIPTIONS	36	400	200	200	200
01-433-00440-00000	LAUNDRY SERVICE	886	856	850	850	850

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
01-433-00461-00000	TRAINING	-	-	2,400	1,200	1,200
	Supplies, Services & Utilities	*134,029*	*101,889*	*180,813*	*165,213*	*165,213*
433	**Total Traffic Control**	**278,935**	**197,798**	**312,455**	**301,524**	**301,524**
434	**Street Lighting**					
01-434-00130-00000	SALARIES--FULL TIME	20,648	15,804	17,641	12,416	12,416
01-434-00158-00000	GROUP LIFE INSURANCE	40	28	31	21	21
01-434-00159-00000	GROUP DISABILITY INS	192	128	156	106	106
01-434-00180-00000	SALARIES--OVER TIME	984	344	1,000	1,000	1,000
01-434-00192-00000	FICA/MEDICARE	1,689	1,222	1,427	1,027	1,027
01-434-00196-00000	GROUP HOSPITAL INSURANCE	5,969	6,091	6,478	7,037	7,037
01-434-00198-00000	GROUP DENTAL INSURANCE	356	242	255	178	178
01-434-00199-00000	GROUP VISION INSURANCE	40	29	27	19	19
	Salaries, Wages, & Benefits	*29,918*	*23,888*	*27,015*	*21,804*	*21,804*
01-434-00220-00000	Operating Supplies	-	25,103	53,000	5,000	5,000
01-434-00250-00000	MAINTENANCE SUPPLIES	7,664	939	10,000	10,000	10,000
01-434-00361-00000	ELECTRICITY	258,568	244,962	250,000	250,000	250,000
	Supplies, Services & Utilities	*266,232*	*271,004*	*313,000*	*265,000*	*265,000*
434	**Total Street Lighting**	**296,150**	**294,892**	**340,015**	**286,804**	**286,804**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**1,809,781**	**1,464,745**	**1,847,744**	**1,577,204**	**1,577,204**
GENERAL FUND EXPENDITURES - DEPARTMENT OF COMMUNITY PLANNING & ECONOMIC SUSTAINABILITY						
413	**Code Enforcement**					
01-413-00115-00000	SALARIES--PART TIME	-	-	24,549	23,525	23,525
01-413-00130-00000	SALARIES--FULL TIME	241,351	287,367	336,598	302,719	302,719
01-413-00158-00000	GROUP LIFE INSURANCE	427	578	542	492	492
01-413-00159-00000	GROUP DISABILITY INS	2,130	2,074	2,739	2,478	2,478
01-413-00177-00000	EXCESS SICK LEAVE PAYMENTS	4,167	5,138	4,977	4,977	4,977
01-413-00180-00000	SALARIES--OVER TIME	6,306	696	3,000	3,000	3,000
01-413-00191-00000	UNIFORM ALLOWANCE	21	945	800	1,000	1,000
01-413-00192-00000	FICA/MEDICARE	19,382	22,519	27,563	23,192	23,192
01-413-00196-00000	GROUP HOSPITAL INSURANCE	21,496	42,827	71,834	117,706	117,706
01-413-00198-00000	GROUP DENTAL INSURANCE	1,745	2,298	3,269	2,950	2,950
01-413-00199-00000	GROUP VISION INSURANCE	353	403	475	445	445
	Salaries, Wages, & Benefits	*297,378*	*364,845*	*476,346*	*482,484*	*482,484*
01-413-00210-00000	OFFICE SUPPLIES	2,649	1,213	600	600	600
01-413-00215-00000	POSTAGE	1,609	524	3,100	3,100	3,100
01-413-00220-00000	OPERATING SUPPLIES	639	437	1,650	1,650	1,650
01-413-00231-00000	VEHICLE FUEL & OIL	1,334	1,584	1,700	1,700	1,700
01-413-00249-00000	VEHICLE SUPPLIES	1,499	-	1,000	1,000	1,000
01-413-00260-00000	SMALL TOOLS & EQUIPMENT	-	78	500	9,000	9,000
01-413-00312-00000	MGMT CONSULTING SERVICES	170	3,850	15,000	73,520	73,520
01-413-00318-00000	COMPUTER SERVICES	616	-	-	-	-
01-413-00321-00000	TELEPHONE	1,855	1,614	2,100	2,100	2,100
01-413-00331-00000	TRAVEL EXPENSES	149	29	500	500	500
01-413-00341-00000	ADVERTISING	162	-	2,500	2,500	2,500
01-413-00342-00000	PRINTING	-	307	500	500	500
01-413-00343-00000	PHOTOCOPY	247	328	1,000	1,000	1,000
01-413-00372-00000	MAINTENANCE-VEHICLES	-	1,215	2,500	2,500	2,500
01-413-00374-00000	MAINTENANCE-EQUIPMENT	146	1,184	1,300	1,300	1,300
01-413-00390-00000	RENTAL HOUSING INSPECTION PRGM	-	-	1	1	1
01-413-00391-00100	OTHER FEES	125	-	-	-	-
01-413-00394-00000	OTHER SERVICE FEES	-	300	-	-	-
01-413-00420-00000	DUES & SUBSCRIPTIONS	666	1,556	1,000	1,000	1,000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
01-413-00461-00000	TRAINING	1,750	2,293	2,500	5,000	5,000
01-413-00610-00000	CONSTRUCTION CONTRACTS	23,327	5,370	15,000	15,000	15,000
	Supplies, Services & Utilities	*36,943*	*21,882*	*52,451*	*121,971*	*121,971*
413	**Total Code Enforcement**	**334,321**	**386,727**	**528,797**	**604,455**	**604,455**
TOTAL DEPARTMENT OF CPES:		**334,321**	**386,727**	**528,797**	**604,455**	**604,455**

GENERAL FUND EXPENDITURES - DEPARTMENT OF PARKS & RECREATION

451	**Parks & Recreation Admin.**					
01-451-00130-00000	SALARIES--FULL TIME	127,935	133,264	135,065	145,327	145,327
01-451-00158-00000	GROUP LIFE INSURANCE	191	224	206	210	210
01-451-00159-00000	GROUP DISABILITY INS	1,195	1,222	1,345	1,060	1,060
01-451-00167-00000	WELLNESS	784	790	800	800	800
01-451-00177-00000	EXCESS SICK LEAVE PAYMENTS	4,714	4,408	4,713	4,713	4,713
01-451-00180-00000	SALARIES--OVER TIME	462	556	480	495	495
01-451-00192-00000	FICA/MEDICARE	10,026	10,409	10,370	10,767	10,767
01-451-00196-00000	GROUP HOSPITAL INSURANCE	44,775	48,825	51,919	56,402	56,402
01-451-00198-00000	GROUP DENTAL INSURANCE	1,782	1,745	1,699	1,778	1,778
01-451-00199-00000	GROUP VISION INSURANCE	202	202	180	190	190
	Salaries, Wages, & Benefits	*192,066*	*201,645*	*206,777*	*221,742*	*221,742*
01-451-00210-00000	OFFICE SUPPLIES	250	243	250	250	250
01-451-00215-00000	POSTAGE	715	131	500	500	500
01-451-00220-00000	OPERATING SUPPLIES	(185)	(578)	500	500	500
01-451-00229-00000	ITEMS FOR RESALE	2,152	-	2,500	2,500	2,500
01-451-00318-00000	COMPUTER SERVICES	1,974	-	2,224	2,914	2,914
01-451-00321-00000	TELEPHONE	1,694	1,709	2,100	2,100	2,100
01-451-00331-00000	TRAVEL EXPENSES	579	469	1,600	1,600	1,600
01-451-00341-00000	ADVERTISING	-	91	200	200	200
01-451-00342-00000	PRINTING	97	180	350	350	350
01-451-00343-00000	PHOTOCOPY	58	165	250	250	250
01-451-00420-00000	DUES & SUBSCRIPTIONS	285	275	435	435	435
01-451-00461-00000	TRAINING	550	235	350	350	350
	Supplies, Services & Utilities	*8,169*	*2,920*	*11,259*	*11,949*	*11,949*
451	**Total Parks & Recreation Admin.**	**200,235**	**204,565**	**218,036**	**233,691**	**233,691**
452	**Recreation Services**					
01-452-00115-00000	SALARIES--PART TIME	17,609	40	28,766	17,500	17,500
01-452-00115-00508	PART-TIME SALARIES	1,687	875	-	-	-
01-452-00115-00510	PART-TIME SALARIES	1,360	408	-	-	-
01-452-00115-05120	PART-TIME SALARIES	5,587	170	-	-	-
01-452-00115-05150	PART-TIME SALARIES	14,806	6,983	-	-	-
01-452-00130-00000	SALARIES--FULL TIME	80,972	88,718	92,704	96,306	96,306
01-452-00158-00000	GROUP LIFE INSURANCE	164	172	196	200	200
01-452-00159-00000	GROUP DISABILITY INS	737	772	988	1,008	1,008
01-452-00180-00000	SALARIES - OVERTIME	326	-	400	400	400
01-452-00191-00000	UNIFORM ALLOWANCE	292	-	500	500	500
01-452-00192-00000	FICA/MEDICARE	9,273	7,340	10,012	8,744	8,744
01-452-00194-COVID	UNEMPLOYMENT COMPENSATION	-	45	-	-	-
01-452-00196-00000	GROUP HOSPITAL INSURANCE	23,686	26,852	28,542	30,999	30,999
01-452-00198-00000	GROUP DENTAL INSURANCE	1,084	1,062	1,039	1,690	1,690
01-452-00199-00000	GROUP VISION INSURANCE	192	192	171	181	181
	Salaries, Wages, & Benefits	*157,775*	*133,629*	*163,318*	*157,528*	*157,528*
01-452-00210-00000	OFFICE SUPPLIES	552	263	500	500	500
01-452-00215-00000	POSTAGE	446	126	700	700	700

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
01-452-00220-00000	OPERATING SUPPLIES	504	120	4,930	5,240	5,240
01-452-00220-00502	OPERATING SUPPLIES	646	-	-	-	-
01-452-00220-00504	OPERATING SUPPLIES	484	300	-	-	-
01-452-00220-00508	OPERATING SUPPLIES	83	14	-	-	-
01-452-00220-00510	OPERATING SUPPLIES	18	4	-	-	-
01-452-00220-00511	OPERATING SUPPLIES	147	118	-	-	-
01-452-00220-00512	OPERATING SUPPLIES	100	49	-	-	-
01-452-00220-00513	OPERATING SUPPLIES	162	500	-	-	-
01-452-00220-00515	OPERATING SUPPLIES	282	76	-	-	-
01-452-00220-00517	OPERATING SUPPLIES	89	70	-	-	-
01-452-00220-00525	OPERATING SUPPLIES	177	94	-	-	-
01-452-00220-00526	OPERATING SUPPLIES	459	371	-	-	-
01-452-00220-00527	OPERATING SUPPLIES	304	-	-	-	-
01-452-00220-00528	OPERATING SUPPLIES	129	-	-	-	-
01-452-00220-00531	OPERATING SUPPLIES	81	-	-	-	-
01-452-00220-00542	OPERATING SUPPLIES	262	-	-	-	-
01-452-00220-00550	OPERATING SUPPLIES	-	263	-	-	-
01-452-00220-00551	OPERATING SUPPLIES	-	8	-	-	-
01-452-00250-00000	MAINTENANCE SUPPLIES	180	385	1,525	2,525	2,525
01-452-00250-00504	MAINTENANCE SUPPLIES	67	198	-	-	-
01-452-00250-00511	MAINTENANCE SUPPLIES	25	-	-	-	-
01-452-00250-00525	MAINTENANCE SUPPLIES	-	515	-	-	-
01-452-00321-00000	TELEPHONE	326	526	480	504	504
01-452-00331-00000	TRAVEL EXPENSES	950	199	1,500	1,500	1,500
01-452-00341-00000	ADVERTISING	564	134	1,500	1,500	1,500
01-452-00342-00000	PRINTING	2,681	744	3,000	3,000	3,000
01-452-00343-00000	PHOTOCOPY	59	119	100	100	100
01-452-00394-00000	OTHER SERVICE FEES	4,966	758	37,832	36,490	36,490
01-452-00394-00502	OTHER SERVICE FEES	1,444	80	-	-	-
01-452-00394-00503	OTHER SERVICE FEES	-	1,701	-	-	-
01-452-00394-00504	OTHER SERVICE FEES	3,194	1,854	-	-	-
01-452-00394-00505	OTHER SERVICE FEES	1,367	658	-	-	-
01-452-00394-00506	OTHER SERVICE FEES	2,017	872	-	-	-
01-452-00394-00509	OTHER SERVICE FEES	392	-	-	-	-
01-452-00394-00513	OTHER SERVICE FEES	750	500	-	-	-
01-452-00394-00514	OTHER SERVICE FEES	6,752	-	-	-	-
01-452-00394-00517	OTHER SERVICE FEES	1,259	1,015	-	-	-
01-452-00394-00518	OTHER SERVICE FEES	974	263	-	-	-
01-452-00394-00524	OTHER SERVICE FEES	4,610	2,307	-	-	-
01-452-00394-00527	OTHER SERVICE FEES	2,299	1,248	-	-	-
01-452-00394-00532	OTHER SERVICE FEES	-	156	-	-	-
01-452-00394-00533	OTHER SERVICE FEES	1,263	375	-	-	-
01-452-00394-00535	OTHER SERVICE FEES	-	1,270	-	-	-
01-452-00394-00540	OTHER SERVICE FEES	2,907	1,518	-	-	-
01-452-00394-00542	OTHER SERVICE FEES	425	-	-	-	-
01-452-00394-00547	OTHER SERVICE FEES	105	-	-	-	-
01-452-00394-00550	OTHER SERVICE FEES	7,027	190	-	-	-
01-452-00394-00554	OTHER SERVICE FEES	2,442	2,049	-	-	-
01-452-00394-00555	OTHER SERVICE FEES	524	609	-	-	-
01-452-00420-00000	DUES & SUBSCRIPTIONS	419	425	525	525	525
01-452-00461-00000	TRAINING	830	590	1,275	1,050	1,050
	Supplies, Services & Utilities	*55,743*	*23,634*	*53,867*	*53,634*	*53,634*
452	**Total Recreation Services**	**213,518**	**157,263**	**217,185**	**211,162**	**211,162**
453	**Swimming Pool**					
01-453-00115-00000	SALARIES--PART TIME	61,396	-	66,551	73,682	73,682
01-453-00130-00000	SALARIES--FULL TIME	5,273	5,647	5,729	5,949	5,949
01-453-00158-00000	GROUP LIFE INSURANCE	11	11	11	11	11
01-453-00159-00000	GROUP DISABILITY INS	49	50	52	54	54
01-453-00191-00000	UNIFORM ALLOWANCE	508	-	900	1,000	1,000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
01-453-00192-00000	FICA/MEDICARE	5,095	426	6,214	7,501	7,501
01-453-00194-COVID	UNEMPLOYMENT COMPENSATION	-	9,106	-	-	-
01-453-00196-00000	GROUP HOSPITAL INSURANCE	1,612	1,837	1,954	2,122	2,122
01-453-00198-00000	GROUP DENTAL INSURANCE	89	87	85	89	89
01-453-00199-00000	GROUP VISION INSURANCE	10	10	9	10	10
	Salaries, Wages, & Benefits	*74,043*	*17,174*	*81,505*	*90,418*	*90,418*
01-453-00210-00000	OFFICE SUPPLIES	301	-	265	265	265
01-453-00220-00000	OPERATING SUPPLIES	1,867	70	3,210	2,410	2,410
01-453-00220-SPONS	Operating Supplies	462	-	500	500	500
01-453-00222-00000	CHEMICALS	15,426	1,296	16,480	16,838	16,838
01-453-00226-00000	CLEANING SUPPLIES	671	-	900	700	700
01-453-00229-00000	ITEMS FOR RESALE	14,861	-	1,000	-	-
01-453-00250-00000	MAINTENANCE SUPPLIES	815	612	800	1,000	1,000
01-453-00260-00000	SMALL TOOLS & EQUIPMENT	686	50	700	800	800
01-453-00321-00000	TELEPHONE	3,819	3,472	2,800	3,500	3,500
01-453-00331-00000	TRAVEL EXPENSES	(3)	-	50	50	50
01-453-00341-00000	ADVERTISING	1,039	-	1,000	500	500
01-453-00342-00000	PRINTING	20	-	80	100	100
01-453-00361-00000	ELECTRICITY	7,261	1,248	11,000	11,000	11,000
01-453-00362-00000	NATURAL GAS	378	272	400	400	400
01-453-00364-00000	SEWER	7,091	1,032	8,000	8,000	8,000
01-453-00365-00000	SOLID WASTE	1,092	-	1,000	1,000	1,000
01-453-00366-00000	WATER	5,504	967	6,500	6,500	6,500
01-453-00371-00000	MAINTENANCE-LAND	24	248	75	75	75
01-453-00373-00000	MAINTENANCE-BUILDINGS	9,945	2,406	10,000	16,000	16,000
01-453-00374-00000	MAINTENANCE-EQUIPMENT	236	180	415	1,130	1,130
01-453-00384-00000	RENTAL-EQUIPMENT	28	-	110	-	-
01-453-00394-00000	OTHER SERVICE FEES	4,575	411	4,450	4,450	4,450
01-453-00421-00000	LICENSES & PERMITS	35	35	35	35	35
01-453-00461-00000	TRAINING	599	10	1,700	2,000	2,000
	Supplies, Services & Utilities	*76,732*	*12,309*	*71,470*	*77,253*	*77,253*
453	**Total Swimming Pool**	**150,775**	**29,483**	**152,975**	**167,671**	**167,671**
454	**Parks Maintenance**					
01-454-00115-00000	SALARIES--PART TIME	672	-	6,020	6,720	6,720
01-454-00130-00000	SALARIES--FULL TIME	142,973	130,929	137,102	151,181	151,181
01-454-00158-00000	GROUP LIFE INSURANCE	289	254	360	394	394
01-454-00159-00000	GROUP DISABILITY INS	1,498	1,056	1,819	1,988	1,988
01-454-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,031	1,376	1,030	1,375	1,375
01-454-00180-00000	SALARIES--OVER TIME	5,429	3,609	6,851	7,056	7,056
01-454-00191-00000	UNIFORM ALLOWANCE	796	445	870	875	875
01-454-00192-00000	FICA/MEDICARE	11,325	10,034	11,474	12,620	12,620
01-454-00194-COVID	UNEMPLOYMENT COMPENSATION	-	287	-	-	-
01-454-00196-00000	GROUP HOSPITAL INSURANCE	51,219	51,091	57,651	117,976	117,976
01-454-00198-00000	GROUP DENTAL INSURANCE	3,168	2,257	1,823	2,284	2,284
01-454-00199-00000	GROUP VISION INSURANCE	487	395	315	357	357
	Salaries, Wages, & Benefits	*218,887*	*201,733*	*225,315*	*302,826*	*302,826*
01-454-00220-00000	OPERATING SUPPLIES	998	3,996	8,200	5,470	5,470
01-454-00220-COVID	OPERATING SUPPLIES	-	226	-	-	-
01-454-00226-00000	CLEANING SUPPLIES	144	44	200	200	200
01-454-00226-COVID	CLEANING SUPPLIES	-	26	-	-	-
01-454-00231-00000	VEHICLE FUEL & OIL	3,519	2,452	6,000	4,000	4,000
01-454-00249-00000	VEHICLE SUPPLIES	988	3,255	3,300	3,300	3,300
01-454-00250-00000	MAINTENANCE SUPPLIES	20,921	13,848	14,205	14,205	14,205
01-454-00250-COVID	MAINTENANCE SUPPLIES	-	343	-	-	-
01-454-00260-00000	SMALL TOOLS & EQUIPMENT	1,043	1,477	1,640	2,065	2,065
01-454-00317-00000	PEST CONTROL	330	-	690	690	690
01-454-00321-00000	TELEPHONE	5,716	4,774	5,800	5,800	5,800

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
01-454-00331-00000	TRAVEL EXPENSES	-	-	50	50	50
01-454-00361-00000	ELECTRICITY	10,696	10,938	11,530	11,530	11,530
01-454-00362-00000	NATURAL GAS	5,531	5,869	6,380	6,380	6,380
01-454-00364-00000	SEWER	11,224	1,450	13,400	13,400	13,400
01-454-00365-00000	SOLID WASTE	4,490	5,174	5,636	5,636	5,636
01-454-00366-00000	WATER	13,350	3,644	16,332	16,332	16,332
01-454-00367-00000	STORMWATER FEE	714	2,310	2,856	2,856	2,856
01-454-00371-00000	MAINTENANCE-LAND	56,651	56,235	64,650	64,650	64,650
01-454-00371-COVID	MAINTENANCE-LAND	-	1,300	-	-	-
01-454-00372-00000	MAINTENANCE-VEHICLES	1,409	4,328	1,700	1,700	1,700
01-454-00373-00000	MAINTENANCE-BUILDINGS	8,816	8,102	8,000	12,000	12,000
01-454-00373-COVID	MAINTENANCE-BUILDINGS	-	80	-	-	-
01-454-00374-00000	MAINTENANCE-EQUIPMENT	2,763	859	1,185	1,185	1,185
01-454-00384-00000	RENTAL-EQUIPMENT	4,107	5,032	5,488	5,488	5,488
01-454-00394-00000	OTHER SERVICE FEES	740	603	750	750	750
01-454-00420-00000	DUES & SUBSCRIPTIONS	-	-	220	-	-
01-454-00421-00000	LICENSES & PERMITS	-	37	100	100	100
01-454-00440-00000	LAUNDRY SERVICE	1,381	1,333	1,700	1,700	1,700
01-454-00461-00000	TRAINING	294	291	600	600	600
	Supplies, Services & Utilities	*155,825*	*138,026*	*180,612*	*180,087*	*180,087*
31-454-00730-00000	BUILDINGS	21,046	11,752	-	-	-
	Capital Expenditures	*21,046*	*11,752*	-	-	-
454	**Total Parks Maintenance**	**395,758**	**351,511**	**405,927**	**482,913**	**482,913**
455	**Shade Tree Program**					
01-455-00371-00000	MAINTENANCE-LAND	6,996	6,930	17,000	12,000	12,000
	Supplies, Services & Utilities	*6,996*	*6,930*	*17,000*	*12,000*	*12,000*
455	**Total Shade Tree Program**	**6,996**	**6,930**	**17,000**	**12,000**	**12,000**
458	**Community Center**					
01-458-00115-00000	SALARIES--PART TIME	17,828	7,662	16,997	18,527	18,527
01-458-00191-00000	UNIFORM ALLOWANCE	100	-	100	100	100
01-458-00192-00000	FICA/MEDICARE	1,363	586	1,284	2,918	2,918
01-458-00196-00000	GROUP HOSPITAL INSURANCE	4,493	-	-	-	-
	Salaries, Wages, & Benefits	*23,784*	*8,248*	*18,381*	*21,545*	*21,545*
01-458-00220-00000	OPERATING SUPPLIES	2,034	1,802	2,100	2,100	2,100
01-458-00220-COVID	OPERATING SUPPLIES	-	17	-	-	-
01-458-00226-00000	CLEANING SUPPLIES	491	434	575	575	575
01-458-00226-COVID	CLEANING SUPPLIES	-	188	-	-	-
01-458-00250-00000	MAINTENANCE SUPPLIES	1,551	781	2,000	2,000	2,000
01-458-00260-00000	SMALL TOOLS & EQUIPMENT	1,000	904	1,000	1,000	1,000
01-458-00317-00000	PEST CONTROL SERVICES	540	790	800	800	800
01-458-00318-00000	COMPUTER SERVICES	-	-	605	395	395
01-458-00321-00000	TELEPHONE	1,038	2,722	2,416	2,416	2,416
01-458-00361-00000	ELECTRICITY	10,073	9,190	11,140	11,140	11,140
01-458-00362-00000	NATURAL GAS	10,367	11,755	14,000	14,000	14,000
01-458-00364-00000	SEWER	767	1,778	1,380	1,780	1,780
01-458-00365-00000	SOLID WASTE	2,502	2,539	2,628	2,628	2,628
01-458-00366-00000	WATER	585	1,383	1,000	1,000	1,000
01-458-00367-00000	STORMWATER FEE	651	3,255	2,604	2,604	2,604
01-458-00371-00000	MAINTENANCE-LAND	-	590	1,500	1,500	1,500
01-458-00373-00000	MAINTENANCE-BUILDINGS	12,812	5,884	15,500	12,000	12,000
01-458-00373-COVID	MAINTENANCE-BUILDINGS	-	527	-	-	-
01-458-00374-00000	MAINTENANCE-EQUIPMENT	7,546	5,825	8,724	8,848	8,848
01-458-00384-00000	RENTAL-EQUIPMENT	28	-	50	-	-
01-458-00394-00000	OTHER SERVICE FEES	15,385	15,729	22,664	27,145	27,145
01-458-00394-COVID	OTHER SERVICE FEES	-	2,872	-	-	-

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
01-458-00421-00000	LICENSES & PERMITS	455	365	300	300	300
01-458-00440-00000	LAUNDRY SERVICE	167	-	160	160	160
	Supplies, Services & Utilities	*67,992*	*69,330*	*91,146*	*92,391*	*92,391*
458	**Total Community Center**	**91,776**	**77,578**	**109,527**	**113,936**	**113,936**
TOTAL DEPARTMENT OF PARKS & RECREATION:		**1,059,058**	**827,330**	**1,120,650**	**1,221,373**	**1,221,373**
TOTAL GENERAL FUND EXPENDITURES		**12,198,528**	**12,137,472**	**13,345,493**	**13,937,977**	**13,937,977**
General Fund Revenue Total		**13,066,397**	**12,637,017**	**13,345,493**	**13,937,977**	**13,937,977**
General Fund Expense Total		**12,198,528**	**12,137,472**	**13,345,493**	**13,937,977**	**13,937,977**
General Fund Gain/(Loss) from Operation		**867,869**	**499,545**	-	-	-

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
06	**WATER FUND**					
WATER FUND REVENUE						
000	**Interest & Rents**					
06-000-34110-00000	INTEREST INCOME-SAVINGS	(24,180)	(12,859)	(21,000)	(586)	(586)
06-000-34140-00000	INTEREST INCOME - PLGIT	(68,436)	(18,782)	(61,000)	(1,007)	(1,007)
06-000-34141-00000	INTEREST - INVESTMENT	(4,556)	(7,061)	(4,000)	(4,000)	(4,000)
06-000-34141-GOB17	Water GOB Series 17	(78,899)	(18,665)	-	-	-
06-000-37895-00000	CELL TOWER SPACE RENTAL	(167,959)	(169,876)	(160,000)	(160,000)	(160,000)
	Total Interest & Rents	**(344,030)**	**(227,243)**	**(246,000)**	**(165,593)**	**(165,593)**
000	**Intergovernmental**					
06-000-35010-00000	FEDERAL GRANTS	-	(1,158)	-	-	-
	Total Intergovernmental	**-**	**(1,158)**	**-**	**-**	**-**
000	**Charges for Services**					
06-000-37810-00000	METERED WATER SALES	(3,870,916)	(3,796,654)	(4,145,019)	(4,063,142)	(4,063,142)
06-000-37870-00000	SALES TO TOWNSHIPS	(37,642)	(58,910)	(38,000)	(47,595)	(47,595)
	Total Charges for Services	**(3,908,558)**	**(3,855,564)**	**(4,183,019)**	**(4,110,737)**	**(4,110,737)**
000	**Other Revenue**					
06-000-37880-00000	WATER CAPACITY TAP FEE	(164,552)	(11,628)	(31,357)	(17,782)	(17,782)
06-000-37890-00000	OTHER SERVICE REVENUE	(11,670)	(8,284)	(11,000)	(8,242)	(8,242)
06-000-37891-00000	SALES OF WATER METERS	(7,914)	(11,797)	(14,000)	(13,364)	(13,364)
06-000-38010-00000	MISCELLANEOUS REVENUE	(319)	(20)	-	-	-
06-000-38012-00000	NET APPR. (DEPR) IN MV	(1,939)	(86,614)	-	-	-
06-000-38158-00000	TERM LIFE COPAY	-	(166)	-	-	-
06-000-38196-00000	HEALTH INSURANCE COPAY	(6,229)	(8,044)	(12,956)	(28,142)	(28,142)
06-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	-	-	(13,200)	(13,200)	(13,200)
06-000-39110-00000	SALE OF PROPERTY	(271)	-	(3,100)	(1,955)	(1,955)
06-000-39120-00000	REIMBURSEMENTS	(13,805)	(11,270)	(7,800)	(8,434)	(8,434)
06-000-39213-00000	WATER AUTHORITY TRANSFER	(189,545)	(229,607)	(183,000)	(200,000)	(200,000)
	Total Other Revenue	**(396,244)**	**(367,430)**	**(276,413)**	**(291,119)**	**(291,119)**
000	**Transfers In**					
06-000-39207-00000	TRANSFER FROM STORMWATER	-	(1,120)	-	-	-
06-000-39208-00000	TRANSFER FROM SEWER FUND	(19,338)	(26,505)	(18,875)	(26,375)	(26,375)
06-000-39232-00000	TRANSFER FROM PARKING FUND	-	-	-	-	-
	Total Transfers In	**(19,338)**	**(27,625)**	**(18,875)**	**(26,375)**	**(26,375)**
000	**Other Sources**					
06-000-39310-00000	PROCEEDS FROM BOND ISSUE	-	-	(2,198,789)	(4,614,250)	(4,614,250)
06-000-39990-00000	FUND BALANCE	-	-	(2,779,145)	-	-
	Total Other Sources	**-**	**-**	**(4,977,934)**	**(4,614,250)**	**(4,614,250)**
TOTAL WATER FUND REVENUE:		***(4,668,170)***	***(4,479,020)***	***(9,702,241)***	***(9,208,074)***	***(9,208,074)***

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
WATER FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
486	***Property & Casualty Insurance***					
06-486-00351-00000	DIRECT PROPERTY	22,728	22,901	23,804	24,995	24,995
06-486-00352-00000	COMP GEN LIABILITY	9,007	9,555	10,465	10,989	10,989
06-486-00353-00000	AUTOMOBILE LIABILITY	3,961	4,365	4,434	4,656	4,656
06-486-00354-00000	PUBLIC OFFICIALS' LIAB	6,238	6,448	6,642	6,975	6,975
	Supplies, Services & Utilities	*41,934*	*43,269*	*45,345*	*47,615*	*47,615*
486	**Total Insurance Premiums**	**41,934**	**43,269**	**45,345**	**47,615**	**47,615**
TOTAL DEPARTMENT OF ADMINISTRATION:		**41,934**	**43,269**	**45,345**	**47,615**	**47,615**
WATER FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Water Billing & Collection**					
06-402-00130-00000	SALARIES--FULL TIME	15,779	18,449	17,090	18,067	18,067
06-402-00158-00000	GROUP LIFE INSURANCE	47	21	43	44	44
06-402-00159-00000	GROUP DISABILITY INS	181	70	215	221	221
06-402-00167-00000	WELLNESS	-	-	67	67	67
06-402-00192-00000	FICA/MEDICARE	1,224	1,097	1,308	1,382	1,382
06-402-00196-00000	GROUP HOSPITAL INSURANCE	6,538	2,746	4,532	4,921	4,921
06-402-00198-00000	GROUP DENTAL INSURANCE	212	68	114	369	369
06-402-00199-00000	GROUP VISION INSURANCE	95	84	38	40	40
	Salaries, Wages, & Benefits	*24,076*	*22,535*	*23,407*	*25,111*	*25,111*
06-402-00210-00000	OFFICE SUPPLIES	21	29	50	50	50
06-402-00215-00000	POSTAGE	8,949	2,085	4,800	5,200	5,200
06-402-00220-00000	OPERATING SUPPLIES	200	103	50	50	50
06-402-00220-COVID	OPERATING SUPPLIES	-	13	-	-	-
06-402-00260-00000	SMALL TOOLS & EQUIPMENT	-	2,566	100	100	100
06-402-00318-00000	COMPUTER SERVICES	146	-	300	300	300
06-402-00321-00000	TELEPHONE	279	422	430	430	430
06-402-00341-00000	ADVERTISING	-	288	-	-	-
06-402-00342-00000	PRINTING	2,564	1,859	2,591	3,312	3,312
06-402-00343-00000	PHOTOCOPY	234	49	350	350	350
06-402-00372-00000	MAINTENANCE-VEHICLES	650	-	-	-	-
06-402-00373-00000	MAINTENANCE-BUILDINGS	8,718	-	-	-	-
06-402-00374-00000	MAINTENANCE-EQUIPMENT	1,682	1,224	750	750	750
06-402-00394-00000	OTHER SERVICE FEES	421	-	2,324	2,324	2,324
06-402-00430-00000	SALES TAX - WATER METERS	450	199	2,000	2,000	2,000
06-402-00461-00000	TRAINING	-	958	2,375	500	500
	Supplies, Services & Utilities	*24,314*	*9,795*	*16,120*	*15,366*	*15,366*
06-402-00730-00000	BUILDINGS	-	-	67,000	53,750	53,750
06-402-00740-17016	MACHINERY & EQUIPMENT	-	-	108,750	-	-
	Capital Expenditures	-	-	*175,750*	*53,750*	*53,750*
402	**Total Water Billing & Collection**	**48,390**	**32,330**	**215,277**	**94,227**	**94,227**
472	**Debt Service**					
06-471-47120-00000	DEBT SERVICE PRINCIPAL	-	-	931,256	816,695	816,695
06-472-47220-00000	DEBT SERVICE INTEREST	271,204	253,912	432,876	414,003	414,003
	Debt Service	*271,204*	*253,912*	*1,364,132*	*1,230,698*	*1,230,698*
472	**Total Debt Service**	**271,204**	**253,912**	**1,364,132**	**1,230,698**	**1,230,698**
481	**Water Authority**					

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
06-481-00311-00000	AUDITING FEES	-	-	1,600	1,600	1,600
06-481-00313-00000	ENGINEERING SERVICES	-	-	1,250	1,250	1,250
06-481-00314-00000	LEGAL SERVICES	5,440	1,003	6,000	6,000	6,000
	Supplies, Services & Utilities	*5,440*	*1,003*	*8,850*	*8,850*	*8,850*
481	**Total Water Authority**	**5,440**	**1,003**	**8,850**	**8,850**	**8,850**
488	**Unallocated Employee Benefits**					
06-487-00196-00000	GROUP HOSPITAL INSURANCE	146	159	200	-	-
06-488-00195-00000	WORKERS' COMPENSATION	34,556	37,108	36,803	14,638	14,638
	Salaries, Wages, & Benefits	*34,702*	*37,267*	*37,003*	*14,638*	*14,638*
488	**Total Unallocated Employee Benefits**	**34,702**	**37,267**	**37,003**	**14,638**	**14,638**
492	**Transfers Out**					
06-492-49201-00000	TRANSFER TO GENERAL FUND	855,612	581,337	574,230	592,105	592,105
	Transfers Out	*855,612*	*581,337*	*574,230*	*592,105*	*592,105*
492	**Total Transfers Out**	**855,612**	**581,337**	**574,230**	**592,105**	**592,105**
800	**Depreciation**					
06-800-00800-00000	DEPRECIATION EXPENSE	746,996	769,647	-	-	-
	Depreciation	*746,996*	*769,647*	-	-	-
800	**Total Depreciation**	**746,996**	**769,647**	**-**	**-**	**-**
TOTAL DEPARTMENT OF FINANCE:		**1,962,344**	**1,675,496**	**2,199,492**	**1,940,518**	**1,940,518**
WATER FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
449	**Water Lines Maintenance**					
06-449-00130-00000	SALARIES--FULL TIME	213,550	218,444	230,126	258,130	258,130
06-449-00158-00000	GROUP LIFE INSURANCE	335	393	452	469	469
06-449-00159-00000	GROUP DISABILITY INS	1,962	1,946	2,284	2,374	2,374
06-449-00167-00000	WELLNESS	85	-	-	-	-
06-449-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,306	1,753	3,305	3,305	3,305
06-449-00180-00000	SALARIES--OVER TIME	4,563	3,043	6,250	6,250	6,250
06-449-00191-00000	UNIFORM ALLOWANCE	1,289	879	1,252	1,252	1,252
06-449-00192-00000	FICA/MEDICARE	14,937	17,067	18,080	19,984	19,984
06-449-00196-00000	GROUP HOSPITAL INSURANCE	60,675	68,993	112,336	123,648	123,648
06-449-00198-00000	GROUP DENTAL INSURANCE	2,931	2,708	3,158	3,583	3,583
06-449-00199-00000	GROUP VISION INSURANCE	501	442	396	429	429
	Salaries, Wages, & Benefits	*304,134*	*315,668*	*377,639*	*419,424*	*419,424*
06-449-00210-00000	OFFICE SUPPLIES	192	269	400	400	400
06-449-00215-00000	POSTAGE	-	13	-	-	-
06-449-00220-00000	OPERATING SUPPLIES	37,525	21,110	34,920	34,920	34,920
06-449-00222-00000	CHEMICALS	1,579	-	-	-	-
06-449-00225-00000	LAB SUPPLIES	-	563	-	-	-
06-449-00226-00000	CLEANING SUPPLIES	316	429	440	440	440
06-449-00231-00000	VEHICLE FUEL & OIL	9,706	5,631	12,000	10,000	10,000
06-449-00249-00000	VEHICLE SUPPLIES	8,836	8,703	13,200	13,200	13,200
06-449-00250-00000	MAINTENANCE SUPPLIES	4,761	8,652	7,625	7,625	7,625
06-449-00260-00000	SMALL TOOLS & EQUIPMENT	4,607	1,588	3,200	3,500	3,500
06-449-00317-00000	PEST CONTROL SERVICES	93	98	200	200	200
06-449-00318-00000	COMPUTER SERVICES	-	2,665	-	-	-
06-449-00321-00000	TELEPHONE	3,098	2,918	2,600	2,600	2,600
06-449-00327-00000	RADIO MAINTENANCE	-	-	385	385	385
06-449-00331-00000	TRAVEL EXPENSES	-	-	500	500	500
06-449-00343-00000	PHOTOCOPY	-	-	100	100	100
06-449-00361-00000	ELECTRICITY	2,766	2,547	3,000	3,000	3,000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
06-449-00362-00000	NATURAL GAS	1,507	1,462	2,500	2,500	2,500
06-449-00364-00000	SEWER	236	294	270	270	270
06-449-00365-00000	SOLID WASTE	541	599	840	840	840
06-449-00366-00000	WATER	242	328	265	265	265
06-449-00372-00000	MAINTENANCE-VEHICLES	3,288	2,421	8,000	8,000	8,000
06-449-00373-00000	MAINTENANCE-BUILDINGS	830	4,219	4,695	4,695	4,695
06-449-00374-00000	MAINTENANCE-EQUIPMENT	3,650	2,412	3,700	4,925	4,925
06-449-00384-00000	RENTAL-EQUIPMENT	115	41	360	360	360
06-449-00394-00000	OTHER SERVICE FEES	7,239	6,145	7,390	7,390	7,390
06-449-00420-00000	DUES & SUBSCRIPTIONS	583	599	595	220	220
06-449-00421-00000	LICENSES & PERMITS	2,559	2,547	3,000	3,000	3,000
06-449-00440-00000	LAUNDRY SERVICE	1,523	1,502	1,500	1,500	1,500
06-449-00461-00000	TRAINING	816	-	500	3,500	3,500
	Supplies, Services & Utilities	*96,608*	*77,755*	*112,185*	*114,335*	*114,335*
06-449-00720-00000	IMPROVEMENTS	-	-	-	3,000,000	3,000,000
06-449-00720-17036	IMPROVEMENTS	-	-	3,000,000	-	-
06-449-00730-00000	BUILDINGS	-	-	20,000	7,500	7,500
06-449-00740-00000	MACHINERY & EQUIPMENT	-	-	1,000,000	135,000	135,000
06-449-00760-00000	VEHICLES	-	-	185,000	-	-
	Capital Expenditures	-	-	*4,205,000*	*3,142,500*	*3,142,500*
449	**Total Water Lines Maintenance**	**400,742**	**393,423**	**4,694,824**	**3,676,259**	**3,676,259**
450	**Water Meter Maintenance**					
06-450-00130-00000	SALARIES--FULL TIME	6,388	-	-	-	-
06-450-00158-00000	GROUP LIFE INSURANCE	13	-	-	-	-
06-450-00159-00000	GROUP DISABILITY INS	99	68	-	-	-
06-450-00180-00000	SALARIES--OVER TIME	207	-	-	-	-
06-450-00191-00000	UNIFORM ALLOWANCE	29	-	-	-	-
06-450-00192-00000	FICA/MEDICARE	497	-	-	-	-
06-450-00196-00000	GROUP HOSPITAL INSURANCE	2,563	-	-	-	-
06-450-00198-00000	GROUP DENTAL INSURANCE	149	-	-	-	-
	Salaries, Wages, & Benefits	*9,945*	*68*	-	-	-
06-450-00220-00000	OPERATING SUPPLIES	7,139	8,272	35,000	50,000	50,000
06-450-00231-00000	VEHICLE FUEL & OIL	565	365	300	300	300
06-450-00249-00000	VEHICLE SUPPLIES	12	-	-	-	-
06-450-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	300	300	300
06-450-00321-00000	TELEPHONE	794	712	800	800	800
06-450-00364-00000	SEWER	447	295	600	600	600
06-450-00366-00000	WATER	483	316	600	600	600
06-450-00461-00000	TRAINING	-	-	150	150	150
	Supplies, Services & Utilities	*9,440*	*9,960*	*37,750*	*52,750*	*52,750*
450	**Total Water Meter Maintenance**	**19,385**	**10,028**	**37,750**	**52,750**	**52,750**
44L	**Water Lab**					
06-44L-00130-00000	SALARIES--FULL TIME	77,222	81,156	82,504	82,756	82,756
06-44L-00158-00000	GROUP LIFE INSURANCE	134	153	129	132	132
06-44l-00159-00000	GROUP DISABILITY INS	720	738	840	663	663
06-44L-00177-00000	EXCESS SICK LEAVE PAYMENTS	912	779	912	912	912
06-44L-00180-00000	SALARIES--OVER TIME	-	-	1,130	1,130	1,130
06-44L-00191-00000	UNIFORM ALLOWANCE	218	115	452	452	452
06-44L-00192-00000	FICA/MEDICARE	5,979	6,275	6,322	6,418	6,418
06-44L-00196-00000	GROUP HOSPITAL INSURANCE	23,389	30,113	32,386	38,161	38,161
06-44L-00198-00000	GROUP DENTAL INSURANCE	1,114	1,091	1,062	1,112	1,112
06-44L-00199-00000	GROUP VISION INSURANCE	126	126	113	119	119
	Salaries, Wages, & Benefits	*109,814*	*120,546*	*125,850*	*131,855*	*131,855*

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
06-44L-00210-00000	OFFICE SUPPLIES	289	252	287	287	287
06-44L-00215-00000	POSTAGE	-	-	142	142	142
06-44L-00220-00000	OPERATING SUPPLIES	3,153	(3,695)	449	449	449
06-44L-00220-COVID	OPERATING SUPPLIES	-	145	-	-	-
06-44L-00222-00000	CHEMICALS	5,189	5,631	5,956	6,056	6,056
06-44L-00225-00000	LAB SUPPLIES	5,272	5,391	5,111	5,111	5,111
06-44L-00226-00000	CLEANING SUPPLIES	440	172	437	437	437
06-44L-00226-COVID	CLEANING SUPPLIES	-	398	-	-	-
06-44L-00231-00000	VEHICLE FUEL & OIL	349	249	284	284	284
06-44L-00249-00000	VEHICLE SUPPLIES	182	-	186	186	186
06-44L-00260-00000	SMALL TOOLS & EQUIPMENT	3,840	3,181	3,961	3,961	3,961
06-44L-00260-COVID	SMALL TOOLS & EQUIPMENT	-	70	-	-	-
06-44L-00316-00000	LABORATORY TEST SERVICES	15,800	11,432	11,985	13,075	13,075
06-44L-00318-00000	COMPUTER SERVICES	1,009	100	1,000	1,000	1,000
06-44L-00321-00000	TELEPHONE	325	325	334	334	334
06-44L-00327-00000	RADIO MAINTENANCE	-	-	1,000	1,000	1,000
06-44L-00331-00000	TRAVEL EXPENSES	-	-	440	440	440
06-44L-00341-00000	ADVERTISING	1,338	1,086	1,225	1,225	1,225
06-44L-00343-00000	PHOTOCOPY	15	77	120	120	120
06-44L-00372-00000	MAINTENANCE-VEHICLES	352	237	520	520	520
06-44L-00373-00000	MAINTENANCE-BUILDINGS	1,154	4,354	5,000	5,000	5,000
06-44L-00374-00000	MAINTENANCE-EQUIPMENT	1,570	2,612	2,677	2,677	2,677
06-44L-00420-00000	DUES & SUBSCRIPTIONS	748	900	1,044	1,044	1,044
06-44L-00421-00000	LICENSES & PERMITS	2,800	1,300	1,450	1,450	1,450
06-44L-00440-00000	LAUNDRY SERVICE	490	482	539	539	539
06-44L-00461-00000	TRAINING	379	67	940	940	940
	Supplies, Services & Utilities	*44,694*	*34,766*	*45,087*	*46,277*	*46,277*
44L	**Total Water Lab**	**154,508**	**155,312**	**170,937**	**178,132**	**178,132**
44P	**Water Treatment Plant**					
06-44P-00130-00000	SALARIES--FULL TIME	480,875	467,840	477,326	568,204	568,204
06-44P-00158-00000	GROUP LIFE INSURANCE	790	917	771	882	882
06-44p-00159-00000	GROUP DISABILITY INS	4,214	4,325	4,041	4,452	4,452
06-44P-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,249	2,624	2,249	2,624	2,624
06-44P-00180-00000	SALARIES--OVER TIME	45,422	49,096	51,251	56,194	56,194
06-44P-00191-00000	UNIFORM ALLOWANCE	1,281	1,587	2,254	2,254	2,254
06-44P-00192-00000	FICA/MEDICARE	40,233	39,588	40,338	47,502	47,502
06-44P-00196-00000	GROUP HOSPITAL INSURANCE	110,252	132,102	140,065	184,716	184,716
06-44P-00198-00000	GROUP DENTAL INSURANCE	6,519	6,384	4,645	6,867	6,867
06-44P-00199-00000	GROUP VISION INSURANCE	806	781	675	798	798
	Salaries, Wages, & Benefits	*692,641*	*705,244*	*723,615*	*874,493*	*874,493*
06-44P-00210-00000	OFFICE SUPPLIES	584	331	335	400	400
06-44P-00215-00000	POSTAGE	168	135	200	200	200
06-44P-00220-00000	OPERATING SUPPLIES	15,425	95	3,300	3,300	3,300
06-44P-00222-00000	CHEMICALS	203,003	163,963	185,000	185,000	185,000
06-44P-00225-00000	LAB SUPPLIES	8,861	14,465	9,000	12,000	12,000
06-44P-00226-00000	CLEANING SUPPLIES	669	1,018	800	500	500
06-44P-00231-00000	VEHICLE FUEL & OIL	5,253	3,550	4,058	4,058	4,058
06-44P-00249-00000	VEHICLE SUPPLIES	1,024	1,393	1,000	600	600
06-44P-00250-00000	MAINTENANCE SUPPLIES	21,077	15,774	22,500	20,000	20,000
06-44P-00260-00000	SMALL TOOLS & EQUIPMENT	4,611	3,019	32,421	10,000	10,000
06-44P-00313-00000	ENGINEERING SERVICES	1,690	10,265	30,000	10,000	10,000
06-44P-00318-00000	COMPUTER SERVICES	2,507	2,980	10,000	10,000	10,000
06-44P-00321-00000	TELEPHONE	5,150	5,323	5,000	5,000	5,000
06-44P-00331-00000	TRAVEL EXPENSES	467	138	1,600	600	600
06-44P-00343-00000	PHOTOCOPY	787	253	500	500	500
06-44P-00361-00000	ELECTRICITY	132,870	126,787	130,000	130,000	130,000
06-44P-00362-00000	NATURAL GAS	16,035	21,265	25,000	27,000	27,000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
06-44P-00364-00000	SEWER	324	370	400	400	400
06-44P-00365-00000	SOLID WASTE	90,440	106,701	90,000	100,000	100,000
06-44P-00371-00000	MAINTENANCE-LAND	1,010	4,000	12,000	9,000	9,000
06-44P-00372-00000	MAINTENANCE-VEHICLES	-	1,721	1,000	1,500	1,500
06-44P-00373-00000	MAINTENANCE-BUILDINGS	10,242	7,427	12,500	7,000	7,000
06-44P-00374-00000	MAINTENANCE-EQUIPMENT	31,782	19,501	50,000	50,000	50,000
06-44P-00394-00000	OTHER SERVICE FEES	651	15,120	15,448	22,071	22,071
06-44P-00420-00000	DUES & SUBSCRIPTIONS	456	654	1,630	1,500	1,500
06-44P-00421-00000	LICENSES & PERMITS	27,113	26,681	27,075	27,075	27,075
06-44P-00440-00000	LAUNDRY SERVICE	2,356	2,537	2,500	2,500	2,500
06-44P-00461-00000	TRAINING	971	1,942	3,000	3,000	3,000
	Supplies, Services & Utilities	*585,526*	*557,408*	*676,267*	*643,204*	*643,204*
06-44P-00720-00000	IMPROVEMENTS	-	-	924,090	1,270,500	1,270,500
06-44P-00730-00000	BUILDINGS	-	-	60,000	270,000	270,000
06-44P-00730-19015	BUILDINGS	-	-	140,000	-	-
06-44P-00740-00000	MACHINERY & EQUIPMENT	-	-	29,921	200,000	200,000
06-44P-00740-20021	MACHINERY & EQUIPMENT	-	2,386	-	-	-
	Capital Expenditures	*-*	*2,386*	*1,154,011*	*1,740,500*	*1,740,500*
44P	**Total Water Treatment Plant**	**1,278,167**	**1,265,038**	**2,553,893**	**3,258,197**	**3,258,197**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**1,852,802**	**1,823,801**	**7,457,404**	**7,165,338**	**7,165,338**
TOTAL WATER FUND EXPENDITURES:		**3,857,080**	**3,542,566**	**9,702,241**	**9,153,471**	**9,153,471**
Water Fund Revenue Total		**4,668,170**	**4,479,020**	**9,702,241**	**9,208,074**	**9,208,074**
Water Fund Expense Total		**3,857,080**	**3,542,566**	**9,702,241**	**9,153,471**	**9,153,471**
Water Fund Gain/(Loss) from Operation		**811,090**	**936,454**	**-**	**54,603**	**54,603**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
07	**STORMWATER FUND**					
STORMWATER FUND REVENUE						
000	**Interest & Rents**					
07-000-34110-00000	INTEREST INCOME-SAVINGS	(1,167)	(3,165)	-	-	-
	Total Interest & Rents	**(1,167)**	**(3,165)**	**-**	**-**	**-**
000	**Charges for Services**					
07-000-37700-00000	STORMWATER FEE	(1,148,962)	(1,766,712)	(1,741,720)	(1,754,216)	(1,754,216)
	Total Charges for Services	**(1,148,962)**	**(1,766,712)**	**(1,741,720)**	**(1,754,216)**	**(1,754,216)**
000	**Intergovernmental**					
07-000-35010-00000	FEDERAL GRANT	(96,842)	(298)	-	(500,000)	(500,000)
07-000-35704-00000	STATE GRANTS	-	-	(219,420)	-	-
	Total Intergovernmental	**(96,842)**	**(298)**	**(219,420)**	**(500,000)**	**(500,000)**
000	**Other Revenue**					
07-000-37500-00000	DONATED CAPITAL	(43,505)	-	-	-	-
07-000-38196-00000	HEALTH INSURANCE COPAY	-	(375)	(4,670)	(11,910)	(11,910)
07-000-38725-00000	DIVIDENDS - GROUP HEALTH INSURANCE	-	-	(6,000)	(6,000)	(6,000)
	Total Other Revenue	**(43,505)**	**(375)**	**(10,670)**	**(17,910)**	**(17,910)**
000	**Transfers In**					
07-000-39202-00000	TRANSFER FROM OTHER FUNDS	-	(73,124)	-	-	-
	Total Transfers In	**-**	**(73,124)**	**-**	**-**	**-**
000	**Other Sources**					
07-000-39310-00000	PROCEEDS OF BOND ISSUE	-	-	(580,750)	(553,750)	(553,750)
	Total Other Sources	**-**	**-**	**(580,750)**	**(553,750)**	**(553,750)**
TOTAL STORMWATER FUND REVENUE:		**(1,290,476)**	**(1,843,674)**	**(2,552,560)**	**(2,825,876)**	**(2,825,876)**
STORMWATER FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Stormwater Billing & Collection**					
07-402-00130-00000	SALARIES - FULL TIME	13,860	1,063	17,090	18,457	18,457
07-402-00158-00000	GROUP LIFE INSURANCE	26	23	44	45	45
07-402-00159-00000	GROUP DISABILITY INSURANCE	87	70	220	226	226
07-402-00167-00000	WELLNESS	-	-	67	67	67
07-402-00192-00000	FICA/ MEDICARE	804	1,120	1,336	1,412	1,412
07-402-00196-00000	GROUP HOSPITAL INSURANCE	4,189	2,604	4,641	5,039	5,039
07-402-00198-00000	GROUP DENTAL INSURANCE	122	64	117	378	378
07-402-00199-00000	GROUP VISION INSURANCE	11	-	39	41	41
	Salaries, Wages, & Benefits	*19,099*	*4,944*	*23,554*	*25,665*	*25,665*
07-402-00210-00000	OFFICE SUPPLIES	-	21	-	-	-
07-402-00215-00000	POSTAGE	2,197	1,871	4,800	4,775	4,775
07-402-00220-00000	OPERATING SUPPLIES	2	84	50	50	50
07-402-00220-COVID	OPERATING SUPPLIES	-	19	-	-	-
07-402-00260-00000	SMALL TOOLS & EQUIPMENT	-	650	-	-	-
07-402-00318-00000	COMPUTER SERVICES	146	-	300	300	300
07-402-00341-00000	ADVERTISING	-	43	-	-	-
07-402-00342-00000	PRINTING	492	1,474	2,629	3,300	3,300
07-402-00343-00000	PHOTOCOPY	-	-	350	350	350
07-402-00374-00000	MAINTENANCE - EQUIPMENT	306	1,224	-	-	-

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
07-402-00394-00000	OTHER SERVICE FEES	-	-	1,824	2,324	2,324
07-402-00461-00000	TRAINING	-	958	2,375	500	500
	Supplies, Services & Utilities	*3,143*	*6,344*	*12,328*	*11,599*	*11,599*
402	**Total Stormwater Billing & Collection**	**22,242**	**11,288**	**35,882**	**37,264**	**37,264**
472	**Debt Service**					
07-471-47120-00000	DEBT SERVICE PRINCIPAL	-	-	225,000	35,980	35,980
07-472-47220-00000	DEBT SERVICE INTEREST	-	202	140,000	39,994	39,994
	Debt Service	*-*	*202*	*365,000*	*75,974*	*75,974*
472	**Total Debt Service**	**-**	**202**	**365,000**	**75,974**	**75,974**
488	**Unallocated Employee Benefits**					
07-488-00195-00000	WORKERS' COMPENSATION	-	-	1,856	14,638	14,638
	Salaries, Wages, & Benefits	*-*	*-*	*1,856*	*14,638*	*14,638*
488	**Total Unallocated Employee Benefits**	**-**	**-**	**1,856**	**14,638**	**14,638**
492	**Transfers Out**					
07-492-49201-00000	TRANSFER TO GENERAL FUND	191,696	560,560	564,823	616,776	616,776
07-492-49206-00000	TRANSFER TO WATER FUND	-	1,120	-	-	-
	Transfers Out	*191,696*	*561,680*	*564,823*	*616,776*	*616,776*
492	**Total Transfers Out**	**191,696**	**561,680**	**564,823**	**616,776**	**616,776**
800	**Depreciation**					
07-800-00800-00000	DEPRECIATION EXPENSE	2,373	8,833	-	-	-
	Depreciation	*2,373*	*8,833*	*-*	*-*	*-*
800	**Total Depreciation**	**2,373**	**8,833**	**-**	**-**	**-**
TOTAL DEPARTMENT OF FINANCE:		**216,311**	**582,003**	**967,561**	**744,652**	**744,652**
STORMWATER FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
431	**Street Cleaning**					
07-431-00130-00000	SALARIES--FULL TIME	51,165	53,640	52,708	54,289	54,289
07-431-00158-00000	GROUP LIFE INSURANCE	104	106	103	105	105
07-431-00159-00000	GROUP DISABILITY INS	469	479	520	530	530
07-431-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,832	1,863	1,832	1,863	1,863
07-431-00180-00000	SALARIES--OVER TIME	4,881	3,520	3,500	3,500	3,500
07-431-00192-00000	FICA/MEDICARE	4,351	4,435	4,280	4,400	4,400
07-431-00196-00000	GROUP HOSPITAL INSURANCE	28,114	30,453	32,386	35,185	35,185
07-431-00198-00000	GROUP DENTAL INSURANCE	891	872	850	889	889
07-431-00199-00000	GROUP VISION INSURANCE	101	-	90	95	95
	Salaries, Wages, & Benefits	*91,908*	*95,368*	*96,269*	*100,856*	*100,856*
07-431-00220-00000	OPERATING SUPPLIES	4,501	8,238	7,395	7,395	7,395
07-431-00231-00000	VEHICLE FUEL & OIL	7,471	5,179	6,200	6,200	6,200
07-431-00249-00000	VEHICLE SUPPLIES	9,883	2,911	5,500	5,500	5,500
07-431-00260-00000	SMALL TOOLS & EQUIPMENT	791	52	400	1,000	1,000
07-431-00365-00000	SOLID WASTE	9,730	8,769	17,000	17,000	17,000
	Supplies, Services & Utilities	*32,376*	*25,149*	*36,495*	*37,095*	*37,095*
07-431-00760-00000	VEHICLES	-	-	243,800	-	-
	Capital Expenditures	*-*	*-*	*243,800*	*-*	*-*
431	**Total Street Cleaning**	**124,284**	**120,517**	**376,564**	**137,951**	**137,951**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
STORMWATER FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
447	**Stormwater Operations**					
07-447-00130-00000	SALARIES - FULL TIME	130,675	221,290	219,067	255,065	255,065
07-447-00158-00000	GROUP LIFE INSURANCE	220	232	429	476	476
07-447-00159-00000	GROUP DISABILITY INSURANCE	689	864	2,168	2,387	2,387
07-447-00167-00000	FITNESS REIMBURSEMENT	85	-	-	-	-
07-447-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,528	848	1,528	1,528	1,528
07-447-00180-00000	SALARIES - OVER TIME	1,494	2,460	1,020	1,020	1,020
07-447-00191-00000	UNIFORM ALLOWANCE	1,414	1,106	1,252	1,252	1,252
07-447-00192-00000	FICA/ MEDICARE	7,778	16,056	16,758	19,390	19,390
07-447-00196-00000	GROUP HOSPITAL INSURANCE	27,029	29,899	91,192	131,913	131,913
07-447-00198-00000	GROUP DENTAL INSURANCE	1,077	993	2,553	3,534	3,534
07-447-00199-00000	GROUP VISION INSURANCE	-	-	376	429	429
	Salaries, Wages, & Benefits	*171,989*	*273,748*	*336,343*	*416,994*	*416,994*
07-447-00210-00000	OFFICE SUPPLIES	220	318	400	400	400
07-447-00220-00000	OPERATING SUPPLIES	15,835	27,765	29,900	29,900	29,900
07-447-00226-00000	CLEANING SUPPLIES	316	429	440	440	440
07-447-00231-00000	VEHICLE FUEL AND OIL	2,920	5,640	6,100	6,100	6,100
07-447-00249-00000	VEHICLE SUPPLIES	8,626	8,705	12,200	12,200	12,200
07-447-00250-00000	MAINTENANCE SUPPLIES	4,943	8,761	10,590	10,590	10,590
07-447-00260-00000	SMALL TOOLS AND EQUIPMENT	4,441	1,976	2,200	4,000	4,000
07-447-00313-00000	ENGINEERING SERVICES	3,615	-	6,000	6,000	6,000
07-447-00317-00000	PEST CONTROL SERVICES	93	98	200	200	200
07-447-00318-00000	COMPUTER SERVICES	432	2,665	2,910	2,910	2,910
07-447-00321-00000	TELEPHONE	1,182	1,170	2,980	2,980	2,980
07-447-00327-00000	RADIO MAINTENANCE	-	-	385	385	385
07-447-00341-00000	ADVERTISING	-	40	-	-	-
07-447-00342-00000	PRINTING	142	99	1,000	1,000	1,000
07-447-00343-00000	PHOTOCOPY	-	-	110	110	110
07-447-00361-00000	ELECTRICITY	2,766	2,547	3,250	3,250	3,250
07-447-00362-00000	NATURAL GAS	1,507	1,462	2,625	2,625	2,625
07-447-00364-00000	SEWER	-	-	270	270	270
07-447-00365-00000	SOLID WASTE	541	599	828	828	828
07-447-00366-00000	WATER	-	-	265	265	265
07-447-00371-00000	MAINTENANCE - LAND	-	-	1,560	1,560	1,560
07-447-00372-00000	MAINTENANCE - VEHICLES	2,623	2,485	8,000	8,000	8,000
07-447-00373-00000	MAINTENANCE - BUILDINGS	2,886	4,219	4,695	4,695	4,695
07-447-00374-00000	MAINTENANCE - EQUIPMENT	3,650	2,412	3,700	4,925	4,925
07-447-00384-00000	RENTAL-EQUIPMENT	-	41	-	-	-
07-447-00394-00000	OTHER SERVICE FEES	2,984	3,679	8,726	8,726	8,726
07-447-00420-00000	DUES & SUBSCRIPTIONS	583	599	1,030	655	655
07-447-00421-00000	LICENSES & PERMITS	5,432	2,384	2,480	2,480	2,480
07-447-00440-00000	LAUNDRY SERVICE	1,477	1,502	1,500	1,500	1,500
07-447-00461-00000	TRAINING	1,421	445	1,150	1,150	1,150
	Supplies, Services & Utilities	*68,635*	*80,040*	*115,494*	*118,144*	*118,144*
07-447-00720-00000	IMPROVEMENTS	-	-	140,000	1,000,000	1,000,000
07-447-00720-17040	IMPROVEMENTS	-	-	200,000	-	-
07-447-00720-17043	IMPROVEMENTS	-	-	20,000	-	-
07-447-00720-18035	CAPITAL PROJECTS	-	-	45,000	-	-
07-447-00730-00000	BUILDINGS	-	-	87,000	61,250	61,250

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
07-447-00740-17016	MACHINERY & EQUIPMENT	-	-	108,750	-	-
07-447-00750-00000	IMPROVEMENTS TO LAND	-	-	6,737	-	-
	Capital Expenditures	-	-	*607,487*	*1,061,250*	*1,061,250*
447	**Total Stormwater Operations**	**240,624**	**353,788**	**1,059,324**	**1,596,388**	**1,596,388**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**364,908**	**474,305**	**1,435,888**	**1,734,339**	**1,734,339**
TOTAL WATER FUND EXPENDITURES:		**581,219**	**1,056,308**	**2,403,449**	**2,478,991**	**2,478,991**
Stormwater Fund Revenue Total		**1,290,476**	**1,843,674**	**2,552,560**	**2,825,876**	**2,825,876**
Stormwater Fund Expense Total		**581,219**	**1,056,308**	**2,403,449**	**2,478,991**	**2,478,991**
Stormwater Fund Gain/(Loss) from Operation		**709,257**	**787,366**	**149,111**	**346,885**	**346,885**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
08	**SEWER FUND**					
SEWER FUND REVENUE						
000	**Interest & Rents**					
08-000-34110-00000	INTEREST INCOME-SAVINGS	(36,718)	(20,943)	(30,000)	(1,479)	(1,479)
08-000-34140-00000	INTEREST INCOME - PLGIT	(86,834)	(25,880)	(80,000)	(1,777)	(1,777)
08-000-34141-00000	INTEREST - INVESTMENT	(63,822)	(14,345)	(68,000)	(68,000)	(68,000)
08-000-34141-GOB17	Sewer GOB17 Series B	(78,012)	(18,468)	-	-	-
	Total Interest & Rents	**(265,386)**	**(79,636)**	**(178,000)**	**(71,256)**	**(71,256)**
000	**Intergovernmental**					
08-000-35010-00000	FEDERAL GRANTS	-	(7,408)	-	-	-
08-000-39130-00000	CAPITAL REIMB-TOWNSHIPS	(2,419,064)	(323,801)	(237,389)	(341,131)	(341,131)
	Total Intergovernmental	**(2,419,064)**	**(331,209)**	**(237,389)**	**(341,131)**	**(341,131)**
000	**Charges for Services**					
08-000-36412-00000	METERED SEWER SALES	(5,216,991)	(5,215,635)	(5,391,760)	(5,391,402)	(5,391,402)
08-000-36470-00000	SALES TO TOWNSHIPS	(502,654)	(372,035)	(670,000)	(617,678)	(617,678)
08-000-36475-00000	SALES TO ARMY WAR COLLEGE	(102,894)	(99,141)	(60,000)	(135,210)	(135,210)
	Total Charges for Services	**(5,822,539)**	**(5,686,811)**	**(6,121,760)**	**(6,144,290)**	**(6,144,290)**
000	**Other Revenue**					
08-000-36411-00000	SEWER TAPPING FEES	(209,121)	(23,811)	(30,563)	(40,334)	(40,334)
08-000-36481-00000	SURCHARGE FEES	(216,358)	(364,232)	(190,000)	(234,807)	(234,807)
08-000-36482-00000	PRETREATMENT MONITORING	(8,028)	(4,914)	(6,800)	(6,508)	(6,508)
08-000-36490-00000	OTHER SERVICE REVENUE	(35,301)	(25,898)	(31,000)	(30,288)	(30,288)
08-000-38010-00000	MISCELLANEOUS REVENUE	(3,614)	(1,553)	(3,600)	(3,281)	(3,281)
08-000-38012-00000	NET APPR. (DEPR) IN MV	(3,939)	(136,763)	-	-	-
08-000-38158-00000	TERM LIFE COPAY	-	(144)	-	-	-
08-000-38196-00000	HEALTH INSURANCE COPAY	(11,350)	(12,800)	(23,277)	(42,173)	(42,173)
08-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	-	-	(24,000)	(24,000)	(24,000)
08-000-39110-00000	SALE OF PROPERTY	(120)	(12,100)	(5,000)	(5,000)	(5,000)
08-000-39120-00000	REIMBURSEMENTS	(10,538)	(14,134)	(10,000)	(10,000)	(10,000)
	Total Other Revenue	**(498,369)**	**(596,349)**	**(324,240)**	**(396,391)**	**(396,391)**
000	**Other Sources**					
08-000-39310-00000	PROCEEDS OF BOND ISSUE	-	-	(2,154,726)	(2,580,376)	(2,580,376)
	Total Other Sources	**-**	**-**	**(2,154,726)**	**(2,580,376)**	**(2,580,376)**
TOTAL SEWER FUND REVENUE:		**(9,005,358)**	**(6,694,005)**	**(9,016,115)**	**(9,533,444)**	**(9,533,444)**
SEWER FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
486	**Property & Casualty Insurance**					
08-486-00351-00000	DIRECT PROPERTY	89,577	90,258	93,814	98,505	98,505
08-486-00352-00000	COMP GEN LIABILITY	11,581	12,286	13,455	14,128	14,128
08-486-00353-00000	AUTOMOBILE LIABILITY	7,263	8,002	8,128	8,534	8,534
08-486-00354-00000	PUBLIC OFFICIALS' LIAB	8,020	8,290	8,539	8,966	8,966
	Supplies, Services & Utilities	*116,441*	*118,836*	*123,936*	*130,133*	*130,133*
486	**Total Insurance Premiums**	**116,441**	**118,836**	**123,936**	**130,133**	**130,133**
TOTAL DEPARTMENT OF ADMINISTRATION:		**116,441**	**118,836**	**123,936**	**130,133**	**130,133**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
SEWER FUND EXPENDITURES - DEPARTMENT OF FINANCE						
402	**Finance Operations**					
08-402-00130-00000	SALARIES--FULL TIME	8,578	20,433	17,084	18,061	18,061
08-402-00158-00000	GROUP LIFE INSURANCE	37	23	43	44	44
08-402-00159-00000	GROUP DISABILITY INS	85	72	215	221	221
08-402-00167-00000	WELLNESS	-	-	67	67	67
08-402-00192-00000	FICA/MEDICARE	751	1,097	1,307	1,382	1,382
08-402-00196-00000	GROUP HOSPITAL INSURANCE	2,866	2,604	4,531	4,920	4,920
08-402-00198-00000	GROUP DENTAL INSURANCE	86	68	114	369	369
08-402-00199-00000	GROUP VISION INSURANCE	95	101	38	40	40
	Salaries, Wages, & Benefits	*12,498*	*24,398*	*23,399*	*25,104*	*25,104*
08-402-00210-00000	OFFICE SUPPLIES	21	29	50	50	50
08-402-00215-00000	POSTAGE	8,916	2,085	2,025	2,000	2,000
08-402-00220-00000	OPERATING SUPPLIES	200	104	50	50	50
08-402-00220-COVID	OPERATING SUPPLIES	-	19	-	-	-
08-402-00260-00000	SMALL TOOLS & EQUIPMENT	-	2,566	100	100	100
08-402-00312-00000	MGMT CONSULTING FEES	3,278	4,127	4,000	4,000	4,000
08-402-00318-00000	COMPUTER SERVICES	146	-	300	300	300
08-402-00321-00000	TELEPHONE	149	422	430	430	430
08-402-00341-00000	ADVERTISING	-	45	-	-	-
08-402-00342-00000	PRINTING	2,573	1,859	3,091	3,312	3,312
08-402-00343-00000	PHOTOCOPY	234	49	350	350	350
08-402-00372-00000	MAINTENANCE-VEHICLES	650	-	-	-	-
08-402-00373-00000	MAINTENANCE-BUILDING	8,718	-	-	-	-
08-402-00374-00000	MAINTENANCE-EQUIPMENT	1,682	1,224	750	750	750
08-402-00394-00000	OTHER SERVICE FEES	414	-	1,824	2,324	2,324
08-402-00461-00000	TRAINING	-	958	2,375	500	500
	Supplies, Services & Utilities	*26,981*	*13,487*	*15,345*	*14,166*	*14,166*
08-402-00730-00000	BUILDINGS	-	-	67,000	53,750	53,750
08-402-00740-17016	MACHINERY & EQUIPMENT	-	-	108,750	-	-
	Capital Expenditures	*-*	*-*	*175,750*	*53,750*	*53,750*
402	**Total Finance Operations**	**39,479**	**37,885**	**214,494**	**93,020**	**93,020**
472	**Debt Service**					
08-471-47120-00000	DEBT SERVICE PRINCIPAL	-	1	1,102,035	940,620	940,620
08-472-47220-00000	DEBT SERVICE INTEREST	433,275	408,616	609,969	658,928	658,928
	Debt Service	*433,275*	*408,617*	*1,712,004*	*1,599,548*	*1,599,548*
472	**Total Debt Service**	**433,275**	**408,617**	**1,712,004**	**1,599,548**	**1,599,548**
481	**Sewer Authority**					
08-481-00314-00000	LEGAL SERVICES	2,380	1,700	15,000	15,000	15,000
08-481-00420-00000	DUES & SUBSCRIPTIONS	200	200	200	200	200
	Supplies, Services & Utilities	*2,580*	*1,900*	*15,200*	*15,200*	*15,200*
481	**Total Sewer Authority**	**2,580**	**1,900**	**15,200**	**15,200**	**15,200**
488	**Unallocated Employee Benefits**					
08-487-00196-00000	GROUP HOSPITAL INSURANCE	157	159	200	-	-
08-488-00195-00000	WORKERS' COMPENSATION	44,996	48,316	47,920	14,638	14,638
	Salaries, Wages, & Benefits	*45,153*	*48,475*	*48,120*	*14,638*	*14,638*
488	**Total Unallocated Employee Benefits**	**45,153**	**48,475**	**48,120**	**14,638**	**14,638**
492	**Transfers Out**					

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
08-492-49201-00000	TRANSFER TO GENERAL FUND	765,612	538,137	542,230	592,105	592,105
08-492-49206-00000	TRANSFER TO WATER FUND	19,338	26,505	18,875	26,375	26,375
	Transfers Out	*784,950*	*564,642*	*561,105*	*618,480*	*618,480*
492	**Total Transfers Out**	**784,950**	**564,642**	**561,105**	**618,480**	**618,480**
800	**Depreciation**					
08-800-00800-00000	DEPRECIATION EXPENSE	1,622,776	1,537,367	-	-	-
	Depreciation	*1,622,776*	*1,537,367*	-	-	-
800	**Total Depreciation**	**1,622,776**	**1,537,367**	**-**	**-**	**-**
TOTAL DEPARTMENT OF FINANCE:		**2,928,213**	**2,598,886**	**2,550,923**	**2,340,886**	**2,340,886**
SEWER FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
425	**Sewer Collection System**					
08-425-00130-00000	SALARIES--FULL TIME	197,259	239,692	229,089	258,130	258,130
08-425-00158-00000	GROUP LIFE INSURANCE	309	357	450	152	152
08-425-00159-00000	GROUP DISABILITY INS	1,964	1,949	2,274	2,374	2,374
08-425-00167-00000	WELLNESS	85	-	-	-	-
08-425-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,318	1,753	3,318	3,318	3,318
08-425-00180-00000	SALARIES--OVER TIME	3,808	3,042	1,800	1,800	1,800
08-425-00191-00000	UNIFORM ALLOWANCE	1,289	879	1,252	1,252	1,252
08-425-00192-00000	FICA/MEDICARE	14,863	17,034	17,661	19,643	19,643
08-425-00196-00000	GROUP HOSPITAL INSURANCE	65,148	70,100	111,688	123,648	123,648
08-425-00198-00000	GROUP DENTAL INSURANCE	2,917	2,693	3,141	3,583	3,583
08-425-00199-00000	GROUP VISION INSURANCE	501	442	394	429	429
	Salaries, Wages, & Benefits	*291,461*	*337,941*	*371,067*	*414,329*	*414,329*
08-425-00210-00000	OFFICE SUPPLIES	192	269	400	400	400
08-425-00215-00000	POSTAGE	10	-	-	-	-
08-425-00220-00000	OPERATING SUPPLIES	20,903	31,958	21,800	21,800	21,800
08-425-00226-00000	CLEANING SUPPLIES	316	429	440	440	440
08-425-00231-00000	VEHICLE FUEL & OIL	9,901	5,483	20,000	10,000	10,000
08-425-00249-00000	VEHICLE SUPPLIES	8,630	8,703	12,200	10,000	10,000
08-425-00250-00000	MAINTENANCE SUPPLIES	4,758	8,652	15,100	15,100	15,100
08-425-00260-00000	SMALL TOOLS & EQUIPMENT	4,528	1,552	4,900	4,250	4,250
08-425-00317-00000	PEST CONTROL SERVICES	93	98	200	200	200
08-425-00318-00000	COMPUTER SERVICES	-	2,665	-	-	-
08-425-00321-00000	TELEPHONE	2,729	2,552	2,500	2,500	2,500
08-425-00327-00000	RADIO MAINTENANCE	-	-	385	385	385
08-425-00331-00000	TRAVEL EXPENSES	-	-	500	500	500
08-425-00343-00000	PHOTOCOPY	-	-	100	100	100
08-425-00361-00000	ELECTRICITY	2,766	2,547	3,000	3,000	3,000
08-425-00362-00000	NATURAL GAS	1,507	1,462	2,500	2,500	2,500
08-425-00364-00000	SEWER	236	294	270	270	270
08-425-00365-00000	SOLID WASTE	541	599	840	840	840
08-425-00366-00000	WATER	242	328	265	265	265
08-425-00372-00000	MAINTENANCE-VEHICLES	2,623	2,421	8,000	8,000	8,000
08-425-00373-00000	MAINTENANCE-BUILDINGS	713	4,219	4,695	4,695	4,695
08-425-00374-00000	MAINTENANCE-EQUIPMENT	3,650	2,412	3,700	4,925	4,925
08-425-00384-00000	RENTAL-EQUIPMENT	115	41	360	360	360
08-425-00394-00000	OTHER SERVICE FEES	7,239	6,145	6,140	6,140	6,140
08-425-00420-00000	DUES & SUBSCRIPTIONS	583	599	595	220	220
08-425-00421-00000	LICENSES & PERMITS	2,369	2,547	1,600	1,600	1,600
08-425-00440-00000	LAUNDRY SERVICE	1,477	1,502	1,500	1,500	1,500
08-425-00461-00000	TRAINING	1,449	-	2,200	4,550	4,550
	Supplies, Services & Utilities	*77,570*	*87,477*	*114,190*	*104,540*	*104,540*
08-425-00720-00000	IMPROVEMENTS	-	-	28,000	2,560,000	2,560,000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
08-425-00720-17034	IMPROVEMENTS	-	-	1,832,000	-	-
08-425-00730-00000	BUILDINGS	-	-	20,000	7,500	7,500
	Capital Expenditures	-	-	*1,880,000*	*2,567,500*	*2,567,500*
425	**Sewer Collection System**	**369,031**	**425,418**	**2,365,257**	**3,086,369**	**3,086,369**
42L	**Sewer Lab**					
08-42L-00130-00000	SALARIES--FULL TIME	308,909	324,972	325,170	322,159	322,159
08-42L-00158-00000	GROUP LIFE INSURANCE	478	558	540	500	500
08-42l-00159-00000	GROUP DISABILITY INS	2,677	2,749	2,728	2,521	2,521
08-42L-00177-00000	EXCESS SICK LEAVE PAYMENTS	4,235	5,205	4,235	5,205	5,205
08-42L-00180-00000	SALARIES--OVER TIME	2,647	3,229	5,319	5,319	5,319
08-42L-00191-00000	UNIFORM ALLOWANCE	347	580	835	880	880
08-42L-00192-00000	FICA/MEDICARE	24,006	25,335	25,032	25,027	25,027
08-42L-00196-00000	GROUP HOSPITAL INSURANCE	94,606	109,743	124,314	89,138	89,138
08-42L-00198-00000	GROUP DENTAL INSURANCE	4,232	4,144	3,884	4,225	4,225
08-42L-00199-00000	GROUP VISION INSURANCE	479	479	473	453	453
	Salaries, Wages, & Benefits	*442,616*	*476,994*	*492,530*	*455,427*	*455,427*
08-42L-00210-00000	OFFICE SUPPLIES	359	235	376	376	376
08-42L-00215-00000	POSTAGE	-	93	113	113	113
08-42L-00220-00000	OPERATING SUPPLIES	(6,675)	(4,626)	2,333	2,333	2,333
08-42L-00220-COVID	OPERATING SUPPLIES	-	2,308	-	-	-
08-42L-00222-00000	CHEMICALS	13,108	13,721	14,922	15,212	15,212
08-42L-00225-00000	LAB SUPPLIES	7,867	9,407	9,522	9,948	9,948
08-42L-00226-00000	CLEANING SUPPLIES	705	377	753	753	753
08-42L-00226-COVID	CLEANING SUPPLIES	-	622	-	-	-
08-42L-00231-00000	VEHICLE FUEL & OIL	788	421	284	284	284
08-42L-00249-00000	VEHICLE SUPPLIES	358	135	356	356	356
08-42L-00250-00000	MAINTENANCE SUPPLIES	3,706	1,242	3,477	2,737	2,737
08-42L-00250-COVID	MAINTENANCE SUPPLIES	-	145	-	-	-
08-42L-00260-00000	SMALL TOOLS & EQUIPMENT	8,349	7,008	10,717	8,767	8,767
08-42L-00260-COVID	SMALL TOOLS & EQUIPMENT	-	367	-	-	-
08-42L-00313-00000	ENGINEERING	-	-	-	10,000	10,000
08-42L-00314-00000	LEGAL SERVICES	-	-	5,000	5,000	5,000
08-42L-00316-00000	LABORATORY TEST SERVICES	32,286	28,261	39,881	44,856	44,856
08-42L-00318-00000	COMPUTER EXPENSES	1,352	95	1,000	1,000	1,000
08-42L-00321-00000	TELEPHONE	325	325	334	334	334
08-42L-00327-00000	RADIO MAINTENANCE	-	-	1,000	1,000	1,000
08-42L-00331-00000	TRAVEL EXPENSES	-	-	969	1,299	1,299
08-42L-00331-COVID	TRAVEL EXPENSES	-	8	-	-	-
08-42L-00341-00000	ADVERTISING	-	81	275	275	275
08-42L-00343-00000	PHOTOCOPY	188	179	280	280	280
08-42L-00372-00000	MAINTENANCE-VEHICLES	390	440	530	530	530
08-42L-00373-00000	MAINTENANCE-BUILDINGS	6,904	10,787	13,595	12,256	12,256
08-42L-00374-00000	MAINTENANCE-EQUIPMENT	5,453	6,770	8,379	8,444	8,444
08-42L-00420-00000	DUES & SUBSCRIPTIONS	575	936	1,489	1,489	1,489
08-42L-00421-00000	LICENSES & PERMITS	5,960	4,550	5,020	5,020	5,020
08-42L-00440-00000	LAUNDRY SERVICE	1,302	1,499	1,616	1,616	1,616
08-42L-00461-00000	TRAINING	808	300	1,975	1,975	1,975
	Supplies, Services & Utilities	*84,108*	*85,686*	*124,196*	*136,253*	*136,253*
08-42L-00740-00000	MACHINERY & EQUIPMENT	-	-	24,000	13,500	13,500
	Capital Expenditures	-	-	*24,000*	*13,500*	*13,500*
42L	**Total Sewer Plant Lab**	**526,724**	**562,680**	**640,726**	**605,180**	**605,180**
42M	**Lift Stations**					
08-42M-00130-00000	SALARIES--FULL TIME	57,826	62,704	63,681	65,914	65,914
08-42M-00158-00000	GROUP LIFE INSURANCE	107	121	103	105	105

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
08-42m-00159-00000	GROUP DISABILITY INS	541	553	672	530	530
08-42M-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	-	1,174	1,174	1,174
08-42M-00180-00000	SALARIES--OVER TIME	2,019	261	1,410	1,102	1,102
08-42M-00191-00000	UNIFORM ALLOWANCE	125	137	140	140	140
08-42M-00192-00000	FICA/MEDICARE	4,498	4,756	4,956	5,102	5,102
08-42M-00196-00000	GROUP HOSPITAL INSURANCE	24,364	17,562	19,533	21,217	21,217
08-42M-00198-00000	GROUP DENTAL INSURANCE	891	872	850	889	889
08-42M-00199-00000	GROUP VISION INSURANCE	101	101	90	95	95
	Salaries, Wages, & Benefits	*90,472*	*87,067*	*92,609*	*96,268*	*96,268*
08-42M-00220-00000	OPERATING SUPPLIES	775	60	3,575	2,000	2,000
08-42M-00222-00000	CHEMICALS	11,598	9,468	29,324	15,300	15,300
08-42M-00226-00000	CLEANING SUPPLIES	-	-	200	200	200
08-42M-00231-00000	VEHICLE FUEL & OIL	3,360	1,952	2,850	3,000	3,000
08-42M-00249-00000	VEHICLE SUPPLIES	413	1,058	600	1,600	1,600
08-42M-00250-00000	MAINTENANCE SUPPLIES	21,718	14,007	20,000	20,000	20,000
08-42M-00260-00000	SMALL TOOLS & EQUIPMENT	75	238	500	500	500
08-42M-00321-00000	TELEPHONE	6,743	6,868	6,800	6,900	6,900
08-42M-00361-00000	ELECTRICITY	34,928	25,027	35,000	32,000	32,000
08-42M-00362-00000	NATURAL GAS	-	155	277	700	700
08-42M-00366-00000	WATER	242	390	580	800	800
08-42M-00371-00000	MAINTENANCE-LAND	80	-	1,500	1,500	1,500
08-42M-00372-00000	MAINTENANCE-VEHICLES	448	621	500	800	800
08-42M-00373-00000	MAINTENANCE-BUILDINGS	61	-	11,000	21,000	21,000
08-42M-00374-00000	MAINTENANCE-EQUIPMENT	3,417	1,293	4,800	5,400	5,400
08-42M-00461-00000	TRAINING	-	-	500	800	800
	Supplies, Services & Utilities	*83,858*	*61,137*	*118,006*	*112,500*	*112,500*
08-42M-00730-00000	BUILDINGS	-	-	-	20,000	20,000
	Capital Expenditures	-	-	-	*20,000*	*20,000*
42M	**Total Lift Stations**	**174,330**	**148,204**	**210,615**	**228,768**	**228,768**
42P	**Wastewater Treatment Plant**					
08-42P-00130-00000	SALARIES--FULL TIME	455,397	490,299	512,473	518,670	518,670
08-42P-00158-00000	GROUP LIFE INSURANCE	847	874	822	814	814
08-42p-00159-00000	GROUP DISABILITY INS	4,229	4,338	5,376	4,108	4,108
08-42P-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,413	3,268	3,413	3,413	3,413
08-42P-00180-00000	SALARIES--OVER TIME	11,329	14,621	8,500	8,400	8,400
08-42P-00191-00000	UNIFORM ALLOWANCE	1,653	1,482	2,220	2,100	2,100
08-42P-00192-00000	FICA/MEDICARE	35,496	38,389	39,805	40,270	40,270
08-42P-00196-00000	GROUP HOSPITAL INSURANCE	126,626	128,811	134,834	120,580	120,580
08-42P-00198-00000	GROUP DENTAL INSURANCE	4,693	4,596	4,494	6,440	6,440
08-42P-00199-00000	GROUP VISION INSURANCE	806	806	720	737	737
	Salaries, Wages, & Benefits	*644,489*	*687,484*	*712,657*	*705,532*	*705,532*
08-42P-00210-00000	OFFICE SUPPLIES	1,238	930	1,200	1,200	1,200
08-42P-00220-00000	OPERATING SUPPLIES	5,688	868	5,600	5,700	5,700
08-42P-00222-00000	CHEMICALS	22,139	18,457	26,900	25,988	25,988
08-42P-00226-00000	CLEANING SUPPLIES	1,588	2,274	2,200	2,500	2,500
08-42P-00231-00000	VEHICLE FUEL & OIL	3,370	2,577	3,500	3,460	3,460
08-42P-00249-00000	VEHICLE SUPPLIES	3,674	4,045	4,400	4,400	4,400
08-42P-00250-00000	MAINTENANCE SUPPLIES	113,436	77,921	114,100	102,600	102,600
08-42P-00260-00000	SMALL TOOLS & EQUIPMENT	1,494	90	1,600	1,600	1,600
08-42P-00313-00000	ENGINEERING SERVICES	11,056	5,415	6,000	6,500	6,500
08-42P-00318-00000	COMPUTER SERVICES	6,044	16,657	10,000	10,000	10,000
08-42P-00319-00000	STORMWATER COMPLIANCE	249	496	3,000	3,000	3,000
08-42P-00321-00000	TELEPHONE	3,336	3,385	3,400	3,400	3,400
08-42P-00327-00000	RADIO MAINTENANCE	-	816	4,000	4,000	4,000
08-42P-00331-00000	TRAVEL EXPENSES	-	-	300	300	300
08-42P-00343-00000	PHOTOCOPY	87	87	-	-	-

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
08-42P-00361-00000	ELECTRICITY	251,946	212,456	250,000	230,000	230,000
08-42P-00362-00000	NATURAL GAS	27,628	27,212	36,000	35,000	35,000
08-42P-00365-00000	SOLID WASTE	6,138	6,944	6,100	7,400	7,400
08-42P-00366-00000	WATER	2,926	3,359	2,200	2,400	2,400
08-42P-00371-00000	MAINTENANCE-LAND	1,307	-	1,500	1,500	1,500
08-42P-00372-00000	MAINTENANCE-VEHICLES	519	412	500	800	800
08-42P-00373-00000	MAINTENANCE-BUILDINGS	1,342	9,449	10,000	10,000	10,000
08-42P-00374-00000	MAINTENANCE-EQUIPMENT	23,821	23,728	60,500	62,400	62,400
08-42P-00384-00000	RENTAL-EQUIPMENT	2,672	840	1,600	1,600	1,600
08-42P-00394-00000	OTHER SERVICE FEES	2,065	1,469	3,750	5,100	5,100
08-42P-00420-00000	DUES & SUBSCRIPTIONS	281	196	930	945	945
08-42P-00421-00000	LICENSES & PERMITS	1,154	465	1,290	1,250	1,250
08-42P-00440-00000	LAUNDRY SERVICE	4,705	4,550	4,620	4,400	4,400
08-42P-00461-00000	TRAINING	553	446	3,400	3,400	3,400
	Supplies, Services & Utilities	*500,456*	*425,544*	*568,590*	*540,843*	*540,843*
08-42P-00720-20025	IMPROVEMENTS	-	118,593	-	-	-
08-42P-00740-00000	MACHINERY & EQUIPMENT	-	-	345,000	625,000	625,000
	Capital Expenditures	*-*	*118,593*	*345,000*	*625,000*	*625,000*
42P	**Total Wastewater Treatment Plant**	**1,144,945**	**1,231,621**	**1,626,247**	**1,871,375**	**1,871,375**
42S	**Bio-Solids Removal**					
08-42S-00130-00000	SALARIES--FULL TIME	196,289	210,650	214,251	221,965	221,965
08-42S-00158-00000	GROUP LIFE INSURANCE	373	400	360	368	368
08-42s-00159-00000	GROUP DISABILITY INS	1,830	1,877	2,352	1,856	1,856
08-42S-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	-	1,208	1,208	1,208
08-42S-00180-00000	SALARIES--OVER TIME	27,529	19,152	27,840	22,608	22,608
08-42S-00191-00000	UNIFORM ALLOWANCE	712	647	1,036	1,056	1,056
08-42S-00192-00000	FICA/MEDICARE	16,952	17,399	18,498	19,119	19,119
08-42S-00196-00000	GROUP HOSPITAL INSURANCE	50,115	55,997	79,074	85,899	85,899
08-42S-00198-00000	GROUP DENTAL INSURANCE	1,619	1,585	2,398	3,112	3,112
08-42S-00199-00000	GROUP VISION INSURANCE	353	353	315	333	333
	Salaries, Wages, & Benefits	*295,772*	*308,060*	*347,332*	*357,524*	*357,524*
08-42S-00210-00000	Office Supplies	63	51	120	105	105
08-42S-00215-00000	POSTAGE	74	188	162	243	243
08-42S-00220-00000	OPERATING SUPPLIES	(1,042)	(1,686)	150	150	150
08-42S-00222-00000	CHEMICALS	133,597	141,565	160,352	166,975	166,975
08-42S-00226-00000	CLEANING SUPPLIES	-	125	220	250	250
08-42S-00231-00000	VEHICLE FUEL & OIL	34,632	25,836	29,660	30,260	30,260
08-42S-00249-00000	VEHICLE SUPPLIES	14,177	4,733	8,400	9,400	9,400
08-42S-00250-00000	MAINTENANCE SUPPLIES	8,320	7,949	14,103	10,745	10,745
08-42S-00260-00000	SMALL TOOLS & EQUIPMENT	415	244	500	500	500
08-42S-00313-00000	ENGINEERING SERVICES	-	-	12,000	2,000	2,000
08-42S-00314-00000	LEGAL	-	-	3,000	2,000	2,000
08-42S-00316-00000	LABORATORY TEST SERVICES	4,325	2,950	5,800	4,625	4,625
08-42S-00318-00000	COMPUTER SERVICES	-	-	100	100	100
08-42S-00321-00000	TELEPHONE	433	403	500	500	500
08-42S-00327-00000	RADIO MAINTENANCE	-	-	1,000	1,000	1,000
08-42S-00331-00000	TRAVEL EXPENSES	-	-	100	100	100
08-42S-00341-00000	ADVERTISING	-	-	100	100	100
08-42S-00361-00000	ELECTRICITY	358	350	300	300	300
08-42S-00371-00000	MAINTENANCE-LAND	381	222	3,000	2,000	2,000
08-42S-00372-00000	MAINTENANCE-VEHICLES	11,402	36,142	15,500	17,500	17,500
08-42S-00374-00000	MAINTENANCE-EQUIPMENT	568	6,020	10,024	8,000	8,000
08-42S-00384-00000	RENTAL-EQUIPMENT	6,006	1,700	8,000	5,000	5,000
08-42S-00420-00000	DUES & SUBSCRIPTIONS	1,190	1,130	1,370	1,370	1,370
08-42S-00421-00000	LICENSES & PERMITS	360	200	500	500	500
08-42S-00440-00000	LAUNDRY SERVICE	1,674	1,895	1,456	1,872	1,872
08-42S-00461-00000	TRAINING	95	322	1,000	800	800

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
	Supplies, Services & Utilities	*217,028*	*230,339*	*277,417*	*266,395*	*266,395*
08-42S-00720-00000	IMPROVEMENTS	-	-	150,000	150,000	150,000
08-42S-00760-00000	VEHICLES	-	-	135,000	135,000	135,000
	Capital Expenditures	-	-	*285,000*	*285,000*	*285,000*
42S	**Total Bio-Solids Removal**	**512,800**	**538,399**	**909,749**	**908,919**	**908,919**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**2,727,830**	**2,906,322**	**5,752,594**	**6,700,611**	**6,700,611**
TOTAL SEWER FUND EXPENDITURES:		**5,772,484**	**5,624,044**	**8,427,453**	**9,171,630**	**9,171,630**
Sewer Fund Revenue Total		**9,005,358**	**6,694,005**	**9,016,115**	**9,533,444**	**9,533,444**
Sewer Fund Expense Total		**5,772,484**	**5,624,044**	**8,427,453**	**9,171,630**	**9,171,630**
Sewer Fund Gain/(Loss) from Operation		**3,232,874**	**1,069,961**	**588,662**	**361,814**	**361,814**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
09	**SOLID WASTE FUND**					
SOLID WASTE FUND REVENUE						
000	**Interest & Rents**					
09-000-34110-00000	INTEREST-SAVINGS	(3,271)	(1,259)	(2,000)	(65)	(65)
09-000-34140-00000	INTEREST INCOME - PLGIT	(1,227)	(475)	(1,800)	(29)	(29)
09-000-34141-GOB17	Solid Waste GOB17 Series B	(1,981)	(469)	-	-	-
	Total Interest & Rents	**(6,479)**	**(2,203)**	**(3,800)**	**(94)**	**(94)**
000	**Intergovernmental**					
09-000-35010-00000	FEDERAL GRANTS	-	(174)	-	-	-
09-000-35401-00000	STATE RECYCLING GRANT	(112,186)	(43,166)	(45,000)	(45,000)	(45,000)
	Total Intergovernmental	**(112,186)**	**(43,340)**	**(45,000)**	**(45,000)**	**(45,000)**
000	**Licenses & Permits**					
09-000-36323-00000	COMPOST PERMITS	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)
	Total Intergovernmental	**(2,400)**	**(2,400)**	**(2,400)**	**(2,400)**	**(2,400)**
000	**Charges for Services**					
09-000-36430-00000	TRASH BAG SALES - INTERNAL	(47,475)	(117,276)	(25,000)	(25,000)	(25,000)
09-000-36431-00000	TRASH BAG SALES - RETAIL	(825,100)	(1,298,776)	(1,199,250)	(1,199,250)	(1,199,250)
	Total Charges for Services	**(872,575)**	**(1,416,052)**	**(1,224,250)**	**(1,224,250)**	**(1,224,250)**
000	**Other Revenue**					
09-000-38010-00000	MISCELLANEOUS REVENUE	(5,220)	(16,235)	(4,000)	(4,000)	(4,000)
09-000-38196-00000	HEALTH INSURANCE CO-PAY	-	-	(202)	(882)	(882)
	Total Other Revenue	**(5,220)**	**(16,235)**	**(4,202)**	**(4,882)**	**(4,882)**
000	**Transfers In**					
09-000-39207-00000	TRANSFER FROM STORMWATER FUND	-	-	(13,125)	(13,125)	(13,125)
	Total Transfers In	**-**	**-**	**(13,125)**	**(13,125)**	**(13,125)**
000	**Other Sources**					
09-000-39990-00000	FUND BALANCE	-	-	(87,594)	(147,424)	(147,424)
	Total Other Sources	**-**	**-**	**(87,594)**	**(147,424)**	**(147,424)**
TOTAL SOLID WASTE FUND REVENUE:		**(998,860)**	**(1,480,230)**	**(1,380,371)**	**(1,437,175)**	**(1,437,175)**
SOLID WASTE FUND EXPENDITURES - DEPARTMENT OF FINANCE						
472	**Debt Service**					
09-471-00471-00000	PRINCIPAL	-	-	4,956	5,167	5,167
09-472-47220-00000	DEBT SERVICE INTEREST	2,764	2,542	2,491	2,247	2,247
09-472-47305-00000	NOTE ISSUE COSTS	-	-	-	-	-
	Debt Service	*2,764*	*2,542*	*7,447*	*7,414*	*7,414*
472	**Total Debt Service**	**2,764**	**2,542**	**7,447**	**7,414**	**7,414**
492	**Transfers Out**					
09-492-49201-00000	TRANSFER TO GENERAL FUND	23,449	22,422	22,593	24,671	24,671
	Transfers Out	*23,449*	*22,422*	*22,593*	*24,671*	*24,671*
492	**Total Transfers Out**	**23,449**	**22,422**	**22,593**	**24,671**	**24,671**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
800	**Depreciation**					
09-800-00800-00000	DEPRECIATION EXPENSE	6,349	6,604	-	-	-
	Depreciation	*6,349*	*6,604*	-	-	-
800	**Total Depreciation**	**6,349**	**6,604**	**-**	**-**	**-**
TOTAL DEPARTMENT OF FINANCE:		**32,562**	**31,568**	**30,040**	**32,085**	**32,085**
SOLID WASTE FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
427	**Solid Waste Collection & Disposal**					
09-427-00115-00000	PART-TIME SALARIES	8,253	9,568	9,800	10,094	10,094
09-427-00130-00000	SALARIES - FULL TIME	15,137	16,185	17,202	27,729	27,729
09-427-00158-00000	GROUP LIFE INSURANCE	27	17	34	46	46
09-427-00159-00000	GROUP DISABILITY INS	126	125	223	230	230
09-427-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	587	-	-	-
09-427-00180-00000	SALARIES - OVERTIME	381	-	1,500	1,500	1,500
09-427-00192-00000	FICA/MEDICARE	1,831	2,153	2,180	2,970	2,970
09-427-00196-00000	GROUP HOSPITAL INSURANCE	16,398	18,272	6,446	10,521	10,521
09-427-00198-00000	GROUP DENTAL INSURANCE	520	523	281	323	323
09-427-00199-00000	GROUP VISION INSURANCE	-	-	30	42	42
	Salaries, Wages, & Benefits	*42,673*	*47,430*	*37,696*	*53,455*	*53,455*
09-427-00220-00000	OPERATING SUPPLIES	221	1,462	500	100	100
09-427-00220-COVID	OPERATING SUPPLIES	-	138	-	-	-
09-427-00229-00000	ITEMS FOR RESALE	67,169	80,837	75,000	75,000	75,000
09-427-00231-00000	VEHICLE FUEL & OIL	1,607	207	-	-	-
09-427-00249-00000	VEHICLE SUPPLIES	-	-	1,500	1,500	1,500
09-427-00341-00000	ADVERTISING	7,301	1,506	2,500	2,500	2,500
09-427-00342-00000	PRINTING	-	126	-	-	-
09-427-00342-COVID	PRINTING	-	5	-	-	-
09-427-00365-00000	SOLID WASTE	654,279	1,476,686	1,199,250	1,236,150	1,236,150
09-427-00365-00001	SOLID WASTE - LANDFILL	-	-	13,125	13,125	13,125
09-427-00365-00365	SOLID WASTE	-	59	-	-	-
09-427-00371-00000	MAINTENANCE - LAND	-	800	800	800	800
09-427-00372-00000	MAINTENANCE - VEHICLES	85	-	-	-	-
09-427-00374-00000	MAINTENANCE - EQUIPMENT	-	1,007	3,000	3,000	3,000
09-427-00374-COVID	MAINTENANCE - EQUIPMENT	-	36	-	-	-
09-427-00384-00000	RENTAL-EQUIPMENT	16,647	14,386	16,960	19,460	19,460
09-427-00394-COVID	OTHER SERVICE FEES	-	3	-	-	-
	Supplies, Services & Utilities	*747,309*	*1,577,258*	*1,312,635*	*1,351,635*	*1,351,635*
09-427-00720-00000	IMPROVEMENTS	4,078	-	-	-	-
	Capital Expenditures	*4,078*	-	-	-	-
427	**Total Solid Waste Collection & Disposal**	**794,060**	**1,624,688**	**1,350,331**	**1,405,090**	**1,405,090**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**794,060**	**1,624,688**	**1,350,331**	**1,405,090**	**1,405,090**
TOTAL SOLID WASTE FUND EXPENDITURES:		**826,622**	**1,656,256**	**1,380,371**	**1,437,175**	**1,437,175**
Solid Waste Fund Revenue Total		**998,860**	**1,480,230**	**1,380,371**	**1,437,175**	**1,437,175**
Solid Waste Fund Expense Total		**826,622**	**1,656,256**	**1,380,371**	**1,437,175**	**1,437,175**
Solid Waste Fund Gain/(Loss) from Operation		**172,238**	**(176,026)**	**-**	**-**	**-**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
18	**CAPITAL PROJECTS FUND**					
CAPITAL PROJECTS FUND REVENUE						
000	**Interest & Rents**					
18-000-34140-00000	Interest - PLGIT	(10,708)	(3,146)	(10,000)	(126)	(126)
	Total Interest & Rents	**(10,708)**	**(3,146)**	**(10,000)**	**(126)**	**(126)**
000	**Intergovernmental**					
18-000-35010-00000	FEDERAL GRANTS	(45,045)	(796,962)	(3,180,895)	(2,780,256)	(2,780,256)
18-000-35704-00000	STATE GRANTS	-	(139,385)	(3,124,497)	(2,242,000)	(2,242,000)
18-000-35706-00000	TIF REIMBURSEMENT	(5,204)	-	-	-	-
	Total Intergovernmental	**(50,249)**	**(936,347)**	**(6,305,392)**	**(5,022,256)**	**(5,022,256)**
000	**Transfers In**					
18-000-39201-00000	TRANSFER FROM GENERAL FUND	(673,127)	(691,371)	(670,525)	(795,794)	(795,794)
18-000-39202-00000	TRANSFERS FROM OTHER FUNDS	-	-	(50,000)	(98,351)	(98,351)
	Total Transfers In	**(673,127)**	**(691,371)**	**(720,525)**	**(894,145)**	**(894,145)**
000	**Other Sources**					
18-000-34141-GOB17	Cap Projects GOB Series B	(18,053)	(4,351)	-	-	-
18-000-39310-00000	BOND PROCEEDS	(934,077)	(207,891)	(5,000,000)	(1,146,428)	(1,146,428)
18-000-39990-00000	FUND BALANCE	-	-	(912,180)	(399,874)	(399,874)
	Total Other Sources	**(952,130)**	**(212,242)**	**(5,912,180)**	**(1,546,302)**	**(1,546,302)**
TOTAL CAPITAL PROJECTS FUND REVENUE:		**(1,686,214)**	**(1,843,106)**	**(12,948,097)**	**(7,462,829)**	**(7,462,829)**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
407	**Information Technology**					
18-407-00730-COVID	BUILDINGS	-	63,643	-	-	-
18-407-00740-00000	MACHINERY & EQUIPMENT	19,950	8,500	15,750	18,500	18,500
18-407-00740-19001	MACHINERY & EQUIPMENT	15,624	-	-	-	-
18-407-00740-20001	MACHINERY & EQUIPMENT	-	19,740	-	-	-
	Capital Expenditures	*35,574*	*91,883*	*15,750*	*18,500*	*18,500*
407	**Total Information Technology**	**35,574**	**91,883**	**15,750**	**18,500**	**18,500**
TOTAL DEPARTMENT OF ADMINISTRATION:		**35,574**	**91,883**	**15,750**	**18,500**	**18,500**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF FINANCE						
472	**Debt Service**					
18-471-47120-00000	DEBT SERVICE PRINCIPAL	99,755	104,531	5,440,307	229,320	229,320
18-472-47220-00000	DEBT SERVICE INTEREST	117,590	135,000	230,218	226,083	226,083
	Debt Service	*217,345*	*239,531*	*5,670,525*	*455,403*	*455,403*
472	**Total Debt Service**	**217,345**	**239,531**	**5,670,525**	**455,403**	**455,403**
492	**Transfers Out**					
18-492-49207-00000	TRANSFER TO STORMWATER FUND	-	73,124	-	-	-
	Transfers Out	*-*	*73,124*	*-*	*-*	*-*
492	**Total Transfers Out**	**-**	**73,124**	**-**	**-**	**-**
TOTAL DEPARTMENT OF FINANCE:		**217,345**	**312,655**	**5,670,525**	**455,403**	**455,403**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
CAPITAL PROJECTS FUND EXPENDITURES - POLICE DEPARTMENT						
41A	**Police Administration**					
18-41A-00730-00000	BUILDINGS	-	-	200,000	250,000	250,000
18-41A-00740-00000	MACHINERY & EQUIPMENT	-	-	5,480	105,516	105,516
18-41A-00740-19004	MACHINERY & EQUIPMENT	6,000	-	-	-	-
	Capital Expenditures	*6,000*	-	*205,480*	*355,516*	*355,516*
41A	**Total Police Administration**	**6,000**	**-**	**205,480**	**355,516**	**355,516**
41P	**Police Patrol**					
18-41P-00740-00000	MACHINERY & EQUIPMENT	-	-	20,200	12,060	12,060
18-41P-00740-20008	MACHINERY & EQUIPMENT	-	14,030	-	-	-
18-41P-00760-00000	VEHICLES	-	-	-	104,000	104,000
18-41P-00760-18012	VEHICLES	76,726	98,899	100,000	-	-
	Capital Expenditures	*76,726*	*112,929*	*120,200*	*116,060*	*116,060*
41P	**Total Police Patrol**	**76,726**	**112,929**	**120,200**	**116,060**	**116,060**
TOTAL POLICE DEPARTMENT:		**82,726**	**112,929**	**325,680**	**471,576**	**471,576**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
408	**Public Works Administration**					
18-408-00740-19005	MACHINERY & EQUIPMENT	15,270	-	-	-	-
	Capital Expenditures	*15,270*	-	-	-	-
408	**Total Public Works Administration**	**15,270**	**-**	**-**	**-**	**-**
409	**Borough Hall Maintenance**					
18-409-00730-00000	BUILDINGS	-	-	67,000	53,750	53,750
18-409-00730-17018	BUILDINGS	-	375	-	-	-
18-409-00740-00000	MACHINERY & EQUIPMENT	-	-	108,750	-	-
	Capital Expenditures	-	*375*	*175,750*	*53,750*	*53,750*
409	**Total Borough Hall Maintenance**	**-**	**375**	**175,750**	**53,750**	**53,750**
430	**Public Works Field Operations**					
18-430-00720-00000	GARAGE PAVING	-	-	-	25,000	25,000
18-430-00720-17027	IMPROVEMENTS	1,896	1,665	-	-	-
18-430-00720-17031	IMPROVEMENTS	-	-	25,000	-	-
18-430-00730-00000	BUILDINGS	-	-	20,000	7,500	7,500
18-430-00730-20010	BUILDINGS	-	246	-	-	-
18-430-00740-00000	MACHINERY AND EQUIPMENT	-	-	15,000	120,000	120,000
18-430-00740-19006	MACHINERY & EQUIPMENT	1,450	-	-	-	-
18-430-00740-19007	MACHINERY & EQUIPMENT	1,652	-	-	-	-
18-430-00740-19008	MACHINERY & EQUIPMENT	169,565	17,442	-	-	-
	Capital Expenditures	*174,563*	*19,353*	*60,000*	*152,500*	*152,500*
430	**Total Public Works Field Operations**	**174,563**	**19,353**	**60,000**	**152,500**	**152,500**
433	**Traffic Control**					
18-433-00720-17039	IMPROVEMENTS	-	66,695	15,000	-	-
18-433-00740-00000	MACHINERY & EQUIPMENT	-	-	250,000	250,000	250,000
18-433-00740-17021	MACHINERY & EQUIPMENT	80,424	136,493	-	-	-
18-433-00740-19010	MACHINERY & EQUIPMENT	40,158	-	-	-	-
18-433-00740-20014	MACHINERY & EQUIPMENT	-	38,963	-	-	-
	Capital Expenditures	*120,582*	*242,151*	*265,000*	*250,000*	*250,000*

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
433	**Total Traffic Control**	**120,582**	**242,151**	**265,000**	**250,000**	**250,000**
434	**Street Lighting**					
18-434-00740-00000	MACHINERY & EQUIPMENT	-	-	40,000	50,000	50,000
	Capital Expenditures	-	-	*40,000*	*50,000*	*50,000*
434	**Total Street Lighting**	**-**	**-**	**40,000**	**50,000**	**50,000**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**310,415**	**261,879**	**540,750**	**506,250**	**506,250**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF COMMUNITY PLANNING & ECONOMIC SUSTAINABILITY						
413	**Code Enforcement**					
18-413-00720-00000	IMPROVEMENTS	-	-	-	2,184,000	2,184,000
18-413-00720-17052	IMPROVEMENTS	810,147	1,185,831	6,305,392	3,119,000	3,119,000
18-413-00740-00000	MACHINERY & EQUIPMENT	-	-	15,000	15,000	15,000
	Capital Expenditures	*810,147*	*1,185,831*	*6,320,392*	*5,318,000*	*5,318,000*
413	**Total Code Enforcement**	**810,147**	**1,185,831**	**6,320,392**	**5,318,000**	**5,318,000**
TOTAL DEPARTMENT OF CPES:		**810,147**	**1,185,831**	**6,320,392**	**5,318,000**	**5,318,000**
CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF PARKS & RECREATION						
453	**Swimming Pool**					
18-453-00720-00000	IMPROVEMENT	-	-	25,000	20,000	20,000
18-453-00720-19011	IMPROVEMENT	-	-	10,000	-	-
18-453-00720-19012	IMPROVEMENT	16,964	-	-	-	-
18-453-00740-00000	MACHINERY & EQUIPMENT	-	-	-	11,000	11,000
18-453-00740-19013	MACHINERY & EQUIPMENT	-	3,780	-	-	-
	Capital Expenditures	*16,964*	*3,780*	*35,000*	*31,000*	*31,000*
453	**Total Swimming Pool**	**16,964**	**3,780**	**35,000**	**31,000**	**31,000**
454	**Parks Maintenance**					
18-454-00720-00000	IMPROVEMENT	-	-	-	11,500	11,500
18-454-00730-00000	BUILDINGS	-	-	-	15,100	15,100
18-454-00730-18052	BUILDINGS	(1)	-	-	-	-
18-454-00740-00000	MACHINERY & EQUIPMENT	-	-	-	35,500	35,500
18-454-00740-20017	MACHINERY & EQUIPMENT	-	7,930	-	-	-
18-454-00750-17056	IMPROVEMENTS TO LAND	-	-	-	600,000	600,000
18-454-00750-17058	IMPROVEMENTS TO LAND	50,550	-	-	-	-
18-454-00760-19014	VEHICLES	-	42,675	-	-	-
	Capital Expenditures	*50,549*	*50,605*	-	*662,100*	*662,100*
454	**Total Parks Maintenance**	**50,549**	**50,605**	**-**	**662,100**	**662,100**

458 **Community Center**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
18-458-00730-00000	BUILDINGS	-	-	40,000	-	-
18-458-00730-18049	BUILDINGS	154,644	-	-	-	-
	Capital Expenditures	*154,644*	-	*40,000*	-	-
458	**Total Community Center**	**154,644**	**-**	**40,000**	**-**	**-**
TOTAL DEPARTMENT OF PARKS & RECREATION:		**222,157**	**54,385**	**75,000**	**693,100**	**693,100**
TOTAL CAPITAL PROJECTS FUND EXPENDITURES:		**1,678,364**	**2,019,562**	**12,948,097**	**7,462,829**	**7,462,829**
Capital Projects Fund Revenue Total		**1,686,214**	**1,843,106**	**12,948,097**	**7,462,829**	**7,462,829**
Capital Projects Fund Expense Total		**1,678,364**	**2,019,562**	**12,948,097**	**7,462,829**	**7,462,829**
Capital Projects Fund Gain/(Loss) from Operation		**7,850**	**(176,456)**	-	-	-

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
32	**PARKING FUND**					
PARKING FUND REVENUE						
000	**Fines & Forfeits**					
32-000-33130-00000	OVERTIME PARKING	(90,885)	(66,117)	(80,000)	(85,359)	(85,359)
32-000-33131-00000	MISC PARKING VIOLATIONS	(17,222)	(9,272)	-	-	-
32-000-33150-00000	DISTRICT JUSTICE FINES - PKG	(13,181)	(6,351)	(10,000)	(9,228)	(9,228)
	Total Fines & Forfeits	**(121,288)**	**(81,740)**	**(90,000)**	**(94,587)**	**(94,587)**
000	**Interest & Rents**					
32-000-34110-00000	INTEREST INCOME-SAVINGS	(3,987)	(1,319)	(2,000)	(38)	(38)
32-000-34140-00000	INTEREST INCOME - PLGIT	(16,618)	(4,433)	(10,000)	(178)	(178)
32-000-34141-00000	INTEREST-BOND PROCEEDS	(1,663)	(2,578)	(6,000)	-	-
32-000-34141-GOB17	Parking GOB17 Series B	(5,062)	(1,197)	-	-	-
	Total Interest & Rents	**(27,330)**	**(9,527)**	**(18,000)**	**(216)**	**(216)**
000	**Intergovernmental**					
32-000-35010-00000	FEDERAL GRANTS	-	(2,870)	-	(25,000)	(25,000)
	Total Intergovernmental	**-**	**(2,870)**	**-**	**(25,000)**	**(25,000)**
000	**Charges for Services**					
32-000-36321-00000	PARKING METER REVENUE	(253,456)	(158,885)	(280,924)	(280,924)	(280,924)
32-000-36322-00000	PARKING PERMITS	(11,228)	(7,243)	(13,000)	(12,902)	(12,902)
32-000-36325-00000	PARKING GARAGE LEASES	(63,279)	(36,823)	(65,000)	(59,260)	(59,260)
32-000-36335-00000	PARKING GARAGE DAILY	(47,189)	(27,953)	(48,000)	(43,753)	(43,753)
32-000-36345-00000	POMFRET GARAGE HOTEL	(98,234)	(19,048)	(86,200)	(79,174)	(79,174)
32-000-36355-00000	POMFRET GARAGE JUROR	(6,906)	(2,925)	(7,600)	(7,205)	(7,205)
32-000-36625-00000	POMFRET LOT LEASE	(26,406)	(13,250)	(23,500)	(22,443)	(22,443)
32-000-36635-00000	POMFRET LOT DAILY	(14,225)	(3,167)	(11,806)	(8,384)	(8,384)
32-000-36925-00000	CUMBERLAND COUNTY SUBSIDY	-	-	(20,000)	-	-
32-000-36926-00000	W. LOUTHER LEASE-SUNSHINE	(9,156)	(9,155)	(8,700)	(8,906)	(8,906)
32-000-37620-00000	LEASED PARKING SPACES	(42,705)	(31,760)	(40,000)	(39,475)	(39,475)
32-000-37625-00000	PARKING LEASES - LIBERTY LO	(13,651)	(8,270)	(12,000)	(11,971)	(11,971)
32-000-37626-00000	W. LOUTHER LEASE - BCT	(720)	(360)	(500)	(500)	(500)
	Total Charges for Services	**(587,155)**	**(318,839)**	**(617,230)**	**(574,897)**	**(574,897)**
000	**Other Revenue**					
32-000-38010-00000	MISCELLANEOUS REVENUE	-	(664)	(500)	(417)	(417)
32-000-38012-00000	NET APPR. (DEPR) IN MV	(708)	(27)	-	-	-
32-000-38196-00000	HEALTH INSURANCE CO-PAY	(849)	(695)	(406)	(2,215)	(2,215)
32-000-39120-00000	REIMBURSEMENTS	(1,684)	(1,642)	-	(957)	(957)
	Total Other Revenue	**(3,241)**	**(3,028)**	**(906)**	**(3,589)**	**(3,589)**
000	**Other Sources**					
32-000-39510-00000	PROCEEDS OF BOND ISSUE	-	-	-	(100,000)	(100,000)
32-000-39990-00000	FUND BALANCE	-	-	(221,642)	(90,143)	(90,143)
	Total Other Sources	**-**	**-**	**(221,642)**	**(190,143)**	**(190,143)**
TOTAL PARKING FUND REVENUE:		**(739,014)**	**(416,004)**	**(947,778)**	**(888,432)**	**(888,432)**
PARKING FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION						
467	**Outside Agencies**					
32-445-00540-00000	CONTRIBUTION TO NON-GOVT	116,300	105,800	113,800	60,950	60,950
	Supplies, Services & Utilities	*116,300*	*105,800*	*113,800*	*60,950*	*60,950*
467	**Total Outside Agencies**	**116,300**	**105,800**	**113,800**	**60,950**	**60,950**
486	**Property & Casualty Insurance**					

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
32-486-00351-00000	DIRECT PROPERTY	1,337	1,347	1,400	1,470	1,470
32-486-00352-00000	COMP GEN LIABILITY	429	455	498	523	523
32-486-00353-00000	AUTOMOBILE LIABILITY	330	364	370	389	389
32-486-00354-00000	PUBLIC OFFICIALS' LIAB	297	307	317	333	333
	Supplies, Services & Utilities	*2,393*	*2,473*	*2,585*	*2,715*	*2,715*
486	**Total Insurance Premiums**	**2,393**	**2,473**	**2,585**	**2,715**	**2,715**
TOTAL DEPARTMENT OF ADMINISTRATION:		**118,693**	**108,273**	**116,385**	**63,665**	**63,665**
PARKING FUND EXPENDITURES - DEPARTMENT OF FINANCE						
445	**Parking Operations**					
32-445-00115-00000	SALARIES--PART TIME	17,540	9,826	42,122	42,829	42,829
32-445-00130-00000	SALARIES--FULL TIME	32,756	21,563	21,643	52,528	52,528
32-445-00158-00000	GROUP LIFE INSURANCE	73	54	39	72	72
32-445-00159-00000	GROUP DISABILITY INS	349	244	350	360	360
32-445-00167-00000	WELLNESS	-	-	50	50	50
32-445-00180-00000	SALARIES--OVER TIME	-	-	-	24,000	24,000
32-445-00191-00000	UNIFORM ALLOWANCE	785	475	1,610	965	965
32-445-00192-00000	FICA/MEDICARE	3,745	2,802	4,837	9,014	9,014
32-445-00194-COVID	UNEMPLOYMENT COMPENSATION	-	3,615	-	-	-
32-445-00196-00000	GROUP HOSPITAL INSURANCE	10,560	5,159	4,111	15,020	15,020
32-445-00198-00000	GROUP DENTAL INSURANCE	540	436	103	421	421
32-445-00199-00000	GROUP VISION INSURANCE	-	-	34	65	65
	Salaries, Wages, & Benefits	*66,348*	*44,174*	*74,899*	*145,324*	*145,324*
32-445-00210-00000	OFFICE SUPPLIES	222	7	300	300	300
32-445-00215-00000	POSTAGE	2,964	1,754	3,000	3,000	3,000
32-445-00220-00000	OPERATING SUPPLIES	619	3,589	5,620	6,136	6,136
32-445-00249-00000	VEHICLE SUPPLIES	164	37	200	200	200
32-445-00250-00000	MAINTENANCE SUPPLIES	4,745	4,172	6,410	8,430	8,430
32-445-00260-00000	SMALL TOOLS & EQUIPMENT	12	13,351	950	950	950
32-445-00321-00000	TELEPHONE	214	263	300	300	300
32-445-00331-00000	TRAVEL EXPENSES	-	-	-	308	308
32-445-00341-00000	ADVERTISING	1,068	923	1,000	1,000	1,000
32-445-00342-00000	PRINTING	-	1,119	4,212	4,212	4,212
32-445-00343-00000	PHOTOCOPY	46	398	100	100	100
32-445-00361-00000	ELECTRICITY	4,653	4,841	5,540	5,540	5,540
32-445-00371-00000	MAINTENANCE-LAND	20	5,158	4,420	5,420	5,420
32-445-00372-00000	MAINTENANCE-VEHICLES	-	119	170	100	100
32-445-00374-00000	MAINTENANCE-EQUIPMENT	8,033	8,479	11,850	12,200	12,200
32-445-00394-00000	OTHER SERVICE FEES	25,314	53,129	62,503	62,503	62,503
32-445-00420-00000	DUES & SUBSCRIPTIONS	302	2	-	50	50
32-445-00440-00000	LAUNDRY SERVICE	-	-	300	300	300
32-445-00461-00000	TRAINING	-	-	-	138	138
	Supplies, Services & Utilities	*48,376*	*97,341*	*106,875*	*111,187*	*111,187*
32-445-00720-00000	IMPROVEMENTS	-	-	73,825	-	-
32-445-00740-00000	MACHINERY & EQUIPMENT	-	-	38,000	31,000	31,000
32-445-00750-00000	IMPROVEMENTS TO LAND	-	-	6,738	-	-
	Capital Expenditures	-	-	*118,563*	*31,000*	*31,000*
445	**Total Parking Operations**	**114,724**	**141,515**	**300,337**	**287,511**	**287,511**
446	**Parking Garage**					
32-446-00115-00000	SALARIES--PART TIME	36,397	18,556	36,758	37,861	37,861
32-446-00130-00000	SALARIES--FULL TIME	25,580	20,743	21,643	22,495	22,495
32-446-00158-00000	GROUP LIFE INSURANCE	51	54	39	40	40
32-446-00159-00000	GROUP DISABILITY INS	209	244	350	200	200
32-446-00167-00000	WELLNESS	-	-	50	50	50

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
32-446-00192-00000	FICA/MEDICARE	4,694	3,012	4,468	4,618	4,618
32-446-00194-COVID	UNEMPLOYMENT COMPENSATION	-	2,017	-	-	-
32-446-00196-00000	GROUP HOSPITAL INSURANCE	7,649	5,159	4,111	4,464	4,464
32-446-00198-00000	GROUP DENTAL INSURANCE	445	436	103	334	334
32-446-00199-00000	GROUP VISION INSURANCE	-	-	34	36	36
	Salaries, Wages, & Benefits	*75,025*	*50,221*	*67,556*	*70,098*	*70,098*
32-446-00210-00000	OFFICE SUPPLIES	123	96	500	500	500
32-446-00220-00000	OPERATING SUPPLIES	-	2,213	6,030	6,030	6,030
32-446-00226-00000	CLEANING SUPPLIES	89	32	1,900	1,900	1,900
32-446-00226-COVID	CLEANING SUPPLIES	-	54	-	-	-
32-446-00250-00000	MAINTENANCE SUPPLIES	408	369	1,500	1,500	1,500
32-446-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	3,000	-	-
32-446-00311-00000	AUDITING SERVICES	-	-	2,600	2,600	2,600
32-446-00318-00000	COMPUTER SERVICES	-	-	500	-	-
32-446-00321-00000	TELEPHONE	2,284	2,546	2,520	2,520	2,520
32-446-00331-00000	TRAVEL EXPENSES	-	-	-	308	308
32-446-00342-00000	PRINTING	-	1,725	2,500	2,500	2,500
32-446-00361-00000	ELECTRICITY	4,960	4,093	6,600	6,600	6,600
32-446-00364-00000	SEWER	170	258	600	600	600
32-446-00366-00000	WATER	226	338	700	700	700
32-446-00367-00000	STORMWATER FEE	210	630	840	840	840
32-446-00371-00000	MAINTENANCE-LAND	98	-	500	500	500
32-446-00373-00000	MAINTENANCE-BUILDINGS	2,243	814	6,430	10,430	10,430
32-446-00374-00000	MAINTENANCE-EQUIPMENT	5,260	12,339	18,561	48,432	48,432
32-446-00394-00000	OTHER SERVICE FEES	-	28	-	-	-
32-446-00420-00000	DUES & SUBSCRIPTIONS	212	2	-	50	50
32-446-00421-00000	LICENSES & PERMITS	1,120	-	-	-	-
32-446-00461-00000	TRAINING	-	-	-	138	138
	Supplies, Services & Utilities	*17,403*	*25,537*	*55,281*	*86,148*	*86,148*
32-446-00730-00000	BUILDING	-	-	25,000	125,000	125,000
32-446-00730-17007	BUILDING	-	-	100,000	-	-
32-446-00740-00000	MACHINERY & EQUIPMENT	-	-	73,100	46,100	46,100
32-446-00740-17004	MACHINERY & EQUIPMENT	877	-	-	-	-
	Capital Expenditures	*877*	-	*198,100*	*171,100*	*171,100*
446	**Total Parking Garage**	**93,305**	**75,758**	**320,937**	**327,346**	**327,346**
472	**Debt Service**					
32-471-47120-00000	DEBT SERVICE PRINCIPAL	-	-	128,884	131,922	131,922
32-472-47220-00000	DEBT SERVICE INTEREST	27,569	25,155	28,074	22,749	22,749
	Debt Service	*27,569*	*25,155*	*156,958*	*154,671*	*154,671*
472	**Total Debt Service**	**27,569**	**25,155**	**156,958**	**154,671**	**154,671**
488	**Unallocated Employee Benefits**					
32-488-00195-00000	WORKERS' COMPENSATION	5,228	5,612	5,568	5,568	5,568
	Salaries, Wages, & Benefits	*5,228*	*5,612*	*5,568*	*5,568*	*5,568*
488	**Total Unallocated Employee Benefits**	**5,228**	**5,612**	**5,568**	**5,568**	**5,568**
492	**Transfers Out**					
32-492-49201-00000	TRANSFER TO GENERAL FUND	48,449	47,422	47,593	49,671	49,671
	Transfers Out	*48,449*	*47,422*	*47,593*	*49,671*	*49,671*
492	**Total Transfers Out**	**48,449**	**47,422**	**47,593**	**49,671**	**49,671**
800	**Depreciation**					
32-800-00800-00000	DEPRECIATION EXPENSE	117,222	135,777	-	-	-
	Depreciation	*117,222*	*135,777*	-	-	-

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
800	**Total Depreciation**	**117,222**	**135,777**	-	-	-
TOTAL DEPARTMENT OF FINANCE:		**406,497**	**431,239**	**831,393**	**824,767**	**824,767**
TOTAL PARKING FUND EXPENDITURES		**525,190**	**539,512**	**947,778**	**888,432**	**888,432**
Parking Fund Revenue Total		**739,014**	**416,004**	**947,778**	**888,432**	**888,432**
Parking Fund Expense Total		**525,190**	**539,512**	**947,778**	**888,432**	**888,432**
Parking Fund Gain/(Loss) from Operation		**213,824**	**(123,508)**	-	-	-

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget (Proposed)	2022 Budget (Adopted)
35	**HIGHWAY AID FUND**					
HIGHWAY AID FUND REVENUE						
000	**Interest & Rents**					
35-000-34140-00000	INTEREST INCOME - PLGIT	(37,312)	(10,374)	(30,000)	(645)	(645)
	Total Interest & Rents	**(37,312)**	**(10,374)**	**(30,000)**	**(645)**	**(645)**
000	**Intergovernmental**					
35-000-35505-00000	LIQUID FUELS ALLOCATION	(566,599)	(551,458)	(496,976)	(504,286)	(504,286)
	Total Intergovernmental	**(566,599)**	**(551,458)**	**(496,976)**	**(504,286)**	**(504,286)**
000	**Other Sources**					
35-000-39990-00000	FUND BALANCE	-	-	(133,024)	(175,069)	(175,069)
	Total Other Sources	**-**	**-**	**(133,024)**	**(175,069)**	**(175,069)**
TOTAL HIGHWAY AID FUND REVENUE:		**(603,911)**	**(561,832)**	**(660,000)**	**(680,000)**	**(680,000)**
HIGHWAY AID FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS						
430	**Public Works Field Operations**					
35-430-00720-00000	IMPROVEMENTS	-	-	-	680,000	680,000
35-430-00720-17026	IMPROVEMENTS	314,003	211,951	253,600	-	-
35-430-00720-17027	IMPROVEMENTS	162,409	342,183	230,000	-	-
35-430-00720-17028	IMPROVEMENTS	-	4,860	20,600	-	-
35-430-00720-17029	IMPROVEMENTS	78,051	69,323	85,000	-	-
35-430-00720-17030	IMPROVEMENTS	-	37,403	70,800	-	-
	Capital Expenditures	*554,463*	*665,720*	*660,000*	*680,000*	*680,000*
430	**Total Public Works Field Operations**	**554,463**	**665,720**	**660,000**	**680,000**	**680,000**
TOTAL DEPARTMENT OF PUBLIC WORKS:		**554,463**	**665,720**	**660,000**	**680,000**	**680,000**
TOTAL HIGHWAY AID FUND EXPENDITURES:		**554,463**	**665,720**	**660,000**	**680,000**	**680,000**
Highway Aid Fund Revenue Total		**603,911**	**561,832**	**660,000**	**680,000**	**680,000**
Highway Aid Fund Expense Total		**554,463**	**665,720**	**660,000**	**680,000**	**680,000**
Highway Aid Fund Gain/(Loss) from Operation		**49,448**	**(103,888)**	**-**	**-**	**-**
Total Borough of Carlisle Revenue Total		**32,058,400**	**29,954,888**	**50,552,655**	**45,973,807**	**45,973,807**
Total Borough of Carlisle Expense Total		**25,993,950**	**27,241,440**	**49,814,882**	**45,210,505**	**45,210,505**
Total Borough of Carlisle Gain/(Loss) from Operation		**6,064,450**	**2,713,448**	**737,773**	**763,302**	**763,302**



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Budget Adoption Legislation

Carlisle All-America City 2021

RESOLUTION NO. _____

A RESOLUTION OF THE BOROUGH OF CARLISLE ADOPTING THE 2022 BUDGET AND MAKING APPROPRIATIONS FROM REVENUE AND OTHER SOURCES ESTIMATED TO BE AVAILABLE TO THE SEVERAL DEPARTMENTS OF THE BOROUGH FROM THE GENERAL, CAPITAL PROJECTS, HIGHWAY AID, WATER, STORMWATER, SEWER, SOLID WASTE, AND PARKING FUNDS

WHEREAS, pursuant to Article V of the Home Rule Charter of the Borough of Carlisle the Borough Manager has submitted to the Borough Council a proposed budget and accompanying message for the ensuing fiscal year; and

WHEREAS, the budget provides a complete financial plan for Borough funds and activities for the ensuing fiscal year; and

WHEREAS, the Borough has published a general summary of the budget and a notice stating the times and places where copies of the budget and budget message were available for inspection; and

WHEREAS, a public hearing was held on the budget; and

WHEREAS, following a public hearing and after due consideration Borough Council may adopt the budget with or without amendment, provided the budget is balanced;

NOW, THEREFORE BE IT RESOLVED AS FOLLOWS:

SECTION 1. The budget of the Borough of Carlisle for the fiscal year beginning January 1, 2022 is hereby adopted and money appropriated from revenue and other sources estimated to be available to the several departments from the general, capital projects, highway aid, water, stormwater, sewer, solid waste, and parking funds as noted on the attachment made part of this Resolution.

SECTION 2. One hundred (100) percent of fire tax revenues received in calendar year 2022 is dedicated to fire services and one hundred (100) percent of local services tax revenue received in calendar year 2022 is dedicated to fire, police, and emergency services;

SECTION 3. The Borough maintains balances in each of the several funds that may be further appropriated during the fiscal year for supplemental or emergency purposes if the need arises.

RESOLVED this _____ day of December 2021.

ATTEST:

_____ _____

Joyce E. Stone, Borough Secretary Timothy A. Scott, Mayor

Section 1 Attachment to the 2022 Budget Resolution

SECTION 1. Borough Council hereby makes appropriations to the several departments from various funds as follows:

	General Fund (01)	Cap. Proj. Fund (18)	Highway Aid Fund (35)	Water Fund (06)	Stormwater Fund (07)	Sewer Fund (08)	Solid Waste Fund (09)	Parking Fund (32)	Total
1. Department of Administration									
400 Borough Council	$ 316,169	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 316,169
401 Manager's Office	495,416	-	-	-	-	-	-	-	495,416
404 Legal Services	135,000	-	-	-	-	-	-	-	135,000
406 Personnel	199,537	-	-	-	-	-	-	-	199,537
407 Information Technology	324,460	18,500	-	-	-	-	-	-	342,960
467 Outside Agencies	7,050	-	-	-	-	-	-	60,950	68,000
486 Property & Casualty Insurance	125,046	-	-	47,615	-	130,133	-	2,715	305,509
Total	1,602,678	18,500	-	47,615	-	130,133	-	63,665	1,862,591
2. Department of Finance									
402 Finance Operations	580,304	-	-	-	-	-	-	-	580,304
402 Water Billing & Collection	-	-	-	94,227	-	-	-	-	94,227
402 Stormwater Billing & Collection	-	-	-	-	37,264	-	-	-	37,264
402 Sewer Billing & Collection	-	-	-	-	-	93,020	-	-	93,020
403 Tax Collection	140,665	-	-	-	-	-	-	-	140,665
445 Parking Operations	-	-	-	-	-	-	-	287,511	287,511
446 Parking Garage	-	-	-	-	-	-	-	327,346	327,346
472 Debt Service	668,299	455,403	-	1,230,698	75,974	1,599,548	7,414	154,671	4,192,007
481 Water Authority	-	-	-	8,850	-	-	-	-	8,850
481 Sewer Authority	-	-	-	-	-	15,200	-	-	15,200
488 Unallocated Employee Benefits	847,739	-	-	14,638	14,638	14,638	-	5,568	897,221
492 Transfers Out	795,794	-	-	592,105	616,776	618,480	24,671	49,671	2,697,497
Total	3,032,801	455,403	-	1,940,518	744,652	2,340,886	32,085	824,767	9,371,112
3. Fire Department									
411 Fire Department	1,118,216	-	-	-	-	-	-	-	1,118,216
Total	1,118,216	-	-	-	-	-	-	-	1,118,216
4. Police Department									
41A Police Administration	665,709	355,516	-	-	-	-	-	-	1,021,225
41I Police Investigation	529,465	-	-	-	-	-	-	-	529,465
41P Police Patrol	3,586,076	116,060	-	-	-	-	-	-	3,702,136
Total	4,781,250	471,576	-	-		-	-	-	5,252,826
5. Department of Public Works									
408 Public Works Administration	383,824	-	-	-	-	-	-	-	383,824
409 Borough Hall Maintenance	127,514	53,750	-	-	-	-	-	-	181,264
425 Sewer Collection System	-	-	-	-	-	3,086,369	-	-	3,086,369
427 Solid Waste Collection & Disposal	-	-	-	-	-	-	1,405,090	-	1,405,090
42L Sewer Lab	-	-	-	-	-	605,180	-	-	605,180
42M Lift Stations	-	-	-	-	-	228,768	-	-	228,768
42P Wastewater Treatment Plant	-	-	-	-	-	1,871,375	-	-	1,871,375
42S Bio-Solids Removal	-	-	-	-	-	908,919	-	-	908,919
430 Public Works Field Operations	477,538	152,500	680,000	-	-	-	-	-	1,310,038
431 Street Cleaning	-	-	-	-	137,951	-	-	-	137,951
433 Traffic Control	301,524	250,000	-	-	-	-	-	-	551,524
434 Street Lighting	286,804	50,000	-	-	-	-	-	-	336,804
447 Stormwater Operations	-	-	-	-	1,596,388	-	-	-	1,596,388
449 Water Lines Maintenance	-	-	-	3,676,259	-	-	-	-	3,676,259
44L Water Lab	-	-	-	178,132	-	-	-	-	178,132
44P Water Treatment Plant	-	-	-	3,258,197	-	-	-	-	3,258,197
450 Water Meter Maintenance	-	-	-	52,750	-	-	-	-	52,750
Total	1,577,204	506,250	680,000	7,165,338	1,734,339	6,700,611	1,405,090	-	19,768,832
6. Department of Community Planning & Economic Sustainability									
413 Code Enforcement	604,455	5,318,000	-	-	-	-	-	-	5,922,455
Total	604,455	5,318,000	-	-	-	-	-	-	5,922,455
7. Department of Parks & Recreation									
451 Parks & Recreation Admin.	233,691	-	-	-	-	-	-	-	233,691
452 Recreation Services	211,162	-	-	-	-	-	-	-	211,162
453 Swimming Pool	167,671	31,000	-	-	-	-	-	-	198,671
454 Parks Maintenance	482,913	662,100	-	-	-	-	-	-	1,145,013
455 Shade Trees	12,000	-	-	-	-	-	-	-	12,000
458 Community Center	113,936	-	-	-	-	-	-	-	113,936
Total	1,221,373	693,100	-	-	-	-	-	-	1,914,473
Total Expenditures	$ 13,937,977	$ 7,462,829	$ 680,000	$ 9,153,471	$ 2,478,991	$ 9,171,630	$ 1,437,175	$ 888,432	$ 45,210,505

BOROUGH OF CARLISLE

ORDINANCE NO. _____

AN ORDINANCE PROVIDING FOR THE MILL RATE UPON BOROUGH PROPERTY AND THE FIRE SERVICE APPROPRIATIONS TAX FOR THE CALENDAR YEAR 2022 AND SUCCEEDING YEARS UNTIL ALTERED BY BOROUGH COUNCIL

IT IS HEREBY ENACTED AND ORDAINED by the Borough Council of the Borough of Carlisle, Cumberland County, Pennsylvania, as follows:

SECTION 1: A tax is hereby levied for general Borough purposes for the calendar year 2022, and succeeding years until altered by Borough Council, at the rate of 3.058 mills on each dollar of assessed valuation of real estate.

SECTION 2: The rate of the fire service appropriations tax set forth in Article VIII, Chapter 231, Taxation, of the Code of the Borough of Carlisle shall be .437 mills on each dollar of assessed valuation for the year 2022, and succeeding years until altered by Borough Council.

SECTION 3: All ordinances or parts of ordinances inconsistent herewith are hereby repealed.

ENACTED AND ORDAINED this ___ day of December, 2021.

ATTEST:

_____ _____

Joyce E. Stone, Secretary Timothy A. Scott, Mayor



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BOROUGH OF CARLISLE

ORDINANCE NO. _____

AN ORDINANCE AMENDING THE CODE OF THE BOROUGH OF CARLISLE TO MODIFY WATER RATES

IT IS HEREBY ENACTED AND ORDAINED by the Borough Council of the Borough of Carlisle, Cumberland County, Pennsylvania, as follows:

SECTION 1: Clause (1) of Paragraph A [Metered Rates] of Section 251-1 [Water Rates] of Article I [Water Rates and Charges] of Chapter 251 [Water] of the Code of the Borough of Carlisle is hereby amended to state in its entirety as follows:

(1) For water billed and charged on and after May 1, 2022, for consumption on and after January 1, 2022, until altered by Borough Council, the metered rate schedule shall be as set forth herein. For prior periods, the rates shall be collected as heretofore ordained:

Metered Rate Schedule
Minimum Charges

Size of Water Meter (Inches)	Monthly Charge
5/8	$17.85
1	29.75
1¼	35.70
1½	41.65
2	59.50
3	119.00
4	178.50
6	357.00
8	535.50

Consumption Charges per 100 Cubic Feet

Per 100 Cubic Feet (All Consumers) $5.95

(The customer will pay the greater of the consumption charge under the scheduled titled "Consumption Charges Per 100 Cubic Feet," or the minimum charge for the meter size being used under the schedule titled "Minimum Charges.")

SECTION 2: In all other respects, Chapter 251 [Water] of the Code of the Borough of Carlisle shall remain as heretofore enacted, ordained and amended, which said Chapter, as amended, is hereby re-enacted in its entirety herein.

SECTION 3: All ordinances or parts of ordinances inconsistent herewith are hereby repealed.

ENACTED AND ORDAINED this ___ day of December 2021.

ATTEST:

Joyce E. Stone, Borough Secretary

Timothy A. Scott, Mayor

BOROUGH OF CARLISLE

ORDINANCE NO. _____

AN ORDINANCE AMENDING THE CODE OF THE BOROUGH OF CARLISLE TO MODIFY SANITARY SEWER RATES.

IT IS HEREBY ENACTED AND ORDAINED by the Borough Council of the Borough of Carlisle, Cumberland County, Pennsylvania, as follows:

SECTION 1: Clause (3) of Paragraph A [Basis for charges] of Section 197–14 [Computation of rental and charges] of Article II [Sewer Rentals] of Chapter 197 [Sewers] of the Code of the Borough of Carlisle is hereby amended to state in its entirety as follows:

(3) In either of the foregoing cases, and subject to the minimum provided in this Article, such sewer rentals and charges for all discharges subsequent to May 1, 2022, shall be computed in accordance with the following Metered Rate Schedule. For prior periods, the rates shall be as previously established.

Metered Rate Schedule
Minimum Charges
(Volume of Water Usage or Discharge of Sanitary Sewage and Industrial Wastes into the Sewer System, as Applicable, in Cubic Feet Per Minute)

Size of Water Meter (inches)	Monthly Charge
5/8	$15.32
1	22.98
1¼	30.64
1½	30.64
2	53.62
3	107.24
4	176.18
6	367.68
8	689.40

Consumption Charges per 100 Cubic Feet

Per 100 Cubic Feet (All Consumers) $7.66

(The customer will pay the greater of the consumption charge under the scheduled titled "Consumption Charges Per 100 Cubic Feet," or the minimum charge for the meter size being used under the schedule titled "Minimum Charges.")

SECTION 2: In all other respects, Chapter 197 [Sewers] of the Code of the Borough of Carlisle shall remain as heretofore enacted, ordained and amended, which said Chapter, as amended, is hereby re-enacted in its entirety herein.

SECTION 3: All ordinances or parts of ordinances inconsistent herewith are hereby repealed.

ENACTED AND ORDAINED this ___ day of December 2021.

ATTEST:

_____	_____
Joyce E. Stone, Borough Secretary	Timothy A. Scott, Mayor

Tables, Charts, and Graphs

Carlisle All-America City 2021

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Glossary

This glossary provides definitions of the various specialized terms used in this budget document. The following abbreviations are used throughout the budget document:

ALLARM: Alliance for Aquatic Resource Monitoring
ATAD: Auto-thermal Thermophilic Aerobic Digestion
BMP: Best Management Practices
CARES: Coronavirus Aid, Relief, and Economic Security
CDBG: Community Development Block Grant
CDC: Centers for Disease Control and Prevention
CIP: Capital Improvement Plan
COVID-19: Coronavirus Disease 2019
CO2: Carbon Dioxide
CTH: Carlisle Town Homes
CURP: Carlisle Urban Redevelopment Plan
CVVB: Cumberland Valley Visitors Bureau
CY: Cubic Yards
C-1: Central Business District
DCA: Downtown Carlisle Association
DCNR: Pennsylvania Department of Conservation & Natural Resources
DEP: Department of Environmental Protection
EPA: Environmental Protection Agency
EIT: Earned Income Tax
FTE: Full-Time Equivalent
GAAP: Generally Accepted Accounting Principles
GFOA: Government Finance Officers Association
GHG: Greenhouse Gas
HATS RTP: Harrisburg Area Transportation Study Regional Transportation Plan
HOME: HOME Investment Partnerships Program
ICLEI: International Council for Local Environmental Initiatives
IMA: Inter-Municipal Authority
LERTA: Local Economic Revitalization Tax Assistance
LGUDA: Local Government Unit Debt Act
LST: Local Services Tax
MS4: Municipal Separate Storm Sewer System
MTCO2E: Metric Tons of Carbon Dioxide Equivalent
MTF: Multimodal Transportation Fund
OPEB: Other Postemployment Benefits
PAYT: Pay As You Throw
PENNDOT: Pennsylvania Department of Transportation
PLEAC: Pennsylvania Law Enforcement Accreditation Commission

RFP: Request for Proposal
RGGI: Regional Greenhouse Gas Initiative
TAP: Transportation Assistance Program
TIF: Tax Increment Financing
TIGER: Transportation Investment Generating Economic Recovery
UCC: Uniform Commercial Code
VFD: Variable Frequency Drive

Accreditation: A progressive and time-proven way of helping institutions evaluate and improve their overall performance.

Accrual Accounting: A financial accounting method that allows an organization to record revenue before receiving payment for goods or services sold or expenses are recorded as incurred before the organization has paid for them.

Ad Valorem: A tax imposed at a rate or percentage of the value of a particular good.

Amortization: An accounting technique used to periodically lower the book value of a loan or intangible asset over a set period of time.

Appropriation: A legal authorization made by the governing body which permits the Borough to incur obligations and to make expenditures for specific purposes.

Audit: An objective examination and evaluation of the financial statements to make sure that the financial records are a fair and accurate representation of the transactions they claim to represent.

Assessed Valuation: A valuation on real estate or other tangible property set by a government as a basis for levying taxes.

Balanced Budget: A budget where revenues at least equal expenditures or a budget where revenues in combination with appropriated fund balance equal expenditures.

Bonds: A bond is a fixed income instrument that represents a loan made by an investor to a borrower (typically corporate or governmental).
Budget Adjustment: A legal procedure utilized by the Borough's governing body to revise the adopted budget.

Budget Calendar: A listing of key dates that guide the budget process from inception to adoption.

Budget Message: An introduction to the budget which provides the Borough Council and the public with a general summary of the most important aspects of the budget,

changes from current and previous fiscal years, and the views and recommendations of the Borough Manager.

Business Incubator: A program designed to support the successful development of entrepreneurial companies through an array of business support resources and services, developed and orchestrated by incubator management, and offered both in the incubator and through its network of contacts.

Capital Asset: Assets that are intended to be held greater than a single reporting period and include land, improvements to land, easements, buildings, building improvements, vehicles, machinery and equipment, works of art and historical treasurers, infrastructure, and all other tangible or intangible assets that are used in operations. The Borough maintains a capitalization threshold of $5,000.

Capital Expenditures/Outlay: The amounts spent for the acquisition, maintenance, or improving of physical assets such as property, buildings, or equipment.

Code of the Borough of Carlisle: The official publication of rules and regulations of general and permanent nature enacted by the Borough Council, including revisions or amendments to existing legislation deemed necessary by the Borough Council in the course of the codification.

Community Development Brock Grant Program (CDBG): A federally funded program that provides communities with resources to address a wide range of unique community development needs. The program works to ensure decent affordable housing, to provide services to the most vulnerable in our communities, and to create jobs through the expansion and retention of businesses.

Comprehensive Annual Financial Report (Annual Report): A report that provides a detailed explanation of the Borough's financial condition.

Cubic Feet: A unit of measurement defined as the volume of a cube with sides of one foot in length.

Cumberland Valley Visitors Bureau (CVVB): A non-profit organization that markets Cumberland Valley, PA as a travel destination and assists area businesses with tourism development by providing training seminars, cooperative advertising, and grant and loan opportunities.

Debt: All long-term credit obligations of the government and its agencies whether backed by a government's full faith and credit or non-guaranteed, and all interest-bearing short-term credit obligations.

Debt Proceeds: Funds that a lender is providing to a debtor, normally for the purchase of capital assets.

Debt Service Funds: Debt service funds account for payment of principal and interest of general long-term debt.

Deficit: Expenses exceed revenues, imports exceed exports, or liabilities exceed assets.

Depreciation: Depreciation is an accounting method of allocating the cost of a tangible or physical asset over its useful life or life expectancy.

Designated Revenues: Funds that are received and intended for a specific purpose.

Downtown Carlisle Association: An organization whose mission and programs are solely crafted and dedicated to the implementation of the Borough of Carlisle's Comprehensive Plan and the observed needs of downtown business owners and stakeholders.

Enterprise Fund: A self-supporting separate accounting and financial reporting mechanism for which revenues and expenditures are segregated into a fund that sells goods and services to the public for a fee.

Enterprise Zones: An area in which policies to encourage economic growth and development are implemented.

Expenditures: All amounts of money paid out, net of recoveries and other correcting transactions, other than for retirement of debt, investment in securities, extension of credit, or as agency transactions.

Fiduciary Fund: A fund to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs.

Full Accrual Basis of Accounting: Method of accounting that recognizes the financial effect of transactions, events, and interfund activity when they occur, regardless of the timing of related cash flows.

Full-Time Equivalent: A metric that measures the total number of full-time employees you have based on hours worked rather than the exact number of employees.

Fund: A separate accounting entity that consists of group of related accounts used to maintain control over resources that have been segregated for specific activities or objectives.

Fund Balance: the measurement of available financial resources of a fund (i.e. dollars available to spend).

Fund Financial Statements: A separate set of self-balancing accounts that comprise assets, liabilities, fund balance, revenue, and expenditures for each fund.

General Fund: The general operating fund of the Borough, used to account for all financial transactions except those required to be accounted for in another fund.

Government Finance Officers Association (GFOA): The professional association of state/provincial and local finance officers in the United States and Canada whose purpose is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

Governmental Funds: Governmental Funds are those through which most governmental functions of the Borough are financed. Governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year.

Intergovernmental: Occurring between two or more governments .

Liquid Fuels/Highway Aid Program: State liquid fuels tax revenue disbursed to municipalities to support construction, reconstruction, maintenance and repair of public roads or streets.

Local Economic Revitalization Tax Assistance (LERTA): A program designed to enable local taxing authorities to reduce taxes for a period of time to spur redevelopment.

Local Government Unit Debt Act (LGUDA): Administered by DCED, the act provides the procedure for Pennsylvania's local governments to issue debt and tax anticipation notes. The act also provides borrowing limits for the local governments.

Major Category: A group of accounts similar in nature.

Major Fund: Funds are considered major funds if they are significantly large with respect to the whole government.

Modified Accrual Basis of Accounting: Basis of accounting that modifies the full accrual basis of accounting in two ways: 1) revenues are not recognized until they are measurable

and available and 2) expenditures are recognized in the period when the related liability is liquidated rather than when the liability is first incurred (if earlier).

National Main Street® Accreditation: The Main Street® program accreditation process evaluates local Main Street® programs according to 10 performance standards and provides national recognition to programs meeting those standards.

National Pollutant Discharge Elimination System Program (NPDES): Authorized by the Clean Water Act, it is a permit program that controls water pollution by regulating point sources that discharge pollutants into waters of the United States.

Non-major Fund: Funds are considered non-major funds if they are less than 10% of Borough assets, liabilities, revenues and expenditures.

Operating Expenditure: Expenses such as wages, materials, utilities, etc. incurred in providing daily operations.

Outside Agencies: Non-profit and/or civic organizations in the local area.

Pennsylvania Department of Environmental Protection (DEP): Established on July 1, 1995, it is the state agency responsible for protecting and preserving land, air, water, and energy resources through enforcement of the State's environmental laws. The Department also fosters community development, environmental education, and encourages public involvement in environmental policy.

Pennsylvania Law Enforcement Accreditation Program: An accreditation program designed and developed by professional law enforcement executives to provide a reasonable and cost effective plan for the professionalization of law enforcement agencies within the Commonwealth.

Permanent Position: Position filled by an employee whose appointment is not designated as temporary and does not have a definite time limitation of 1 year or less.

Proprietary Funds: Funds used to account for the financing of services to the general public where all or most of the costs involved are paid in the form of charges to the users of such services. The focus of proprietary funds is on the determination of net earnings and capital maintenance.

Rental Housing Registration Program: On January 12, 2012, Carlisle Borough passed Ordinance 2158 whereby incorporating a new chapter (193) entitled, "Rental Housing" for the purpose of regulating residential rental dwelling units within Borough limits.

Retail Market Data and Analysis Project: A compilation of market data used to assist in the community's downtown retail recruitment and retention program.

Revenue: Money received as income from taxation, fees, fines, inter-governmental grants or transfers, sale, etc.

Single Audit: Also known as the OMB A-133 audit, is a rigorous, organization-wide audit or examination of an entity that annually expends $750,000 or more of federal assistance received for its operations. The objective is to provide assurance to the federal government as to the management and use of such funds by recipients. The audit is typically performed by an independent certified public accountant and encompasses both financial and compliance components.

Special Revenue Funds: Funds accounting for proceeds of specific revenue sources used to finance specific activities as required by law or administrative regulation.

Structural Deficit: A deficit that exists regardless of the point in the business cycle due to an underlying imbalance in government revenues and expenditures. Structural deficit issues can only be addressed by explicit and direct government policies, primarily involving reducing government spending, increasing taxation, or both.

TreeVitalize: A public-private partnership to help restore tree cover, educate residents about planting trees as an act of caring for our environment, and to build capacity among local governments to understand, protect and restore their urban trees.

Uniform Construction Code (UCC): Pennsylvania's statewide building code established by Act 106 of 2008.

Unmodified Audit Opinion: An opinion without qualification stating that the financial statements present a fair and accurate picture of the entity in accordance with Government Auditing Standards. Also known as a "clean" opinion.



[End]