BOROUGH OF
CARLISLE, PENNSYLVANIA

# 2024 ANNUAL BUDGET









***In Carlisle, we CARE.***
***We are...***

- **C**ommitted
- **A**ccountable
- **R**esilient
- **E**thical




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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, 2023. 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.

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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.

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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 "Long-Range Financial Planning" 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, 2023 accomplishments, and 2024 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 2024 capital projects budget along with the five-year 2024-2028 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 | Sean M. Shultz |
| Councilor & Deputy Mayor | Brenda S. Landis |
| Councilor | Sean J. Crampsie |
| Councilor | Joel T. Hicks |
| Councilor | M. Cate Mellen |
| Councilor | Safronia L. Perry |
| Councilor | Jeff P. Stuby |

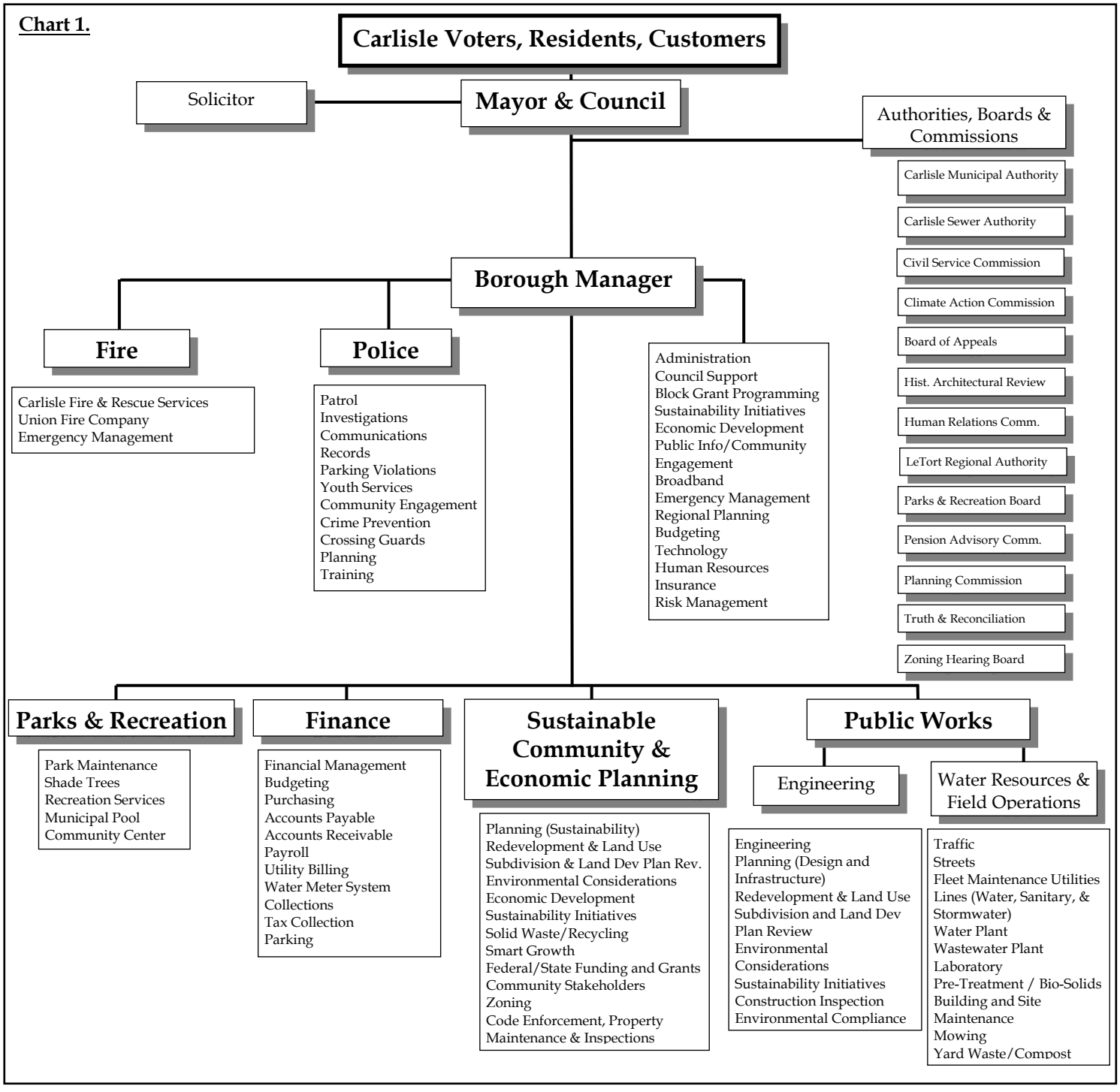
## ADMINISTRATIVE OFFICIALS

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




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# Organization Chart






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# Community Profile

## 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 19,869. 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 18 public parks provide a place to relax and unwind. With biking, hiking, tennis, basketball, and a local community center readily available recreation abounds!



The community enjoys the offerings of LeTort Park where our Fort LeTort Playground, 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

In Carlisle, our history inspires innovative ideas that create a safe, inclusive, and welcoming community where every individual can thrive and make a difference.

## MISSION STATEMENT

In Carlisle, we CARE. Our team is dedicated to providing quality public services that support a safe, diverse, and dynamic community.

## VALUES

In Carlisle, we CARE. We are…

- ✓ Committed
- ✓ Accountable
- ✓ Resilient
- ✓ Ethical

## 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 2023 was 3.9% compared to 4.3% for Pennsylvania, and 3.9% nationally.

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.

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

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 units for occupant ownership, 48 two-story townhouse units for rental occupants, 242 stacked-flat apartment units, 18,000 square feet of grocery space, 75,000 square feet of office space, 19,880 square feet of restaurant space, and a 50 space at-grade parking lot. Necessary public improvements including transportation infrastructure, sewer and water infrastructure have been financed by a variety of state and federal grants and bond proceeds from the tax increment financing district.

These constructed and 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 164 acres of land on which various recreational facilities operated by Carlisle Borough. Recreational facilities include 18 parks, an outdoor swimming pool, an outdoor Amphitheater, a multi-purpose cabin, a multi-purpose Community Center, a residential property, a private dog park, a lighted skatepark, and a 15-mile network of trails for walking, running, and biking.

Amenities within the park system include a lighted ball field, 6 lighted pickle ball courts, 4 tennis courts, 2 lighted basketball courts, 5 outdoor basketball pads, 10 parks with playground equipment, 5 rentable pavilions, and 3 spray pools.

In 2023, the Borough added a one-acre Fairground Avenue Linear Park that includes a Skate Park on Lot A and a Recreation Area on Lot D.

## 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.

> 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!

- **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 2019, the Borough installed smart meters downtown introducing the payment of in person credit card payments.
    - ❖ In 2024, the Borough is moving forward with a project to replace the majority of its refurbished smart meters from 2019 with new Parking Kiosks.

## 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, 635 fire hydrants, 43 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.

Fiscal Year 2024 Budget Message

November 13, 2023

To the Honorable Mayor and Borough Council:

I respectfully submit the Borough of Carlisle's Proposed Fiscal Year (FY) 2024 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 2024, 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 Projects, and Highway Aid Funds resulting in a total budget of $58,312,469. 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 2023, and points to major issues for the upcoming year. It outlines financial policies for FY 2024 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 is only made possible through the collective efforts undertaken by each department and many team members throughout the organization. A sincere appreciation to our department heads, senior staff members, budget managers, and employees who contributed to this document. Your ongoing efforts, stewardship and contributions are commendable. Additionally, a special note of thanks to *Department of Finance Director Richard Juday for his diligence, guidance and fiscal oversight* in the drafting of this document but moreover, throughout the course of the year.

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.

## Introduction

In 2023, the Borough of Carlisle led a community-informed strategic planning process with the goals of encapsulating the organization and community's long-term mission, vision, and goals. While the Borough has a number of tools in place that help set policy (Capital Improvement Planning, Comprehensive Plan, Climate Action Plan) as well as Council's biennial goals, the Borough had not formalized a long-term strategic planning framework. After more than a year-long process, Borough Council adopted the final plan in October 2023.

This Message and the budget document contained herein will demonstrate our commitment to advancing Carlisle's Strategic Plan by ensuring responsive, quality services; building an engaged community; managing financial resources responsibly; growing a healthy and sustainable community; building and maintaining inviting and safe neighborhoods; and, investing in safe and accessible infrastructure.

## Laying Out a Course of Action

Beginning in mid-year, Borough department heads and budget managers start the annual development of the fiscal year operating and capital plan budgeting, and current fiscal year end projections. Key focus is given to Borough Council objectives, departmental needs, internal and external priorities, capital projects and equipment, personnel, revenue performance, inflationary impacts, as well as potential challenges. Similar to last year's development, the budget schedule also included the analysis necessary to look forward a minimum of three years, which is consistent with one of Council's biennial goals. This involved consideration of priorities, capital needs, and the operating and debt impact of those capital items over the coming years.

This year, the Manager, Assistant Manager, and Director of Finance began meeting with departments the week of August 3, 2023 to review initial budget requests, justification for those requests, and to discuss challenges and opportunities that each operation either has encountered or foresees.

Budget requests and revenue projections were subsequently imported into the Borough's financial software program with the Finance Director then meeting to discuss the outcome with the Borough Manager. A subsequent review occurred with the goal of alleviating some of the budgets' operating and capital deficits.

Following is a snapshot of the Borough's projected year-end surpluses/deficits for the General Fund and primary enterprise funds for FYE 2023 and FY 2024 as well as recommended changes to each fund for FY 2024.

| Projected Year End Surplus (Deficit) | | | | | | |
|---|---|---|---|---|---|---|
| Description | 01 General | 06 Water | 07 Stormwater | 08 Sewer | 09 Solid Waste | 32 Parking |
| Projected 12/31/23 Fund Balance | $ 11,636,934 | $ 6,673,224 | $2,660,506 | $ 16,812,053 | $ (12,743) | $ 1,385,025 |
| Recommended Rate Change for FY 2024 | Fire Service Tax Increase (.315 Mills) | No Rate Change (Undergoing Rate Study) | No Rate Change | No Rate Change (Undergoing Rate Study) | $80.25/Qtr $7.92/Tag | No Rate Change |
| **Projected 12/31/24 Fund Balance** | **$ 11,447,590** | **$ 4,646,724** | **$2,068,290** | **$ 15,582,388** | **$ (12,743)** | **$ 1,079,658** |
| Budget FYE 2024 Surplus (Deficit) | (189,344) | (2,026,500) | (592,216) | (1,229,665) | - | (305,367) |

FY 2024 Proposes:

- General Fund:
  - ✓ Fire Service Tax: Proposed to increase .315 mills;
  - ✓ General Purpose Tax: No increase proposed
- Water Fund: Utility rates are not scheduled to increase*
- Stormwater Fund: Fees are not proposed to change**
- Sewer Fund: Utility rates are not scheduled to increase*
- Solid Waste Fund: Solid Waste & Recycling programming shall change pursuant to Solid Waste Contract terms for FY 2024.

** Water and Sewer Rate Study Underway for purposes of FY 2024 anticipated borrowing and future fiscal year operating needs*
***Pursuant to the Study conducted by Raftelis Inc. in 2018 and implemented in 2019*

The Borough's steadfast approach to its budgets and operations, combined with one-time and unplanned revenue sources have aided the Borough in offsetting budgeted deficits and unplanned expenditures as well as confronting volatile market conditions. The results have led to audited FY 2022 surpluses for six of the eight funds and projected surpluses for five of the eight funds in FY 2023. An audited budget surplus is favorable however, Borough policy and best practices recommends that these types of revenue sources and savings will only be used for specific one-time expenditures and not to support ongoing operations and expenditures when the attributing factors are non-recurring and unpredictable revenues such as grants, real estate transfers, etc. and short-term internal operation measures such as savings realized by unfilled positions.

The FY 2024 budget has once again followed a similar approach. Revenues have been estimated conservatively, but not at the same degree as years' past, expenditures were reduced where possible, and continuous evaluation of market conditions planned. Seven out of eight funds are currently projected to use fund balance reserves to balance the FY 2024 budget. These seven funds include the General, Water, Stormwater, Sewer, Parking, Capital Projects, and Highway Aid Funds.

This Message will first highlight key elements that are applicable to all funds followed by an overview of all eight funds including details regarding multi-year projections, debt, revenue and expenditure trends, service level enhancements or modifications, and reserve balance goal status. It is important to note that each fund ultimately must be self-supporting and decisions on revenues and expenses for each of these funds are normally considered independently.

## Overview

**Dynamic & Responsible:** *Responsibly managing the financial resources necessary to advance innovative initiatives, provide essential services and build a stronger community*

*Financial Policies and Best Practices:* The Borough has adopted best practices consistent with the Government Finance Officers Association (GFOA), an association that focuses on public finance at the state and local level. The Borough has strategically implemented policies in all seven categories suggested by GFOA, which ultimately has benefitted the Borough in maintaining a sound financial foundation and a 2021 Aa1 credit rating by Moody's Investors Service.

The reader will find key highlights of financial policies that Borough Council has established for each fund, long-term financial planning strategies, fees and charges necessary to ensure constant service delivery, grant pursuits that ultimately help maximize funding and advance internal and community objectives; and, ongoing communication advancements to maintain the public trust.

*Credit Rating:* While the Borough's last assigned credit rating of Aa1 by Moody's Investors Services was done in 2021, the Borough has maintained the Aa1 rating in 2023 following a review by Moody's. It is important to note that this credit rating has given the Borough the opportunity to refinance debt and borrow additional funds at favorably low interest rates to advance and answer the needs of our community.

Moody's considers factors such as the Borough's existing debt burden, pension liabilities, assessed property values and median income of the community, stabilizing presence of universities, level of taxation and rates that a tax and rate base can bear, and degree of essential services that can be provided with available revenue sources. These factors are also considered internally during the budget development as well as throughout the year as recommendations for operations and services being considered by Management and Borough Council.

*Quarterly Budget Status Presentations:* In 2023, the Borough once again continued its recent practice to hold public presentations with the goal of elevating transparency and providing a greater understanding of the Borough's financial position. Details such as revenue and expenditure performances, strategies implemented to address community challenges such as utility arrearages, and the Director of Finance presented program enhancement updates. Each presentation was live streamed and is available for viewing by the public at any time. This practice will continue in FY 2024 consistent with GFOA, the Borough's Strategic Plan, and our commitment to improving communications and outreach internally and externally.

*Annual Audit:* The Borough's independent certified public accountant firm, Smith Elliott Kearns CPAs & Advisors, presented its audit findings during the regularly scheduled September 14, 2023 Council Meeting. In summary, the Borough received an unmodified audit opinion, which is the best that a governmental entity like Carlisle can receive. There were no findings, and a positive change in fund balance/net position was noted in General, Capital Projects, Asset Forfeiture, Water, Sewer, Parking and Stormwater Funds. A

negative change in fund balance/net position was noted in Highway Aid and Solid Waste Funds however both were forecasted and planned.

Smith Elliott Kearns also conducted a single audit, which was necessary due to the amount of federal grant award funds expended in 2022.

*Establishment of Fees and Rates:* In recent years, the Borough has made great strides in reviewing its current fees and structures to ensure delivery of services and programming enhancements. For example, Council entered into a professional engineering services contract in 2023 to perform a water and sewer systems rate study that will evaluate required rates to finance needed water and sewer capital improvements. Rates were also established in 2023 to charge a fee to use Borough EV charging stations with the goal of a self-funded, financially sustainable program moving forward.

*Transfers Among Funds:* Several departments within the Borough provide administrative services to multiple funds. The Borough has adopted best practices to ensure equity among funds and in these instances where administrative service are shared, transfers occur to expense and reimburse funds accordingly.

*Grant Advocacy:* In April 2023, Borough Council retained the services of Delta Development Group for grant advocacy services to help advocate and obtain grant funding. Grant funding has significantly helped the Borough to advance those initiatives and service enhancements identified by Borough Council as priorities. The FY 2024 Budget includes retaining grant writing and advocacy services.

*Multi-Discipline Funding Partners:* Following are grants that the Borough has been awarded and contracts executed that are beneficial to the implementation of various projects. This strategy is also consistent with the Borough's recently adopted Strategic Plan. The FY 2024 Budget includes funding for services and grant match requirements for planned projects and programming.

Certified Local Government Award, $25,000: As a CLG community, Carlisle has pledged to plan for the historic character of the Borough. An examination of the available preservation planning tools by staff revealed the need for updated historic resource inventories, exploring historic district boundaries for comprehensive planning, identifying public resources worthy of local designation or possible National Register nomination, preservation training for Carlisle's Historic Architectural Review Board (HARB), and public outreach/education efforts.

Community Development Block Grant Program Award, $357,685.00*:* The Borough receives an annual CDBG allocation since it is deemed a HUD-entitlement community. Our community has benefitted from these funds over the decades as we have used funds consistent with the CDBG's mission ranging from public accommodation, housing, economic activities, safety initiatives, etc.

Cumberland County American Rescue Plan, $222,407: Cumberland County is in the process of upgrading its public safety radio system used by agencies and municipalities. Recognizing the significant cost and investment of this new system, Cumberland County provided municipalities partial funding through its American Rescue Plan allocation. The total cost of the Borough's system is estimated at $1,060,000. The partial County grant award, combined with the Borough's PCCD grant award is anticipated to pay for the bulk of these costs. Any remaining funds needed are anticipated to come out of the Borough's reserves.

Pennsylvania Commission on Crime and Delinquency (PCCD) Award, $1,080,000: Borough Council executed the PCCD subgrant award notification during its October 4, 2023 meeting. These funds will be used toward the procurement of a new record management system for our police department and the public safety radio system.

Pennsylvania DEP Grant Alternative Fuels Incentive Grant Program Award, $37,500: The Borough applied and was awarded funding for the purposes of replacing five gas-powered vehicles with five electric powered. The goals of the Alternative Fuels Incentive Grant Program is to improve Pennsylvania's air quality and protect the state's environment with alternative fuels and reduce dependence on petroleum products.

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 second tranche totaling the same amount on June 16, 2022.

Since the Strategic Plan is now finalized, it is envisioned that Borough Council will deliberate on the process by which it wishes to undertake regarding the funding. To date, Borough Council has taken action to recognize revenue replacement funding totaling $425,350.15 that was then utilized for the Borough's FY 2022 debt obligation outlined in the Tax Increment Financing Note of October 2017. For Fiscal Year 2023 to date, the Borough has recognized revenue replacement funds totaling $3,000,000. For FY 2024, the Borough anticipates utilizing $512,593 in ARP funding for the co-responder program, new record management system, and the Bedford and East Street Transportation Improvement Project.

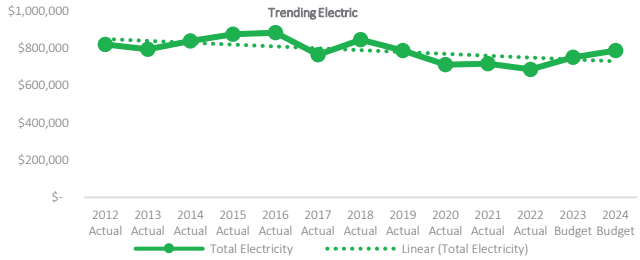
*Outside Agencies:* In August 2023, Borough Council approved updated guidelines for the Outside Agencies annual budget process in order to increase the opportunity for organizations to submit applications for a variety of areas. One significant change was Council's commitment to increase potential annual funding to $20,000, an increase of $10,000 and to make funding available two times per year. Organizations shall be

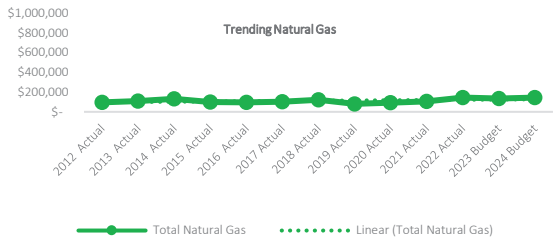
limited to $2,000 per organization and among other requirements; successful recipients shall be responsible to provide a statement describing how the funding was expended and the impact of the funding. It is envisioned that this information may be highlighted on the Borough's website and social media accounts, which is consistent with Council's ongoing transparency objectives. The FY 2024 budget reflects the Borough's $20,000 commitment to Outside Agency funding.

*Police K-9 Fundraising Campaign:* The Police Department has continued its fundraising efforts for the Borough of Carlisle's K-9 program with an objective that the program be self-sustaining and less reliant on tax dollars for future years. The K-9 fund has raised $7,685 so far in FY 2023 with the goal of raising $14,500. The FY 2024 includes continuing to support the K-9 program.

*Economy and Energy Costs:* The FY 2024 budget development considers economic conditions that can affect the Borough's operational costs. Worldwide distribution chain issues are considered and assumptions are made that certain factors will continue such as costs for materials, chemicals, and fuel. Electricity, natural gas, diesel and gasoline trends and budgetary impacts are reflected below.

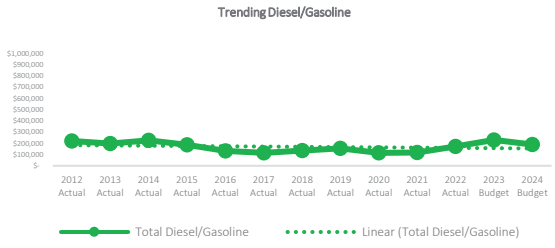
Electricity: The Borough has been able to capitalize on bulk purchasing of electricity and anticipates that the trend will continue in 2024 as the Borough realized savings under a new contract that was entered into in 2021, with rates 9% lower than the previous contract. FY 2024 takes into consideration lighting costs associated with new development and budgeted an additional $43,200 for these new developments' lighting costs.




Natural Gas: In 2022, the Borough began working with its energy consultant to investigate whether savings could be achieved by pursuing long-term natural gas contracts.

Diesel/Gasoline: The Borough participates in a cooperative purchasing program to bid diesel and gasoline for the coming 12-month period. For 2024, the Borough budgeted conservatively given the uncertainty and instability of the current fuel market.

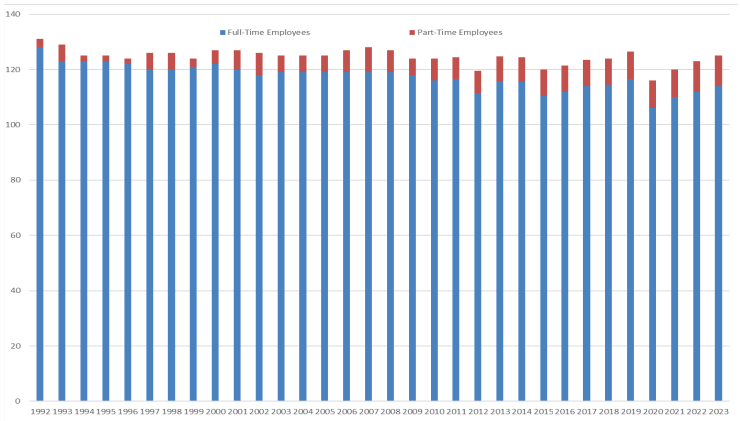


# Borough of Carlisle

*"Committed to Excellence in Community Service"*

Caring and Professional: *Ensuring responsive, quality services by our knowledgeable and committed staff*

*Personnel:* The chart below provides a historical snapshot of full-time and part-time Borough employees over the course of the past 32 years, excluding seasonal staff. The Borough has decreased its number of employees from a high of 131 in 1992 as we have sought areas of efficiency.




Recent Borough practice includes monitoring open positions and aligning our workforce based on needs and priorities. Our goal is to continue to maximize efficiencies, identify and advance professional development throughout the organization, allocate resources responsibly, and collaborate among departments to advance our mission.

For FY 2024, one new position has been added to the Public Works Department for the purposes of overseeing building facility improvements and maintenance. For budgeting purposes, this position has not been incorporated into the budget until April 1, 2024. Additionally, three other non-uniformed positions remain unfilled and continue to be evaluated. For budgeting purposes only, two have been incorporated into the budget with a start date of June 1 and the other September 1, 2024. The uniformed staff compliment is currently budgeted at 33, understanding that in 2024 we will continue to seek areas that potentially could be absorbed by civilian staff versus uniformed personnel.

*Workforce Empowerment and Development:* The Borough's 125 uniformed and non-uniformed employees are an invaluable asset to this organization and our community. Recruitment and retention strategies have been elevated over the course of the past several years including advancing a culture of belonging, promoting training and professional development opportunities, collaborating among departments, and providing forums for employee engagement, knowledge sharing, and problem solving. The FY 2024 budget continues to promote these strategies with emphasis on the Borough's Strategic Plan for positive service delivery, and employee empowerment with the goal of problem solving and improving operations. For example, Borough Management has recently formed three new staff sub-committees to advance specific objectives that are in the queue (Vision Zero, Record Management System, and Co-Responder Program). Additionally, the Borough's employee engagement and safety committees shall continue in FY 2024 and all departments will continue to encourage and support professional development to become a more equitable workplace that also serves to augment succession planning objectives.

*Competitive Compensation:* The Borough has continued to recognize the need to maintain a compensation strategy that is competitive to attract and retain necessary talent to carry out our mission. The Borough's non-uniformed plan was overhauled in 2009 and was designed to be reviewed periodically based on market

data. It includes a cost-of-living adjustment and merit component based on an employee's successful evaluation. Uniformed personnel are afforded a cost-of-living and service adjustment pursuant to the terms of the Collective Bargaining Agreement.

In FY 2023, the average non-uniformed cost-of-living and merit component was 4.92%. The average uniformed combined cost of living and merit adjustment was 4.72%.

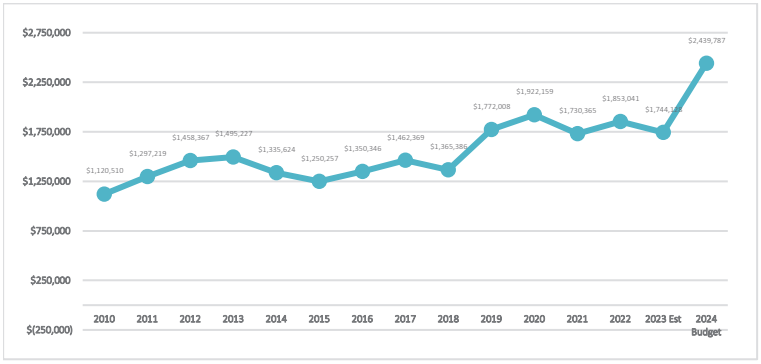
While the compensation plan for non-uniformed personnel was anticipated to undergo its three-year periodic review in 2023 for proposed incorporation into the FY 2024 budget, the Borough anticipates that the review will be finalized spring 2024. Consequently, the proposed budget currently reflects a cost-of-living increase and merit component as structured in the current compensation plan. The non-uniformed average increase for cost-of-living (3.67%) combined with the merit is 4.64%; median 4.51%, understanding that the compensation plan update is still in process and that any modifications to non-uniformed pay band scales will need incorporated.

The FY 2024 budget has also incorporated a cost-of-living increase and service adjustment for uniformed officers. The uniformed average increase for a budgeted cost-of-living increase (3.0%) combined with service increment is 4.76%; median 3.0%, understanding that the Collective Bargaining negotiations are underway and could result in expense changes not reflected in the proposed budget.

*Healthcare Costs Rise by 3.8% in FY 2024:* Over the past several years, the Borough's healthcare coverage increases have fluctuated between 6-15% annually. The Borough's healthcare coverage is estimated to increase by 3.8% for Fiscal Year 2024 primarily due to the past several years' claim experience ratios. The Borough took steps in 2021 to review our 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 non-uniformed employees.

Non-uniformed employees' contributions were increased for a second consecutive year in 2022, modest changes to plan design undertaken, and a high deductible plan with a Health Savings Account (HSA) option implemented. The first two years of the HSA's implementation saw 20% of non-uniformed electing to participate in the HSA program. Additionally, the Borough's wellness programming includes a higher contribution rate for tobacco use. For FY 2024, the Borough anticipates retaining the current structure, plan design, and options including wellness programming in order to help manage the ever-increasing costs of healthcare.

Uniformed personnel's healthcare coverage is pursuant to the terms set forth in the Collective Bargaining Agreement and therefore are not consistent with the non-uniformed plan design or contribution rates. Collective Bargaining negotiations are currently underway and could result in modifications to the plan design and options, contribution rates and wellness programming that are not yet reflected in the proposed budget. The chart to the right provides a snapshot of Borough-wide healthcare costs from 2010 through present. For budgetary purposes, the Borough has assumed that unfilled positions may require family coverage. Furthermore, several positions that were vacant for a portion of prior fiscal year(s) are now filled and budgeted accordingly.




*Pension Plans Remain Adequately Funded for FY 2024:* The Borough currently 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 $641,504 in state aid for FY 2024. The funding deficit is projected at $39,624 and will be distributed among the various funds as deemed appropriate. The Borough has maintained the current pension formula and contribution rates for non-uniformed and uniformed participants given ongoing concern that significant contributions may be required in the future should the Borough not receive future state aid allocations. Thus, required employee contributions (Non-uniformed 1.5% of salary; uniformed 5.0% of salary) will continue.

*Workers' Compensation Insurance Rises:* 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. Additionally, the Borough's coverage cost formula is partially based on payroll. In 2023, the Borough's Safety Committee continued to actively assess and make recommendations to mitigate potential injuries and losses. For FY 2024, the cost of worker's compensation shall rise by 16.6% due primarily to higher claims in FY 2023. This figure is before the anticipated 5% discount the Borough anticipates receiving once the Safety Committee is certified.

**Vibrant & Thriving:** *Building an inclusive and engaged community, fostering creative opportunities, community connections and diverse economic base*

*Land Use Reform:* On January 25, 2023, the Borough formed an internal Land Use Reform committee comprised of select staff and council, and the chairs of the Borough's Zoning Hearing Board and Planning Commission with the task of comprehensively reviewing the Borough's adopted policies and land use regulations. Since the committee's formation, Borough Council has considered recommended

amendments to the land use map and official zoning map for a former brownfield site and parking reforms to adjust the parking requirement for dwelling units that are envisioned to improve the efficiency of the local housing market, reduce regulations that require lot consolidation and demolition for parking, encourage infill development where parking is underutilized, remove barriers to the reuse of existing building for dwelling and induce the latent demand for small scale housing in all neighborhoods. Both the zoning change and parking reforms are consistent with Council's Strategic Plan and the FY 2024 proposed budget includes funds to initiate and further master planning and goals related to land use.

*Capital and Business Investment Equity:* In 2023, Carlisle Borough entered into a lease agreement with a family-owned minority start-up business for the second floor at the Stuart Community Center. The lease was structured using a graduated scale over the course of the next three years and the Borough's PY 2023 Community Development Block Grant funds shall pay for the start-up business's utility cost share. The FY 2024 budget includes funding for potential economic development opportunities.

*Truth and Reconciliation:* Like its 2023 counterpart, the Fiscal Year 2024 Budget supports advancing the Borough of Carlisle's Truth and Reconciliation Commission's work, the body established to delve into racial inequality following the passage of Resolution 03-11-2021-01. On February 9, 2023, Borough Council took action to accept the recommendations of the Carlisle Truth and Reconciliation Commission through the adoption of Resolution 02-09-2023-01. The FY 2024 Budget is proposed to support and advance the TRC's work.

*Human Rights Campaign Designation:* The Human Rights Campaign evaluates 506 cities nationwide on inclusive and equality laws, policies and services offered as an employer and local government. In 2022, the Borough earned the Human Rights Campaign's Municipal Equality Index "All Star" designation. In 2023, the Borough scored 100, which was 10 points higher than in Year 2022. The Carlisle Borough Human Relations Commission and staff have continued to use this information to identify potential areas for improvement as well as in a broad range of HR disciplines and functions supported by the Fiscal 2024 Budget.

*Community Engagement:* FY 2023 saw advancements in public outreach strategies to encourage community engagement at the local level through social media, door hangers, utility bill inserts, and in-person forums and surveys for the Strategic Plan. The Borough's anticipated zoning reforms initiative is another area where the Borough has used a multi-pronged approach to reach those most impacted by the suggested zoning changes – door hangers, Engage Carlisle platform, surveys, and public sessions.

Looking into FY 2024, the Borough anticipates using similar engagement strategies for initiatives such as the Borough of Carlisle flag/logo design that will be facilitated by the Borough's Employee Relations/Citizen Participation Committee. The FY 2024 budget continues to support community engagement and transparency efforts through various approaches.

Healthy & Sustainable: *Growing a healthy community that is socially and environmentally sustainable, improves quality of life, and protects and conserves natural resources,*

*Municipal Operations Plan:* One objective of the Borough's Climate Action Plan is to adopt a Municipal Operations Plan given municipal operations contribute to Carlisle Borough's carbon footprint. Such operations may include energy use and maintenance of public buildings, motor vehicle transportation and procurement, drinking water and wastewater treatment, and solid waste generation, collection, and recycling. The FY 2024 budget shall advance the Municipal Operations Plan through the continued conversion of Borough fleet vehicles and equipment, a comprehensive biosolids management plan that is considered the most cost-effective, safe and beneficial re-use of biosolids; an analysis specific to the processing and removal of potential PFAS substances in the water treatment process; additional EV charging stations for public and municipal use; and, the continued advancement of vehicle and equipment replacement weighing the merits of electrification, hybridization versus combustion for the fleet taking into consideration life cycle, cost, and availability as part of the replacement analysis.

*Green Infrastructure:* In FY 2023, the Borough continued to invest in green infrastructure improvements throughout the community including vegetative swales, stormwater curb extensions, rain gardens, tree canopy enhancements and conversion of grass to meadow in public spaces. The FY 2024 reflects the Borough's commitment to green infrastructure advancements through various projects including among others the evaluation of a green roof at the Borough's Water Plant facility, conversions of public land from lawn to meadow, and east quadrant stormwater, landscaping and stream enhancements.

*Infrastructure Improvements:* The Borough's commitment to upgrading existing transportation infrastructure that significantly improves safety and mobility will continue in FY 2024. One project that is currently slated is the next phase of the Connectivity Project, a complete streets project that will improve two failing intersections while creating walkable, complete corridors, and green infrastructure to manage stormwater within the LeTort Spring Run watershed.

Welcoming & Livable *Building and maintain inviting and safe neighborhoods and engaging recreational opportunities*

*Co-Responder Program:* In FY 2023, the Borough finalized the development of a public safety, co-responder program that is envisioned to divert non-violent emergencies to appropriate professionals. FY 2024 includes funding to support the implementation of the program that includes hiring of one full-time and one part-time staff member. Co-responders will work alongside uniformed and non-uniformed departments, and community stakeholders connecting individual needs with available community resources.

*Parks, Recreation and Open Space:* In FY 2023, the Borough completed a significant part of its Fairground Avenue Linear Park, which features a skate spot, multi-use path, recreational area, and green space. Additionally, the Borough's Fort LeTort underwent a renaissance thanks to fundraising efforts of Kiwanis

and the generosity of donors. The FY 2024 Proposed Budget provides funding for developing a comprehensive parks, recreation and open space plan that among others will look at accessibility, current and future needs and enhancements, environmental sustainability, and address long-term sustainability to focusing on maintenance, programming, funding, etc.

*Consolidated Annual Performance Evaluation Report (CAPER):* As noted in the Grant section of this Message, the Borough receives an annual allocation of funding from HUD to address and improve quality of life issues, housing and economic opportunities for low to moderate income. This funding allocation comes in the form of a Community Development Block Grant (CDBG). Federal regulations governing the CDBG Program requires the Borough to apply for funds and set goals in a Consolidated Plan. The Consolidated Plan is a five-year planning document, and each year an "Annual Plan" is submitted to HUD updating the Borough's goals and listing the specific CDBG activities for that program year. On September 14, 2023, Borough Council approved the submission of its annual Consolidated Annual Performance Report (CAPER). Among others, several highlights included in the report included four owner-occupied households receiving grant funding for renovation and maintenance of their homes; two small businesses afforded shopsteading loans; support for Hope Station Community Service program and utility assistance and Employment Skills Center's Workforce Development training programming. FY 2024 will continue to focus CDBG funding on quality of life issues, housing and economic opportunities.

Accessible and Connected *Investing in safe pedestrian-bike-and transit friendly options and accessible infrastructure that reduces car dependency*

*Vision Zero:* In August 2023, Borough Council through Resolution 08-10-2023-02 accepted and adopted Vision Zero, a strategy that takes a comprehensive and holistic approach to eliminating traffic fatalities and severe injuries on streets, and increase safe, healthy and equitable mobility. Through the enactment of this Resolution, the Borough has committed to developing an Active Comprehensive Transportation Plan no later than 2027 that will take into consideration input from multi-modal street users, with the goal of eliminating traffic fatalities and severe injuries on Borough-owned streets by 2033.

The Borough Manager has formed an internal Vision Zero sub-committee comprised of staff members from planning, engineering, public safety and public information departments to meet, organize and formulate a timeline that shall be reported to Council, the Climate Steering Committee, and the Climate Action Transportation Committee. Over time, it is envisioned that this Vision Zero sub-committee will evolve and include community members willing to devote their time, share their knowledge, and advance the goals set forth.

The FY 2024 includes funding that can be used toward the development of the Active Comprehensive Transportation Plan.

*Climate Action Transportation Committee (CATC):* The Borough's CATC comprised of staff and community volunteers has been actively engaged in addressing the Borough's Climate Action objective to reduce

Greenhouse Gas Emissions (GHG) by reducing vehicle miles traveled (VMT) from gas vehicles. By converting gas VMT to bicycle and pedestrian trips, a reduction in GHG emissions is expected. The Borough Committee is working alongside the Borough to explore, among others, additional bicycle and pedestrian infrastructure that is safe and promotes biking and walking.

Two initiatives that Borough Council has endorsed pursuing grant funding include the Carlisle Route 74 School Zone Shared-Use Path Project to increase pedestrian and bicyclist safety and promote alternative transportation along State Route 74. The second is the Carlisle Noble Boulevard School Zone Shared-Use Path Project. Both projects have been endorsed by the Carlisle School District as the projects will serve to calm vehicular traffic and improve the overall quality of life for our community. The FY 2024 Proposed Budget includes an anticipated grant match for each project should the Borough be successful in obtaining funding as requested.

## General Fund Overview

*FY 2022 Audit: Deficit Gap Closed, Surplus Realized*
*FYE 2023 Projection: Initial Deficit Gap Closed, Surplus Estimated at $165,029*
*FY 2024: Fire Service Tax Proposed to Increase; General Purpose Tax Proposed to Remain Fixed*
*Appropriated Fund Balance Use Option Proposed for Remaining Deficit of $189,344 Associated with Capital Projects*

The General Fund provides the funding for 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

*FY 2022 Audit – Deficit Closed, Surplus Realized*: The Borough's FY 2022 was built and approved with a $523,917 deficit that was envisioned to be balanced using fund balance. Several factors attributed to revenues exceeding projections and reduced expenditures. An increase in real estate transfer taxes due to the strong housing market, and a reduction of planned expenses were primary attributors to the Borough closing its deficit and realizing an audited General Fund surplus of $675,040.

*FYE 2023 Projection:* The FY 2023 General Fund Operating budget was initially projected to end the year with an operating deficit of $851,023. That operating deficit is now projected to be a surplus currently estimated at $165,029 due primarily from wages and benefits of positions that either were not filled or only partially filled during the year. 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 2024 Balanced through Proposed Fire Service Tax & Use of Appropriated Fund Balance:* The Proposed FY 2024 General Fund Budget is projected to end the year with a deficit of $189,344 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 deficit pertains to Capital Project transfers to support the Fund's capital expenditures.

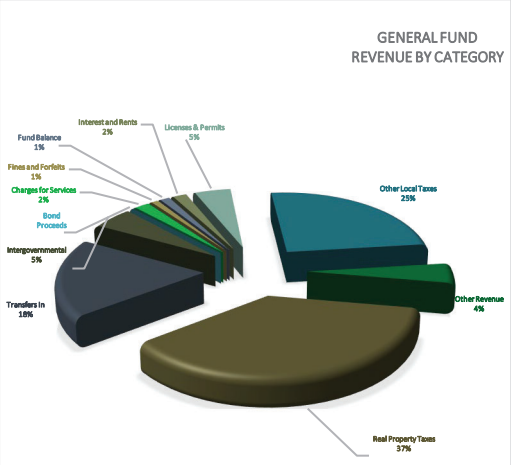
The General Fund Operating Budget is considered balanced but only through the incorporation of a proposed Fire Service Tax increase of .315 mills. Following summarizes the primary sources of revenues and an overview of the Borough's Real Estate Tax.

# Borough of Carlisle

*"Committed to Excellence in Community Service"*

*FY 2024 General Fund Revenues Estimated to Decrease by 2.37% Due to Use of Grant Funding*

The Borough of Carlisle's primary sources of revenues are real estate taxes, Earned Income Tax (EIT) and Local Services Tax (LST), and some miscellaneous revenue producers. The chart to the right reflects the Borough's FY 2024 revenue sources and supports this statement.




The Borough anticipates that tax revenues in Fiscal Year 2024 will increase with a proposed Fire Service Tax increase, which if levied will result in closing a fire operations budget gap of $461,427. Additional details regarding how taxes are levied and the forecast for the General Fund over the next five years follows.

## *General Fund Tax Structure & Forecast Overview*

*Home Rule Charter:* The Borough's Home Rule Charter requires the Borough to levy real estate taxes pursuant to the limitations established under the Pennsylvania Borough Code. At this time, the Borough Council has the authority to levy real estate tax not exceeding 30 (thirty) mills ($30.00/$1,000 of assessed value) for general Borough purposes. The Borough also has the authority under the State Code to levy taxes for debt service, pensions, shade trees, street lighting, utilities, fire, fire facilities, library, emergency services and street improvements. However, to date, the Borough has only levied taxes for General Purposes and Fire Services.

| Current Millage Rate | |
|---|---|
| General Purposes | 3.058 |
| Fire Services | .437 |
| Total Tax Millage | 3.495 |
| Total Borough Real Estate Taxes for Average Assessed Home | $629.10 |

*General Purposes Tax:* The Borough's current tax structure is two-tiered. 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.

*Fire Services Tax:* The "Fire Services" mill rate helps fund a small portion of our volunteer fire departments' needs. A group of very committed volunteers who rely heavily upon generous donations and municipal contributions to maintain their highly trained, effective, first responder volunteer base primarily operates the Borough's fire companies (Carlisle Fire & Rescue and Union Fire Company).

| Proposed Millage Rate for FY 2024 | |
|---|---|
| General Purposes | 3.058 |
| Fire Services | .752 |
| Total Tax Millage | 3.810 |
| Proposed Total Borough Real Estate Taxes for Average Assessed Home | $685.80 |

At the October 2023 Council Meeting, it was noted that the Borough's Fire Tax currently funds approximately 57% of the 2023 fire expenses, with the remaining 43% being absorbed through the Borough's other General Fund revenues. For FY 2024, the Borough's Fire Department Operations Budget is $1,244,319; Capital Projects are $419,818 for a total of $1,664,137. Revenues used to help offset these costs include Firefighter's Relief funding, which is distributed from the foreign fire insurance tax under Act 205 of 1984 and the Borough's Fire Tax. Under the current millage of .437, a budget gap a budget gap of $1,008,289 would need to be closed through use of General Purposes Tax monies that would otherwise be allocated to other General Fund needs and service delivery such as police, streets, parks and recreation, general government, lighting, etc.

The Proposed FY 2024 Budget proposes increasing the Fire Service Tax by .315 mills, which will generate an additional $461,427 est. in usable tax revenue for the fire department operations. The average assessed value of residential property in Carlisle Borough is $180,000. Should the Fire Services Tax be raised as recommended, the average residential property would see an increase in Borough taxes of $56.70 annually.

*General Fund Five-Year Forecast:* The Borough's anticipated fund balance reserves are projected to be 92.87% at FYE 2024, which is above Council's goal of 25%.

However, applying the Borough's financial policies, the five year forecast indicates a reoccurring General Fund structural operating deficit when assuming no additional tax rate changes other than the aforementioned Fire Services Tax.

| Projected Operating Deficit Assuming No Tax Rate Change(s) after FY 2024 | | |
|---|---|---|
| 2024 | ($189,344) | $11,447,592 |
| 2025 | ($1,463,915) | $ 9,983,677 |
| 2026 | ($1,048,716) | $ 8,934,961 |
| 2027 | ($1,290,697) | $ 7,644,264 |
| 2028 | ($693,419) | $ 6,950,845 |

Preliminary multi-year projections anticipate ending FY 2028 at 50% fund balance reserves. However, it is important to note that a number of factors including policy, programming and service enhancements or reductions, economic outlooks, unplanned one-time revenues or emergencies have not been factored in to this forecast.

While successful budget management in the past several years has resulted in addressing budgeted deficits, the Borough continues to be 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 General Purposes tax increase. We are committed to continuing to be fiscally responsible stewards of the Borough's tax dollars, reporting publicly on the status of the Borough's finances, actively monitoring trend shifts, and exploring future revenue resources. Real estate taxes however are the primary source needed to sustain our local government operations and essential services so staff is also analyzing a phased in approach to raising the Borough millage.

# Borough of Carlisle

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Real Estate Tax Mill Rate History: Should the Borough elect to raise the Fire Tax in FY 2024, it will only be the seventh time since 2002 that Borough property taxes have been increased, even though inflation has outpaced the Borough's tax rate increases by 26.68% when assuming a tax rate of 3.81 mills for FY 2024. A snapshot of the real estate tax increases and taxes in comparison to inflation are below.

**Real Estate Tax History**

| Year | Millage (Combined) | Change | Notes |
|---|---|---|---|
| 2024 | 3.810 | .315 | Proposed Fire Tax Increase |
| 2023 | 3.495 | - | |
| 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 | - | |

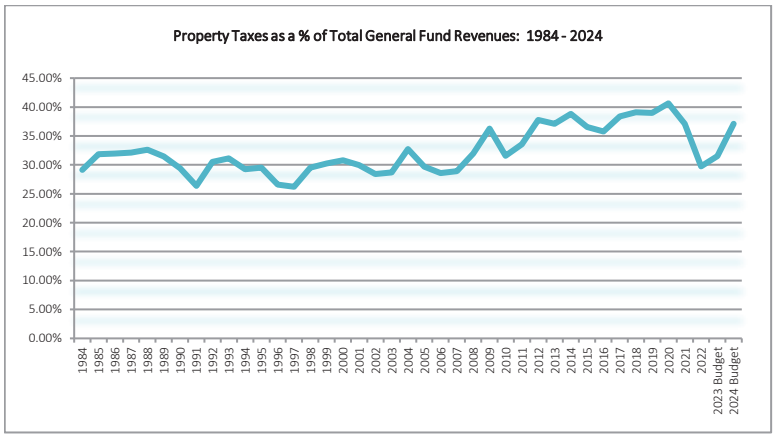
**Tax Rate Vs Inflation**
**(Since Last County Wide Assessment -2010)**

| Year | Tax Rate | Value Change | % Increase | CPI Value | Value Change | CPI - INFLATION RATE |
|---|---|---|---|---|---|---|
| 2010 | 3.058 | | | 218.312 | | |
| 2011 | 3.058 | - | | 226.545 | 8.23 | 3.77% |
| 2012 | 3.275 | 0.2170 | 7.10% | 230.379 | 3.83 | 1.69% |
| 2013 | 3.275 | - | - | 233.877 | 3.50 | 1.52% |
| 2014 | 3.275 | - | - | 237.852 | 3.97 | 1.70% |
| 2015 | 3.275 | - | - | 238.316 | 0.46 | 0.20% |
| 2016 | 3.275 | - | - | 240.849 | 2.53 | 1.06% |
| 2017 | 3.495 | 0.2200 | 6.72% | 245.519 | 4.67 | 1.94% |
| 2018 | 3.495 | - | - | 252.146 | 6.63 | 2.70% |
| 2019 | 3.495 | - | - | 256.558 | 4.41 | 1.75% |
| 2020 | 3.495 | - | - | 259.918 | 3.36 | 1.31% |
| 2021 | 3.495 | - | - | 273.567 | 13.65 | 5.25% |
| 2022 | 3.495 | - | - | 296.171 | 22.60 | 8.26% |
| 2023 | 3.495 | - | - | 307.026 | 10.86 | 3.67% |
| Rate Change From 2010 - 2023 | | | 14.29% | | | 40.64% |

* CPI Data is "CPI-All Urban Consumers - CUUR0000SA0" as of August of each year.

Real estate taxes have consistently comprised 26.36% to 43.2% of the Borough's General Fund revenues. For FY 2024, real estate revenues are estimated at 37.1% assuming the Fire Services Tax is raised. Because of the Borough's heavy reliance on real estate taxes as its primary source of income for many core services, our revenue can only grow through the construction of new homes and/or businesses or through a County reassessment of properties.

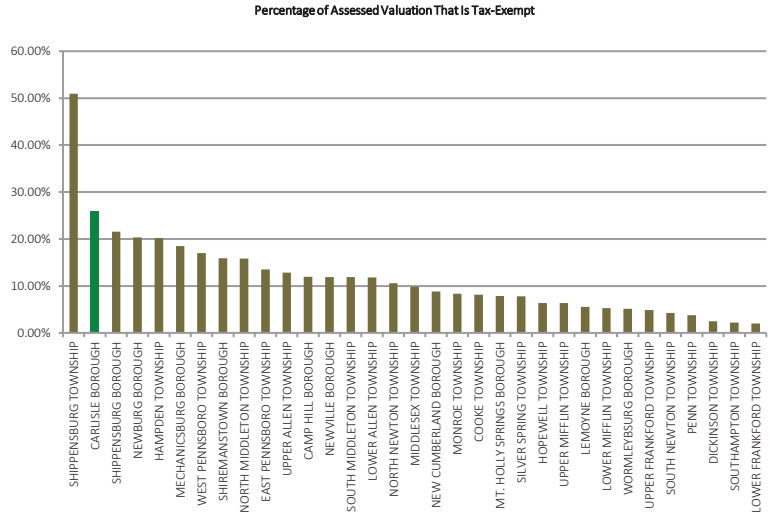
Settled in 1751 with an area of 5.43 square miles, the Borough is considered an older, built-out community with very little vacant land to expand home and business opportunities. Adjacent neighboring municipalities have growth potential given their land mass. Housing age and types also varies greatly in our community.



# Borough of Carlisle

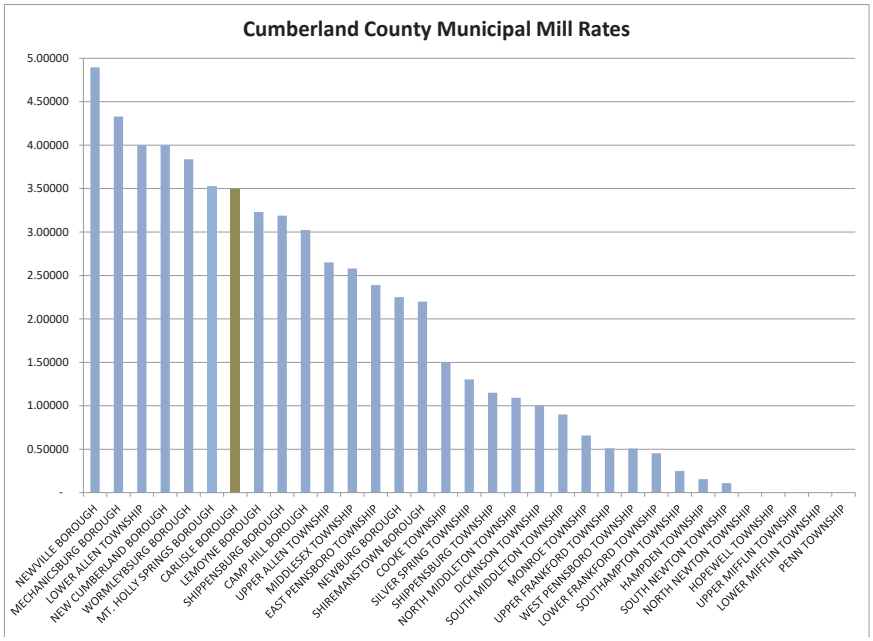
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As the County Seat, the Borough also has a diverse inventory of charitable nonprofits, academic institutions, and government facilities. Several of these tax-exempt status properties make annual PILOTs (payment in lieu of taxes) to the Borough, which aids the stress of the General Fund. However, these voluntary payments are not predictable and often are less than non-exempt tax assess properties of the same valuation. The most recent data available at the writing of this report indicates that 25.79% of properties within the Borough were tax exempt in November 2022, which is the second highest in Cumberland County. Moreover, the last County assessment of properties occurred over a decade ago, so assessed property values are not consistent with market values. For a municipality like Carlisle Borough, this means that we do not inherently reap the same benefit as those municipalities that realize growth through new construction valuations.




The chart to the right is a comparison of municipal mill rates within Cumberland County.

Since Council has not yet approved the proposed Fire Service Tax increase, the chart shows the current millage of 3.495 versus the proposed 3.81 millage. Assuming 3.81 as the new millage rate, and if all other municipalities remain constant with their current millage rate, the Borough would hold the sixth highest position in the County yet we hold the second highest in tax-exempt properties.



*Realty Transfer Taxes:* In addition to the real estate property assessment tax, the Borough's General Fund operations rely upon realty transfer taxes to fund a small portion of General Fund expenses. Pennsylvania's realty transfer is imposed at a rate of one percent (1.0%) 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 (.5%).




*NOTE: There are some exemptions to the realty transfer tax requirement.*

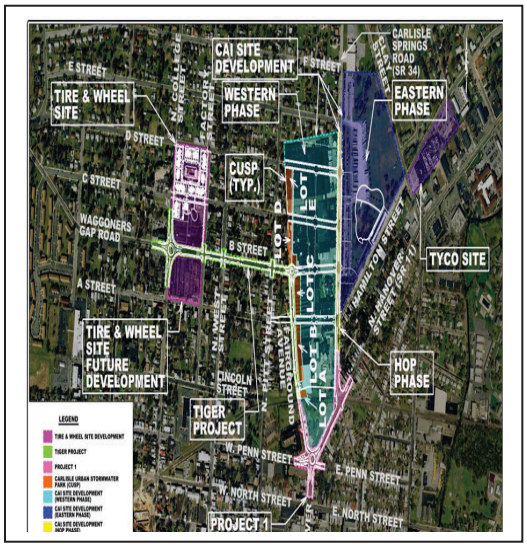
The Borough anticipates that the FY 2023 Real Estate Tax revenues collected will be close to budget. For FY 2024, the Borough has taken into consideration performance trends and have budgeted accordingly.

### *Miscellaneous Tax Revenues Collected*

*Earned Income Tax:* The General Fund's second largest revenue source is the Earned Income Tax (EIT), which is a tax levied on residents and non-residents' earned income. For FY 2024, the Borough anticipates receiving approximately $2,455,700 in taxes on one-half percent (.5%) of residents' earned income and one percent (1%) of non-residents' earned income. Approximately 15.86% of the Borough's General Fund operating expenditures will be funded by the EIT.

*Local Services Tax:* Individuals employed within the Borough of Carlisle pay the Local Services Tax (LST). This $52.00 annual tax provides direct funding for police, fire and other municipal services. The Cumberland County Tax Claim Bureau collects this tax from employers and remits the appropriate amount to the Borough. For 2024, the Borough anticipates receiving approximately $766,400 in LST, which will fund approximately 4.95% of the Borough's General Fund operating expenditures.

*Admissions and Amusement Device Taxes:* Events that require patrons to be pay to attend, including payments by donation, contribution, or dues/membership fees, are required to pay a tax of 10% of the price of admission (with noted exclusions). The Borough collects this tax throughout the year based on the timing of when such events occur and anticipates receiving $65,200 in FY 2024 revenues. The Borough also collects an Amusement Device Tax on a quarterly basis for entities that own and operate mechanical, electrical or electronic devices that require payment to play/use. The quarterly fee ranges from $11 - $18.50 per quarter per device. The FY 2024 budget anticipates collection of $4,500 in Amusement Device Tax revenues.




*Carlisle Brownfield Developments' Status:* Progress continues on the Carlisle Urban Redevelopment Plan that is located in the northwest quadrant of Carlisle Borough and focuses on land use, transportation, and economic development.

As with the FY 2021, 2022 and 2023 budget development, staff is once again taking a conservative approach estimating FY 2024 tax revenue given the status of each site.

*Former Carlisle Tire & Wheel, 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 20,000 square foot est. commercial component needs to be constructed before the total project buildout is considered complete. Total FY 2023 Borough Real Estate Tax collected for this development was $15,444.14.

*Former IAC/Masland Industries, Carlisle Springs Road-TIF District Tract:* 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. Construction started on the 92-room Hilton-brand Homewood Suites Hotel, stalled temporarily during the pandemic but was successfully completed and opened in 2022. The Borough also approved plans for 99 single-family dwelling units, and 190 stacked flat apartments. FY 2023 saw the completion of approximately 38 residential dwelling units (townhouses/single-family) and a certificate of occupancy was issued for a portion of the first phase of stacked flat apartments. Additionally, at the writing of this Message, it is anticipated that an 18,000 square foot grocery store will be featured on Lot 1 of the development with construction starting in 2024, a future restaurant at the corner of A Street and Carlisle Spring Road, along with a 9,000 square feet of future retail.

The initial assessment of this entire site was $1,197,200 prior to improvements and has since increased to a taxable assessed value of $19,642,000. While the assessed value continues to go up, the Borough does not 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 only realize a tax revenue stream after construction is complete and the tax increment financing debt issuance(s) are repaid, which is estimated to be Year 2037.

While the Borough is not responsible for repayment of the debt itself, the Borough was party to a limited guarantee to cover the debt service for the first five (5) project years in the event that a shortfall occurred. The first four years of that guarantee did not require a payment; however, the Borough anticipated that it would be obligated to pay for debt service in FY 2021/2022 given the development's delay primarily

pandemic-related. That debt service payment totaling $425,350.15 was authorized for payment with use of American Rescue Plan (ARP) grant funding by Borough Council during the January 3, 2022 meeting. This payment is the first and final payment obligation under the Borough's guarantee. Going forward, debt service payments are the responsibility of the developer.

During FY 2021, the developer conveyed two tracts (known as Lots A and D) to the Borough for the purposes of public use. These two tracts are currently being transformed into a linear public park featuring a skate spot, multi-use trail, accessible playground with inclusive elements, stormwater controls, etc. The initial phase cost approximately $820,000 that is being paid through a combined use of federal, state and local grants and General funds.

*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.

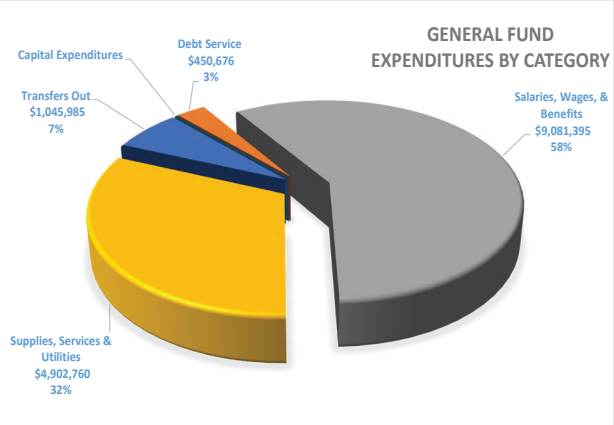
*Former Frog Switch Manufacturing Site, East High Street:* The Frog Switch Manufacturing Company closed its doors mid FY 2023. The Borough has taken strides to survey residents and those most affected on the best reuse for the 30-acre site. Survey results indicated open space, commercial, and residential housing as the top three preferences. Borough staff have recommended to Council that the property be rezoned from General Industrial to Urban Mixed Use, the same zoning as the aforementioned brownfield sites located in the northwest quadrant of the Borough. At the writing of this report, it is anticipated that the Borough Council will take action on the proposed rezoning during its December 14, 2023 Council Meeting. The current assessed value of this site is $2,376,400.



# Borough of Carlisle

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*FY 2024 Expenditures Forecasted to Decrease by 7.16% Primarily Attributed to Capital Projects Transfers*




*2024 Operating and Capital:* The FY 2024 Proposed General Fund Operating & Capital Budget are anticipated to decrease primarily due to use of American Rescue Plan funds transferred to the Capital Projects Fund for capital related projects.

*General Fund Debt Service Principal Balance $1,499,929 as of 12/31/2023):* 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. 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.

*Capital Projects Debt Service Principal Balance $6,844,249 as of 12/31/2023:* Beginning in 2017, all general capital projects are now recorded in the Capital Projects Fund. No capital projects are recorded in the 2024 General Fund Budget.

*Capital Projects:* $7,248,692 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 with FY 2024 funding at $3,157,525.

*General Fund Recap:* The Proposed FY 2024 Budget anticipates balancing its General Fund through raising the proposed Fire Services Tax and use of Fund Balance for Capital Projects.

While successful budget management in the past several years has resulted in addressing budgeted deficits, the Borough continues to be 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 General Purposes tax increase. We are committed to continuing to be fiscally responsible stewards of the Borough's tax dollars, reporting publicly on the status of the Borough's finances, actively monitoring trend shifts, and exploring future revenue resources. Real estate taxes however are the primary source needed to sustain our local government operations and essential services so staff is also analyzing a phased in approach to raising the Borough millage.

## Water Fund Overview

*FY 2022 Audit – Revenues Exceed Expenditures- Surplus of $866,730*
*FYE 2023 Projections: Expenditures Exceed Revenues – Deficit of $457,081*
*FY 2024: No Rate Increase Proposed –Appropriated Fund Balance Use Option Recommended*

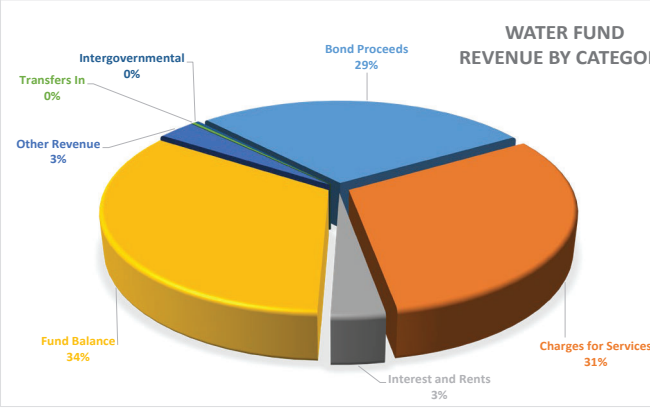
The Water Fund is used specifically for water related services including water related infrastructure and appurtenances, water treatment, conveyance of potable water to customers, and laboratory services. The following will summarize the Borough's Water Fund Revenues, Expenditures, Capital Projects and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

*FY 2022 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 2022 audit resulted in revenues exceeding expenditures by $866,730. 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 2023 Projection –Expenditures to Exceed Revenues:* In FY 2023, the Borough built the Water Fund with operating revenues exceeding operating expenses by approximately $303,898 with an additional $997,502 of fund balance reserves being used to fund capital needs. The Borough now anticipates that expenditures will exceed revenues by $457,081 due primarily to use of existing fund balance to cover planned capital expenditures. *Note: These projections are based on activity through the third quarter and are subject to change based on final audited numbers.*

*Fiscal Year 2024:* The Proposed FY 2024 Water Fund Operating Expenses exceed Revenues by approximately $2,026,500. This deficit is planned and for the purposes of utilizing fund balance to cover planned capital projects.

*2024 Revenues*: The FY 2024 Water Fund anticipates that revenues will increase by approximately 7.43%, which can be attributed to favorable interest rates and grant funding.

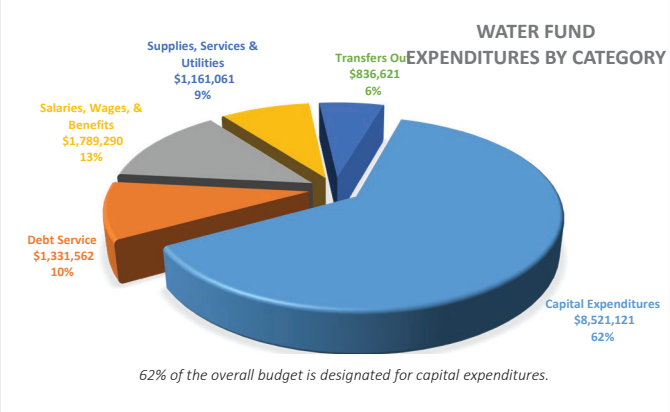


# Borough of Carlisle

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*2024 Operating Expenditures:* The Proposed Budget anticipates that operating expenditures will increase by approximately 14.24% due primarily to labor costs.

*2024 Capital Projects:* $8,521,121 of capital projects will be undertaken and paid through previously issued bonds, along with cash. Three significant capital items include the Water Plant PFAS Upgrade Project, Ridge Street Water Tank Replacement, and rehabilitation of water distribution lines.




*62% of the overall budget is designated for capital expenditures.*

*Water Fund Debt Issuance:* It is proposed that a debt issuance occur in 2024 of at least $15,864,890 to support Water Fund capital projects for the next two years.

*Water Fund Debt Service Principal Balance $9,773,623 as of 12/31/2023:* 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 Fund Recap:* The FY 2024 Proposed Budget does not include a water rate change thus, customers will continue to pay $5.95 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 2024 who consumes 1100 cubic feet quarterly can anticipate a $65 quarterly water bill. A family of four who consumes 4400 cubic feet could expect a quarterly water bill of $262.

The Borough's fund balance goal is met with an anticipated ending fund balance of reserves at 90.78%.

## Stormwater Fund Overview

*FY 2022 Audit: Revenues Exceed Expenditures – Surplus of $649,579*
*FYE 2023 Projection: Surplus Estimated at $507,710*
*FY 2024: No Fee Change – Appropriated Fund Balance Use Recommended*

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.

*FY 2022 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 2022 Audit resulted in revenues exceeding operating expenses by $649,579. This surplus is anticipated to be used for capital projects identified by the modeling that is currently underway.

*FYE 2023 Projection:* The FY 2023 Budget was built with operating revenues exceeding operating expenses by $232,376 with $189,600 paying for capital needs. Current projections indicate a surplus of $507,710. Surplus monies are dedicated to the Stormwater Fund and the capital needs anticipated implementing 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.*

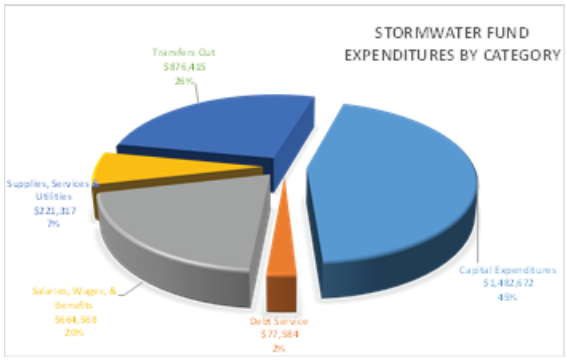
*Fiscal Year 2024:* The Proposed FY 2024 Stormwater Fund Operating Expenses exceed Operating Revenues by $592,216 however, the expenditures are attributed to 2024 capital projects totaling $1,482,672. Appropriated fund balance is recommended to close the capital projects funding gap.

| Single Family Residential Tier | Impervious Area in Square Feet | Quarterly Fee |
|---|---|---|
| 1 | < 1,800 sq. ft. | $10.50 |
| 2 | 1,800 to 3,600 sq. ft. | $21.00 |
| 3 | >3,600 sq. ft. | $31.50 |
| **Non-Single Family Residential Tier** | **Impervious Area in Square Feet** | **Quarterly Fee** |
| 1 | Each 2,410 sq. ft. | $21.00 for each 2,410 sq. ft. |

*2024 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.

*2024 Operating & Capital Expenditures:* Given FY 2019 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 expected to be complete by year-end 2023. This modeling is similar to what has occurred in the past for the Borough's water and sewer infrastructure repair/replacement programs.




*45% of the overall budget is designated for capital*

The Borough anticipates $1,482,672 in planned capital expenditures including procurement of a replacement street sweeper, advancing transportation improvements in the northeast quadrant of the Borough and restoration work at Biddle Mission Park stream area.

*2024 Budget Deficit:* The FY 2024 Proposed Budget anticipates a deficit of $592,216, which is attributed to capital expenditures, and therefore, appropriated fund balance is proposed to be used.

*Stormwater Debt Issuance:* The FY 2024 Budget includes a planned debt issuance due to increased funding needs to support two years' of planned capital projects.

*Stormwater Fund Debt Service Principal Balance $1,232,250 as of 12/31/2023:* 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 Fund Recap:* The Proposed FY 2024 Budget does not include a fee change for stormwater. Fees were initially established projecting out five years starting in 2019 and will continue to be evaluated as project needs are adjusted annually. The Borough's fund balance goal is met with an anticipated ending fund balance of reserves at 112% that is anticipated to be used for future capital as designed.

## Sewer Fund Overview

*FY 2022 Audit: Revenues Exceed Expenditures-Surplus of $855,501*
*FYE 2023 Projection: Surplus Estimated at $1,002,335*
*FY 2024: No Rate Increase Proposed – Appropriated Fund Balance Use Option Recommended*

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.

*FY 2022 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. FYE 2022 audit indicated revenues exceeded expenditures by $855,501. 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 2023 Projection – Revenues to Exceed Expenditures:* In FY 2023, the Borough built the Sewer Fund with Operating Revenues exceeding Operating Expenses by $632,291. However, this surplus combined with an additional $1,335,423 of fund balance reserves were budgeted to pay for capital projects. Current projections indicate that the Sewer Fund will have a surplus of $1,002,335. This end of year surplus can be attributed to differences between budgeted capital projects and the actual activity expected to occur. Specifically, this can be attributed to a reduction in the amount of work planned on the Sewer System Rehabilitation program due to greater focus placed on the Water System Rehabilitation during 2023.

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.*

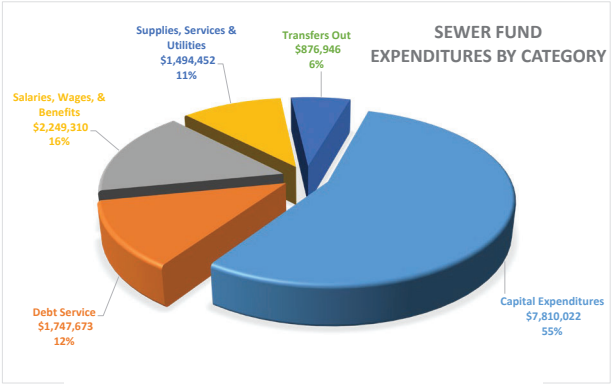
*Fiscal Year 2024:* The Proposed FY 2024 Sewer Fund Operating Expenses exceed Operating Revenues by $1,229,665 however, this deficit is attributed to over $7.8M of capital projects planned in FY 2024 two primary projects are the Bio Solids Upgrade Project and continuance of the underground sewer system infrastructure's rehabilitation. The use of fund balance reserves for these capital improvements is appropriate and recommended.

*2024 Revenues:* For 2024, the Sewer Fund Budget anticipates that Revenues will increase by approximately 9.09%, 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.

# Borough of Carlisle

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*2024 Operating Expenditures:* The Proposed Budget anticipates that operating expenditures will increase by 5.62%, which is primarily attributed to labor costs.




*55% of the overall budget is designated for capital*

*2024 Capital Projects:* $7,810,022 of capital projects will be undertaken and paid through a combination of bonds, cash and inter-municipal contributions. One of the top priorities in FY 2024 will be the continuance of the Sanitary Sewer System Rehabilitation Program, a multi-year project that is estimated to cost nearly $12,000,000 over a five-year period. For FY 2024, a total of $3,000,000 has been designated for this rehabilitation. The budget also includes the initial phase of an upgrade to the Borough's Bio-Solids facility with the goal of achieving Class A stabilization. Additional upgrades may be required to the Wastewater Treatment Plant specifically to address processing and removal of potential PFAS substances during the sewer treatment process.

*2024 Budget Deficit:* The Sewer Fund includes an anticipated budget deficit of $1,229,665 due to the planned use of fund balance reserves for capital improvements.

*Sewer Fund Debt Service Principal Balance $16,136,286 as of 12/31/2023:* 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 2024 proposes a debt issuance of at least $9,267,743 to fund and advance two years' of capital projects.

*Sewer Fund Recap:* The FY 2024 Proposed Budget does not include a sewer rate change thus, customers will continue to pay $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 2024 can expect to see an $84 quarterly bill and a family of four could expect a quarterly bill of $337.

The Borough's fund balance goal is met with an anticipated ending fund balance of reserves at 245%.

## Solid Waste Fund Overview

*FY 2022 Audit: Budget Deficit of $246,007 -Fund Balance Depleted*
*FYE 2023 Projection: Surplus of $31,961; Fund Balance ($12,743)*
*FY 2024 Collection Service Programming –Year 2 Pricing Pursuant to Contract*

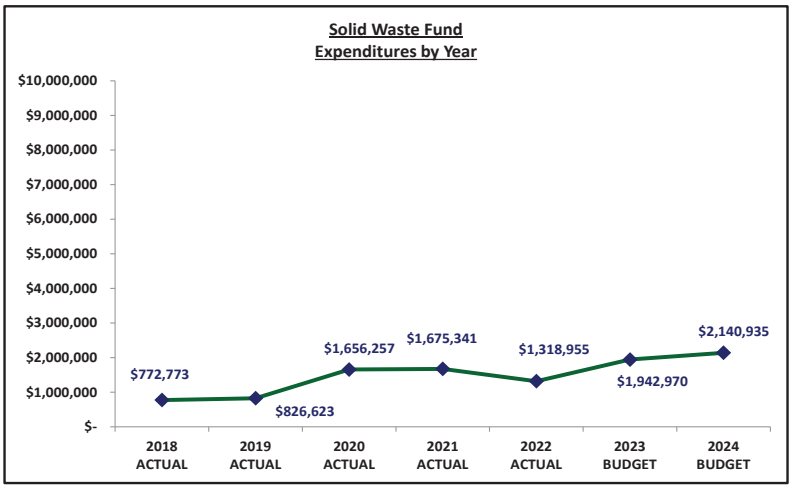
The Solid Waste Fund is used to account for services related to solid waste collection and recycling.

The Borough's current contract for solid waste and recycling expires December 31, 2025 with an additional two years (2026 and 2027) if mutually agreed upon by both parties within six (6) months of the contract's expiration. Under the current contract, each residential dwelling unit is assessed a standard quarterly fee for collection of one (1) 40-pound container per week. Residents generating in excess of 40 pounds purchase tags for each additional bag of trash (not to exceed 40 pounds).

Currently, only those costs that the hauler (Waste Connections) charges the Borough are passed on to the property owner as a line item on the quarterly utility bill.

*FY 2022 Audit:* The FY 2022 Solid Waste Fund was initially built with an operating fund deficit of $147,424. Fund balance reserves were recommended once again to cover the shortfall between rising contract costs and trash bag rates. Under the old contract (Years 2020, 2021 and 2022), the waste hauler's contract increased 3% annually for the Borough's Pay-As-You-Throw Program. The year ended with the fund balance being depleted as anticipated and a deficit of $246,007.

*FYE 2023 Projection*: Fiscal Year 2023 was the start of a new three-year program and changes to the programming. The Fund is currently considered a "pass through fund" where costs for the hauling service match revenues collected. Specifically, Waste Connections, the Borough's service provider, billed the Borough directly for Year 1 of the contract $75.00 per quarter, per dwelling unit and $6.92 per tag. The Borough then passed on those same costs to the consumer via the quarterly utility bill. Note: All other services, such as the compost facility, leaf and tree pick up, were absorbed by the General and Stormwater Funds for Fiscal Year 2023 and planned going forward.




*Fiscal Year 2024:* The Proposed FY 2024 Solid Waste program will be in Year 2 of an initial three-year contract. The quarterly rate will increase by $5.25 ($75.00 to $80.25) and the trash tag rate will increase by $1.00 ($6.92 to $7.92).

*2024 Revenues:* Revenues will increase to match the cost of the service given this is a "pass through" fund that charges customers the exact cost that are paid to the vendor.

*2024 Expenditures:* The FY 2024 Solid Waste Fund Budget anticipates that expenditures will increase by approximately 10.19%, which is attributable to the increase in contracted cost for solid waste and recycling collection.

*Solid Waste Fund Debt Service (No Outstanding Debt):* In FY 2023, the budget resulted in the General Fund assuming the physical assets of the Solid Waste Fund along with the related debt. Thus, there is currently no outstanding principal in the Solid Waste Fund.

*Solid Waste Fund Recap:* The Proposed FY 2024 Solid Waste Fund is in its second year as a "pass through" fund whereby operating costs for the hauler's collection services will match revenues collected. Specifically, Waste Connections, the Borough's service provider, will bill the Borough directly the contract price of ($80.25 per quarter, per dwelling unit and $7.92 per tag). The Borough will then pass on those same costs to the consumer via the quarterly utility bill. Note: All other services, such as the compost facility, leaf and tree pick up, will continue to be absorbed by the General and Stormwater Funds for Fiscal Year 2024.

The contract calls for 7% rate increases each year of the contract. For example, in FY 2025 and pursuant to the current contract the cost for services is expected to rise to $85.86 per quarter, per dwelling unit and $8.92 per tag.

It is anticipated that Borough staff will finalizing the evaluation of alternatives to its solid waste and recycling collection and bring forward to Borough Council options for consideration in FY 2024.

The fund balance is below Council's goal and no change is anticipated due to structuring rates to match anticipated costs.

## Parking Fund Overview

*FY 2022 Audit: Revenues Exceed Expenditures -Surplus of $118,969*
*FYE 2023 Projection – Deficit of $62,117*
*FY 2024 – No Change to Parking Meter Rates – Use of Appropriated Fund Balance*

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.

***FY Audit 2022-Revenues Exceed Expenditures:*** The FY 2022 Parking Fund Budget was built with a deficit and recommended to be balanced with appropriated fund balance for planned capital projects. At the time, the Borough projected a deficit of $310,181. Controlled discretionary spending and several capital projects being delayed helped offset the initial budget deficit projection resulting in FYE 2022 revenues exceeding operating by $118,969.

***FYE 2023 Projection-Expenditures Exceed Revenues:*** The FY 2023 Parking Fund Budget was built with a deficit and recommended to be balanced through use of appropriated fund balance for planned capital projects. At the writing of this Message, the deficit is projected to be $62,117 primarily attributed to the completion of capital projects, including the purchase of Parking Kiosks intended to replace our aging Smart Parking Meter system.

*FY 2024:*

*2024 Revenues:* The Parking Fund Budget anticipates that revenues will decrease by approximately $309,652 or 30.67% (net of fund balance and bond proceeds), which can be attributed to a reduction in anticipated grant funding for capital improvements.

The Borough will be evaluating parking rates in the coming year to determine if a rate increase is appropriate. The Borough is also considering changes to its current leasing program, which could potentially offer a means to maximize utilization and revenues related to the Borough's leased parking lots.

*2024 Expenditures:* The Proposed FY 2024 Budget anticipates that operating expenditures will decrease by approximately $78,984 or 10.74%, which is primarily attributed to debt service reductions.

*2024 Capital Projects:* Planned capital improvements include Pomfret Street Parking Garage and parking lot improvements and the continuation of the Borough's Electric Vehicle Charging Program.

The Parking Fund is also proposed to continue funding the Borough's downtown main street organization (DCA). For FY 2024, it is recommended that the Borough budget $60,000, which is $2,000 more than the

last three years' allocation of $58,000. It is also recommended that the FY 2024 commit funding to support future economic development initiatives.

*2024 Budget Deficit:* The proposed budget anticipates a non-operating budget deficit of $305,367 attributable to capital projects. It is recommended that fund balance reserves be used to pay for the 2024 capital projects' funding gap.

*Parking Fund Debt Service Principal Balance $253,663 as of 12/31/2023:* 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 $253,663. No debt is being proposed for issuance in FY 2024.

*Parking Fund Recap:* The FY 2024 Proposed Budget does not include parking meter rate changes. The Borough's Parking lease program is currently undergoing an evaluation that could potentially reflect changes to structure or rates later. The Budget has been built with an anticipated deficit of $305,367 attributable to capital projects, which is recommended to be funded through appropriated fund balance reserves.

The Budget continues to support and recognize the invaluable economic impact and role that our small business community contributes to Carlisle's quality of life. The Parking Fund is recommended to continue to fund the Downtown Carlisle Association, and to commit funding for future economic development initiatives.

The Borough's fund balance goal is met with an anticipated ending fund balance of reserves at 164.46%.

## Highway Aid Fund Overview

*PennDOT Liquid Fuels Grant Anticipated to Increase Slightly in FY 2024*

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 $550,000 in FY 2024. These funds, as well as approximately $200,000 in fund balance and interest will be used to meet capital needs.

*Capital Projects:* $750,000 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 relate directly to the capital improvements planned.

## Capital Projects Fund Overview

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

*FY 2024 Budget:* The Proposed FY 2024 Budget includes expenditures totaling $7,794,677. Major revenue sources for these projects consist of intergovernmental, fund balance (including prior year bond proceeds) and transfers in. Below captures these major revenue sources.

| MAJOR REVENUE SOURCES | | |
|---|---|---|
| Revenue Source | 2024 Budget | Percentage of Revenue |
| Intergovernmental | $3,850,952 | 49.40% |
| Fund Balance | $1,757,612 | 22.55% |
| Transfers In | $1,045,985 | 13.42% |
| | | |
| Total Major Revenues | $6,654,549 | 85.37% |
| | | |
| Total Capital Projects Fund Revenue | $7,794,677 | |

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 million dollars in state funding related to the Carlisle Connectivity Project. FY 2024 estimates drawing down $500,000 of this grant allocation.

*Pennsylvania Department of Transportation – Multi-modal Transportation Fund:* The Borough was awarded $3,867,059 in state funding related to the Carlisle Connectivity Project. FY 2024 estimates drawing down $1,760,000 of this grant allocation.

Additional detail on the Capital Projects Fund is contained within the budget document. Refer to Table of Contents for Budget in Summary, Financial Summaries, and Capital Expenditures and Debt.

# Borough of Carlisle

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## FY 2023 Highlights

At the conclusion of each year, it has been tradition to reflect back on initiatives undertaken and those successfully completed. The list below is not all-inclusive, but provides the reader a snapshot of some of this year's collective efforts. The Carlisle team continues to serve proudly, meet our Mission, embrace our organization's Values and advance our community's Vision.

- Developed a long-term Strategic Plan
- Enhanced Community Engagement and Transparency Efforts
- Advanced the Borough's Climate Action Plan
- Created a Co-Responder Program
- Accepted Truth and Reconciliation Recommendations
- Adopted Vision Zero Resolution
- Engaged the Services of a Grant Advocacy Consultant
- Obtained the GFOA Award for Excellence in Financial Reporting for FY 2021
- Received GFOA Budget Award for FY 2022
- Received an Unmodified Audit Opinion for FY 2022

- Continued Employee Engagement, Training and Professional Development Programming
- Streamlined Recruitment and Onboarding
- Focused on Succession Planning
- Created Internal Sub-Committees Across Departments to Advance Specific Initiatives

- Secured $1,080,000 in Grant Funding from PCCD
- Obtained $37,500 for Conversion of Select Vehicles to Electric
- Continued Police Department Fleet Conversion
- Implemented Live Streaming Policy
- Improved Shopsteading Loan Review Process

- Implemented a Water Leak Warning Notification Program
- Implemented a Pass-Through Credit Card Payment Fee for One-Time Bill Payments
- Continued the Conversion and Upgrade of Water Meters to "Smart Meters"
- Installed EV Charging Stations at the Pomfret Street Parking Garage

- Increased Public Safety Outreach Programs
- Invested in a Fire Department Rescue Pumper
- Advanced Public Safety Training for Borough Personnel
- Reinvigorated Bike and Foot Patrol Program
- Achieved PLEAC Police Department Reaccreditation - Fourth Time
- Completed TIGER Component of Carlisle Connectivity Project
- Secured Permits and Received Bids for Carlisle Connectivity Project Phase I
- Upgraded Pedestrian Curb Ramps in Conjunction with Roadwork
- Undertook Road Maintenance Program Consistent with 2016 Assessment
- Continued Sewer System Rehabilitation Program

### VISION

In Carlisle, our history inspires innovative ideas that create a safe, inclusive, and welcoming community where every individual can thrive and make a difference.

### MISSION

In Carlisle, we CARE. Our team is dedicated to providing quality public services that support a safe, diverse, and dynamic community.

### VALUES

In Carlisle, we CARE. We are…

- ✓ Committed
- ✓ Accountable
- ✓ Resilient
- ✓ Ethical

# Borough of Carlisle

*"Committed to Excellence in Community Service"*

- Completed Stormwater System Master Plan
- Continued Water Distribution System Rehabilitation Program
- Continued Inspection and Storm Sewer System Repairs
- Performed Leak Detection for Entire Water Distribution System
- Remained in Compliance with MS4 Program Requirements
- Partnered with Chesapeake Bay Alliance to Convert Lawn to Meadow at Two Public Areas
- Secured Two Grants for Trees; 36 Trees Planted on Borough-owned Lands
- Advanced Environmental Education
- Initiated Energy Audit of Borough Facilities

- Compost site managed 7,000+ visitors
- Oversaw Trash Collection Conversion from Pay-as-You-Throw to Hybrid Program
- Trained Staff on New Leaf Collection Equipment Collection & Conducted Fall Collection Programming

- Met all Monitoring Requirements of the Borough's NPDES Permit
- Undertook New Testing in Compliance with NPDES Permit Renewal
- Completed all Annual Proficiency Testing Requirements to Maintain Certifications
- Implemented Laboratory Information Management System to Modernize Data Collection & Reporting
- Updated Quality Manual to Reflect Current Laboratory Practices
- Completed Design, Permitting and Bidding for Ridge Street Lift Station #2
- Advanced Repair and Maintenance of Lift Stations #1, #3
- Expanded Capacity at Ridge Street Lift Station to Serve Adjacent Township Needs
- Performed Comprehensive Inspections at Lift Stations & Implemented of Budgeted Maintenance Upgrades

- Oversaw Year #1 of Riparian Forest Buffer and Wildflower Meadow at Wastewater Facility
- Hired and Trained New Wastewater Treatment Plant Operators to Replace Retirees
- Reduced Required Lime Dosage Rate through Process Modifications
- Hauled and Land Applied 5,682,000 Gallons of Biosolids
- Maintained Perfect Compliance Record with DEP & EPA Biosolids Regulations
- Completed Biosolids Management Plan for Achieving Class A Biosolids

- Assumed Lawn Maintenance Responsibilities In-House vs. Outsourcing
- Managed Fleet Maintenance Services
- Calibrated Salt Application Equipment with Objective of Reducing Waste
- Completed Security Enhancements at Select Facilities
- Completed Base and Crack Sealing Repairs
- Modified Street Sweeping Schedule to Support Borough Rehab & Infrastructure Projects
- Addressed Maintenance of Private & Public Parking Spaces
- Coordinated Traffic Control for Event Logistics
- Completed Signal Maintenance Pursuant to PennDOT Permitting
- Installed Safety Flashing Signals at Hamilton Elementary School
- Employed Summer Interns to Complete Curb Painting Program
- Partnered with Tri-County Planning Commission for Data Collection Initiative
- Addressed Road Safety Markings
- Completed Street Wiring Upgrade on High Street
- Installed New Decorative Street Lights Along High and Hanover Streets
- Completed Quarterly Inspection of Borough-owned Street Lighting

- Explored Maximum Use of Existing Water Plant Facilities for PFAS Reduction

# Borough of Carlisle

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- Secured Permitting for Sand Filter Water Plant Project
- Supported Ridge Street Water Tank Replacement Project
- Maintained Complete Water Plant Operations Regulatory Compliance

- Implemented New Rental Inspection Program
- Reviewed 1,986 Parcels for Potential Rental Designation
- Increased Rental Dwelling Units from 3,472 in 2022 to 3,924 in 2023
- Issued Occupancy Licenses to 337 Parcels
- Transferred Residential Building Code Inspections from Third Party Inspection Agency
- Received Certified Local Government Program Grant for Historic District Survey
- Hired Planner to Support Programming
- Updated Floodplain management for National Flood Insurance Program
- Submitted Pa DEP 904 Recycling Performance Grant

- Completed Fairground Avenue Linear Park
- Collaborated with Carlisle Kiwanis Club for Fort LeTort Park Project
- Collaborated with Carlisle Area Pickleball Association to Advance Pickleball Programming
- Served 4,730 Recreation Participants
- Expanded Recreation Program Offerings Based on Survey Findings
- Achieved DEP Storage Tank Certification
- Performed 23 Successful Water Rescues and Administered First Aid 4 times
- Painted the Main Pool; Repaired Pool Slide; Tiled Tot Pool
- Installed Smart Trash Disposal Cans at Select Parks
- Sought Efficiencies through Department Collaboration of Public Works and Parks Employees to Meet Programming Needs
- Completed 2023 Shade Tree Survey
- Planted 23 Street Trees from Fall 2022 to Spring 2023
- Increased Reservations for Community Center
- Replaced Community Center HVAC
- Secured Second Floor Tenant at Community Center

## CLOSING

The Proposed Fiscal Year 2024 Budget has been developed to advance Carlisle's Strategic Plan. The Budget herein demonstrates the Borough's commitment of ensuring responsive, quality services; building an engaged community; managing financial resources responsibly; growing a healthy and sustainable community; building and maintaining inviting and safe neighborhoods; and, investing in safe and accessible infrastructure.

Preparation of the annual budget is a significant undertaking as it starts in mid-year and requires significant focus and involvement of department heads, senior staff, budget managers, supervisors and team members all of whom accept the responsibilities of stewardship at the local level – fiscal, physical, and environmental. Sincere appreciation to each individual who contributed to this document. Your ability to prioritize needs, collectively seek efficiencies, address challenges, and bring forward sound budget recommendations are commendable. A special note of thanks to Director of Finance Richard Juday for his fiscal oversight, countless hours and focus given to the cause, as well as providing financial insight to all departments throughout the year is valued and greatly appreciated.

I also wish to call out the impressive service of our Carlisle Borough uniformed and non-uniformed employees for their efforts throughout the year. My sincere and highest regard to you for your commitment to serve our community with the utmost professionalism as you remain steadfast to the mission of public service. On a daily basis, you seamlessly and competently deliver the essential services that our community relies upon. Thank you.

Lastly, to Mayor Shultz and Borough Council, thank you for your ongoing leadership and support throughout the year. I look forward to presenting the Fiscal Year 2024 budget for your consideration and continuing to build upon the collective work undertaken to date by our organization and community.

Respectfully submitted,

Susan D. Armstrong
Borough Manager

### VISION

In Carlisle, our history inspires innovative ideas that create a safe, inclusive, and welcoming community where every individual can thrive and make a difference.

### MISSION

In Carlisle, we CARE. Our team is dedicated to providing quality public services that support a safe, diverse, and dynamic community.




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## 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 2024 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 2024 revenues sources as compared to 2023 budget revenue sources in addition to any planned rate changes.

**Budget Summary Sources**

| Fund | Name | 2024 Sources | 2023 Sources | Differences | 2024 Rate Information |
|---|---|---|---|---|---|
| 01 | General Fund | $ 15,480,816 | $ 16,674,075 | $ (1,193,259) | Fire Service Tax Increase (.315 Mills) |
| 06 | Water Fund | 13,639,655 | 10,499,936 | 3,139,719 | No Rate Change |
| 07 | Stormwater Fund | 3,322,556 | 3,035,545 | 287,011 | No Rate Change |
| 08 | Sewer Fund | 14,178,403 | 12,642,311 | 1,536,092 | No Rate Change |
| 09 | Solid Waste Fund | 2,140,935 | 1,942,970 | 197,965 | $80.25/Qtr & $7.92/Tag |
| 18 | Capital Projects Fund | 7,794,677 | 9,299,823 | (1,505,146) | No Rate Change |
| 32 | Parking Fund | 1,005,427 | 1,487,497 | (482,070) | No Rate Change |
| 35 | Highway Aid Fund | 750,000 | 700,000 | 50,000 | No Rate Change |
| | | $ 58,312,469 | $ 56,282,157 | $ 2,030,312 | |

**Summary Uses Borough Wide**

The following information provides a highlight of 2024 uses / expenditures as compared to 2023 budget uses.

| Budget Summary Uses | | | | |
|---|---|---|---|---|
| Fund | Name | 2024 Uses | 2023 Uses | Differences |
| 01 | General Fund | $ 15,480,816 | $ 16,674,075 | $ (1,193,259) |
| 06 | Water Fund | 13,639,655 | 10,499,936 | 3,139,719 |
| 07 | Stormwater Fund | 3,322,556 | 2,992,769 | 329,787 |
| 08 | Sewer Fund | 14,178,403 | 12,642,311 | 1,536,092 |
| 09 | Solid Waste Fund | 2,140,935 | 1,942,970 | 197,965 |
| 18 | Capital Projects Fund | 7,794,677 | 9,299,823 | (1,505,146) |
| 32 | Parking Fund | 1,005,427 | 1,487,497 | (482,070) |
| 35 | Highway Aid Fund | 750,000 | 700,000 | 50,000 |
| | | $ 58,312,469 | $ 56,239,381 | $ 2,073,088 |

# GENERAL FUND

| Fund Budget Summary | | | | |
|---|---|---|---|---|
| Fund | Name | Sources | Uses | Difference |
| 01 | General Fund | $15,480,816 | $15,480,816 | $ - |

**Revenues & Rates**

- **2024 Tax Increase.** The Fire Tax rate is proposed to increase .315 mills in the 2024 Budget. The last time a real estate tax rate increase occurred was in 2017 and related specifically to an adjustment of the fire tax. The total real property tax rate will change from 3.495 mills to 3.810 mills ($3.810/$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, a new financing is proposed in that fund. 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 $8,344,178.

- **Budget Deficit.** The Borough anticipates using available fund balance reserves as a revenue source to close the gap in the 2024 budget. Use of fund balance reserves in the 2024 budget will still allow the budget to end the year with reserves beyond Borough Councils established goals (discussed in the fund balance section that follows).

- **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 2024 budget will reflect an increase to the Fire Tax as there is a proposed tax increase which will benefit this fund moving forward. Excluding this known increase the budgets going forward will otherwise reflect neutral revenue activity without further adjustments to rates. The Borough has available reserves to cover any shortfalls in revenue in any given budget year but the Borough continues to regularly evaluate all rates to determine when adjustments are warranted considering the economic climate, available fund balance reserves, and overall performance of the fund in the previous year.

**Expenses**

- **Budget Expenses Decrease.** The 2024 general fund budget anticipates that expenditures will decrease by approximately $1,193,259 or 7.16% which is primarily attributed to transfers to the Capital Projects Fund for capital related projects.

- **Service Level Changes.** The 2024 budget proposes the addition of a new Mental Health Co-Responder program. This program will work alongside other Borough personnel, community agencies, and police departments to provide new benefits to the types of responses we are able to provide to our community members in crisis.

- **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%. In 2022, the Borough established 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. Budget managers have also been able to combat these increases by tightening their budgets related to other operating expenses in addition to temporary hiring freezes. In 2024, the Borough is expected to finalize collective bargaining with the Police Association with changes being implemented that currently do not have a known impact.

**Fund Balance**

- **Fund Balance Goal Met**. Anticipated ending fund balance reserves are 92.87% or $11,447,590. Council's goal is 25%.

- **Budget Deficit**. As noted in the revenue section above there is a budgeted deficit in the general fund for 2024. The entire amount of the deficit pertains to Capital Project transfers to support the funds capital expenditures. 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:** | 2024 | 2023 |
| Fund Balance Use | $ 189,344 | $ 1,590,295 |
| *Allocation:* | | |
| One-Time Funding - Capital Projects | $ (189,344) | $ (739,272) |
| One-Time Funding - Carlisle Seal Change | - | (20,000) |
| One-Time Funding - Strategic Plan | - | (60,000) |
| Operation Funding - Debt Service | - | (771,023) |

- **Notable Fund Balance Trends.** The 2024 budget anticipates that operating revenues will be in excess of operating expenses. We were able to achieve this in 2024 due to the proposed 2024 Fire Tax rate increase. 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 2024, we are pleased to report that fund balance reserves are only being used to cover one-time capital expenses.

  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 and capital needs would end with a depleted reserve balance.

**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 | $ 13,639,655 | $ 13,639,655 | $ - |

**Revenues & Rates**

- **No 2024 Rate Change.** A water rate study is currently under way and recommendations will be received in early 2024. As of the development of this budget, water rates are not proposed to change and will continue to reflect a rate of $5.95 per 100 cubic feet.

According to the EPA, a typical person uses approximately 7,920 gallons per quarter (1100 cubic feet). Using this information a single user in 2024 could continue to expect a $65 quarterly bill and the family of four could expect a quarterly bill of $262.

- **Planned Debt Issuance.** The Budget includes a planned debt issuance due to increased funding needs pertaining to Capital Projects. The current outstanding principal in the water fund is $9,773,623.

- **Budget Deficit.** The water fund includes an anticipated budget deficit of $2,026,500 related to the planned use of fund balance reserves for capital activities. This strategy was designed as part of a 2018 rate study that called for a progressive use of fund balance reserves for capital projects.

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

- **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 is expected to remain neutral given the Borough is built out and revenues captured from water tapping fees will be limited to areas that are being redeveloped. After the 2023 rate study is completed, it is anticipated that additional rate increases will be needed to cover current and future capital expenses.

**Expenses**

- **Budget Operating Expenses Increased.** The 2024 water fund operating budget anticipates that expenditures will increase by approximately $637,998 or 14.24% which is primarily attributed "Salaries, Wages, & Benefits" line items due to restructuring employee wage and benefits allocations. Additionally, Transfers Out are increasing due to rising shared administrative costs for which the Water Fund shares partial responsibility.

- **Planned Capital of $8,521,121 (5 year: $30,3120,121).** Largest of which includes the Water System Rehabilitation ($2,000,000), Ridge Street Tank Replacement ($2,200,000), and PFAS Project ($2,500,000).
    - **PFAS Project Study.** The budget proposes to include the design of a PFAS treatment process at the Borough's Water Treatment Facility. It will specifically process and remove certain PFAS substances during the water treatment process. It is anticipated that this program will include future capital costs of $10 million.

- **Service Level Changing.**
    - **Preventative Maintenance.** The 2024 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.

- **PFAS Removal and Treatment.** Newly drafted EPA legislation pertaining to PFAS substances and the acceptable levels within treated water will result in changes to the requirements for water treatment. To stay ahead of the required changes, the Borough is performing a PFAS study and will begin design on changes to our existing facility to meet anticipated EPA requirements. These changes will bring a positive change to water quality.
- **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, the Borough established a High Deductible Health Plan option that incorporates a Health Savings Account during 2022. 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 budget fund balance reserves are expected to be 90.78%. Council's goal is 25%.

- **Budget Deficit.** The water fund includes an anticipated budget deficit of $2,026,500 related to the planned use of fund balance reserves for capital activities.

- **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 continue to be used in the coming years to pay for the rehabilitation of the aging water system. The 2024 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 | $ 3,322,556 | $ 3,322,556 | $ - |

**Revenues & Rates**

- **No 2024 Stormwater Fee Increase.** A stormwater fee increase is not proposed in the 2024 budget. Rates were initially established projecting out 5 years with a start date of 2019 and will continue to be evaluated as project needs are adjusted each year.

- **Planned Debt Issuance.** The Budget includes a planned debt issuance due to increased funding needs pertaining to Capital Projects.The current outstanding principal in the stormwater fund is $1,232,250.

- **Budget Deficit.** The stormwater fund includes an anticipated budget deficit of $592,216. The entire deficit pertains to utilizing fund balance to pay for capital projects.

- **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 funding capital projects.

**Expenses**

- **Budget Operating Expenses Increase.** Operating expenditures are anticipated to increase in 2024 by approximately $302,215 or 19.65% which is primarily attributed "Salaries, Wages, & Benefits" line items due to restructuring employee wage and benefits allocations. Additionally, Transfers Out are increasing due to rising shared administrative costs for which the Stormwater Fund shares partial responsibility.

- **Planned Capital of $1,482,672 (5 year: $2,744,679).** The 2024 stormwater fund budget includes an anticipated increase of $27,572 in capital projects. The primary changes are related to increased costs related to rebuilding the aging stormwater collection system.

- **Service Level Changing.**
    - **2024 Use of Leaf Vacuum Truck.** The Borough has purchased and received a Leaf Vacuum Truck. Customers in the service area 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 who are currently required to purchase and fill approved 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 112.41%. Council's goal is 25%.

- **Budget Deficit:** The stormwater fund includes an anticipated budget deficit of $592,216 related to the planned use of fund balance reserves for capital activities.

- **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 have seen a growth in fund balance reserves that will continue to be directed towards capital projects in 2024.

**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 | $14,178,403 | $14,178,403 | $ - |

**Revenues & Rates**

- **No 2024 Rate Change.** A sewer rate study is currently under way and recommendations will be received in early 2024. As of the development of this budget, sewer rates are not proposed to change and will continue to reflect 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 2024 could continue to expect to see an $84 quarterly bill and the family of four could expect a quarterly bill of $337.

- **Planned Debt Issuance.** The Budget includes a planned debt issuance due to increased funding needs pertaining to Capital Projects. The current outstanding principal in the sewer fund is $16,136,286.

- **Budget Deficit:** The sewer fund includes an anticipated budget deficit of $1,229,665 which pertains to the planned use of fund balance reserves for capital improvements.

- **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, overall revenue is expected to remain neutral given the Borough is built out and revenues captured from sewer tapping fees will be limited to areas that are being redeveloped. After the 2023 rate study is completed, it is anticipated that additional rate increases will be needed to cover current and future capital expenses.

**Expenses**

- **Budget Operating Expenses Increase.** The 2024 sewer fund operating budget anticipates that expenditures will increase by approximately $339,070 or 5.62% (net of capital expenditures) which is primarily attributed "Salaries, Wages, & Benefits" line items due to restructuring employee wage and benefits allocations. Additionally, Transfers Out are increasing due to rising shared administrative costs for which the Sewer Fund shares partial responsibility.

- **Planned Capital of $7,810,022 (5 year: $42,694,422).** Largest of which includes the Sewer System Rehabilitation ($3,000,000) and Bio-Solids Upgrade ($3,000,000).
    - **Bio-Solids Upgrade.** The budget includes proposed improvements Borough's Bio-solids Program. Depending on the final design, future capital costs may include $27 million for the completion of the project.

- **Service Level Changing.**
    - **Preventative Maintenance.** The 2024 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, the Borough established a High Deductible Health Plan option that incorporates a Health Savings Account during 2022. 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 244.68%. Council's goal is 50%.

- **Budget Deficit:** The sewer fund includes an anticipated budget deficit of $1,229,665 which is due to the planned use of fund balance reserves for capital improvements.

- **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 2024 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 | $ 2,140,935 | $ 2,140,935 | $ - |

**Revenues & Rates**

- **Rate Change.** Prior to 2023, customers and residents were charged on a per bag basis for solid waste collection and recycling. In 2023, a new program is being implemented where the Borough is changing the program from a Pay-As-You-Throw to a hybrid program where the Borough will bill customers a quarterly fee and charge for the purchase of Trash Tag's for additional trash pick-up. In 2024, the quarterly rate will increase from $75 to $80.25 and the price for Trash Tag's will increase from $6.92 to $7.92.

- **Balanced Budget.** The Solid Waste Fund is becoming a pass-through fund where operating costs exactly match anticipated operating revenues resulting in a balanced budget.

- **No Planned Debt Issuance.** There are no planned debt issuances in 2024.

- **Notable Revenue Trends.** Revenues will increase to match the cost of service. This fund is a pass through fund that charges customers the exact cost that will be paid to the vendor.

**Expense**

- **Budget Operating Expenses Increase.** The 2024 solid waste fund budget anticipates that expenditures will increase by approximately 10.19% (net of capital expenditures) which is attributable to the increase in contracted cost for solid waste and recycling collection.

- **No Planned Capital Expenses.** No funding is allocated to be spent on capital needs in 2024.

- **Service Level Changes:**
  - **Overall.** Overall, the program is planned to remain unchanged for 2024, however the Borough continues to evaluate alternate trash disposal options in preparation for the next contract.

- **Notable Expense Trends.** Primary expenses relate to Solid Waste Collection, Disposal, and Recycling. In 2024, the Borough will continue under the Hybrid Pay-As-You-Throw program. This program will include a 7% increases to the quarterly fee for each year of the contract.

**Fund Balance**

- **Fund Balance Goal Not Met.** Anticipated ending fund balance reserves are -0.60%. Council's goal is 25%. Due to changes in the program however, the need for a fund balance reserve in this fund is not as crucial as it will function as a pass-through fund.

- **Balanced Budget.** The 2024 budget does not anticipate a change to Fund Balance as the expectation is that revenues will exactly match expenditures.

- **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. With a change to the Solid Waste Program, it is anticipated that fund balance reserves will be maintained and unchanged going forward given that this fund will be fully funded by quarterly fees charged for collection services.

**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 | $ 7,794,677 | $ 7,794,677 | $ - |

**Revenues**

- **Planned Debt Issuance.** The 2024 Budget includes a planned debt issuance due to increased funding needs pertaining to Capital Projects. The current outstanding principal in the capital projects fund is $6,844,249.

**Expense**

- **Debt Service Decrease.** The 2024 budget is anticipated to be relatively unchanged in regards to Debt service with an expected increase in early 2025 for new debt issued in 2024.

- **Planned Capital of $7,248,692 (5 year: $17,046,019).** Largest of which includes the Urban Redevelopment Plan (TIF) – Project 1 ($3,157,525).

**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 | $ 1,005,427 | $ 1,005,427 | $ - |

**Revenues & Rates**

- **No Parking Rate Increases.** A parking rate increase is not proposed in the 2024 Budget.

- **No Planned Debt Issuance.** The 2024 Budget does not propose a debt issuance. The current outstanding principal in the parking fund is $253,663.

- **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 Borough is also considering changes to its current leasing program which will be evaluated in 2024 and could potentially offer a way to maximize utilization and revenues related to the Boroughs leased parking lots.

**Expense**

- **Budget Operating Expenses Increase.** The 2024 parking fund budget anticipates that operating expenditures will decrease by approximately $78,984 or 10.74% which is primarily attributed to decreases in debt service costs.

- **Planned Capital of $348,929 (5 year: $756,439).** Largest of which includes improvements to the parking garage ($100,000) and an expansion of the Electric Vehicle Charging program.

- **Service Level Changes:**
  - **Lease Program.** In response to an underutilization of the Boroughs parking lots by current leaseholders, the Borough is evaluating modifications to the program that could maximize the number of lessees and reduce the number of vacancies in the parking lots.
  - **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 2024 the fund is seeing a decrease in costs due to an overall decrease in planned debt service payments.

**Fund Balance**

- **Fund Balance Goal Met.** Anticipated ending fund balance reserves are 164.46%. Council's goal is 50%.

- **Budget Deficit.** It is also anticipated that the Borough will utilize additional reserves to help fund capital projects 2024 totaling $305,367 in fund balance reserves.

- **Notable Fund Balance Trends.** The Borough has a 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 2024 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 | $ 750,000 | $ 750,000 | $ - |

**Revenues**

- **Liquid Fuels Grant.** The 2024 budget reflects an anticipated Liquid Fuels allocation of $550,000.

**Expense**

- **Planned Capital of $750,000 (5 year: $3,794,000).** All planned capital projects in 2024 relate directly to Street & Highway Improvements ($750,000).

**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.***

# Long-Range Financial Planning

## OVERVIEW

Long-range financial planning is paramount to achieving strategic goals in both ensuring long-term financial sustainability of existing programs as well as ensuring available funding for future initiatives. Each year the Borough performs multi-year projections of the Borough's revenues and expenditures to inform the public, elected officials, and staff of potential opportunities and challenges the organization may face in the coming years. Consideration is given to strategic goals and the role that they have in long-term planning. Both positive and negative impacts of the latest long-term reviews are summarized in this section by fund, starting with an overview of borough-wide considerations.

## BOROUGH-WIDE CONSIDERATIONS

- **Economy**.
  The Borough is not immune to changes in the economy and the budget is developed with the current economic climate in mind. Fortunately, the Borough has fund balance reserves that it can rely in the short-term for downturns in the economy and allow decision makers sufficient time to adjust budget goals to account for these changes.

| Strategic Goal Consideration | |
|---|---|
| **Council Strategic Planning Objectives:**<br>1) Responsibly managing the financial resources necessary to advance innovative initiatives, provide essential services, and build a stronger community.<br>2) Building and maintaining inviting and safe neighborhoods through affordable housing and engaging recreational opportunities where residents and businesses flourish.<br>**Biennial Goals:**<br>1) Diversify revenues. Identify multi-discipline funding partners to assist with implementation of various projects. | |
| **Strategic Goal** | **Long-Term Financial Considerations** |
| **Dynamic & Responsible** | ➢ Inflation has led to rising costs making new and existing initiatives more costly than previously anticipated. Long-term financial outlook requires these new programs to be budgeted with anticipated inflationary costs.<br>➢ Rising costs have surpassed revenue growth requiring a regular evaluation of rates and if necessary rate increases to support increased operating costs. |
| **Welcoming & Livable** | ➢ Potential rate increases impact the affordability of the Borough and are supported by the Borough's residents, businesses, and customers. Timing of rate increases across funds and services require strategic implementation to limit the number of rate increases in a given year. |

- **Timeline**:
  - **2024 Budget Considerations:** Years after the COVID-19 pandemic, the Borough continues to be impacted by the economic changes that resulted from it. Capital programming has seen significant increases than previously anticipated and each of our funds have been impacted either through delayed rate increases (to ensure affordability) or adjusting programing to reduce costs. Budget managers were able to make modifications in the 2024 Budget to lessen the burden on the financials while also providing as much relief to the community as possible. The Borough is building its budget with the assumption that certain factors will continue, including elevated purchase costs for materials, chemicals, and fuel. The Borough most recently took an extremely conservative approach to budgeting revenues and has since lessened that conservative approach in this budget as we see certain economic areas improve including real estate transfers and development. In 2024, the Borough will be performing a facility energy audit which will guide capital improvements to the Borough's facilities to ensure maximum efficiency with Borough energy usage. The Borough is also investigating the possibility of a future solar array which may be used to offset electrical charges.
  - **2025 and Beyond Considerations:** While it is uncertain how long the economy will see continued inflationary pricing, the Borough is projecting that expenditures will continue to outpace revenue generation. World distribution chain challenges are expected to continue resulting in a delay in new programming due to timing between product purchasing and delivery. The world recycling market has substantially increased the Borough's Solid Waste and Recycling costs, an evaluation of the program which is contracted through 2025 is underway and will investigate long-term solutions including the potential of bringing the service in-house. The Borough is remaining vigilant and continues to develop strategies for the long-term.

- **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.

| Strategic Goal Consideration | |
|---|---|
| **Council Strategic Planning Objectives:**<br>1) Ensuring responsive, quality services by our knowledgeable and committed staff.<br>**Biennial Goals:**<br>1) Review departments for future workforce needs.<br>2) Develop employee skillsets including but not limited to leadership, customer service, software, improving departmental efficiencies across the organization and foster a culture of belonging | |
| **Strategic Goal** | **Long-Term Financial Considerations** |
| **Caring & Professional** | ➢ To maintain quality services, the Borough has increased the available funding for training of all Borough personnel to limit the impact of employee turnover.<br>➢ Cross-training is being implemented to ensure the continuity of the knowledge held by long-term employees that would otherwise be lost upon their retirement. |

- **Timeline**:
  - **2024 Budget Considerations**: 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. The Borough is implementing cross-training and increasing employee involvement so that they are encouraged to have pride in their work.
  - **2025 and Beyond Considerations**: 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 assumes continued spending on training, as well as increasing available funding for process enhancements that are encouraged and developed as employees with different skill sets learn previous system processes.

- **Employee Medical Benefits**.

  The cost of medical benefits has increased significantly over the last several years reflecting anticipated increases from 6-15% each year. 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 evaluated its medical benefit offerings to determine the best ratio to ensure the offerings remain competitive but are reasonable in their cost. The Borough has added a High Deductible Insurance plan available to Non-Uniform personnel that permitted participants in the plan to utilize and benefit from a Health Savings Account.

| Strategic Goal Consideration | |
|---|---|
| **Council Strategic Planning Objectives:**<br>1) Responsibly managing the financial resources necessary to advance innovative initiatives, provide essential services, and build a stronger community. | |
| **Strategic Goal** | **Long-Term Financial Considerations** |
| **Dynamic & Responsible** | ➢ Recognizing that Medical Benefits are an essential cost to maintaining a strong workforce the Borough must regularly evaluate the cost of these benefits and develop ways to reduce the financial impact. On a regular basis, the Borough attempts to mitigate these costs through lowering claims (employee education), amending plan designs (last modified in 2022), or increasing employee contributions (last modified in 2022).<br>➢ The Borough budgets additional funding each year to offer health related education sessions with the hopes of developing a mindful workforce that can assist in keeping rates low. |

- **Timeline**:
  - **2024 Budget Considerations**: In 2024, the Borough was told to expect a 3.8% increase in medical costs and has included this increase in the proposed budget. The Borough is also negotiating a collective bargaining agreement which may impact medical benefits and costs which are not adjusted for in this proposed budget. No medical benefits have been modified in the 2024 budget.
  - **2025 and Beyond Considerations**: 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. With the addition of the High Deductible insurance plan the Borough has enabled itself the flexibility to modify the PPO and High Deductible accounts to develop additional savings and reduce costs. The Borough will focus on encouraging participation in the High Deductible account which, in general, is less costly than it's PPO plan.

- **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.

| Strategic Goal Consideration | |
|---|---|
| **Council Strategic Planning Objectives:**<br>1) Responsibly managing the financial resources necessary to advance innovative initiatives, provide essential services, and build a stronger community. | |
| **Strategic Goal** | **Long-Term Financial Considerations** |
| **Dynamic & Responsible** | ➢ Recognizing that Pension Benefits are an essential cost to maintaining a strong workforce the Borough must regularly evaluate the cost of these benefits and develop ways to reduce the financial impact. The Borough's Pension Advisory Commission meets on a biannual basis to monitor investment patterns to ensure that the plans are being managed responsibly.<br>➢ The Borough also submits on an annual basis the required information to receive State Aid Pension support which assists in lowering the annual costs the Borough needs to contribute. |

- **Timeline**:
  - **2024 Budget Considerations**: 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.
  - **2025 and Beyond Considerations**: 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 result in significant contributions required from each of the funds should insufficient funding be received and as we continue monitoring our long-term projections; we keep this possibility in mind.

| GENERAL FUND<br>MULTI-YEAR PROJECTIONS<br>*(Potential Rate Increases Not Considered In This Table)* | | | | | |
|---|---|---|---|---|---|
| | **2024** | **2025** | **2026** | **2027** | **2028** |
| Operating Revenue | 12,637,237 | 12,779,488 | 12,932,129 | 13,088,259 | 13,247,976 |
| Admin Transfer | 2,654,235 | 2,572,263 | 2,642,469 | 2,714,896 | 2,789,625 |
| Capital Revenue | - | 1,692,000 | - | - | - |
| Total Revenue | 15,291,472 | 17,043,751 | 15,574,598 | 15,803,155 | 16,037,601 |
| Operating Expenses | 12,326,581 | 12,834,126 | 13,254,900 | 13,456,256 | 13,764,796 |
| Admin Transfer | 2,654,235 | 2,572,263 | 2,642,469 | 2,714,896 | 2,789,625 |
| Capital Expenses | 500,000 | 3,101,277 | 725,946 | 922,700 | 176,600 |
| Total Expenses | 15,480,816 | 18,507,666 | 16,623,314 | 17,093,853 | 16,731,021 |
| *Net Activity* | *(189,344)* | *(1,463,915)* | *(1,048,716)* | *(1,290,697)* | *(693,419)* |
| Projected Ending Fund Balance | 11,447,592 | 9,983,677 | 8,934,961 | 7,644,264 | 6,950,845 |
| % of Operating | 93% | 78% | 67% | 57% | 50% |

## Multi-Year Projection Narrative:

The General Fund multi-year projections show that the fund is expected to draw down its fund balance to be used towards capital and operating expenditures. Based on the current outlook the Borough is considering the appropriateness to increase taxes in future years or evaluate its current programing to identify where cost cutting measures may be warranted. Under the current projections, without any adjustments to revenues or expenditures, the fund balance on hand will be heavily drawn down on to meet operating and capital funding gaps.

- **Tax Rate Increases:**
  Projections indicate that without rate increases, or significant expenditure reductions, a funding gap will exist requiring significant drawdowns on fund balance reserves. As such, on a regular basis the Borough is evaluating rates to ensure that rates charged are reasonable and sufficient enough to meet anticipated obligations.

| Strategic Goal Consideration | |
|---|---|
| **Council Strategic Planning Objectives:**<br>1) Responsibly managing the financial resources necessary to advance innovative initiatives, provide essential services, and build a stronger community.<br>2) Building and maintaining inviting and safe neighborhoods through affordable housing and engaging recreational opportunities where residents and businesses flourish.<br>**Biennial Goals:**<br>1) Diversify revenues. Identify multi-discipline funding partners to assist with implementation of various projects. | |
| **Strategic Goal** | **Long-Term Financial Considerations** |
| **Dynamic & Responsible** | ➢ Rising costs have surpassed revenue growth requiring a regular evaluation of rates and if necessary rate increases to support increased operating costs. Tax rates are the General Funds primary source of available growth and as such are the primary long-term solution to supporting ongoing programming. |
| **Welcoming & Livable** | ➢ Potential rate increases impact the affordability of the Borough and are supported by the Borough's residents, businesses, and customers. Timing of rate increases across funds and services require strategic implementation to limit the number of rate increases in a given year. Increases in tax rates are often attempted to be offset by no increases in other fund services to limit the overall burden of rate increases in any given year. |

- ➢ **Timeline**:
  - **2024 Budget Considerations**:
    In 2024, a fire tax rate increase is proposed which is projected to help fund operating costs pertaining to our volunteer fire departments. The decision to increase the fire tax was limited to operating costs and recognizing that current operating expenses pertaining to fire services exceeded the amount of revenue generated through the Fire Tax. With affordability in mind, the Borough did not consider Fire Related capital needs during this increase to avoid obtaining burdening the community with fire taxes that would be unable to be used due to lack of matching expenses.
  - **2025 and Beyond Considerations**:
    Looking ahead, the Borough's operating and capital needs are anticipated to outpace anticipated revenues. As a result of this, the Borough is investigating tax rate increases that will be needed to offset these anticipated shortages. It is noteworthy that the Borough has projected significant losses in previous years, however, due to delays in projects and spending it has avoided these losses and have been able to delay needed tax increases.

- **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.

| Strategic Goal Consideration | |
|---|---|
| **Council Strategic Planning Objectives:**<br>1) Building an inclusive and engaged community by fostering creative opportunities, community connections, and a diverse economic base attractive to residents, businesses, and visitors.<br>2) Building and maintaining inviting and safe neighborhoods through affordable housing and engaging recreational opportunities where residents and businesses flourish.<br>3) Investing in safe pedestrian-, bike-, and transit-friendly options that connect people to places they need to go, with convenient, accessible infrastructure that reduces car dependency.<br>**Biennial Goals:**<br>1) Evaluate Zoning changes that support the Climate Action Plan and build diverse/mixed income/walkable communities and thriving economic development | |
| **Strategic Goal** | **Long-Term Financial Considerations** |
| **Vibrant & Thriving** | ➢ In 2023, the Borough installed a skate park in the Urban Redevelopment area to meet a need that has not previously been addressed. This has seen a rise in a bike and skate community that has increased their involvement in the community. The cost of maintaining these new facilities has been budgeted into the long-term operating costs of the general fund. |
| **Welcoming & Livable** | ➢ Investment in the Urban Redevelopment Plan has led to increased availability of affordable housing. To support the development of this site the Borough has, along with the County & School, elected to turn over any real estate tax revenue for these improvements to go towards paying down the Tax Increment Financing Debt obligations. |
| **Accessible & Connected** | ➢ The Borough has budgeted several transportation changes to promote a safer pedestrian experience between the downtown and the urban redevelopment site. These changes are costly and require the Borough to fund the projects through a number of sources including grants and municipal funds. |

- **Timeline**:
  - **2024 Budget Considerations**:
    In 2024, the Borough is beginning the next phase in the Urban Redevelopment Plan which seeks to make adjustments to a State Road that runs through Carlisle through the installation of a Roundabout designed for safe Pedestrian crossing in an existing known danger zone, adjustments to Railroad Crossings and the installation of new traffic signals to promote safe bike and vehicle traveling. The Borough continues to monitor the project in the short-term and has applied for additional grant funding where eligible to fund the Borough's share of projects.

- **2025 and Beyond Considerations**:
  The development of this project has taken many years, with significant delays in part to COVID-19 and rising costs, it continues to be at the forefront of the Borough's long-term planning. 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.

- **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.

| Strategic Goal Consideration | |
|---|---|
| **Council Strategic Planning Objectives:**<br>1) Responsibly managing the financial resources necessary to advance innovative initiatives, provide essential services, and build a stronger community. | |
| **Strategic Goal** | **Long-Term Financial Considerations** |
| **Dynamic & Responsible** | ➢ Recognizing the importance the collective bargaining agreement has on maintaining a strong workforce the Borough must account for contract costs in potential rate increases. The Police force is entirely funded by the General Fund. As a result, the primary revenue generator to support any changes in the agreement will likely come from tax rate increases. |

  - ➢ **Timeline**:
    - **2024 Budget Considerations**:
      Borough Administration is working with the Police Association to enter into a new collective bargaining agreement. Details of this new program have not been finalized as of the development of the budget but is anticipated to go into effective during 2024 with potential budget amendments needed to support first year changes.
    - **2025 and Beyond Considerations**:
      The budget for the Police Department makes up approximately 32% of the overall General Fund Budget. After 2024, depending on the length of the new agreement, a new agreement will go into effect and the Borough Administration will work with the Police Association to develop an agreement that is fiscally responsible given the multi-year impact it will have.

- **Volunteer Fire Companies**.
  The Borough is fortunate to have two 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. 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.

| Strategic Goal Consideration | |
|---|---|
| **Council Strategic Planning Objectives:**<br>1) Responsibly managing the financial resources necessary to advance innovative initiatives, provide essential services, and build a stronger community.<br>**Biennial Goals:**<br>1) Explore methods to increase and retain volunteer firefighters<br>2) Reengage in process to increase regionalization of fire service<br>3) Continue fire safety education to citizens and emergency services | |
| **Strategic Goal** | **Long-Term Financial Considerations** |
| **Dynamic & Responsible** | ➢ The Borough continues to provide financial support to the Volunteer Fire Companies serving the Borough. These costs continue to increase in an effort to support the rising costs experienced by these organizations. The Borough generates revenue through Fire Service Tax which is considered each year to determine if rates are high enough to support the contribution to the Volunteer Fire Companies. |

- ➢ **Timeline**:
  - **2024 Budget Considerations**: The 2024 budget year reflects continued financial support of our volunteer fire companies. The budget also includes a proposed 2024 fire tax increase to help support the operating costs of the Borough's volunteer fire companies.
  - **2025 and Beyond Considerations**: 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.

- **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 $9.1 million State and Local Recover Grant related to the impact that COVID-19 had on the economy. While these grant funds are useful, they are not recurring and as such are not relied on to cover operating costs.

- **Timeline**:
  - **2024 Budget Considerations**: The 2024 budget year reflects anticipate usage and receipt of federal funding for capital improvements. As a result, the services that are offered will not substantially change year over year.
  - **2025 and Beyond Considerations**: 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 identify 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.

- **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**:
    - **2024 Budget Considerations**: The 2024 budget year reflects anticipate usage and receipt of state funding. The budget anticipates that the Borough will need to continue to rely on existing fund balance to meet the requirement of our streets programs given the rising costs of materials.
    - **2025 and Beyond Considerations**: 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.

| WATER FUND<br>MULTI-YEAR PROJECTIONS<br>*(Potential Rate Increases Not Considered In This Table)* | | | | | |
|---|---|---|---|---|---|
| | **2024** | **2025** | **2026** | **2027** | **2028** |
| Operating Revenue | 5,118,534 | 5,106,861 | 5,113,332 | 5,119,952 | 5,126,726 |
| Capital Revenue | 6,494,621 | 11,996,600 | 1,624,000 | 2,040,000 | 1,600,000 |
| Total Revenue | 11,613,155 | 17,103,461 | 6,737,332 | 7,159,952 | 6,726,726 |
| Operating Expenses | 5,118,534 | 6,081,788 | 6,405,264 | 6,167,511 | 6,262,386 |
| Capital Expenses | 8,521,121 | 15,122,000 | 2,117,000 | 2,550,000 | 2,000,000 |
| Total Expenses | 13,639,655 | 21,203,788 | 8,522,264 | 8,717,511 | 8,262,386 |
| *Net Activity* | *(2,026,500)* | *(4,100,326)* | *(1,784,932)* | *(1,557,558)* | *(1,535,659)* |
| Projected Ending Fund Balance | 4,646,724 | 546,398 | (1,238,535) | (2,796,093) | (4,331,752) |
| % of Operating | 91% | 9% | -19% | -45% | -69% |

## Multi-Year Projection Narrative:

The Water Fund multi-year projections show that the fund is on track to draw down its fund balance to be used towards capital improvements. Based on the current outlook this fund will not meet projected spending projections identified in the 2018 rate study performed due to rising capital needs pertaining to treating PFAS at our treatment facilities require larger than anticipated capital improvements. A new rate study has been started in 2023 and is expected to be completed in 2024.

## 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.

| Strategic Goal Consideration | |
|---|---|
| **Council Strategic Planning Objectives:**<br>1) Growing a healthy community, supported by thoughtful neighborhood spaces, that is socially and environmentally sustainable, improves quality of life, protects ecosystems, and conserves natural resources. | |
| **Strategic Goal** | **Long-Term Financial Considerations** |
| **Healthy & Sustainable** | ➢ The significant capital improvements needed to maintain the Borough's existing infrastructure as well as install PFAS treatment processes are extremely costly and the long-term costs require significant consideration. The Borough is performing a rate study in 2024 to help identify what rates will need to be in order to support the changes needed to ensure a Healthy & Sustainable community. |

- **Timeline**:
  - **2024 Budget Considerations**: The 2024 budget year reflects continued improvements and rehabilitation to the water distribution system. It also includes the start of installing a PFAS treatment process which will take significant financial resources. As such, the Borough has entered into an agreement for a 3rd party vendor to evaluate the Borough's water rates to ensure that rates are sufficient to cover capital and debt service needs.
  - **2025 and Beyond Considerations**: 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 (or more) in funding requirements. With substantial costs anticipated this is an ongoing consideration as we plan for the future.

    Additionally, new research has developed surrounding Per-and Polyfluoroalkyl Substances (PFAS) which may require a change to the water treatment process should our water source contain PFAS levels at a range that exceed acceptable limits (which are still be established). Such a change to the treatment process could result in significant costs in the near future. The 5-year capital plan includes a planned upgrade to our water treatment facilities totaling $10,000,000, which will be evaluated through a PFAS study that is set to occur by the end of 2023.

**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 2024, the Borough is working with a 3rd party vendor to refresh the comprehensive rate study to account for rising infrastructure improvements not initially included in the 2018 study. Additional information can be found in Section 3, Financial Summaries, for the Water Fund.

| STORMWATER FUND<br>MULTI-YEAR PROJECTIONS<br>*(Potential Rate Increases Not Considered In This Table)* | | | | | |
|---|---|---|---|---|---|
| | **2024** | **2025** | **2026** | **2027** | **2028** |
| Operating Revenue | 1,841,218 | 1,841,052 | 1,841,718 | 1,842,416 | 1,843,148 |
| Capital Revenue | 889,122 | 563,000 | 88,000 | 80,000 | 80,000 |
| Total Revenue | 2,730,340 | 2,404,052 | 1,929,718 | 1,922,416 | 1,923,148 |
| Operating Expenses | 1,839,884 | 1,864,229 | 1,933,428 | 1,986,891 | 2,048,191 |
| Capital Expenses | 1,482,672 | 785,000 | 217,007 | 160,000 | 100,000 |
| Total Expenses | 3,322,556 | 2,649,229 | 2,150,435 | 2,146,891 | 2,148,191 |
| *Net Activity* | *(592,216)* | *(245,176)* | *(220,717)* | *(224,475)* | *(225,043)* |
| Projected Ending Fund Balance | 2,068,290 | 1,823,114 | 1,602,397 | 1,377,922 | 1,152,879 |
| % of Operating | 112% | 98% | 83% | 69% | 56% |

## Multi-Year Projection Narrative:

The Stormwater Fund multi-year projections show that the fund is on track to begin drawing down on its fund balance to be used towards capital improvements. Based on the current outlook this fund will meet projected spending projections identified during the 2019 program implementation. These projections could change significantly if the stormwater engineering evaluation identifies larger capital improvements needed than already anticipated in the budget.

## 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 expects to have a stormwater engineering study completed by the end of 2023, which will assist in prioritizing stormwater projects going forward.

| Strategic Goal Consideration | |
|---|---|
| **Council Strategic Planning Objectives:**<br>1) Growing a healthy community, supported by thoughtful neighborhood spaces, that is socially and environmentally sustainable, improves quality of life, protects ecosystems, and conserves natural resources. | |
| **Strategic Goal** | **Long-Term Financial Considerations** |
| **Healthy & Sustainable** | ➢ The significant capital improvements needed to maintain and improve the Borough's existing stormwater infrastructure is extremely costly and the long-term costs require significant consideration. The Borough has performed an engineering study to help guide these improvements which will be funded through the Stormwater Fee. |

- **Timeline**:
  - **2024 Budget Considerations**: The 2023 budget year reflects continued improvements and rehabilitation to the stormwater management system.
  - **2025 and Beyond Considerations**: The Borough is working to develop a rehabilitation program in 2023 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 (or more) each year. With substantial costs anticipated this is an ongoing consideration as we plan for the future.

## SEWER FUND

| SEWER FUND<br>MULTI-YEAR PROJECTIONS<br>*(Potential Rate Increases Not Considered In This Table)* | | | | | |
|---|---|---|---|---|---|
| | **2024** | **2025** | **2026** | **2027** | **2028** |
| Operating Revenue | 8,574,995 | 6,906,518 | 6,913,803 | 6,921,259 | 6,928,893 |
| Capital Revenue | 4,373,743 | 8,334,447 | 8,193,589 | 1,940,005 | 827,946 |
| Total Revenue | 12,948,738 | 15,240,965 | 15,107,392 | 8,861,264 | 7,756,839 |
| Operating Expenses | 6,368,381 | 7,205,328 | 8,295,287 | 8,053,349 | 8,069,147 |
| Capital Expenses | 7,810,022 | 15,655,400 | 15,439,000 | 2,730,000 | 1,060,000 |
| Total Expenses | 14,178,403 | 22,860,728 | 23,734,287 | 10,783,349 | 9,129,147 |
| *Net Activity* | *(1,229,665)* | *(7,619,763)* | *(8,626,896)* | *(1,922,085)* | *(1,372,309)* |
| Projected Ending Fund Balance | 15,582,388 | 7,962,625 | (664,271) | (2,586,356) | (3,958,665) |
| % of Operating | 245% | 111% | -8% | -32% | -49% |

**Multi-Year Projection Narrative:**

The Sewer Fund multi-year projections show that the fund is on track to draw down its fund balance to be used towards capital improvements. Based on the current outlook this fund will

not meet projected spending projections identified in the 2018 rate study due to rising capital needs pertaining to treating PFAS at our treatment facilities require larger than anticipated capital improvements. A new rate study has been started in 2023 and is expected to be completed in 2024.

**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.

| **Strategic Goal Consideration** | |
|---|---|
| **Council Strategic Planning Objectives:**<br>1) Growing a healthy community, supported by thoughtful neighborhood spaces, that is socially and environmentally sustainable, improves quality of life, protects ecosystems, and conserves natural resources. | |
| **Strategic Goal** | **Long-Term Financial Considerations** |
| **Healthy & Sustainable** | ➢ The significant capital improvements needed to maintain the Borough's existing infrastructure as well as install PFAS / Bio-Solids treatment processes are extremely costly and the long-term costs require significant consideration. The Borough is performing a rate study to help identify what rates will need to be in order to support the changes needed to ensure a Healthy & Sustainable community. |

- **Timeline**:
  - **2024 Budget Considerations**: The 2024 budget year reflects continued improvements and rehabilitation to the sewer collection system. It also includes the start of a large overhaul to our Bio-Solids program and PFAS Treatment process.
  - **2025 and Beyond Considerations**: 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 (or more) in funding requirements. With substantial costs anticipated this is an ongoing consideration as we plan for the future.

**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 2024, the Borough is working with a 3rd party vendor to refresh the comprehensive rate study to account for rising infrastructure improvements not initially included in the 2018 study. Additional information can be found in Section 3, Financial Summaries, for the Sewer Fund.

## PARKING FUND

| PARKING FUND<br>MULTI-YEAR PROJECTIONS<br>*(Potential Rate Increases Not Considered In This Table)* | | | | | |
|---|---|---|---|---|---|
| | **2024** | **2025** | **2026** | **2027** | **2028** |
| Operating Revenue | 700,060 | 682,072 | 688,465 | 694,926 | 701,455 |
| Capital Revenue | - | - | - | - | - |
| Total Revenue | 700,060 | 682,072 | 688,465 | 694,926 | 701,455 |
| Operating Expenses | 656,498 | 650,907 | 627,808 | 635,064 | 650,071 |
| Capital Expenses | 348,929 | 95,000 | 241,545 | - | 70,965 |
| Total Expenses | 1,005,427 | 745,907 | 869,353 | 635,064 | 721,036 |
| *Net Activity* | *(305,367)* | *(63,834)* | *(180,887)* | *59,862* | *(19,581)* |
| Projected Ending Fund Balance | 1,079,658 | 1,015,824 | 834,936 | 894,798 | 875,217 |
| % of Operating | 164.46% | 156.06% | 132.99% | 140.90% | 134.63% |

**Multi-Year Projection Narrative:**

The parking fund multi-year projections show that the fund is relatively stable given the known capital needs and anticipated revenues each year. The Borough is re-evaluating the parking lease programs in place which may modify the revenue's generated in future years.

**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 Borough is currently working to replace the majority of its smart meters with Parking Kiosks. The first phase of this replacement program is expected to be completed in 2024. 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. The Borough started an Electric Vehicle Charging Station Program in 2023 with the installation of 4 charging ports in the Borough's parking garage.

| **Strategic Goal Consideration** | |
|---|---|
| **Council Strategic Planning Objectives:**<br>1) Growing a healthy community, supported by thoughtful neighborhood spaces, that is socially and environmentally sustainable, improves quality of life, protects ecosystems, and conserves natural resources. | |
| **Strategic Goal** | **Long-Term Financial Considerations** |
| **Healthy & Sustainable** | ➢ Investment in Electric Vehicle infrastructure was started in 2023. It is anticipated that this investment will continue over the next several years with anticipated installation considered throughout the Borough. These infrastructure is costly and the Borough is mindful of parking rates to ensure that the ongoing maintenance of this new infrastructure is adequately funded. |

- **Timeline**:
  - **2024 Budget Considerations**: The 2024 budget includes consideration to implement additional electric vehicle charging spaces and also an implementation of Parking Kiosks in the Borough's downtown.
  - **2025 and Beyond Considerations**: Beyond 2024 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.

| SOLID WASTE FUND<br>MULTI-YEAR PROJECTIONS<br>*(Potential Rate Increases Not Considered In This Table)* | | | | | |
|---|---|---|---|---|---|
| | **2024** | **2025** | **2026** | **2027** | **2028** |
| Operating Revenue | 2,140,935 | 2,277,140 | 2,433,173 | 2,600,128 | 2,778,770 |
| Capital Revenue | - | 3,000,000 | - | - | - |
| Total Revenue | 2,140,935 | 5,277,140 | 2,433,173 | 2,600,128 | 2,778,770 |
| Operating Expenses | 2,140,935 | 2,449,785 | 2,605,818 | 2,772,773 | 2,951,415 |
| Capital Expenses | - | 3,000,000 | - | - | - |
| Total Expenses | 2,140,935 | 5,449,785 | 2,605,818 | 2,772,773 | 2,951,415 |
| *Net Activity* | - | *(172,645)* | *(172,645)* | *(172,645)* | *(172,645)* |
| Projected Ending Fund Balance | (12,743) | (185,388) | (358,033) | (530,678) | (703,323) |
| % of Operating | -0.60% | -7.57% | -13.74% | -19.14% | -23.83% |

## Multi-Year Projection Narrative:

This fund tracks the activity pertaining to the collection, transport, and processing of Trash and Recycling material for Borough residents. In recent years, the Borough has seen drastic increases in the costs to obtain these services, which is primarily attributable to a world-wide change in the cost to process recyclables. In 2023, the Borough of Carlisle is entering into a new 3-year contract, which will include a yearly escalator of 7%.

The projections noted above include a possible $3,000,000 debt issuance related to the Borough starting an internal trash program. These costs will be evaluated during 2023 & 2024 and may impact the outcome of the multi-year projections above. It should also be noted that the projections above do not include potential rate increases that may be needed to fund a program change.

## Challenges

In recent years, the processing of recycling changed substantially in both the types of recyclable material accepted and the costs to process the materials. These process changes resulted in significant price increases to the Borough identified in each contract year. In 2023, the Borough switched from a pay-to-throw program to a hybrid program where participants in the program are charged a quarterly fee for the disposal of 1 bag or container of trash. For any trash needing disposed of beyond the one container, the Borough will be selling tags that can be affixed to the trash notifying the trash hauling vendor that the cost of service has been paid for.

| Strategic Goal Consideration | |
|---|---|
| **Council Strategic Planning Objectives:**<br>1) Responsibly managing the financial resources necessary to advance innovative initiatives, provide essential services, and build a stronger community.<br>**Biennial Goals:**<br>1) Evaluate alternatives to solid waste and recycling collection | |
| **Strategic Goal** | **Long-Term Financial Considerations** |
| **Dynamic & Responsible** | ➢ Solid Waste and Recycling costs have increased substantially over recent years due to world-wide recycling changes and have placed a significant financial burden on the community participants. Long-Term planning includes evaluations to alternative programs including moving from a third party vendor to an in-house collection system. |

- **Timeline**:
  - **2024 Budget Considerations**: The 2024 budget includes an adjustment to the trash and recycling program and the way participants in the program are billed. This will ensure that everyone who should be participating in the program are paying for the service.
  - **2025 and Beyond Considerations**: Without an improvement to the Solid Waste Collection program the Borough can anticipate continued increases in future contracts. The world recycling market has substantially increased the Borough's Solid Waste and Recycling costs, an evaluation of the program which is contracted through 2025 is underway and will investigate long-term solutions including the potential of bringing the service in-house. The current contract calls for rate increases each year of the contract.

## 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 near 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.

# 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 2022 and 2023. Goals for 2024 and 2025 will be adopted in early 2024.

**Budget & Finance Committee**

- **Revenue**
  - Diversify revenues. Identify multi-discipline funding partners to assist with implementation of various projects.
- **Technology**
  - Evaluate and research financial software options.
- **Purchasing**
  - Improve bulk purchasing process
- **Transparency**
  - Include in future budget proposals a more "look forward" inclusion of anticipated budget obligations of at least three years (sometimes called Future Year Budget Proposals, including estimates for capital investment plans/projects); and develop more extensive understanding of future debt obligations and servicing. consider adding multi-year projections to budget / other analyses; also use these projections to factor in future costs of infrastructure, capital, expenses
  - By the end of 2023, develop a plan for implementing a Participatory Budgeting Program.
- **Service Delivery**
  - evaluate parking lease structure and determine way to improve utilization and efficiency on existing lots to reduce times where spaces leased but not used
  - evaluate alternatives to solid waste and recycling collection

**Economic Development**

- **Comprehensive Strategy**
  - Review, revisit, and assess potential of Borough-wide economic development strategy
  - Perform market research for long range economic and redevelopment opportunities; target underutilized properties for reuse; adopt form-based code or other innovative design standards; develop E. High Street Master Plan

- **Downtown Initiatives**
  - Identify and acquire 1 or more Downtown area retail/commercial spaces that can be used for pop-up shops with purpose of increasing business ownership among entrepreneurs of color.
  - Support for Black owned businesses - ex. Building space, grant funding, mentoring programs, youth interns who can build websites, manage social media for businesses
  - Explore programs and opportunities intended to improve capital and business investment equity among communities of color.
  - Work with economic development partners and community stakeholders to actively recruit food markets to downtown neighborhoods or establish a reliable public transit route to existing markets to facilitate access for those who do not have access to transportation

**Public Works**

- **Downtown Maintenance**
  - Modify current snow removal plan downtown to avoid large piles of snow on the sidewalk edges / curbing and provide frequent access points from the parking lanes onto the sidewalk
- **Service Delivery**
  - Determine number and location of Borough properties with lead water service lines and seek grant funding to replace these service lines

**Public Safety**

- **Volunteerism**
  - Explore methods to increase and retain volunteer firefighters
- **Regionalization**
  - Reengage in process to increase regionalization of fire service
- **Transparency**
  - Continue fire safety education to citizens and emergency services
- **Personnel**
  - create leadership development plan for operational and administrative officers of volunteer fire departments
  - complete leadership and managing critical incident training for new leaders
- **Quality of Life**
  - Formulate for Council approval, a public safety, co-responder program (including costs and protocols) that diverts non-violent emergencies to appropriate social workers and health professionals.
- **Technology**
  - procure and implement a new records management system for police department

**Parks and Recreation**

- **Land Use / Planning**
  - Continue to collaborate with Carlisle Kiwanis Club for the rebuild of Fort Letort and the Cumberland Youth Cycling Development for the construction of the pump track at Valley Meadows Park.
- **Service Delivery**
  - Conduct a series of surveys on Engage Carlisle to evaluate the effectiveness of current recreation programs, parks and facilities, and future needs of department.

**Employee Relations and Citizen Participation**

- **Quality of Life**
  - Review Human Rights Campaign scorecard and identify 2-3 areas for improvement
- **Personnel**
  - Review departments for future workforce needs
  - Develop employee skillsets including but not limited to leadership, customer service, software, improving departmental efficiencies across the organization and foster a culture of belonging
- **Transparency**
  - Establish a better relationship with the Black community and other communities of color by hosting a few Council or Workshop or Town Hall meetings on the Northside of Carlisle and having quarterly meetings with residents to hear concerns
  - Increase social media users by 50%
  - Consider increasing community engagement through existing or potentially additional resources
  - Develop opportunities to engage subject matter experts that can assist Borough with various projects; consider dedicated time to hear from experts
  - Enhance agenda information available to the public through social media and other communication resources

**Sustainability and Community Planning**

- **Land Use / Planning**
  - Evaluate Zoning changes that support the Climate Action Plan and build diverse/mixed income/walkable communities and thriving economic development
  - Evaluate options to create parking maximums or remove mandatory minimum parking requirements that would assist in mitigation of stormwater runoff and lessen development costs
  - Look at ways to activate underutilized public spaces and parks, including the Square, to transition from underutilized public spaces to vibrant, pedestrian-centered spaces through low-cost creative place making. Expand alcohol ordinance to Borough wide.
  - complete an energy audit of Borough buildings

- explore implementation of a long-range Municipal Operations Plan to include cost evaluation, feasibility, etc. to reduce CO2 produced by Borough activities, facilities, and equipment
    - refine the review and issuance of building, zoning, land development, and subdivision permits and approvals
    - develop process to evaluate and refresh Comp Plan
- **Quality of Life**
    - Complete review, setup, and implementation of rental ordinance software
    - Increase collaboration with neighboring municipalities with the goal of identifying one initiative by 12/31/23
    - Find creative solutions either through changes in zoning or strategic partnerships to increase the availability of affordable rental housing
    - Establish a Halfway House for returning citizens working with the Cumberland County Reentry Coalition; evaluate zoning regulations
- **Economic Development**
    - Identify a street or alley in the C1 district that is designated, on a recurring or possibly a permanent basis, as a traffic-free zone that allows only foot traffic and encourages community engagement; consider having brick as roadways in alleys

## STRATEGIC PLAN

In 2023, the Borough of Carlisle adopted its first Strategic Plan. This plan helps to bridge the gap between short-term Biennial Goals and its long-term vision which is carried out in the Borough's Comprehensive Plan. The strategic plan helps to sharpen the focus of our policies and the mission of our internal operations.

| STRATEGIC OUTCOMES & STRATEGIES |
|---|
| |
| **Caring & Professional** |
| *Ensuring responsive, quality services by our knowledgeable and committed staff.* |

**Strategies:**

- Allow opportunities for employees to be part of solutions and feel empowered.
- Increase non-digital outreach, activities, and access.
- Increase employees training and development.
- Facilitate opportunities for employees to collaborate, solve problems, and improve Borough operations.

## Vibrant & Thriving

*Building an inclusive and engaged community by fostering creative opportunities, community connections, and a diverse economic base attractive to residents, businesses, and visitors.*

**Strategies:**

- Encourage diverse and inclusive neighborhood and community partnerships to increase positive use of parks and public spaces.
- Develop strategies and update land use code to attract development and retain local businesses.
- Understand community preferences through surveys and regular engagement.
- Explore programs and opportunities to improve capital and business investment equity among communities of color.
- Evaluate TRC recommendations and implement where possible.

## Dynamic & Responsible

*Responsibly managing the financial resources necessary to advance innovative initiatives, provide essential services, and build a stronger community.*

**Strategies:**

- Identify multi-discipline funding partners to assist with implementation of various projects.
- Develop a plan for implementing a Participatory Budget Program.
- Increase collaboration with neighboring municipalities on service delivery.

## Healthy & Sustainable

*Growing a healthy community, supported by thoughtful neighborhood spaces, that is socially and environmentally sustainable, improves quality of life, protects ecosystems, and conserves natural resources.*

**Strategies:**

- Draft and implement a long-range municipal operations plan.
- Evaluate site suitability and deploy strategies to increase tree canopies and green infrastructure in Carlisle.
- Invest in infrastructure improvements to enhance water quality.
- Develop and implement a comprehensive Parks, Recreation, and Open Space Plan.
- Collaborate with the Clean Air Board, legislators, and other community stakeholders to improve air quality.

## Welcoming & Livable

*Building and maintaining inviting and safe neighborhoods through affordable housing and engaging recreational opportunities where residents and businesses flourish.*

**Strategies:**

- Offer engaging recreational opportunities by collaborating with community organizations and other providers.
- Develop creative solutions to increase the availability of affordable housing stock.

- Streamline and build awareness of the Borough's role in supporting special events, celebrations, and public art.
- Develop and implement a public safety, co-responder program that diverts non-violent emergencies to appropriate social workers and health professionals.
- Develop resources to support renters.

**Accessible & Connected**

*Investing in safe pedestrian-, bike-, and transit-friendly options that connect people to the places they need to go, with convenient, accessible infrastructure that reduces car dependency.*

**Strategies:**

- Prepare an active transportation plan that addresses dedicated facilities for cyclists, pedestrians, and micro-mobility.
- Activate underutilized public spaces to build vibrant, pedestrian-centered spaces through low-cost creative place making.
- Identify streets or alleys to designate as traffic-free zone that allows only foot traffic and encourages community engagement.
- Examine opportunities to improve local public transportation options.

## 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.

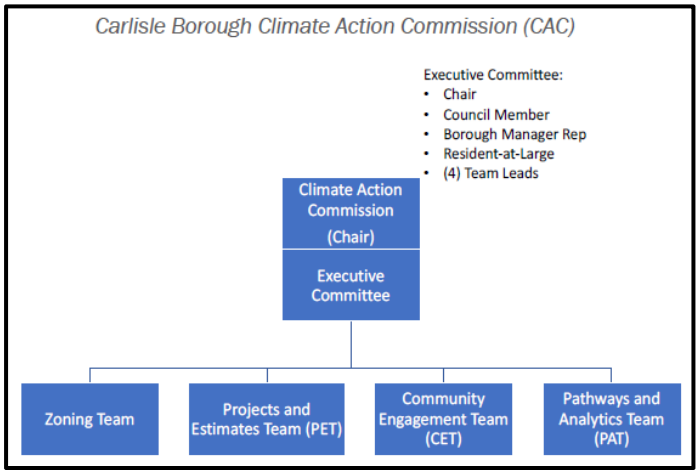
**2017 Greenhouse Gas Emissions Borough of Carlisle**

| 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 Borough's pathway to creating a Climate Action Plan.

- **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.

- **December 9, 2021 –** The Climate Action Plan was made available for public comment. The commission utilized the community engagement platform known as Engage Carlisle.

*Adoption of the Climate Action plan*

On January 14, 2022, Carlisle Borough Council unanimously approved the Borough's first-ever Climate Action Plan to reduce greenhouse gas emissions from residential, commercial and industrial buildings, solid waste, composting and recycling, water and wastewater management, and transportation. Several actions have been encouraged and/or prompted by the Climate Action Plan including:

- Energy assistance grant program funded by $20,000 from the Community Development Block Grant
- ~50% of police vehicle fleet is converted to hybrid as part of the Capital Improvement Program
- Two (2) Electric Vehicle chargers were installed in the Pomfret Street parking garage to serve four (4) existing compact parking stalls for public use
- Alternative Fuels Incentive Grants in the amount of $35,000 will support purchasing five (5) electric vehicles
- Pre-energy audit information for all Borough facilities was provided to a qualified consultant to evaluate Guaranteed Energy Savings program and/or energy reduction goals (site visits and report pending anticipated November-December '23)
- Vision Zero resolution adopted by Borough Council to plan an active transportation program for safety and reduce/replace internal combustion vehicle miles traveled
- Solar powered trash compactors for select park areas installed in 2023
- Ongoing evaluation of a comprehensive bio solids management plan that identifies the most cost-effective, safe and beneficial re-use of bio solids
- Analysis specific to the processing and removal of potential Per- and Polyfluorinated Substances substances in the water treatment process
- Anticipated evaluation of green roof installation at the water plant
- Applied for TASA and Multimodal grants for shared use paths planned on Noble Boulevard and Waggoners Gap Road
- Completed traffic calming projects on West Willow, Wilson, and North Bedford Streets to reduce pavement area and long term bituminous replacement costs
- Lawn to meadow conversion and tree plantings installed at the yard waste compost site and wastewater treatment plant (FY22, FY23)
- Established Land Use Reform Subcommittee to review the fair implementation of all local land use policies and regulations including the Climate Action Plan objective to adapt local ordinances and regulations to encourage carbon reduction strategies
- Purchase three (3) e-bikes for SCEP and the replacement of 500 miles of truck internal combustion vehicle miles traveled




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# 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<br>▪ Encourages commitment to balanced budget in normal circumstances<br>▪ 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<br>▪ 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<br>▪ 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<br>▪ 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 2024 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 2024 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.

# Budget Process

## 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.

## 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.

### *Outside Agency Funding*

In August, Borough staff invites Outside Agencies to submit applications to Borough Council requesting funding assistance for actions that will improve the Borough of Carlisle. Funding is limited to $2,000 per organization per calendar year with a total of $20,000 in funds available per year. These amounts are subject to change, per the discretion of Borough Council. Applications are considered twice per year with submission deadlines of March 31 and September 30.

In October, Borough Council holds Outside Agency hearings where agencies are given the opportunity to come before Council and speak about their proposals and the impact that the funds will have towards improving the Borough of Carlisle. After these hearings, Borough Council approves the allocation of available Outside Agency funding and it is included in the budget.

### *Public Input*

The draft proposed annual budget is submitted to Borough Council in early November. At this time, Borough Council holds Budget Hearings where Borough staff present and discuss the proposed budget as well as any significant changes that can be expected year over year. The Public is strongly encouraged to attend these budget specific meetings to share their input. A copy of this meeting is included on the Borough's social media to give the public an opportunity to listen to the budget presentation and provide input prior to the adoption of the budget.

Approximately a month later, on the second Thursday of December, Borough Council holds another Budget Hearing directly prior to their regularly scheduled Borough Council meeting. This is another opportunity for Borough Council to take feedback on the budget and answer any questions. Any changes that come out of this hearing are formally acted on during the normal council meeting when the Budget Legislation is adopted.




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# Budget Calendar

| Table 1. Budget Calendar | |
|---|---|
| **Date** | **Description** |
| 6/29 | Budget Instructions Distributed |
| 7/21 | Capital Improvement Project Forms Due |
| 7/31 | 2024 Budgets and 2023 Projections Completed in Accounting System |
| 7/31-9/15 | Department Operating & Capital Budget Review Meetings |
| 8/11 | Department Descriptive Information Due to Finance |
| 8/28 | Outside Agency Packets Mailed |
| 9/11 | Schedule Outside Agency Hearings for October Council Meeting |
| 9/15-10/2 | Budget Analysis and Preparation |
| 10/2 | Salary & Benefit Calculations Finalized |
| 10/2 | Revenue Estimates Finalized |
| 10/2 | Fund Balance Estimates Finalized |
| 10/2 | Tax Rate/Fee Increases Decisions Finalized |
| 10/2-10/24 | Final Analysis & Review |
| 10/4 | Outside Agency Hearings |
| 10/23-10/24 | Senior Staff Budget Review |
| 10/29 | Borough Manager's Budget Message Finalized |
| 10/30 | Budget Public Hearing Advertised for November Meetings |
| 11/6 | Budget Books to Borough Council |
| 11/7 | Meeting with Inter-Municipal Agreement Townships |
| 11/13-11/14 | Council Budget Hearings |
| 11/13-12/14 | Public Review of Budget |
| 11/27 | Budget Public Hearing Advertised for December Meeting |
| 12/14 | 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 Annual Comprehensive 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 | Annual Report 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 following this format:

- a description of the fund
- key points and highlights for the 2024 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 2024.

## 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 2024 budget, the Borough uses December 31, 2022 as a starting point. Staff then adds projections for 2023 to develop estimated December 31, 2023 fund balances. Those balances are then used to estimate fund balances at December 31, 2024. It should be noted that all expenditures and revenue sources that pertain to fund balance other than unrestricted are excluded (e.g. any shared administrative receipt or uses are excluded and any receipt or uses 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 |
|---|---|---|---|---|---|---|
| 12/31/22 Unassigned Fund Balance | $ 11,471,905 | $ 7,130,305 | $2,152,796 | $ 15,809,718 | $ (44,704) | $ 1,447,142 |
| Projected 2023 Revenues | 16,130,557 | 4,817,975 | 2,233,221 | 7,022,873 | 2,016,173 | 994,643 |
| Projected 2023 Expenses | (15,965,528) | (5,275,056) | (1,725,511) | (6,020,538) | (1,984,212) | (1,056,760) |
| Projected 2023 Net Activity | 165,029 | (457,081) | 507,710 | 1,002,335 | 31,961 | (62,117) |
| Projected 12/31/23 Fund Balance | $ 11,636,934 | $ 6,673,224 | $2,660,506 | $ 16,812,053 | $ (12,743) | $ 1,385,025 |
| Budget 2024 Revenues | 12,637,237 | 5,163,155 | 1,856,340 | 8,574,995 | 2,140,935 | 700,060 |
| Budget 2024 Expenses | (12,826,581) | (7,189,655) | (2,448,556) | (9,804,660) | (2,140,935) | (1,005,427) |
| Budget 2024 Net Activity | (189,344) | (2,026,500) | (592,216) | (1,229,665) | - | (305,367) |
| **Projected 12/31/24 Fund Balance** | **$ 11,447,590** | **$ 4,646,724** | **$2,068,290** | **$ 15,582,388** | **$ (12,743)** | **$ 1,079,658** |
| **% Increase or Decrease Vs '23 Projections** | -1.63% | -30.37% | -22.26% | -7.31% | 0.00% | -22.05% |
| Projected 12/31/24 unassigned fund balance as % of annual operating expenses (based on '24 Budget) | 92.87% | 90.78% | 112.41% | 244.68% | -0.60% | 164.46% |

## 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 2024 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 |
|---|---|---|---|---|---|---|
| 12/31/22 Available Reserves | $ 10,130,519 | $ 6,263,930 | $ 1,644,834 | $ 14,164,675 | $ 172,585 | $ 1,426,833 |
| Projected 2023 Revenues | 16,130,557 | 4,817,975 | 2,233,221 | 7,022,873 | 2,016,173 | 994,643 |
| Projected 2023 Expenses | (15,965,528) | (5,275,056) | (1,725,511) | (6,020,538) | (1,984,212) | (1,056,760) |
| Projected 2023 Net Activity | 165,029 | (457,081) | 507,710 | 1,002,335 | 31,961 | (62,117) |
| Projected 12/31/23 Fund Balance | $ 10,295,548 | $ 5,806,849 | $ 2,152,544 | $ 15,167,010 | $ 204,546 | $ 1,364,716 |
| Budget 2024 Revenues | 12,637,237 | 5,163,155 | 1,856,340 | 8,574,995 | 2,140,935 | 700,060 |
| Budget 2024 Expenses | (12,826,581) | (7,189,655) | (2,448,556) | (9,804,660) | (2,140,935) | (1,005,427) |
| Budget 2024 Net Activity | (189,344) | (2,026,500) | (592,216) | (1,229,665) | - | (305,367) |
| **Projected 12/31/24 Fund Balance** | **$ 10,106,204** | **$ 3,780,349** | **$ 1,560,328** | **$ 13,937,345** | **$ 204,546** | **$ 1,059,349** |
| **% Increase or Decrease Vs '23 Projections** | -1.84% | -34.90% | -27.51% | -8.11% | 0.00% | -22.38% |
| Projected 12/31/24 reserves as % of annual operating expenses (based on '24 Budget) | 85.41% | 64.20% | 69.07% | 177.84% | 9.55% | 170.13% |

## Fund Balance Change Analysis

The following analysis uses the Annual Report Fund Balance Projections. In 2024, the Water, Stormwater, and Parking Funds each anticipate a change greater than 10% in fund balance. An analysis of those changes follow:

**Water Fund:** The Water Fund has significant capital needs in the coming years that the Borough will be utilizing fund balance reserves to pay for. The Audited Annual Report Fund Balance Projections show that we will be at 90.78% fund balance 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 water infrastructure going forward. Councils established goal for fund balance reserves as a percent of operating expenses is 25% or $1,279,633 and it is currently projected to be $4,646,724.

**Stormwater Fund:** The Stormwater Fund has significant capital needs in the coming years that the Borough will be utilizing fund balance reserves to pay for. The Audited Annual Report Fund Balance Projections show that we will be at 112.41% fund balance 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 is 25% or $459,971 and it is currently projected to be $2,068,290.

**Parking Fund:** The Parking Fund is currently undergoing some major capital improvements, including improvements to the parking lots, implementation of an Electric Vehicle Charging Program, and a potential redesign of its leasing program. As a result, fund balance is currently anticipated to cover these capital costs. The Audited Annual Report Fund Balance Projections show that we will be at 164.46% fund balance 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 parking program going forward. Councils established goal for fund balance reserves as a percent of operating expenses is 50% or $328,249 and it is currently projected to be $1,079,658.

## FINANCIAL SUMMARIES

**Table 5.**
**Consolidated Budget Summary**

| Fund | Name | Sources | Uses | Difference |
|---|---|---|---|---|
| 01 | General Fund | 15,480,816 | 15,480,816 | - |
| 06 | Water Fund | 13,639,655 | 13,639,655 | - |
| 07 | Stormwater Fund | 3,322,556 | 3,322,556 | - |
| 08 | Sewer Fund | 14,178,403 | 14,178,403 | - |
| 09 | Solid Waste Fund | 2,140,935 | 2,140,935 | - |
| 18 | Capital Projects Fund | 7,794,677 | 7,794,677 | - |
| 32 | Parking Fund | 1,005,427 | 1,005,427 | - |
| 35 | Highway Aid Fund | 750,000 | 750,000 | - |
| | **Total** | 58,312,469 | 58,312,469 | |

**Table 6.**

## Revenue & Expenditures by Fund

| | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| General Fund | 12,923,210 | 13,136,008 | 12,637,016 | 13,911,261 | 17,436,466 | 16,674,075 | 15,480,816 |
| Capital Projects | 1,677,599 | 1,668,161 | 1,838,755 | 8,673,525 | 5,927,219 | 9,299,823 | 7,794,677 |
| Highway Aid | 582,484 | 603,912 | 561,832 | 512,592 | 556,252 | 700,000 | 750,000 |
| Water | 4,680,057 | 4,612,893 | 4,460,356 | 4,496,913 | 5,139,407 | 10,499,936 | 13,639,655 |
| Stormwater | - | 1,290,476 | 1,843,673 | 1,758,042 | 1,970,982 | 3,035,545 | 3,322,556 |
| Sewer | 7,233,899 | 9,018,261 | 6,694,004 | 6,479,573 | 6,927,999 | 12,642,311 | 14,178,403 |
| Solid Waste | 886,222 | 996,879 | 1,479,761 | 1,534,015 | 1,072,948 | 1,942,970 | 2,140,935 |
| Parking | 759,142 | 736,072 | 414,807 | 669,391 | 682,765 | 1,487,497 | 1,005,427 |
| **Total** | 28,742,613 | 32,062,662 | 29,930,204 | 38,035,312 | 39,714,038 | 56,282,157 | 58,312,469 |
| | | | | | | | |
| **Expenditures** | | | | | | | |
| General | 11,548,448 | 12,268,141 | 12,137,476 | 12,620,959 | 16,761,324 | 16,674,075 | 15,480,816 |
| Capital Projects | 2,818,348 | 1,678,365 | 2,019,560 | 5,369,542 | 3,927,666 | 9,299,823 | 7,794,677 |
| Highway Aid | 461,801 | 554,463 | 665,720 | 604,411 | 684,096 | 700,000 | 750,000 |
| Water | 4,271,635 | 3,880,711 | 3,542,572 | 3,848,382 | 4,272,677 | 10,499,936 | 13,639,655 |
| Stormwater | - | 581,218 | 1,056,308 | 1,142,755 | 1,321,403 | 2,992,769 | 3,322,556 |
| Sewer | 6,043,428 | 5,785,396 | 5,624,046 | 5,977,446 | 6,072,498 | 12,642,311 | 14,178,403 |
| Solid Waste | 772,773 | 826,623 | 1,656,257 | 1,675,341 | 1,318,955 | 1,942,970 | 2,140,935 |
| Parking | 491,731 | 527,306 | 539,511 | 517,291 | 563,796 | 1,487,497 | 1,005,427 |
| **Total** | 26,408,164 | 26,102,223 | 27,241,450 | 31,756,127 | 34,922,415 | 56,239,381 | 58,312,469 |

**Table 7.**

## Revenue & Expenditures by Category

| | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| Real Property Taxes | 5,031,877 | 5,095,199 | 5,135,095 | 5,158,546 | 5,183,045 | 5,250,400 | 5,743,627 |
| Other Local Taxes | 3,186,455 | 3,401,855 | 3,324,705 | 3,700,380 | 3,994,194 | 3,559,674 | 3,833,800 |
| Licenses & Permits | 665,540 | 599,615 | 450,015 | 541,998 | 887,223 | 570,232 | 706,746 |
| Fines & Forfeits | 196,730 | 238,075 | 165,940 | 224,089 | 236,271 | 282,765 | 262,600 |
| Interest and Rents | 713,811 | 854,491 | 453,917 | 281,766 | 1,050,293 | 402,315 | 1,224,330 |
| Intergovernmental | 1,881,859 | 4,103,380 | 2,876,979 | 3,558,078 | 6,663,116 | 8,331,577 | 6,987,707 |
| Charges for Services | 12,172,755 | 12,631,433 | 13,119,909 | 13,724,246 | 13,850,433 | 14,830,530 | 14,969,500 |
| Other Revenue | 1,508,630 | 1,554,516 | 1,468,478 | 1,694,677 | 1,845,311 | 1,597,464 | 1,600,262 |
| Transfers In | 2,236,818 | 2,650,021 | 2,727,275 | 2,887,342 | 5,998,180 | 4,738,399 | 3,904,230 |
| Bond Proceeds | 1,148,138 | 934,077 | 207,891 | 6,264,190 | 5,972 | - | 5,889,608 |
| Fund Balance | - | - | - | - | - | 16,718,801 | 13,190,059 |
| **Total** | 28,742,613 | 32,062,662 | 29,930,204 | 38,035,312 | 39,714,038 | 56,282,157 | 58,312,469 |
| | | | | | | | |
| **Expenditures** | | | | | | | |
| Salaries, Wages, & Benefits | 11,162,654 | 11,477,686 | 11,494,007 | 11,459,742 | 12,056,069 | 13,831,568 | 13,995,111 |
| Supplies, Services, & Utilities | 5,801,291 | 6,051,827 | 6,643,199 | 7,054,292 | 8,115,797 | 9,227,308 | 10,136,427 |
| Debt Service | 1,535,886 | 1,457,207 | 1,598,662 | 4,815,604 | 2,008,650 | 4,203,600 | 4,230,850 |
| Capital Expenditures | 3,050,523 | 2,041,484 | 2,505,356 | 3,038,319 | 4,176,298 | 24,383,829 | 26,161,436 |
| Transfers Out | 2,182,254 | 2,578,303 | 2,541,998 | 2,698,717 | 5,795,848 | 4,593,076 | 3,788,645 |
| Depreciation | 2,675,556 | 2,495,716 | 2,458,228 | 2,689,453 | 2,769,753 | - | - |
| **Total** | 26,408,164 | 26,102,223 | 27,241,450 | 31,756,127 | 34,922,415 | 56,239,381 | 58,312,469 |

**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 | 5,743,627 | - | - | - | - | - | - | - | 5,743,627 |
| Other Local Taxes (Act 511) | 3,833,800 | - | - | - | - | - | - | - | 3,833,800 |
| Licenses & Permits | 706,746 | - | - | - | - | - | - | - | 706,746 |
| Fines & Forfeits | 136,200 | - | - | - | - | - | - | 126,400 | 262,600 |
| Interest & Rents | 268,400 | 38,000 | 6,800 | 444,330 | 72,000 | 341,600 | 3,100 | 50,100 | 1,224,330 |
| Intergovernmental | 790,900 | 3,850,952 | 550,000 | 44,621 | 15,122 | 1,670,198 | 45,000 | 20,914 | 6,987,707 |
| Charges for Services | 289,500 | - | - | 4,208,485 | 1,754,300 | 6,136,500 | 2,083,215 | 497,500 | 14,969,500 |
| Other Revenue | 704,379 | 14,108 | - | 425,394 | 14,918 | 426,697 | 9,620 | 5,146 | 1,600,262 |
| Transfers In | 2,817,920 | 1,045,985 | - | 40,325 | - | - | - | - | 3,904,230 |
| Bond Funds | - | 1,088,020 | - | 3,868,291 | - | 933,297 | - | - | 5,889,608 |
| Fund Balance | 189,344 | 1,757,612 | 193,200 | 4,608,209 | 1,466,216 | 4,670,111 | - | 305,367 | 13,190,059 |
| **Total** | 15,480,816 | 7,794,677 | 750,000 | 13,639,655 | 3,322,556 | 14,178,403 | 2,140,935 | 1,005,427 | 58,312,469 |

Graph 1.

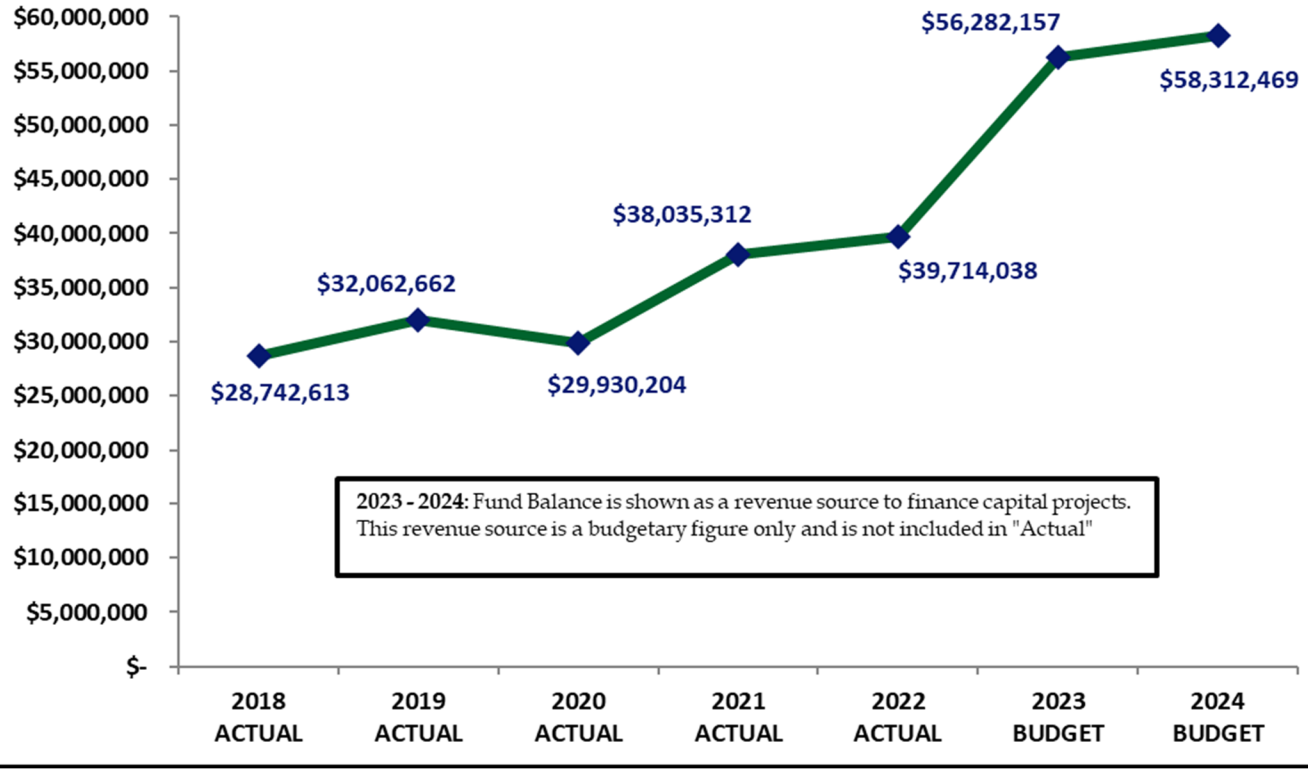



Chart 2.

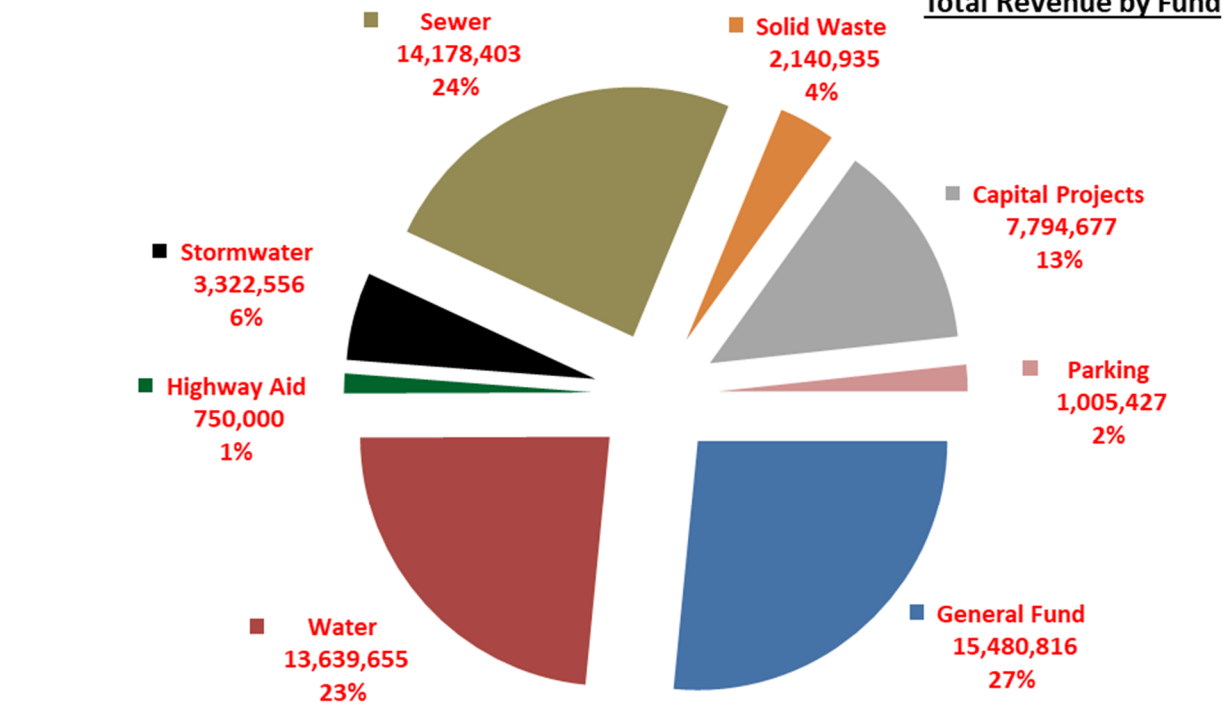


**Chart 3.**

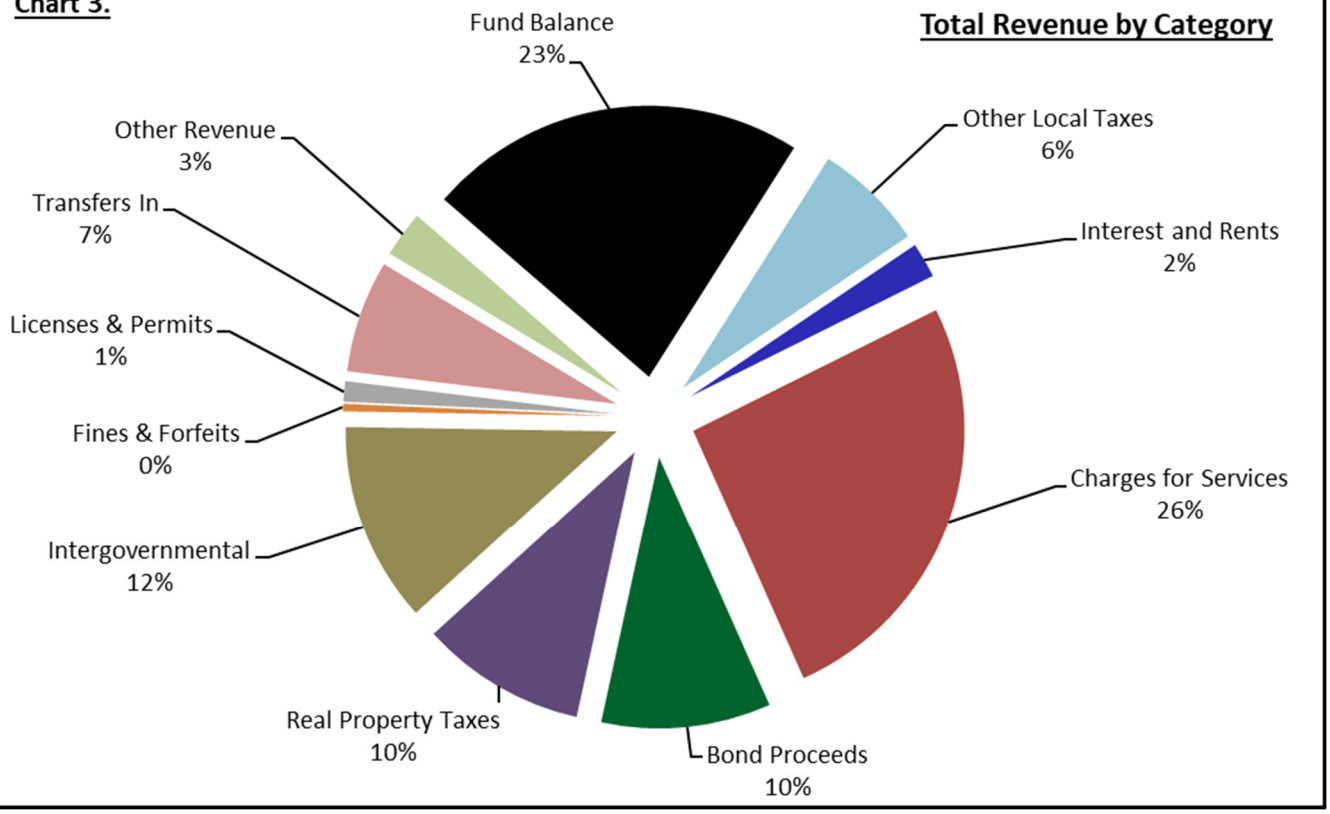



**Table 9.**

**Expenditures by Department**

| | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget |
|---|---|---|---|---|---|---|---|
| Administration | 1,458,932 | 1,485,387 | 1,552,234 | 1,356,606 | 1,715,026 | 2,869,250 | 2,626,736 |
| Finance | 8,360,682 | 8,502,127 | 8,537,355 | 12,186,597 | 13,321,017 | 12,188,752 | 11,217,870 |
| Fire | 991,414 | 949,583 | 1,105,632 | 1,051,530 | 1,125,368 | 2,296,509 | 1,664,137 |
| Police | 4,203,044 | 4,266,275 | 4,370,496 | 4,471,833 | 4,499,389 | 6,200,179 | 6,368,105 |
| Public Works | 8,175,250 | 8,464,439 | 9,221,460 | 9,205,443 | 9,462,508 | 26,237,472 | 30,511,787 |
| Community Planning & Economic Sustainability | 2,138,133 | 1,145,742 | 1,572,558 | 2,488,543 | 3,362,509 | 4,534,175 | 4,360,124 |
| Parks and Recreation | 1,080,709 | 1,288,670 | 881,715 | 995,575 | 1,436,598 | 1,913,044 | 1,563,710 |
| **Total** | 26,408,164 | 26,102,223 | 27,241,450 | 31,756,127 | 34,922,415 | 56,239,381 | 58,312,469 |

Chart 4.

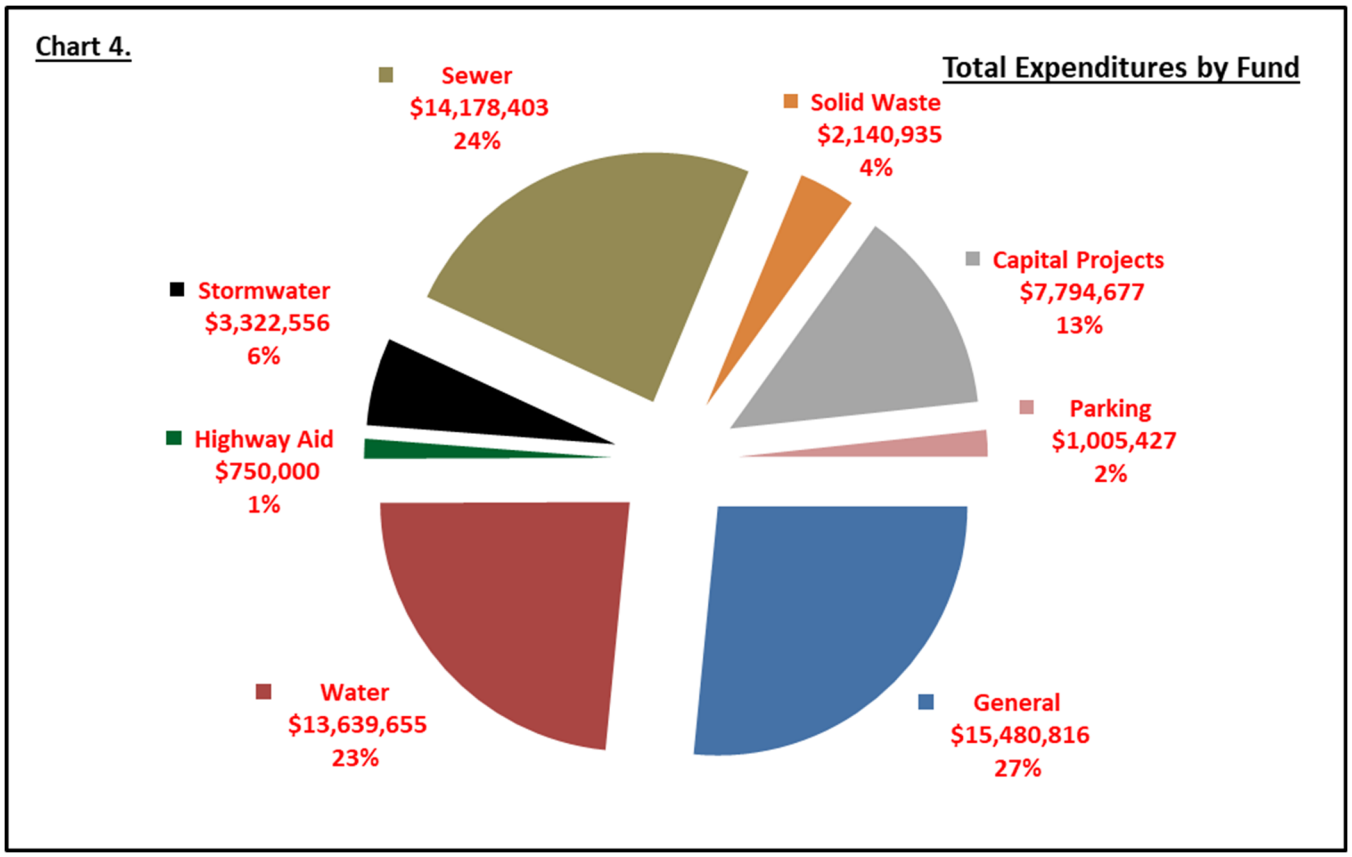

Total Expenditures by Fund
Sewer
$14,178,403
24%
Solid Waste
$2,140,935
4%
Capital Projects
$7,794,677
13%
Parking
$1,005,427
2%
General
$15,480,816
27%
Water
$13,639,655
23%
Highway Aid
$750,000
1%
Stormwater
$3,322,556
6%

**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 | $ 511,904 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 511,904 |
| 401 Manager's Office | 596,283 | - | - | - | - | - | - | - | 596,283 |
| 404 Legal Services | 125,000 | - | - | - | - | - | - | - | 125,000 |
| 406 Personnel | 410,710 | - | - | - | - | - | - | - | 410,710 |
| 407 Information Technology | 395,720 | 162,548 | - | - | - | - | - | - | 558,268 |
| 467 Outside Agencies | 19,500 | - | - | - | - | - | - | 88,000 | 107,500 |
| 486 Property & Casualty Insurance | 126,546 | - | - | 49,985 | - | 137,689 | - | 2,851 | 317,071 |
| **Total** | 2,185,663 | 162,548 | - | 49,985 | - | 137,689 | - | 90,851 | 2,626,736 |
| **2. Department of Finance** | | | | | | | | | |
| 402 Finance Operations | 653,052 | - | - | - | - | - | - | - | 653,052 |
| 402 Water Billing & Collection | - | - | - | 318,779 | - | - | - | - | 318,779 |
| 402 Stormwater Billing & Collection | - | - | - | - | 39,538 | - | - | - | 39,538 |
| 402 Sewer Billing & Collection | - | - | - | - | - | 297,968 | - | - | 297,968 |
| 403 Tax Collection | 151,393 | - | - | - | - | - | - | - | 151,393 |
| 445 Parking Operations | - | - | - | - | - | - | - | 523,384 | 523,384 |
| 446 Parking Garage | - | - | - | - | - | - | - | 207,369 | 207,369 |
| 472 Debt Service | 450,676 | 545,985 | - | 1,331,562 | 77,584 | 1,747,673 | - | 77,370 | 4,230,850 |
| 481 Water Authority | - | - | - | 8,125 | - | - | - | - | 8,125 |
| 481 Sewer Authority | - | - | - | - | - | 15,200 | - | - | 15,200 |
| 488 Unallocated Employee Benefits | 854,915 | - | - | 49,689 | 18,099 | 58,989 | - | 1,875 | 983,567 |
| 492 Transfers Out | 1,045,985 | - | - | 836,621 | 876,415 | 876,946 | 48,100 | 104,578 | 3,788,645 |
| **Total** | 3,156,021 | 545,985 | - | 2,544,776 | 1,011,636 | 2,996,776 | 48,100 | 914,576 | 11,217,870 |
| **3. Fire Department** | | | | | | | | | |
| 411 Fire Department | 1,244,319 | 419,818 | - | - | - | - | - | - | 1,664,137 |
| **Total** | 1,244,319 | 419,818 | - | - | - | - | - | - | 1,664,137 |
| **4. Police Department** | | | | | | | | | |
| 41A Police Administration | 758,929 | 622,000 | - | - | - | - | - | - | 1,380,929 |
| 41I Police Investigation | 420,476 | - | - | - | - | - | - | - | 420,476 |
| 41P Police Patrol | 3,778,426 | 788,274 | - | - | - | - | - | - | 4,566,700 |
| **Total** | 4,957,831 | 1,410,274 | - | - | | - | - | - | 6,368,105 |
| **5. Department of Public Works** | | | | | | | | | |
| 408 Public Works Administration | 450,368 | 50,000 | - | - | - | - | - | - | 500,368 |
| 409 Borough Hall Maintenance | 127,944 | 262,500 | - | - | - | - | - | - | 390,444 |
| 425 Sewer Collection System | - | - | - | - | - | 3,752,211 | - | - | 3,752,211 |
| 427 Solid Waste Collection & Disposal | 99,484 | - | - | - | - | - | 2,092,835 | - | 2,192,319 |
| 42L Sewer Lab | - | - | - | - | - | 628,816 | - | - | 628,816 |
| 42M Lift Stations | - | - | - | - | - | 527,590 | - | - | 527,590 |
| 42P Wastewater Treatment Plant | - | - | - | - | - | 2,187,146 | - | - | 2,187,146 |
| 42S Bio-Solids Removal | - | - | - | - | - | 3,948,175 | - | - | 3,948,175 |
| 430 Public Works Field Operations | 322,182 | 608,121 | 750,000 | - | - | - | - | - | 1,680,303 |
| 431 Street Cleaning | - | - | - | - | 122,183 | - | - | - | 122,183 |
| 433 Traffic Control | 396,872 | 615,000 | - | - | - | - | - | - | 1,011,872 |
| 434 Street Lighting | 336,729 | - | - | - | - | - | - | - | 336,729 |
| 447 Stormwater Operations | - | - | - | - | 2,188,737 | - | - | - | 2,188,737 |
| 449 Water Lines Maintenance | - | - | - | 2,830,553 | - | - | - | - | 2,830,553 |
| 44L Water Lab | - | - | - | 380,448 | - | - | - | - | 380,448 |
| 44P Water Treatment Plant | - | - | - | 7,753,243 | - | - | - | - | 7,753,243 |
| 450 Water Meter Maintenance | - | - | - | 80,650 | - | - | - | - | 80,650 |
| **Total** | 1,733,579 | 1,535,621 | 750,000 | 11,044,894 | 2,310,920 | 11,043,938 | 2,092,835 | - | 30,511,787 |
| **6. Department of SCEP** | | | | | | | | | |
| 413 Code Enforcement | 1,026,603 | 3,333,521 | - | - | - | - | - | - | 4,360,124 |
| **Total** | 1,026,603 | 3,333,521 | - | - | - | - | - | - | 4,360,124 |
| **7. Department of Parks & Recreation** | | | | | | | | | |
| 451 Parks & Recreation Admin. | 221,452 | 13,810 | - | - | - | - | - | - | 235,262 |
| 452 Recreation Services | 256,209 | - | - | - | - | - | - | - | 256,209 |
| 453 Swimming Pool | 185,063 | 32,000 | - | - | - | - | - | - | 217,063 |
| 454 Parks Maintenance | 385,408 | 165,100 | - | - | - | - | - | - | 550,508 |
| 455 Shade Trees | 10,000 | - | - | - | - | - | - | - | 10,000 |
| 458 Community Center | 118,668 | 176,000 | - | - | - | - | - | - | 294,668 |
| **Total** | 1,176,800 | 386,910 | - | - | - | - | - | - | 1,563,710 |
| **Total Expenditures** | $15,480,816 | $7,794,677 | $ 750,000 | $13,639,655 | $ 3,322,556 | $14,178,403 | $ 2,140,935 | $1,005,427 | $58,312,469 |

Chart 5.

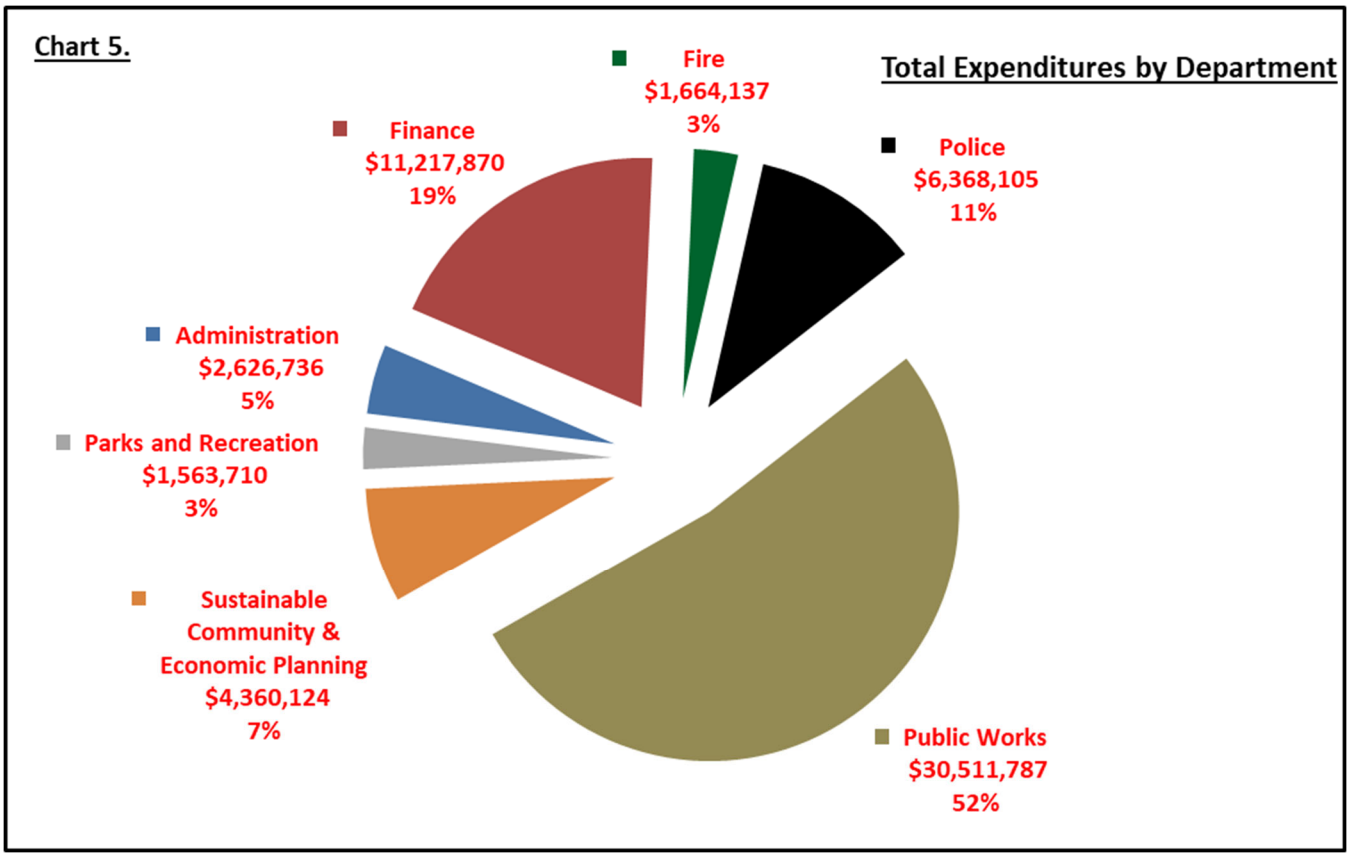
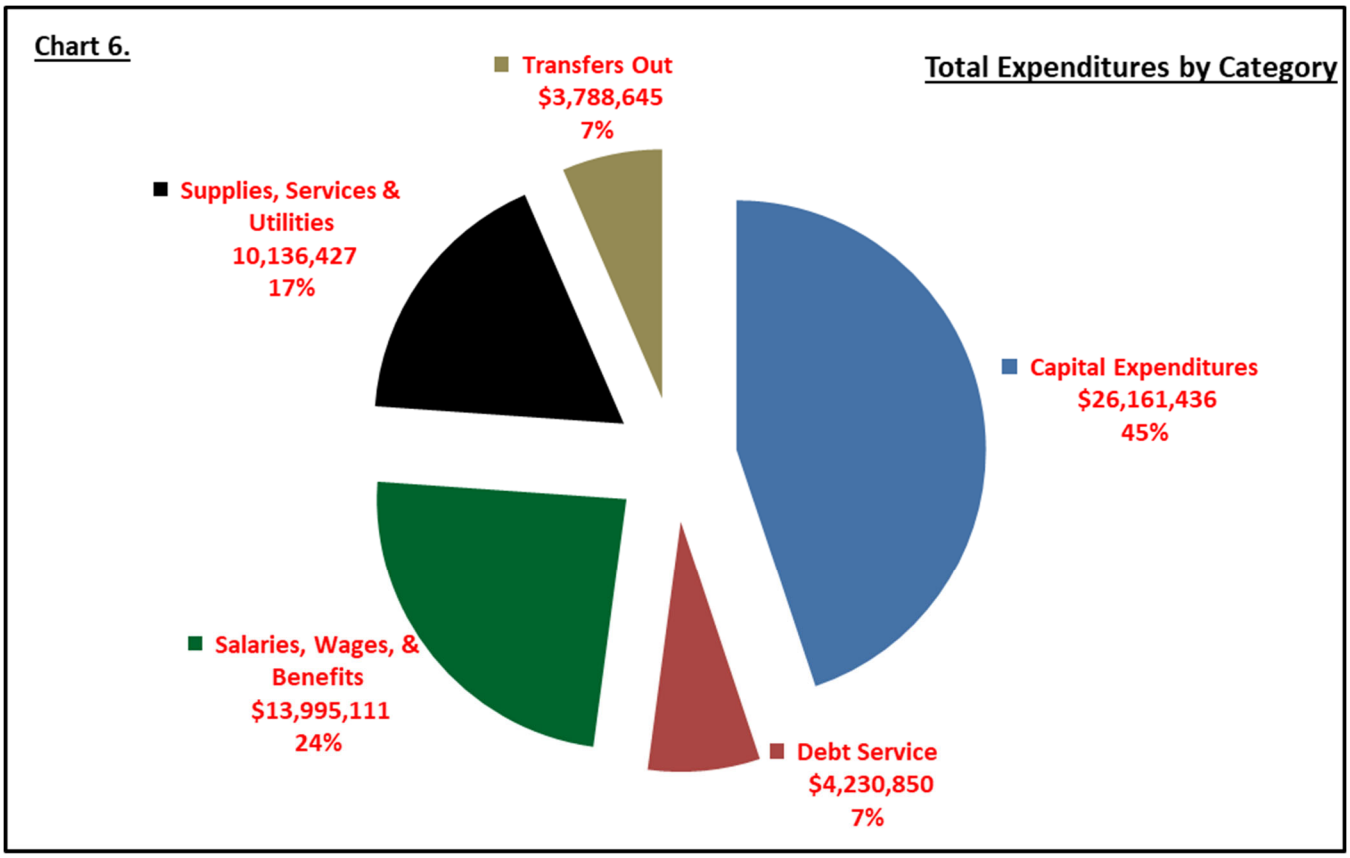



Chart 6.






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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 2024 general fund budget anticipates that revenues will decrease by approximately $302,853 or 2.37% (net of transfers and fund balance) which can be primarily attributed to a decrease in "Intergovernmental Revenue" related to the use of grant funding made available by the American Rescue Plan.
- **Tax Rate:** The Fire Tax rate is proposed to increase .315 mills in the 2024 Budget. The last time a real estate tax rate increase occurred was in 2017 and related specifically to an adjustment of the fire tax. The total real property tax rate will change from 3.495 mills to 3.810 mills ($3.810/$1,000 of assessed value).
- **Expenditures:** The 2024 general fund budget anticipates that expenditures will decrease by approximately $1,193,259 or 7.16% which is primarily attributed to transfers to the Capital Projects Fund for capital related projects.
- **Budget Deficit:** The Borough has had a budget deficit expected over the last several years given the last tax rate increase was in 2017 and operating /recurring revenues are no longer sufficient to cover the operating costs of the General Fund and the transfers needed to fund the Capital Projects Fund. Successful budget management during the year as well as the receipt of one-time revenues has 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 an indication of trend shifts. In 2024, the Budget Deficit is related to transfers made to the Capital Projects Fund to support capital programing.
- **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 2024 Budget.
- **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. No additional debt is planned for the General Fund.

**Table 11.**

**General Fund Revenue & Expenditures**

| | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| Real Property Taxes | $ 5,031,877 | $ 5,095,199 | $ 5,135,095 | $ 5,158,546 | $ 5,183,045 | $ 5,250,400 | $ 5,743,627 |
| Other Local Taxes | 3,186,455 | 3,401,855 | 3,324,705 | 3,700,380 | 3,994,194 | 3,559,674 | 3,833,800 |
| Licenses & Permits | 664,740 | 597,215 | 447,615 | 535,598 | 881,817 | 570,232 | 706,746 |
| Fines and Forfeits | 105,730 | 116,786 | 84,200 | 74,158 | 106,792 | 162,952 | 136,200 |
| Interest and Rents | 182,252 | 248,019 | 138,954 | 91,842 | 261,929 | 130,310 | 268,400 |
| Intergovernmental | 779,904 | 858,440 | 1,010,299 | 1,201,770 | 3,847,159 | 2,143,514 | 790,900 |
| Charges for Services | 294,381 | 291,644 | 75,932 | 217,921 | 309,415 | 284,934 | 289,500 |
| Other Revenue | 692,551 | 569,294 | 485,061 | 733,104 | 676,104 | 674,389 | 704,379 |
| Transfers In | 1,985,320 | 1,957,556 | 1,935,155 | 2,197,942 | 2,176,011 | 2,307,375 | 2,817,920 |
| Bond Proceeds | - | - | - | - | - | - | - |
| Fund Balance | - | - | - | - | - | 1,590,295 | 189,344 |
| **Total** | $12,923,210 | $13,136,008 | $12,637,016 | $13,911,261 | $17,436,466 | $16,674,075 | $15,480,816 |
| | | | | | | | |
| **Expenditures** | | | | | | | |
| Salaries, Wages, & Benefits | $ 7,756,348 | $ 7,969,003 | $ 7,800,742 | $ 7,715,092 | $ 7,855,871 | $ 9,355,603 | $ 9,081,395 |
| Supplies, Services, & Utilities | 3,010,278 | 3,098,896 | 2,964,907 | 3,191,253 | 4,343,007 | 4,240,002 | 4,902,760 |
| Debt Service | 534,418 | 505,049 | 668,704 | 974,806 | 668,301 | 678,271 | 450,676 |
| Capital Expenditures | (81) | 21,046 | 11,752 | 69,283 | - | - | - |
| Transfers Out | 247,485 | 674,147 | 691,371 | 670,525 | 3,894,145 | 2,400,199 | 1,045,985 |
| **Total** | $11,548,448 | $12,268,141 | $12,137,476 | $12,620,959 | $16,761,324 | $16,674,075 | $15,480,816 |

**Graph 2.**

## General Fund Revenue by Year

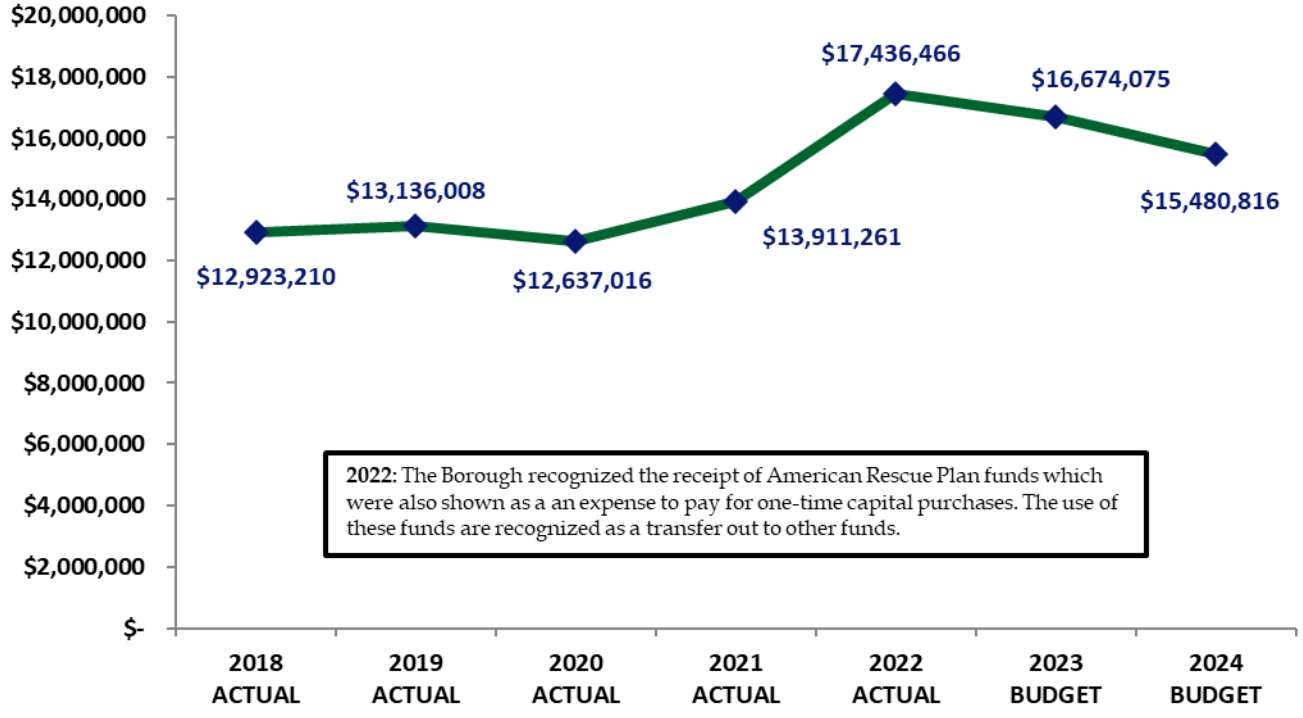
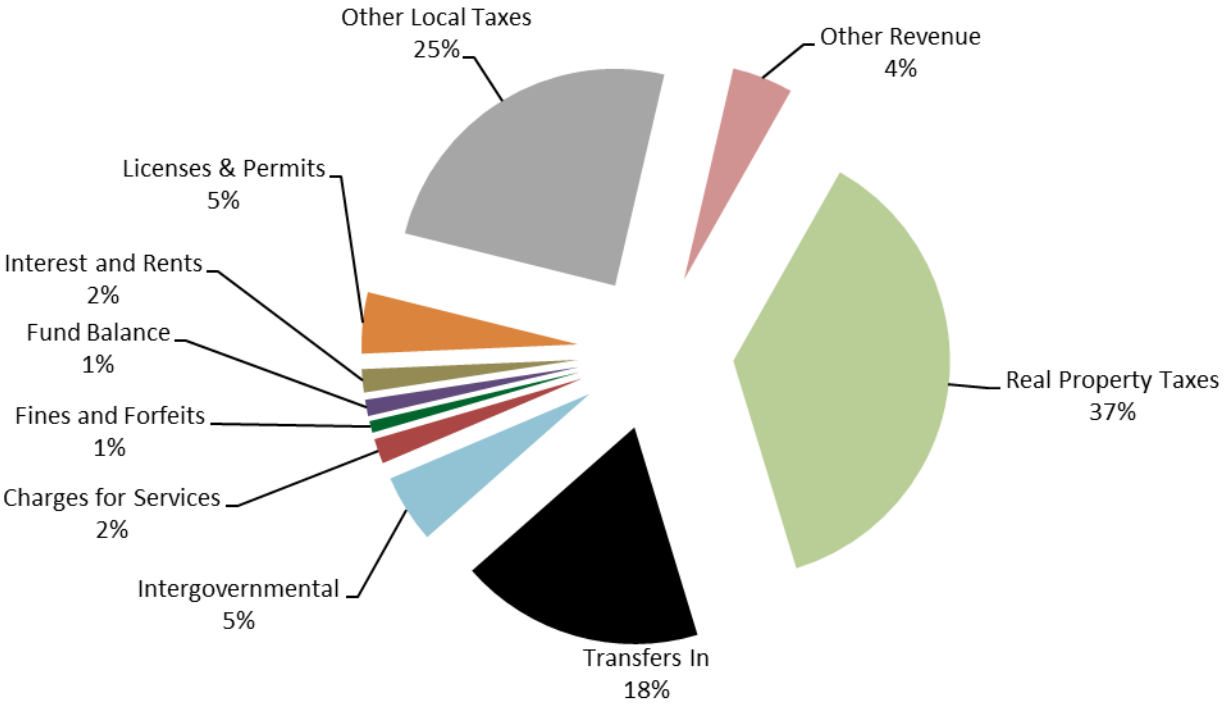



**Chart 7.**

## General Fund Revenue by Category



Graph 3.

## General Fund Expenditures by Year

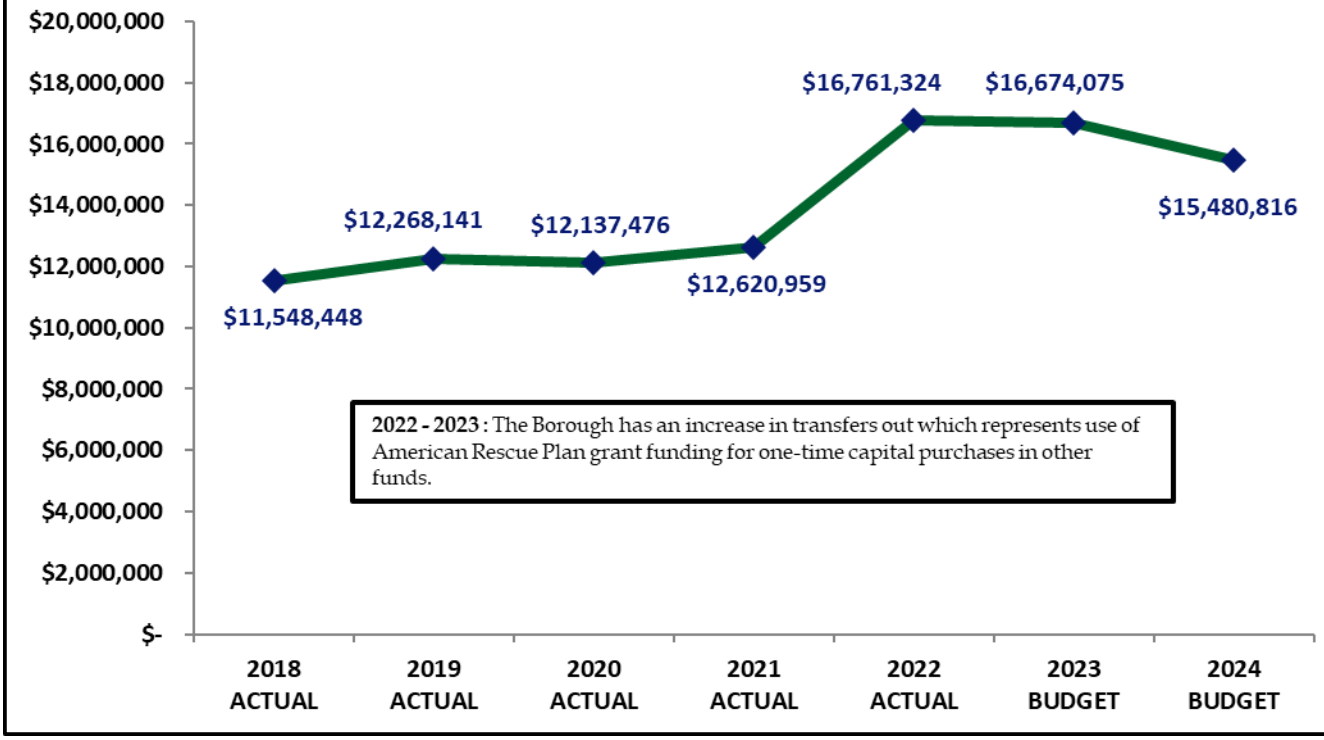
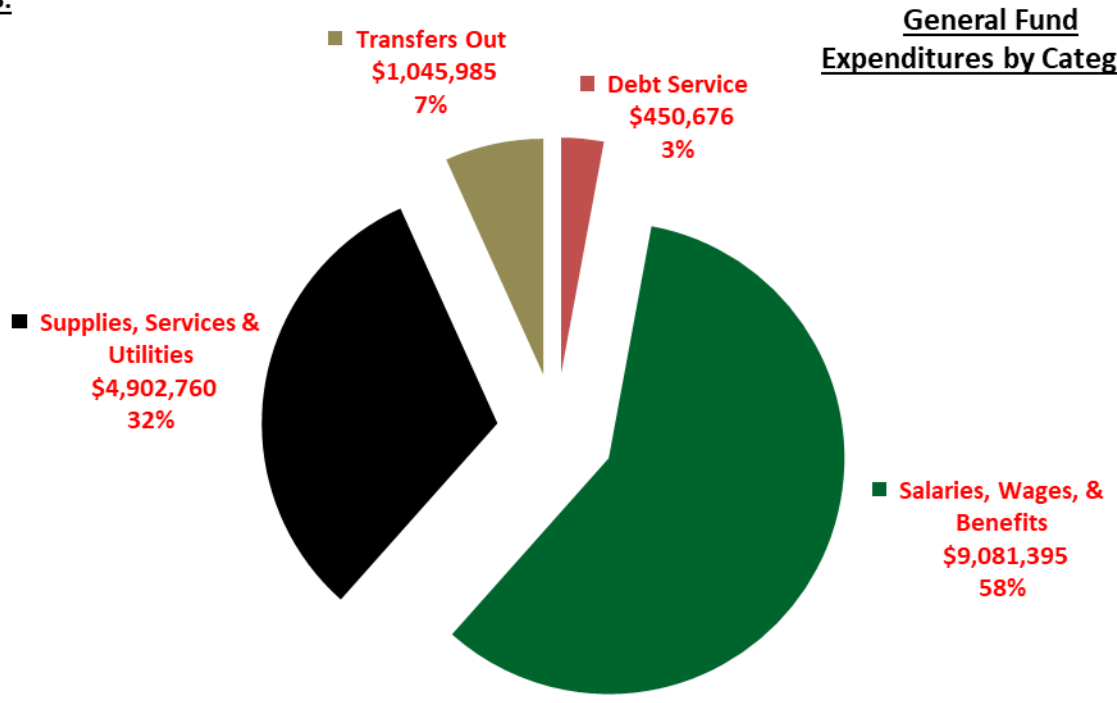



Chart 8.

## 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 | 2024 Budget | Percentage of Revenue |
| **Real Estate Taxes** | $ 5,743,627 | 37.10% |
| **Transfers** | 2,817,920 | 18.20% |
| **Earned Income Taxes** | 2,455,700 | 15.86% |
| **Intergovernmental Revenue** | 790,900 | 5.11% |
| **Local Services Tax** | 766,400 | 4.95% |
| **Total Major Revenues** | $ 12,574,547 | 81.23% |
| **Total General Fund Revenue** | $ 15,480,816 | |

## 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!**

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/$1,000 of assessed value). Carlisle's tax rate for the fire tax is proposed to be .752 mills ($.752/$1,000 of assessed value), a change from the .437 mills in the previous year. 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 3.81 mills ($3.81/$1,000 of assessed value). A taxpayer owning real property assessed at $100,000 would pay the Borough $381 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 over multiple years based on expected and 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.

The rising costs of Fire Service has resulted in more costs than the current Fire Tax is able to support. In 2024, the budget is proposing to increase the Fire Tax to support the current operating needs. The proposed budget is not anticipating any changes to the General Purpose real estate tax and will instead cover any shortfalls by available fund balance.

- ***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 $1,510,152,300.

| 2024 Budget Real Estate Tax Revenue Calculation | | |
|---|---|---|
| | $ 1,510,152,300 | Market Value of Real Property in Carlisle |
| x | 100% | Assessment Ratio |
| = | $ 1,510,152,300 | **Assessed Value** |
| | $ 1,510,152,300 | **Assessed Value** |
| x | 3.81 | Tax Rate (3.058 general purposes and .752 fire tax) |
| = | $ 5,753,680 | **Taxes Collectible** |
| | $ 5,753,680 | **Taxes Collectible** |
| x | 97% | Collection Factor |
| = | $ 5,581,127 | **Current Real Estate Taxes Budgeted *(Rounded)*** |

As shown above, the budget current real estate taxes are $5,581,127. 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 2024 budget includes $162,500 in anticipated delinquent real estate tax revenue resulting in a total real estate tax budget of $5,743,627.

Real estate taxes for general purpose are estimated to be $4,621,800 for 2024 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 $1,121,827 and are used to partially fund the Borough's two volunteer fire companies.

For 2024, approximately 37.10% of the Borough's general fund 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 2024 the Borough will receive approximately $2,455,700 in taxes on one half percent (.5%) of residents earned income and one percent (1%) of non-residents earned income.

For 2024, approximately 15.86% of the Borough's general fund 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. 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 2024, approximately $766,400 or 4.95% of the Borough's general fund 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 $641,500 is estimated to be received in 2024.

- **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 $118,900 is estimated to be received in 2024.

- ***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 2023 program year award (July 1, 2023 through June 30, 2024), total of $387,685, the Borough is planning to allocate approximately $163,685 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.

  - ***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 has allocated $9,186,671 of the federal funding received for revenue loss replacement to fund general government services. Borough Council will be meeting to determine what projects to fund from this revenue replacement.

    The Borough will allocate nearly $512,593 in the 2024 Budget as follows:

| Coronavirus State and Local Fiscal Recovery Funds (American Rescue Plan) | | |
|---|---|---|
| **Fund** | **Description** | **Amount** |
| *General Fund* | Operating: Mental Health Co-Responder Pilot Program | 150,000 |
| *Capital Projects Fund* | Capital: Record Management Program (part of Co-Responder Pilot Program) | 147,593 |
| *Stormwater Fund* | Capital: Bedford and E Street Transportation Improvements | 215,000 |
| | **Total used in 2024 Budget:** | $ 512,593 |

## 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 24% sewer fund 24%; and parking fund 3%.

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 2024, the amount to be transferred by other funds to the general fund as repayment for administrative expenses is estimated at $2,654,234.

## 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 2024, it is anticipated that the General Fund will utilize fund balance as a source for funding the Capital Projects Fund shown in the table below.

**Fund Balance Use Breakout**

| **General Fund:** | 2024 | 2023 |
|---|---|---|
| Fund Balance Use | $ 189,344 | $ 1,590,295 |
| *Allocation:* | | |
| One-Time Funding - Capital Projects | $ (189,344) | $ (739,272) |
| One-Time Funding - Carlisle Seal Change | - | (20,000) |
| One-Time Funding - Strategic Plan | - | (60,000) |
| Operation Funding - Debt Service | - | (771,023) |

# 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 2024 water fund budget anticipates that revenues will increase by approximately $356,971 or 7.43% (net of fund balance and bond proceeds) which can be attributed to rising bank interest revenue and grant funding.
- **Water Rate:** A water rate study is currently under way and recommendations will be received in early 2024. As of the development of this budget, water rates are not proposed to change and will continue to reflect a rate of $5.95 per 100 cubic feet.
- **Expenditures:** The 2024 water fund operating budget anticipates that expenditures will increase by approximately $637,998 or 14.24% which is primarily attributed "Salaries, Wages, & Benefits" line items due to restructuring employee wage and benefits allocations. Additionally, Transfers Out are increasing due to rising shared administrative costs for which the Water Fund shares partial responsibility.
- **Budget Deficit:** The water fund includes an anticipated budget deficit of $2,026,500 related to the planned use of fund balance reserves for capital activities.
- **Capital Projects:** The 2024 water fund budget includes an anticipated increase of $2,501,721 in capital projects. The primary changes are related to increased costs related to rebuilding the aging water distribution system.
- **Debt Service:** The Budget includes a planned debt issuance due to increased funding needs pertaining to Capital Projects.

**Table 12.**

## Water Fund Revenue & Expenditures

| | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| Interest and Rents | 234,495 | 265,132 | 208,578 | 178,118 | 402,956 | 194,705 | 444,330 |
| Intergovernmental | - | - | 1,158 | - | - | 21,750 | 44,621 |
| Charges for Services | 4,007,073 | 3,908,558 | 3,855,565 | 3,899,376 | 4,136,277 | 4,137,056 | 4,208,485 |
| Other Revenue | 415,065 | 419,865 | 367,430 | 400,544 | 573,799 | 421,848 | 425,394 |
| Transfers In | 23,424 | 19,338 | 27,625 | 18,875 | 26,375 | 30,825 | 40,325 |
| Bond Proceeds | - | - | - | - | - | - | 3,868,291 |
| Fund Balance | - | - | - | - | - | 5,693,752 | 4,608,209 |
| **Total** | 4,680,057 | 4,612,893 | 4,460,356 | 4,496,913 | 5,139,407 | 10,499,936 | 13,639,655 |
| | | | | | | | |
| **Expenditures** | | | | | | | |
| Salaries, Wages, & Benefits | 1,277,731 | 1,198,933 | 1,201,328 | 1,268,230 | 1,471,405 | 1,488,511 | 1,789,290 |
| Supplies, Services, & Utilities | 861,215 | 807,965 | 733,962 | 830,180 | 1,026,085 | 1,075,730 | 1,161,061 |
| Debt Service | 286,320 | 271,205 | 253,912 | 354,205 | 316,139 | 1,236,965 | 1,331,562 |
| Capital Expenditures | - | - | 2,386 | 37,931 | - | 6,019,400 | 8,521,121 |
| Depreciation | 860,477 | 746,996 | 769,647 | 783,606 | 866,943 | - | - |
| Transfers Out | 985,892 | 855,612 | 581,337 | 574,230 | 592,105 | 679,330 | 836,621 |
| **Total** | 4,271,635 | 3,880,711 | 3,542,572 | 3,848,382 | 4,272,677 | 10,499,936 | 13,639,655 |

**Graph 4.**

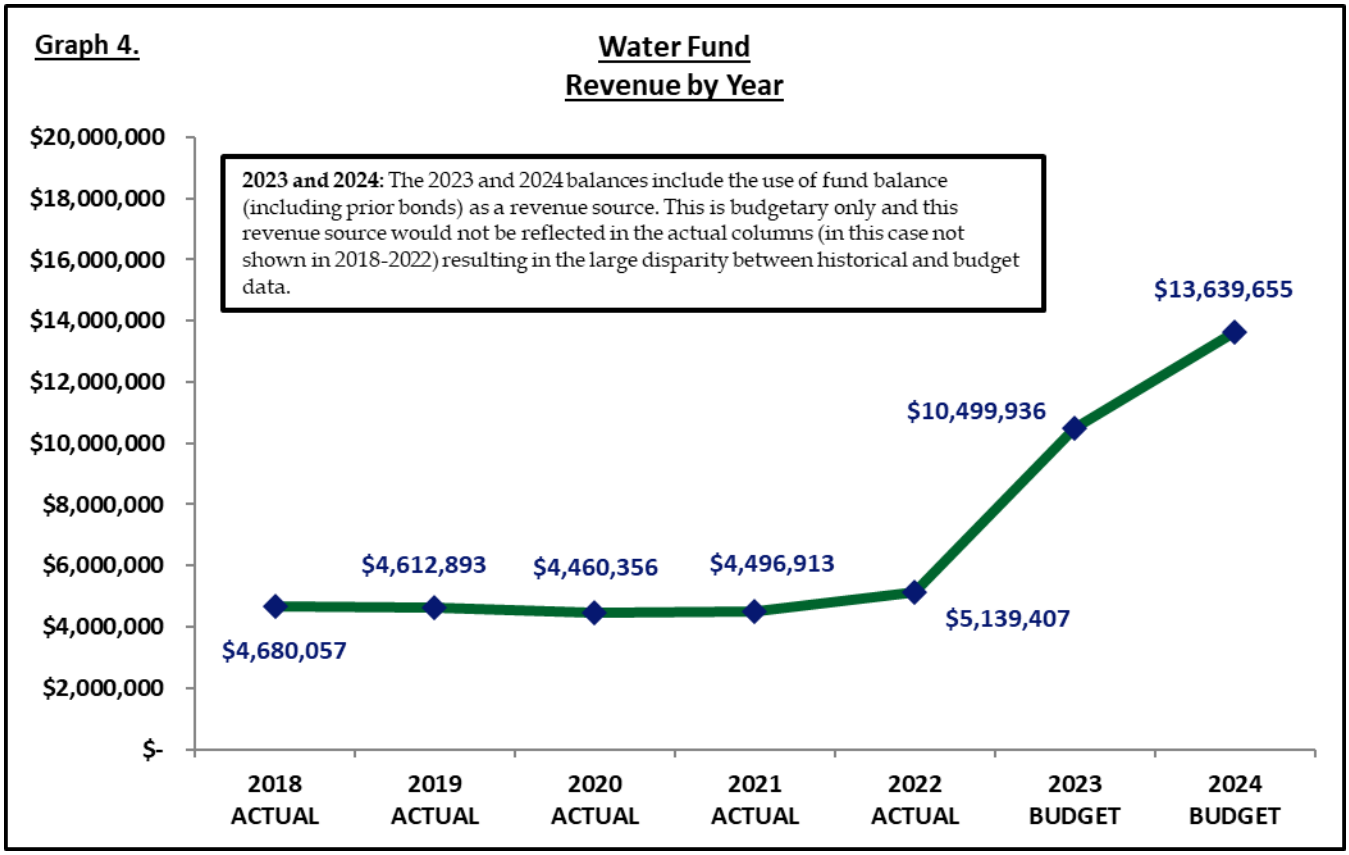
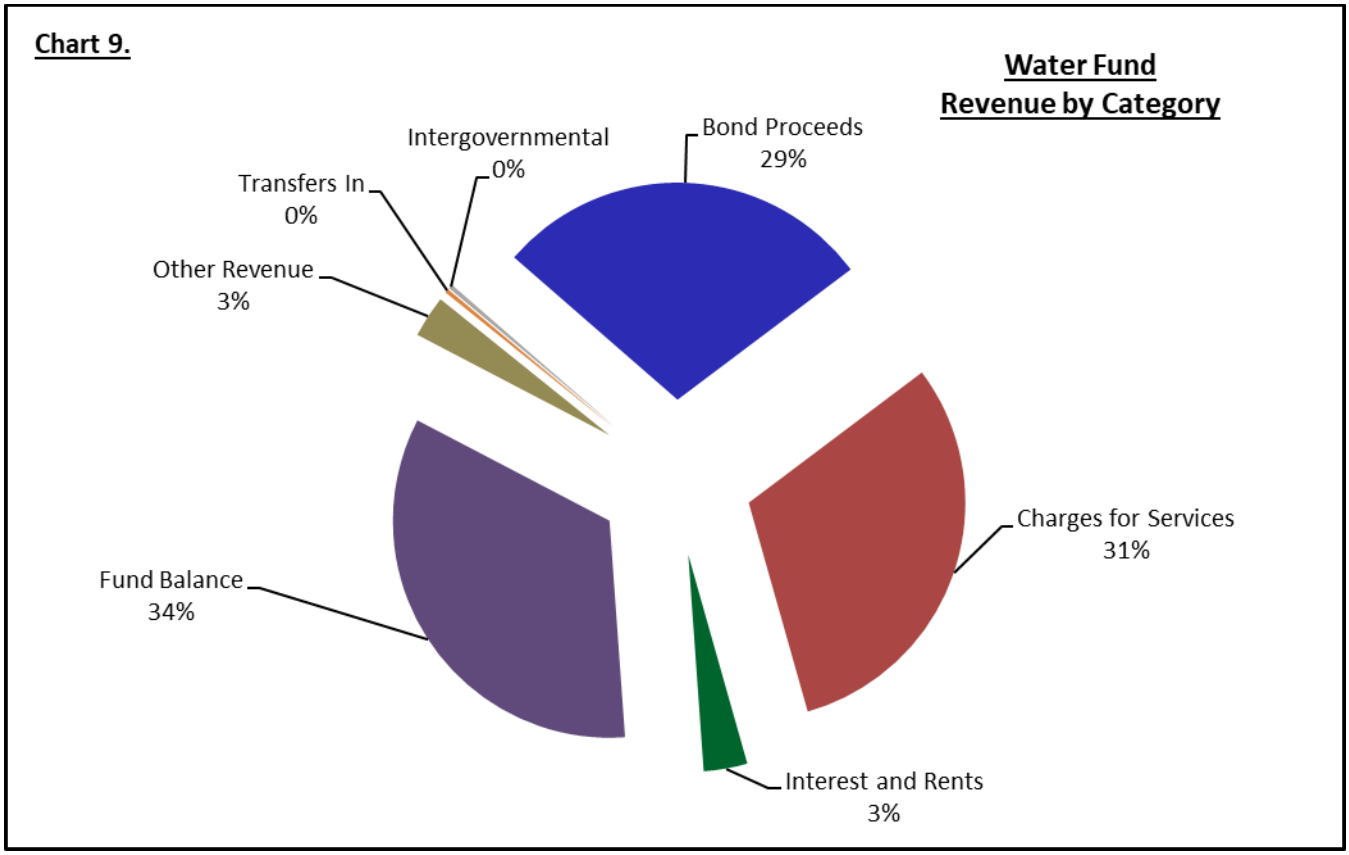
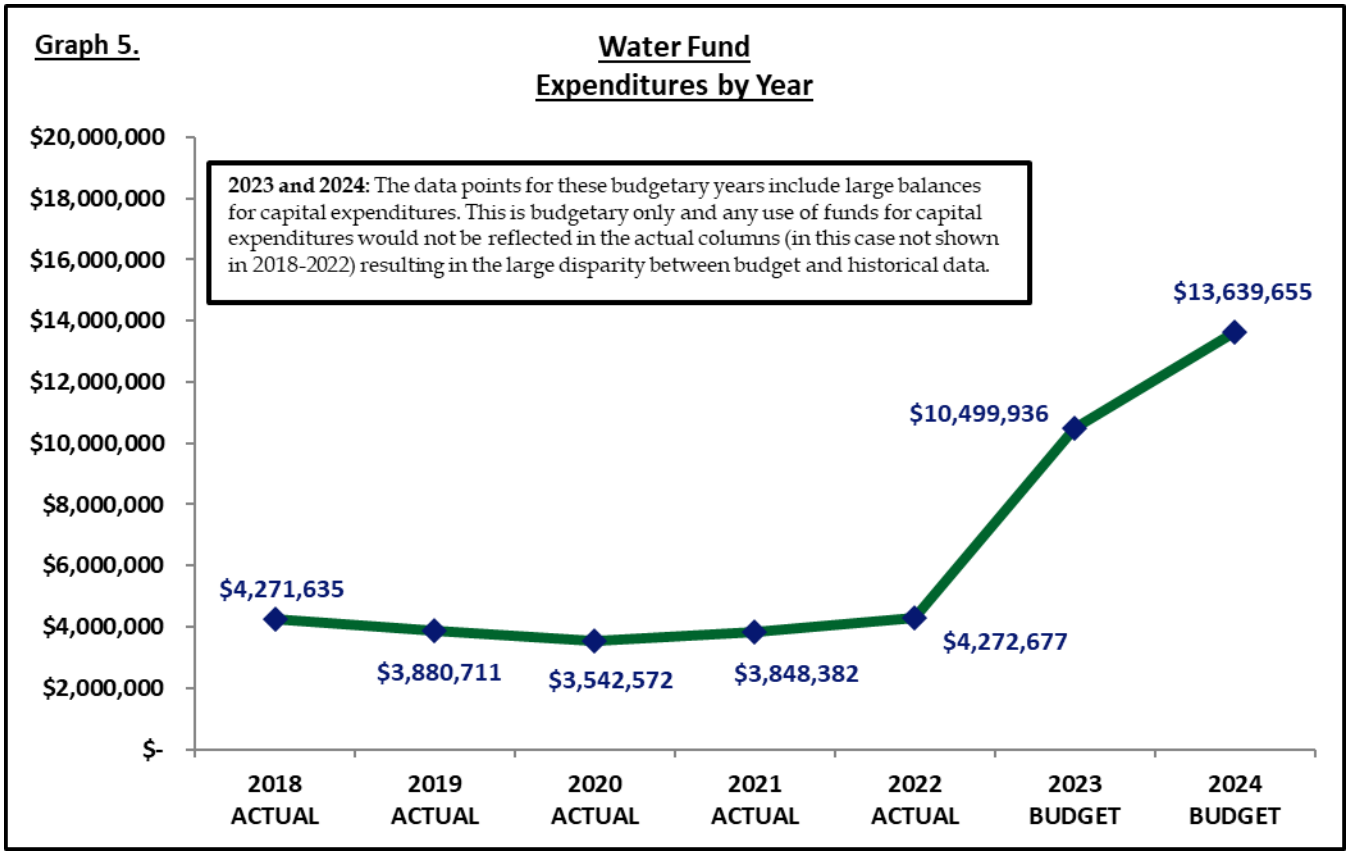
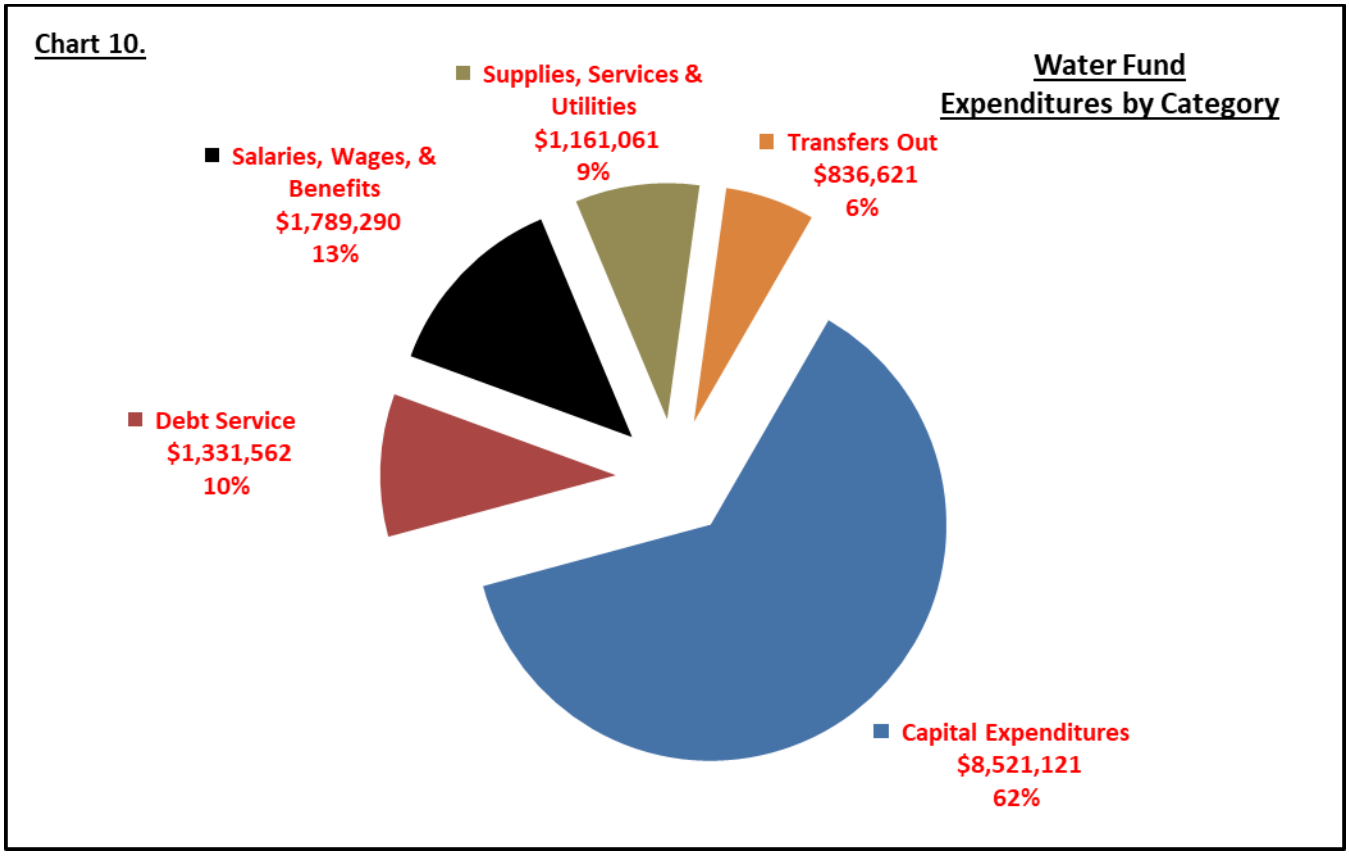


**Chart 9.**




**Graph 5.**






## MAJOR REVENUE SOURCES

Major revenue sources in the water fund consist of charges for services and previous bond proceeds (shown as fund balance) which are detailed below.

**Major Revenue Sources**

| Revenue Source | 2024 Budget | Percentage of Revenue |
|---|---|---|
| **Charges for Services** | $ 4,208,485 | 30.85% |
| **Fund Balance (& Prior Bonds)** | 4,608,209 | 33.79% |
| **Proceeds from Bond Issue** | 3,868,291 | 28.36% |
| **Total Major Revenues** | $ 12,684,985 | 93.00% |
| **Total Water Fund Revenue** | $ 13,639,655 | |

### 1. Charges for Services

The primary source of operating revenue for the Borough's water fund is water sales shown as charges for services. In 2024, slightly more than $4.1 million is estimated to come from metered sales. Metered sales pay for approximately 29.79% 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 $5.95. The cost to customers for safe drinking water is less than 1¢ per gallon.

Each year during the budget, the Borough reviews a multi-year forecast of funding needs and determine the appropriateness of a rate increase. It was determined during the 2024 budget preparation that a rate study would be completed by a consultant, with a possible rate adjustment in 2024 to meet upcoming capital funding including rising debt service payments.

According to the EPA, a typical person uses approximately 7,920 gallons per quarter (1,100 billable cubic feet). In 2024, the single user could expect to see a $65 quarterly bill and the family of four could expect a quarterly bill of $262.

**2. Fund Balance (Previous Bond Issuance)**

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 2024, the Borough anticipates issuing new bonds in the amount of $3,868,291 for 2024 capital needs while also drawing down on the remainder of it's existing available bond proceeds currently held in fund balance (approximately $2,581,709) to cover the capital needs of this fund. The remaining $2,026,500 in the allocated fund balance reserve is designated for capital projects.

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 |
|---|---|
| 2024 | $15,864,890 |
| 2026 | $ 3,664,000 |
| 2028 | $ 1,600,000 |

The current total principal balance of outstanding debt in the water fund is $9,773,623.




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# 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 2024 budget.
- **Expenditures:** Operating expenditures are anticipated to increase in 2024 by approximately $302,215 or 19.65% which is primarily attributed "Salaries, Wages, & Benefits" line items due to restructuring employee wage and benefits allocations. Additionally, Transfers Out are increasing due to rising shared administrative costs for which the Stormwater Fund shares partial responsibility.
- **Budget Deficit:** The stormwater fund includes an anticipated budget deficit of $592,216.
- **Capital Projects:** The 2024 stormwater fund budget includes an anticipated increase of $27,572 in capital projects. The primary changes are related to increased costs related to rebuilding the aging stormwater collection system.
- **Debt Service:** The Budget includes a planned debt issuance due to increased funding needs pertaining to Capital Projects.

**Table 13.**

**Stormwater Fund Revenue & Expenditures**

| | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| Interest and Rents | - | 1,167 | 3,165 | 574 | 28,473 | 2,487 | 72,000 |
| Intergovernmental | - | 96,842 | 298 | - | 192,181 | - | 15,122 |
| Charges for Services | - | 1,148,962 | 1,766,711 | 1,701,166 | 1,742,595 | 1,754,220 | 1,754,300 |
| Other Revenue | - | 43,505 | 375 | 56,302 | 7,733 | 13,338 | 14,918 |
| Transfers In | - | - | 73,124 | - | - | 465,000 | - |
| Fund Balance | - | - | - | - | - | 800,500 | 1,466,216 |
| **Total** | - | 1,290,476 | 1,843,673 | 1,758,042 | 1,970,982 | 3,035,545 | 3,322,556 |
| **Expenditures** | | | | | | | |
| Salaries, Wages, & Benefits | - | 282,996 | 374,081 | 367,611 | 499,133 | 534,703 | 664,568 |
| Supplies, Services, & Utilities | - | 104,153 | 111,512 | 148,570 | 130,609 | 210,157 | 221,317 |
| Debt Service | - | - | 202 | 38,930 | 34,544 | 74,333 | 77,584 |
| Capital Expenditures | - | - | - | 6,710 | 19,938 | 1,455,100 | 1,482,672 |
| Depreciation | - | 2,373 | 8,833 | 16,111 | 20,403 | - | - |
| Transfers Out | - | 191,696 | 561,680 | 564,823 | 616,776 | 718,476 | 876,415 |
| **Total** | - | 581,218 | 1,056,308 | 1,142,755 | 1,321,403 | 2,992,769 | 3,322,556 |

Graph 6.

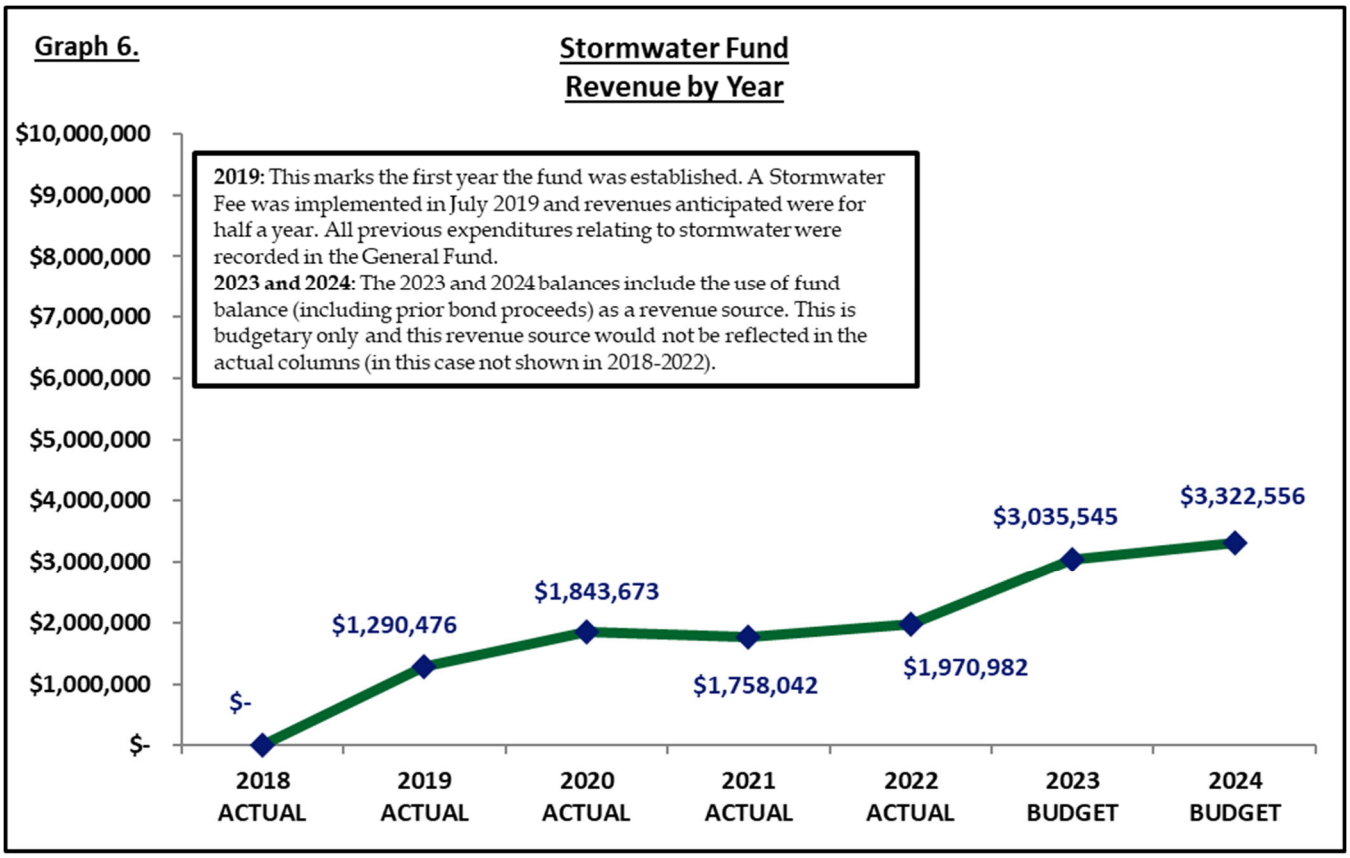
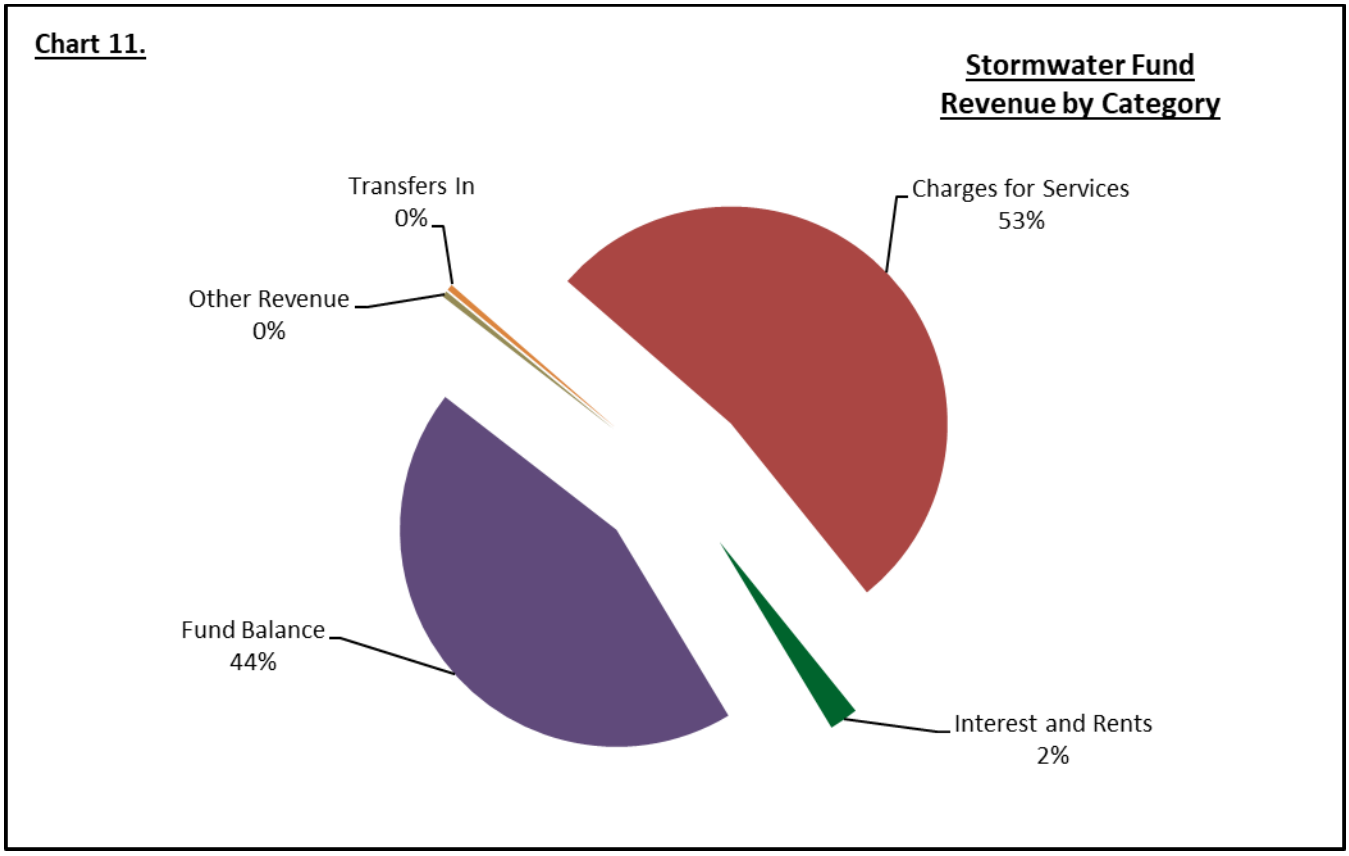


**Chart 11.**




**Graph 7.**

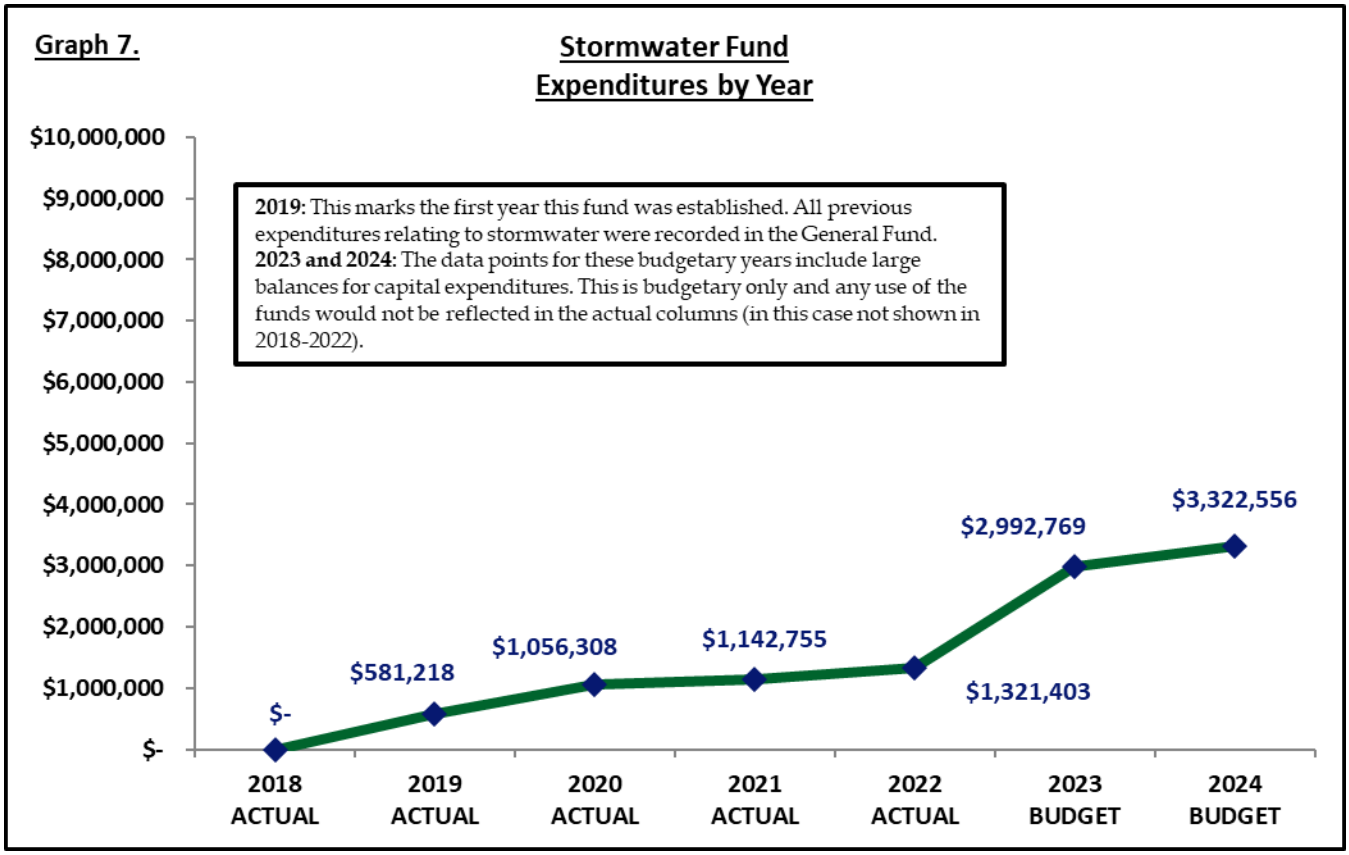
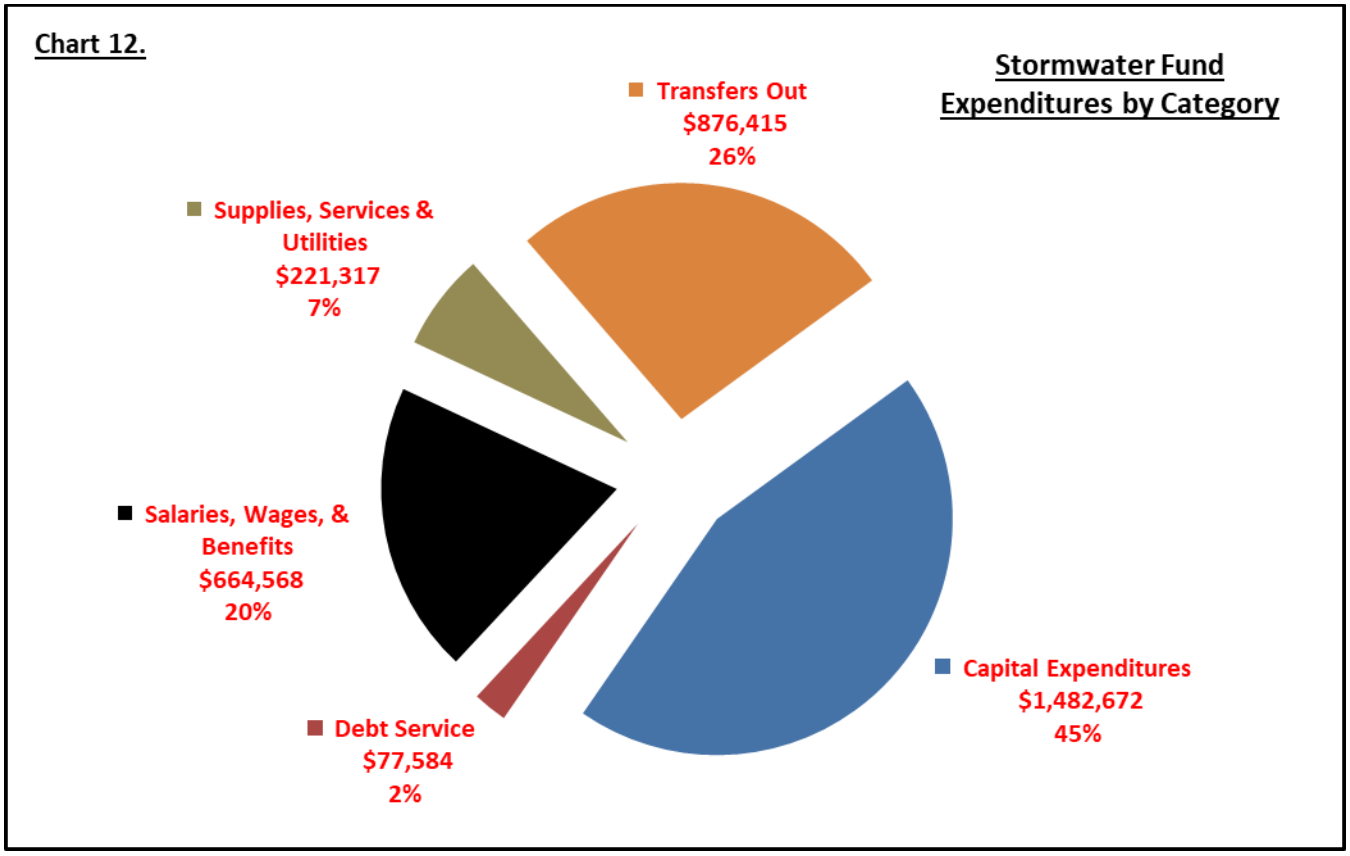


Chart 12.




## MAJOR REVENUE SOURCES

Major revenue sources in the stormwater fund consist of charges for services, bond proceeds (also included in fund balance), and fund balance which are detailed below.

| Major Revenue Sources | | | |
|---|---|---|---|
| Revenue Source | | 2024 Budget | Percentage of Revenue |
| Charges for Services | $ | 1,754,300 | 52.80% |
| Fund Balance (Prior Bonds) | | 1,466,216 | 44.13% |
| Total Major Revenues | $ | 3,220,516 | 96.93% |
| Total Stormwater Fund Revenue | $ | 3,322,556 | |

### 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 2024, it is estimated that $1,754,300 will come from stormwater utility fees. Stormwater fees pay for approximately 52.80% 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 2024, the Borough anticipates issuing new bonds in the amount of $305,335 for 2024 capital needs while also drawing down on the remainder of it's existing available bond proceeds currently held in fund balance (approximately $874,000) 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 we anticipate that future debt needs will be as follows:

| Year | New Borrowing Needs |
|---|---|
| 2024 | $305,335 |
| 2026 | $168,000 |
| 2028 | $ 80,000 |

The current total principal balance of outstanding debt in the stormwater fund is $1,232,250.

### 3. Fund Balance

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 2024 Budget incorporates an anticipated use of these funds towards capital needs totaling $215,000. This will be reflected as a use of fund balance.

# 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 2024 sewer fund budget anticipates that revenues will increase by approximately $1,148,688 or 9.09% (net of fund balance and bond proceeds) which can be attributed to an increase in anticipated contributions from partners as part of the Borough's inter-municipal agreement to pay for capital costs.
- **Sewer Usage Rate:** A sewer rate study is currently under way and recommendations will be received in early 2024. As of the development of this budget, sewer rates are not proposed to change and will continue to reflect a rate of $7.66 per 100 cubic feet of water consumption.
- **Expenditures:** The 2024 sewer fund operating budget anticipates that expenditures will increase by approximately $339,070 or 5.62% (net of capital expenditures) which is primarily attributed "Salaries, Wages, & Benefits" line items due to restructuring employee wage and benefits allocations. Additionally, Transfers Out are increasing due to rising shared administrative costs for which the Sewer Fund shares partial responsibility.
- **Budget Deficit:** The sewer fund includes an anticipated budget deficit of $1,229,665 which is due to the planned use of fund balance reserves for capital improvements.
- **Capital Projects:** The 2023 sewer fund budget includes an anticipated increase of $1,197,022 in capital projects. The primary changes are related to increased costs related to rebuilding the aging sewer collection and conveyance system.
- **Debt Service:** The Budget includes a planned debt issuance due to increased funding needs pertaining to Capital Projects.

**Table 14.**

**Sewer Fund Revenue & Expenditures**

| | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| Interest and Rents | 240,198 | 265,386 | 79,636 | 8,743 | 242,170 | 42,528 | 341,600 |
| Intergovernmental | 229,596 | 2,419,064 | 331,209 | 59,327 | 134,750 | 764,705 | 1,670,198 |
| Charges for Services | 6,393,504 | 5,822,539 | 5,686,810 | 5,922,635 | 6,075,261 | 6,150,179 | 6,136,500 |
| Other Revenue | 353,617 | 511,272 | 596,349 | 488,868 | 475,818 | 468,895 | 426,697 |
| Transfers In | 16,984 | - | - | - | - | - | - |
| Bond Proceeds | - | - | - | - | - | - | 933,297 |
| Fund Balance | - | - | - | - | - | 5,216,004 | 4,670,111 |
| **Total** | 7,233,899 | 9,018,261 | 6,694,004 | 6,479,573 | 6,927,999 | 12,642,311 | 14,178,403 |
| | | | | | | | |
| **Expenditures** | | | | | | | |
| Salaries, Wages, & Benefits | 1,961,249 | 1,835,361 | 1,970,419 | 1,956,881 | 2,048,596 | 2,219,007 | 2,249,310 |
| Supplies, Services, & Utilities | 1,050,342 | 1,109,034 | 1,024,409 | 1,083,332 | 1,146,076 | 1,496,497 | 1,494,452 |
| Debt Service | 453,002 | 433,275 | 408,616 | 622,785 | 517,399 | 1,603,652 | 1,747,673 |
| Capital Expenditures | - | - | 118,593 | 9,655 | - | 6,613,000 | 7,810,022 |
| Depreciation | 1,691,507 | 1,622,776 | 1,537,367 | 1,743,688 | 1,741,947 | - | - |
| Transfers Out | 887,328 | 784,950 | 564,642 | 561,105 | 618,480 | 710,155 | 876,946 |
| **Total** | 6,043,428 | 5,785,396 | 5,624,046 | 5,977,446 | 6,072,498 | 12,642,311 | 14,178,403 |

**Graph 8.**

**Sewer Fund Revenue by Year**

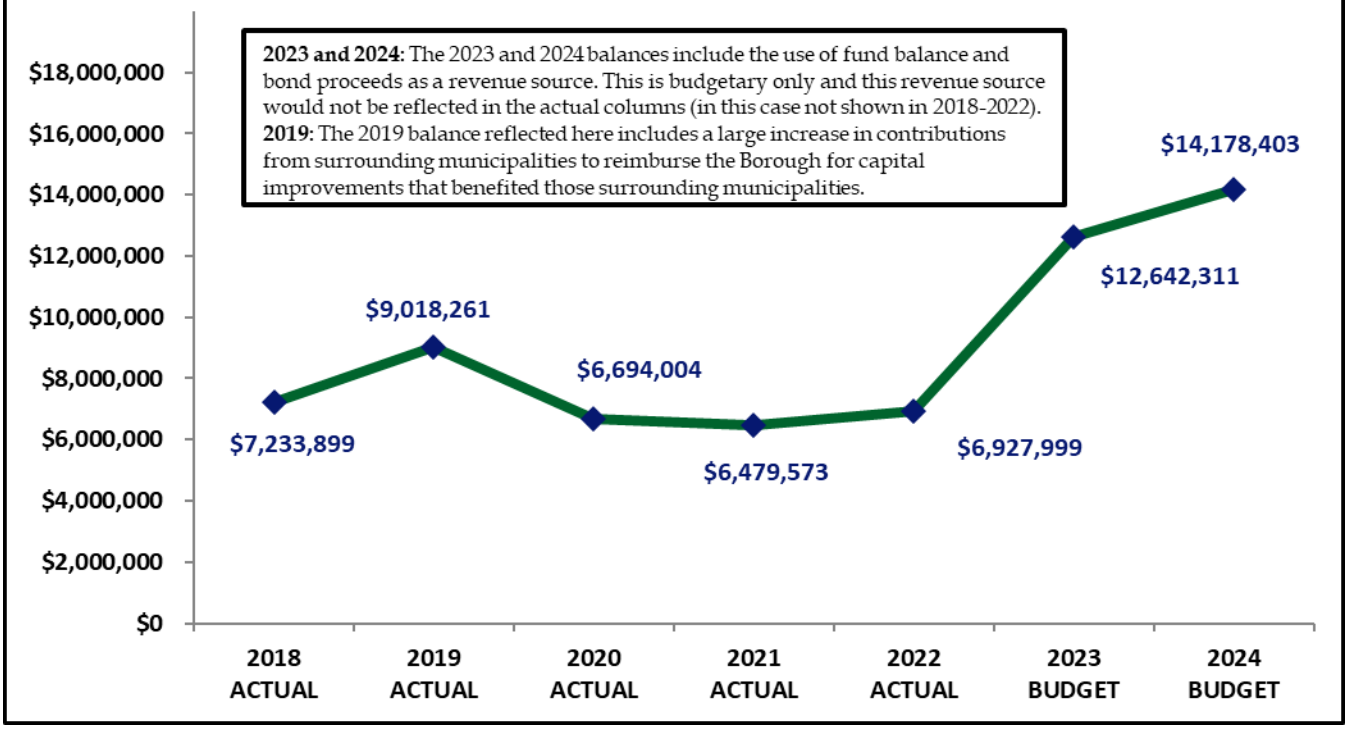
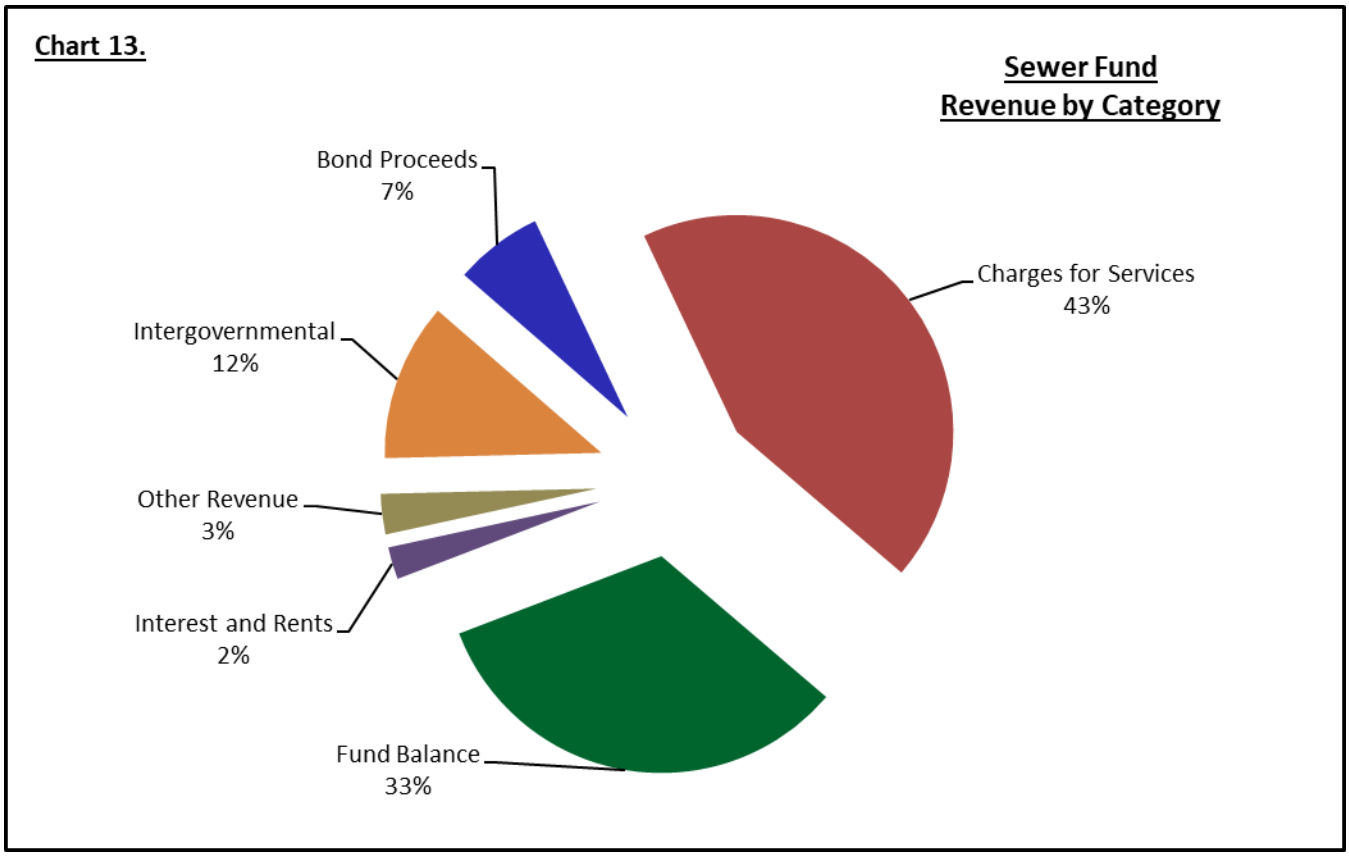
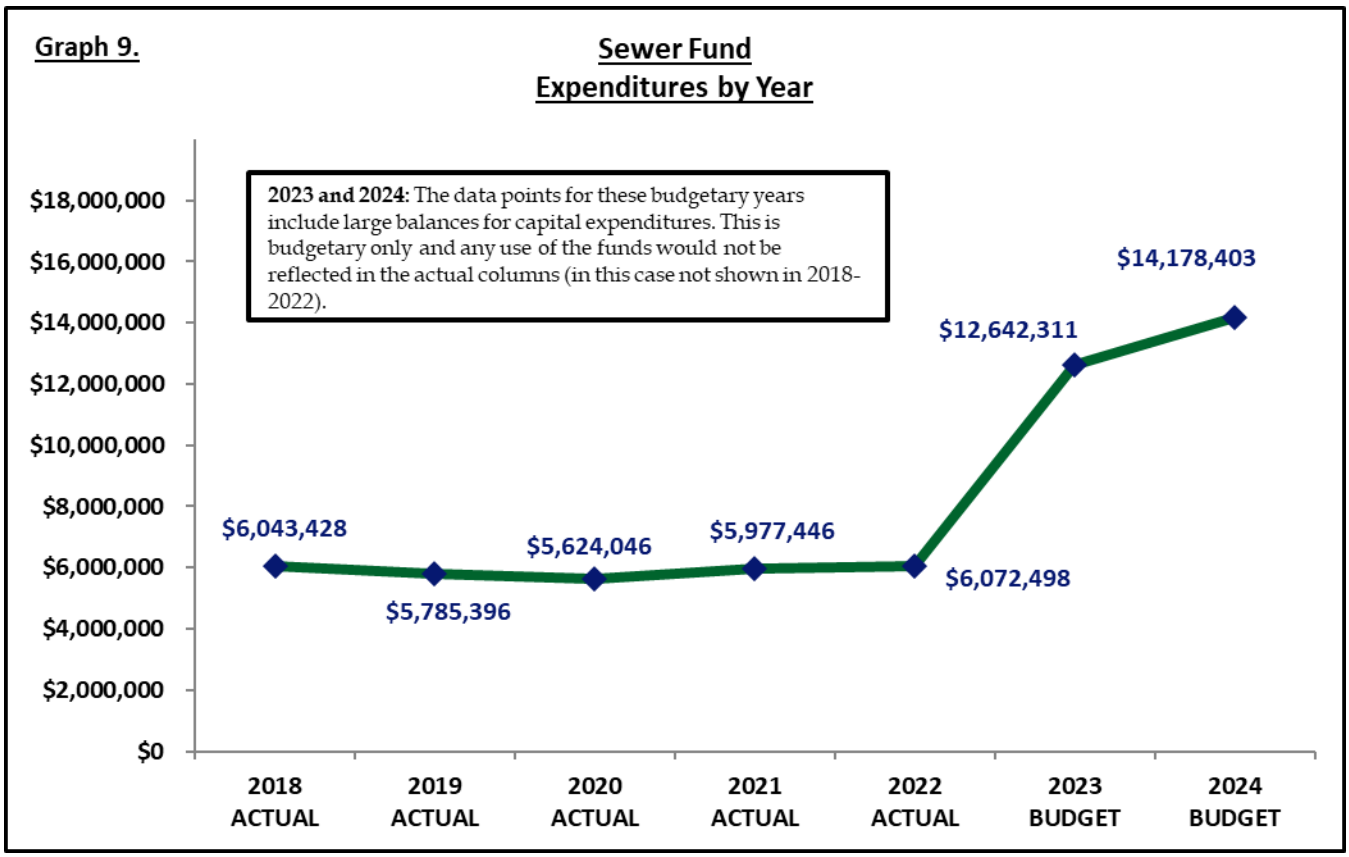
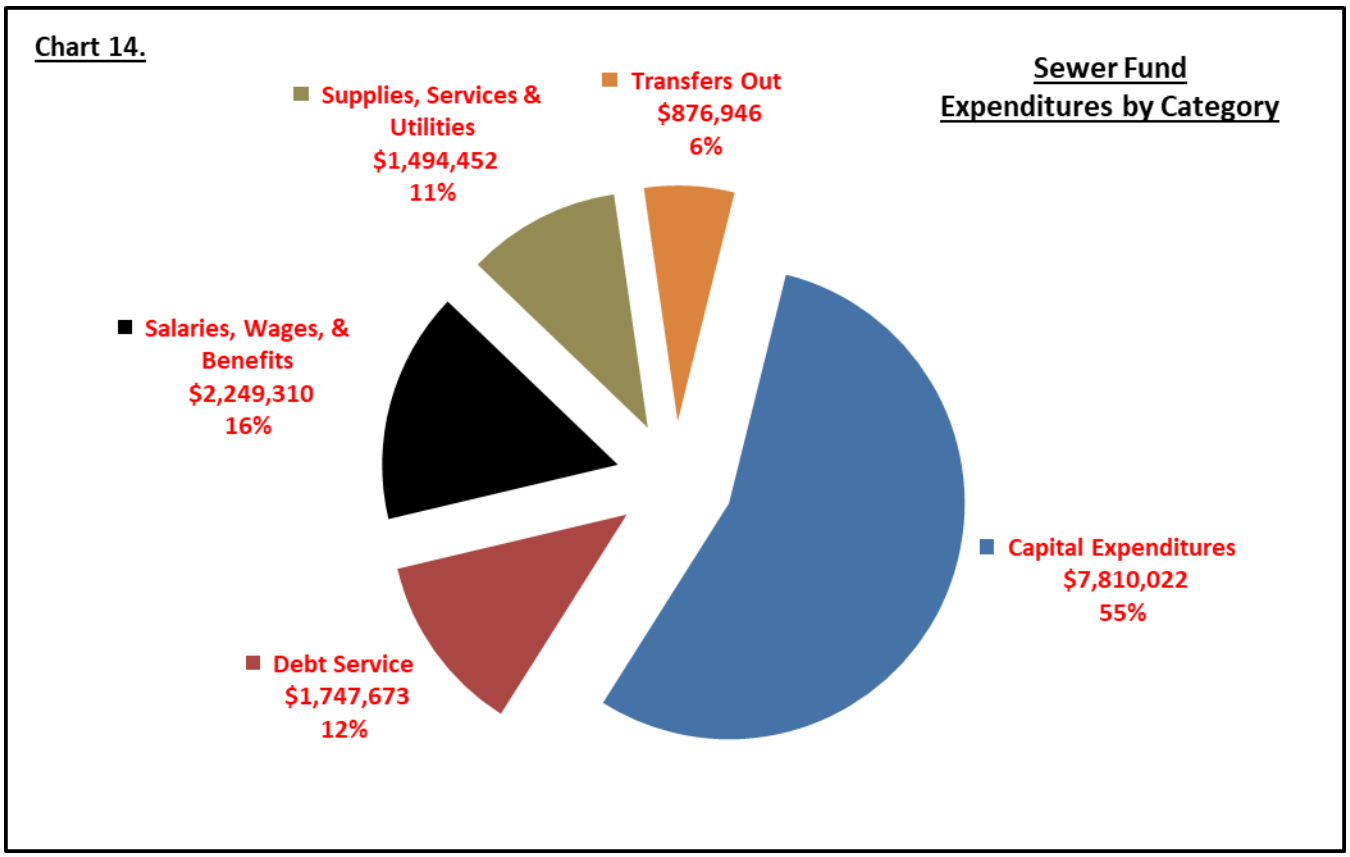


**Chart 13.**




**Graph 9.**






## MAJOR REVENUE SOURCES

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

**Major Revenue Sources**

| Revenue Source | 2024 Budget | Percentage of Revenue |
|---|---|---|
| Charges for Services | $ 6,136,500 | 43.28% |
| Fund Balance (Prior Bonds) | 4,670,111 | 32.94% |
| Intergovernmental | 1,670,198 | 11.78% |
| Total Major Revenues | $ 12,476,809 | 88.00% |
| Total Sewer Fund Revenue | $ 14,178,403 | |

### 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 2024 from this revenue

source. This pays for approximately 43.28% 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 $7.66.

Each year during the budget, the Borough reviews a multi-year forecast of funding needs and determine the appropriateness of a rate increase. It was determined during the 2024 budget preparation that a rate study would be completed by a consultant, with a possible rate adjustment in 2024 to meet upcoming capital funding including rising debt service payments.

According to the EPA, a typical person uses approximately 7,920 gallons per quarter (1,100 billable cubic feet). In 2024, the single user could expect to see an $84 quarterly bill and the family of four could expect a quarterly bill of $337.

**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 $1,618,976 from the surrounding townships for their respective share of wastewater treatment plant expenses. The Borough is also anticipating a capital grant in the amount of $51,222. 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 2024, the Borough anticipates issuing new bonds in the amount of $933,297 for 2024 capital needs while also drawing down on the remainder of it's existing available bond proceeds currently held in fund balance (approximately $3,440,446) to cover the capital needs of this fund. The remaining $1,229,665 in the allocated fund balance reserve is designated for capital projects.

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 |
|---|---|
| 2024 | $ 9,267,743 |
| 2026 | $10,133,594 |
| 2028 | $ 827,946 |

The current total principal balance of outstanding debt in the sewer fund is $16,136,286.

# 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 2024 solid waste fund budget anticipates that revenues will increase by $197,965 or 10.19%, which is a result of increasing costs to the trash and recycling program contract.
- **Service Rate.** Service rates are proposed to change in 2024 to reflect the continued increase in contract costs for the Solid Waste program. This includes a new quarterly fee of $80.25 with the option to purchase tags ($7.92) for additional trash that exceeds the weekly trash limit.
- **Expenditures:** The 2024 solid waste fund budget anticipates that expenditures will increase by approximately 10.19% (net of capital expenditures) which is attributable to the increase in contracted cost for solid waste and recycling collection.
- **Fund Balance:** There is no anticipated change to fund balance in 2024 due to structuring rates to match anticipated costs.
- **Capital Projects:** There are no planned capital expenditures planned for 2024.
- **Debt Service:** No new debt issuances are budgeted to occur in 2024.

**Table 15.**

**Solid Waste Fund Revenue & Expenditures**

| | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| Licenses & Permits | 800 | 2,400 | 2,400 | 6,400 | 5,406 | - | - |
| Interest and Rents | 2,612 | 4,498 | 1,734 | 72 | 1,835 | 270 | 3,100 |
| Intergovernmental | 45,959 | 112,186 | 43,340 | 46,906 | - | 45,000 | 45,000 |
| Charges for Services | 832,410 | 872,575 | 1,416,052 | 1,469,235 | 1,056,947 | 1,897,700 | 2,083,215 |
| Other Revenue | 4,441 | 5,220 | 16,235 | 11,402 | 8,760 | - | 9,620 |
| Transfers In | - | - | - | - | - | - | - |
| Fund Balance | - | - | - | - | - | - | - |
| **Total** | 886,222 | 996,879 | 1,479,761 | 1,534,015 | 1,072,948 | 1,942,970 | 2,140,935 |
| | | | | | | | |
| **Expenditures** | | | | | | | |
| Salaries, Wages, & Benefits | 32,665 | 42,673 | 47,430 | 34,281 | 35,727 | - | - |
| Supplies, Services, & Utilities | 704,007 | 747,310 | 1,577,259 | 1,609,396 | 1,255,599 | 1,942,970 | 2,092,835 |
| Capital Expenditures | - | 4,078 | - | - | - | - | - |
| Debt Service | 3,009 | 2,764 | 2,542 | 2,302 | 2,053 | - | - |
| Depreciation | 6,349 | 6,349 | 6,604 | 6,769 | 905 | - | - |
| Transfers Out | 26,743 | 23,449 | 22,422 | 22,593 | 24,671 | - | 48,100 |
| **Total** | 772,773 | 826,623 | 1,656,257 | 1,675,341 | 1,318,955 | 1,942,970 | 2,140,935 |

**Graph 10.**

**Solid Waste Fund Revenue by Year**

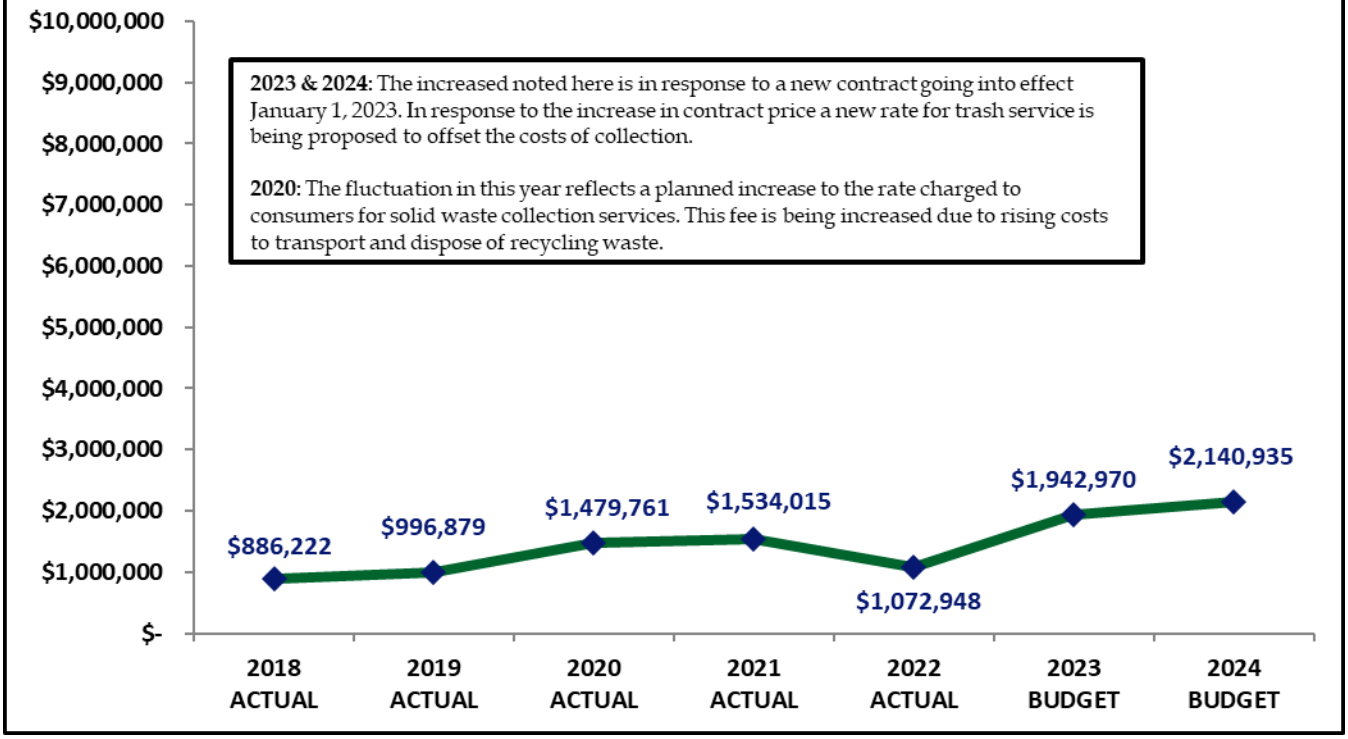
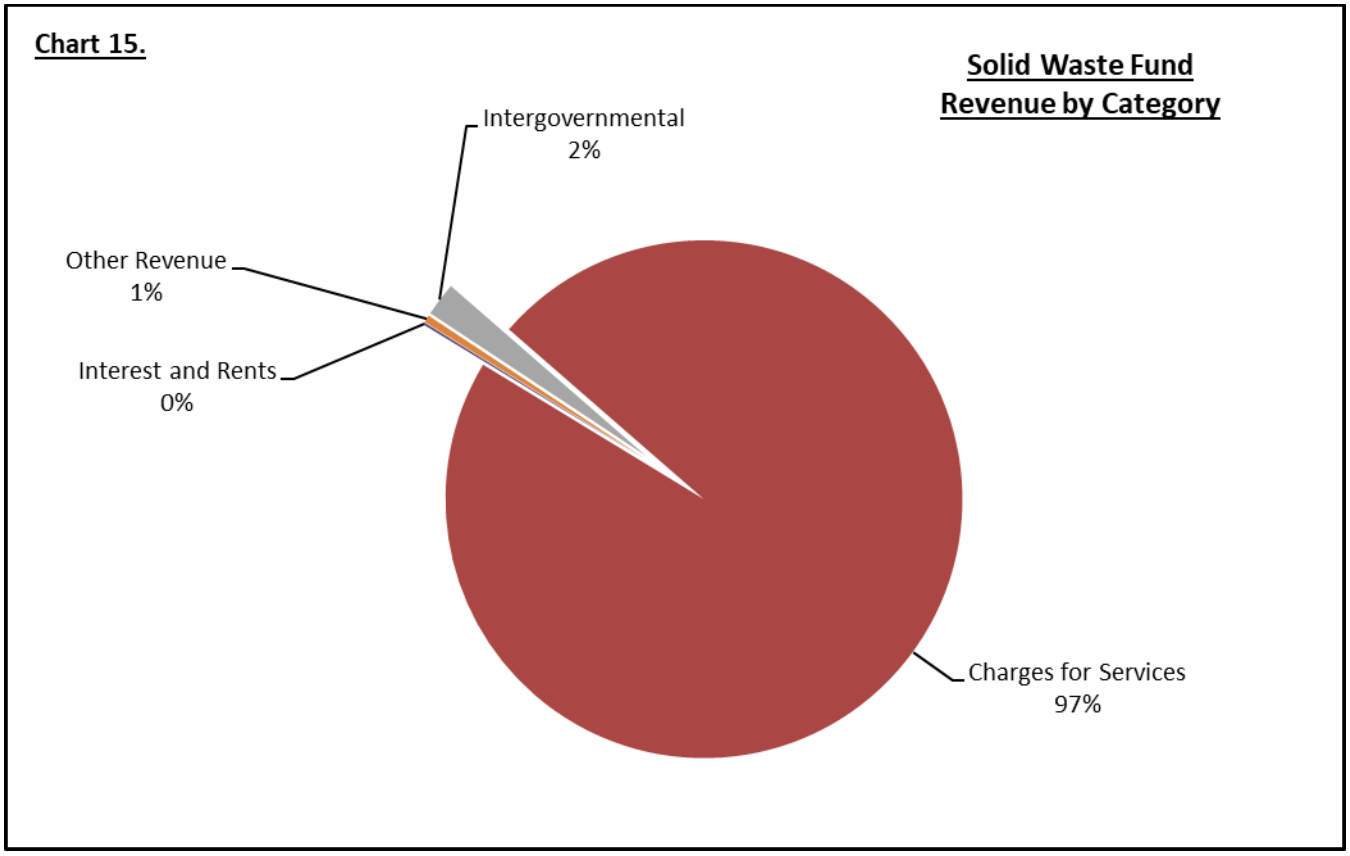


**Chart 15.**




**Graph 11.**

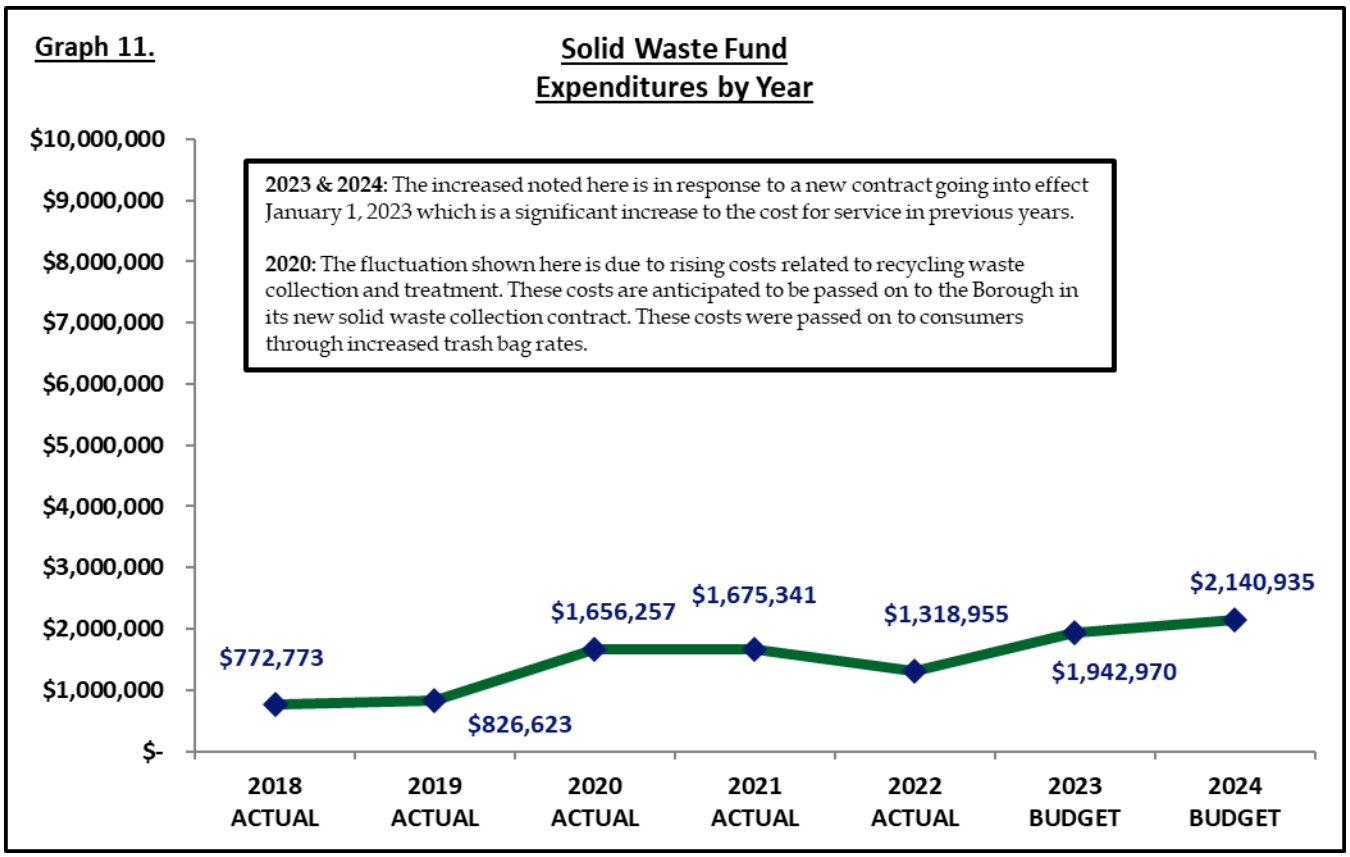
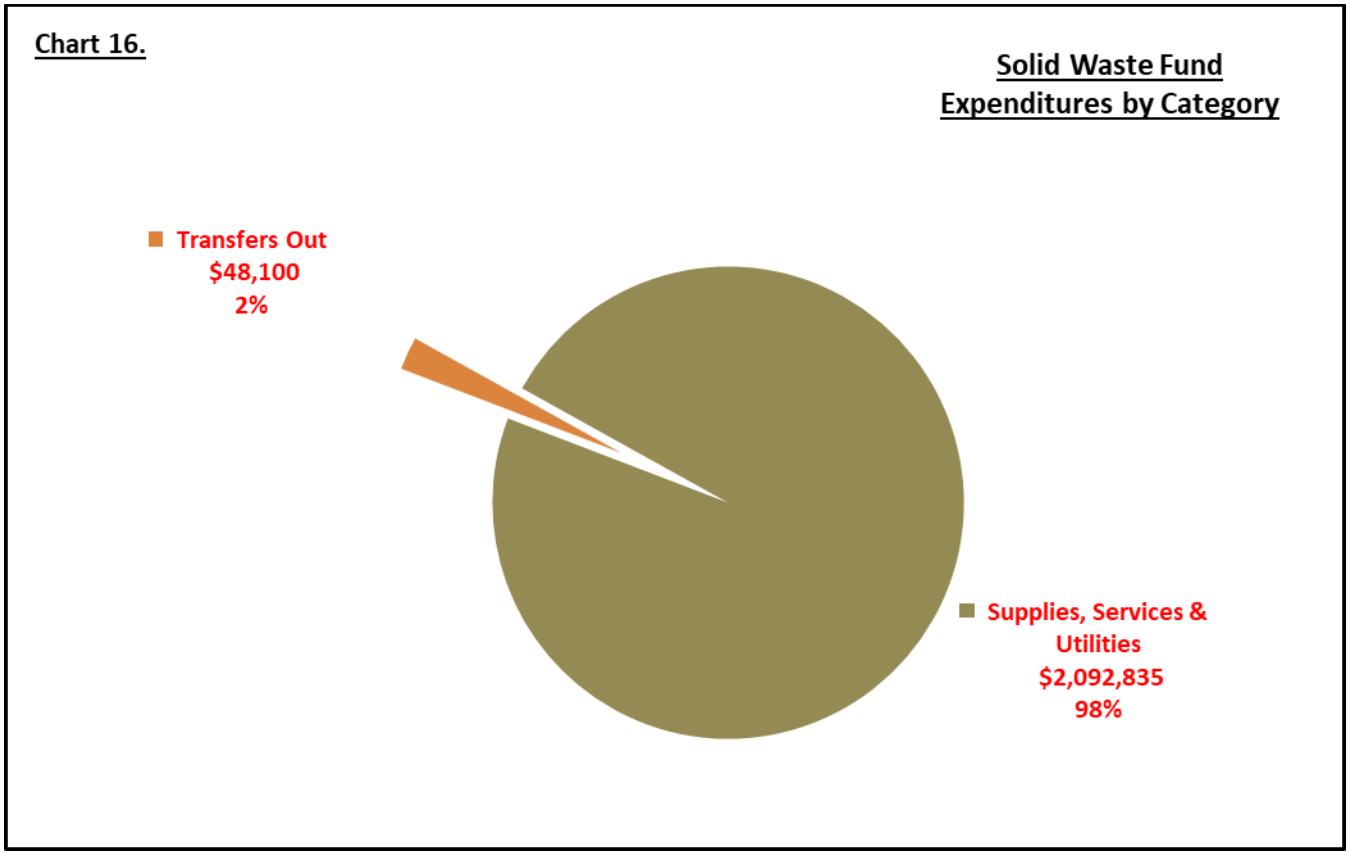


Chart 16.




## MAJOR REVENUE SOURCES

The major revenue source in the Solid Waste Fund consists of charges for services.

| Major Revenue Sources | | | |
|---|---|---|---|
| Revenue Source | | 2024 Budget | Percentage of Revenue |
| Charges for Services | $ | 2,083,215 | 97.30% |
| Total Major Revenues | $ | 2,083,215 | 97.30% |
| Total Solid Waste Fund Revenue | $ | 2,140,935 | |

### 1. Charges for Services

➢ *Quarterly Fee*

In 2024, the Borough is implementing a new program where program participants will be billed $80.25 on a quarterly basis for the collection of trash and recycling service. The Borough is projecting that we will have 6,095 households participating during the year with a small share of customers purchasing additional trash tags.

## 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. Due to the rising costs over the last several years, the Borough has utilized fund balance reserves to subsidize the cost of trash collection service resulting in fund balance reserves to fall below councils goal. In 2024, the new program is designed to no longer utilize fund balance reserves and fund balance is expected to remain unchanged.




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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 2024 parking fund budget anticipates that revenues will decrease by approximately $309,652 or 30.67% (net of fund balance and bond proceeds) which can be attributed to a reduction in anticipated grant funding for capital improvements.
- **Parking Rates:** No adjustment to parking rates are planned for 2024.
- **Expenditures:** The 2024 parking fund budget anticipates that operating expenditures will decrease by approximately $78,984 or 10.74% which is primarily attributed to decreases in debt service costs.
- **Budget Deficit:** The 2024 parking fund budget anticipates a budget deficit of $305,367 which is attributable to using fund balance reserves for capital improvements.
- **Capital Projects:** The primary capital costs anticipated for 2024 include improvements to parking lots, Borough Parking Garage, and the continuation an Electric Vehicle Charging program.
- **Debt Service:** No new debt issuances are budgeted to occur in 2024, however $100,000 in bond proceeds are being designated from available bond proceeds from a previous issuances.

**Table 16.**

**Parking Fund Revenue & Expenditures**

| | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| Fines and Forfeits | 91,000 | 121,289 | 81,740 | 149,931 | 129,479 | 119,813 | 126,400 |
| Other Revenue | 8,285 | 5,360 | 3,028 | 4,457 | 4,257 | 5,386 | 5,146 |
| Charges for Services | 645,387 | 587,155 | 318,839 | 513,913 | 529,938 | 606,441 | 497,500 |
| Interest and Rents | 14,470 | 22,268 | 8,330 | 1,090 | 19,091 | 8,822 | 50,100 |
| Intergovernmental | - | - | 2,870 | - | - | 269,250 | 20,914 |
| Transfers In | - | - | - | - | - | - | - |
| Bond Proceeds | - | - | - | - | - | - | - |
| Fund Balance | - | - | - | - | - | 477,785 | 305,367 |
| **Total** | 759,142 | 736,072 | 414,807 | 669,391 | 682,765 | 1,487,497 | 1,005,427 |
| | | | | | | | |
| **Expenditures** | | | | | | | |
| Salaries, Wages, & Benefits | 134,661 | 148,720 | 100,007 | 117,647 | 145,337 | 233,744 | 210,548 |
| Supplies, Services, & Utilities | 175,449 | 184,469 | 231,150 | 191,561 | 214,421 | 261,952 | 264,002 |
| Debt Service | 29,592 | 27,569 | 25,155 | 21,211 | 14,812 | 154,870 | 77,370 |
| Capital Expenditures | - | 877 | - | - | - | 752,015 | 348,929 |
| Depreciation | 117,223 | 117,222 | 135,777 | 139,279 | 139,555 | - | - |
| Transfers Out | 34,806 | 48,449 | 47,422 | 47,593 | 49,671 | 84,916 | 104,578 |
| **Total** | 491,731 | 527,306 | 539,511 | 517,291 | 563,796 | 1,487,497 | 1,005,427 |

**Graph 12.**

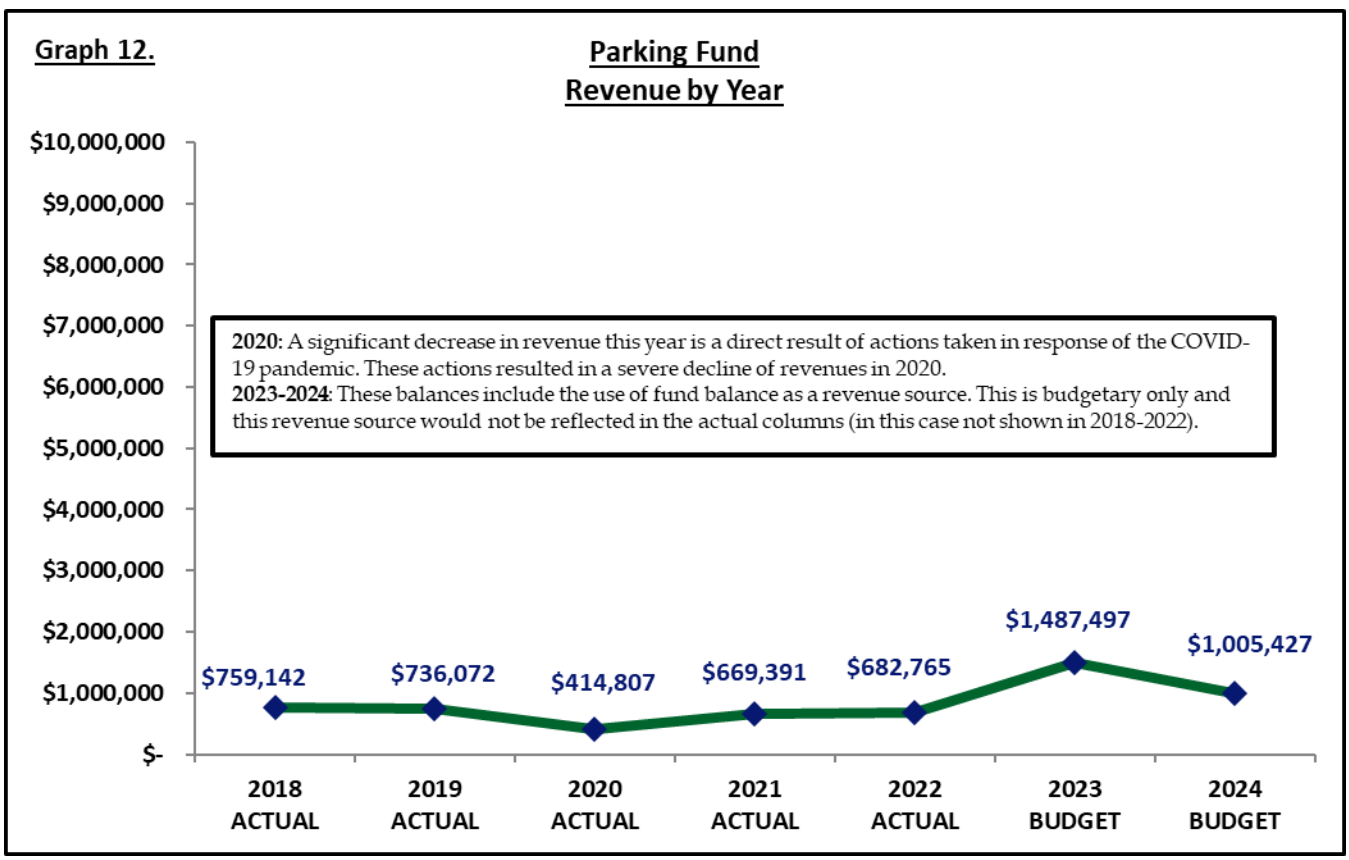
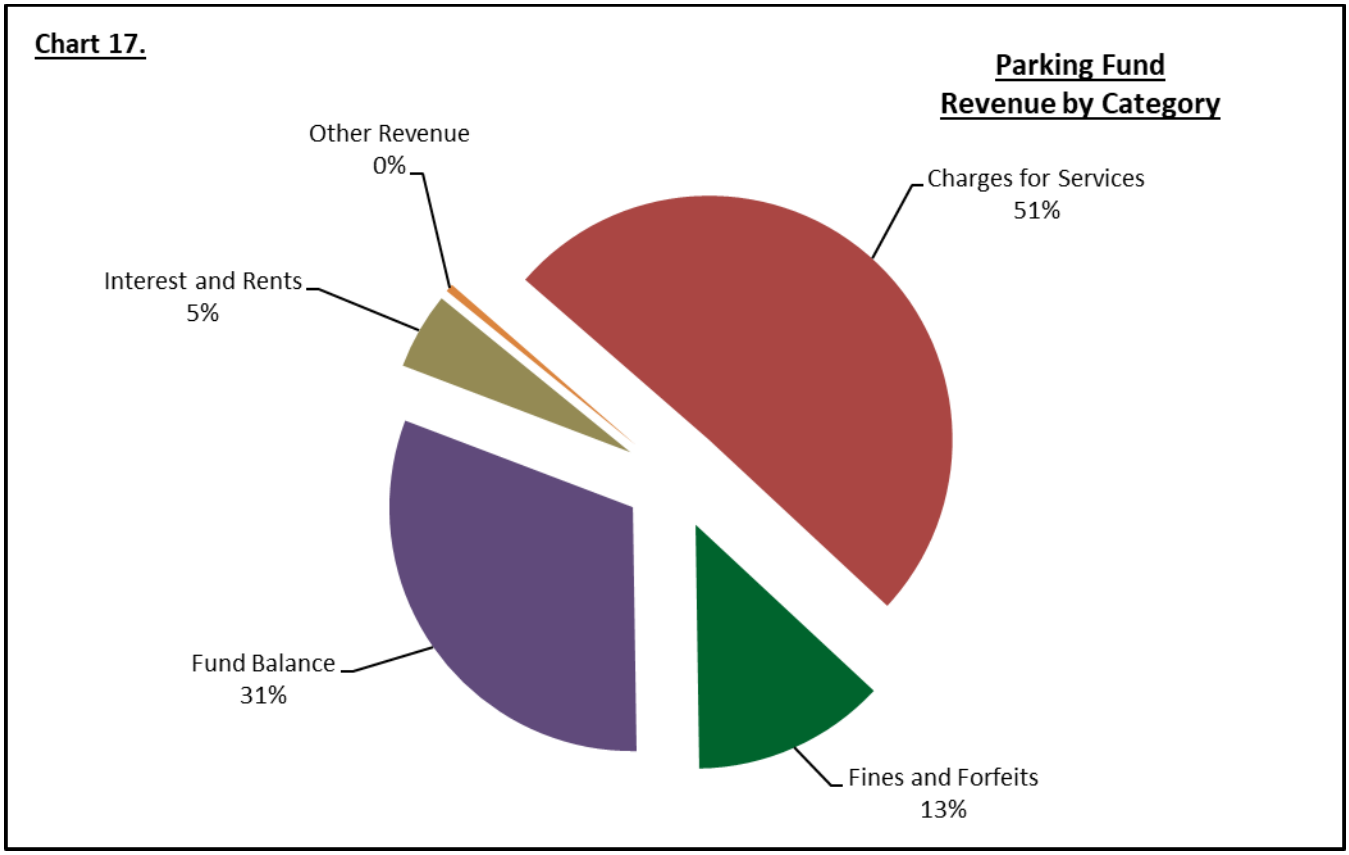


**Chart 17.**




**Graph 13.**

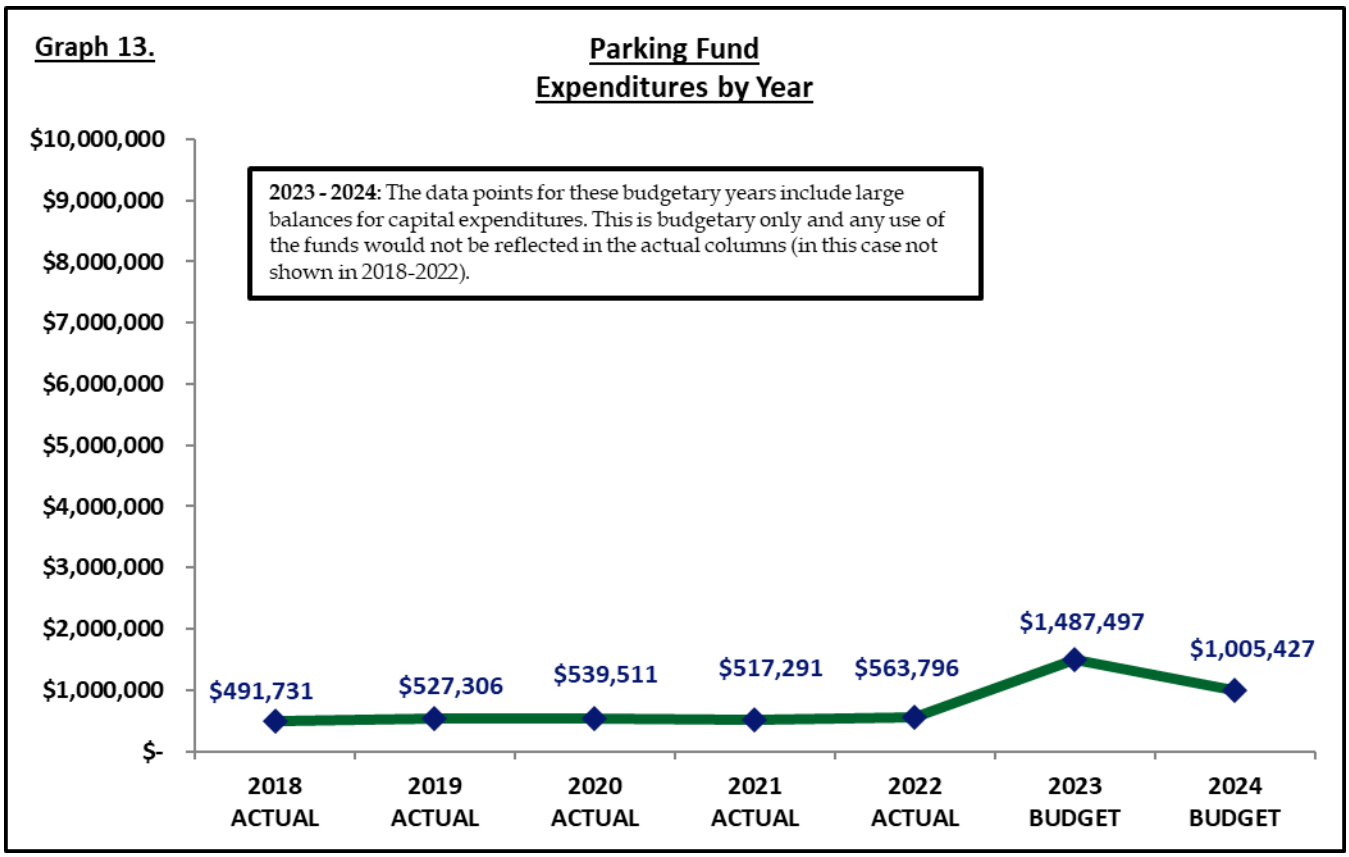
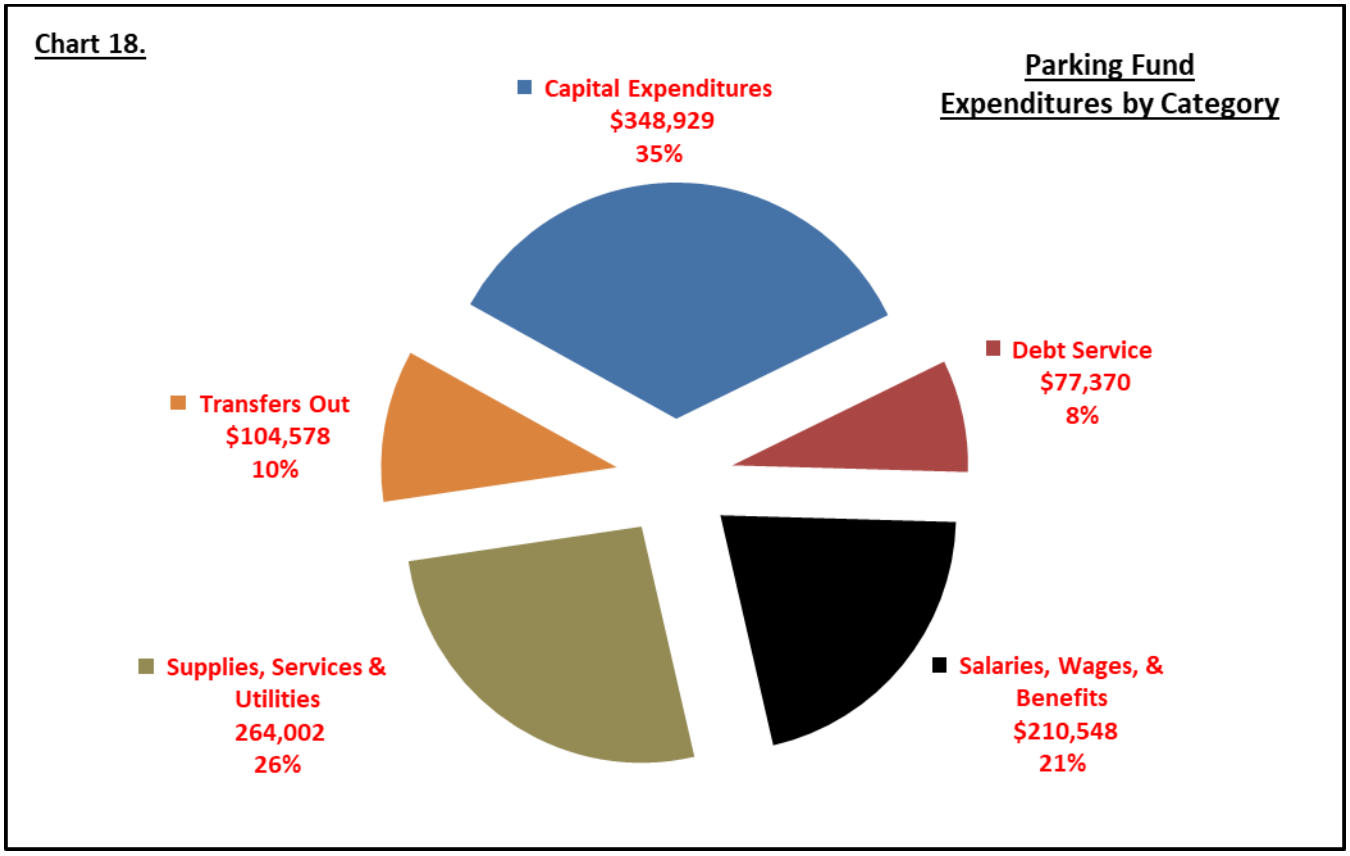


Chart 18.




## MAJOR REVENUE SOURCES

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

| Major Revenue Sources | | | |
|---|---|---|---|
| Revenue Source | | 2024 Budget | Percentage of Revenue |
| Charges for Services | $ | 497,500 | 49.48% |
| Fund Balance | | 305,367 | 30.37% |
| Total Major Revenues | $ | 802,867 | 79.85% |
| Total Parking Fund Revenue | $ | 1,005,427 | |

### 1. Charges for Services

➢ *Meters*

The Borough receives approximately $301,000 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. 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 2023, it is anticipated that approximately $305,367 will be used from fund balance reserves as pay-go to finance capital projects in our capital improvement plan.

*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 2024, 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 2028.

The current total principal balance of outstanding debt in the parking fund is $253,663.




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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:** The Budget includes a planned debt issuance due to increased funding needs pertaining to Capital Projects.

## FINANCIAL SUMMARIES

**Table 17.**

**Capital Projects Fund Revenue & Expenditures**

| | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| Intergovernmental | 273,491 | 50,249 | 936,347 | 1,738,088 | 1,955,625 | 4,548,542 | 3,850,952 |
| Other Revenue | 34,671 | - | - | - | 98,840 | 13,608 | 14,108 |
| Interest and Rents | 10,209 | 10,708 | 3,146 | 722 | 70,988 | 16,450 | 38,000 |
| Transfers In | 211,090 | 673,127 | 691,371 | 670,525 | 3,795,794 | 1,935,199 | 1,045,985 |
| Bond Proceeds | 1,148,138 | 934,077 | 207,891 | 6,264,190 | 5,972 | - | 1,088,020 |
| Fund Balance | - | - | - | - | - | 2,786,024 | 1,757,612 |
| **Total** | 1,677,599 | 1,668,161 | 1,838,755 | 8,673,525 | 5,927,219 | 9,299,823 | 7,794,677 |
| | | | | | | | |
| **Expenditures** | | | | | | | |
| Debt Service | 229,545 | 217,345 | 239,531 | 2,801,365 | 455,402 | 455,509 | 545,985 |
| Capital Expenditures | 2,588,803 | 1,461,020 | 1,706,905 | 2,310,329 | 3,472,264 | 8,844,314 | 7,248,692 |
| Transfers Out | - | - | 73,124 | 257,848 | - | - | - |
| **Total** | 2,818,348 | 1,678,365 | 2,019,560 | 5,369,542 | 3,927,666 | 9,299,823 | 7,794,677 |

**Chart 19.**

**Capital Projects Fund Revenue by Category**

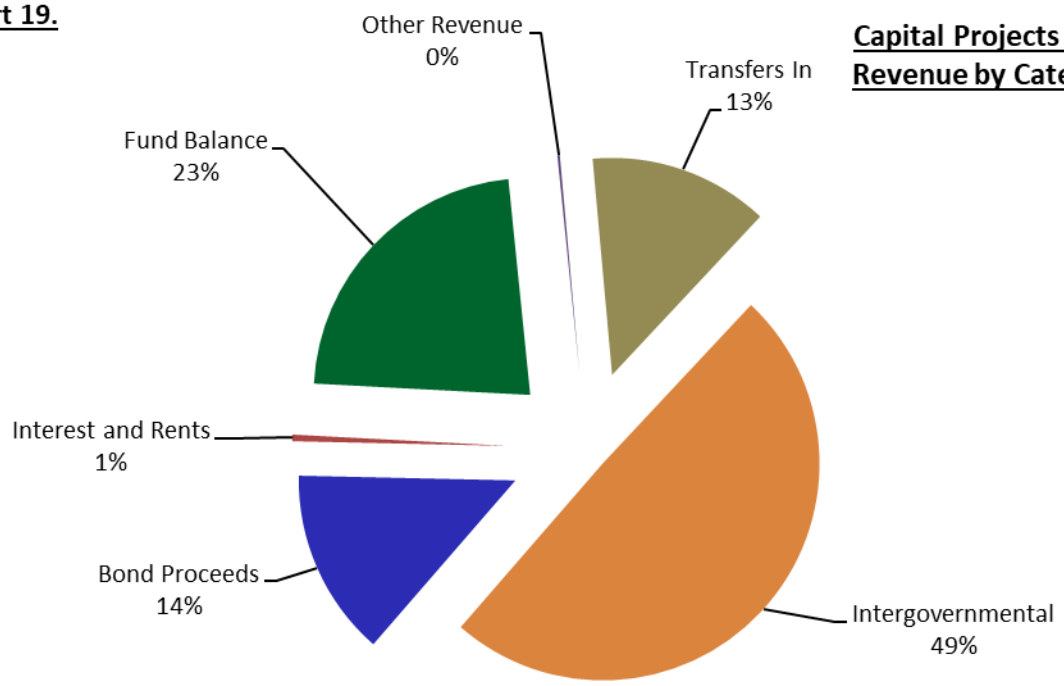
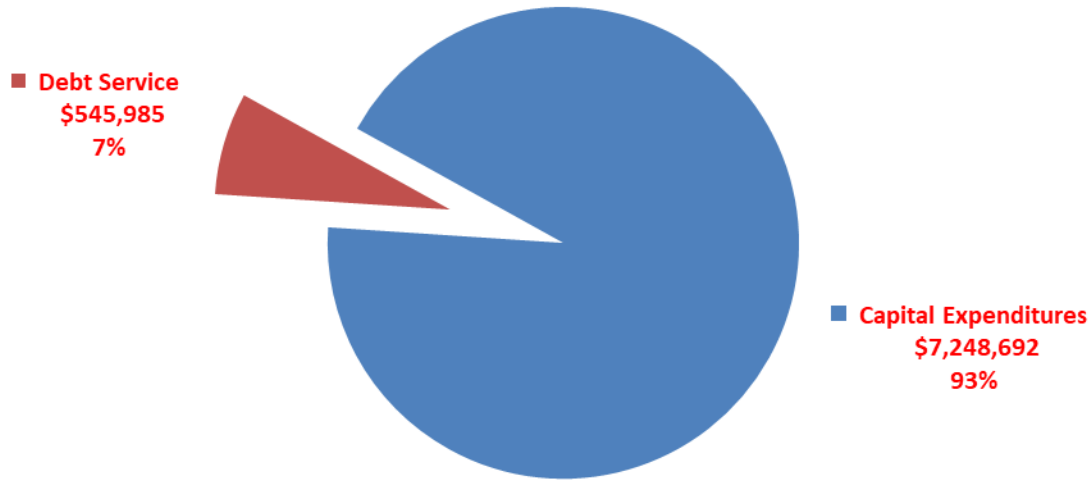



**Chart 20.**

**Capital Projects Fund Expenditures by Category**



## MAJOR REVENUE SOURCES

Major revenue sources in the capital projects fund consist of intergovernmental, fund balance (including prior year bond proceeds), and transfers in which are detailed below.

| Major Revenue Sources | | | |
|---|---|---|---|
| Revenue Source | | 2024 Budget | Percentage of Revenue |
| **Intergovernmental** | $ | 3,850,952 | 49.40% |
| **Fund Balance** | | 1,757,612 | 22.55% |
| **Transfers In** | | 1,045,985 | 13.42% |
| **Total Major Revenues** | $ | 6,654,549 | 85.37% |
| **Total Capital Projects Fund Revenue** | $ | 7,794,677 | |

### 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 $500,000 is budgeted to be drawn down in 2024.

- **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 $1,760,000 is budgeted to be drawn down in 2024.

### 2. Fund Balance (including prior 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 2024, the Borough is planning to issue new bonds 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 |
|---|---|
| 2024 | $852,946 |
| 2026 | $1,473,784 |
| 2028 | $128,000 |

The current total principal balance of outstanding debt in the capital fund is $6,844,249.

**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 2024, a transfer of $1,045,985 is anticipated to be transferred in from other funds to help cover costs not already financed by other sources.

# 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 2024 is anticipated to be $550,000.

## FINANCIAL SUMMARIES

**Table 18.**
**Highway Aid Fund Revenue & Expenditures**

| | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| Fund Balance | - | - | - | - | - | 154,441 | 193,200 |
| Interest and Rents | 29,575 | 37,313 | 10,374 | 605 | 22,851 | 6,743 | 6,800 |
| Intergovernmental | 552,909 | 566,599 | 551,458 | 511,987 | 533,401 | 538,816 | 550,000 |
| **Total** | 582,484 | 603,912 | 561,832 | 512,592 | 556,252 | 700,000 | 750,000 |
| | | | | | | | |
| **Expenditures** | | | | | | | |
| Capital Expenditures | 461,801 | 554,463 | 665,720 | 604,411 | 684,096 | 700,000 | 750,000 |
| **Total** | 461,801 | 554,463 | 665,720 | 604,411 | 684,096 | 700,000 | 750,000 |

**Graph 14.**

## Highway Aid Fund Revenue by Year

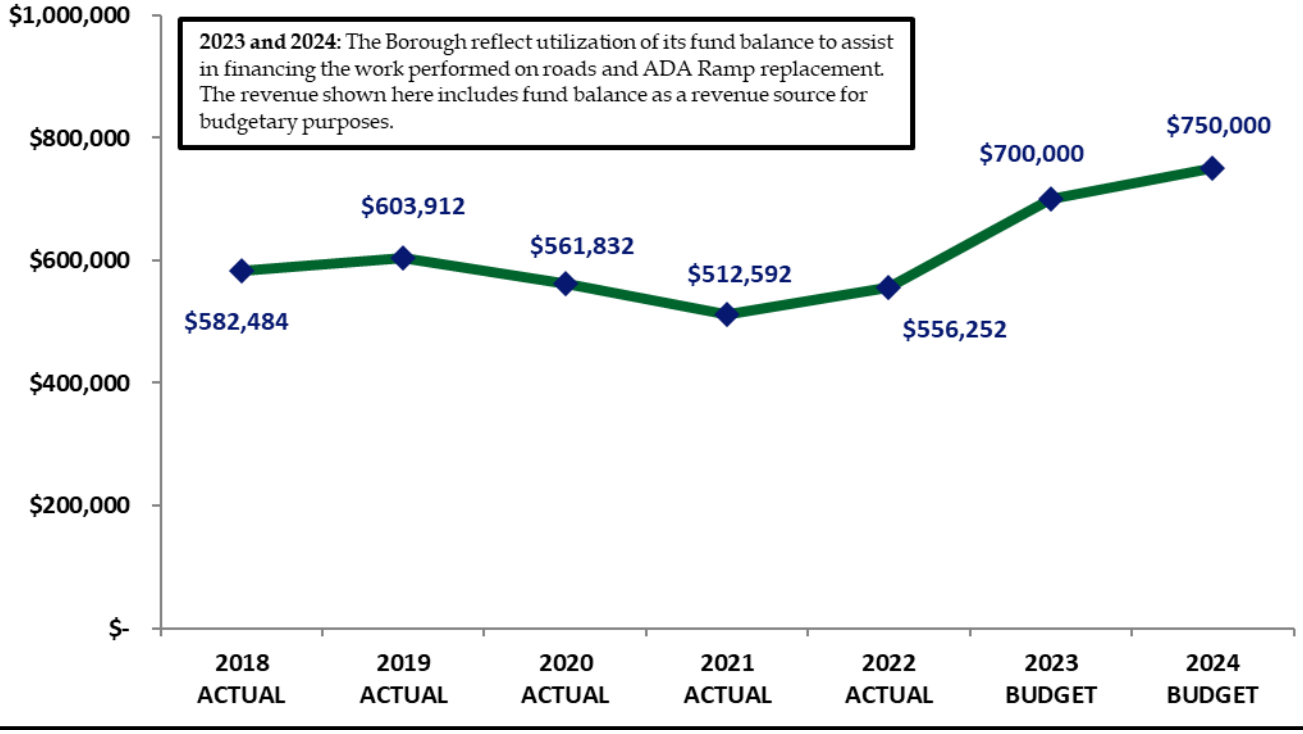
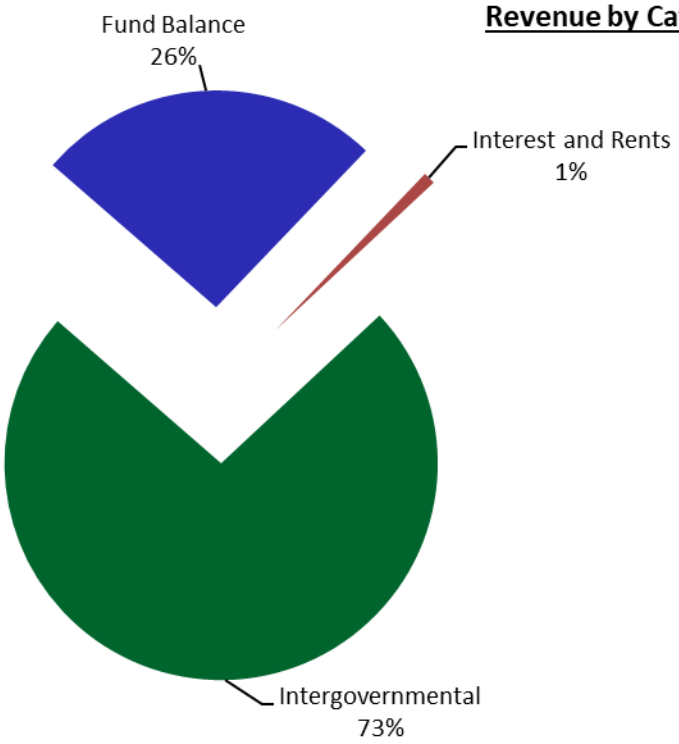
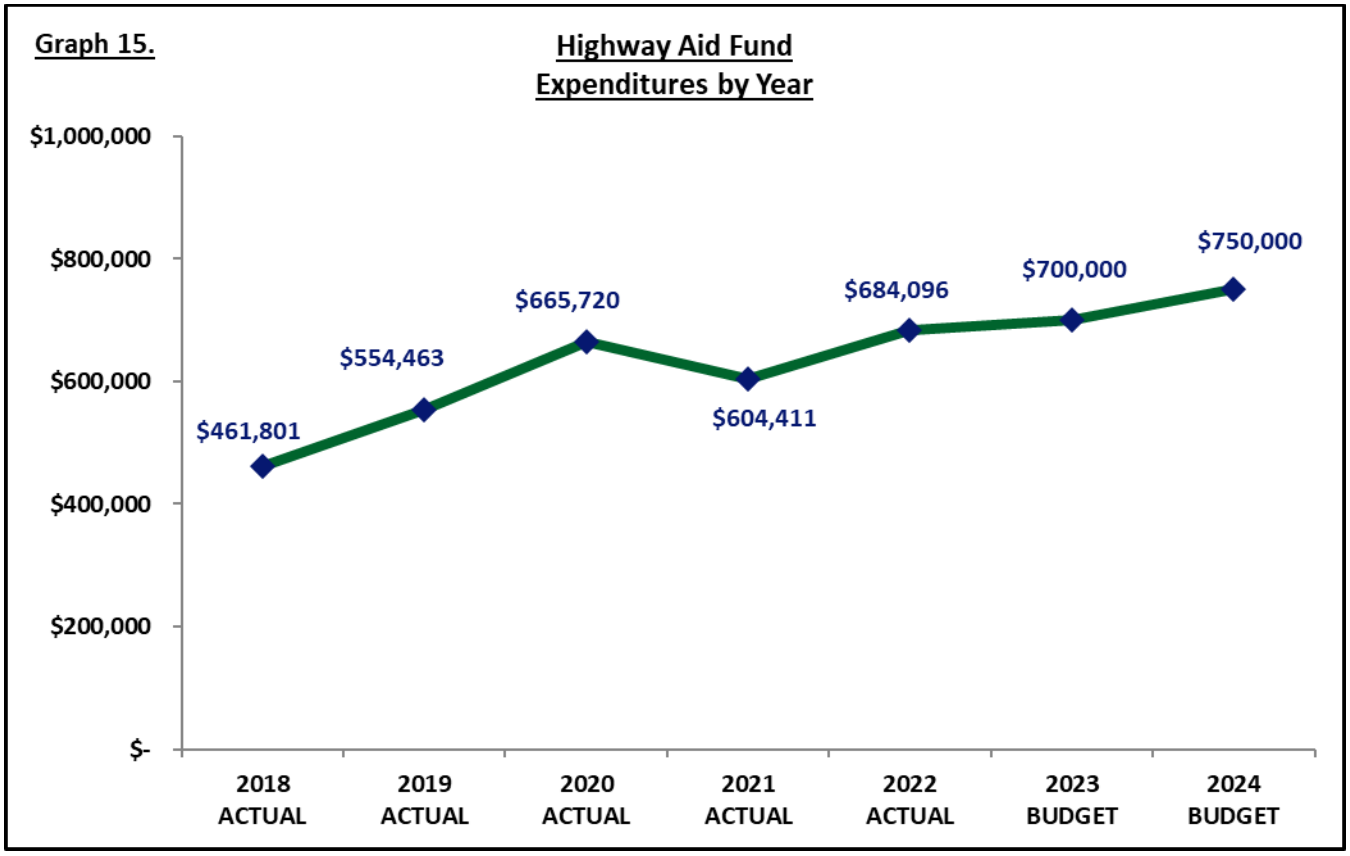



**Chart 21.**

## Highway Aid Fund Revenue by Category






## MAJOR REVENUE SOURCES

The primary revenue sources in the Highway Aid fund are intergovernmental revenue and Fund Balance, which are detailed below.

**Major Revenue Sources**

| Revenue Source | 2024 Budget | Percentage of Revenue |
|---|---|---|
| **Intergovernmental** | $ 550,000 | 73.33% |
| **Fund Balance** | $ 193,200 | 25.76% |
| **Total Major Revenues** | $ 743,200 | 99.09% |
| | | |
| **Total Highway Aid Fund Revenue** | $ 750,000 | |

## 1. Intergovernmental

The Borough has regularly received state Highway Aid Funding.

- ***State Funding***

The Borough was anticipates being awarded 2024 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 $550,000 will be received from the state in 2024. 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 time, the Borough has accumulated a fund balance reserve through funds received in a given year being in excess of that years expenditures. The Borough anticipates using that fund balance reserve to cover current year capital expenditures totaling $193,200.

# OPERATING BUDGETS

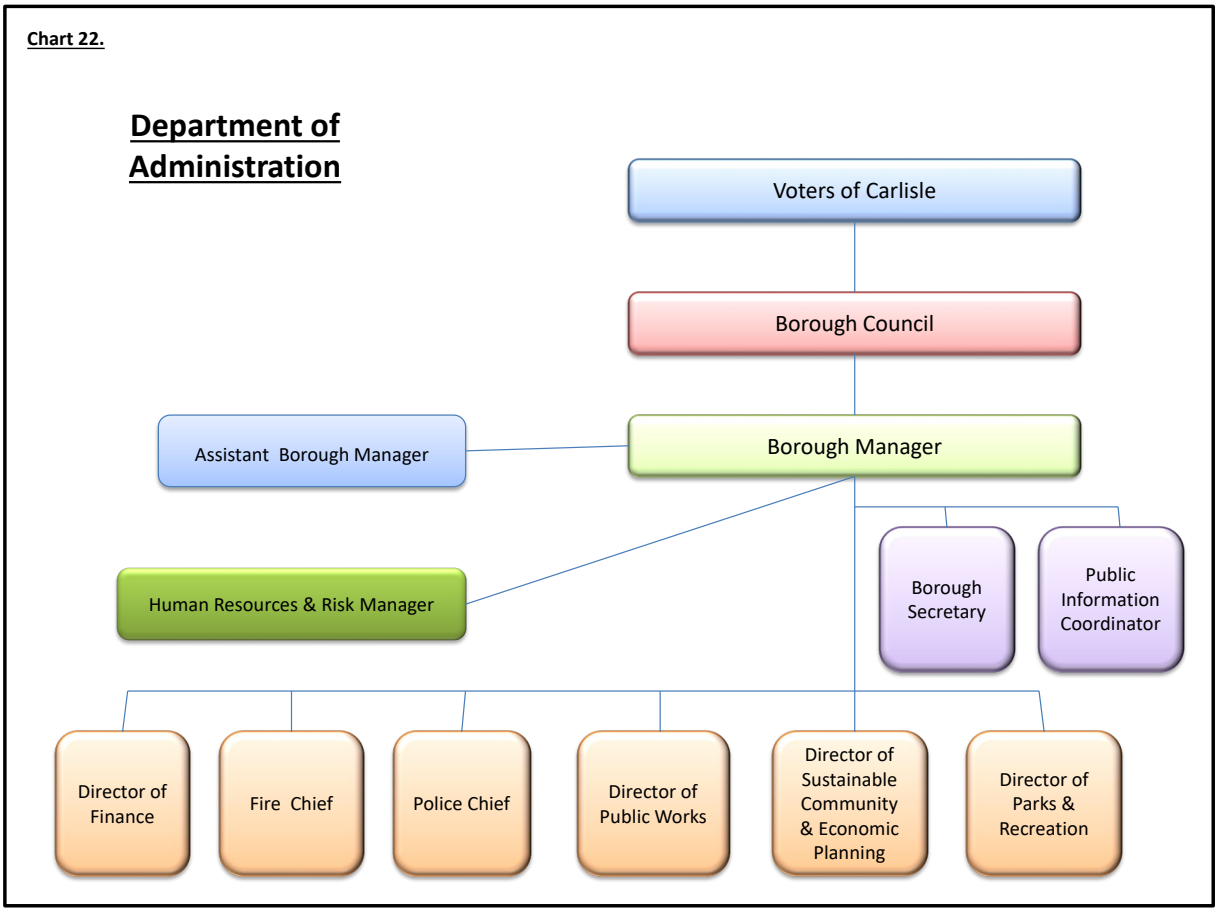



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# Department of Administration

Carlisle All-America City 2021

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** | $2,626,736 |
| Legal Services | Personnel | **Operating Budget** | $2,464,188 |
| Property & Casualty Insurance | | **Capital Budget** | $162,548 |
| | | **Full-Time Employees** | 7 |

| Transparency | | | | |
|---|---|---|---|---|
| **Council Objective:** Consider increasing community engagement through existing, or potentially, additional resources.<br>**Department Goals:** Advance community engagement and transparency efforts | | | | |
| **Dept./ *Function*** | **Performance Measure** | **2022 Actual** | **2023 Actual** | **2024 Target** |
| Department of Administration *Borough Council* | Maximize the number of participants in the Outside Agency Program | 17 Applicants<br>17 Awards | 14 Applicants<br>12 Awards | 28 Applicants<br>24 Awards |

***Evaluation:***

Modifications made to the 2021 application process has led to a growth in the number of applications received than in previous years. With continued outreach, and an emphasis from council on the importance of community engagement, the expectation is that this program will continue to grow in the number of participants as well as the quality of applicants. The Borough's goal with Outside Agency funding is to improve the following areas of the community – community beautification, social programs, support of community activities, and education. Projects that align with these goals are strongly considered as viable funding options. In 2024, the Borough has further modified the process to include additional funding for a second round of funding opportunities for Outside Agency Program participants.

| Transparency | | | | |
|---|---|---|---|---|
| **Council Objective:** Increase social media users by 50%<br>**Department Goals:** Increase social media followers by 50% | | | | |
| **Dept./ *Function*** | **Performance Measure** | **2022 Actual** | **2023 Actual** | **2024 Target** |
| Department of Administration *Manager's Office* | Maximize the number of visits/users to the Borough's website. | 111,183 visits | 99,412 on 10/16; Estimate 115,000 by 12/31 | 120,000 visits |
| | Maximize the number of users that follow the Borough's social media pages. | Facebook Followers: 7,188<br>LinkedIn Followers: 1,060 | Facebook: 7,906 on 10/16; Estimate 8,000 by 12/31 LinkedIn: 1,241 on 10/16; Estimate 1,280 by 12/31 | Facebook Followers: 9,200 LinkedIn Followers: 1,500 |

***Evaluation:***

The addition of 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. The Borough strives to be transparent and engage in a variety of ways with the community. Information is shared regularly in an effort to inform the public and highlight organization and community activities.

| Revenue | | | | |
|---|---|---|---|---|
| **Council Objectives:** Diversify revenues. Identify multi-discipline funding partners to assist with implementation of various projects.<br>**Department Goals**:<br>1) Identify uses of ARP Funds.<br>2) Continue to explore and advance inter-municipal partnerships. | | | | |
| **Dept./ *Function*** | **Performance Measure** | **2022 Actual** | **2023 Actual** | **2024 Target** |
| Department of Administration *Borough Council* | Allocate revenue replacement received from the American Rescue Plan allocation. | $ 425,135 allocated | $ 1,342,418 allocated | Greater than $ 0 |
| Department of Administration *Borough Council* | Pursue capital projects that can be funded through inter-municipal partnerships. | 6 Projects | 8 Projects | 8 Projects |

***Evaluation:***

The development of the Borough's Strategic Plan in 2023 is intended to help guide the way revenue replacement is allocated from the American Rescue Plan. In 2024, it is anticipated that Borough Council will meet and develop a process of allocating the remaining available funds in support of the initiatives outlined in the Borough's Strategic Plan and other guiding documents.

Additionally, The Borough is anticipating significant improvements needed to the Sewer Plant, which includes an upgrade to the Bio-Solids treatment process as well the installation of a PFAS treatment process. Each of these improvements will require a collaboration with, and supported funding from each of the inter-municipal partnerships. This collaboration is expected to occur in 2024 and take several years to complete.

| Quality of Life | | | | |
|---|---|---|---|---|
| **Council Objectives:** Formulate for Council approval, a public safety, co-responder program (including costs and protocols) that diverts non-violent emergencies to appropriate social workers and health professionals.<br>**Department Goals**: Increase awareness and use of mental health and human services to improve quality of life. | | | | |
| **Dept./ *Function*** | **Performance Measure** | **2022 Actual** | **2023 Actual** | **2024 Target** |
| Department of Administration *Human Resources* | Establish the co-responder program. | N/A | Established structure of the co-responder program including vision, mission, goals, general guidelines, and performance measures; establish sub-committee and begin meeting. | Hire staff and launch pilot program by January 15; establish regular meetings with sub-committee and provide quarterly updates to stakeholders. |

| Quality of Life | | | | |
|---|---|---|---|---|
| **Council Objectives:** Review Human Rights Campaign scorecard and identify 2-3 areas for improvement.<br>**Department Goals**: Improve in 2 areas on the MEI scorecard. | | | | |
| **Dept./ *Function*** | **Performance Measure** | **2022 Actual** | **2023 Actual** | **2024 Target** |
| Department of Administration *Human Resources* | Points scored on MEI scorecard. | 88 points | Pending selection of Carlisle as one of the communities to be measured by the HRC for 2023, improve MEI scorecard by 1-2 points. | Pending selection of Carlisle as one of the communities to be measured by the HRC for 2023, maintain MEI scorecard score and consider additional areas to increase score in the future. |

| Personnel | | | | |
|---|---|---|---|---|
| **Council Objectives:** Review departments for future workforce needs.<br>**Department Goals**: Assess departments for succession planning and other vulnerabilities. | | | | |
| **Dept./ *Function*** | **Performance Measure** | **2022 Actual** | **2023 Actual** | **2024 Target** |
| Department of Administration *Human Resources* | Departments reviewed and complement established for future workforce needs. | WWTP restructure; Finance restructure; HR restructure; initial SCEP structure established | Assistant Engineer, Assistant Finance Director, Planner positions filled; continue assessment of bringing lawn maintenance in-house utilizing existing staff and supplementing with seasonal staff; hiring for WWTP senior operator I and HR Coordinator underway. | Continue to assess staffing needs in Public Works Field Operations based on absorbing lawn care and parks maintenance; hire facilities coordinator; assess Biosolids staffing. |

| Personnel | | | | |
|---|---|---|---|---|
| **Council Objectives:** Develop employee skillsets including but not limited to leadership, customer service, software, improving departmental efficiencies across the organization and foster a culture of belonging<br>**Department Goals**: Present training in three areas. | | | | |
| **Dept./ *Function*** | **Performance Measure** | **2022 Actual** | **2023 Actual** | **2024 Target** |
| Department of Administration *Human Resources* | Training is completed. | Discovery learning for all staff; Working in a Diverse World for top-level leadership; Active Threat for all staff; AED and Stop the Bleed for all staff; CPR optional; Performance Management for all staff; Employee Self-Service for all staff | Implicit Bias completed for all staff; ICMA supervisory training completed for leadership. | Customer Service for front-line staff; Cultural Awareness training for all staff; De-escalation/aggressive behavior training for Codes and other appropriate staff. Every 2 years: Active Threat for all staff; AED and Stop the Bleed for all staff; CPR optional. |

**Table 19.**

**Department of Administration Expenditures**

| | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget |
|---|---|---|---|---|---|---|---|
| **Borough Council** | | | | | | | |
| *Operating Expenditures* | 121,637 | 129,114 | 120,127 | 119,911 | 173,151 | 487,417 | 511,904 |
| *Capital Expenditures* | - | - | - | - | - | - | - |
| ***Total*** | **121,637** | **129,114** | **120,127** | **119,911** | **173,151** | **487,417** | **511,904** |
| **Manager's Office** | | | | | | | |
| *Operating Expenditures* | 426,406 | 457,282 | 414,967 | 454,986 | 463,645 | 502,119 | 596,283 |
| *Capital Expenditures* | - | - | - | - | - | 2,800 | - |
| ***Total*** | **426,406** | **457,282** | **414,967** | **454,986** | **463,645** | **504,919** | **596,283** |
| **Legal Services** | | | | | | | |
| *Operating Expenditures* | 179,034 | 110,507 | 109,659 | 105,207 | 69,755 | 125,000 | 125,000 |
| *Capital Expenditures* | - | - | - | - | - | - | - |
| ***Total*** | **179,034** | **110,507** | **109,659** | **105,207** | **69,755** | **125,000** | **125,000** |
| **Personnel** | | | | | | | |
| *Operating Expenditures* | 121,501 | 121,578 | 190,954 | 109,315 | 206,551 | 276,683 | 410,710 |
| *Capital Expenditures* | - | - | - | - | - | - | - |
| ***Total*** | **121,501** | **121,578** | **190,954** | **109,315** | **206,551** | **276,683** | **410,710** |
| **Information Technology** | | | | | | | |
| *Operating Expenditures* | 232,155 | 258,657 | 254,746 | 237,374 | 299,112 | 340,908 | 395,720 |
| *Capital Expenditures* | 17,925 | 35,574 | 91,883 | 4,288 | 190,428 | 719,500 | 162,548 |
| ***Total*** | **250,080** | **294,231** | **346,629** | **241,662** | **489,540** | **1,060,408** | **558,268** |
| **Outside Agencies** | | | | | | | |
| *Operating Expenditures* | 122,527 | 122,100 | 111,600 | 68,500 | 68,000 | 93,000 | 107,500 |
| *Capital Expenditures* | - | - | - | - | - | - | - |
| ***Total*** | **122,527** | **122,100** | **111,600** | **68,500** | **68,000** | **93,000** | **107,500** |
| **Property & Casualty Insurance** | | | | | | | |
| *Operating Expenditures* | 237,747 | 250,575 | 258,298 | 257,025 | 244,384 | 321,823 | 317,071 |
| *Capital Expenditures* | - | - | - | - | - | - | - |
| ***Total*** | **237,747** | **250,575** | **258,298** | **257,025** | **244,384** | **321,823** | **317,071** |
| **Total** | **1,458,932** | **1,485,387** | **1,552,234** | **1,356,606** | **1,715,026** | **2,869,250** | **2,626,736** |

Graph 16.

**Department of Administration**
**Total Expenditures by Year**

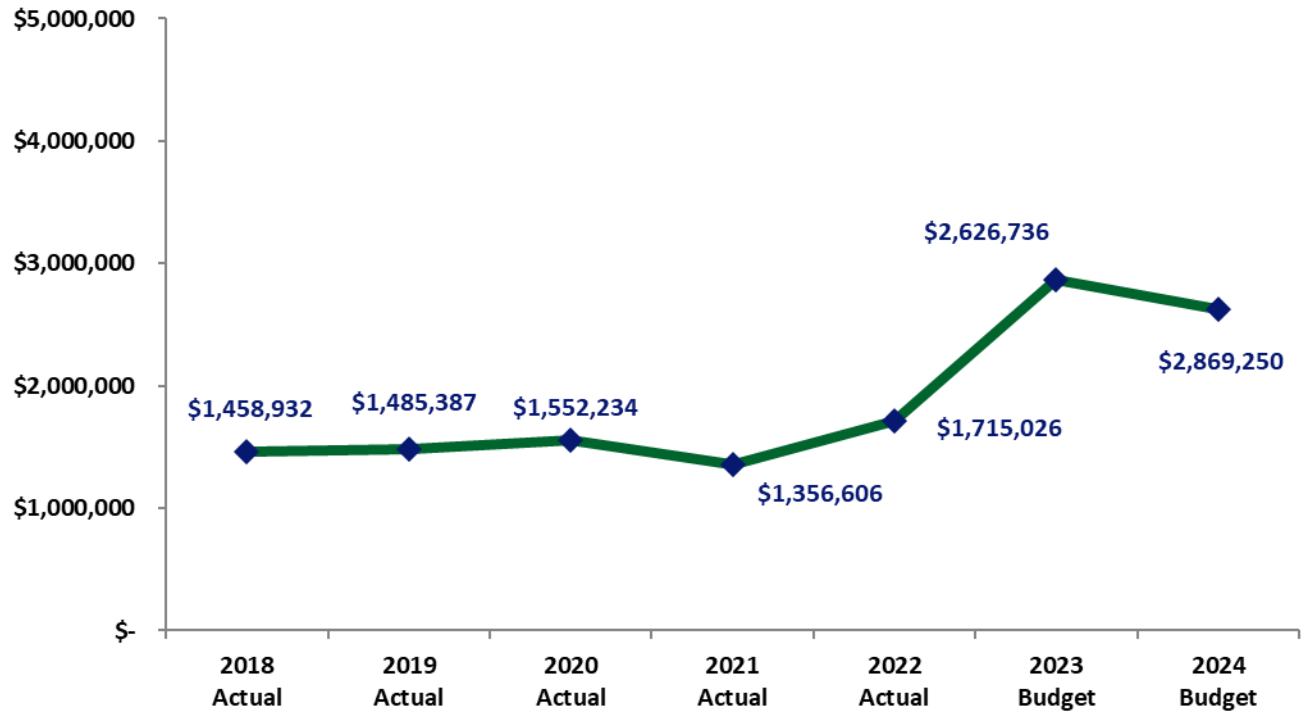



Chart 23.

**Department of Administration**
**Expenditures by Category**

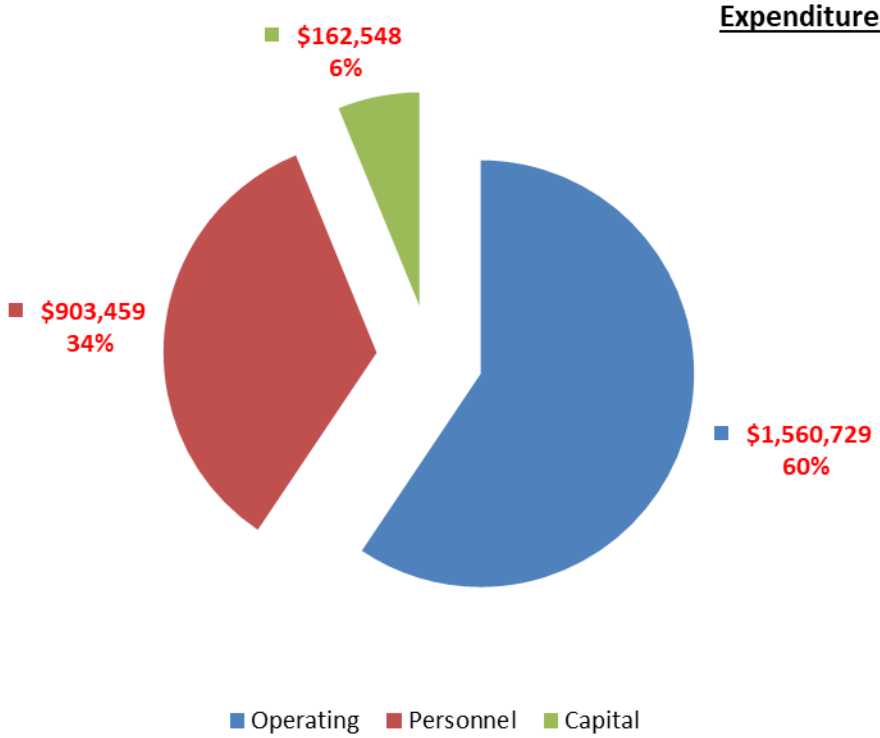
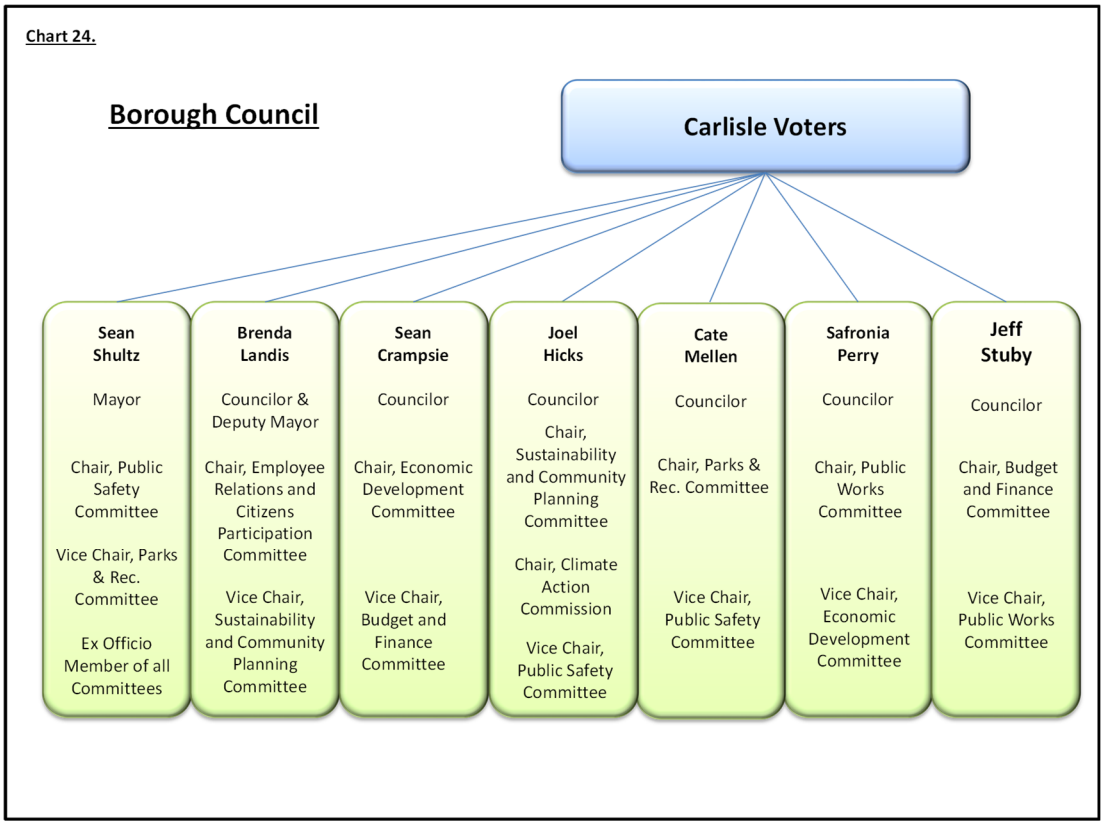


Chart 24.




## FUNCTION OVERVIEW

| Function Snapshot | |
|---|---|
| **Department** | Administration |
| **Applicable Funds** | General |
| **Budget In Total** | $511,904 |
| **Operating Budget** | $511,904 |
| **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
Jeff Stuby, Safronia Perry, Cate Mellen, Sean Crampsie
Brenda Landis, Sean Shultz, Joel Hicks

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

## 2023 ACCOMPLISHMENTS:

- Developed long-term strategic plan
- Enhanced community engagement and transparency efforts
- Advanced Borough of Carlisle's Climate Action Plan
- Initiated Zoning Reform process
- Modified Outside Agency guidelines
- Created Co-responder program
- Initiated process to evaluate use of American Recovery Plan funds
- Identify and pursue grant opportunities to support Borough initiatives
- Accepted recommendations of Truth and Reconciliation Commission
- Adopted Resolution in support of Vision Zero
- Approved selection of grant consultant

- Continued community town halls at different locations

## 2024 GOALS

- Implement strategic plan
- Evaluate American Rescue Plan funding initiatives
- Continue Zoning Reform evaluation
- Advance Vision Zero initiatives
- Integrate Co-Responder program within Borough operations
- Evaluate Truth and Reconciliation Commission recommendations
- Develop economic opportunities for communities of color through property acquisition, investments, and general support
- Evaluate improvement opportunities with volunteer firefighter companies
- Advance community engagement and transparency efforts
- Advance the Borough of Carlisle's Climate Action Plan
- Continue to explore and advance inter-municipal partnerships

## FINANCIAL SUMMARIES

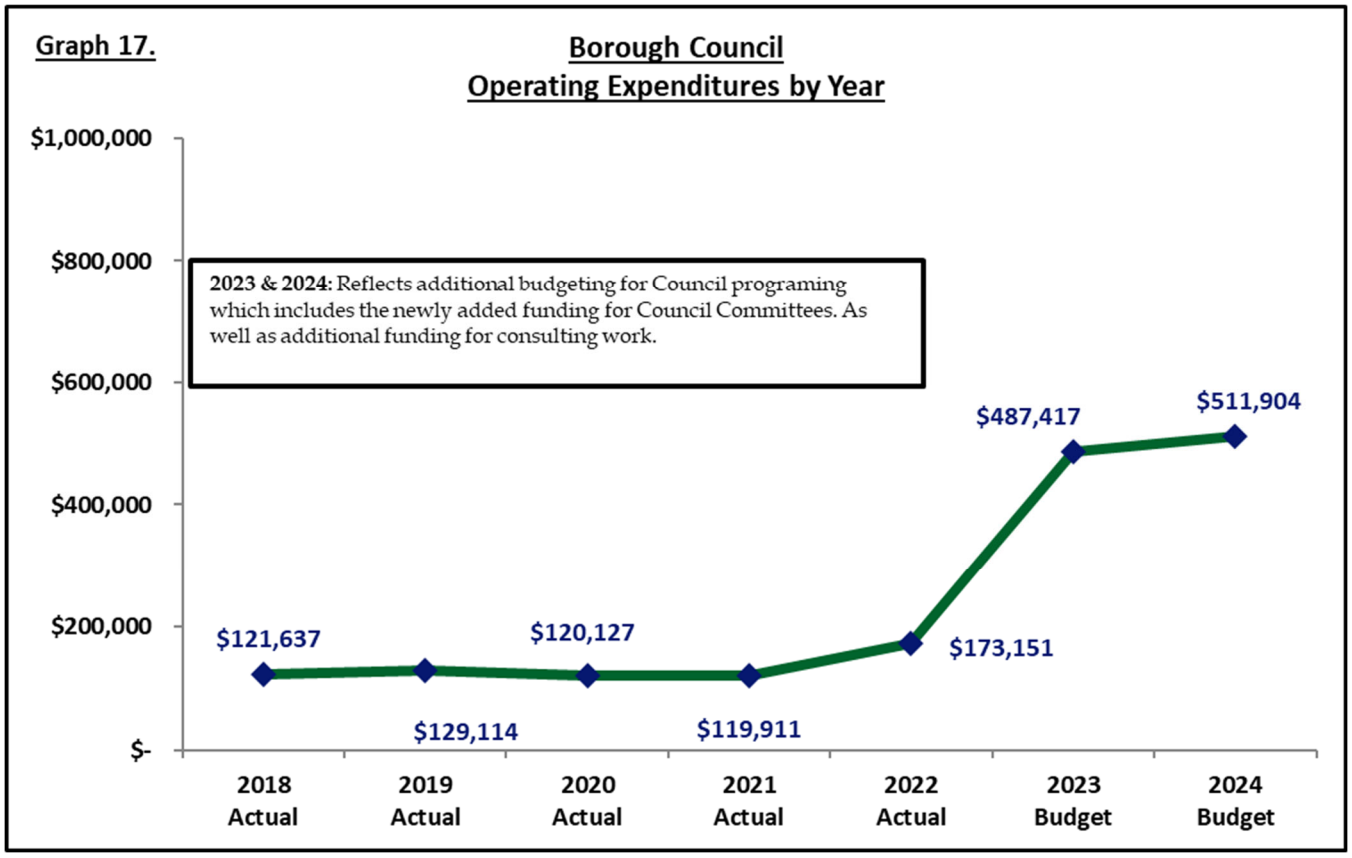
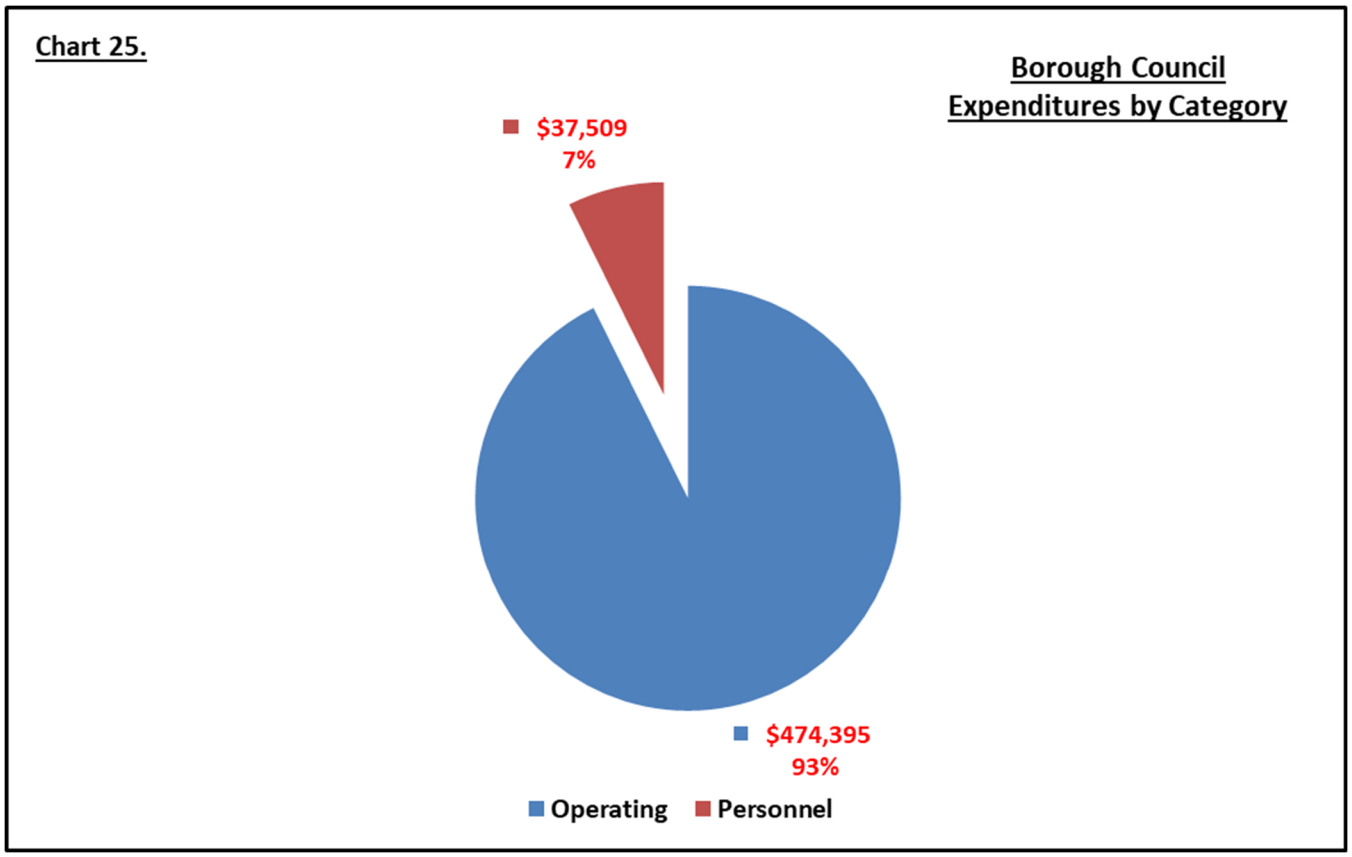


Chart 25.


Borough Council
Expenditures by Category
$37,509
7%
$474,395
93%
Operating
Personnel

## FUNCTION OVERVIEW

| Function Snapshot | |
|---|---|
| **Department** | Administration |
| **Applicable Funds** | General Fund; Capital Projects; Parking Fund |
| **Budget In Total** | $ 1,387,051 |
| **Operating Budget** | $ 1,224,503 |
| **Capital Budget** | $ 162,548 |
| **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)

## 2023 ACCOMPLISHMENTS

- Secured $1,080,000 in grant funding through Pennsylvania Commission on Crime and Delinquency for radios and software
- Secured $37,500 in grant funding from Pennsylvania Department of Environmental Protection for the replacement of 5 gas powered vehicles with electric vehicles
- Increased social media followers across all platforms
- Implemented a livestreaming policy
- Improved internal loan review process and updated guidelines

## 2024 GOALS

- Implement strategic plan
- Continue to provide training to Borough employees in technical areas as well as organizational and diversity, equity, and inclusion
- Provide a 2023 balanced budget to Borough Council
- Increase social media followers by 10%
- Improve access to public meetings and related agenda information
- Develop Borough wide economic development strategy and consider improvements to codes and other regulations to provide structure for sustainable growth
- 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.

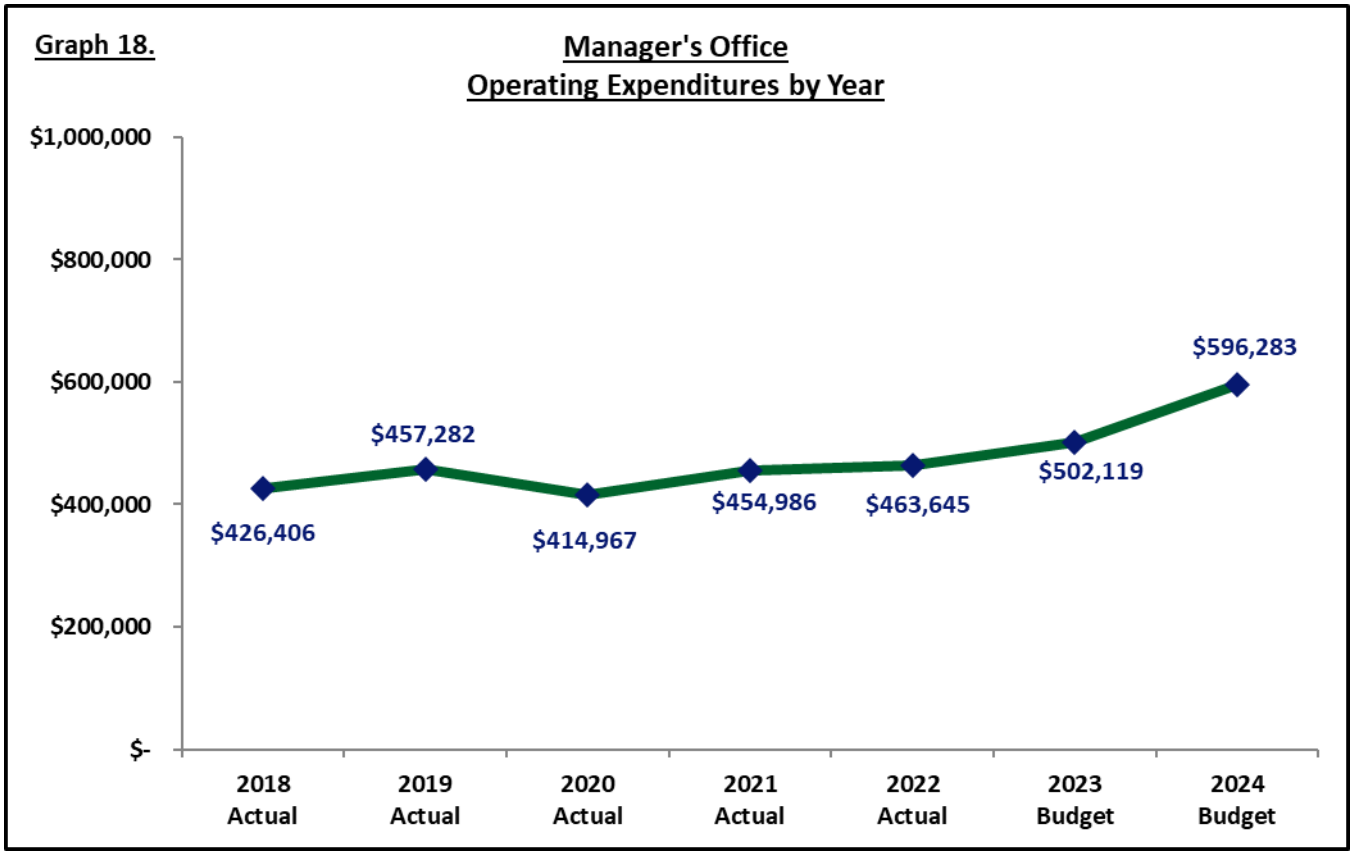
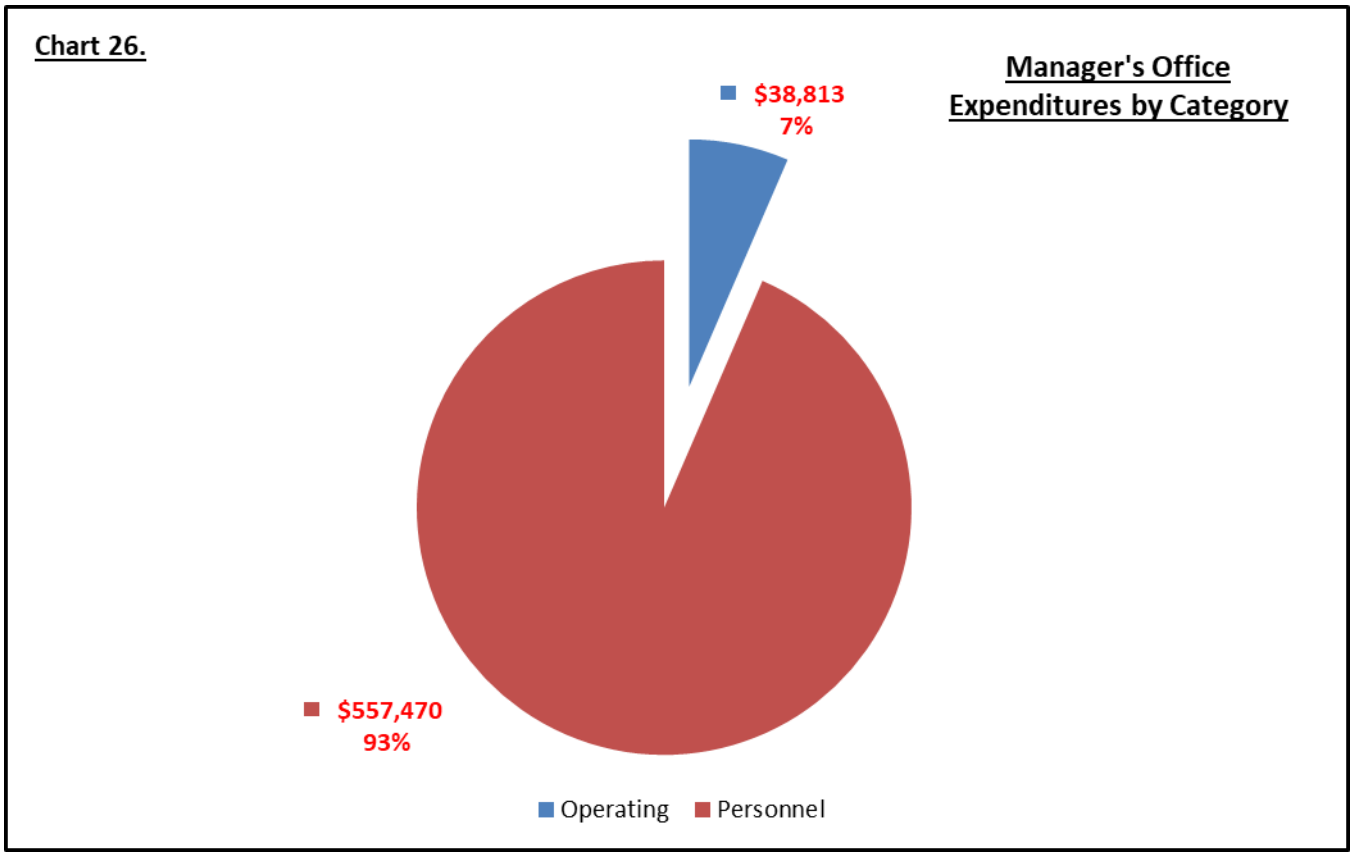
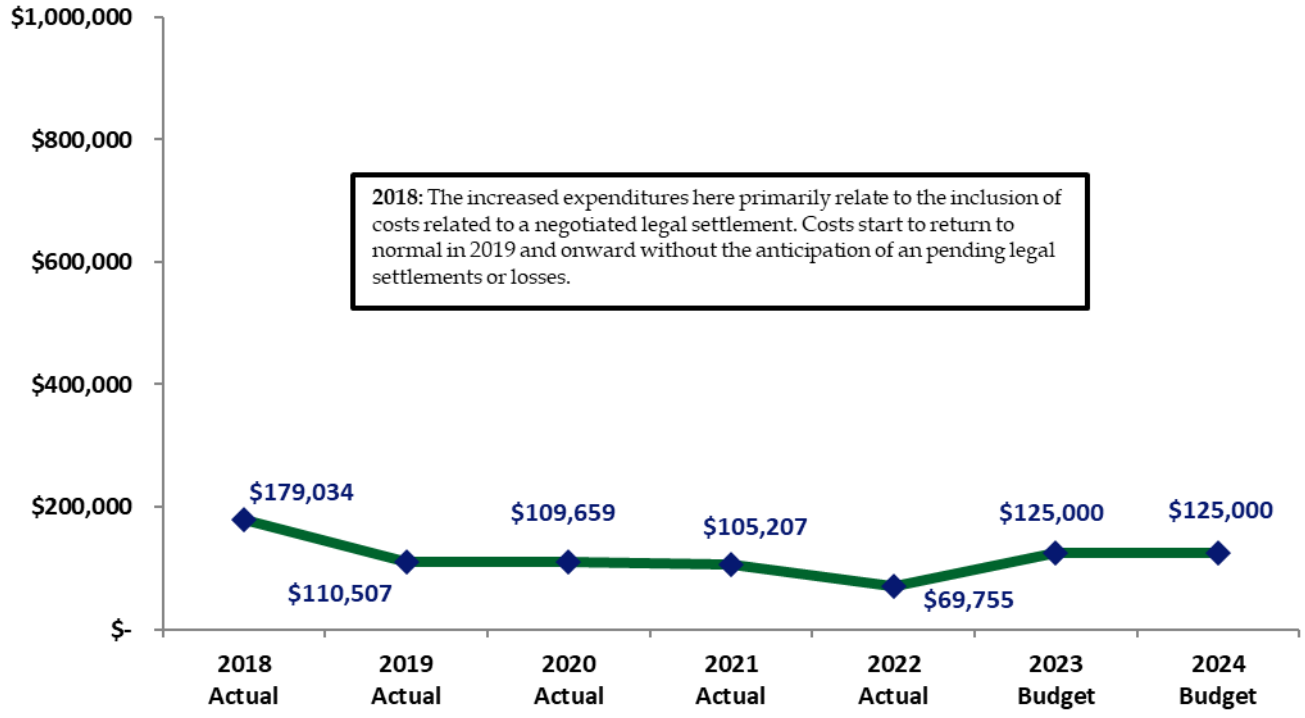



Chart 26.



Graph 19.

## Legal
## Operating Expenditures by Year




Graph 20.

## Information Technology
## Operating Expenditures by Year

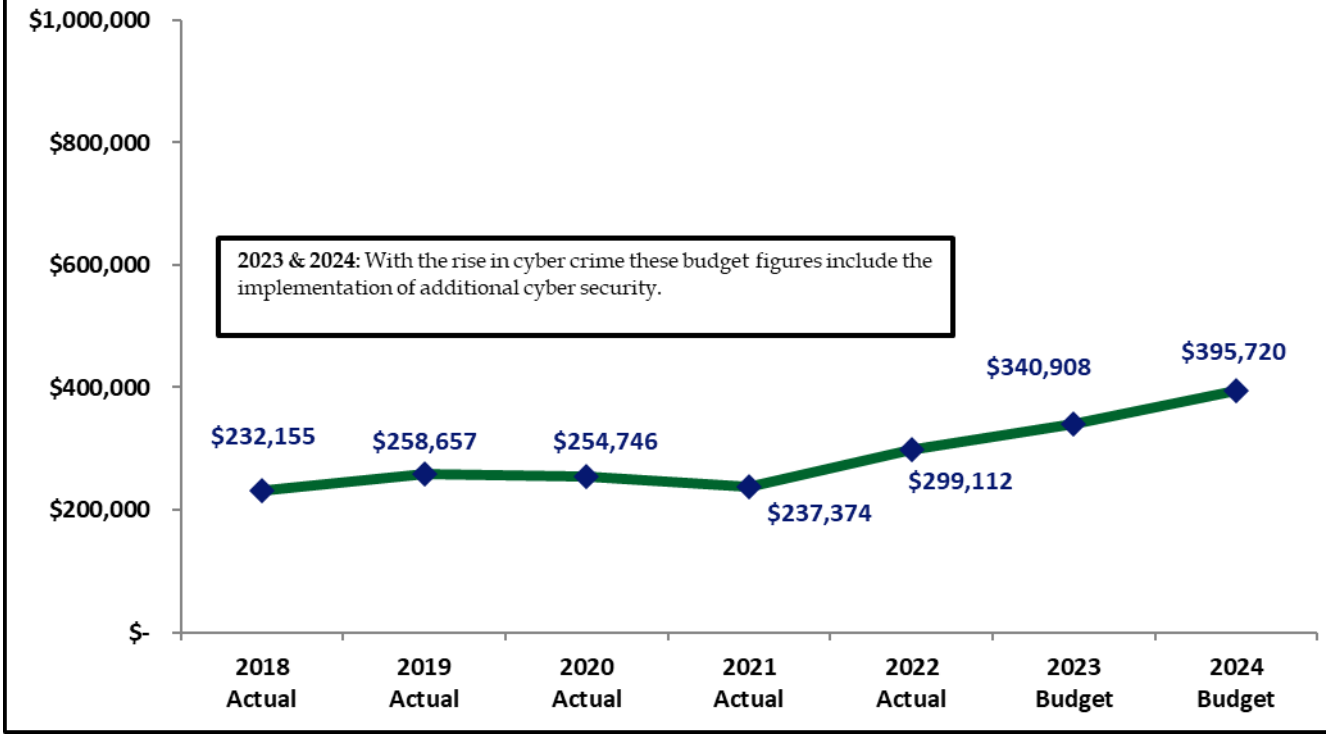
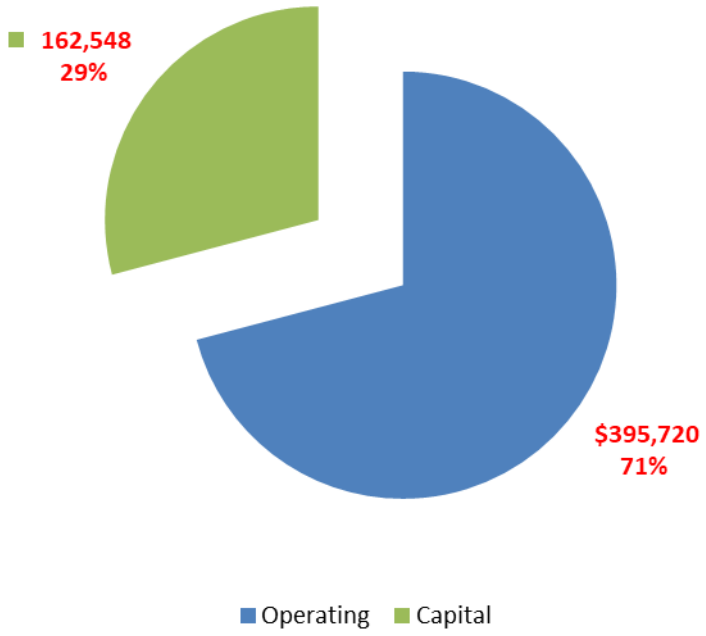


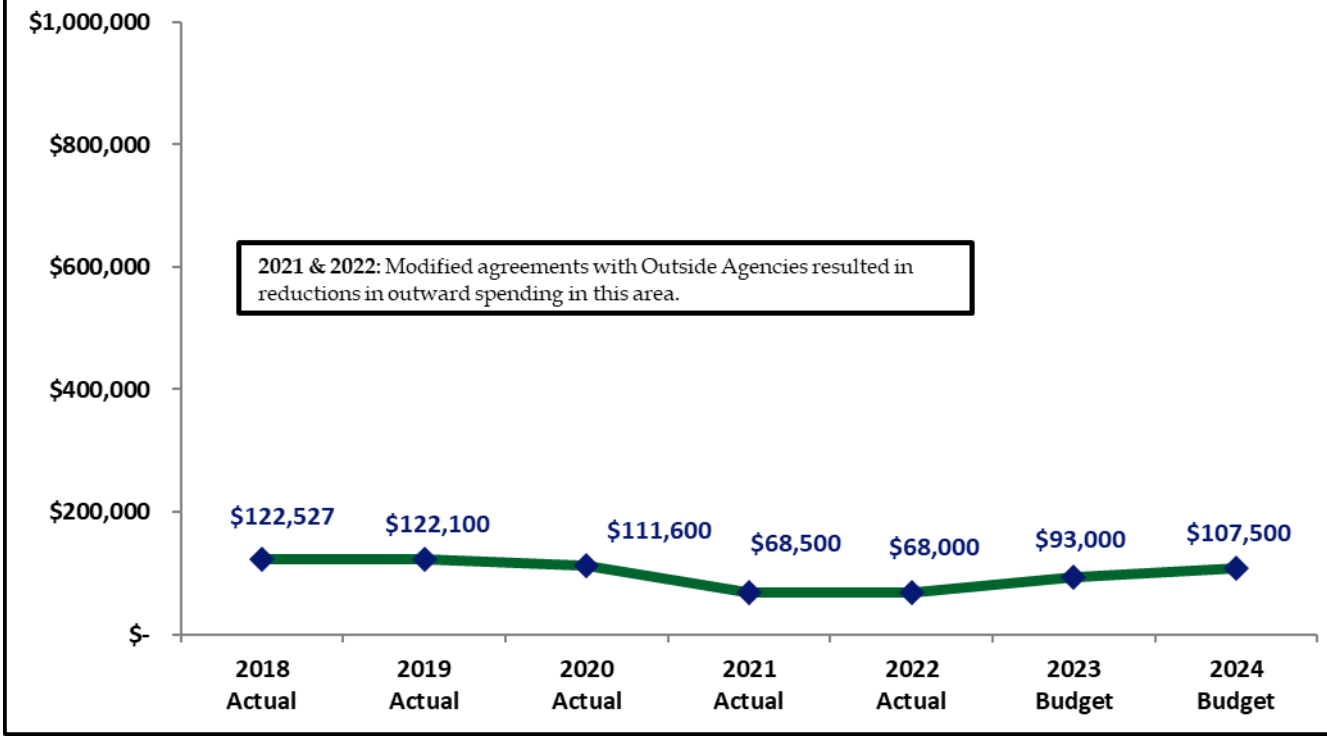
**Chart 27.**

**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** | $727,781 |
| **Operating Budget** | $727,781 |
| **Capital Budget** | $ - |
| **Full-Time Employees** | 3 |

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, payroll, maintenance of the position 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
- Payroll
- Maintenance of the position 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 and employee health & safety

## BUDGETARY ACTIVITIES

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

Graph 22.

**Personnel**
**Operating Expenditures by Year**

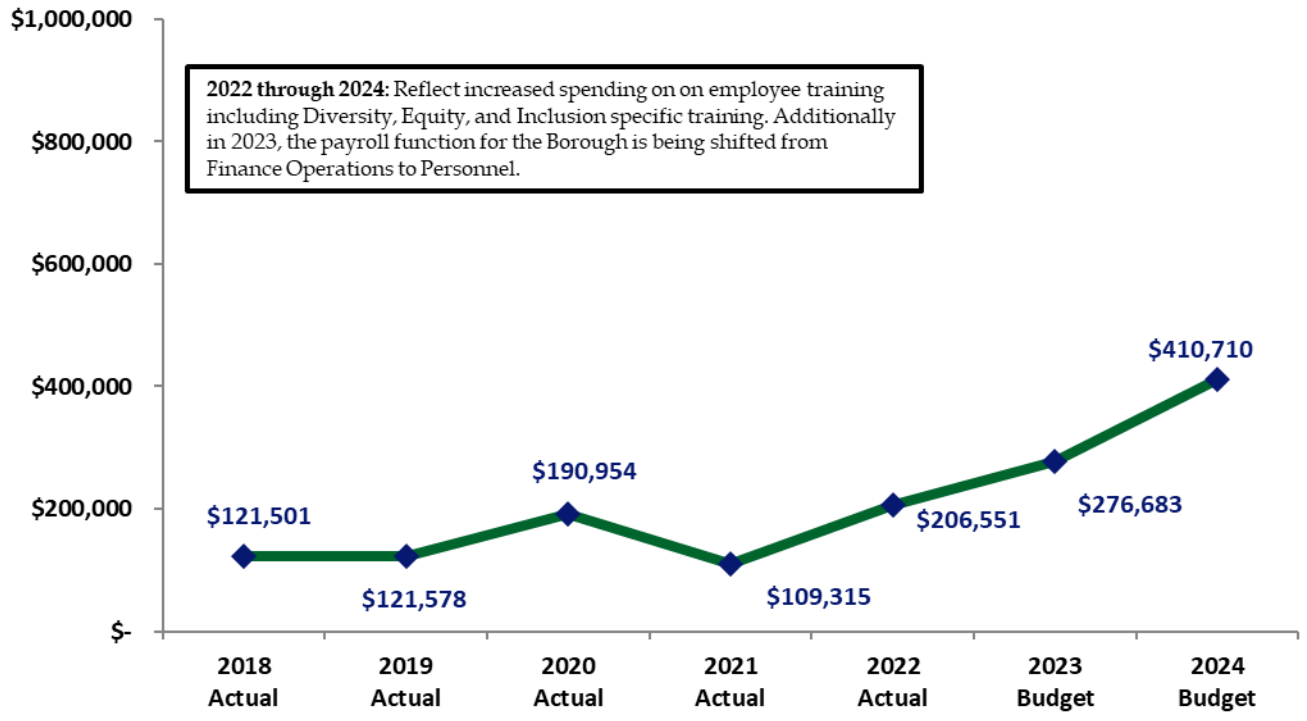
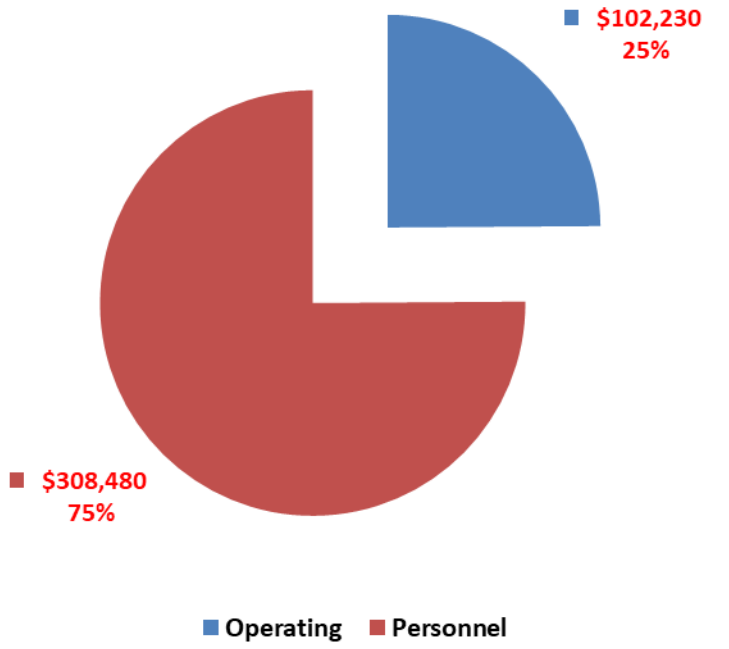
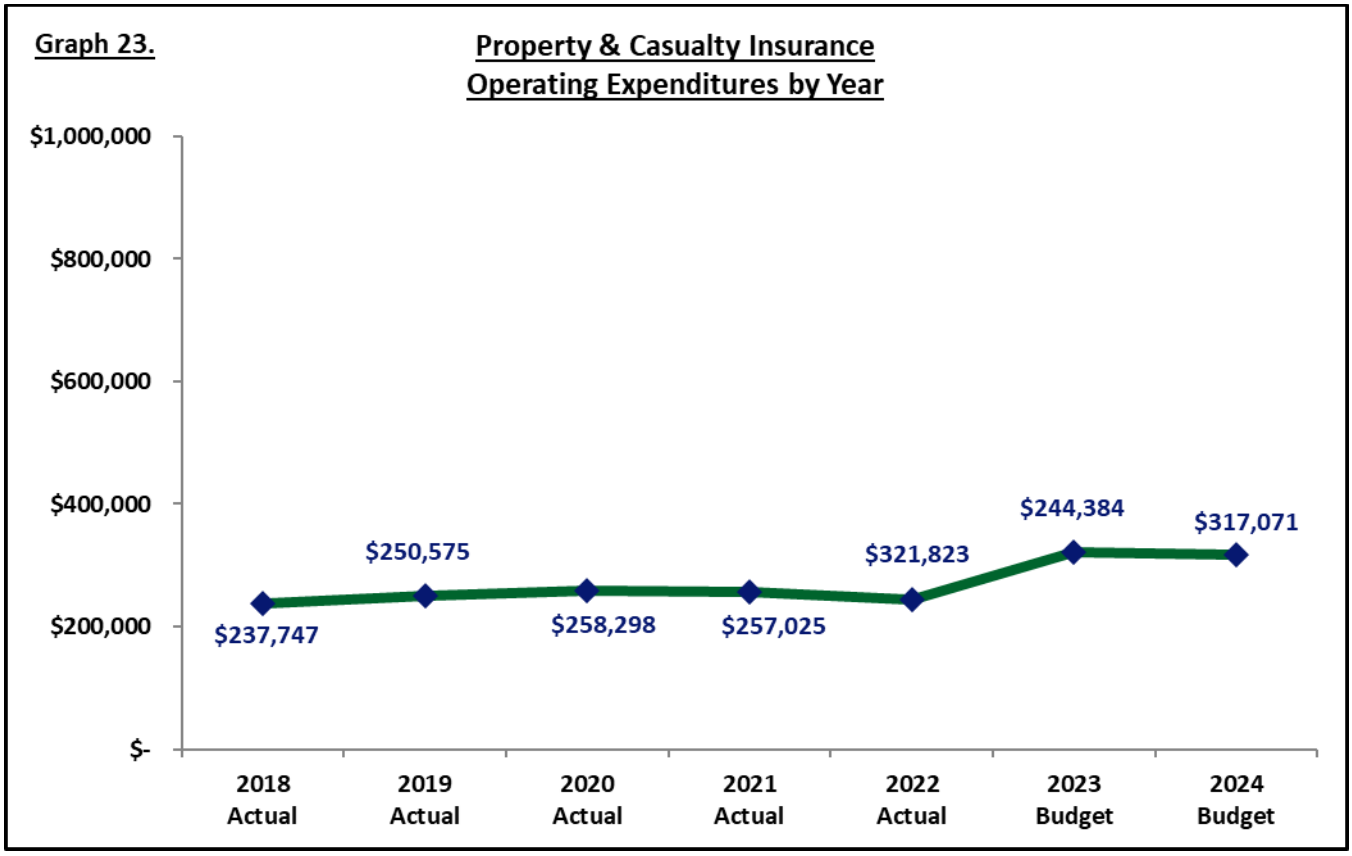



Chart 28.

**Personnel**
**Expenditures by Category**

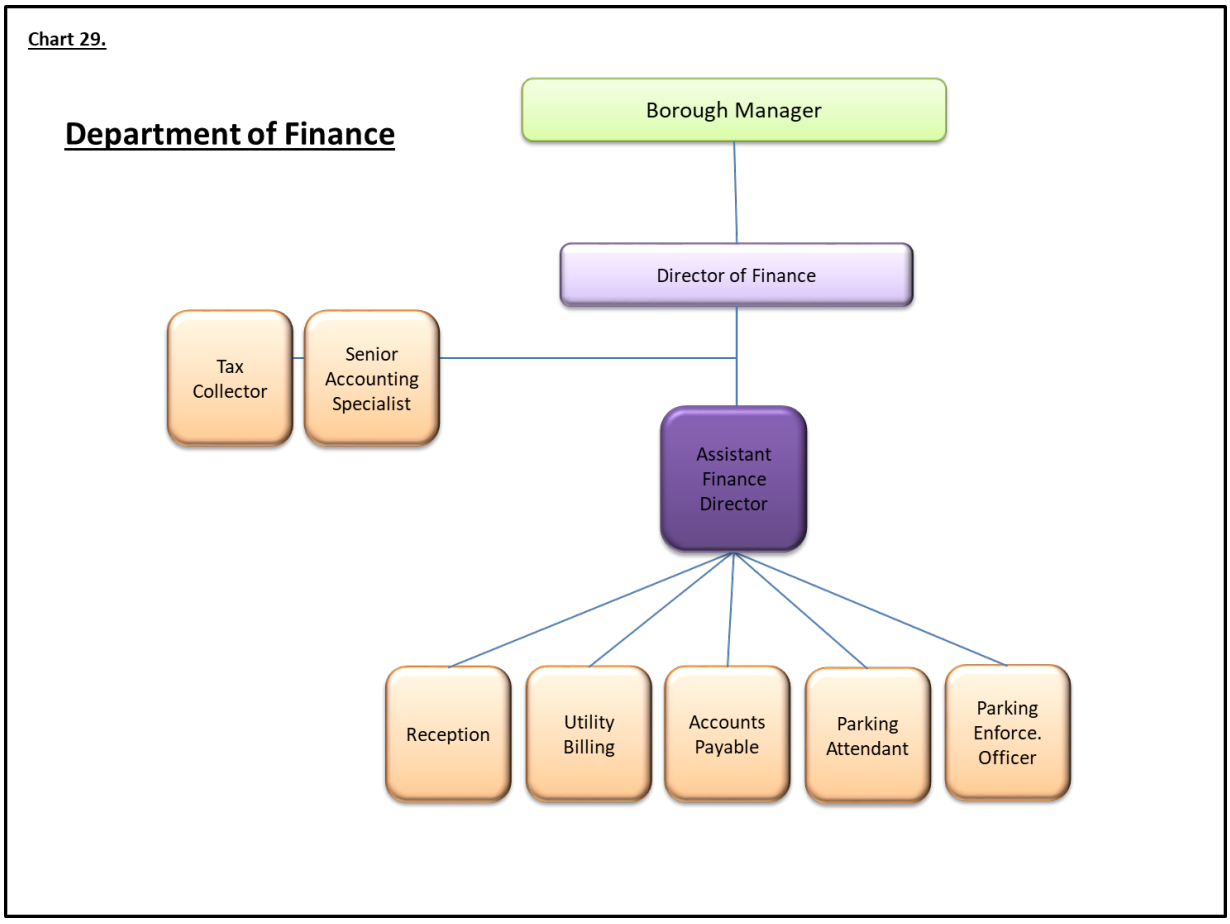



Graph 23.
Property & Casualty Insurance
Operating Expenditures by Year
$1,000,000
$800,000
$600,000
$400,000
$200,000
$-
$237,747
$250,575
$258,298
$257,025
$321,823
$244,384
$317,071
2018 Actual
2019 Actual
2020 Actual
2021 Actual
2022 Actual
2023 Budget
2024 Budget

# Department of Finance

Carlisle All-America City 2021

Chart 29.




## 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** | $11,217,870 |
| Tax Collection | Parking Operations | **Operating Budget** | $10,343,941 |
| Parking Garage | Debt Service | **Capital Budget** | $873,929 |
| Water Authority | Sewer Authority | **Full-Time Employees** | 7.30 |
| Unallocated Employee Benefits | Transfers Out | | |

| Revenue | | | | |
|---|---|---|---|---|
| **Council Objectives:** Diversify revenues. Identify multi-discipline funding partners to assist with implementation of various projects.<br>**Department Goals**: Implement a pass-through credit card fees program to customers. | | | | |
| **Dept./ *Function*** | **Performance Measure** | **2022 Actual** | **2023 Actual** | **2024 Target** |
| Department of Finance *Finance Operations* | Increase the number of functions that charge a fee for credit card payments | 8 department functions accepted credit card payments with fee. | 8 department functions accepted credit card payments with fee. | Continue adding services online that charge fees. |
| Department of Administration *Utility Billing & Collection* | Increase the number of utility credit card payments with users agreeing to pay processing fees. | 654 payments | 4,020 payments | 5,000 payments |

***Evaluation:*** One of our focuses is to reduce the number of credit card transactions that are paid for by taxpayer dollars. A large percentage of our online payments relate to payment on utility bills and in effort to reduce the burden on tax payer dollars, efforts are being made to pass the service charges on to the individual customer that elects that form of payment. We have been able to achieve a credit card fee pass through for one-time payments. The goal in 2024 is to pass that fee on to users who come in person and pay with a credit card.

| Service Delivery | | | | |
|---|---|---|---|---|
| **Council Objectives:** Evaluate parking lease structure and determine ways to improve utilization and efficiency on existing lots to reduce times where spaces are leased but not used.<br>**Department Goals**: Utilize parking lot utilization study improve lease program. | | | | |
| **Dept./ *Function*** | **Performance Measure** | **2022 Actual** | **2023 Actual** | **2024 Target** |
| Department of Finance *Parking* | Improve the utilization rate of Borough owned leased lots. | Utilization Rate:<br>1) Locust Lot - 54%<br>2) Louther North - 26%<br>3) Louther South - 32%<br>4) Pomfret - 38%<br>5) Liberty - 67% | Study Not Performed. | Utilization Rate:<br>1) Locust Lot - 75%<br>2) Louther North - 75%<br>3) Louther South - 75%<br>4) Pomfret - 75%<br>5) Liberty - 75% |

***Evaluation:*** The current lease program is limiting in the number of leaseholders we can have. The changes to the way people work due to COVID-19 has led to a reduction in the utilization rate of our parking lots. This has led to a formal evaluation of each of our parking lots with the goal of improving the utilization rate year over year. In 2023, a study was not completed due to staffing changes and a greater focus anticipated in 2024. Borough Council approved the purchase of Parking Kiosks to replace our downtown Smart Parking Meters. These kiosks are expected to help overhaul our parking lease programs and improve utilization rates.

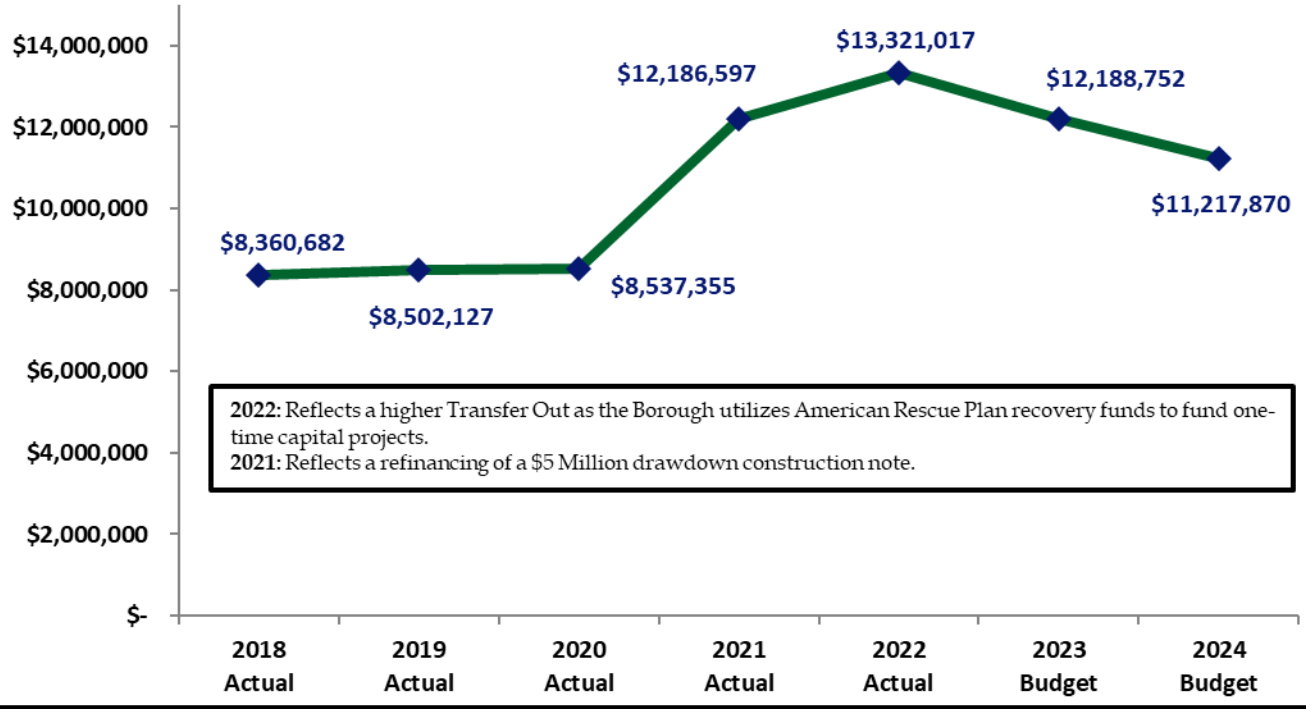
**Table 20.**

**Department of Finance Expenditures**

| | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget |
|---|---|---|---|---|---|---|---|
| **Finance Operations** | | | | | | | |
| *Operating Expenditures* | 435,820 | 501,039 | 519,161 | 529,333 | 665,698 | 511,608 | 653,052 |
| *Capital Expenditures* | - | - | - | - | - | - | - |
| ***Total*** | **435,820** | **501,039** | **519,161** | **529,333** | **665,698** | **511,608** | **653,052** |
| **Water Billing & Collection** | | | | | | | |
| *Operating Expenditures* | 110,265 | 49,158 | 32,336 | 33,654 | 89,867 | 74,145 | 56,279 |
| *Capital Expenditures* | - | - | - | 6,710 | - | 164,500 | 262,500 |
| ***Total*** | **110,265** | **49,158** | **32,336** | **40,364** | **89,867** | **238,645** | **318,779** |
| **Stormwater Billing & Collection** | | | | | | | |
| *Operating Expenditures* | - | 22,242 | 11,290 | 20,715 | 41,784 | 53,149 | 39,538 |
| *Capital Expenditures* | - | - | - | - | - | 2,000 | - |
| ***Total*** | **-** | **22,242** | **11,290** | **20,715** | **41,784** | **55,149** | **39,538** |
| **Sewer Billing & Collection** | | | | | | | |
| *Operating Expenditures* | 97,149 | 39,593 | 37,885 | 36,584 | 123,159 | 75,249 | 35,468 |
| *Capital Expenditures* | - | - | - | 6,710 | - | 164,500 | 262,500 |
| ***Total*** | **97,149** | **39,593** | **37,885** | **43,294** | **123,159** | **239,749** | **297,968** |
| **Tax Collection** | | | | | | | |
| *Operating Expenditures* | 123,177 | 139,630 | 128,492 | 136,390 | 143,272 | 147,586 | 151,393 |
| *Capital Expenditures* | - | - | - | - | - | - | - |
| ***Total*** | **123,177** | **139,630** | **128,492** | **136,390** | **143,272** | **147,586** | **151,393** |
| **Parking Operations** | | | | | | | |
| *Operating Expenditures* | 98,603 | 115,953 | 141,515 | 146,363 | 161,877 | 269,215 | 274,455 |
| *Capital Expenditures* | - | - | - | - | - | 652,015 | 248,929 |
| ***Total*** | **98,603** | **115,953** | **141,515** | **146,363** | **161,877** | **921,230** | **523,384** |
| **Parking Garage** | | | | | | | |
| *Operating Expenditures* | 86,769 | 93,315 | 75,757 | 90,286 | 129,537 | 131,362 | 107,369 |
| *Capital Expenditures* | - | 877 | - | - | - | 100,000 | 100,000 |
| ***Total*** | **86,769** | **94,192** | **75,757** | **90,286** | **129,537** | **231,362** | **207,369** |
| **Debt Service** | | | | | | | |
| *Operating Expenditures* | 1,535,886 | 1,457,207 | 1,598,662 | 4,815,604 | 2,433,999 | 4,203,600 | 4,230,850 |
| *Capital Expenditures* | - | - | - | - | - | - | - |
| ***Total*** | **1,535,886** | **1,457,207** | **1,598,662** | **4,815,604** | **2,433,999** | **4,203,600** | **4,230,850** |
| **Water Authority** | | | | | | | |
| *Operating Expenditures* | 770 | 5,440 | 1,003 | 3,524 | 3,543 | 8,125 | 8,125 |
| *Capital Expenditures* | - | - | - | - | - | - | - |
| ***Total*** | **770** | **5,440** | **1,003** | **3,524** | **3,543** | **8,125** | **8,125** |
| **Sewer Authority** | | | | | | | |
| *Operating Expenditures* | 5,313 | 2,580 | 1,900 | 7,935 | 6,082 | 15,200 | 15,200 |
| *Capital Expenditures* | - | - | - | - | - | - | - |
| ***Total*** | **5,313** | **2,580** | **1,900** | **7,935** | **6,082** | **15,200** | **15,200** |
| **Unallocated Employee Benefits** | | | | | | | |
| *Operating Expenditures* | 1,009,120 | 1,001,074 | 989,128 | 964,619 | 956,598 | 1,023,422 | 983,567 |
| *Capital Expenditures* | - | - | - | - | - | - | - |
| ***Total*** | **1,009,120** | **1,001,074** | **989,128** | **964,619** | **956,598** | **1,023,422** | **983,567** |
| **Transfers Out** | | | | | | | |
| *Operating Expenditures* | 2,182,254 | 2,578,303 | 2,541,998 | 2,698,717 | 5,795,848 | 4,593,076 | 3,788,645 |
| *Capital Expenditures* | - | - | - | - | - | - | - |
| ***Total*** | **2,182,254** | **2,578,303** | **2,541,998** | **2,698,717** | **5,795,848** | **4,593,076** | **3,788,645** |
| **Depreciation** | | | | | | | |
| *Operating Expenses* | 2,675,556 | 2,495,716 | 2,458,228 | 2,689,453 | 2,769,753 | - | - |
| *Capital Expenses* | - | - | - | - | - | - | - |
| ***Total*** | **2,675,556** | **2,495,716** | **2,458,228** | **2,689,453** | **2,769,753** | **-** | **-** |
| **Total** | **8,360,682** | **8,502,127** | **8,537,355** | **12,186,597** | **13,321,017** | **12,188,752** | **11,217,870** |

Graph 24.

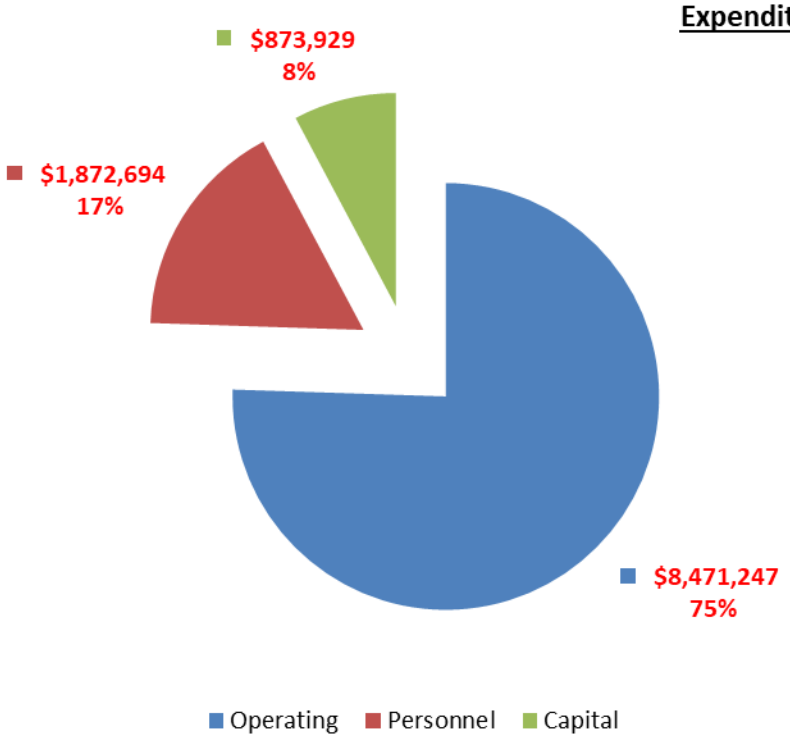
## Department of Finance
## Total Expenditures by Year




**2022:** Reflects a higher Transfer Out as the Borough utilizes American Rescue Plan recovery funds to fund one-time capital projects.
**2021:** Reflects a refinancing of a $5 Million drawdown construction note.

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** | $9,656,114 |
| **Operating Budget** | $9,656,114 |
| **Capital Budget** | $ - |
| **Full-Time Employees** | 4.75 |

## 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)

## 2023 ACCOMPLISHMENTS

- received unmodified opinion for 2022 audit report
- submitted 2022 audit report for GFOA Award for Excellence in Financial Reporting
- received GFOA Award for Excellence in Financial Reporting for 2021 audit
- received GFOA Budget Award for 2023 budget

## 2024 GOALS

- unmodified opinion for 2023 audit report
- GFOA Award for Excellence in Financial Reporting
- GFOA Award for Distinguished Budget Presentation
- Implement a pass through credit card fees program to customers

Graph 25.

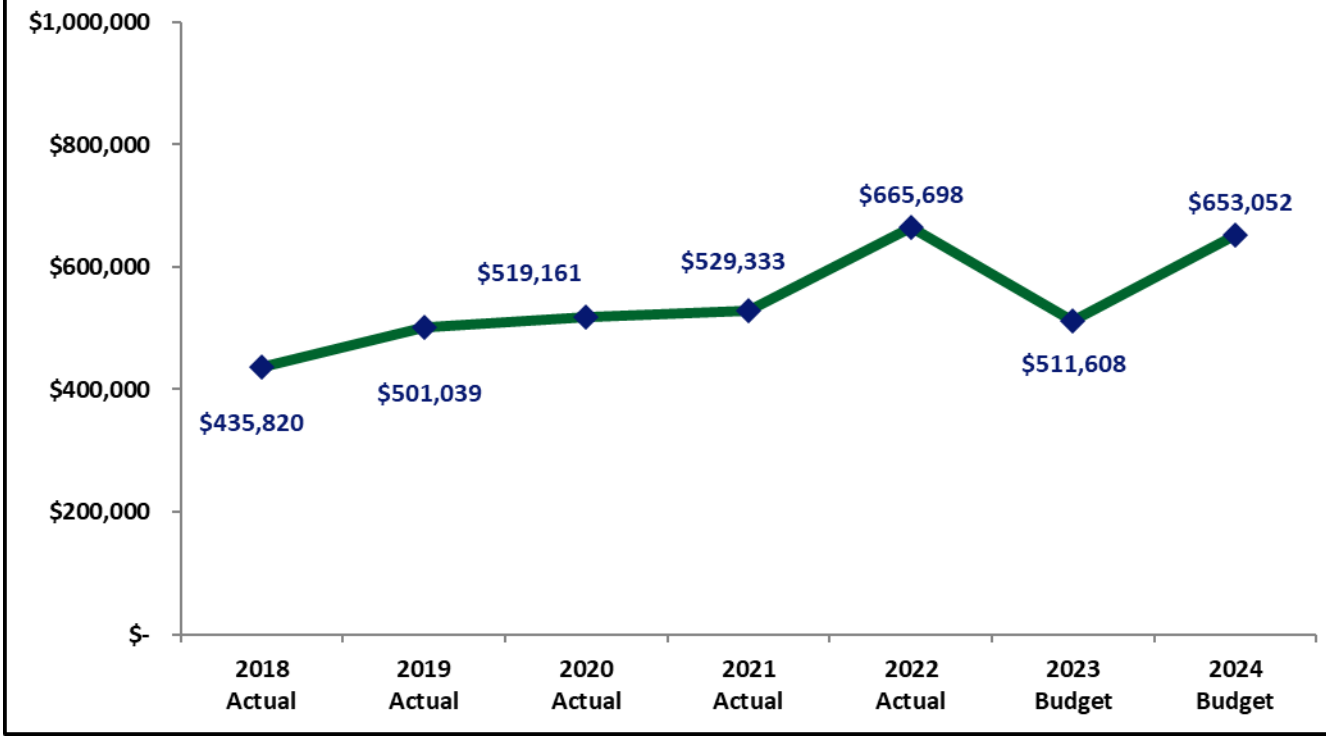
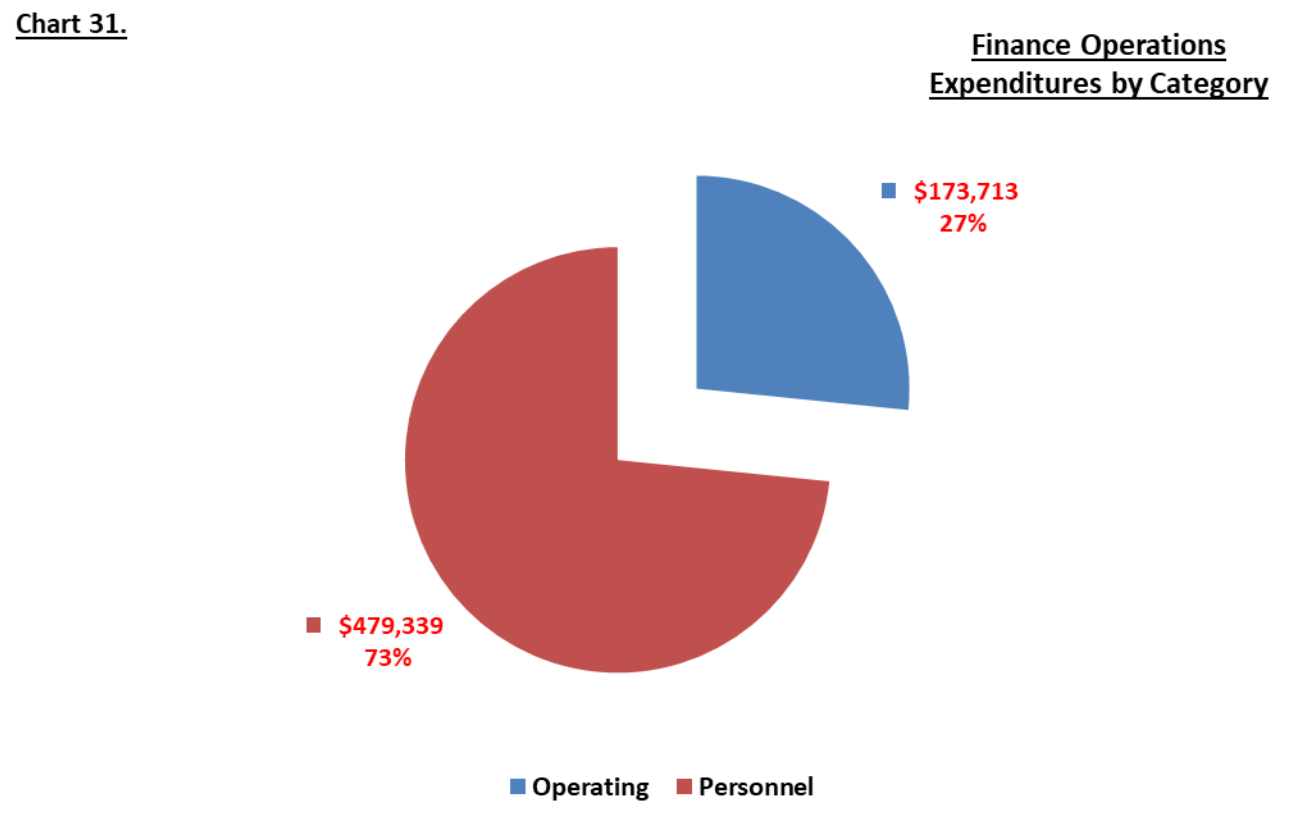
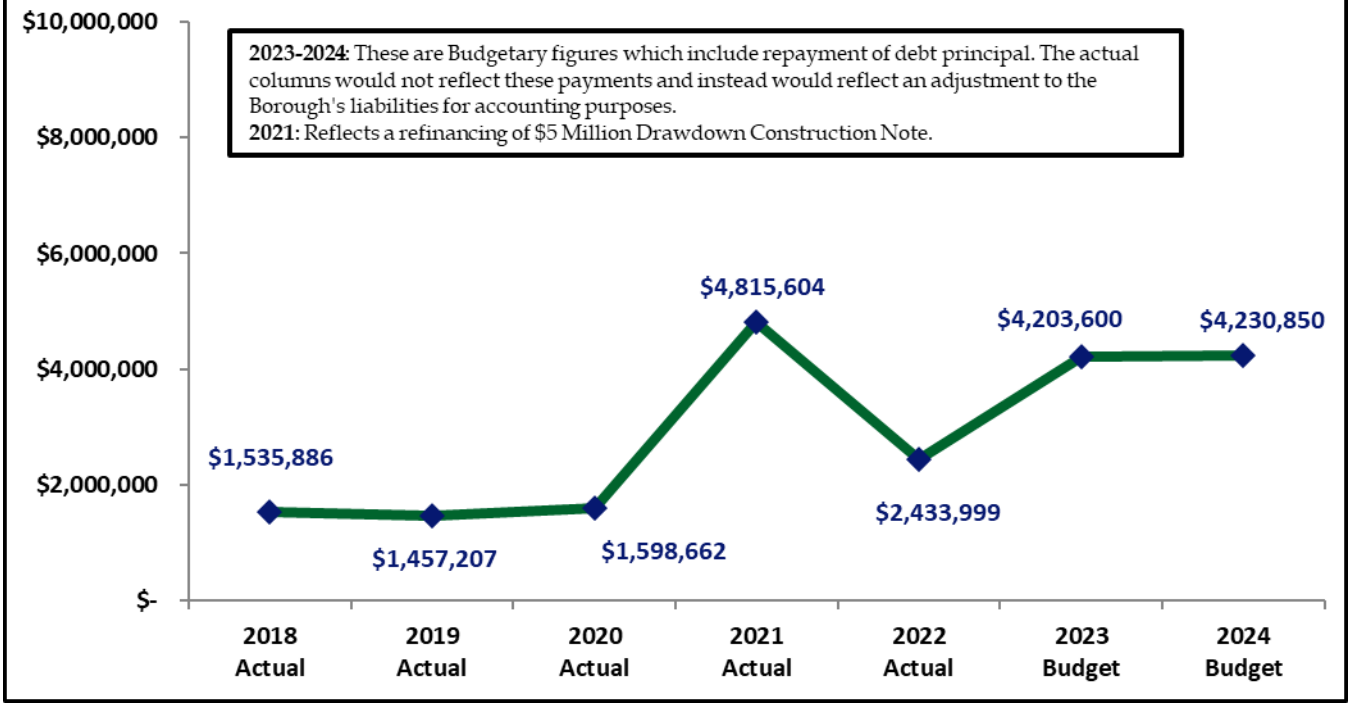



Chart 31.



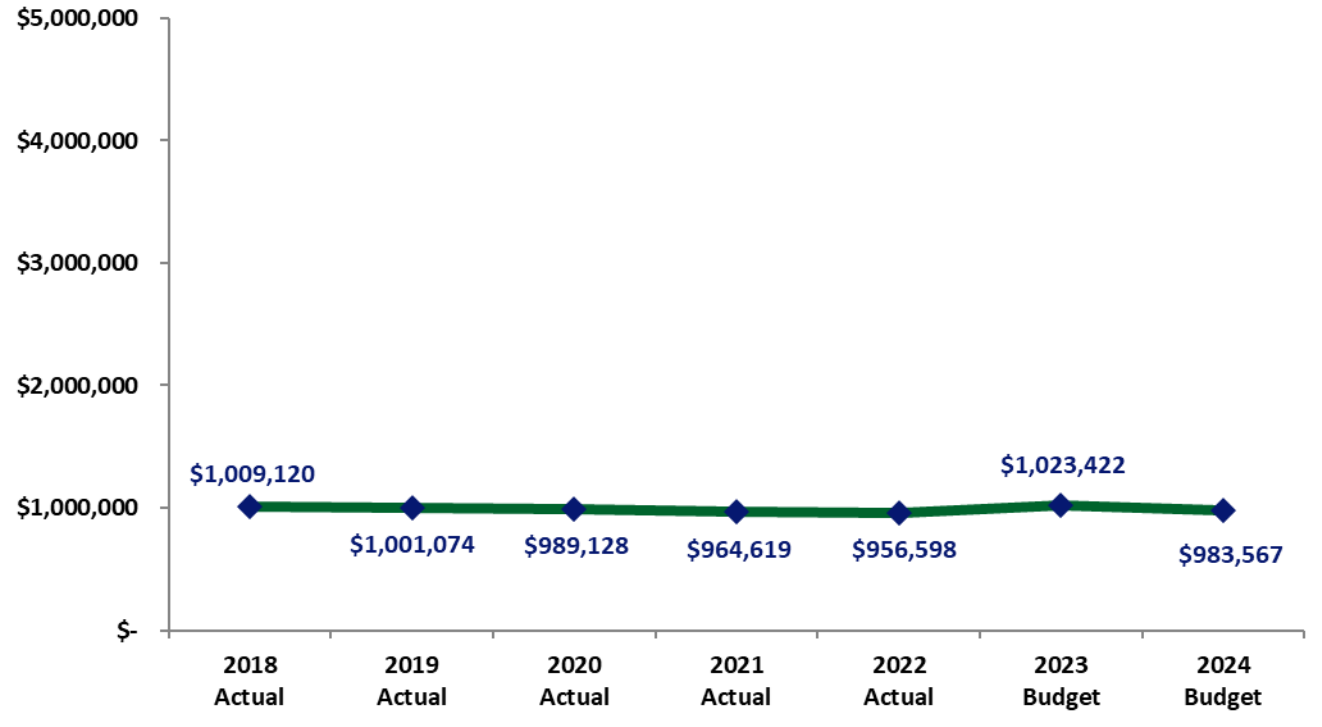
Graph 26.

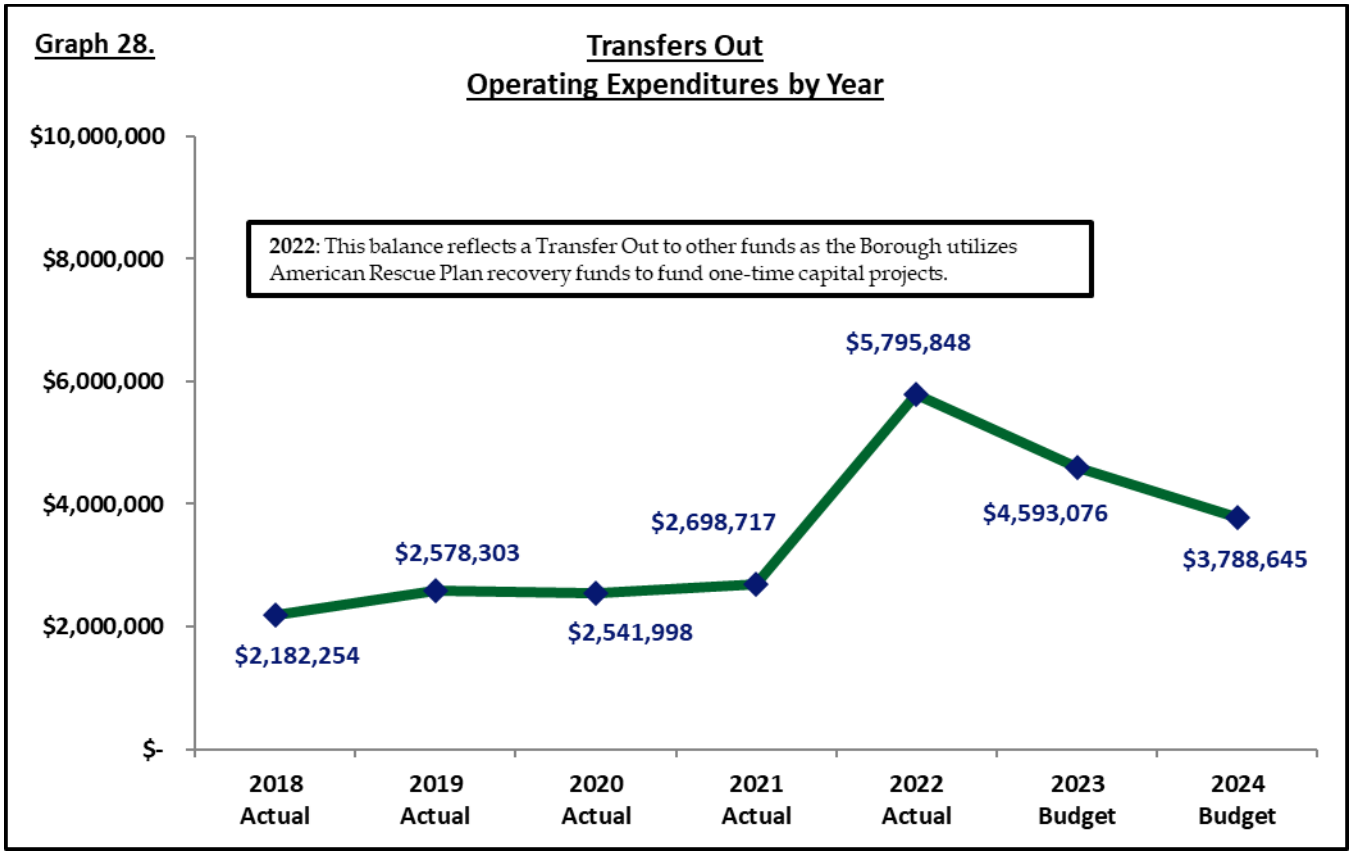
## Debt Service Expenditures by Year




Graph 27.

## Unallocated Employee Benefits Expenditures by Year




Graph 28.
Transfers Out
Operating Expenditures by Year
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
2022: This balance reflects a Transfer Out to other funds as the Borough utilizes American Rescue Plan recovery funds to fund one-time capital projects.
$2,182,254
$2,578,303
$2,541,998
$2,698,717
$5,795,848
$4,593,076
$3,788,645
2018 Actual
2019 Actual
2020 Actual
2021 Actual
2022 Actual
2023 Budget
2024 Budget

## 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** | $151,393 |
| **Operating Budget** | $151,393 |
| **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)

## 2023 ACCOMPLISHMENTS

- successfully collected real estate taxes for the Borough, Carlisle Area School District, and Cumberland County

## 2024 GOALS

- successfully administer the collection of real estate property taxes for FY 2024

Graph 29.

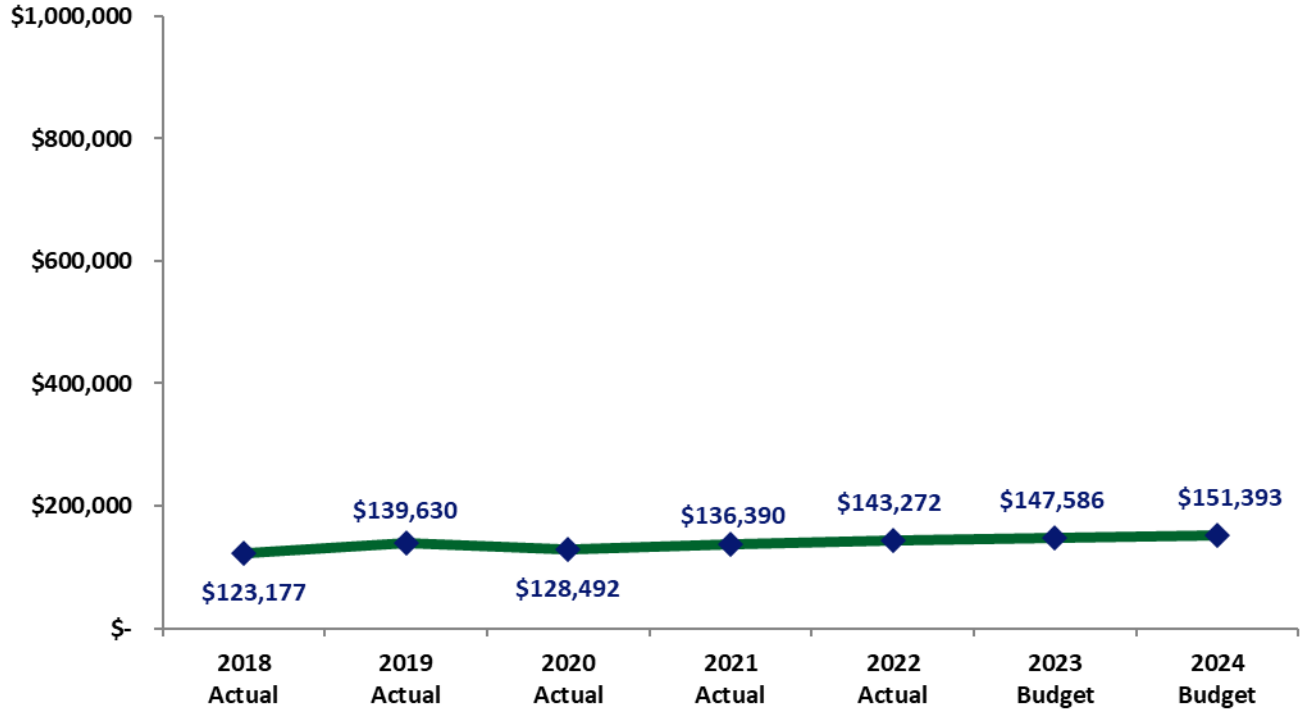
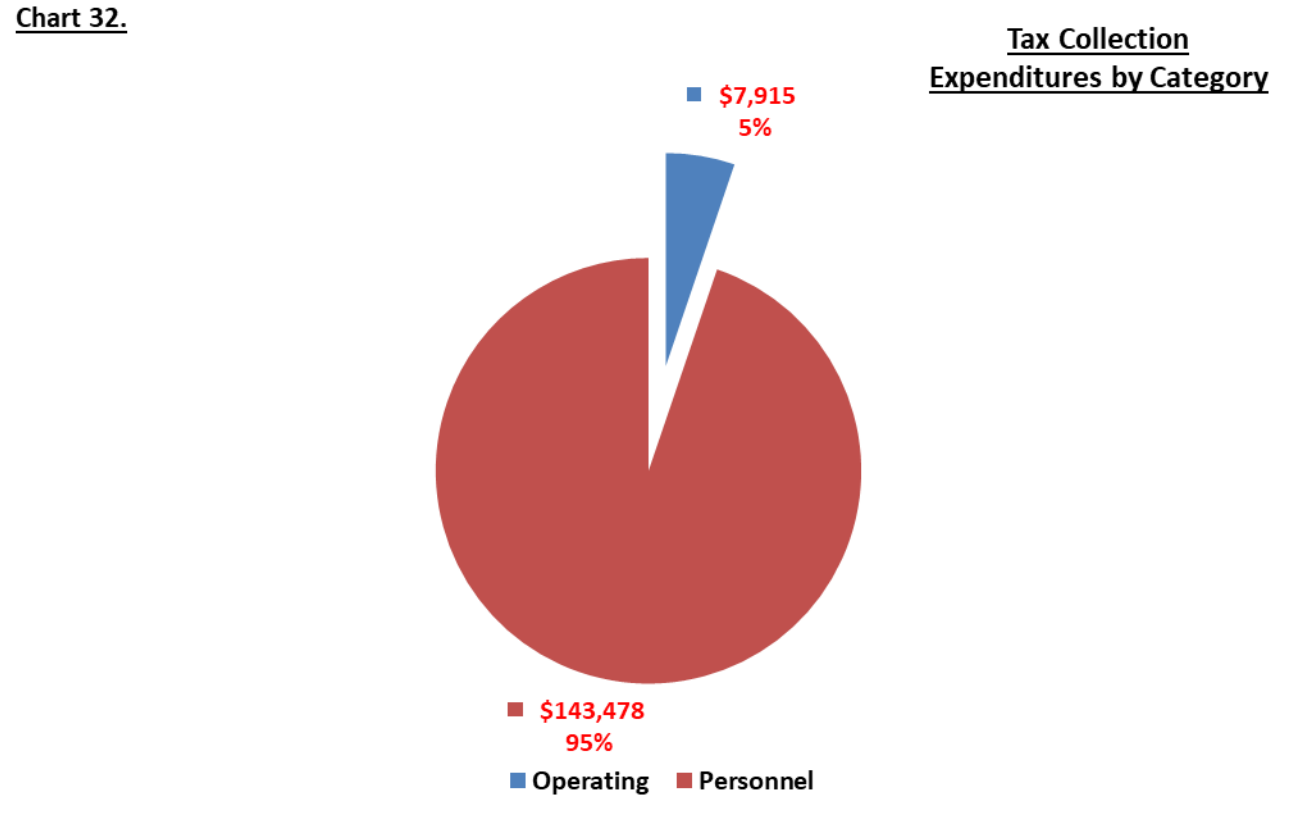



Chart 32.



## 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** | $679,610 |
| **Operating Budget** | $154,610 |
| **Capital Budget** | $525,000 |
| **Full-Time Employees** | 1.00 |

## 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)

## 2023 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
- continued upgrading existing water meters to Smart Water Meters
- implemented a leak warning notification program
- implemented a pass-through credit card payment fee for online one-time bill payments

## 2024 GOALS

- finalize Smart Water Meter Upgrade program
- Convert all billing from cubic feet to gallons
- Implement a consistent municipal lien collection process

Graph 30.

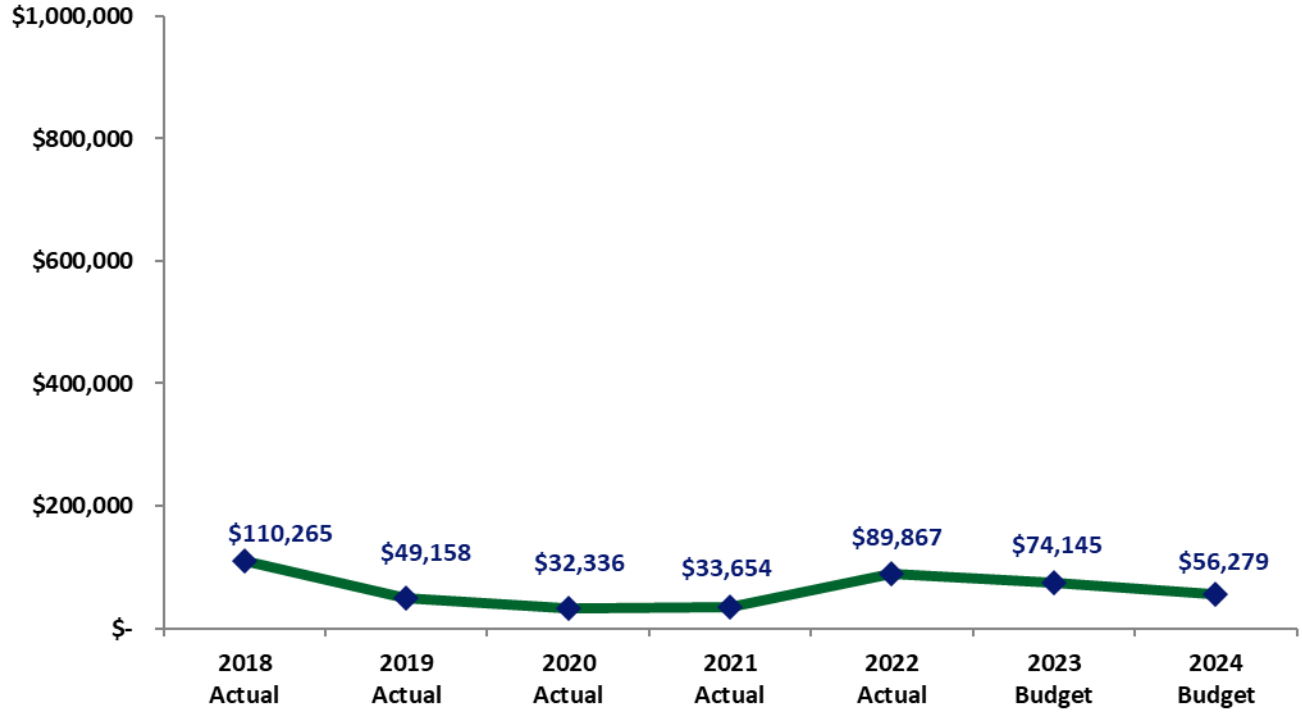
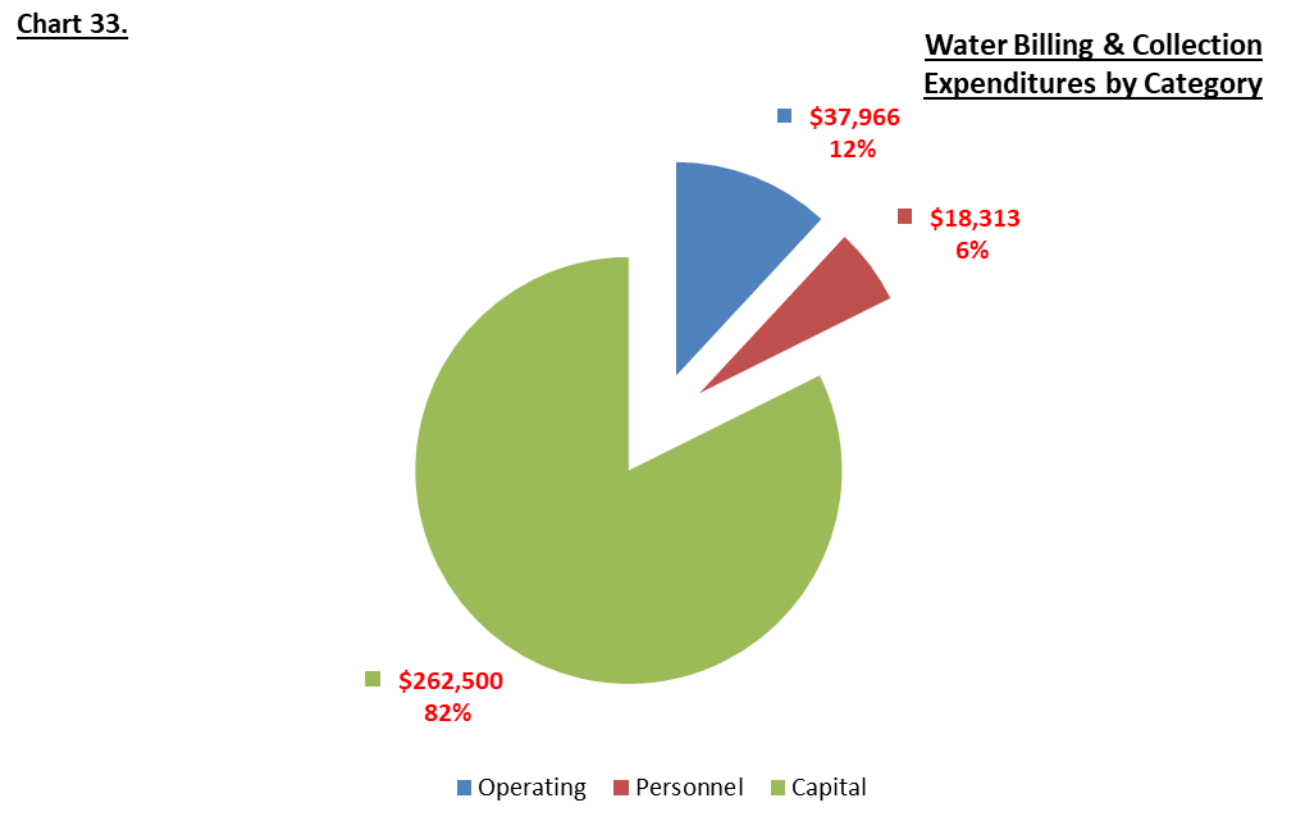



Chart 33.



**Graph 31.**

## Stormwater Billing & Collection Operating Expenditures by Year

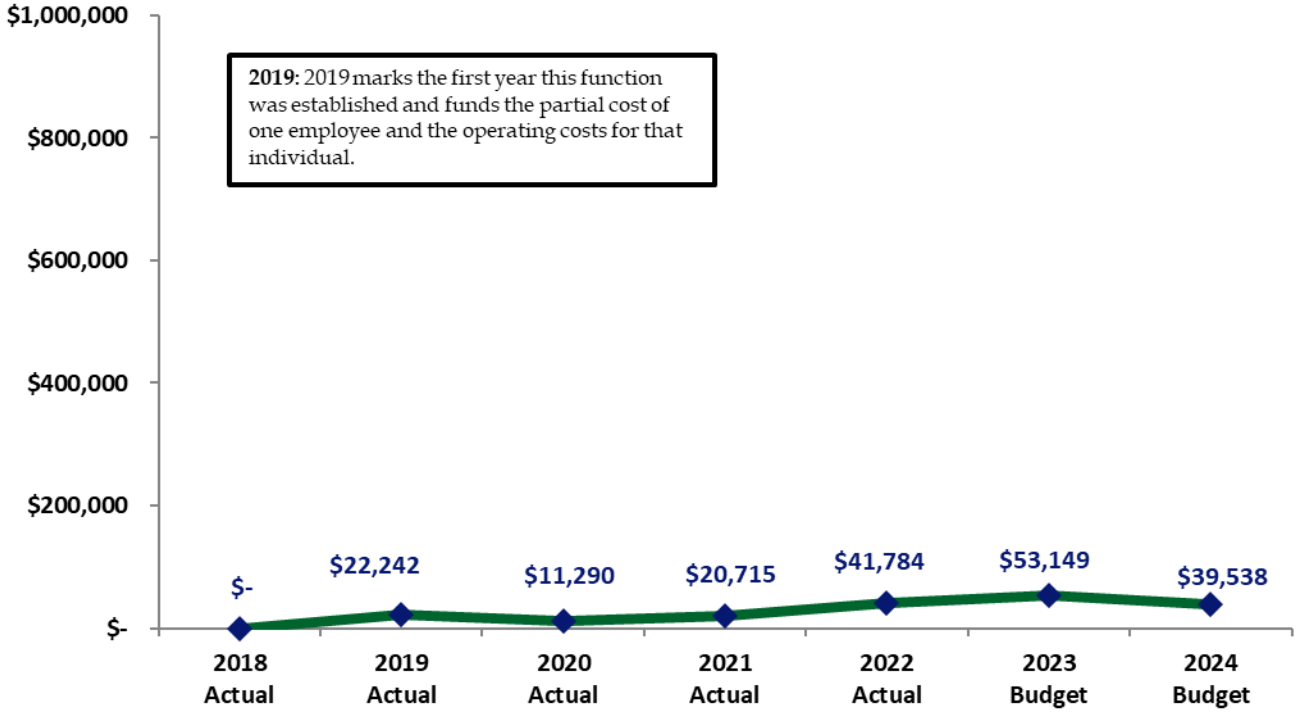
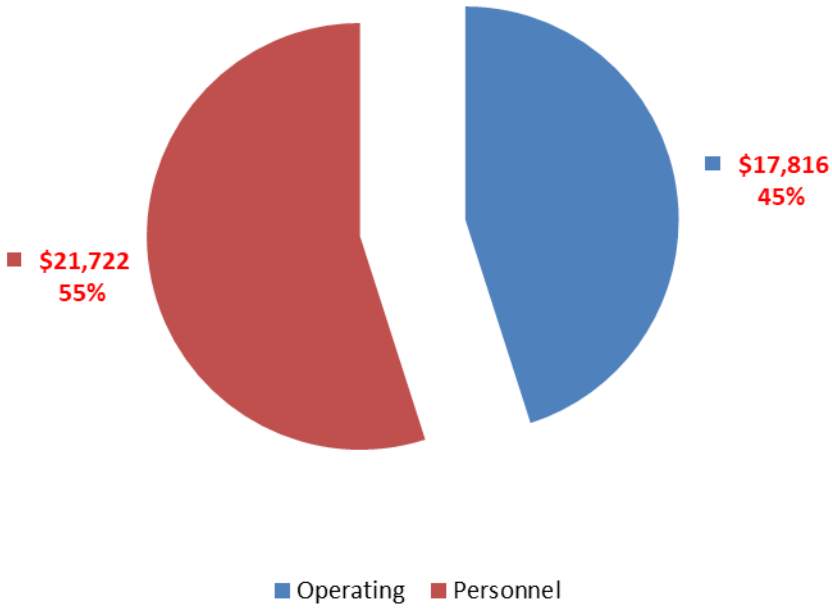



**Chart 34.**

## Stormwater Billing & Collection Expenditures by Category



Graph 32.

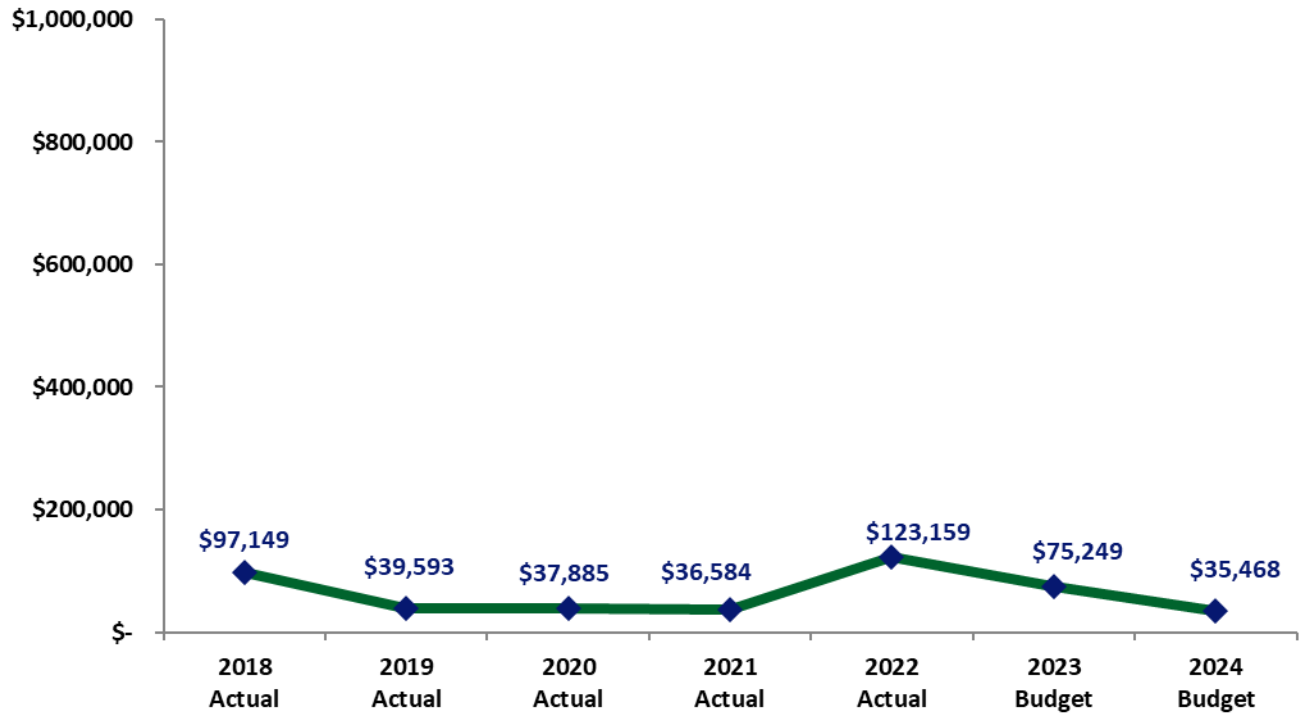
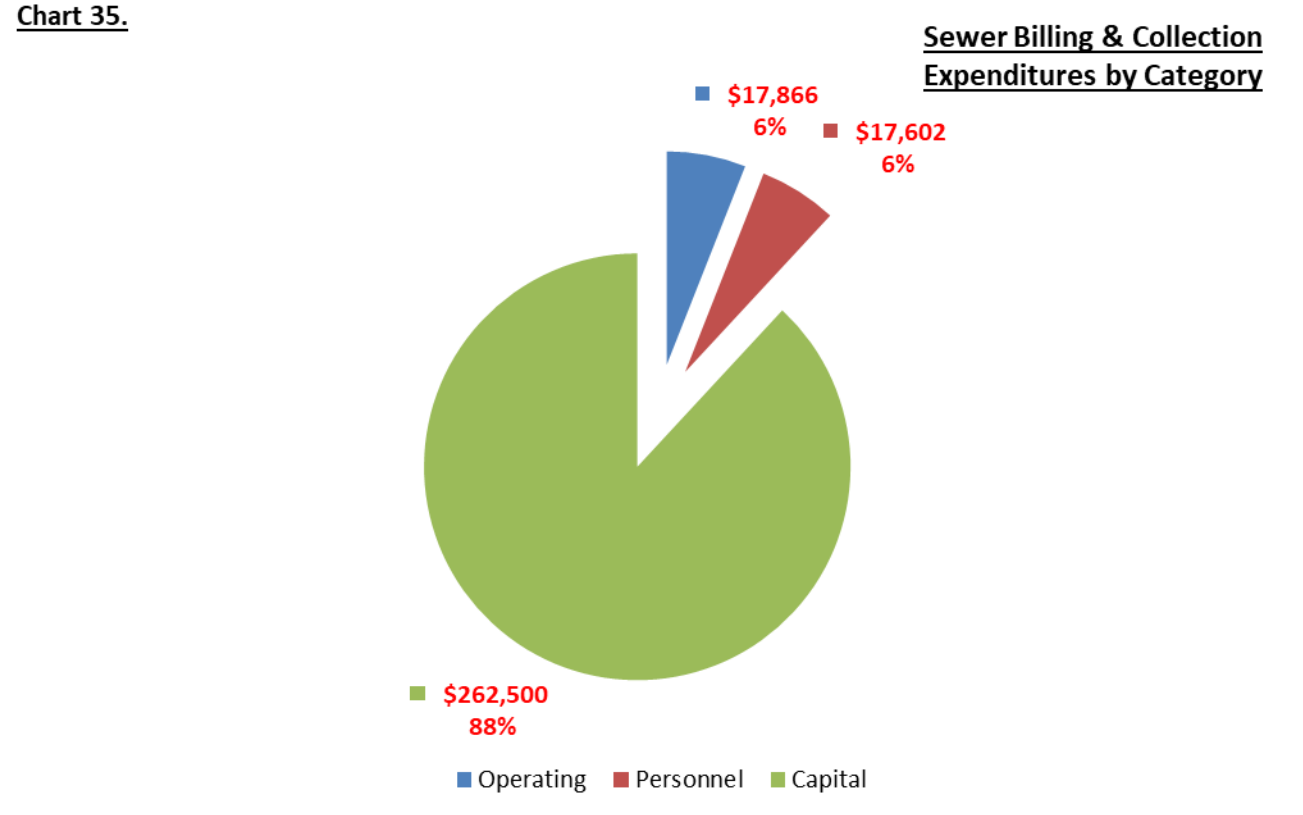
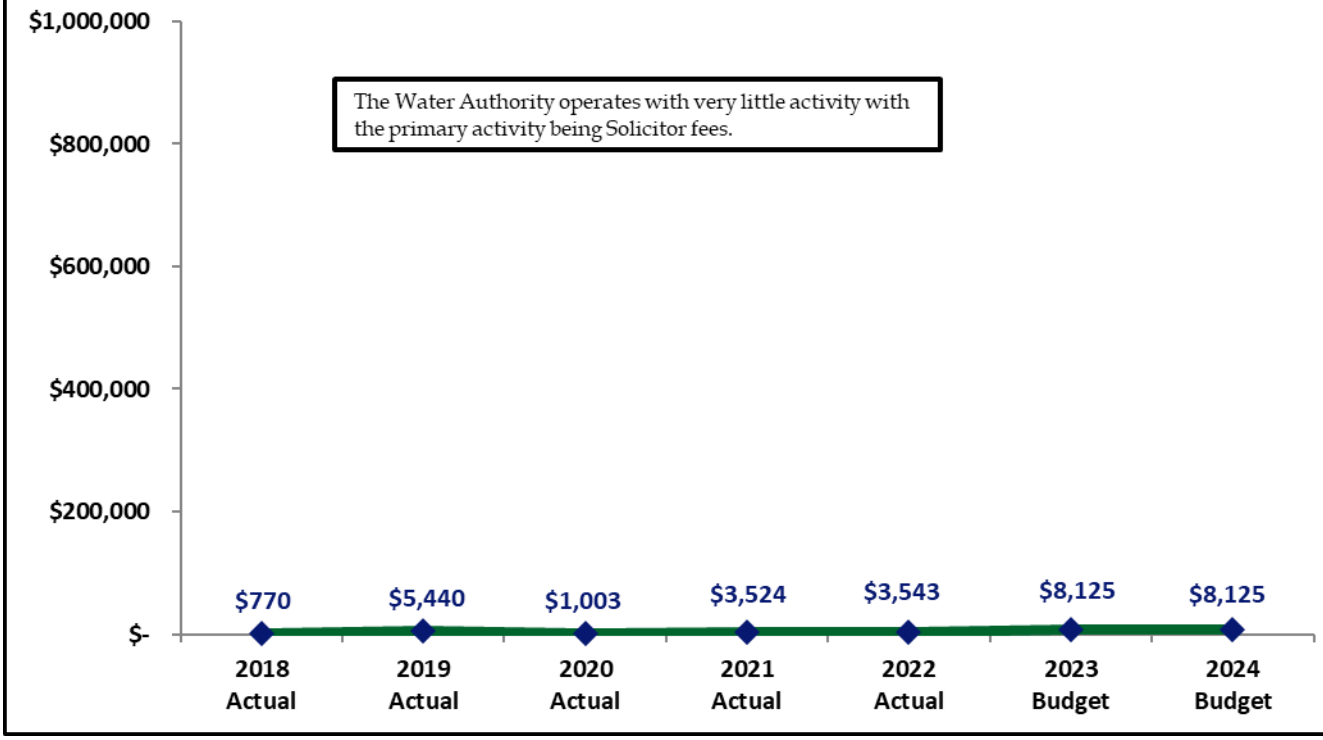



Chart 35.



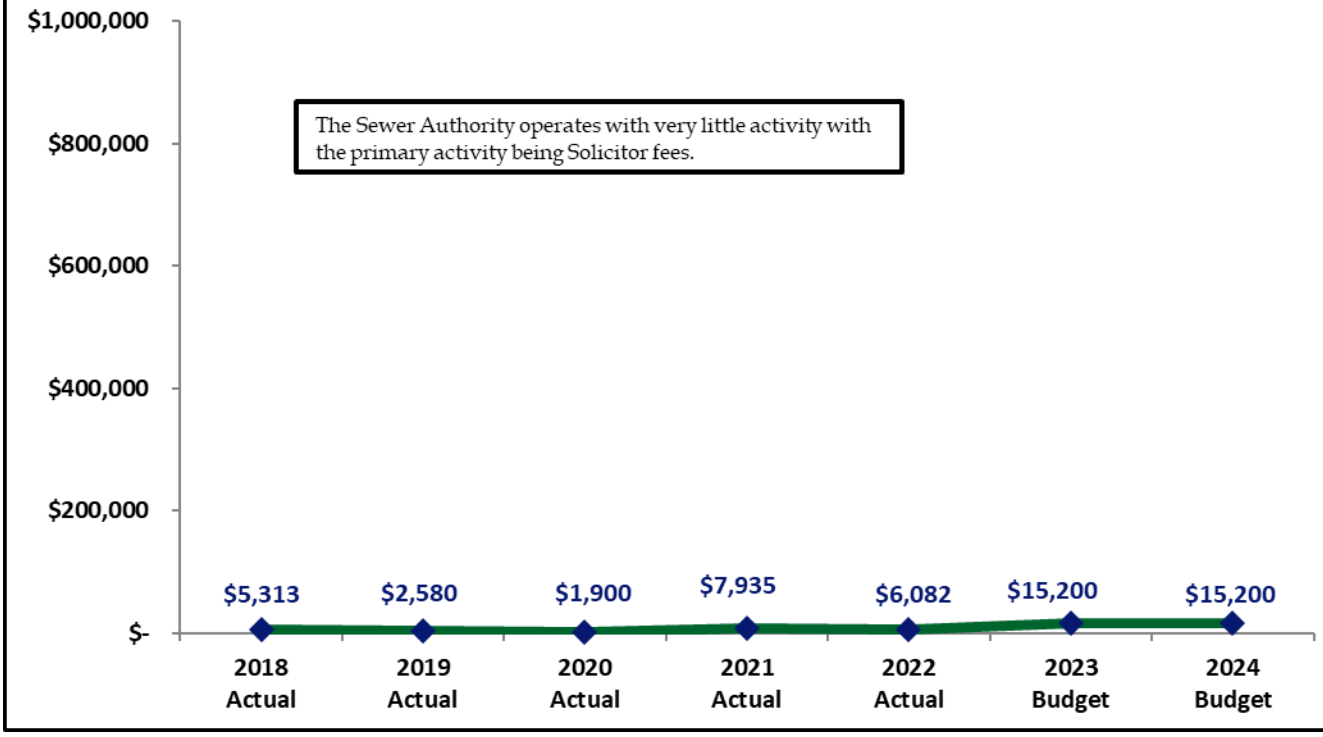
Graph 33.

## 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. In 2023, 4 electric vehicle charging ports were installed in the parking garage.

| Function Snapshot | |
|---|---|
| **Department** | Finance |
| **Applicable Funds** | Parking |
| **Budget In Total** | $730,753 |
| **Operating Budget** | $381,824 |
| **Capital Budget** | $348,929 |
| **Full-Time Employees** | .55 |

## SERVICES PERFORMED

- parking enforcement

## BUDGETARY ACTIVITIES

- Parking Operations (445)
- Parking Garage (446)

## 2023 ACCOMPLISHMENTS

- Installed Electric Vehicle Charging Stations in the Pomfret Street Parking Garage

## 2024 GOALS

- Utilize Parking Lot Utilization Study to improve lease program
- Utilize Electric Vehicle Charging Program Study to implement additional EV Chargers in the Borough
- With smart meter technology, research and identify strengths and weaknesses of downtown parking
- Install Parking Kiosks to replace the individual smart parking meters downtown.



Graph 35.

**Parking Operations**
**Operating Expenditures by Year**

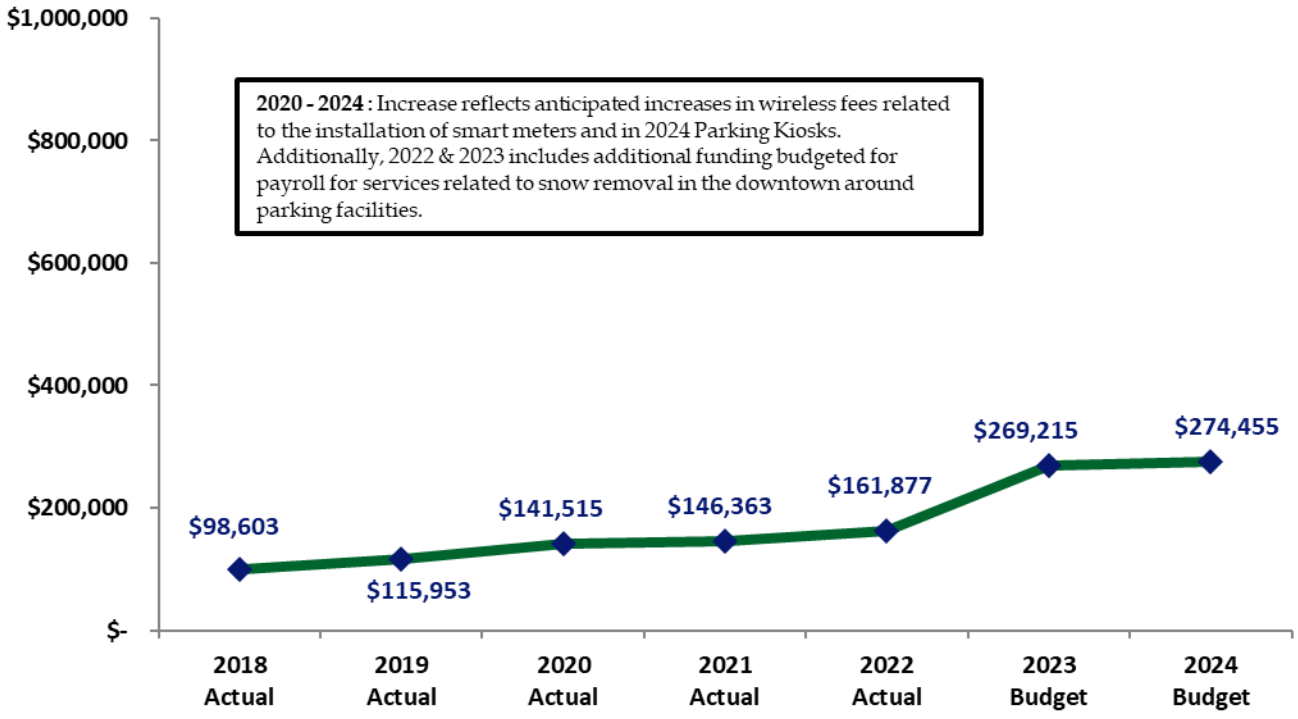
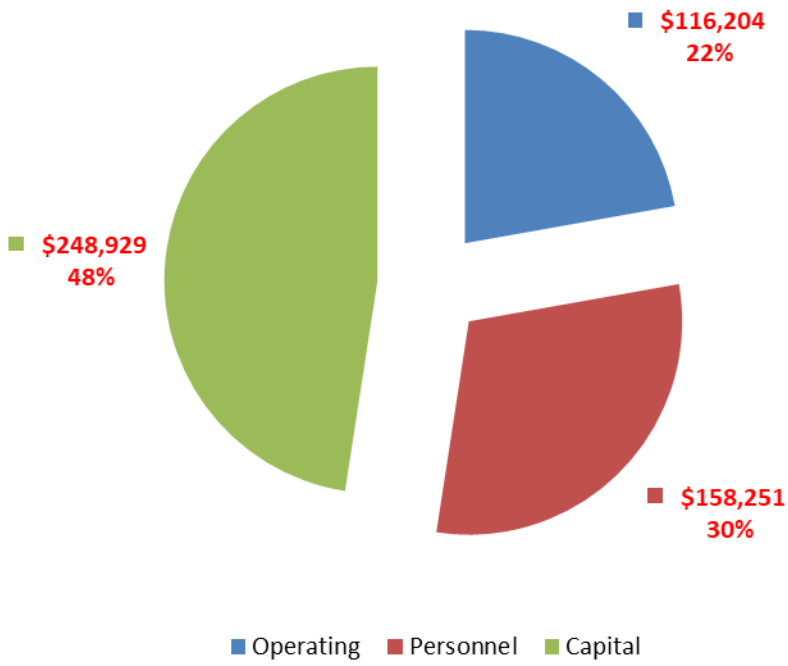



Chart 36.

**Parking Operations**
**Expenditures by Category**



Graph 36.

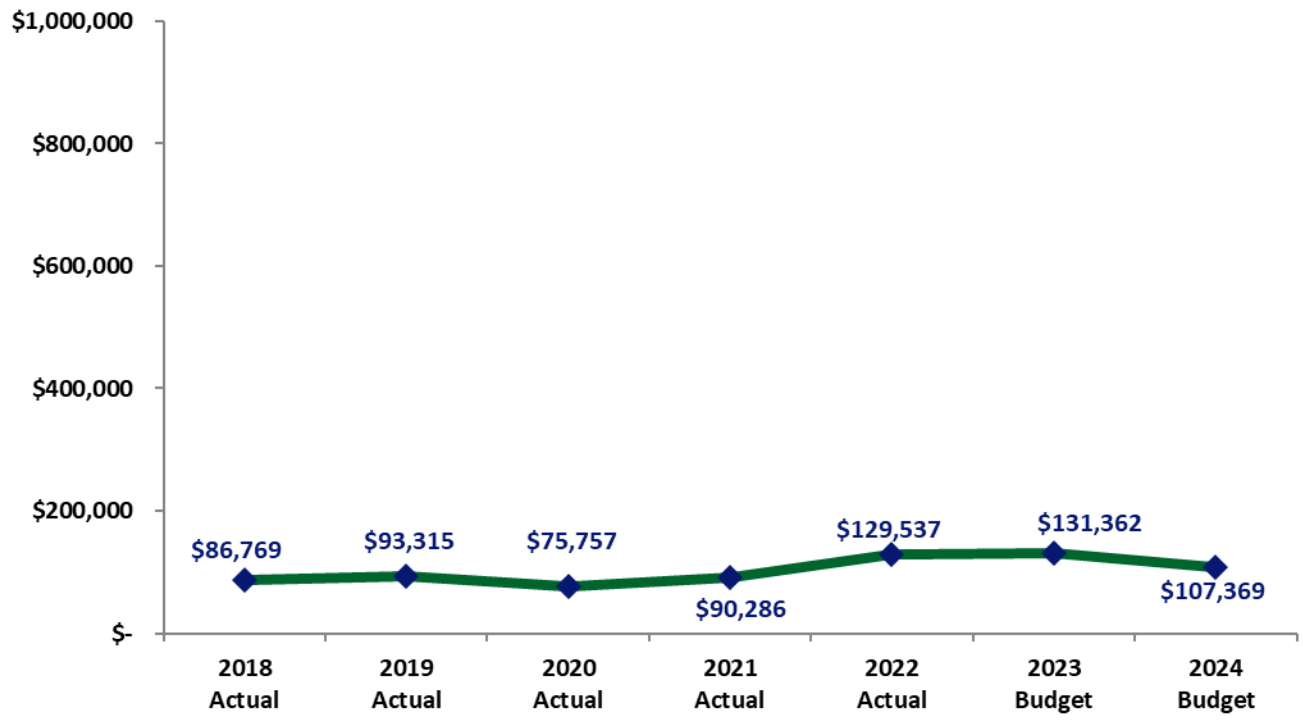
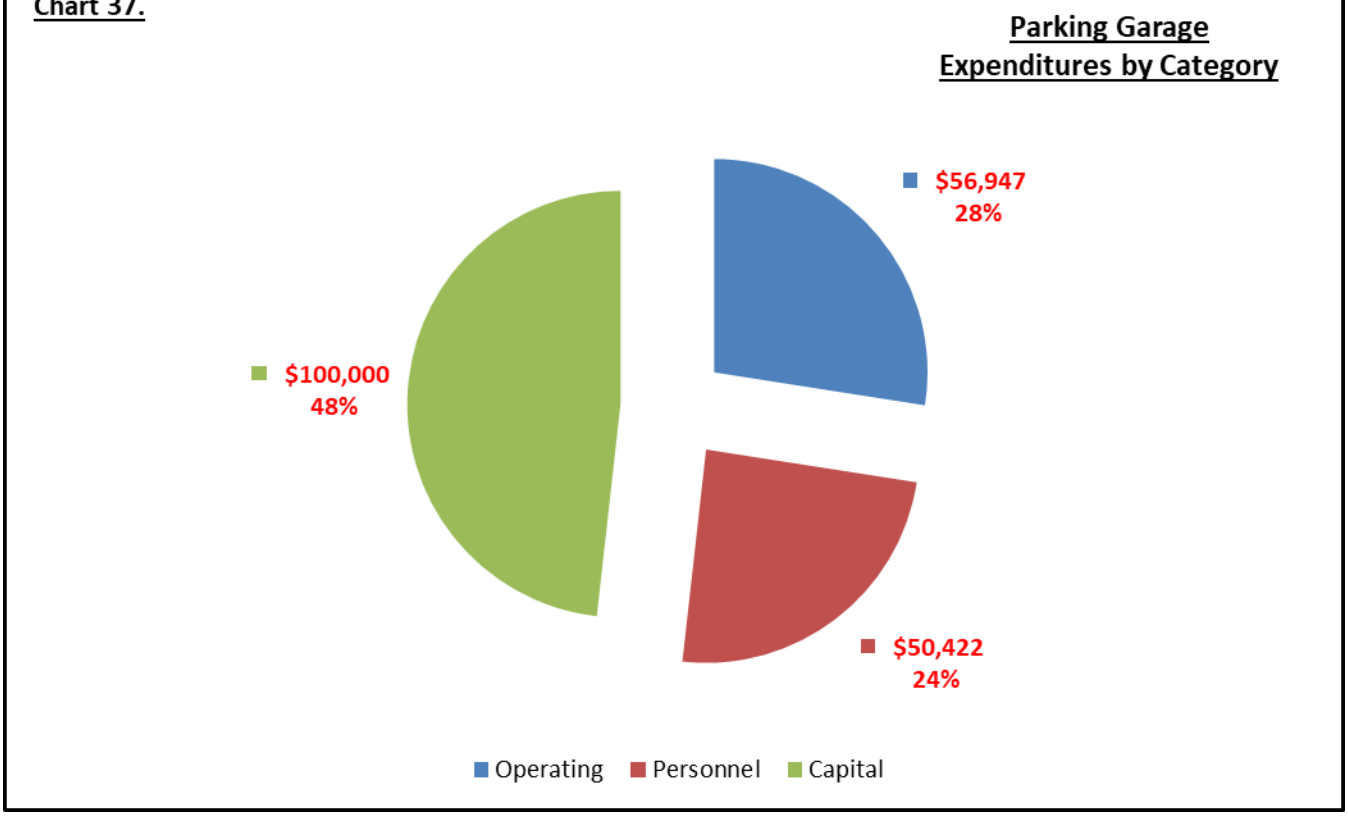



Chart 37.

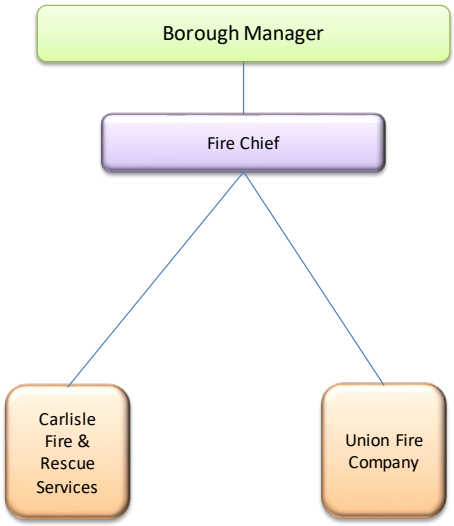


# Fire Department

Carlisle All-America City 2021

Chart 38.

**Fire Department**




## DEPARTMENT OVERVIEW

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.

| Department Snapshot | |
|---|---|
| **Applicable Funds** | General; Capital Projects |
| **Budget In Total** | $1,664,137 |
| **Operating Budget** | $1,244,319 |
| **Capital Budget** | $419,818 |
| **Full-Time Employees** | - |



## SERVICES PERFORMED

- Fire suppression
- Fire prevention
- Rescue
- Emergency medical service
- Training

## PERFORMANCE MEASURES

| Personnel | | | | |
|---|---|---|---|---|
| **Council Objectives:** Complete leadership and managing critical incident training for new leaders.<br>**Department Goals**: Continue to develop and implement joint training, to maximize company efficiency | | | | |
| **Dept./ *Function*** | **Performance Measure** | **2022 Actual** | **2023 Actual** | **2024 Target** |
| Fire Department | Maximize the number of training and education hours made available to volunteer firefighters and supervisors | 2,041 Hours | 2,843 Hours | 2,500 Hours |

*Evaluation:* The Borough understands the benefits of providing training opportunities throughout the organization and the fire department is no exception. While we continue to evaluate and address immediate training needs, the fire department continues to ensure that its volunteer firefighters and supervisors receive the training they need to safely and effectively perform their duties.

| Volunteerism | | | | |
|---|---|---|---|---|
| **Council Objective:** Explore methods to increase and retain volunteer firefighters.<br>**Department Goals:** Continue to explore methods to increase and retain volunteer firefighters. | | | | |
| **Dept./ *Function*** | **Performance Measure** | **2022 Actual** | **2023 Actual** | **2024 Target** |
| Fire Department | Maximize the number of active volunteer firefighters in the program | 30 Volunteers<br>7 Paid Drivers | 30 Volunteers<br>7 Paid Drivers | 30 Volunteers<br>7 Paid Drivers |

*Evaluation:* A lack of growth in 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 stagnant numbers we are seeing in volunteers.

| Transparency | | | | |
|---|---|---|---|---|
| **Council Objective:** Continue fire safety education to citizens and emergency services.<br>**Department Goal:** Continue to deliver fire safety and prevention programs to citizens, educational facilities, and commercial occupancies. | | | | |
| **Dept./ *Function*** | **Performance Measure** | **2022 Actual** | **2023 Actual** | **2024 Target** |
| Fire Department | Maximize the number of public education events delivered to Citizens, Educational Facilities, and Commercial Occupancies | 47 Events | 61 Events | 60 Events |

*Evaluation:* The Borough has emphasized the importance on promoting and educating the public on fire safety, as a result we have increased the number of events we offered to general public and third party institutions.

| SERVICE DELIVERY | | | | |
|---|---|---|---|---|
| **Council Objective:** Explore programs and opportunities intended to improve capital and business investment equity among communities of color.<br>**Department Goals**: Provide fire service to the Residents, Property Owners, and Businesses of Carlisle. | | | | |
| **Dept./** ***Function*** | **Performance Measure** | **2022 Actual** | **2023 Actual** | **2024 Target** |
| Fire Department | Assist the community through calls for fire services. | 1,999 Calls For Service | 2,092 Calls For Service | N/A |

## 2023 ACCOMPLISHMENTS

- In 2023 we continue to receive high regards from the public and business for the level of customer service that they receive from both emergency responses and public outreach.
- In 2023 the number of outreach programs have increased dramatically since reduced during the pandemic. We still use in person and virtual programs to deliver our safety messages. Our smoke detector outreach will be over 150 smoke detectors delivered, by the end of the year.
- We have provided training for officer development for our future leadership, and continue to provide the basic skill sets that we use on a daily basis. We have included our mutual partners in many of our training exercises.
- Maintaining and recruiting volunteers has been a struggle. We continue to work with the regional recruitment effort and have done many local recruitment efforts.
- We have had a great relationship with our mutual aid partners and chiefs. This has provided us with a positive interaction at emergencies and to discuss issues of the day.
- In 2023 council approved the purchase of a Rescue Pumper that will replace two Engines with specific operational task. This will provide a more efficient operation and future cost savings to the borough residents. Delivery of the new Rescue Pumper is scheduled for 2026.
- Provided Borough Staff training on their responsibilities during a large scale emergencies. Working on future table top exercises, to enhance their understanding and knowledge.

## 2024 GOALS

- Continue to maintain high customer satisfaction with Borough residents and local business.
- 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
- Continue to explore methods to increase and retain volunteer firefighters.
- Reengage discussions with neighboring municipalities to provide regionalization concept of emergency services.
- Continue to work on operational & administrative officer development training to prepare for the future of the emergency service.

- Continue to work with Cumberland County Department of Public Safety on the implementation of the new P25 radio system that will go in service in late 2024 or early 2025.
- Continue to update fire department policies to reflect today's operational and administrative needs.

## FINANCIAL SUMMARIES

**Table 21.**

**Fire Department Expenditures**

| | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget |
|---|---|---|---|---|---|---|---|
| **Fire Department** | | | | | | | |
| *Operating Expenditures* | 934,539 | 949,583 | 1,105,632 | 1,051,530 | 1,125,368 | 1,164,509 | 1,244,319 |
| *Capital Expenditures* | 56,875 | - | - | - | - | 1,132,000 | 419,818 |
| ***Total*** | **991,414** | **949,583** | **1,105,632** | **1,051,530** | **1,125,368** | **2,296,509** | **1,664,137** |
| **Total** | **991,414** | **949,583** | **1,105,632** | **1,051,530** | **1,125,368** | **2,296,509** | **1,664,137** |

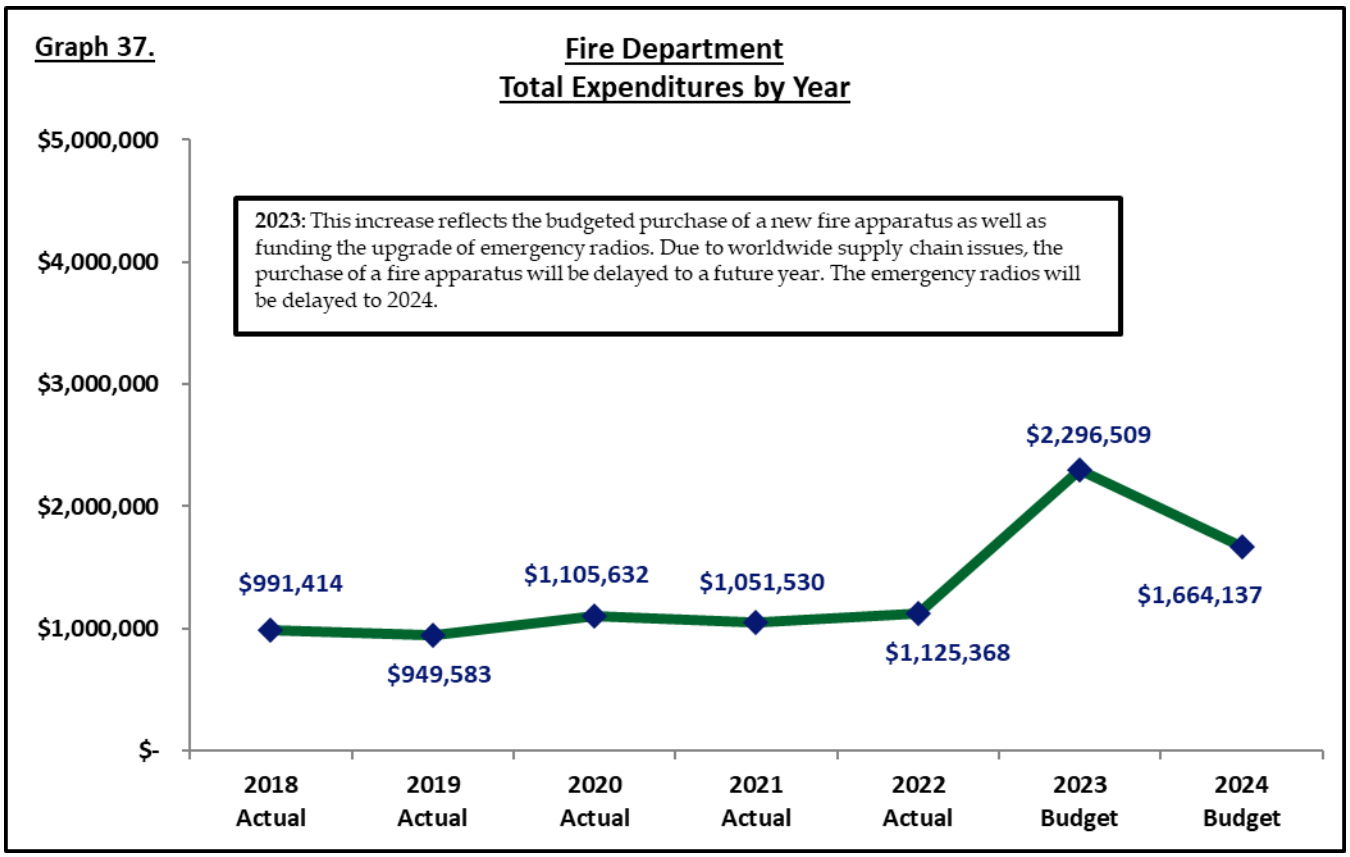
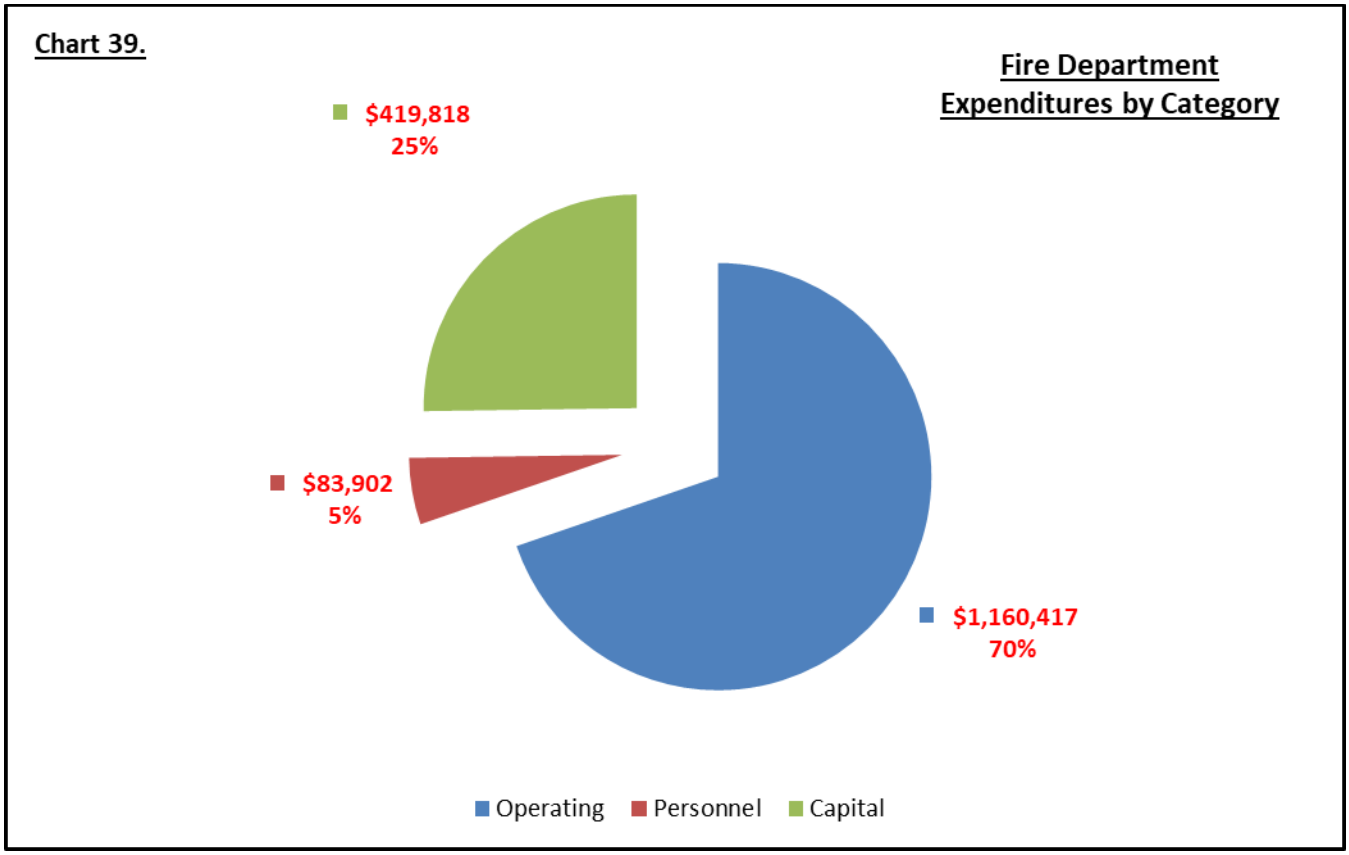


Chart 39.


Fire Department
Expenditures by Category
$419,818
25%
$83,902
5%
$1,160,417
70%
Operating
Personnel
Capital

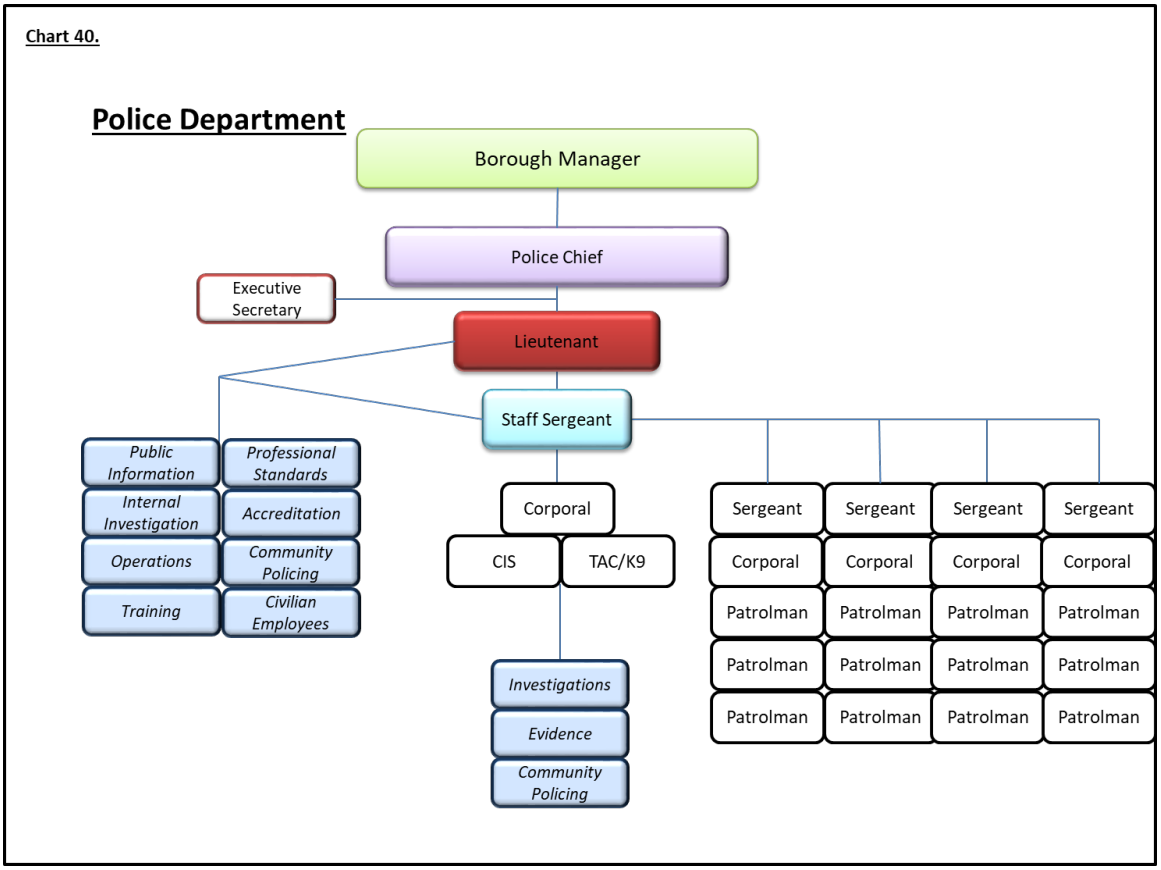



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# Police Department

Carlisle All-America City 2021

Chart 40.




## 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<br>Capital Projects |
| **Budget In Total** | $6,368,105 |
| **Operating Budget** | $4,957,831 |
| **Capital Budget** | $1,410,274 |
| **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

| SERVICE DELIVERY | | | | |
|---|---|---|---|---|
| **Council Objective:** Explore programs and opportunities intended to improve capital and business investment equity among communities of color.<br>**Department Goals**:<br>1) Provide Police Service to the Residents, Property Owners, and Businesses of Carlisle.<br>2) Maintain a 35% or higher crime clearance rating | | | | |
| **Dept./** ***Function*** | **Performance Measure** | **2022 Actual** | **2023 Actual** | **2024 Target** |
| Police Department | Assist the community through calls for police services. | 21,963 Calls For Service | 19,102 Calls For Service | 24,000 Calls For Service |
| | Maintain a 35% or higher crime clearance rating. | 53.00% | 44.10% | 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 the Borough offers. We anticipate that this level of performance will continue.

## 2023 ACCOMPLISHMENTS

- Supporting new K9 program without Borough funds
- Successful community outreach programs/projects
- Continued hybridization of police fleet
- Reinvigorated bike and foot patrol program
- Successful reaccreditation through PLEAC for the fourth time

## 2024 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
- Reduce carbon footprint of the police department

## FINANCIAL SUMMARIES

**Table 22.**

**Police Department Expenditures**

| | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget |
|---|---|---|---|---|---|---|---|
| **Police Administration** | | | | | | | |
| *Operating Expenditures* | 722,305 | 760,570 | 722,478 | 646,079 | 716,952 | 831,599 | 758,929 |
| *Capital Expenditures* | 48,192 | 6,000 | - | - | 48,645 | 576,000 | 622,000 |
| ***Total*** | **770,497** | **766,570** | **722,478** | **646,079** | **765,597** | **1,407,599** | **1,380,929** |
| **Police Investigation** | | | | | | | |
| *Operating Expenditures* | 485,917 | 365,747 | 400,706 | 495,402 | 375,260 | 415,189 | 420,476 |
| *Capital Expenditures* | - | - | - | - | - | - | - |
| ***Total*** | **485,917** | **365,747** | **400,706** | **495,402** | **375,260** | **415,189** | **420,476** |
| **Police Patrol** | | | | | | | |
| *Operating Expenditures* | 2,763,364 | 3,057,232 | 3,134,383 | 3,162,917 | 3,264,544 | 3,618,091 | 3,778,426 |
| *Capital Expenditures* | 183,266 | 76,726 | 112,929 | 167,435 | 93,988 | 759,300 | 788,274 |
| ***Total*** | **2,946,630** | **3,133,958** | **3,247,312** | **3,330,352** | **3,358,532** | **4,377,391** | **4,566,700** |
| **Total** | **4,203,044** | **4,266,275** | **4,370,496** | **4,471,833** | **4,499,389** | **6,200,179** | **6,368,105** |

Graph 38.

**Police Department**
**Total Expenditures by Year**

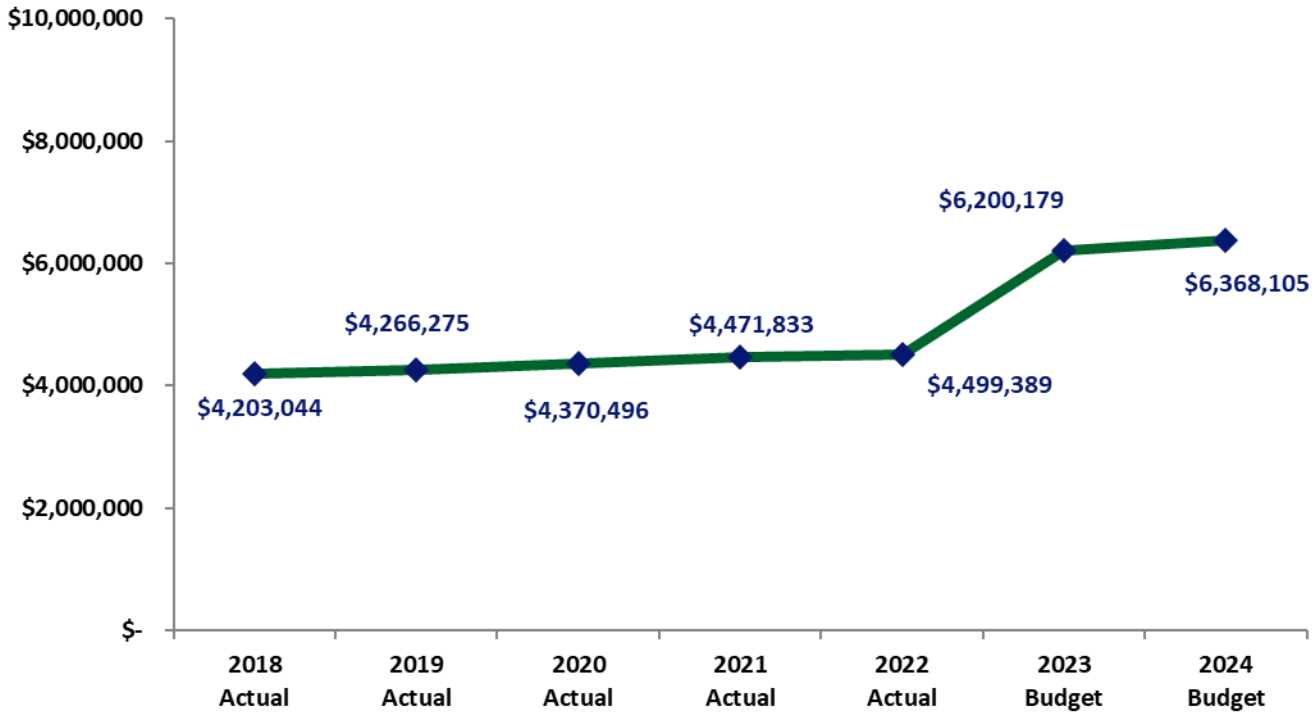
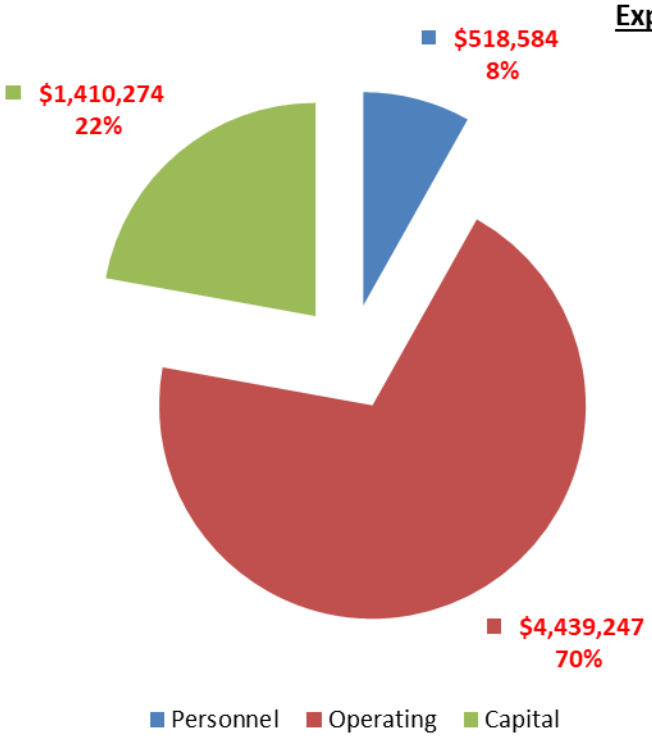



Chart 41.

**Police Department**
**Expenditures by Category**



Graph 39.

## Police Administration
## Operating Expenditures by Year

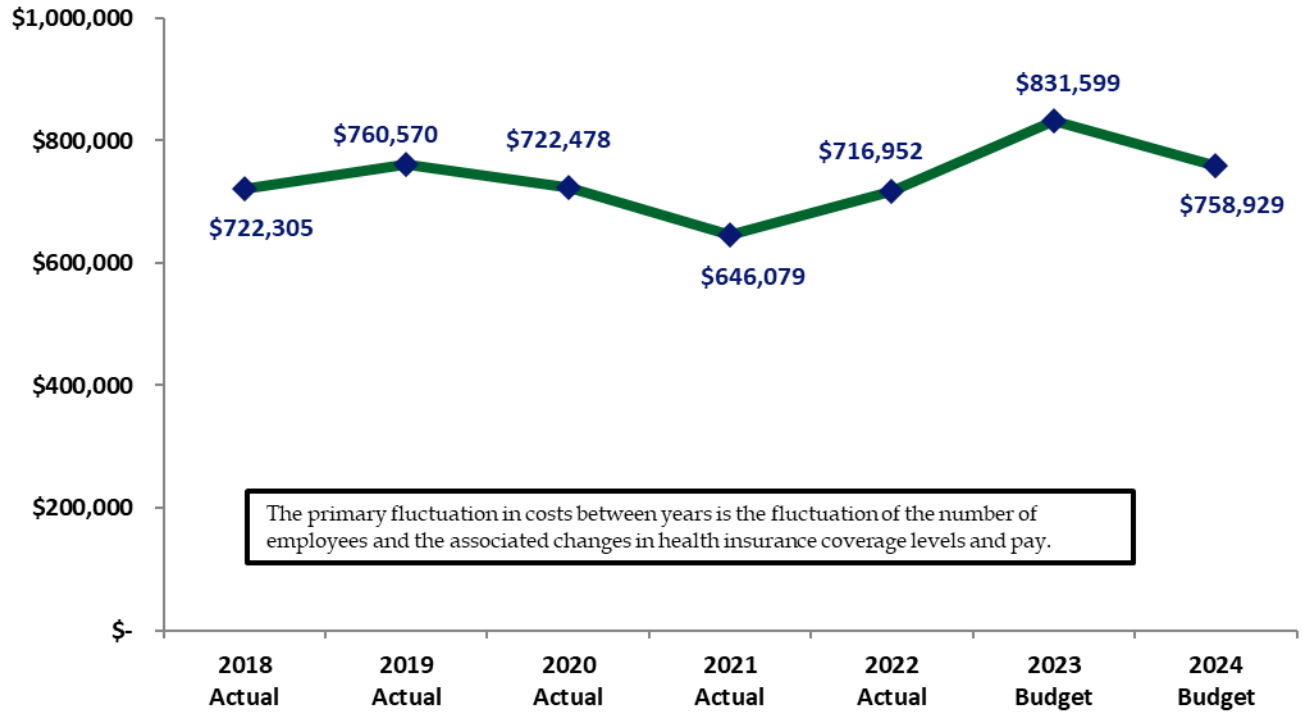
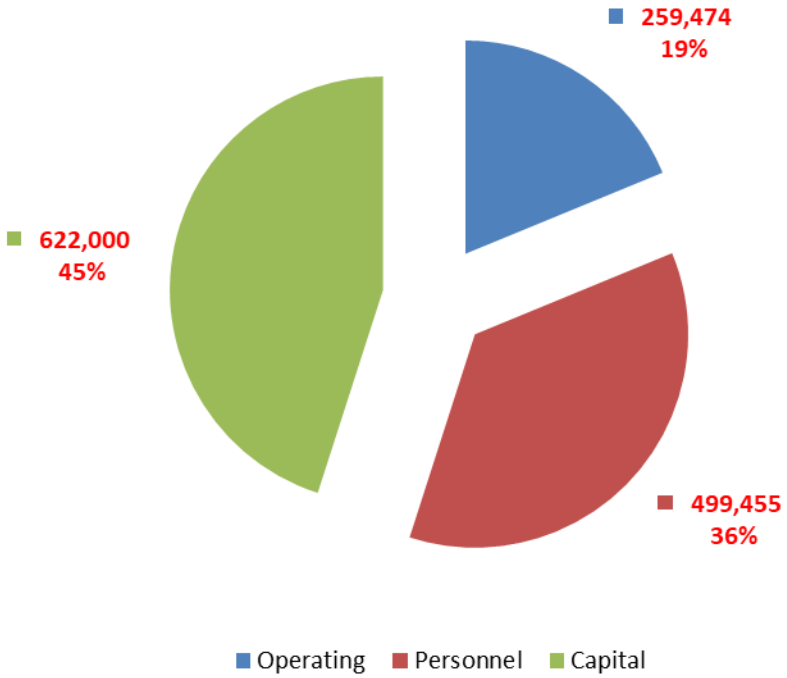



Chart 42.

## Police Administration
## Expenditures by Category



Graph 40.

**Police Investigation**
**Operating Expenditures by Year**

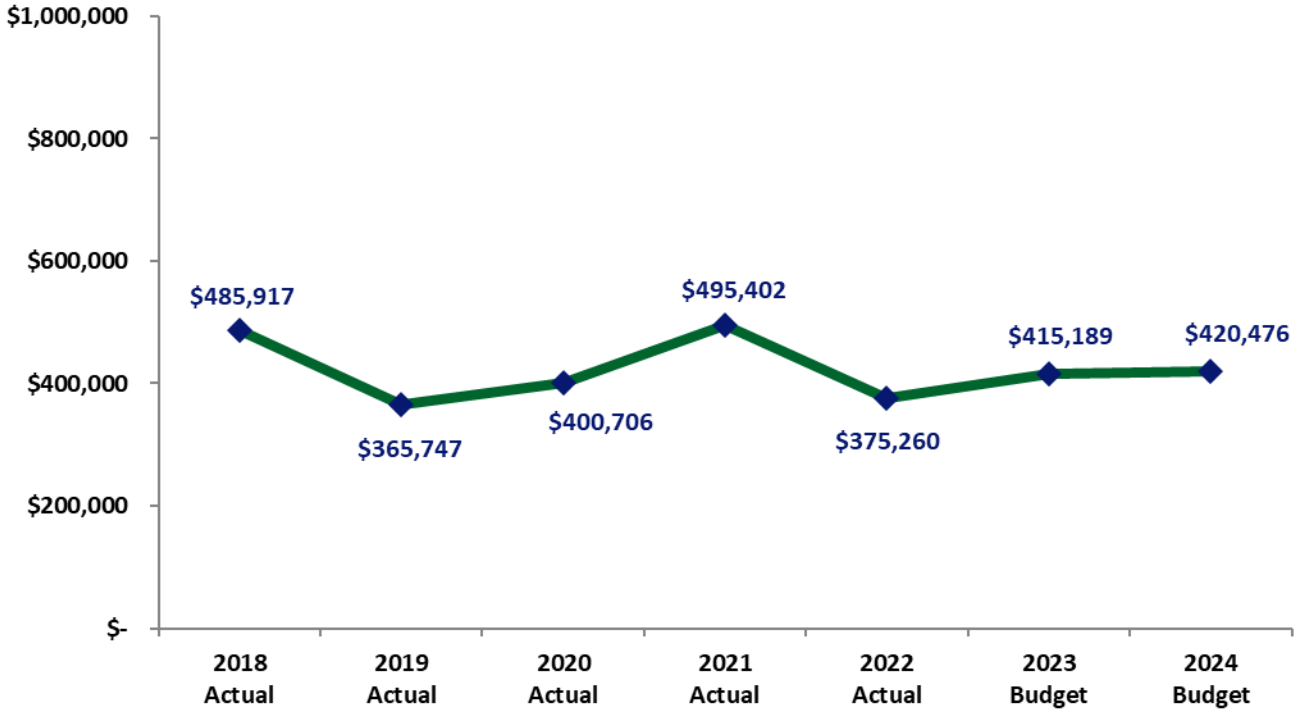
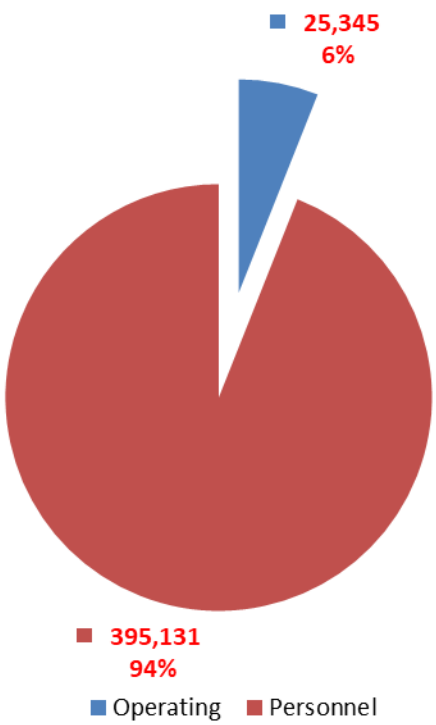



Chart 43.

**Police Investigation**
**Expenditures by Category**



Graph 41.

## Police Patrol
## Operating Expenditures by Year

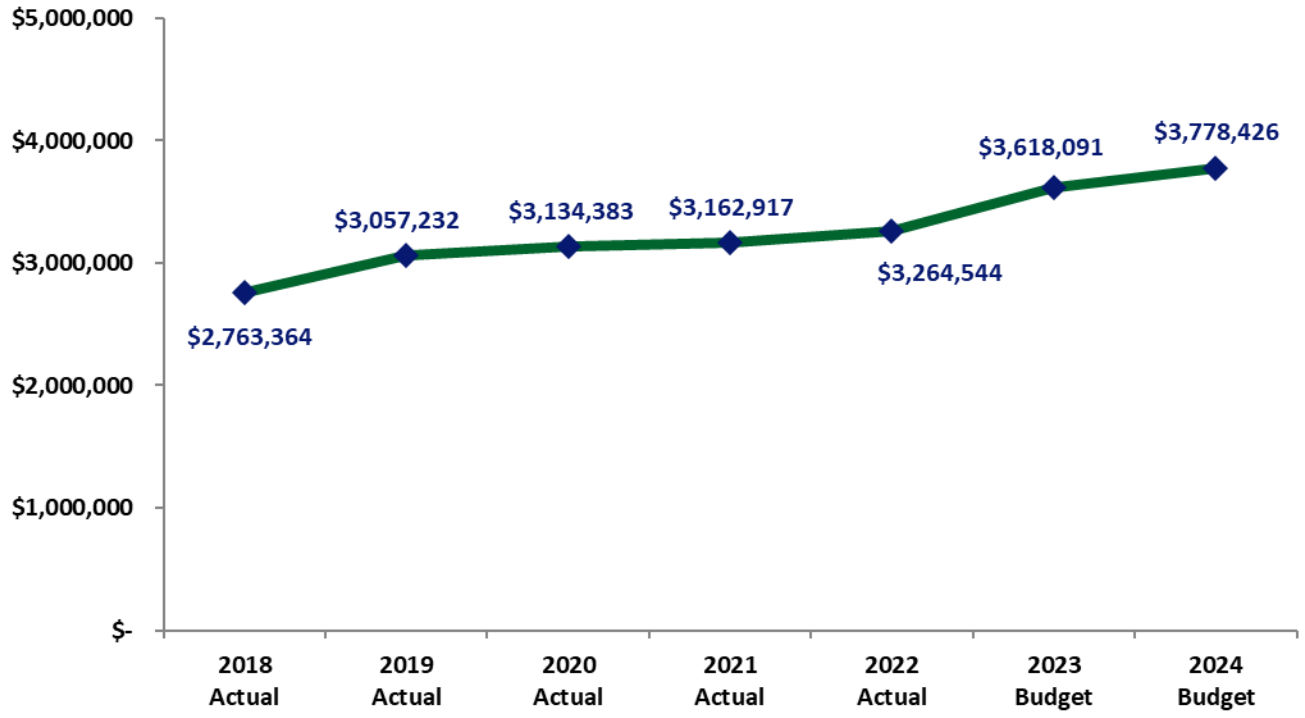
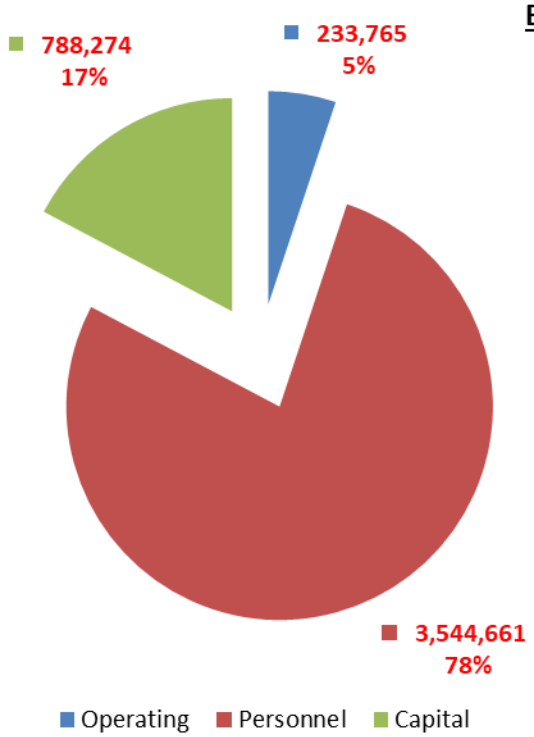



Chart 44.

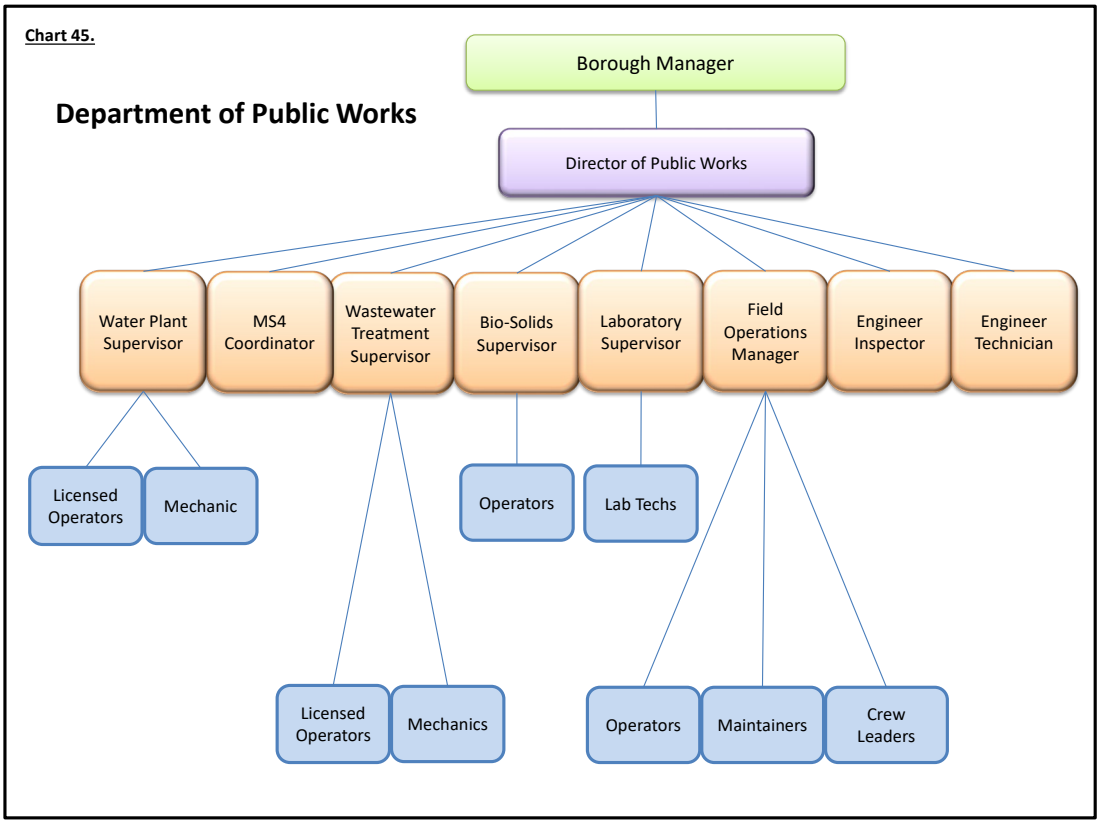
## Police Patrol
## Expenditures by Category






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# 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** | $26,237,472 |
| Sewer Lab | Lift Stations | **Operating Budget** | $10,483,422 |
| Wastewater Treatment Plant | Bio-Solids Removal | **Capital Budget** | $15,754,050 |
| Public Works Field Operations | Street Cleaning | **Full-Time Employees** | 51.43 |
| Traffic Control | Street Lighting | | |
| Stormwater Operations | Water Lines Maintenance | | |
| Water Lab | Water Treatment Plant | | |
| Water Meter Maintenance | | | |

## PERFORMANCE MEASURES

| Revenue | | | | |
|---|---|---|---|---|
| **Council Objective:** Diversify Revenues. Identify multi-discipline funding partners to assist with implementation of various projects.<br>**Department Goals**: Continue inspection of inter-municipal supported sanitary sewer system. | | | | |
| **Dept./ *Function*** | **Performance Measure** | **2022 Actual** | **2023 Actual** | **2024 Target** |
| Department of Public Works *Water Resources Field Operations* | Maximize the number of feet of "inter-municipal funded" Sanitary Sewer System that is inspected and flushed. | 35,220 Feet Flushed and Televised<br><br>26,287 Additional Feet Flushed, Identified from Trouble List | 10,800 Feet Flushed and Televised<br><br>45,870 Additional Feet Flushed, Identified from Trouble List | 15,000 Feet Flushed and Televised<br><br>40,000 Additional Feet Flushed, Identified from Trouble List |
| Department of Public Works *Wastewater Treatement Plant* | Maximize "inter-municipal funded" wastewater treated each day. | 2.73 Million Gallons Per Day | 2.60 Million Gallons Per Day (Estimated) | 2.70 Million Gallons Per Day |

***Evaluation:*** The Borough is engaged in an inter-municipal partnership with various townships that border the Borough of Carlisle. This partnership provides for split funding of certain capital projects and operating costs based on the treatment capacity allocated to each facility. The goals as identified above is to demonstrate our commitment to properly maintaining the distribution lines as well as treating wastewater distributed to our treatment facilities.

| SERVICE DELIVERY | | | | |
|---|---|---|---|---|
| **Council Objective:** Determine number and location of Borough properties with lead water service lines and seek grant funding to replace these service lines.<br>**Department Goals**: Continue planning for EPA Lead and Copper Rule Revisions, Lead Service Line Inventory, etc. | | | | |
| **Dept./ *Function*** | **Performance Measure** | **2022 Actual** | **2023 Actual** | **2024 Target** |
| Department of Public Works *Water Resources Field Operations* | Survey each developed property in the Borough to determine composition of water service line. | Replaced 167 water service lines as part of 2022 water main replacement project. None of the service lines were found to be lead. | Replaced 103 water service lines as part of 2023 water main replacement project. None of the service lines were found to be lead. | Complete inventory of all water service lines in the Borough, submit inventory to PADEP and prepare lead service line replacement plan if any are found to be lead |

**Table 23.**

**Department of Public Works Expenditures**

| | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget |
|---|---|---|---|---|---|---|---|
| **Public Works Administration** | | | | | | | |
| *Operating Expenditures* | 488,526 | 425,888 | 459,651 | 391,408 | 372,956 | 493,701 | 450,368 |
| *Capital Expenditures* | - | 15,270 | - | - | - | 18,500 | 50,000 |
| ***Total*** | **488,526** | **441,158** | **459,651** | **391,408** | **372,956** | **512,201** | **500,368** |
| **Borough Hall Maintenance** | | | | | | | |
| *Operating Expenditures* | 63,543 | 84,903 | 87,957 | 124,878 | 99,483 | 127,944 | 127,944 |
| *Capital Expenditures* | 17,600 | - | 375 | 8,427 | - | 162,500 | 262,500 |
| ***Total*** | **81,143** | **84,903** | **88,332** | **133,305** | **99,483** | **290,444** | **390,444** |
| **Sewer Collection System** | | | | | | | |
| *Operating Expenditures* | 446,932 | 371,341 | 425,418 | 378,997 | 409,672 | 474,472 | 712,089 |
| *Capital Expenditures* | - | - | - | 2,945 | - | 4,822,550 | 3,040,122 |
| ***Total*** | **446,932** | **371,341** | **425,418** | **381,942** | **409,672** | **5,297,022** | **3,752,211** |
| **Solid Waste Collection & Disposal** | | | | | | | |
| *Operating Expenditures* | 736,672 | 789,983 | 1,624,689 | 1,643,677 | 1,291,326 | 2,040,235 | 2,192,319 |
| *Capital Expenditures* | - | 4,078 | - | - | - | - | - |
| ***Total*** | **736,672** | **794,061** | **1,624,689** | **1,643,677** | **1,291,326** | **2,040,235** | **2,192,319** |
| **Sewer Lab** | | | | | | | |
| *Operating Expenses* | 534,453 | 530,078 | 562,680 | 630,980 | 571,274 | 634,795 | 528,816 |
| *Capital Expenses* | - | - | - | - | - | 41,250 | 100,000 |
| ***Total*** | **534,453** | **530,078** | **562,680** | **630,980** | **571,274** | **676,045** | **628,816** |
| **Lift Stations** | | | | | | | |
| *Operating Expenses* | 174,910 | 175,194 | 148,204 | 168,716 | 272,599 | 204,004 | 187,660 |
| *Capital Expenses* | - | - | - | - | - | 280,000 | 339,930 |
| ***Total*** | **174,910** | **175,194** | **148,204** | **168,716** | **272,599** | **484,004** | **527,590** |
| **Wastewater Treatment Plant** | | | | | | | |
| *Operating Expenses* | 1,134,214 | 1,149,432 | 1,113,028 | 1,084,694 | 1,103,682 | 1,355,108 | 1,299,676 |
| *Capital Expenses* | - | - | 118,593 | - | - | 850,000 | 887,470 |
| ***Total*** | **1,134,214** | **1,149,432** | **1,231,621** | **1,084,694** | **1,103,682** | **2,205,108** | **2,187,146** |
| **Bio-Solids Removal** | | | | | | | |
| *Operating Expenses* | 454,514 | 514,577 | 538,402 | 569,727 | 602,052 | 757,205 | 768,175 |
| *Capital Expenses* | - | - | - | - | - | 454,700 | 3,180,000 |
| ***Total*** | **454,514** | **514,577** | **538,402** | **569,727** | **602,052** | **1,211,905** | **3,948,175** |
| **Public Works Field Operations** | | | | | | | |
| *Operating Expenditures* | 465,356 | 736,735 | 424,346 | 507,883 | 507,732 | 676,998 | 322,182 |
| *Capital Expenditures* | 625,530 | 729,026 | 685,071 | 616,005 | 743,223 | 783,550 | 1,358,121 |
| ***Total*** | **1,090,886** | **1,465,761** | **1,109,417** | **1,123,888** | **1,250,955** | **1,460,548** | **1,680,303** |

**Table 23. (Continued)**

**Department of Public Works Expenditures**

| | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget |
|---|---|---|---|---|---|---|---|
| **Street Cleaning** | | | | | | | |
| *Operating Expenditures* | 105,486 | 124,284 | 120,618 | 136,855 | 141,437 | 148,745 | 122,183 |
| *Capital Expenditures* | - | - | - | - | - | - | - |
| ***Total*** | **105,486** | **124,284** | **120,618** | **136,855** | **141,437** | **148,745** | **122,183** |
| **Traffic Control** | | | | | | | |
| *Operating Expenses* | 260,185 | 280,294 | 197,798 | 208,706 | 201,468 | 373,407 | 396,872 |
| *Capital Expenses* | 175,633 | 120,582 | 242,151 | 80,865 | 39,421 | 845,000 | 615,000 |
| ***Total*** | **435,818** | **400,876** | **439,949** | **289,571** | **240,889** | **1,218,407** | **1,011,872** |
| **Street Lighting** | | | | | | | |
| *Operating Expenditures* | 291,142 | 296,504 | 294,892 | 269,111 | 295,764 | 287,909 | 336,729 |
| *Capital Expenditures* | - | - | - | - | - | 188,000 | - |
| ***Total*** | **291,142** | **296,504** | **294,892** | **269,111** | **295,764** | **475,909** | **336,729** |
| **Stormwater Operations** | | | | | | | |
| *Operating Expenditures* | 149,897 | 240,623 | 353,786 | 358,502 | 431,649 | 527,095 | 706,065 |
| *Capital Expenditures* | 104,098 | - | - | 6,710 | 19,938 | 1,453,100 | 1,482,672 |
| ***Total*** | **253,995** | **240,623** | **353,786** | **365,212** | **451,587** | **1,980,195** | **2,188,737** |
| **Water Lines Maintenance** | | | | | | | |
| *Operating Expenditures* | 492,428 | 407,783 | 393,423 | 357,434 | 495,680 | 512,158 | 740,432 |
| *Capital Expenditures* | - | - | - | 1,300 | - | 3,833,550 | 2,090,121 |
| ***Total*** | **492,428** | **407,783** | **393,423** | **358,734** | **495,680** | **4,345,708** | **2,830,553** |
| **Water Lab** | | | | | | | |
| *Operating Expenses* | 143,521 | 157,222 | 155,312 | 156,334 | 135,113 | 199,051 | 268,648 |
| *Capital Expenses* | - | - | - | - | - | 27,950 | 111,800 |
| ***Total*** | **143,521** | **157,222** | **155,312** | **156,334** | **135,113** | **227,001** | **380,448** |
| **Water Treatment Plant** | | | | | | | |
| *Operating Expenses* | 1,275,959 | 1,290,960 | 1,262,652 | 1,416,998 | 1,653,364 | 1,608,945 | 1,696,543 |
| *Capital Expenses* | - | - | 2,386 | 29,921 | - | 1,993,400 | 6,056,700 |
| ***Total*** | **1,275,959** | **1,290,960** | **1,265,038** | **1,446,919** | **1,653,364** | **3,602,345** | **7,753,243** |
| **Water Meter Maintenance** | | | | | | | |
| *Operating Expenditures* | 34,651 | 19,682 | 10,028 | 54,370 | 74,675 | 61,650 | 80,650 |
| *Capital Expenditures* | - | - | - | - | - | - | - |
| ***Total*** | **34,651** | **19,682** | **10,028** | **54,370** | **74,675** | **61,650** | **80,650** |
| **Total** | **8,175,250** | **8,464,439** | **9,221,460** | **9,205,443** | **9,462,508** | **26,237,472** | **30,511,787** |

Graph 42.

## Department of Public Works
## Total Expenditures by Year

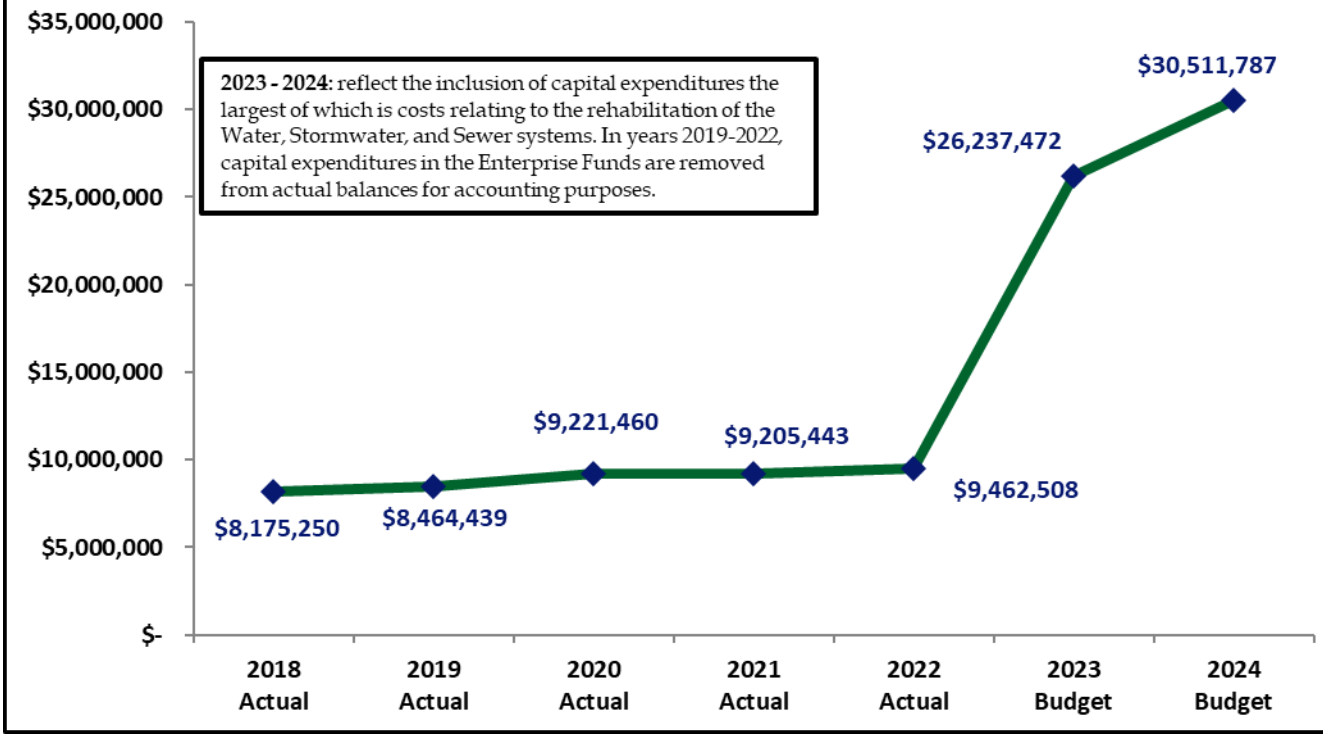
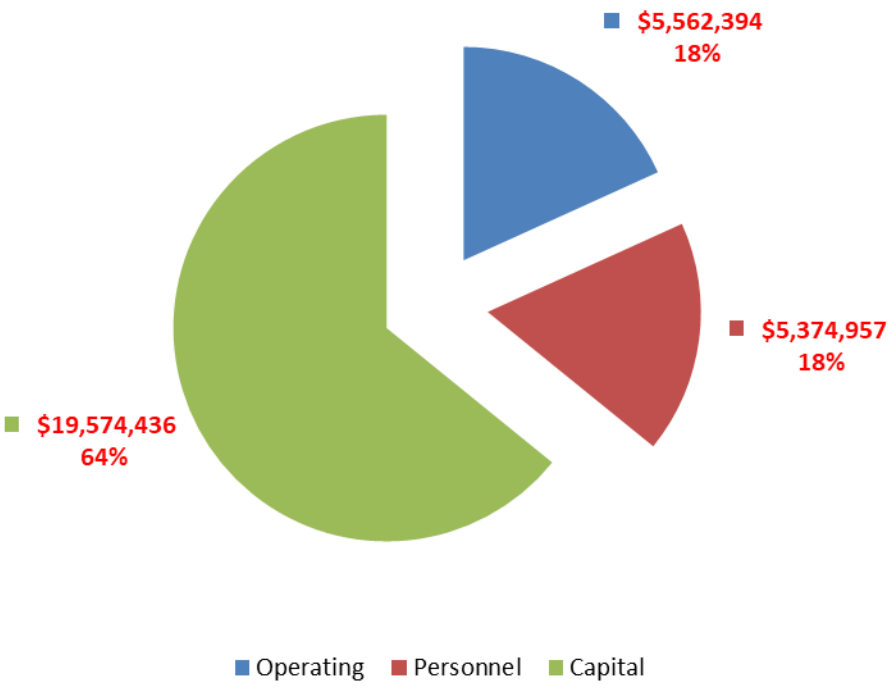



Chart 46.

## Department of Public Works
## Expenditures by Category



## FUNCTION OVERVIEW

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.

| Function Snapshot | |
|---|---|
| **Department** | Public Works |
| **Applicable Funds** | All Funds |
| **Budget In Total** | $500,368 |
| **Operating Budget** | $450,368 |
| **Capital Budget** | $50,000 |
| **Full-Time Employees** | 3.50 |

## 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)

## 2023 ACCOMPLISHMENTS

| 2023 Goal | Actions Completed During 2023 |
|---|---|
| Manage construction on Carlisle Connectivity Project | Completed construction on TIGER component of Carlisle Connectivity Project, managed TIGER grant requirements, secured permits and PennDOT approval for Project 1 construction, and received construction bids. |

| | |
|---|---|
| Upgrade pedestrian curb ramps in conjunction with roadwork | Completed all 34 curb ramp upgrades required for 2023 road paving program |
| Undertake road maintenance program consistent with 2016 road condition assessment | Milled and repaved 1.1 miles of streets and applied 1.5 miles of ultra-thin bonded wearing course and microsurfacing, 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. 2 service area. | Completed design and permitting for expansion of Ridge Street Pumping Station and parallel force main, received bids, awarded construction contracts and issued Notice to Proceed to 3 contractors. |
| Complete Stormwater System Master Plan that establishes priorities and programs for rehabilitation and flood mitigation. | Developed hydraulic module of storm sewer system and identified projects to address flooding in problem areas. Prepared draft Master Plan for Council's consideration. |
| Continue Water Distribution System Rehabilitation Program | Completed $5 million construction contract to replace 1.9 miles of old water main.. |

## 2024 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.
- Start implementation of 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
- Complete expansion of Ridge Street Pumping station and continue sewer system rehabilitation program within Pumping Station No. 2 service area
- 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 relying to the maximum extent possible on using in-house resources
- Startup construction of final phase of Carlisle Connectivity Project 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
- Support vision zero imitative by offering projects that enhance pedestrian and cyclist safety.

Graph 43.

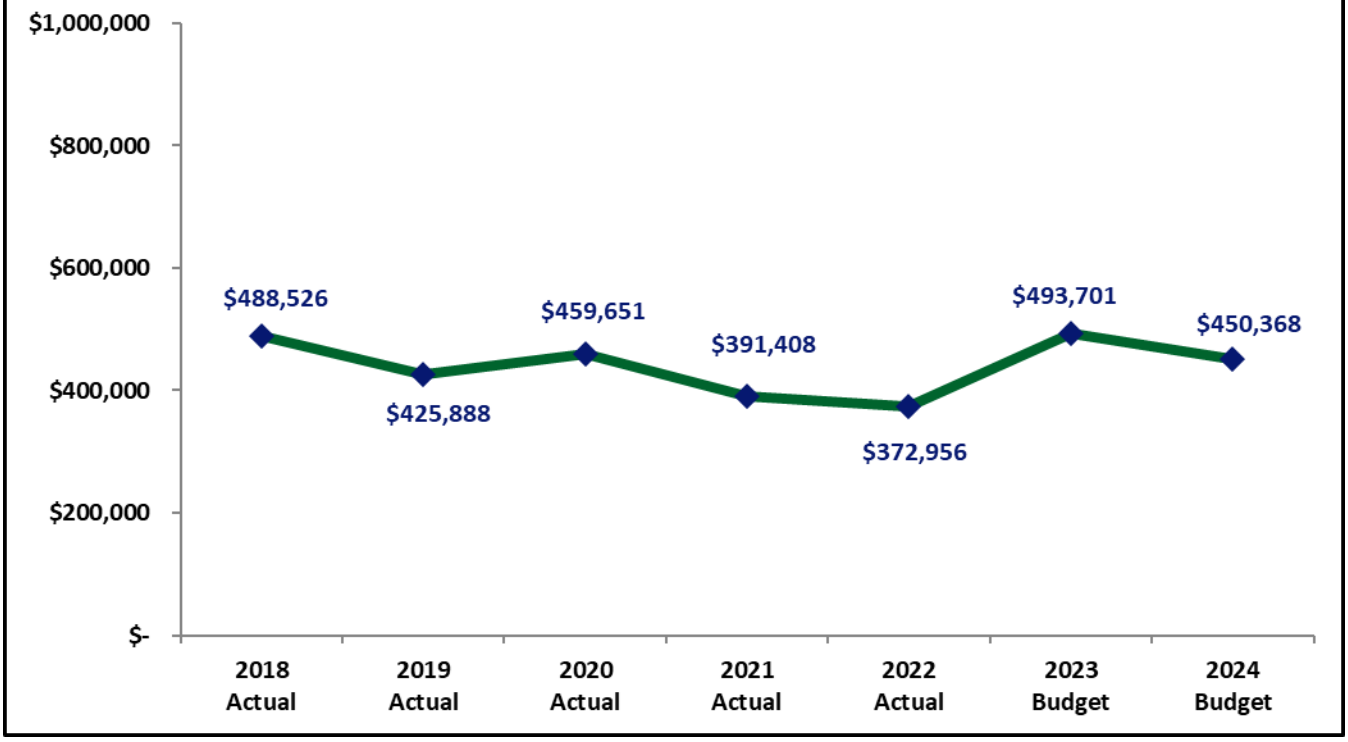
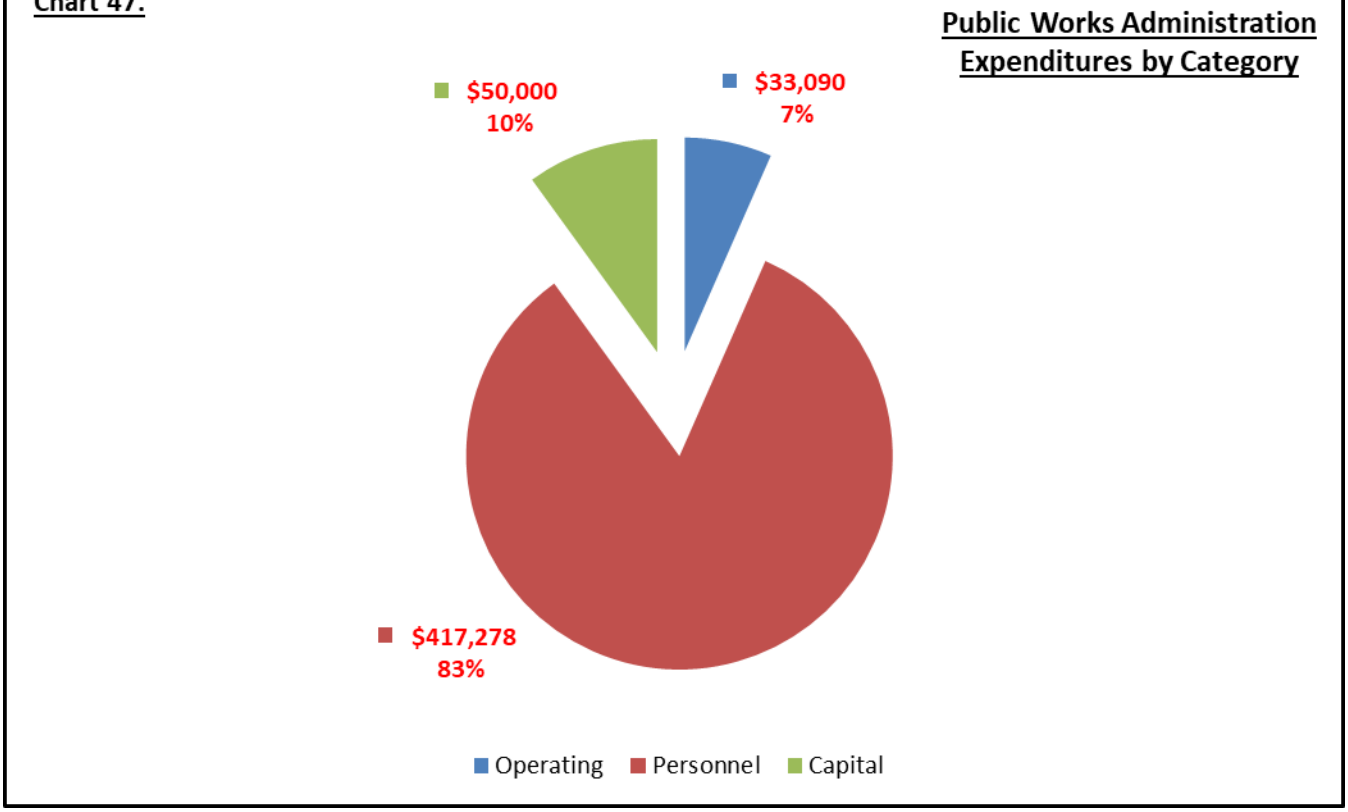



Chart 47.



## 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** | $390,444 |
| **Operating Budget** | $127,944 |
| **Capital Budget** | $262,500 |
| **Full-Time Employees** | - |

## SERVICES PERFORMED

- minor HVAC maintenance
- window washing
- plumbing repair
- painting
- snow and ice control



## BUDGETARY ACTIVITIES

- Borough Hall Maintenance (409)

## 2023 ACCOMPLISHMENTS

- Repaired and painted side entrance door and door threshold
- Repaired air handling condenser providing chilled air to Borough Hall and portions of first and second floors
- Initiated energy audit of Borough facilities.
- Repainted basements suite after long-term tenant left and remodeled vacant offices for Planning and Codes Department move.
- Requested proposals for replacement of exterior doors

## 2024 GOALS

- Complete energy audit and initiate audit recommendations, as applicable
- 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

Graph 44.

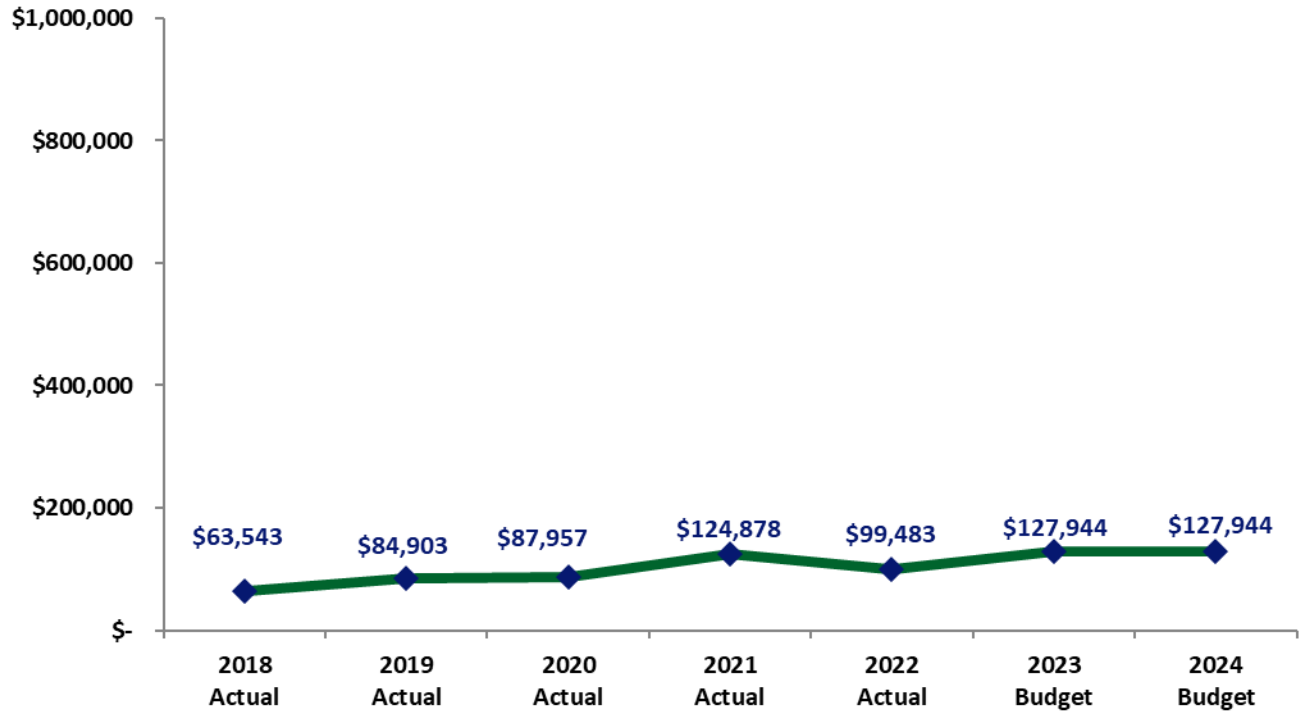
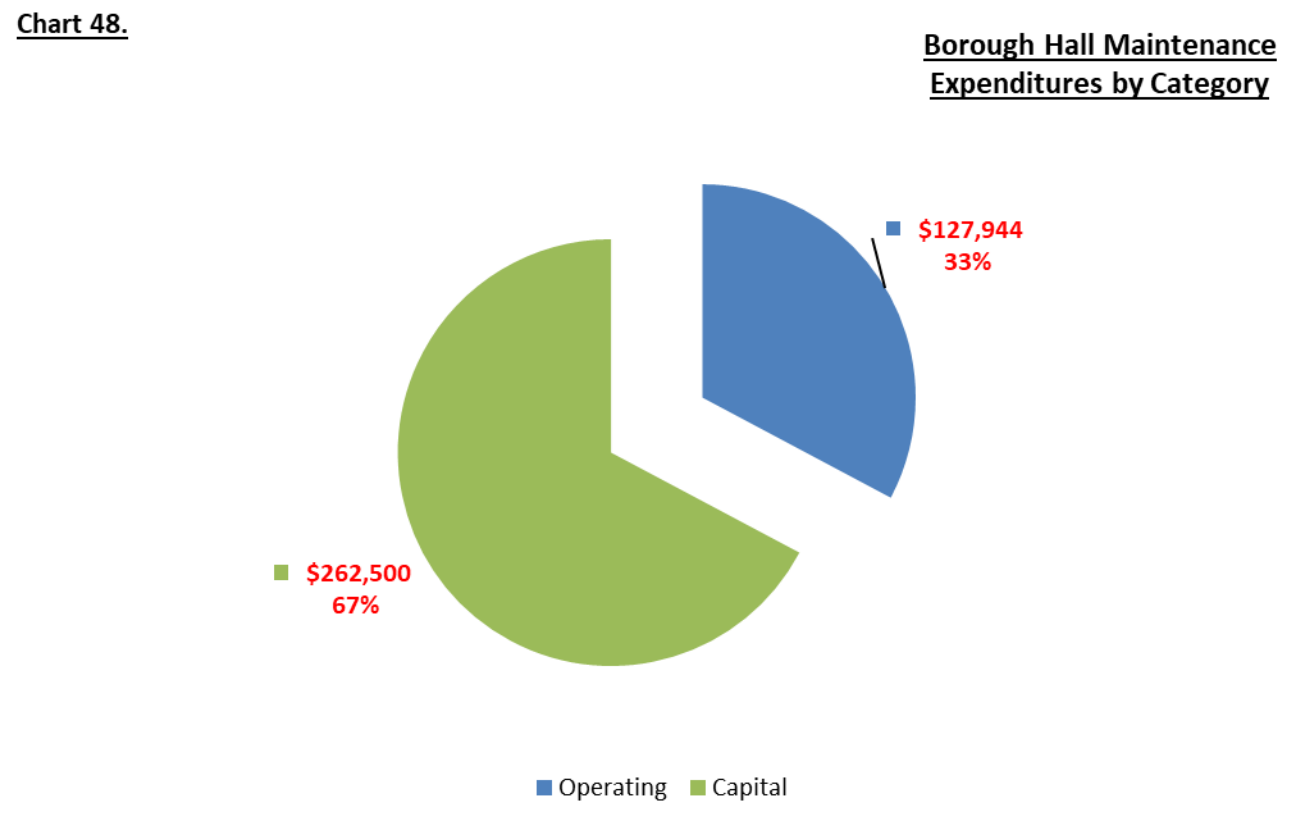



Chart 48.



## FUNCTION OVERVIEW

| Function Snapshot | |
|---|---|
| **Department** | Public Works |
| **Applicable Funds** | Water, Stormwater, Sewer |
| **Budget In Total** | $8,852,151 |
| **Operating Budget** | $2,239,236 |
| **Capital Budget** | $6,612,915 |
| **Full-Time Employees** | 18.60 |

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)

## 2023 ACCOMPLISHMENTS

| 2023 Goals | Actions Completed During 2023 |
|---|---|
| Continue inspection of sanitary sewer system | Flushed and televised 8,100 feet of sanitary sewer main, inspected 43 manholes, and flushed additional 45,800 feet of sewer mains on troubled sewer list |
| Continue inspection and repair of storm sewer system | inspected 265 storm inlets and repaired, rebuilt or replaced 70 storm inlets |
| Flush all fire hydrants on a semi-annual basis | Performed semi-annual fire hydrant flushing program and repaired 4 broken hydrants |
| Perform leak detection for entire water distribution system | Completed leak detection for entire system and undertook repairs on all detected leaks. Repaired 3 residential water service leaks and responded to and repaired 3 water main breaks |
| Remain in compliance with MS4 program requirements | Submitted annual permit compliance report to DEP by deadline and participated in DEP compliance audit. |
| Develop master plan for upgrade and rehabilitation of Borough stormwater management system that includes hydraulic model of stormwater system. | Completed development and calibration of stormwater system hydraulic model and assisted engineer with preparation of Master Plan Final Report. |
| Reduce area of manicured lawn on borough properties | Teamed with the Alliance for the Chesapeake Bay to convert about 0.5 acres of grass lawn at Borough Compost site to a wildflower meadow |
| Increase tree cover in Borough | Secured two bare root tree grants and planted 36 hardwood trees on Borough owned properties |
| Conduct public education, outreach, and public involvement and participation in compliance with MS4 permit | Undertook a number of stormwater public outreach programs including bare root tree planting, earth day event, Carlisle Area School District teachers and students tree planting on District property, and summer day care camp environmental education |

| | |
|---|---|
| Complete Water Meter Remote Communication Equipment Installation Program | Continued installation of radio transmission units on water meters. Also replaced older water meters not compatible with radio transmitters. Replaced 221 old water meters with new meters. Completion of program delayed due to limited availability of new water meters. Expect to complete old meter replacement in 2024. |

## 2024 GOALS

- replace water mains as part of Carlisle Connectivity Project
- support design and permitting activities for Ridge Street Storage Tank replacement
- 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
- Continue to expand public education, outreach, and public involvement and participation program in compliance with MS4 permit
- Seek funding for Fairground Avenue Stormwater Park and other Borough stormwater improvements
- 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.

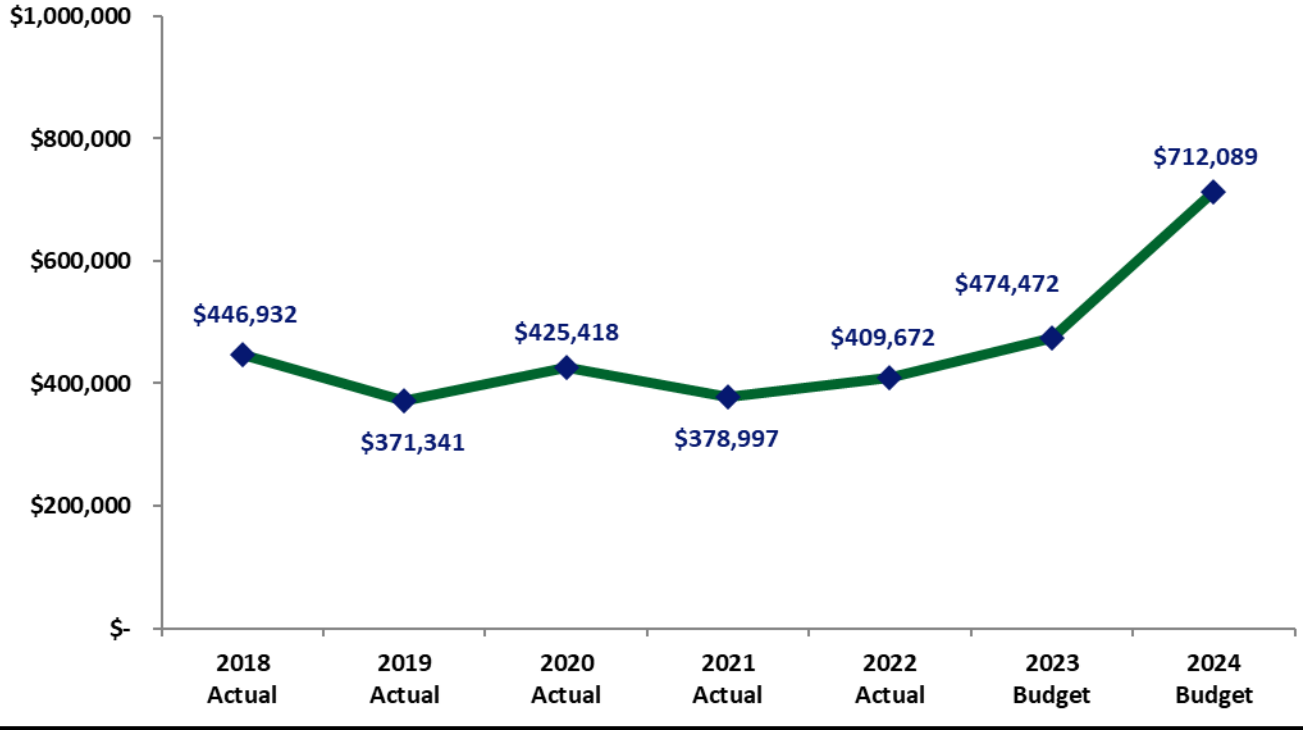
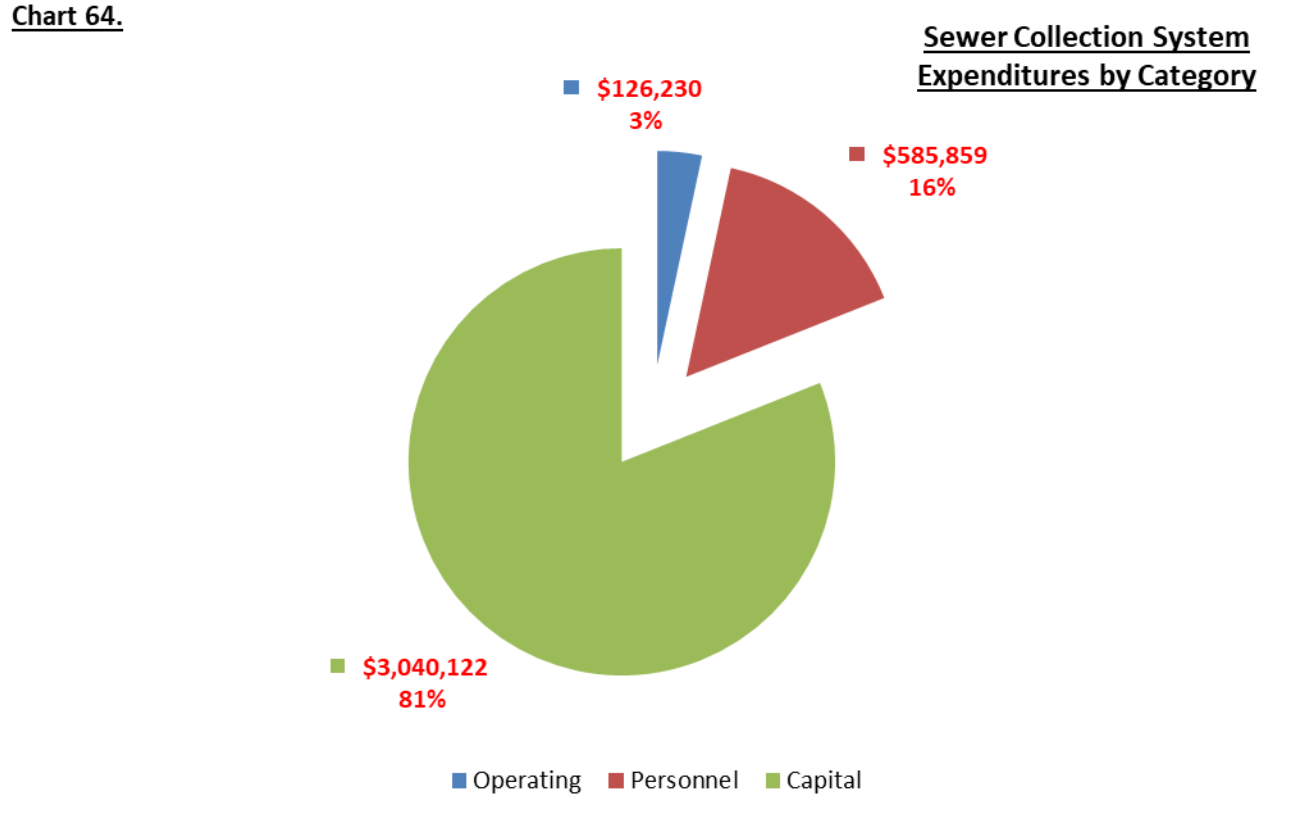



Chart 64.



Graph 60.

## Stormwater Operations
## Operating Expenditures by Year

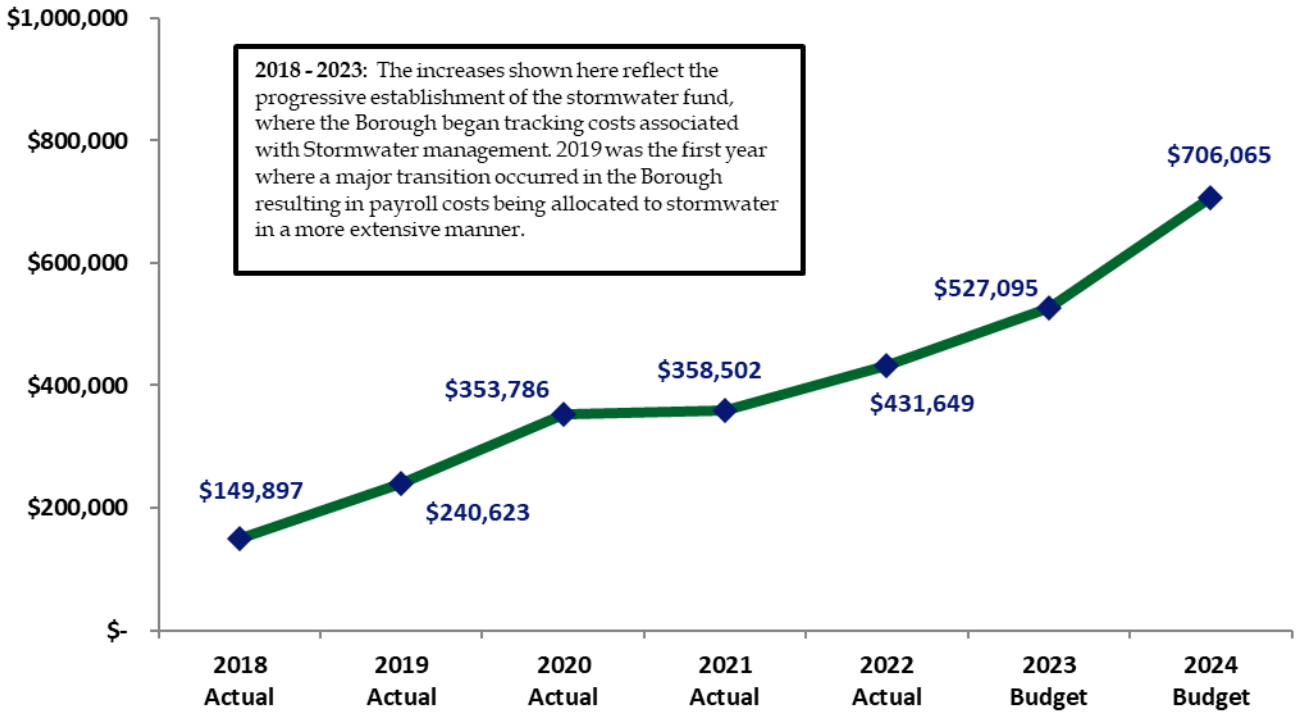
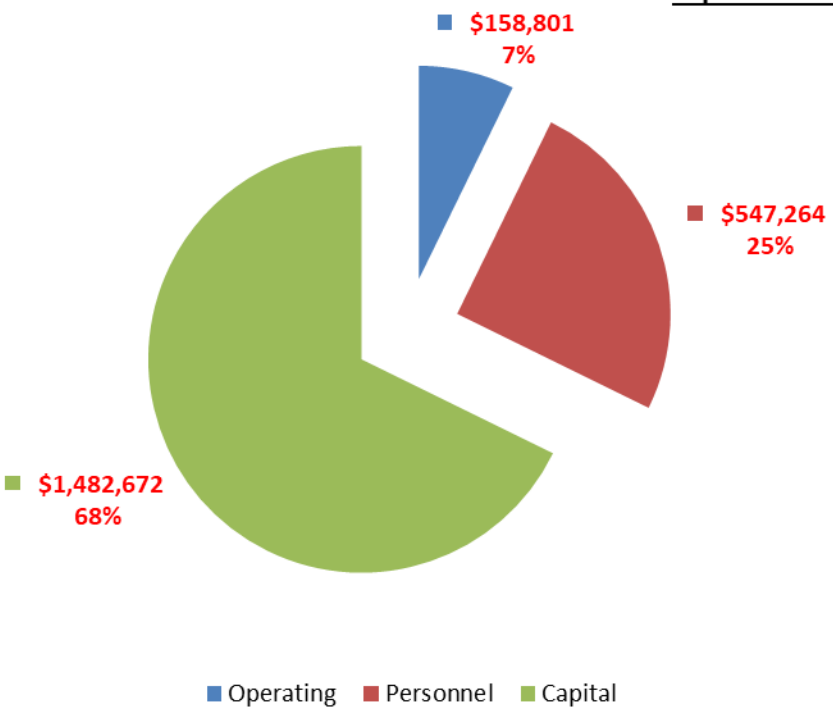



Chart 65.

## Stormwater Operations
## Expenditures by Category



Graph 61.

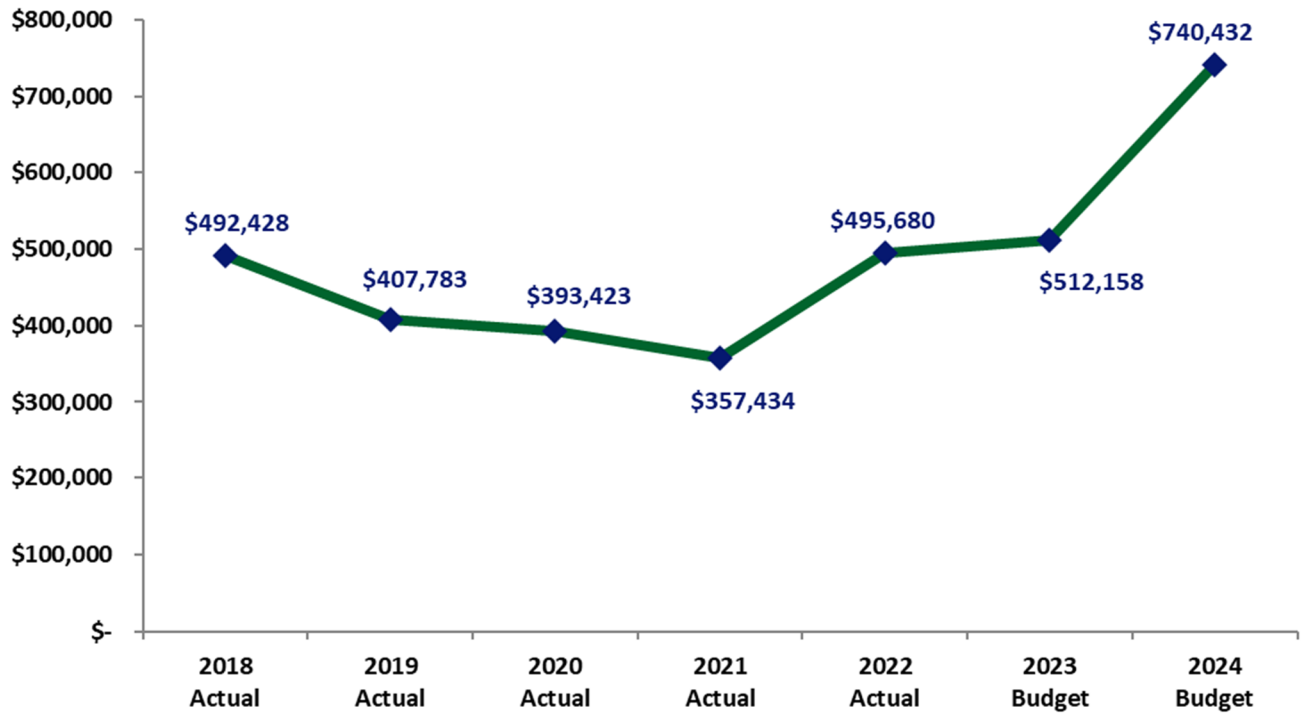
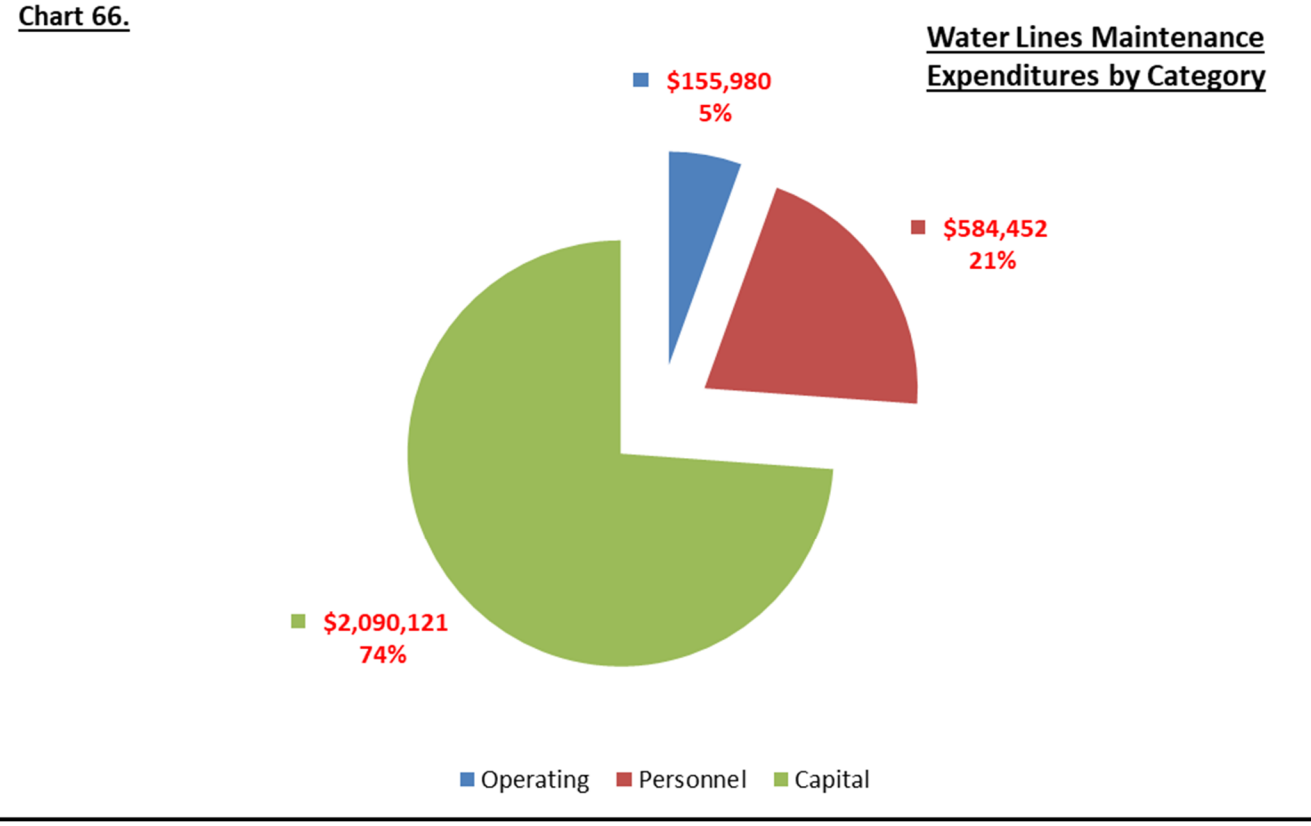



Chart 66.



Graph 62.

## Water Meter Maintenance
## Operating Expenditures by Year

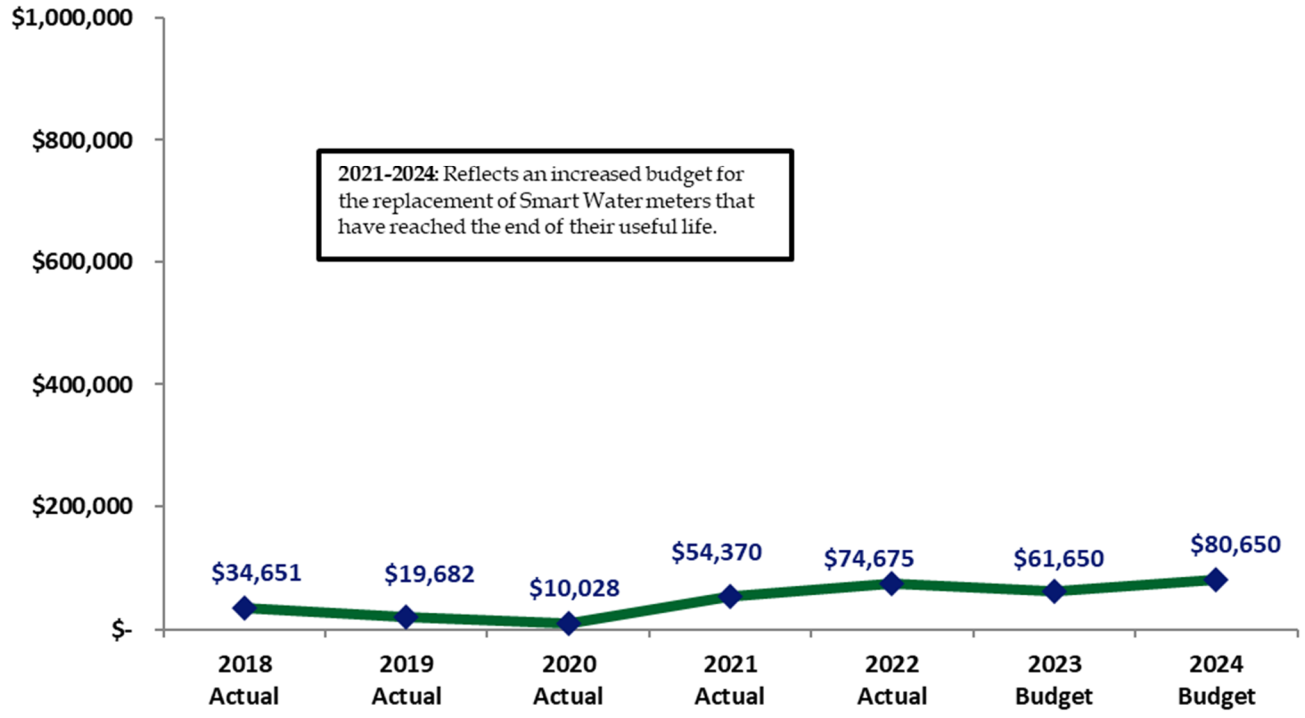
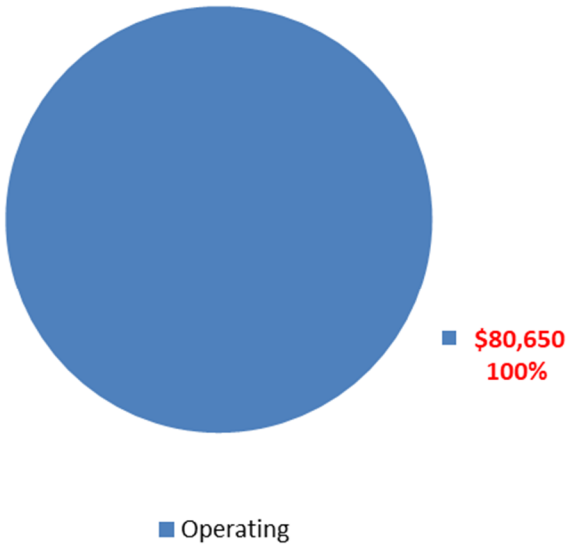



Chart 67.

## Water Meter Maintenance
## Expenditures by Category



## 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** | General Fund; Solid Waste |
| **Budget In Total** | $2,192,319 |
| **Operating Budget** | $2,192,319 |
| **Capital Budget** | $ - |
| **Full-Time Employees** | - |

## 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)

## 2023 ACCOMPLISHMENTS



- Serviced over 7,000 visits to the compost site from opening on March 29th 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 tags to residents ordering tags online
- picked up litter at various locations in the Borough
- Oversaw changes from a pay-as-you-throw solid waste and recycling program to a hybrid program and monitored Waste Connections solids waste and recycling services under its 3-year contract
- Received leaf collection truck purchased using Section 902 recycling grant and trained staff on use of equipment so equipment could be used for Fall 2023 collections
- Worked with Alliance for the Chesapeake Bay to convert law around perimeter of compost site to a wildflower meadow

- Operated County grinder and screen for 100 hours to produce mulch for residential use
- turned leaves monthly for composting using county's leaf turning equipment

## 2024 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
- evaluate ways to maximize use of leaf vacuum equipment and need for a second unit
- evaluate methods to lower operating cost at compost site.

## FINANCIAL SUMMARIES

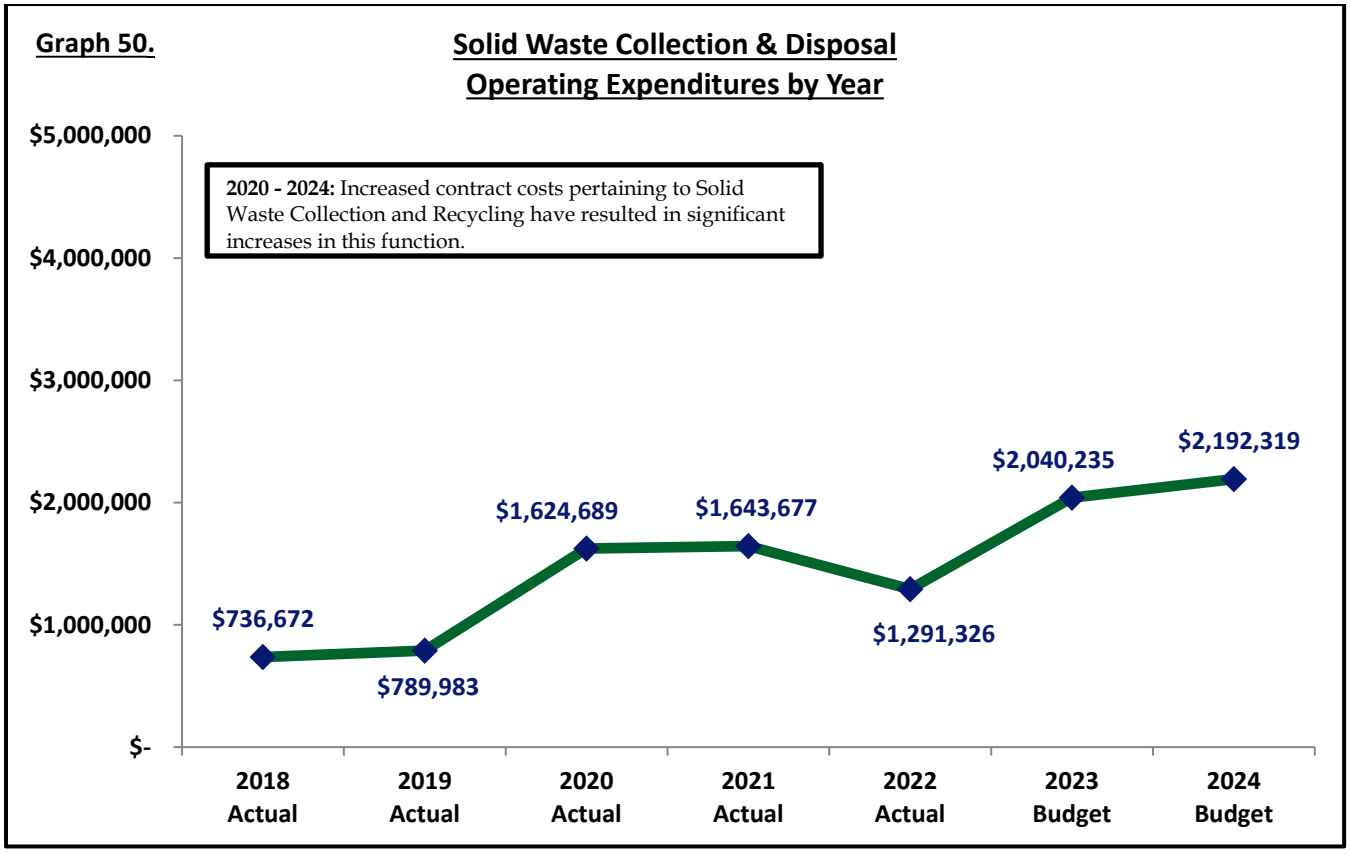
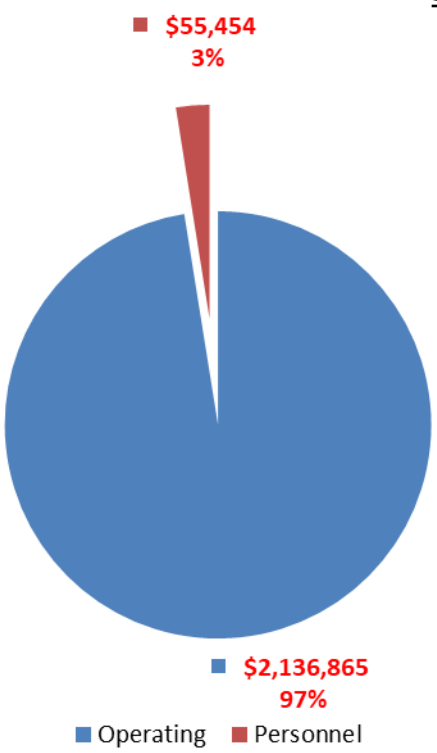


Chart 54.


Solid Waste Collection & Disposal Expenditures by Category
$55,454
3%
$2,136,865
97%
Operating
Personnel

## FUNCTION OVERVIEW

| Function Snapshot | |
|---|---|
| **Department** | Public Works |
| **Applicable Funds** | Sewer |
| **Budget In Total** | $628,816 |
| **Operating Budget** | $528,816 |
| **Capital Budget** | $100,000 |
| **Full-Time Employees** | 3.50 |

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)

## 2023 ACCOMPLISHMENTS

- Met all monitoring requirements of the Borough's NPDES permit.

- Continued to provide a local source for wastewater testing for existing and new clients, specifically other wastewater treatment plants.
- Undertook new testing in compliance with NPDES renewal permit.
- Successfully completed all annual proficiency testing requirements to maintain certification for drinking water microbiology, wastewater chemistry and microbiology and biosolids.
- Purchased and implement Laboratory Information Management Systems (LIMS) to modernize data collection and state reporting in the lab
- Updated our Quality Manual to better reflect current laboratory practices.

## 2024 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.
- Support design and permitting activities for biosolids treatment upgrade.
- Update and implement new cost schedules to reflect 2024 actual costs for outside clients laboratory analyses
- Implement an additional wastewater method.
- Complete IDOC and proficiency testing for two additional wastewater-testing methods to be implemented in 2024.

Graph 65.

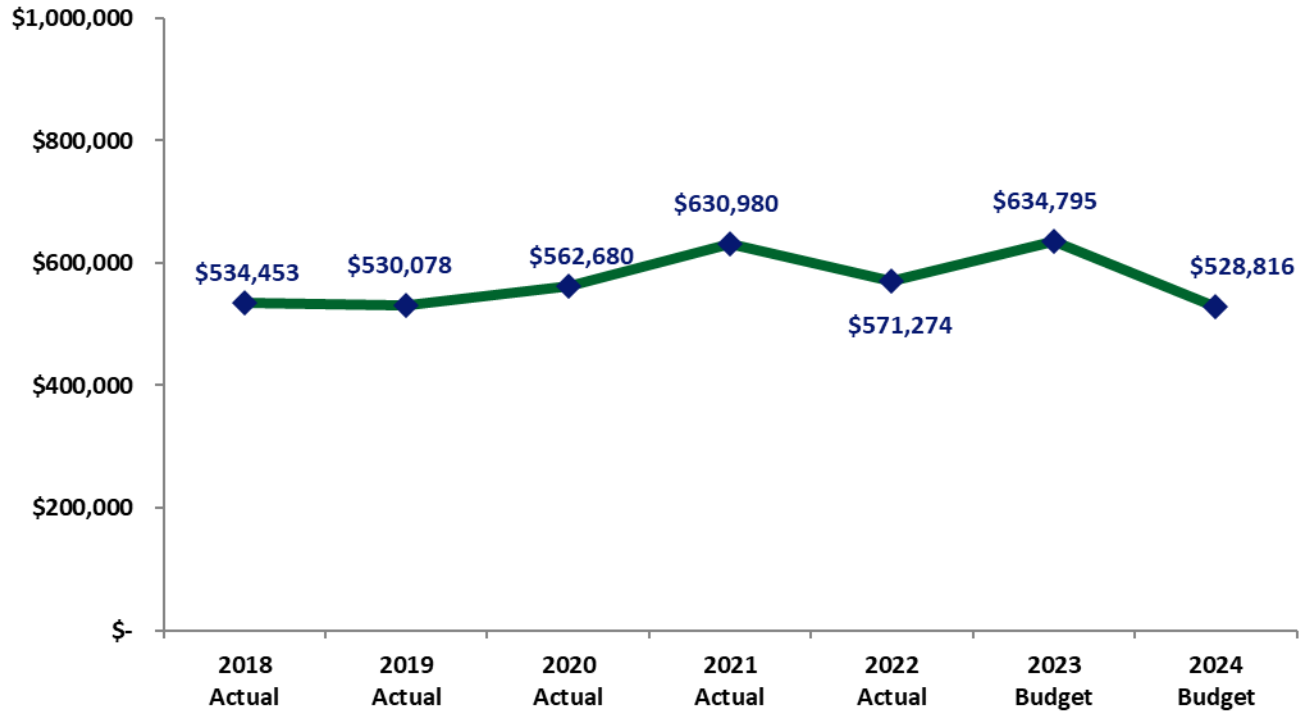
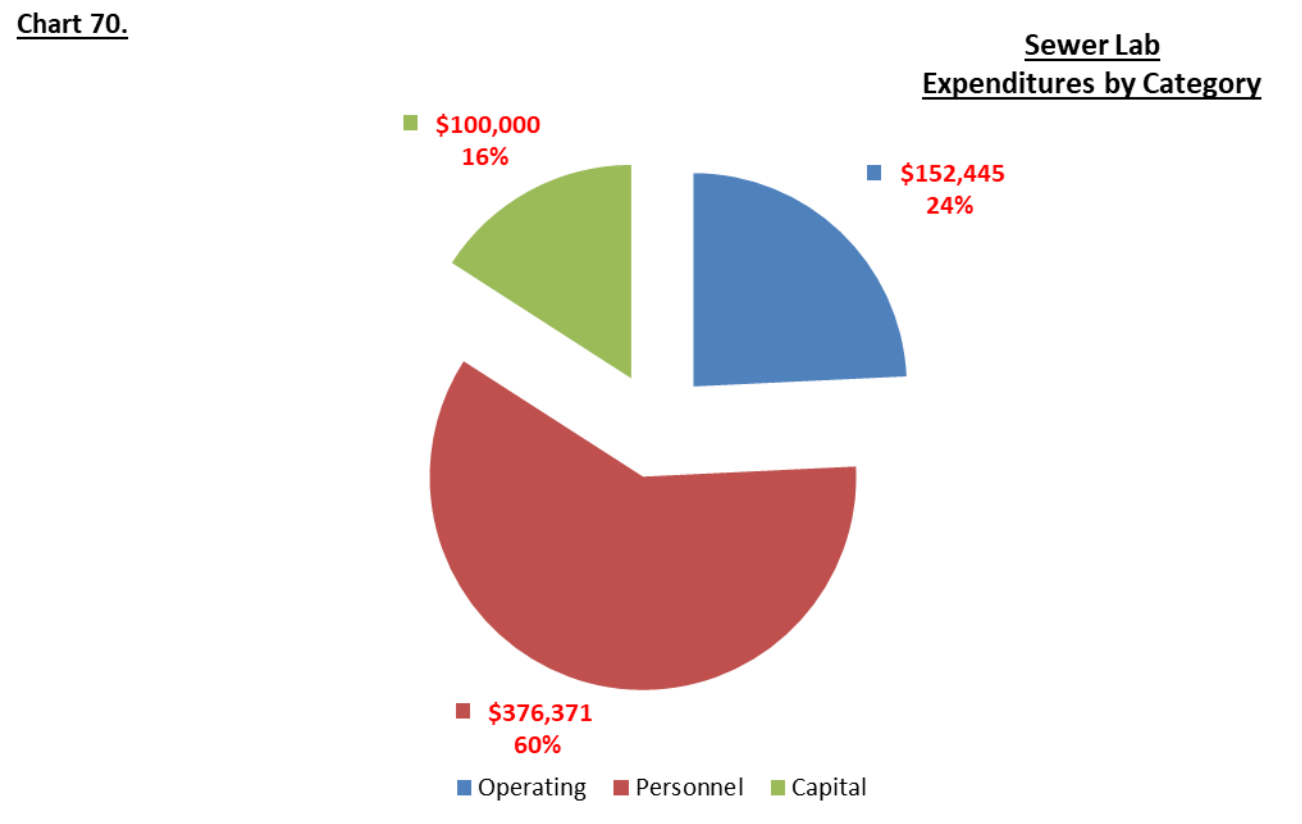



Chart 70.



## 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** | $527,590 |
| **Operating Budget** | $187,660 |
| **Capital Budget** | $339,930 |
| **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)

## 2023 ACCOMPLISHMENTS

- Completed design, permitting, and bidding for expansion of the Ridge Street Lift Station #2 and awarded contracts for general construction, electrical work, and parallel force main installation
- Performed painting and general cleaning at South Spring Garden Street Lift Station #3
- Replaced flat roof at Waggoners Gap Lift Station #1 with a peaked roof.

## 2024 GOALS

- Replace pump controls, valving, and piping at Waggoners Gap Lift Station #1.
- Expand capacity of Ridge Street Lift Station in accordance with agreement amendment with South Middleton Township
- Perform comprehensive inspections at each lift station, identify repair and major maintenance items needed, and start implementation of maintenance upgrades in accordance with budget allowance

## FINANCIAL SUMMARIES

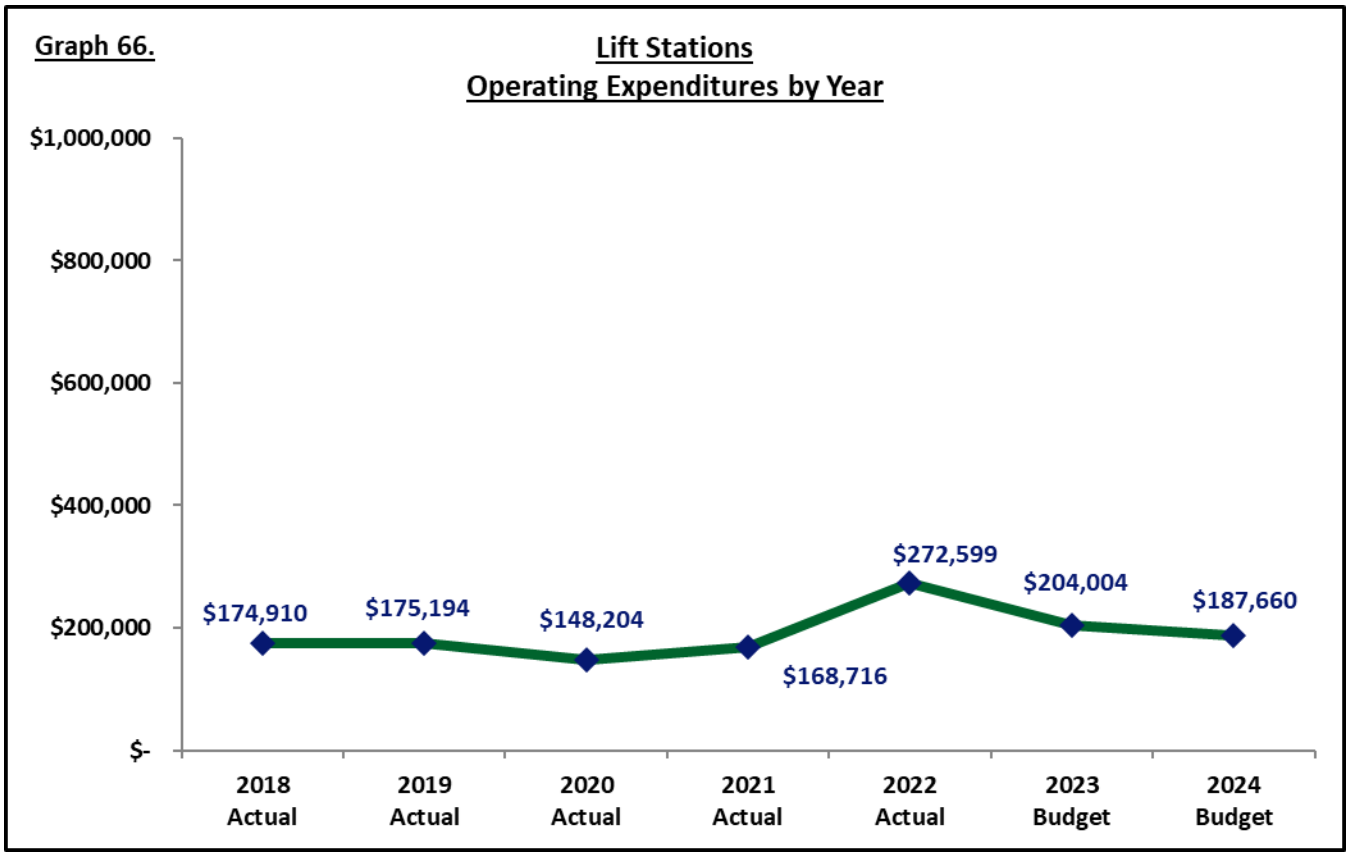
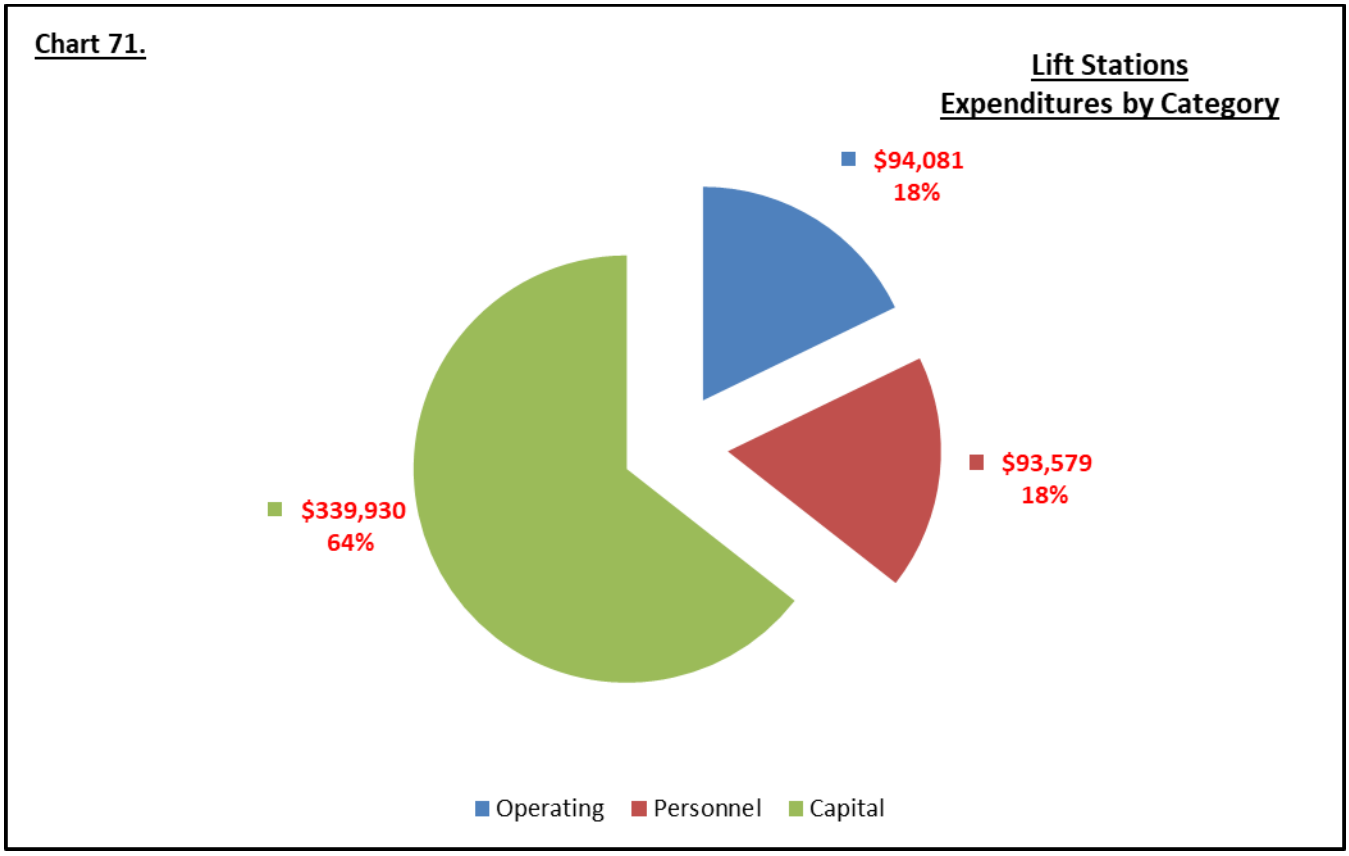


**Chart 71.**


Lift Stations
Expenditures by Category
$94,081
18%
$93,579
18%
$339,930
64%
Operating
Personnel
Capital

## FUNCTION OVERVIEW

| Function Snapshot | |
|---|---|
| **Department** | Public Works |
| **Applicable Funds** | Sewer |
| **Budget In Total** | $2,187,146 |
| **Operating Budget** | $1,299,676 |
| **Capital Budget** | $887,470 |
| **Full-Time Employees** | 7 |

The Wastewater Treatment Plant budget is responsible for the funding of the operation and maintenance of all wastewater 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
- Nitrogen and 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)



## 2023 ACCOMPLISHMENTS

- Cleaned, removed, and disposed of the accumulated wet well debris.
- Maintained compliance with all regulatory requirements and generated Total Nitrogen and Total Phosphorus credits for potential sale on the PA nutrient credit market
- Implemented security upgrades at facility including installation of an automatic site entrance gate and security cameras placed at key points throughout the grounds.
- Replaced chemscan unit used to monitor for phosphorus levels and control chemical feed rates and trained staff on maintenance and calibration of new unit
- Oversaw first year maintenance of riparian forest buffer and wildflower meadow planted previous year under a grant from the Alliance for the Chesapeake Bay
- Hired and trained new wastewater treatment plant operators to replace long-term staff that retired
- Received new NPDES Permit and revised sampling and analysis schedules to comply with new permit monitoring requirements.
- Changed location for injection of lime solution to biosolids storage tanks, greatly reducing required lime dosage rate

| Function Statistics | | | |
|---|---|---|---|
| | **2024 Budgeted** | **2023 Estimated** | **2022 Actual** |
| Wastewater Treated (billion gallons) | 0.949 | 0.936 | 0.997 |
| Average Gallons Per Day Treated | 2,600,000 | 2,565,000 | 2,733,000 |
| 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.) | $190.15 | $262.31 | $169.22 |

## 2024 GOALS

- Maintain compliance with all regulatory requirements
- Implement an electronic workflow management program to plan, track, and optimize preventive maintenance activities.
- Cleaning, removal and disposal of the accumulated wet well debris.
- Purchase of spare VFDs for various plant equipment (if needed).
- Replacement of all remaining fluorescent and incandescent indoor lights with LED light
- Replacement of one non-functional filter feed pump.
- Installation of replacement thickener/scum pumps.

Graph 67.

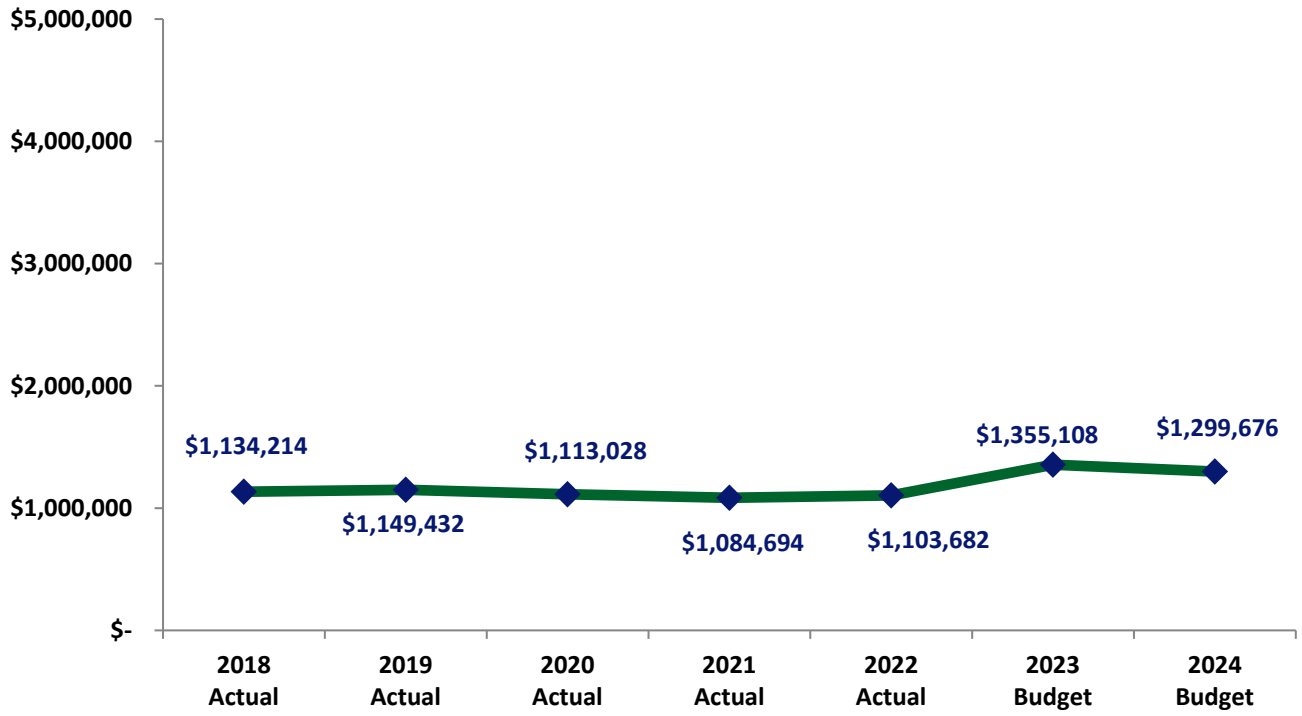
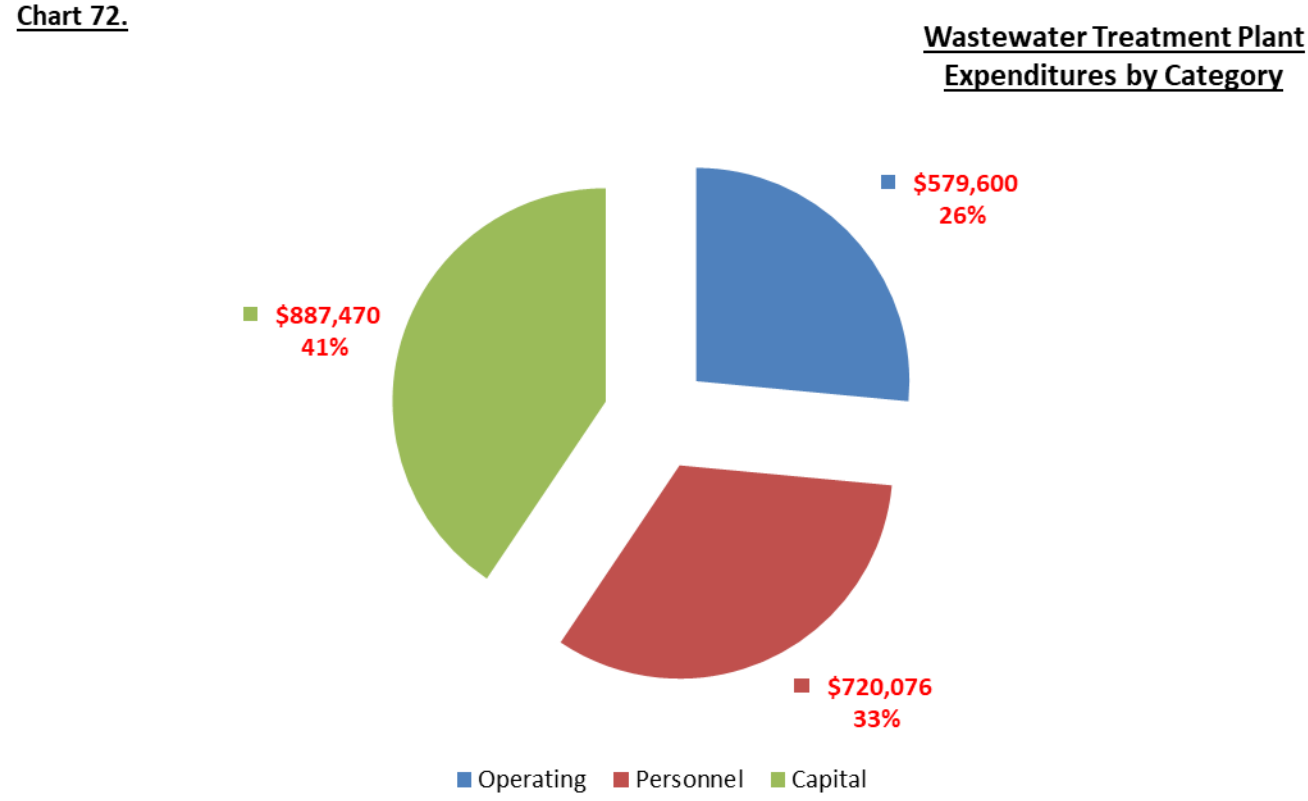



Chart 72.



## FUNCTION OVERVIEW

| Function Snapshot | |
|---|---|
| **Department** | Public Works |
| **Applicable Funds** | Sewer |
| **Budget In Total** | $3,948,175 |
| **Operating Budget** | $768,175 |
| **Capital Budget** | $3,180,000 |
| **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)

## 2023 ACCOMPLISHMENTS

| 2023 Goal | Actions Completed During 2023 |
|---|---|
| Haul and land apply 7,500,000 gallons of liquid biosolids. | Land applied 5,682,000 gallons of liquid biosolids thru September 2023. |
| Haul and land apply 1,000 tons of dewatered biosolids. | Land applied 520 tons of dewatered biosolids thru September 2023. |
| Replace tractor truck #56. | Delayed replacement until 2024. |

| | |
|---|---|
| Maintain perfect compliance record with PA DEP and EPA biosolids regulations. | No violations received thru September 2023. |
| Prepare biosolids management plant for achieving Class A Biosolids. | Completed plan, incorporated findings into 2024 budget and will brief Borough Council in late 2023 Workshop meeting. |

## 2024 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.
- Undertake design and permitting for upgrades to biosolids management facilities consistent with Biosolids Management Plan to achieve Class A Biosolids quality criteria.

## FINANCIAL SUMMARIES

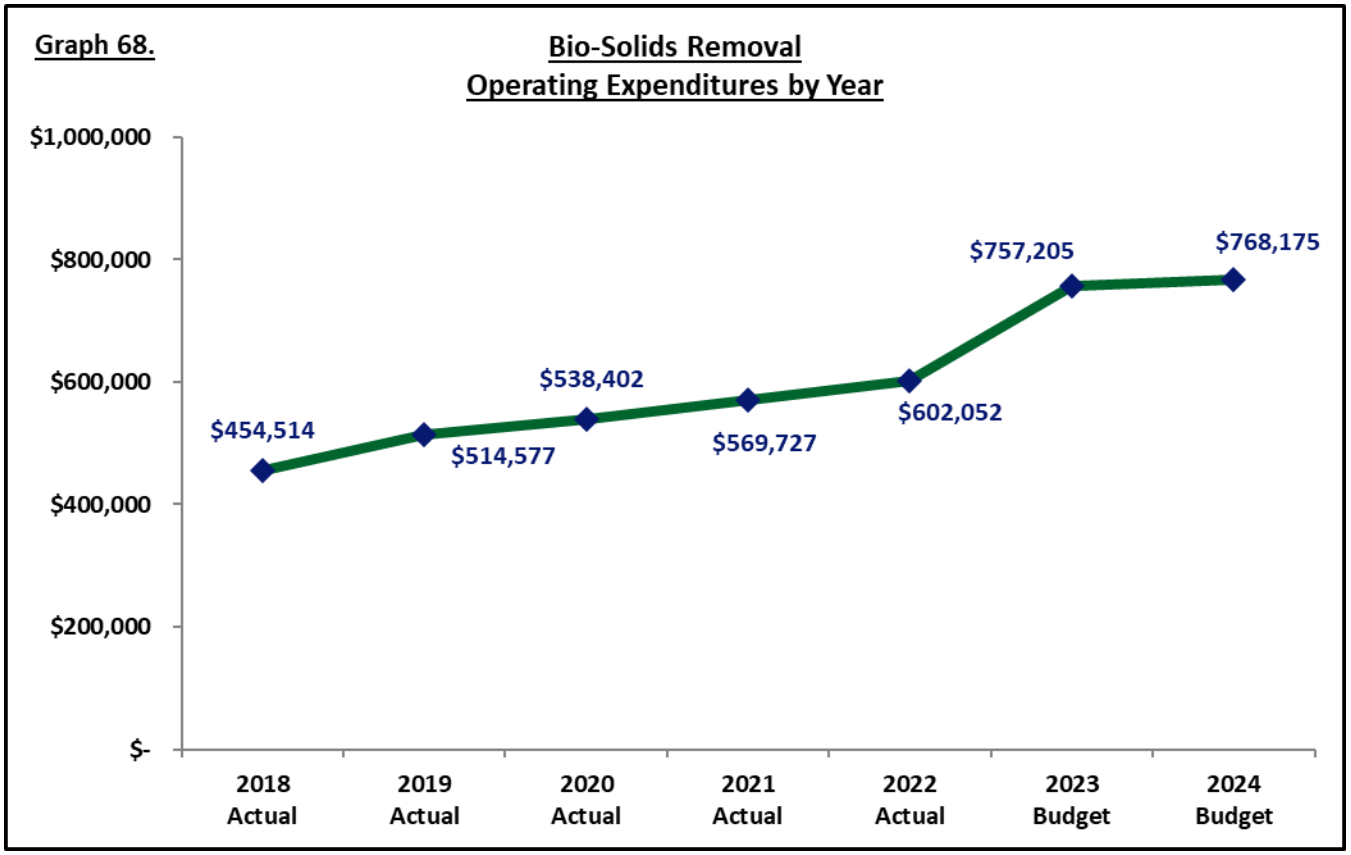
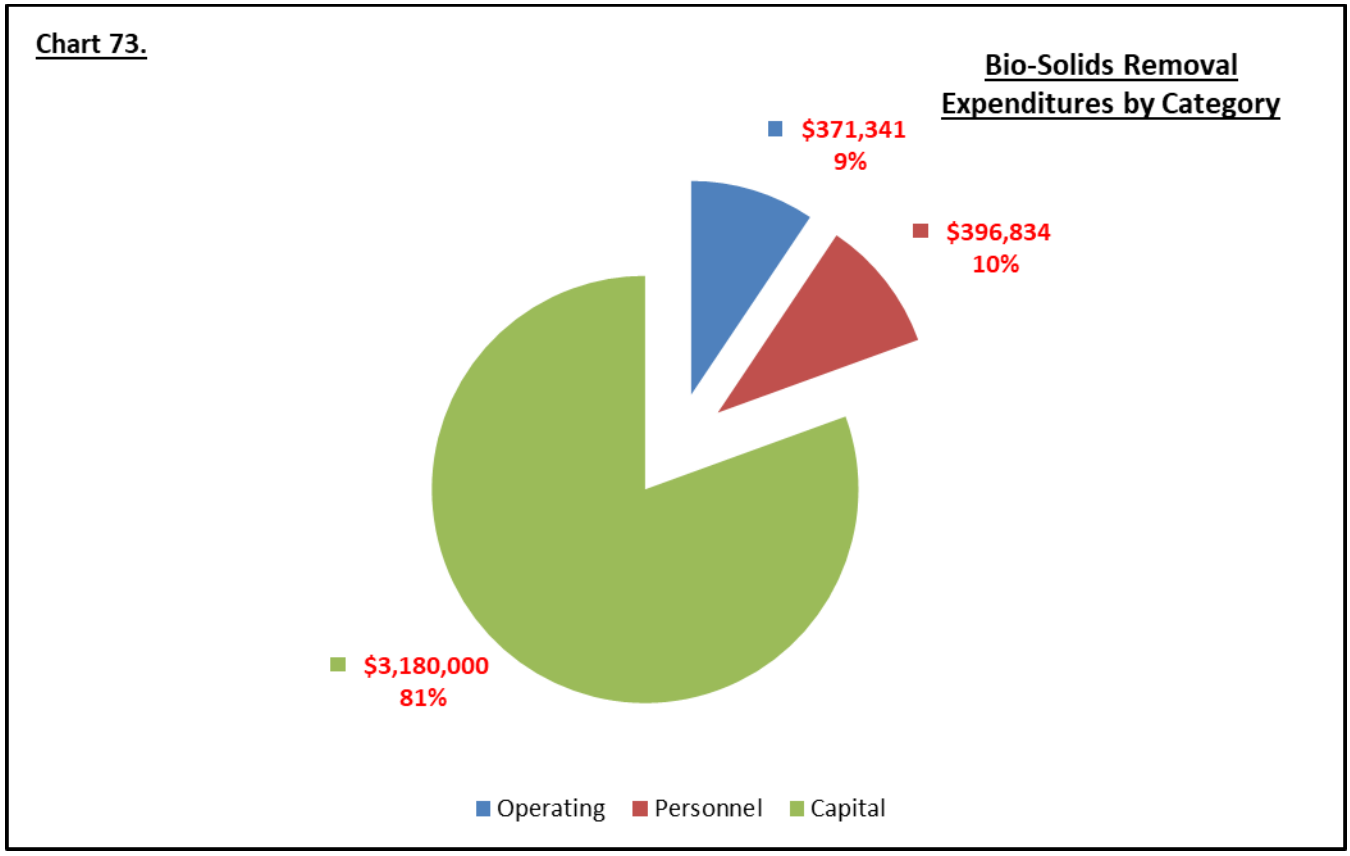


**Chart 73.**


Bio-Solids Removal
Expenditures by Category
$371,341
9%
$396,834
10%
$3,180,000
81%
Operating
Personnel
Capital

## 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** | $1,680,303 |
| **Operating Budget** | $322,182 |
| **Capital Budget** | $1,358,121 |
| **Full-Time Employees** | 1.40 |

## 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)

## 2023 ACCOMPLISHMENTS

- repaired potholes throughout Borough
- Performed base restoration and wearing surface repairs on all outstanding borough utility street cuts
- Resumed annual curb painting program using summer interns
- Performed street patching adjacent to completed curb repairs
- Performed brush pick up

- Performed leaf pick up
- Assisted with 2023 street milling & paving program and completed needed base repairs and crack sealing prior to milling and paving, ultra-thin wearing course or micro-surfacing application by contractors
- Completed relocation of curb along north side of W. Willow Street and at southeast corner of Wilson Street and Walnut Bottom Road, reducing the area of impervious street coverage prior to street milling and paving work.
- Managed vehicle and equipment maintenance services with contract maintenance garages.
- Took over lawn maintenance activities on Borough properties rather than continue to rely on a contractor to perform these services.
- Calibrated road salt application equipment to reduce overdosing of salt for snow and ice control
- Started leaf collection program using new leaf vacuum collection truck
- Completed safety enhancements at Field Operations property including enhancements to entrance gate and installation of security cameras

## 2024 GOALS

- 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 electric powered equipment options when new or replacement equipment is needed
- Continue to 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
- Continue annual curb painting program
- Complete field operations site security installations and train staff on security protocols
- Evaluate rental of unused portion of Field Operations property for installation of cell tower

Graph 46.

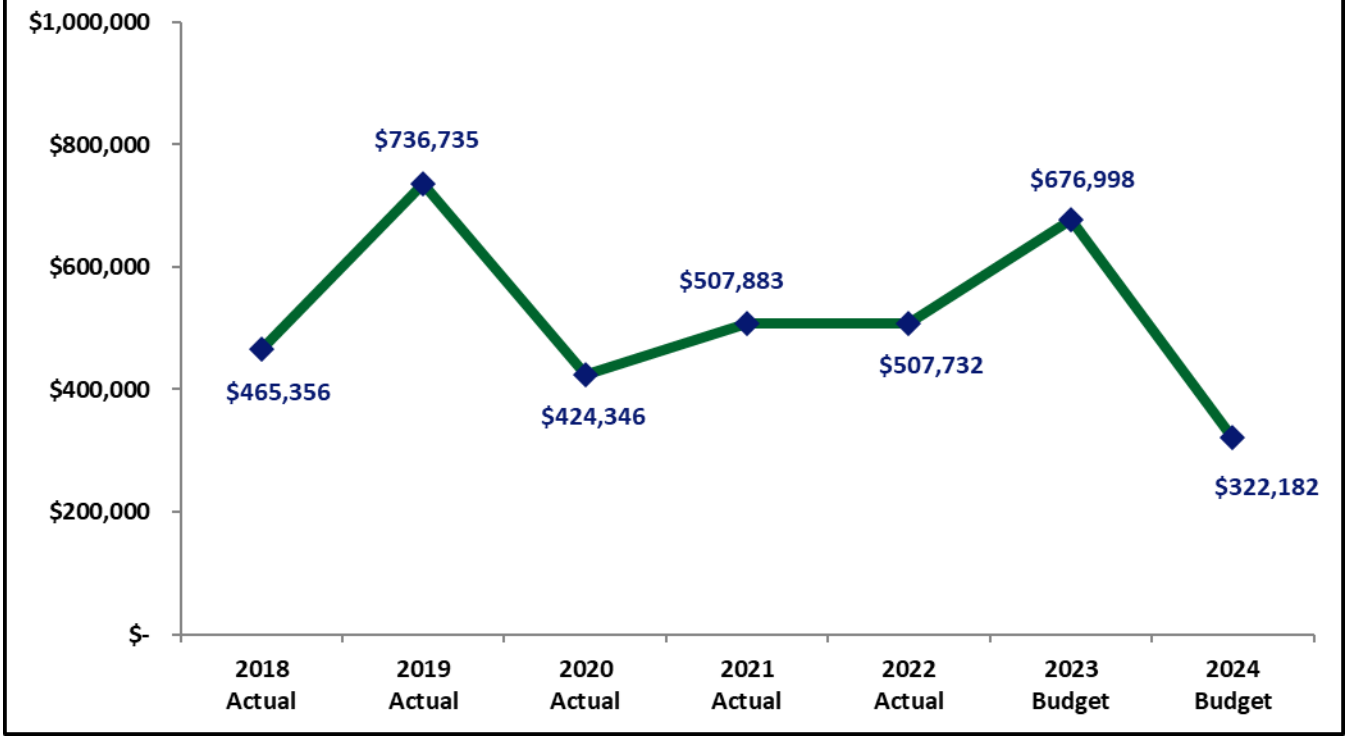
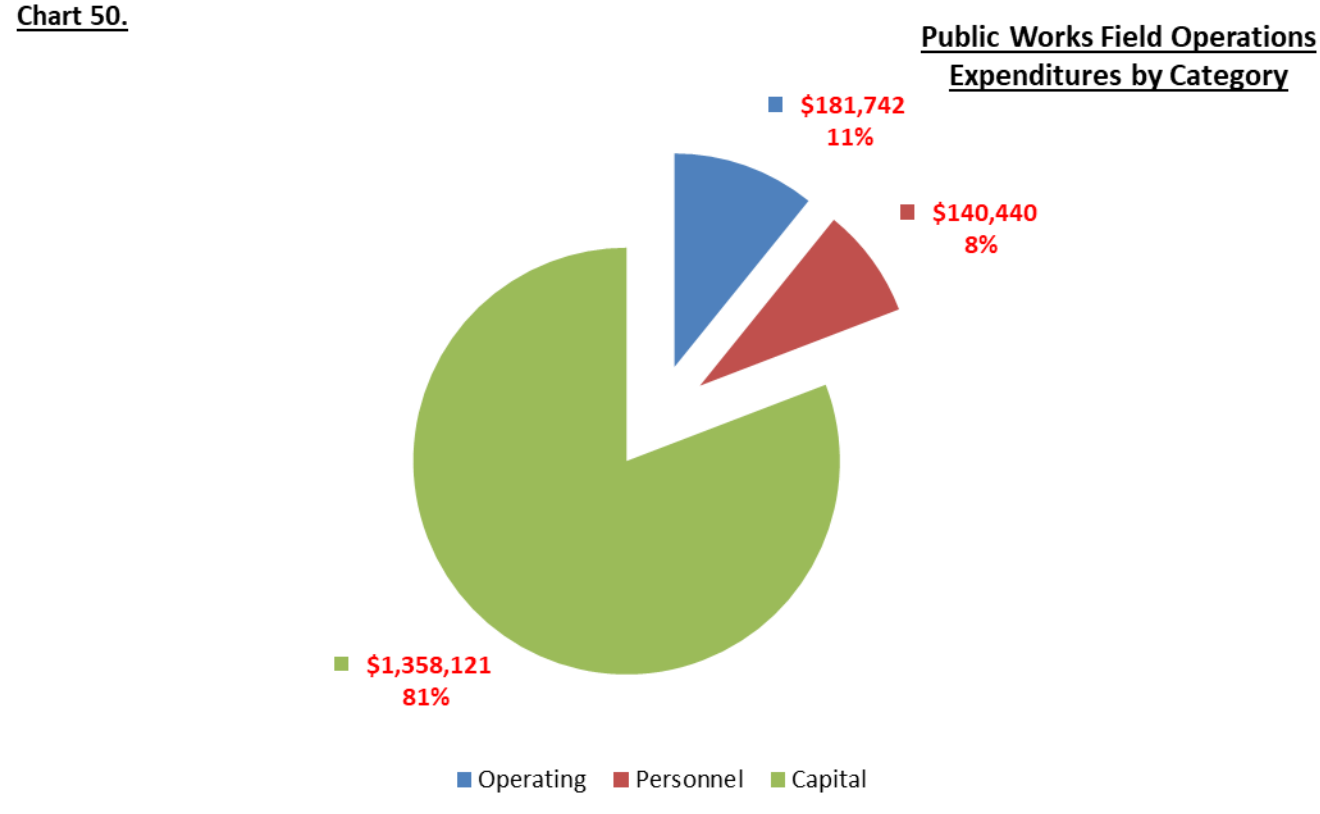



Chart 50.



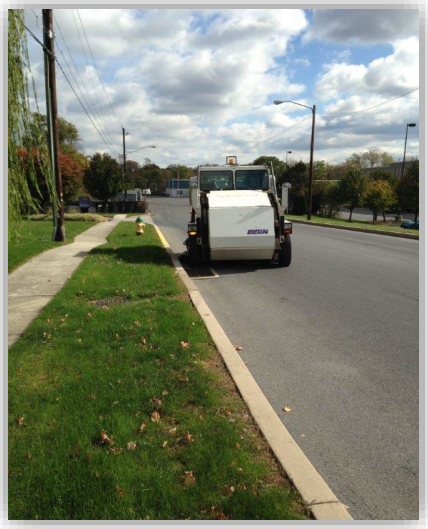
## FUNCTION OVERVIEW

| Function Snapshot | |
|---|---|
| **Department** | Public Works |
| **Applicable Funds** | Stormwater |
| **Budget In Total** | $122,183 |
| **Operating Budget** | $122,183 |
| **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)

## 2023 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 support Borough infrastructure rehabilitation and improvement projects
- Ordered a new sweeper to replace current diesel powered sweeper

## 2024 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

Graph 47.

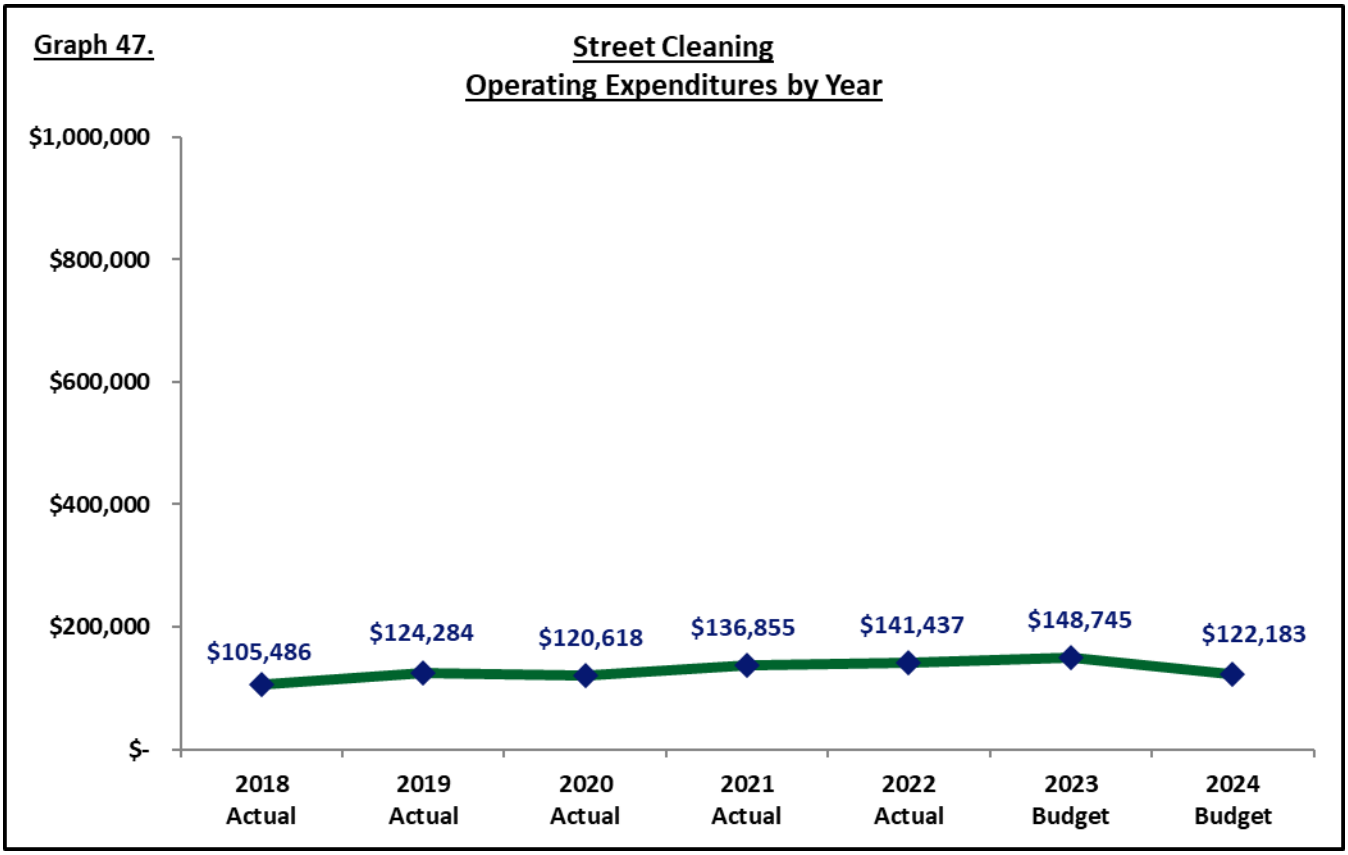
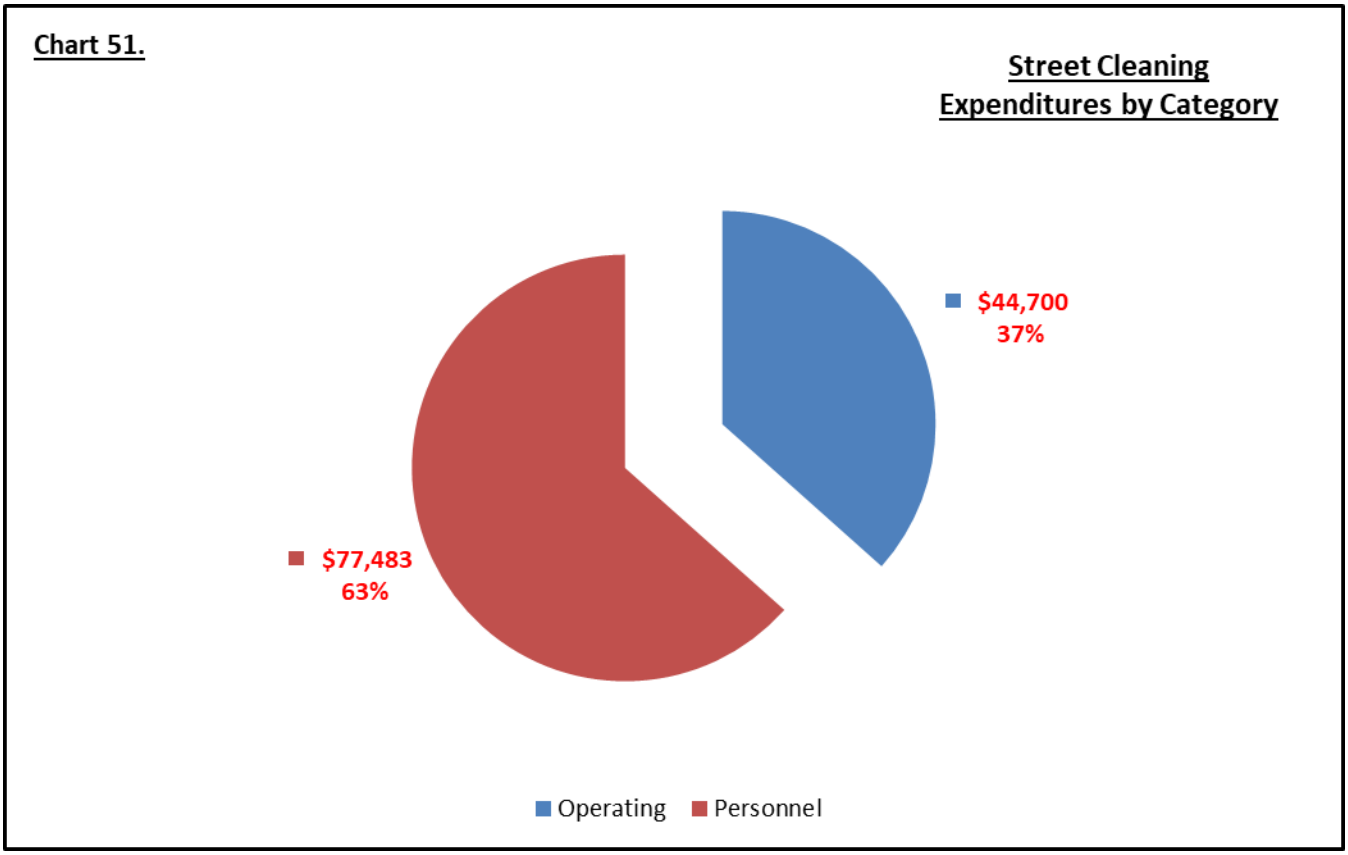



Chart 51.



## 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** | $1,011,872 |
| **Operating Budget** | $396,872 |
| **Capital Budget** | $615,000 |
| **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)



## 2023 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
- installed new school zone flashing signals and speed monitors along Waggoner's Gap Road and new school zone flashing signals for Hamilton Elementary School using Borough forces
- used summer interns to complete curb painting program
- executed grant agreement with PennDOT for a traffic signal technology grant and prepared contract documents to install new detection devices along Allen Road corridor to use grant
- partnered with Tri-County Planning Commission to install pedestrian cameras at square to gather data for potential No turn on Red controls.
- replaced warned out road diet thermoplastic markings with new thermoplastic marking

## 2024 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 E. High and Spring Garden Street
- replace traffic signal cameras along High and Hanover Street corridors with infrared detection using PennDOT Green-Light-Go grant funds.
- replace outdated equipment at one signalized intersection per year
- evaluate intersections for No Turn on Red implementation and work with PennDOT for potential changes to Traffic Signal Permits to reflect study findings.

## FINANCIAL SUMMARIES

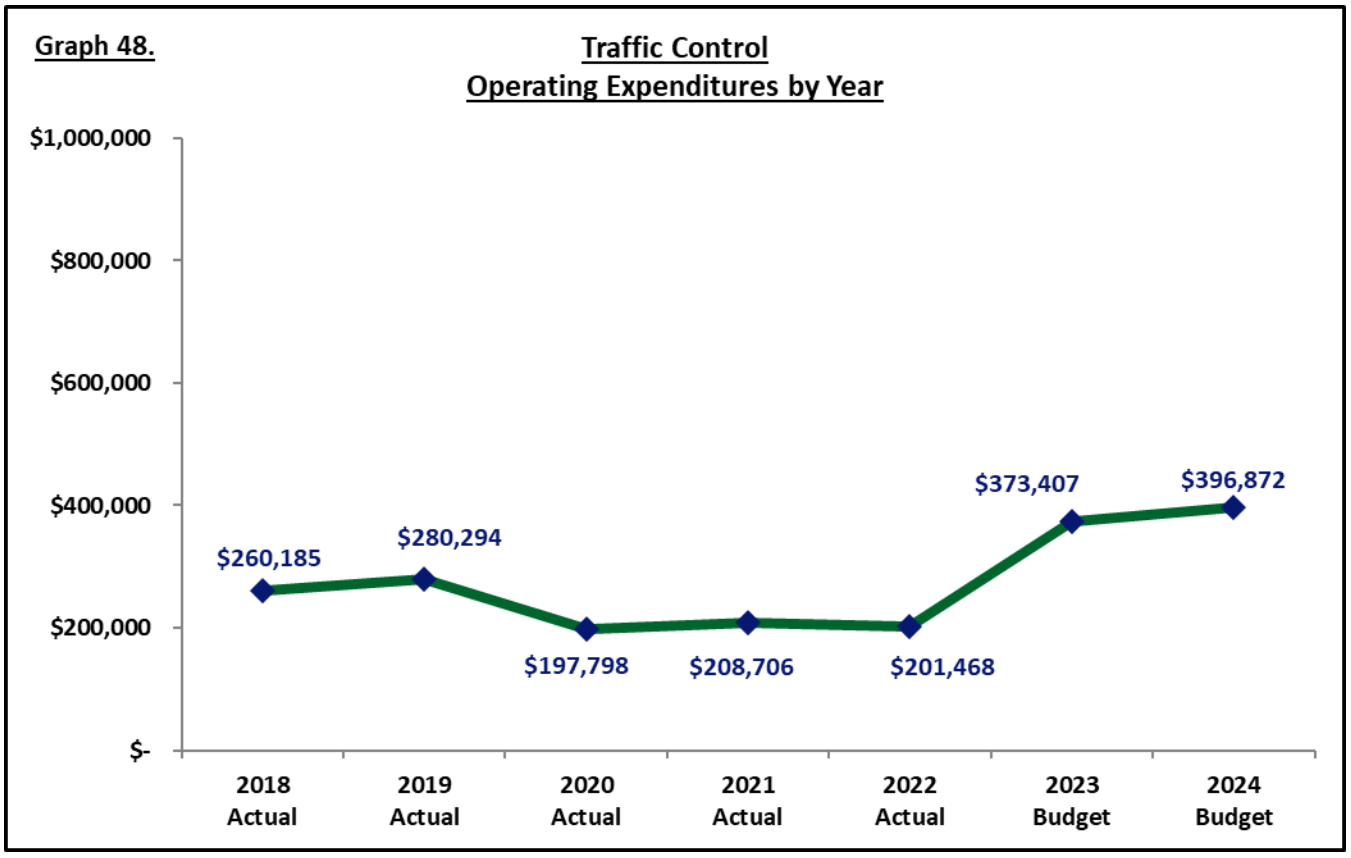
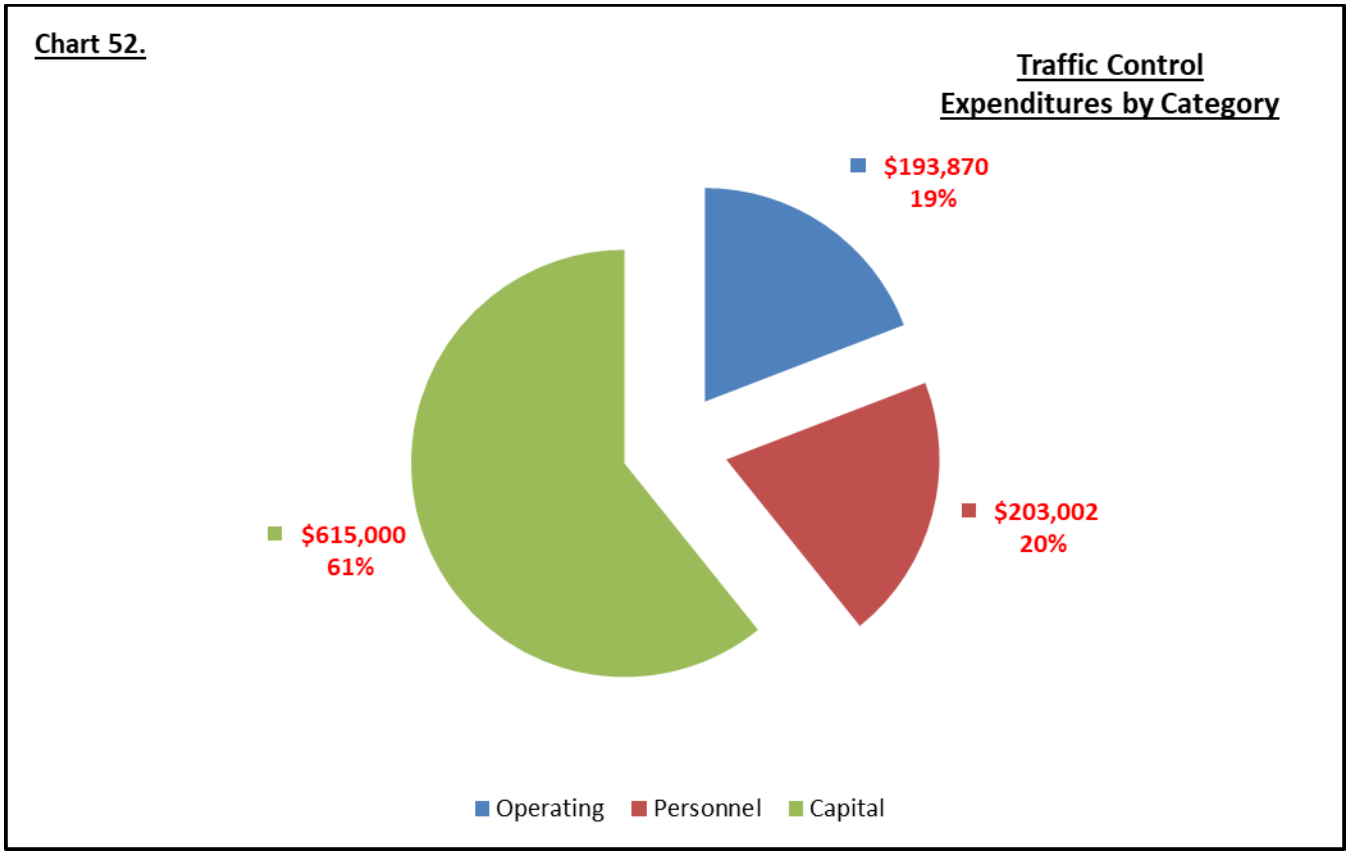


**Chart 52.**


Traffic Control
Expenditures by Category
$193,870
19%
$203,002
20%
$615,000
61%
Operating
Personnel
Capital

## FUNCTION OVERVIEW

| Function Snapshot | |
|---|---|
| **Department** | Public Works |
| **Applicable Funds** | General; Capital Projects |
| **Budget In Total** | $336,729 |
| **Operating Budget** | $336,729 |
| **Capital Budget** | $ - |
| **Full-Time Employees** | .40 |

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.

## SERVICES PERFORMED

- perform maintenance and repair for all Borough-owned street lighting fixtures

## BUDGETARY ACTIVITIES

- Street Lighting (434)



## 2023 ACCOMPLISHMENTS

- Completed quarterly inspections of borough-owned street lights and notified PPL when its lights needed maintenance.
- Purchased and installed 150 new decorative street lights along Hanover and High Street corridors that are powered by more energy efficient LED fixtures.
- Assisted other departments with electrical issues
- Completed replacement of underground wiring on High Street

## 2024 GOALS

- complete maintenance and repair for all Borough-owned street lighting fixtures
- continue to work with PPL on cobra head replacement from HPS fixtures to LED fixtures

Graph 49.

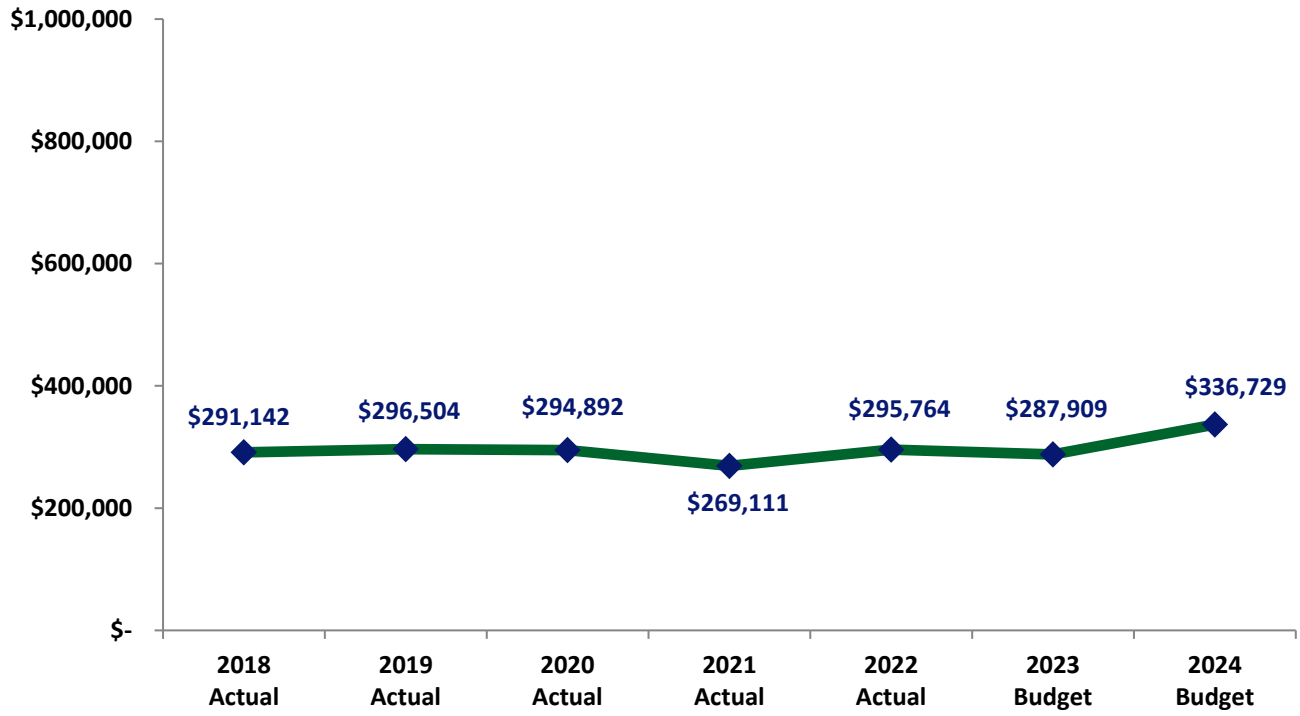
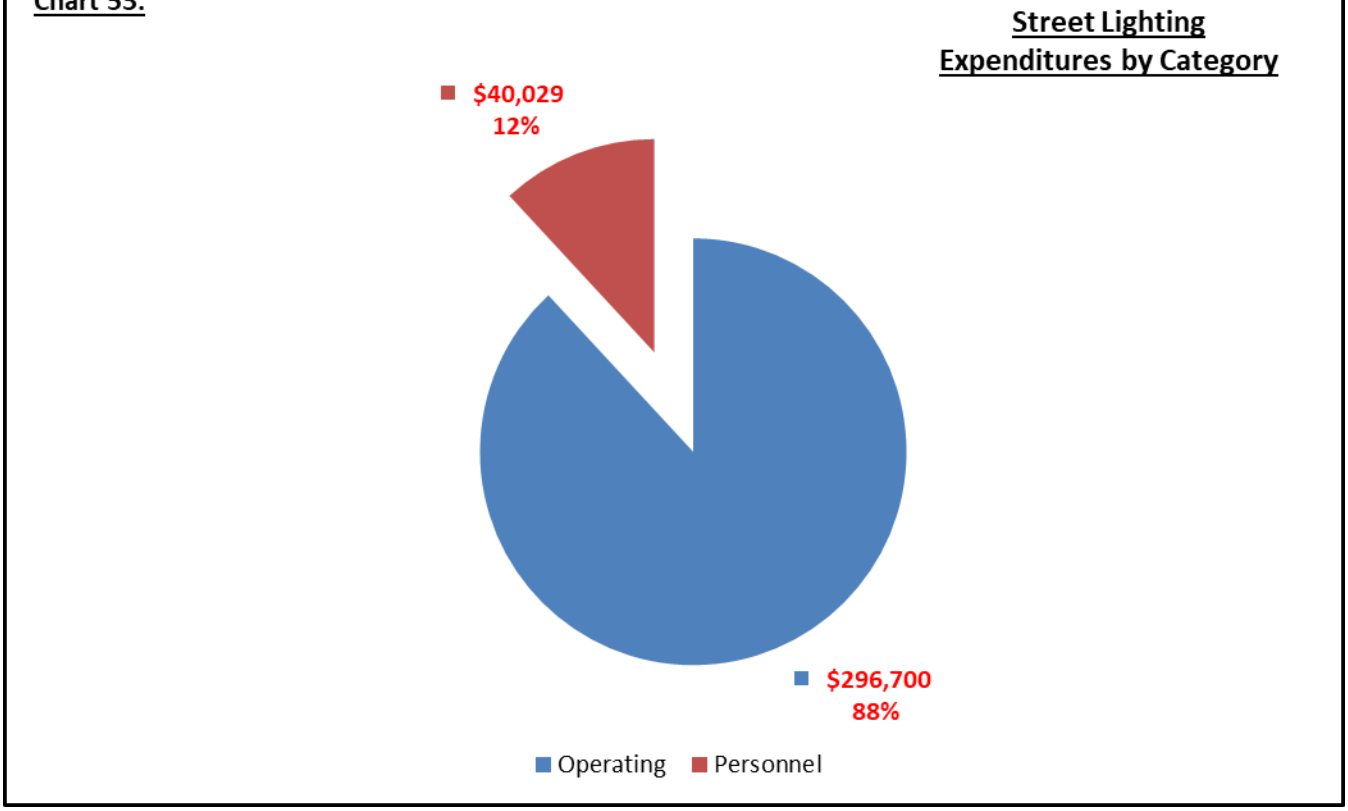



Chart 53.



## FUNCTION OVERVIEW

| Function Snapshot | |
|---|---|
| **Department** | Public Works |
| **Applicable Funds** | Water |
| **Budget In Total** | $380,448 |
| **Operating Budget** | $268,648 |
| **Capital Budget** | $118,800 |
| **Full-Time Employees** | 2.00 |

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)

## 2023 ACCOMPLISHMENTS

- Met all testing requirements of the Safe Drinking Water Act.
- Continued to provide a local source for drinking water testing for existing and new clients, specifically other Public Water Supplies, well drillers, water purification businesses, and construction firms.
- Successfully completed all annual proficiency-testing requirements to maintain certification for drinking water microbiology and wastewater chemistry, microbiology and biosolids.
- Lead and copper sampling and analysis was successfully completed in over 30 high-risk residences in August. Documented compliance with the lead and copper action levels with a DEP submission in September.
- Purchased and implemented Laboratory Information Management Systems (LIMS) to modernize data collection and state reporting in the lab.
- Performed the EPA Unregulated Contaminant Monitoring Rule (UCMR5) monitoring and submitted results to EPA.
- Updated our Quality Manual to better reflect current laboratory practices.

## 2024 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.
- Continue planning for EPA Lead and Copper Rule Revisions, Lead Service Line inventory, etc.
- 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 testing requirements for the new NPDES permit for the water treatment plant.
- Participate in pilot testing at Water Treatment Plant to investigate most appropriate PFAS removal media
- Implement two additional drinking water methods.

Graph 63.

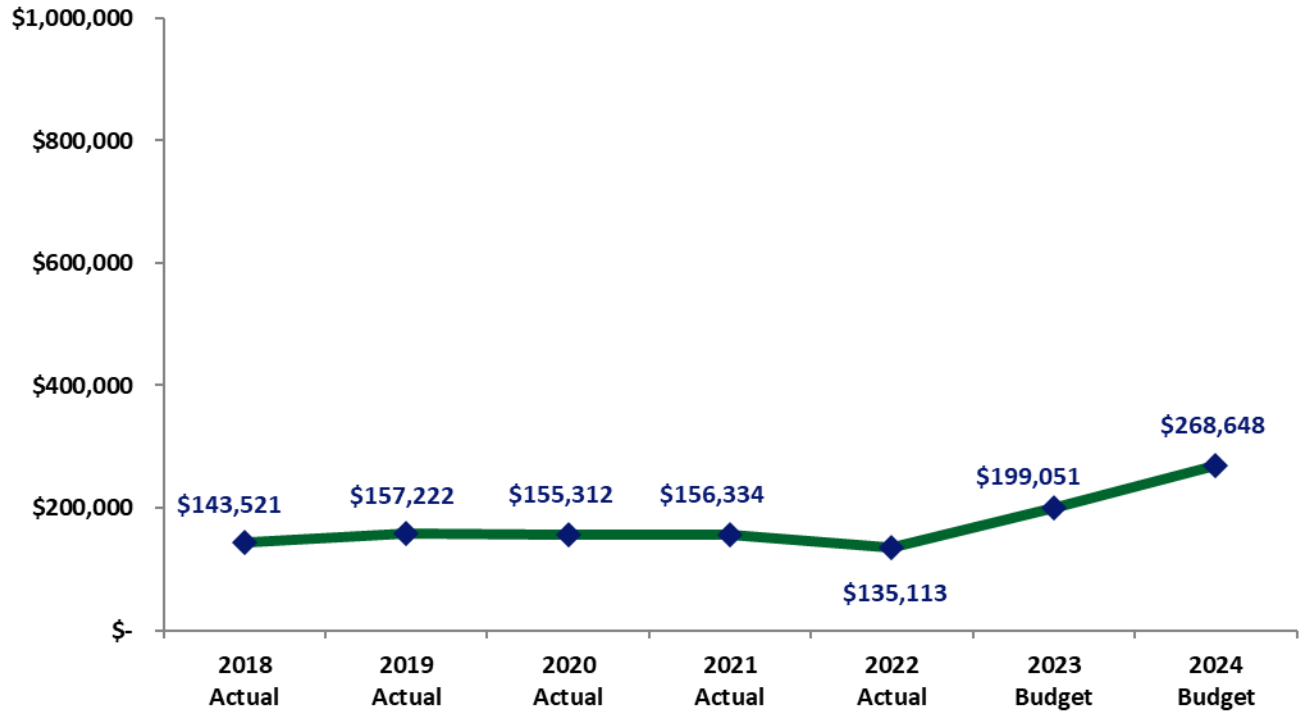
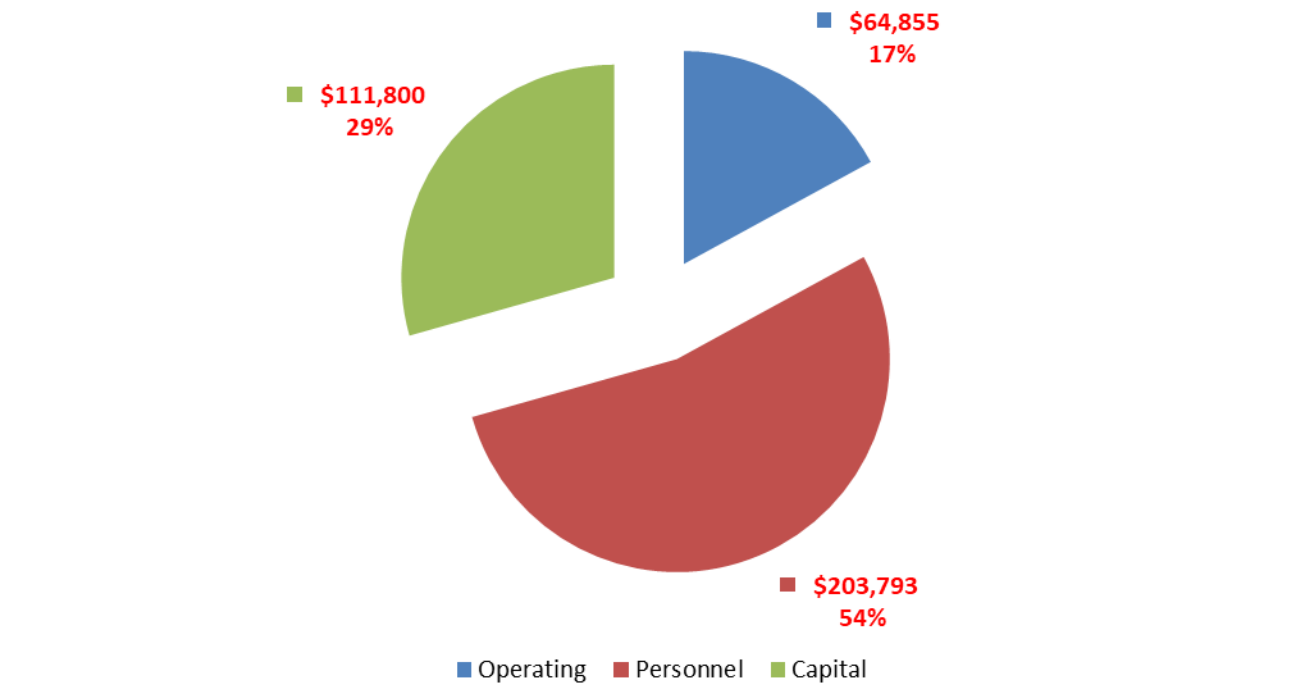



Chart 68.



## 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** | $7,753,243 |
| **Operating Budget** | $1,696,543 |
| **Capital Budget** | $6,056,700 |
| **Full-Time Employees** | 8.50 |

## 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)

## 2023 ACCOMPLISHMENTS

- Maintained complete regulatory compliance
- Supported Ridge Street Water Tank siting study for eventual replacement of 90-year old Ridge Street Water Storage Tank.
- Secured necessary permits for rebuilding sand filters at Water Treatment Plant
- Replaced old chlorinators with new units
- Explored maximum use of existing facilities for PFAS reduction by modifying PAC dosage rates and undertaking PFAS sampling of raw and finished water
- Supported completion of basis of design for treatment facilities needed to comply with pending PFAS regulations

## 2024 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
- Implement filter rebuilds and replace old flocculators with new units
- Support Ridge Street replacement Tank final design and permitting
- Complete upgrades to sludge transfer station/replace old infrastructure
- Conduct pilot testing of various PFAS removal media and support final design and permitting for installation of selected media to comply with pending PFAS regulations.
- Undertake investigation of converting treatment plant flat rubber roof to a green roof

## FINANCIAL SUMMARIES

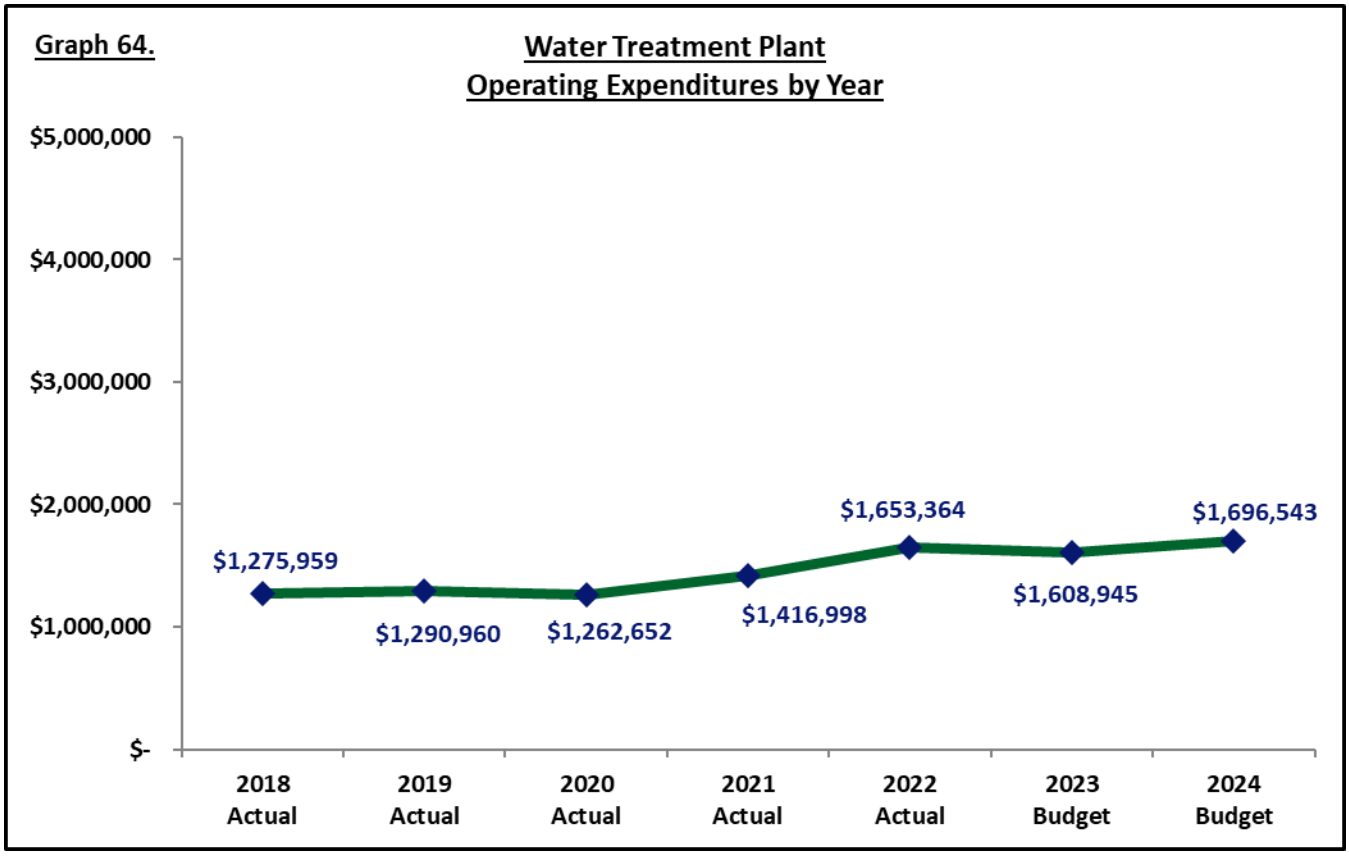
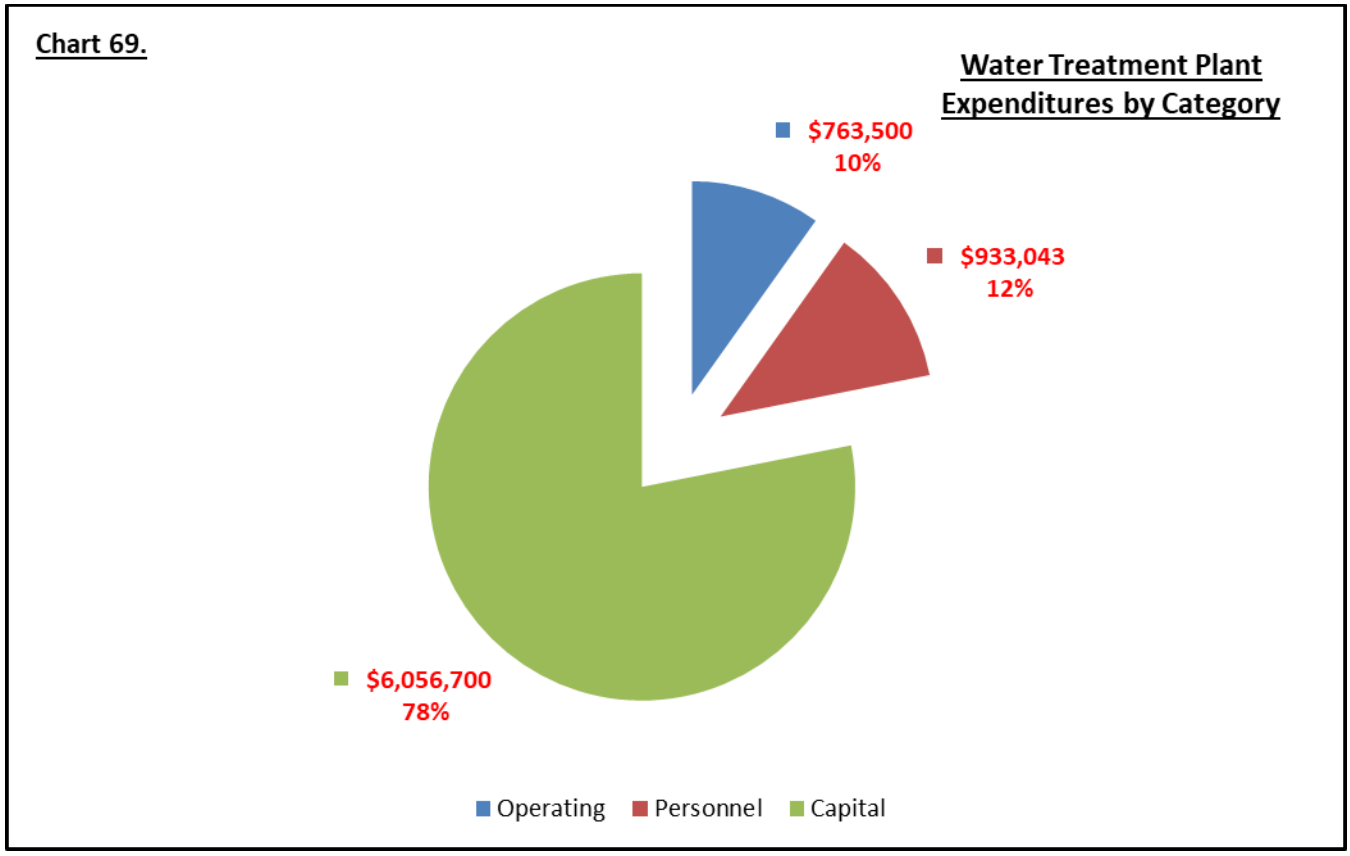


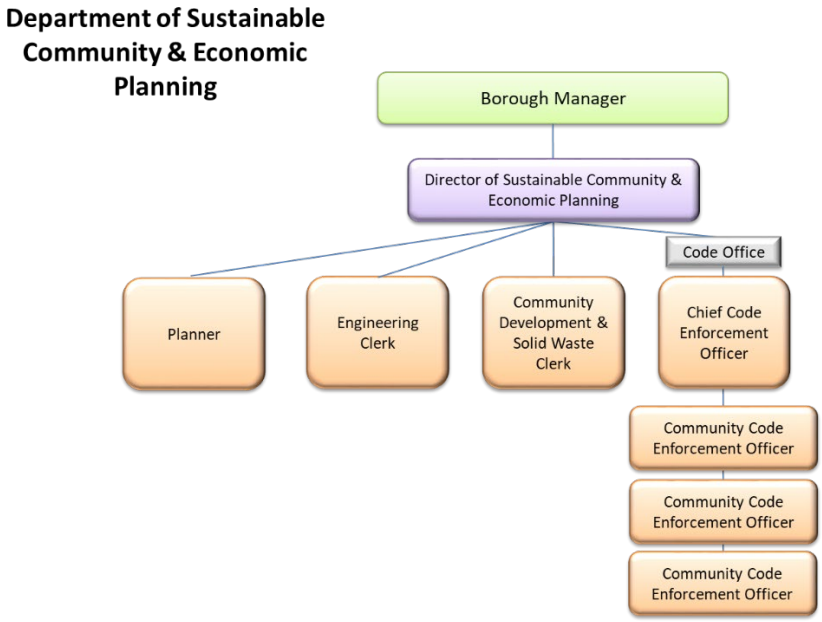
Chart 69.


Water Treatment Plant
Expenditures by Category
$763,500
10%
$933,043
12%
$6,056,700
78%
Operating
Personnel
Capital

# Department of Sustainable Community & Economic Planning

Carlisle All-America City 2021

Chart 62.




## DEPARTMENT OVERVIEW

The Borough of Carlisle's Department of Sustainable Community & Economic Planning 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** | $4,360,124 |
| **Operating Budget** | $1,026,603 |
| **Capital Budget** | $3,333,521 |
| **Full-Time Employees** | 6.27 |

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

- Code enforcement, development review, and short and long range planning.
- Staff support to Historic Architecture Review Board (HARB), Planning Commission, Board of Appeals, Climate Action Committee, and Zoning Hearing Board (ZBA).



## BUDGETARY ACTIVITIES

- Code Enforcement (413)

## PERFORMANCE MEASURES

| Quality of Life | | | | |
|---|---|---|---|---|
| **Council Objective:** Complete review, setup, and implementation of rental ordinance software.<br>**Department Goals:** Complete all remaining rental housing registrations & inspections. | | | | |
| **Dept./ *Function*** | **Performance Measure** | **2022 Actual** | **2023 Actual** | **2024 Target** |
| Department of Sustainable Community & Economic Planning *Code Enforcement* | Maximize the number of registrations recorded in the rental housing inspection software. | Total Registered Rental Dwelling Units: 3,472 | Total Registered Rental Dwelling Units: 3,924 | Total Registered Rental Dwelling Units: 4,031 |

## 2023 ACCOMPLISHMENTS

- Implemented new rental housing registration, inspection, and licensing program
- Reviewed 1,986 parcels for potential rental designation (www.carlislepa.org/rental)
- Registered rental dwelling units increased from 3,472 (2022) to 3,924 units
- Occupancy licenses issued for 337 parcels containing eligible rental dwellings (total 798)
- Residential building code inspections transferred from 3rd party to Code Unit staff
- Certified Local Government (CLG) program grant received for historic property survey
- ~500 miles of ebike trips replaced truck miles for code enforcement patrol and site visits
- Planner hired to support planning, zoning, subdivision & land development program
- Land Use Reform subcommittee recommendations presented to Borough Council
- Updated Code Ch. 135 Floodplain Management for National Flood Insurance Program
- Submitted 904 Recycling Performance grant application to PA DEP

## 2024 GOALS

- Support Borough Council's strategic plan and intended outcomes
- Complete inspection and licensing for all remaining rental dwelling units

- Develop technical staff with building code, zoning, and planning certifications
- Further the Vision Zero resolution to reduce serious traffic injuries and fatalities
- Guide the Land Use Reform subcommittee to improve the connection between local regulations, the comprehensive plan, and other policy goals relating to land use
- Expand customer service and transparency with GIS analysis and interactive maps including publishing interactive FEMA Flood Insurance Maps (September '23) and implementing ArcGIS Solutions for public assets and non-emergency work tasks
- Complete a historic property survey with Certified Local Government (CLG) grant funds from FY22 and FY23, publish findings, and host an interactive survey map
- Refine discretionary and by-right permit processes to encourage infill, reuse, or historic preservation where strategically and contextually appropriate
- Initiate East High Street master planning process as informed by FY23 market research
- Update Climate Action Plan with current Greenhouse Gases (GHG) inventory
- Implement Municipal Operations Plan to reduce municipal sources of GHG emissions
- Provide training to HARB and prepare annual report for participation in CLG program
- Evaluate newer versions of the International Property Maintenance Code (IPMC) [2006]



## FINANCIAL SUMMARIES

**Table 23a.**
**Department of Sustainable Community & Economic Planning**

| | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget |
|---|---|---|---|---|---|---|---|
| **Code Enforcement** | | | | | | | |
| *Operating Expenditures* | 393,629 | 335,595 | 386,727 | 428,347 | 717,131 | 796,475 | 1,026,603 |
| *Capital Expenditures* | 1,744,504 | 810,147 | 1,185,831 | 2,060,196 | 2,645,378 | 3,737,700 | 3,333,521 |
| ***Total*** | **2,138,133** | **1,145,742** | **1,572,558** | **2,488,543** | **3,362,509** | **4,534,175** | **4,360,124** |
| **Total** | **2,138,133** | **1,145,742** | **1,572,558** | **2,488,543** | **3,362,509** | **4,534,175** | **4,360,124** |

**Graph 45.**

## Code Enforcement
## Operating Expenditures by Year

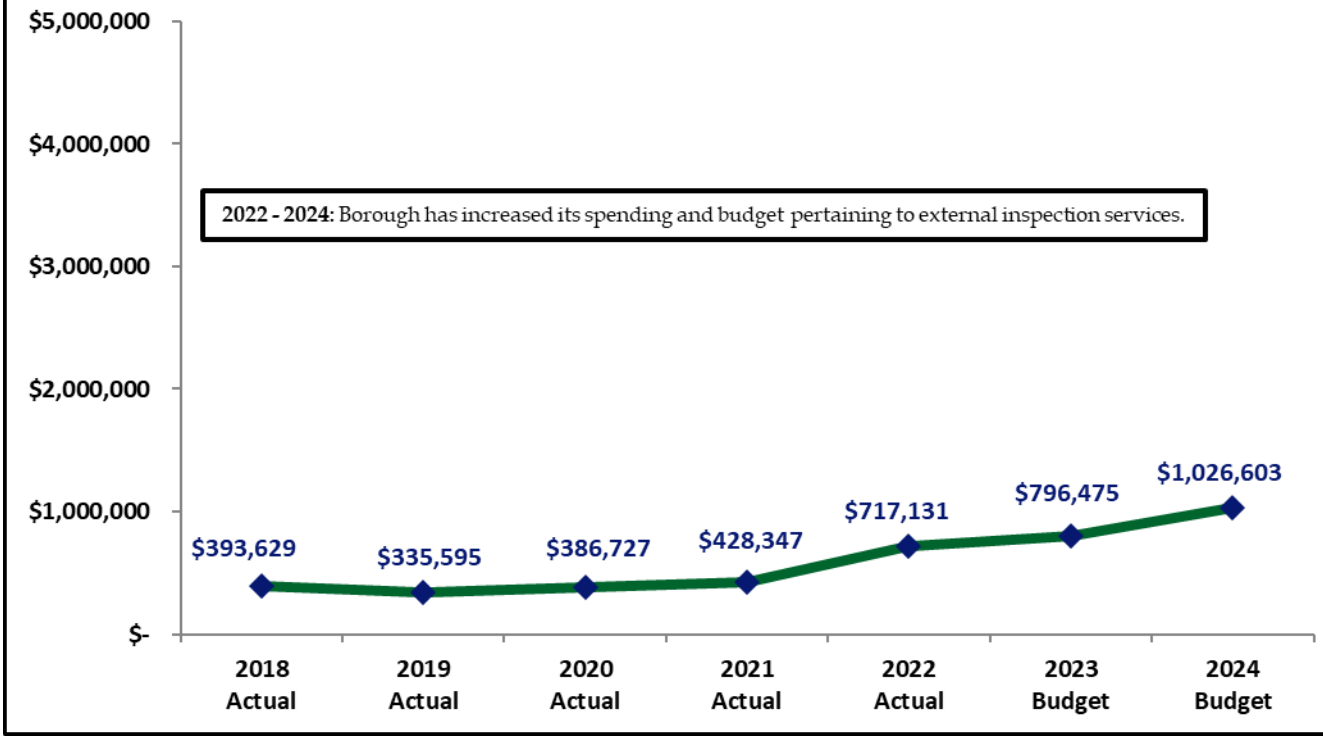
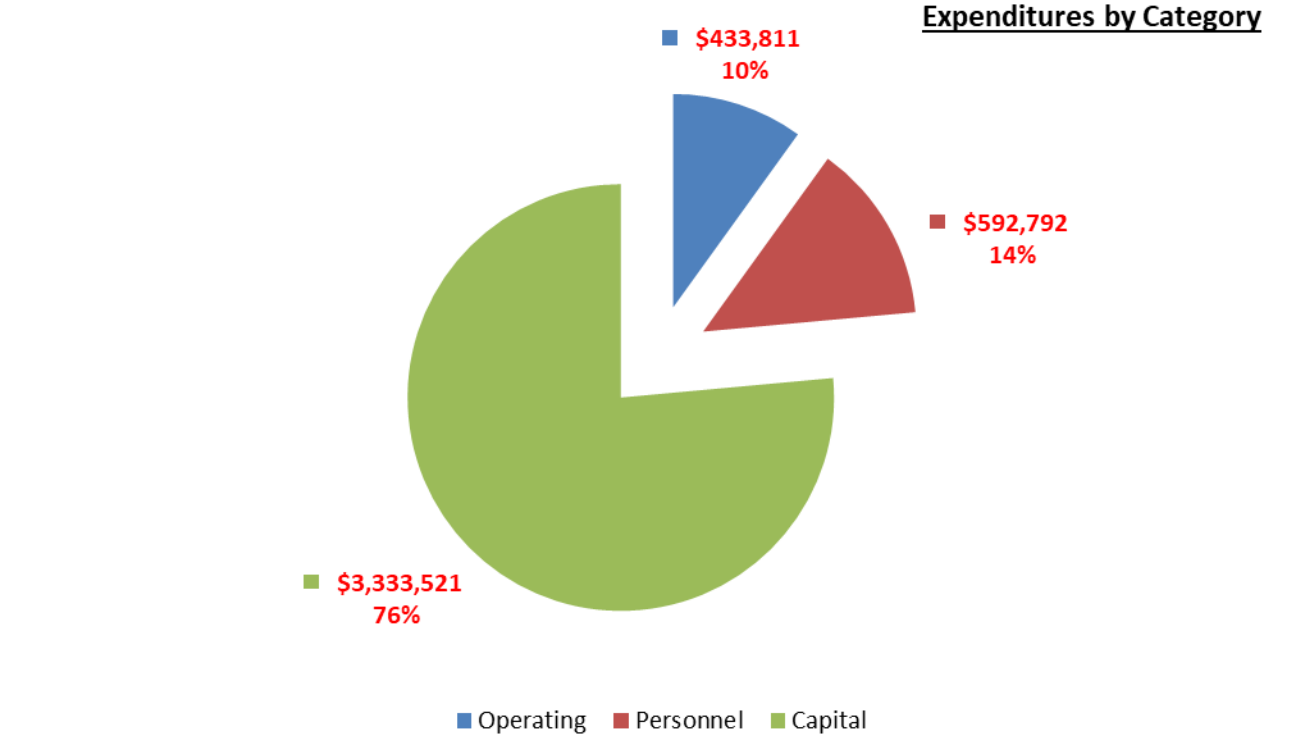



**Chart 49.**

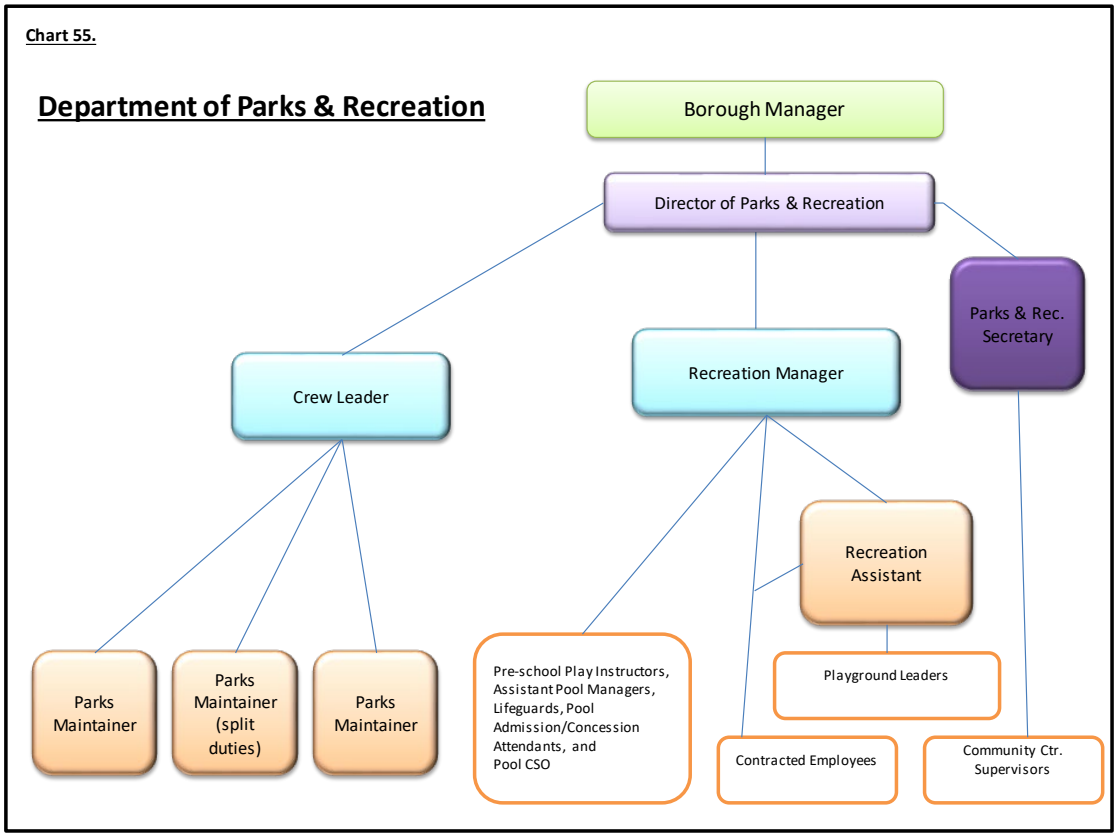
## Code Enforcement
## Expenditures by Category



# Department of Parks & Recreation

Carlisle All-America City 2021

Chart 55.




## DEPARTMENT OVERVIEW

The department of parks & recreation is responsible for the management of 164 acres of recreational land. This includes 18 parks, an outdoor swimming pool, an outdoor amphitheater, multi-purpose cabin, a private dog park, a multi-purpose 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** | $1,563,710 |
| Parks Maintenance | **Operating Budget** | $1,176,800 |
| Shade Trees | **Capital Budget** | $386,910 |
| Community Center | **Full-Time Employees** | 6.00 |

## PERFORMANCE MEASURES

### Land Use/Planning

**Council Objective:** Continue to collaborate with Carlisle Kiwanis Club for the rebuild of Fort Letort and the Cumberland Youth Cycling Development for the construction of the pump track at Valley Meadows Park.
**Department Goals**: Provide the community with up to date, safe and unique park amenities by seeking alternative funding sources for facility renovation and construction.

| Dept./ *Function* | Performance Measure | 2022 Actual | 2023 Actual | 2024 Target |
|---|---|---|---|---|
| Department of Parks and Recreation *Parks* | Number of unique park amenities offered to the public in cooperation with community organizations by seeking alternative funding sources for facility renovation and construction. | Continued planning for both Fort LeTort and the Valley Meadows Pump Track. Both Kiwanis and CYCD fundraised for projects. | Fort Letort playground was completed and opened to the public in October 2023. A contract was signed for the Valley Meadows pump track and work to start in 2023. | Completion of the pump track at Valley Meadows Park. |

### Service Delivery

**Council Objective:** Conduct a series of surveys on Engage Carlisle to evaluate the effectiveness of current recreation programs, parks and facilities, and future needs of the department.
**Department Goals**: Advance community engagement and transparency efforts.

| Dept./ *Function* | Performance Measure | 2022 Actual | 2023 Actual | 2024 Target |
|---|---|---|---|---|
| Department of Parks and Recreation *Parks & Recreation Administration* | Document and post on Engage Carlisle the final accomplishments and results from 2021 and 2022 surveys. | Posted a survey to determine the use of tennis or pickleball at LeTort Courts ; Posted a Carlisle Recreation Survey for facilites and programs to gain a comprehensive understanding of the satisfaction level and any underlying barriers. | FALP-announced opening of Skate Spot. The tennis courts at LeTort Park were converted to four dedicated pickleball courts. Suggestions from 2022 Carlisle Recreation Survey are being implemented as able. | Determine topics for additional Engage Carlisle surveys if warranted. |

**Table 24.**

**Department of Parks & Recreation Expenditures**

| | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget |
|---|---|---|---|---|---|---|---|
| **Parks and Recreation Admin.** | | | | | | | |
| *Operating Expenditures* | 210,928 | 202,888 | 204,565 | 213,820 | 197,209 | 118,697 | 221,452 |
| *Capital Expenditures* | - | - | - | - | - | 8,400 | 13,810 |
| ***Total*** | **210,928** | **202,888** | **204,565** | **213,820** | **197,209** | **127,097** | **235,262** |
| **Recreation Services** | | | | | | | |
| *Operating Expenditures* | 188,900 | 214,922 | 157,263 | 203,474 | 233,205 | 262,900 | 256,209 |
| *Capital Expenditures* | - | - | - | - | - | - | - |
| ***Total*** | **188,900** | **214,922** | **157,263** | **203,474** | **233,205** | **262,900** | **256,209** |
| **Swimming Pool** | | | | | | | |
| *Operating Expenditures* | 143,237 | 150,871 | 29,483 | 141,794 | 188,154 | 190,933 | 185,063 |
| *Capital Expenditures* | - | 16,964 | 3,780 | 28,852 | 11,672 | 27,000 | 32,000 |
| ***Total*** | **143,237** | **167,835** | **33,263** | **170,646** | **199,826** | **217,933** | **217,063** |
| **Parks Maintenance** | | | | | | | |
| *Operating Expenditures* | 367,679 | 377,747 | 339,759 | 286,346 | 307,541 | 589,094 | 385,408 |
| *Capital Expenditures* | 63,325 | 71,596 | 62,357 | 9,705 | 383,605 | 573,354 | 165,100 |
| ***Total*** | **431,004** | **449,343** | **402,116** | **296,051** | **691,146** | **1,162,448** | **550,508** |
| **Shade Trees** | | | | | | | |
| *Operating Expenditures* | 8,170 | 6,996 | 6,930 | 7,074 | 5,860 | 17,000 | 10,000 |
| *Capital Expenditures* | - | - | - | - | - | - | - |
| ***Total*** | **8,170** | **6,996** | **6,930** | **7,074** | **5,860** | **17,000** | **10,000** |
| **Community Center** | | | | | | | |
| *Operating Expenditures* | 84,895 | 92,042 | 77,578 | 96,260 | 109,352 | 114,956 | 118,668 |
| *Capital Expenditures* | 13,575 | 154,644 | - | 8,250 | - | 10,710 | 176,000 |
| ***Total*** | **98,470** | **246,686** | **77,578** | **104,510** | **109,352** | **125,666** | **294,668** |
| **Total** | **1,080,709** | **1,288,670** | **881,715** | **995,575** | **1,436,598** | **1,913,044** | **1,563,710** |

Graph 51.

## Department of Parks & Recreation
## Total Expenditures by Year

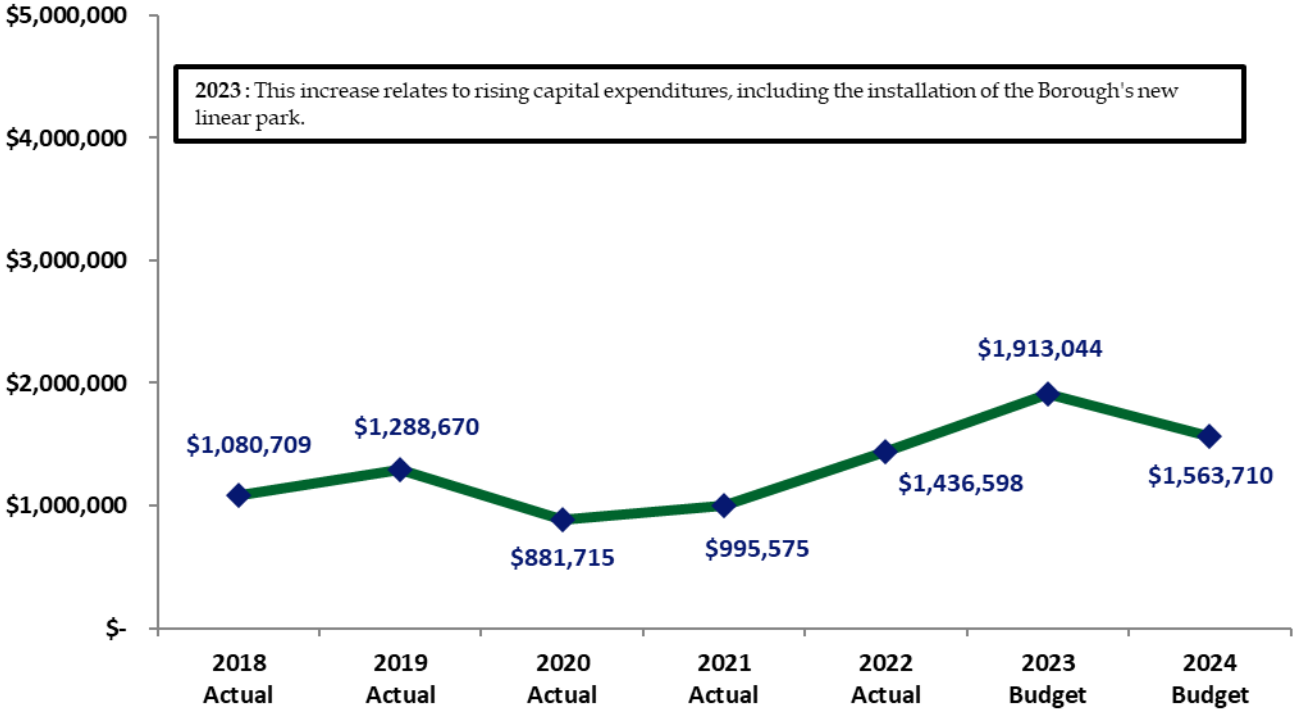
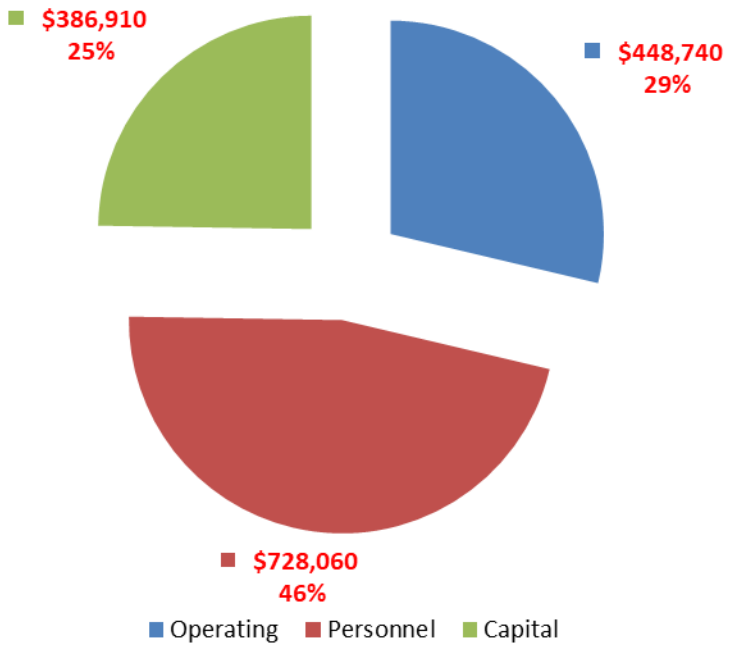



Chart 56.

## Department of Parks & Recreation
## Expenditures by Category



## FUNCTION OVERVIEW

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.

| Function Snapshot | |
|---|---|
| **Department** | Parks & Rec. |
| **Applicable Funds** | General, Capital Projects |
| **Budget In Total** | $235,262 |
| **Operating Budget** | $221,452 |
| **Capital Budget** | $13,810 |
| **Full-Time Employees** | 1 |

## 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)

## 2023 ACCOMPLISHMENTS

- The new Fairground Avenue Linear Park was completed. The Lot A, Skate Spot opened for use on February 2, 2023. Lot D, the park area opened in fall.
- Collaborated with the Carlisle Kiwanis Club for the construction of the new Fort LeTort at LeTort Park. The playground was completed in the fall.
- Collaborated with the Carlisle Area Pickleball Association as they provided funds for and built four pickleball courts on an existing tennis court at LeTort Park.

## 2024 GOALS

- Begin work to complete a Comprehensive Park, Recreation and Open Space Plan.
- Review construction plans, coordinate renovation and park schedule and continue to collaborate with the Carlisle Youth Cycling Development for the construction of the pump track at Valley Meadows Park.

Graph 52.

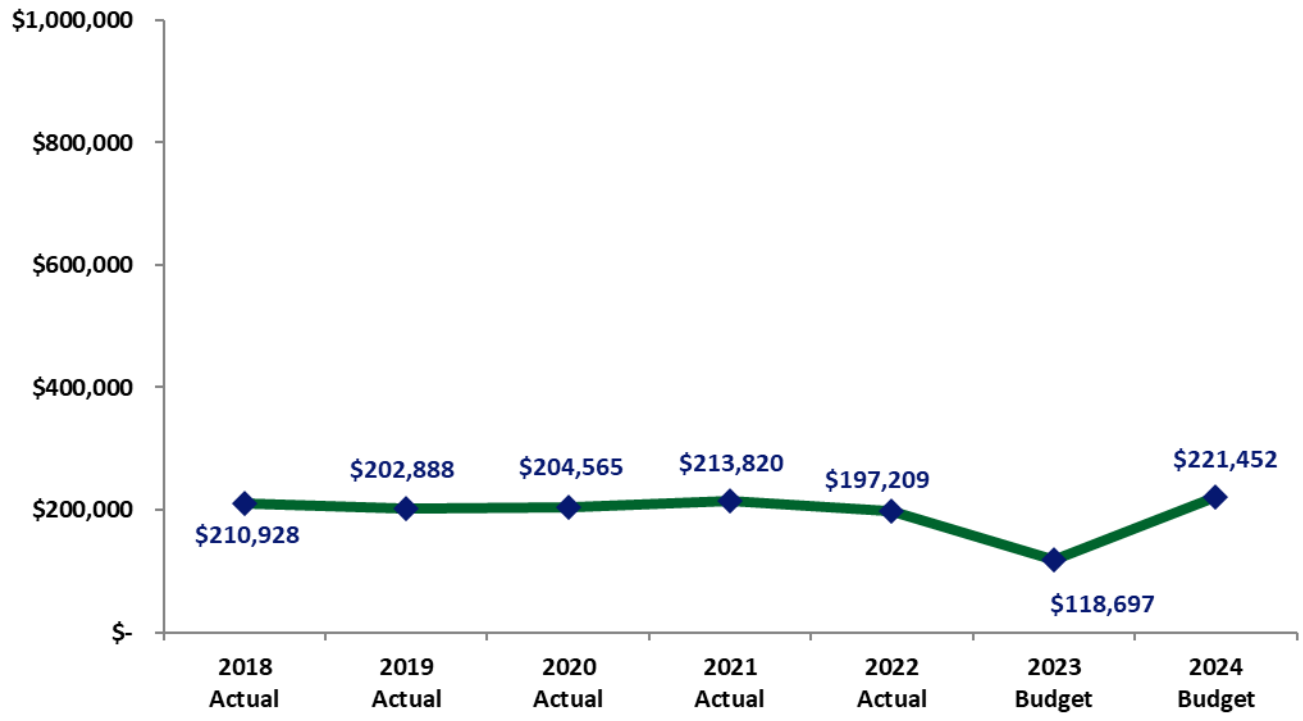
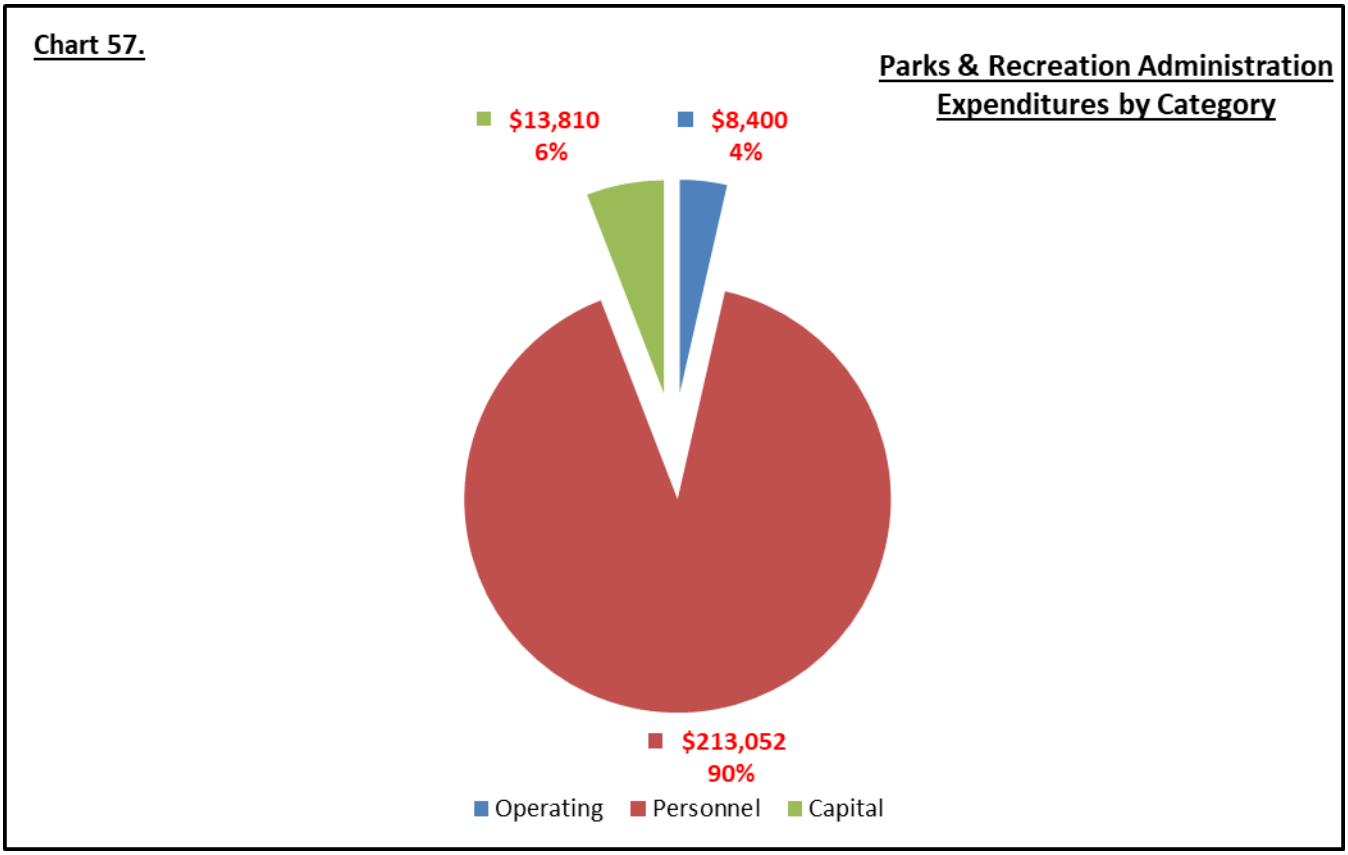



Chart 57.



## 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** | $256,209 |
| **Operating Budget** | $256,209 |
| **Capital Budget** | $ - |
| **Full-Time Employees** | 1.90 |

## SERVICES PERFORMED

- Recreation opportunities:
  - Pre-School programs such as Tumbling Tots, Ballet Bunnies, Little Hoopers, Busy Bees, etc.
  - Youth programs such as Summer Day Camp, Soccer Shots, Tumbling, Dance, Comic Drawing, Intro to Fishing, etc.
  - Adult programs such as POUND, Blissful Strength & Balance, Yoga, Pilates, Belly Dance, etc.
  - Sports such as Fencing, Lacrosse, Tennis, Basketball clinics, camps, and open gym, youth and women Volleyball clinics, Soccer Open Gym, Pickleball Clinics and Open Gyms, Soccer Shots, Skateboarding, etc.
  - Leagues including Co-Ed Adult Softball, Co-Ed Sand Volleyball, Indoor Volleyball for Men and Women, and Men's Softball
  - Special events or workshops including the Summer Artist Series, the Carlisle Halloween Parade, Santa's Workshop, the "Making Spirit's Bright" Holiday Parade, Build a Charcuterie Board Workshop, Flu Shot Clinics, etc.

## BUDGETARY ACTIVITIES

- Recreation Services (452)



## 2023 ACCOMPLISHMENTS

- Program offerings served 4,730 participants from August 1, 2022 through August 1, 2023.
- Expanded rec program offerings based on the needs of the community by utilizing the

results from the recreation program survey conducted on Carlisle Engage, including 16 new offerings added in 2023.
- Continued to provide a diverse schedule of programs to the community with safety as the top priority.

## 2024 GOALS

- Build diverse/inclusive partnerships with local businesses and organizations to increase recreation programming.
- Try to revive popular recreation programs from the past that are no longer offered.
- Continue to offer a diverse lineup of local musicians in the Summer Artist Series.

## FINANCIAL SUMMARIES

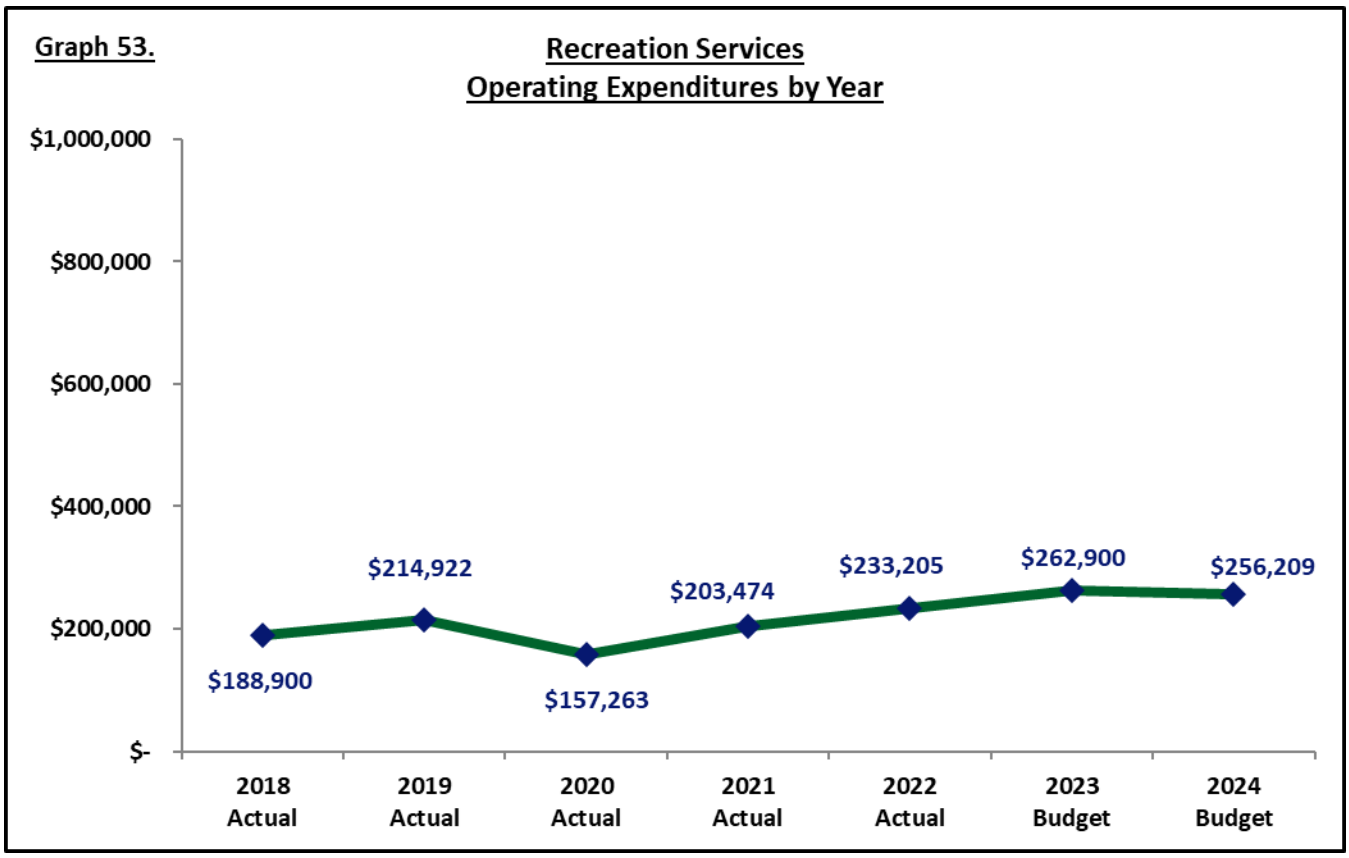
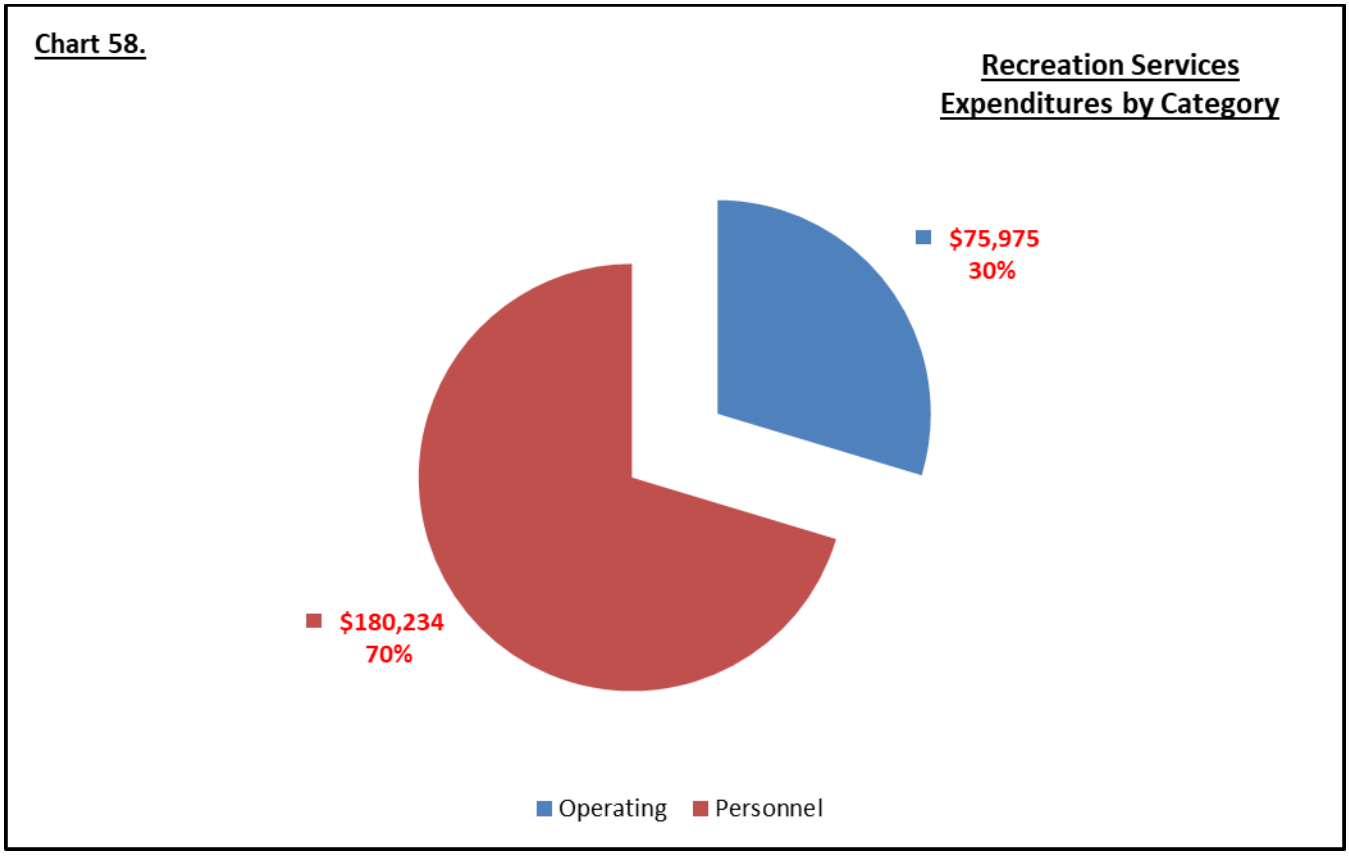


**Chart 58.**


Recreation Services
Expenditures by Category
$75,975
30%
$180,234
70%
Operating
Personnel

## 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 primary purpose of the pool is to provide a safe and fun place for the community to swim and recreate in the summertime. 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** | $217,063 |
| **Operating Budget** | $185,063 |
| **Capital Budget** | $32,000 |
| **Full-Time Employees** | 0.10 |

## SERVICES PERFORMED

- Daily public swimming from Memorial Day weekend though Labor Day weekend (excluding days when we are short staffed)
- 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
- Recreational area includes an aging basketball court, grass volleyball court, three shuffle board courts and a pavilion with 8 picnic tables, 2 charcoal grills and electric access
- Season passes, discounted group rates, full day and sunset admissions
- Pavilion rentals and pool parties
- Pool banner sponsorship program to help offset operating expenses and support local businesses



## BUDGETARY ACTIVITIES

- Swimming Pool (453)

## 2023 ACCOMPLISHMENTS:

- Provided services for 775 season pass holders
- Achieved the DEP Storage Tank Certification
- Tiled the island in the tot pool
- Painted the main pool and repaired the surface of the slide
- Performed 23 successful water recues and provided first aid 4 times.

## 2024 GOALS

- Manage maintenance projects including chemical equipment replacements, sand replacement in main filters, bathhouse renovations and others.
- Improve recruitment strategies by reaching out to local high schools and swim teams to recruit a diverse staff.
- Provide consistent training for pool staff run by Assistant Pool Managers and the Pool and Recreation Manager

## FINANCIAL SUMMARIES

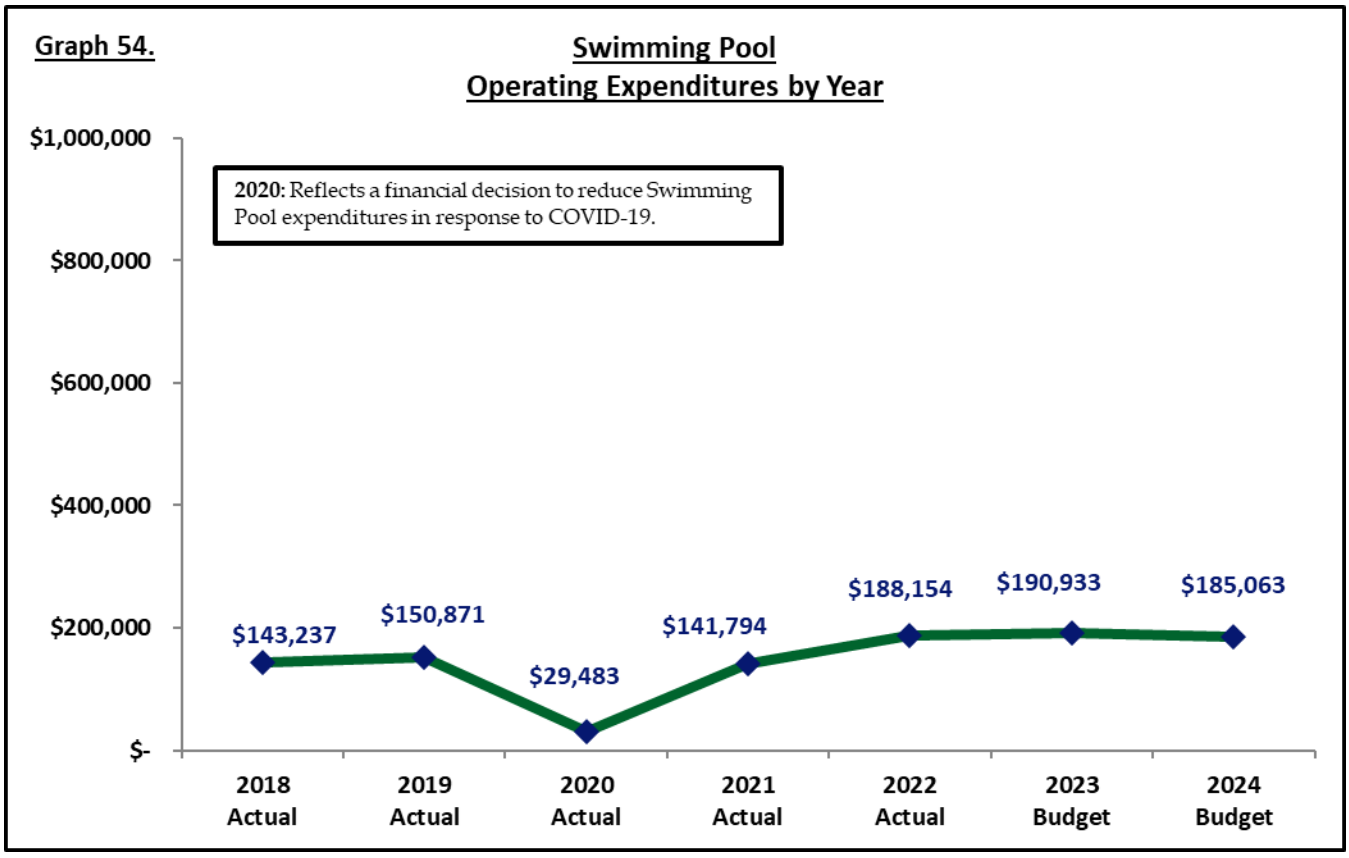
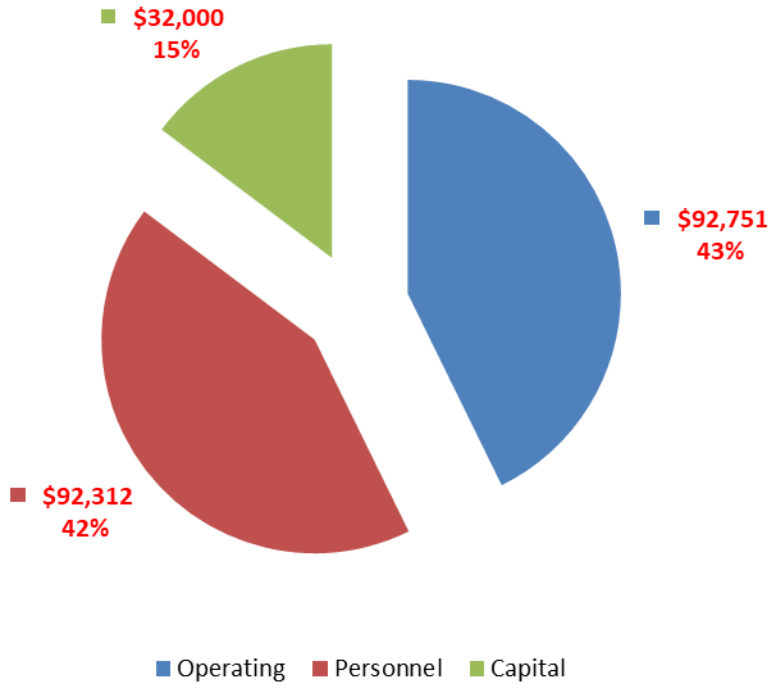


**Chart 59.**

**Swimming Pool Expenditures by Category**



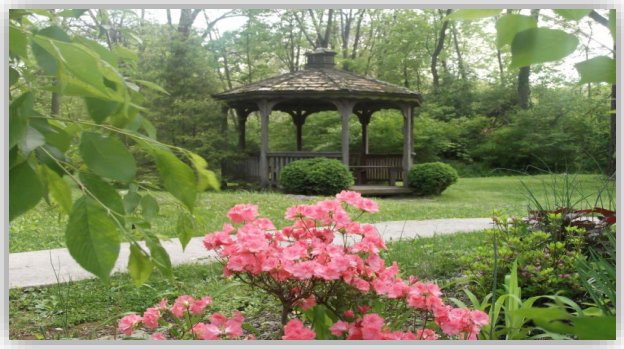
## FUNCTION OVERVIEW

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 and maintains the outdoor community pool.

| Function Snapshot | |
|---|---|
| **Department** | Parks & Rec. |
| **Applicable Funds** | General |
| **Budget In Total** | $550,508 |
| **Operating Budget** | $385,408 |
| **Capital Budget** | $165,100 |
| **Full-Time Employees** | 3.00 |

## SERVICES PERFORMED

- Parks maintenance
- Land maintenance
- Building maintenance
- Facility preparation
- Park rehabilitation and development



## BUDGETARY ACTIVITIES

- Parks Maintenance (454)

## 2023 ACCOMPLISHMENTS

- Parks Maintenance employees along with employees from Public Works, Water Resources and seasonal staff successfully took over the lawn maintenance duties to bring the program back in-house. The employees performed the tasks efficiently and improved the level of service.
- As a pilot, in May, Park Maintainers began reporting to the Public Works Department for daily assignments and supervision. At times, Public Works employees have helped with parks maintenance and has provided extra hands in the busy summer season to help with maintenance and upkeep at parks, pool and facilities.
- One Parks Maintainer passed certification in Category 23 to spray certain pesticide application from the PA Department of Agriculture.
- Provided clean and ready to use parks and facilities. Prepared park pavilions and Shaffer Park cabin rentals 204 times during the year. Groomed softball fields for approximately 52 game nights during spring, summer and fall seasons. Prepared sand volleyball courts bi-weekly for 11 weeks during summer season. Prepared the community pool for the season and performing daily maintenance of the facility during the 14- week season.
- Installed Bigbelly Smart Trash cans at Heberlig-Palmer, Memorial and LeTort parks.

## 2024 GOALS

- Evaluate Park Maintainers reporting to Public Works through the fall, winter and spring seasons.
- Cross train Public Works employees in pool and park duties and Park Maintainers on Public Works duties and equipment.
- Continue playground safety inspections in parks and safety inspections for facilities. Have staff attend playground safety training.

## FINANCIAL SUMMARIES

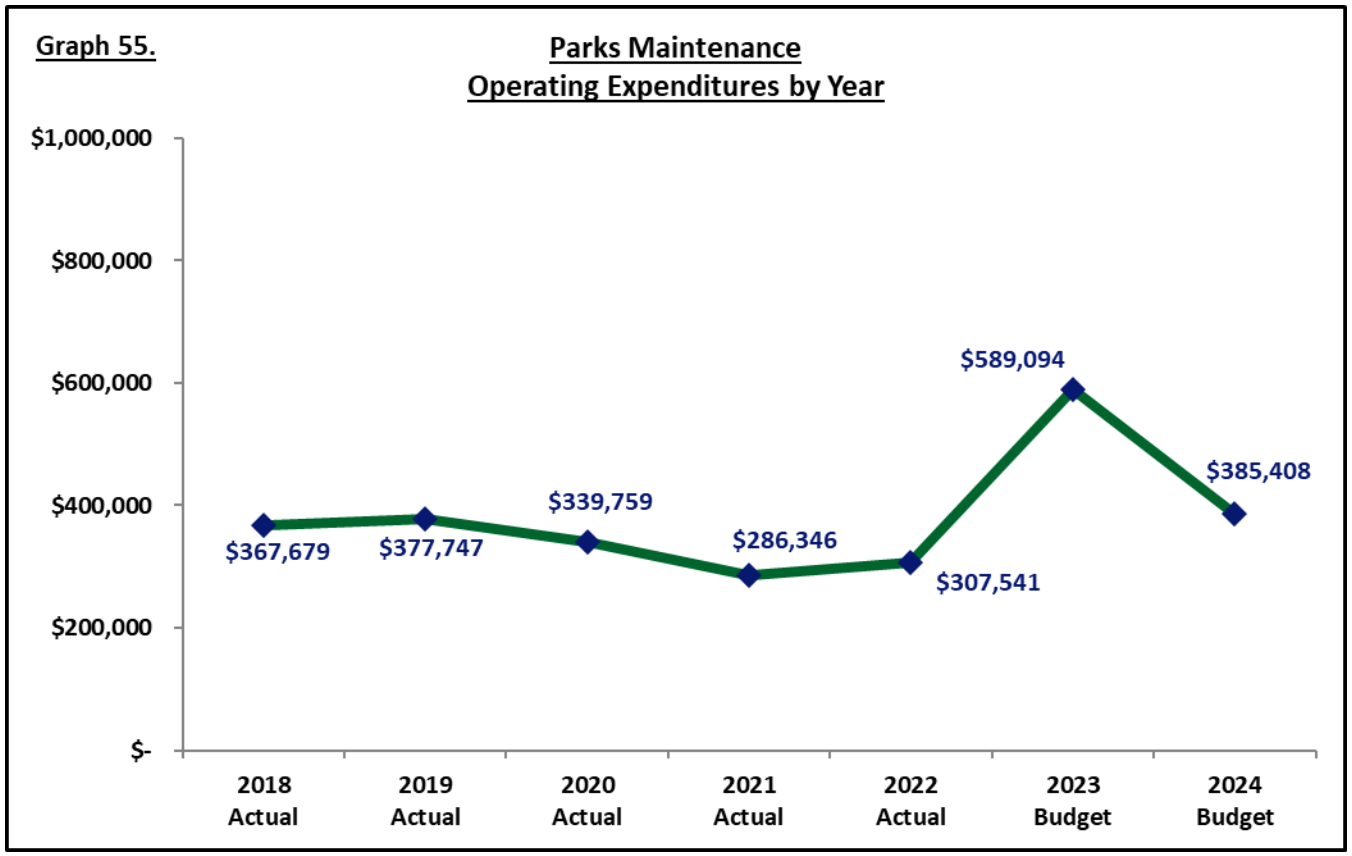
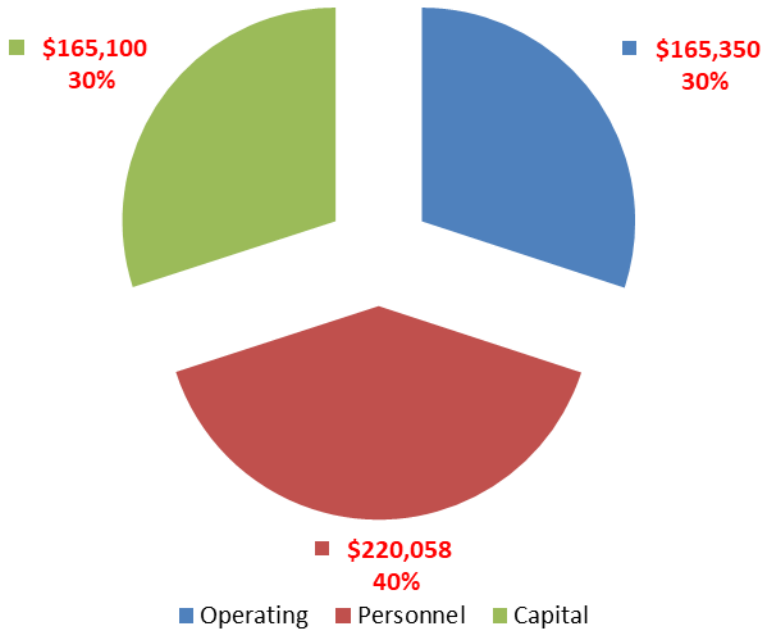


**Chart 60.**

**Parks Maintenance Expenditures by Category**



## 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** | $10,000 |
| **Operating Budget** | $10,000 |
| **Capital Budget** | $ - |
| **Full-Time Employees** | - |

## SERVICES PERFORMED

- street tree inspection
- monitor action taken on permits
- annual tree survey
- tree location recommendations



## BUDGETARY ACTIVITIES

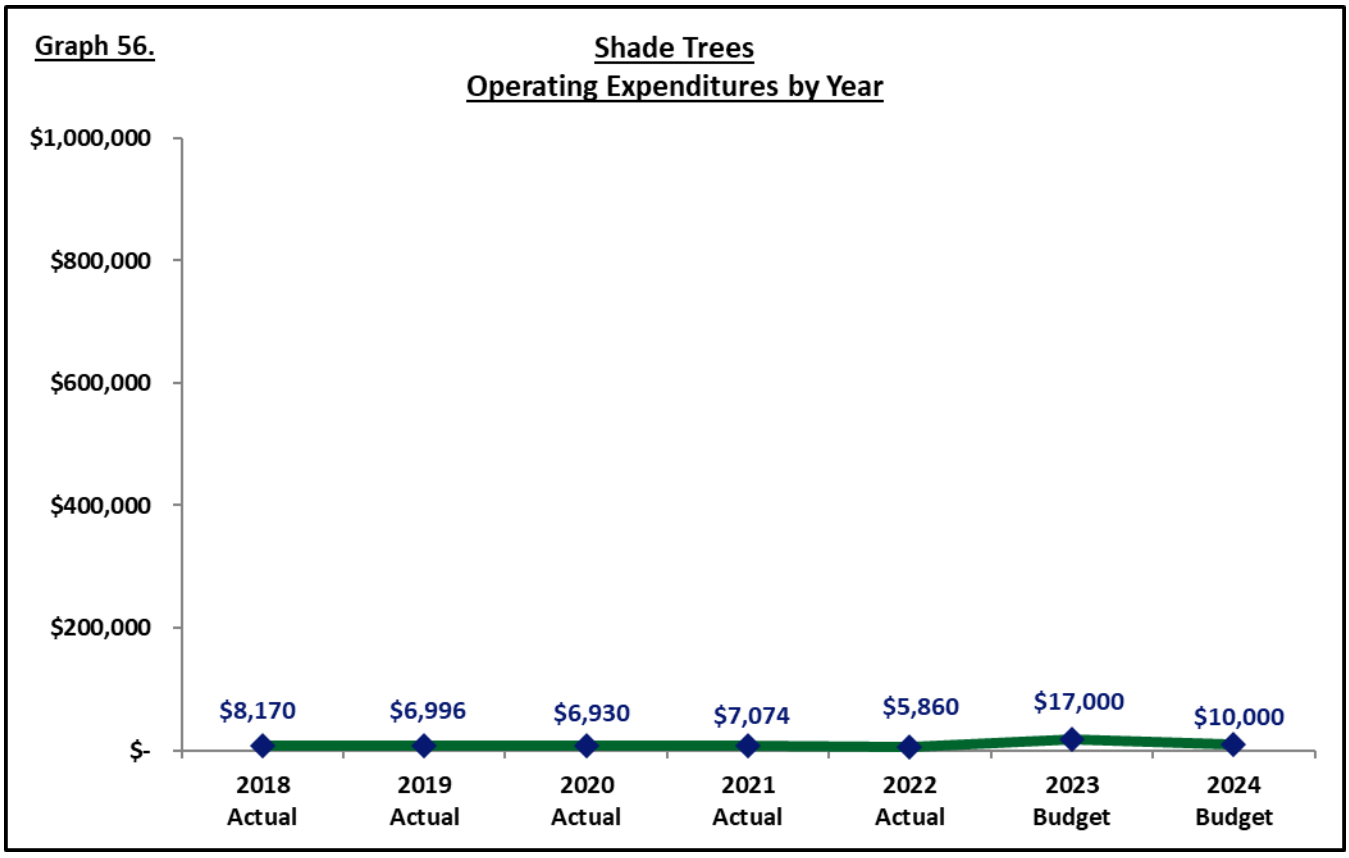
- Shade Trees (455)

## 2023 ACCOMPLISHMENTS

- Shade Tree Committee members completed the 2022 Shade Tree Survey.
- Planted 23 street trees during the fall 2022 street tree program and spring 2023 street tree program.

## 2024 GOALS

- Shade Tree Committee members to complete 2023 Shade Tree Survey.
- Implement a spring and fall free street tree planting program for Borough residents.
- Increase neighborhood vitality by encouraging the planting of trees in areas where tree equity scores are low to beautify the neighborhood and provide natural cooling.
- Encourage the use of CDBG funds to low and moderate-income property owners who are identified by the Borough as needing to replace and replant Borough shade trees in front of their properties.


Graph 56.
Shade Trees
Operating Expenditures by Year
$1,000,000
$800,000
$600,000
$400,000
$200,000
$-
$8,170
$6,996
$6,930
$7,074
$5,860
$17,000
$10,000
2018 Actual
2019 Actual
2020 Actual
2021 Actual
2022 Actual
2023 Budget
2024 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** | $294,668 |
| **Operating Budget** | $118,668 |
| **Capital Budget** | $176,000 |
| **Full-Time Employees** | - |

## SERVICES PERFORMED

- Community Gatherings and Meetings
- Athletic Practices and Events
- Recreation Programs
- Baby and Bridal Showers
- Birthday Parties
- Fitness and Leisure Classes/Workshops



## BUDGETARY ACTIVITIES

- Community Center (458)

## 2023 ACCOMPLISHMENTS

- Gym, meeting room, and multi-purpose rooms reserved 1078 times from August 2022 to August 2023. This was an increase from the previous year.
- Installed and implemented the use of donated projectors/Smartboards in two multi-purpose rooms.
- Replaced the office HVAC system.
- Safety concerns were addressed per insurance audit, including gymnasium padding replacement in Fall 2023.
- Utilized new marketing strategies to engage new users/organizations to utilize the facilities: SCC infographic, bathroom flyers in parks and downtown businesses, consistent emails to database, etc.
- Lessee (DG Foundations Learning Park) secured for use of second floor.

## 2024 GOALS

- Refurbish rooms and complete necessary upgrades to various rooms, hallways, and bathrooms, including fresh paint, new carpet, and new tables and chairs, as well as to prevent future maintenance issues.

- Grow partnership with second floor lessee.
- Upgrade HVAC system from window units to heat/AC units to be more environmentally friendly and sustainable.

## FINANCIAL SUMMARIES

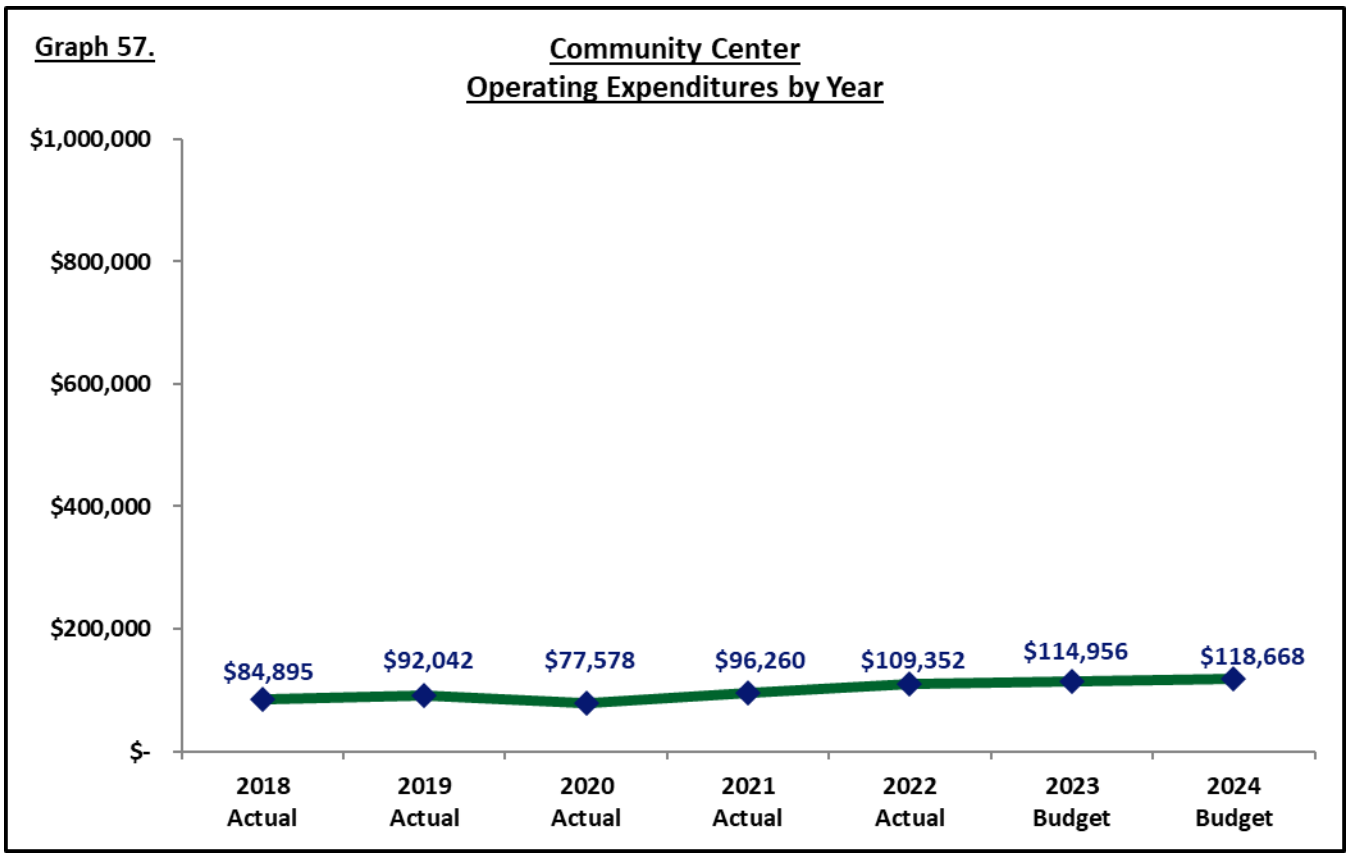
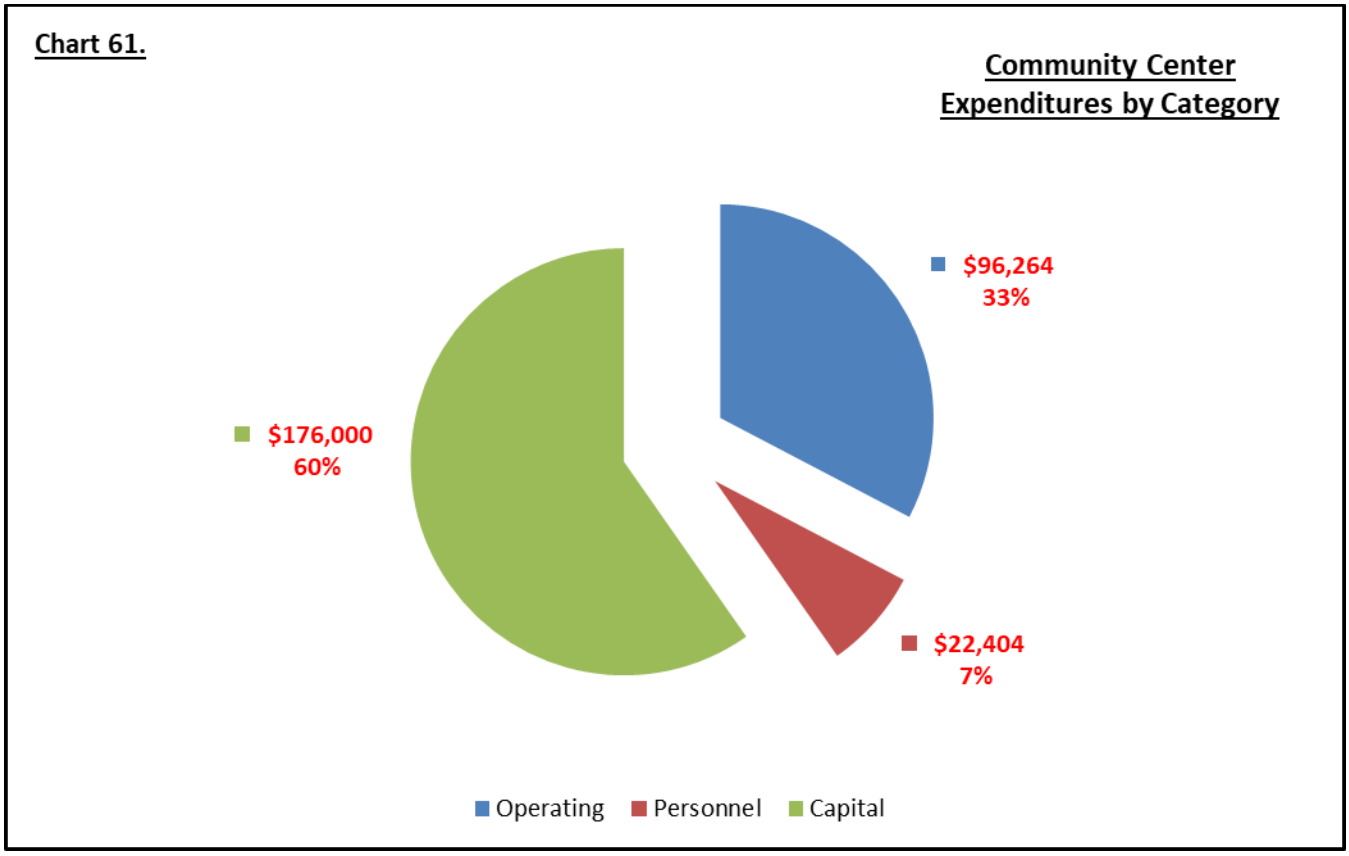


**Chart 61.**


Community Center
Expenditures by Category
$96,264
33%
$176,000
60%
$22,404
7%
Operating
Personnel
Capital

# 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 Comprehensive Financial 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 2024 totals $26,161,436 over six funds: capital projects ($7,248,692), highway aid ($750,000), water ($8,521,121), stormwater ($1,482,672), sewer ($7,810,022), solid waste ($ - ), and parking ($348,929). Prior to 2017, capital expenditures for the capital projects fund and the highway aid fund were reported in the general fund.

The 95 capital projects, in addition to being reported by fund, are further presented as activities within the seven borough departments: Administration ($162,548), Finance ($355,979), Fire ($419,818), Police ($1,410,274), Public works ($20,092,386), Sustainable Community & Economic Planning ($3,333,521), and Parks & Recreation ($386,910).

**Significant Project Overview:**

24 of the 95 capital projects constitute nearly $20.0 million (76.5%) of the 2024 capital budget. Those projects (numbers in parenthesis reference "Table 31") are identified and briefly discussed below:

1. **Carlisle Urban Redevelopment Plan (TIF) (131) : $ 3,157,525**

   The Carlisle Urban Redevelopment Plan (CURP) is a multi-part project that includes both the Carlisle Town Homes (not included in this year's capital budget), the Tax Increment Financing Plan (TIF), and the Carlisle Connectivity Project.

   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 have and will be financed by a variety of state and federal grants, bond proceeds from the tax increment financing district, and other local Borough funding.

   The Carlisle Connectivity 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 are funded through a combination of TIF bonds issued by the Cumberland County Industrial Development Authority and federal, state, and local funds.

*Additional details are highlighted in the "Community Profile" section of this budget.*

**2. Street & Highway Improvements (112, 115-119) : $ 1,125,000**

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 (115-119) which are currently being funded by our state's liquid fuels tax grant. The Borough also incorporates into its five-year capital improvement program a Hanover & High Street Adaptive Signal control Optimization project (112).

**3. P25 Radio Equipment Upgrade (1, 20, 31, 40, 95, 123, 130, 135) : $ 927,132**

In correlation with the Cumberland County radio system upgrade, the Borough of Carlisle is planning an upgrade to its existing emergency radio equipment. These upgrades will improve service and will enable to the Borough to utilize to the fullest capability the County's new radio setup. This project is being funded in part by a grant from Cumberland County and also by a PA Commission on Crime & Delinquency Grant.

**4. Sewer System Rehabilitation & Treatment Improvements (76, 89, 90, 97) : $ 6,800,000**

The Borough is in the stages of rebuilding its aging sewer collection system known as the Sewer System Rehabilitation project (76). This is a 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 $12 million and will be funded in part by Borough ratepayers and surrounding townships, who are municipal customers of the Borough's sewer system. Additionally, the Borough will be completing a Bio-Solids Upgrade (97) which will modify the way the Borough handles and treats it's bio-solids including the treatment for PFAS.

The Borough is also planning to replace its filter feed pumps as well as installing solar infrastructure (90) at the waste water treatment plant with the hope of offsetting it's electrical needs with renewable energy.

**5. Water Distribution & Treatment Improvements (45, 51, 54, 57) : $7,600,000**

The Borough is in the stages of rebuilding its aging water distribution system known as the Water System Rehabilitation Project (45). 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 (51) to ensure successful transport of the Borough's water supply and replacing the Ridge Street Water Tank (54) to allow for improved water pressure and storage. Finally the Borough will be implementing a new PFAS treatment process intended to remove certain PFAS substances in an effort to comply with pending EPA legislation (57).

## 6. Facilities Energy Improvements (121) : $ 400,000

The Borough is planning to invest in improving its facilities with the goal of seeking energy improvements. This will involve hiring a consultant to identify areas of inefficiencies and providing recommendations to the Borough with achievable energy savings.

**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 | 1,088,020 | - | - | - | - | - | - | 1,088,020 |
| Capital Projects Fund - Cash | 2,148,519 | - | - | - | - | - | - | 2,148,519 |
| Federal - American Rescue Plan | 147,593 | - | - | 215,000 | - | - | - | 362,593 |
| Fort Letort Transfer In - Committed Balance | 13,608 | - | - | - | - | - | - | 13,608 |
| Local Grant - Cumberland County P25 Grant | 222,406 | - | - | - | - | - | - | 222,406 |
| Parking Fund - Cash | - | - | - | - | - | - | 328,015 | 328,015 |
| Sewer Fund - Cash | - | - | - | - | 1,766,081 | - | - | 1,766,081 |
| Sewer Fund - Bonds | - | - | - | - | 4,373,743 | - | - | 4,373,743 |
| State - HATS RTP | 500,000 | - | - | - | - | - | - | 500,000 |
| State - Highway Aid | - | 750,000 | - | - | - | - | - | 750,000 |
| State - PA DEP AFIG | 45,000 | - | - | - | - | - | - | 45,000 |
| State - PennDOT MTF Grants | 1,760,000 | - | - | - | - | - | - | 1,760,000 |
| State - PennDOT Green-Light-Go Grant | 300,000 | - | - | - | - | - | - | 300,000 |
| State - PennDOT Traffic Signals Tech. Grant | 158,000 | - | - | - | - | - | - | 158,000 |
| State - PCCD Grant | 865,546 | - | 44,621 | 15,122 | 51,222 | - | 20,914 | 997,425 |
| Stormwater Fund - Bonds | - | - | - | 874,000 | - | - | - | 874,000 |
| Stormwater Fund - Cash | - | - | - | 378,550 | - | - | - | 378,550 |
| Townships Contribution | - | - | - | - | 1,618,976 | - | - | 1,618,976 |
| Water Fund - Bonds | - | - | 6,450,000 | - | - | - | - | 6,450,000 |
| Water Fund - Cash | - | - | 2,026,500 | - | - | - | - | 2,026,500 |
| **Total** | **7,248,692** | **750,000** | **8,521,121** | **1,482,672** | **7,810,022** | **-** | **348,929** | **26,161,436** |
| | | | | | | | | |
| **Uses by Department** | | | | | | | | |
| Administration | 162,548 | - | - | - | - | - | - | 162,548 |
| Finance | - | - | - | 7,050 | - | - | 348,929 | 355,979 |
| Fire | 419,818 | - | - | - | - | - | - | 419,818 |
| Police | 1,410,274 | - | - | - | - | - | - | 1,410,274 |
| Public Works | 1,535,621 | 750,000 | 8,521,121 | 1,475,622 | 7,810,022 | - | - | 20,092,386 |
| Sustainable Community & Economic Planning | 3,333,521 | - | - | - | - | - | - | 3,333,521 |
| Parks & Recreation | 386,910 | - | - | - | - | - | - | 386,910 |
| **Total** | **7,248,692** | **750,000** | **8,521,121** | **1,482,672** | **7,810,022** | **-** | **348,929** | **26,161,436** |

**Table 27.**

**Capital Budget - Sources & Uses by Department**

| Department/Item | Type | Use $ | Source $ | Account No. | Project No. |
|---|---|---|---|---|---|
| **Department of Administration** | | | | | |
| 1 P25 Radio Equipment Upgrade (Borough Managers Office) | E | 9,048 | | | 23014 |
| State Grant - PA Commission on Crime & Delinquency Grant | | | 1,062 | 18 407 740 | |
| Local Grant - Cumberland County P25 Grant | | | 7,986 | 18 407 740 | |
| 2 Borough Copiers | E | 11,000 | | | 22002 |
| Capital Projects Fund - Cash | | | 11,000 | 18 407 740 | |
| 3 Phone System | E | 50,000 | | | 23001 |
| Capital Projects Fund - Cash | | | 50,000 | 18 407 740 | |
| 4 Backup & Disaster Recover Server | E | 12,500 | | | 24001 |
| Capital Projects Fund - Cash | | | 12,500 | 18 407 740 | |
| 5 Branch Office Firewalls & Switches | E | 30,000 | | | 24002 |
| Capital Projects Fund - Cash | | | 30,000 | 18 407 740 | |
| 6 Security Camera Upgrades | E | 50,000 | | | 23004 |
| Capital Projects Fund - Cash | | | 50,000 | 18 407 740 | |
| **Total - Administration** | | **162,548** | **162,548** | | |
| **Department of Finance** | | | | | |
| 7 E. Louther St. N Pavement | I | 54,015 | | | 23005 |
| Parking Fund - Cash | | | 54,015 | 32 445 720 | |
| 8 E. Louther St. N General Improvements | I | 16,950 | | | 23006 |
| Parking Fund - Cash | | | 16,950 | 32 445 720 | |
| 9 Parking Improvement Study | I | 75,000 | | | 24003 |
| Parking Fund - Cash | | | 75,000 | 32 445 720 | |
| 10 P25 Radio Equipment Upgrade (Parking) | E | 20,914 | | | 23014 |
| State Grant - PA Commission on Crime & Delinquency Grant | | | 20,914 | 32 445 720 | |
| 11 EV Charging Stations | E | 75,000 | | | 23008 |
| Parking Fund - Cash | | | 75,000 | 32 445 740 | |
| 12 Garage Repairs & Preventative Maint. | B | 100,000 | | | 17007 |
| Parking Fund - Cash | | | 100,000 | 32 446 730 | |
| 13 E. Louther St. N Landscaping/Stormwater | L | 14,100 | | | 23011 |
| Parking Fund - Cash | | | 7,050 | 32 445 750 | |
| Stormwater Fund - Cash | | | 7,050 | 7 447 750 | |
| **Total - Finance** | | **355,979** | **355,979** | | |
| **Fire Department** | | | | | |
| 14 P25 Radio Equipment Upgrade (Fire & Fire Police) | E | 419,818 | | | 23014 |
| State Grant - PA Commission on Crime & Delinquency Grant | | | 329,860 | 18 411 740 | |
| Local Grant - Cumberland County P25 Grant | | | 89,958 | 18 411 740 | |
| **Total - Fire** | | **419,818** | **419,818** | | |

Table 27. (Continued)

**Capital Budget - Sources & Uses by Department**

| Department/Item | Type | Use $ | Source $ | Account No. | Project No. |
|---|---|---|---|---|---|
| **Police Department** | | | | | |
| 15 HVAC | B | 200,000 | | | 20007 |
| Capital Projects Fund - Bonds | | | 160,000 | 18 41A 730 | |
| Capital Projects Fund - Cash | | | 40,000 | 18 41A 730 | |
| 16 Security Fence (Front Gate Controller) | E | 7,000 | | | 21008 |
| Capital Projects Fund - Cash | | | 7,000 | 18 41A 740 | |
| 17 Record Management Software | E | 350,000 | | | 22003 |
| Federal Grant - American Rescue Plan | | | 147,593 | 18 41A 740 | |
| State Grant - PA Commission on Crime & Delinquency Grant | | | 202,407 | 18 41A 740 | |
| 18 New Vehicle - Chief | V | 65,000 | | | 24004 |
| Capital Projects Fund - Cash | | | 57,500 | 18 41A 740 | |
| State Grant - PA DEP AFIG | | | 7,500 | 18 41A 740 | |
| 19 License Plate Reader | E | 153,921 | | | 23016 |
| Capital Projects Fund - Cash | | | 153,921 | 18 41P 740 | |
| 20 Fleet Camera | E | 70,000 | | | 23017 |
| Capital Projects Fund - Cash | | | 28,248 | 18 41P 740 | |
| State Grant - PA Commission on Crime & Delinquency Grant | | | 41,752 | 18 41P 740 | |
| 21 P25 Radio Equipment Upgrade (Police) | E | 360,000 | | | 23014 |
| State Grant - PA Commission on Crime & Delinquency Grant | | | 235,538 | 18 41P 740 | |
| Local Grant - Cumberland County P25 Grant | | | 124,462 | 18 41P 740 | |
| 22 Total Station | E | 45,605 | | | 24005 |
| Capital Projects Fund - Cash | | | 45,605 | 18 41P 740 | |
| 23 Patrol Rifle Optics | E | 6,500 | | | 24006 |
| Capital Projects Fund - Cash | | | 6,500 | 18 41P 740 | |
| 24 Less Lethal Shotguns | E | 7,248 | | | 24007 |
| Capital Projects Fund - Cash | | | 7,248 | 18 41P 740 | |
| 25 New Vehicles - Replace Two Per Year | V | 145,000 | | | 18012 |
| Capital Projects Fund - Cash | | | 137,500 | 18 41P 760 | |
| State Grant - PA DEP AFIG | | | 7,500 | 18 41P 760 | |
| **Total - Police** | | **1,410,274** | **1,410,274** | | |
| **Department of Public Works** | | | | | |
| 26 Water System Rehabilitation | I | 2,000,000 | | | 17036 |
| Water Fund - Bonds | | | 1,600,000 | 6 449 720 | |
| Water Fund - Cash | | | 400,000 | 6 449 720 | |
| 27 Water Meter Replacement | E | 50,000 | | | 20022 |
| Water Fund - Cash | | | 50,000 | 6 449 740 | |
| 28 P25 Radio Equipment Upgrade (Water Lab) | E | 11,800 | | | 23014 |
| State Grant - PA Commission on Crime & Delinquency Grant | | | 11,800 | 6 44L 740 | |
| 29 P25 Radio Equipment Upgrade (Water Plant) | E | 17,700 | | | 23014 |
| State Grant - PA Commission on Crime & Delinquency Grant | | | 17,700 | 6 44P 740 | |

**Table 27. (Continued)**

**Capital Budget - Sources & Uses by Department**

| Department/Item | Type | Use $ | Source $ | Account No. | Project No. |
|---|---|---|---|---|---|
| **Department of Public Works (Continued)** | | | | | |
| 30 Transmission Line Replacement | I | 900,000 | | | 20019 |
| Water Fund - Bonds | | | 720,000 | 6 44P 720 | |
| Water Fund - Cash | | | 180,000 | 6 44P 720 | |
| 31 Ridge Street Tank Replacement | I | 2,200,000 | | | 24008 |
| Water Fund - Bonds | | | 1,760,000 | 6 44P 720 | |
| Water Fund - Cash | | | 440,000 | 6 44P 720 | |
| 32 PFAS Project | I | 2,500,000 | | | 23018 |
| Water Fund - Bonds | | | 2,000,000 | 6 44P 720 | |
| Water Fund - Cash | | | 500,000 | 6 44P 720 | |
| 33 Greenroof Investigation at Plants | B | 30,000 | | | 22018 |
| Water Fund - Cash | | | 30,000 | 6 44P 730 | |
| 34 Construct New Sludge Transfer Station | B | 200,000 | | | 19015 |
| Water Fund - Bonds | | | 160,000 | 6 44P 730 | |
| Water Fund - Cash | | | 40,000 | 6 44P 730 | |
| 35 Filter Rebuilds | E | 140,000 | | | 22020 |
| Water Fund - Cash | | | 140,000 | 6 44P 740 | |
| 36 Unit Heaters | E | 16,000 | | | 24009 |
| Water Fund - Cash | | | 16,000 | 6 44P 740 | |
| 37 Replace WTP's 12 Flocculators | E | 40,000 | | | 23020 |
| Water Fund - Cash | | | 40,000 | 6 44P 740 | |
| 38 Lawn Mower | E | 13,000 | | | 24010 |
| Water Fund - Cash | | | 13,000 | 6 44P 740 | |
| 39 Stormwater Eng. Eval./Sys. Improv. | I | 110,000 | | | 17040 |
| Stormwater Fund - Bonds | | | 88,000 | 7 447 720 | |
| Stormwater Fund - Cash | | | 22,000 | 7 447 720 | |
| 40 Stormwater - PW Field Yard (BMP) | I | 20,000 | | | 17043 |
| Stormwater Fund - Bonds | | | 16,000 | 7 447 720 | |
| Stormwater Fund - Cash | | | 4,000 | 7 447 720 | |
| 41 Chesapeake Bay PRP Improv. Projects | I | 60,000 | | | 18035 |
| Stormwater Fund - Cash | | | 60,000 | 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 (Continued)** | | | | | |
| 42 W. High Street Stormwater Improv. (BMP) | I | 100,000 | | | 21020 |
| Stormwater Fund - Bonds | | | 80,000 | 7 447 720 | |
| Stormwater Fund - Cash | | | 20,000 | 7 447 720 | |
| 43 Borough Facilities (BMP) | I | 40,000 | | | 21021 |
| Stormwater Fund - Cash | | | 40,000 | 7 447 720 | |
| 44 Lamberton MS (S. Hanover)(BMP) | I | 40,000 | | | 22022 |
| Stormwater Fund - Bonds | | | 32,000 | 7 447 720 | |
| Stormwater Fund - Cash | | | 8,000 | 7 447 720 | |
| 45 Thornwald Park (BMP) | I | 100,000 | | | 22023 |
| Stormwater Fund - Bonds | | | 80,000 | 7 447 720 | |
| Stormwater Fund - Cash | | | 20,000 | 7 447 720 | |
| 46 Bedford E Street Transportation Improvements | I | 215,000 | | | 22024 |
| Federal Grant - American Rescue Plan | | | 215,000 | 7 447 720 | |
| 47 Biddle Mission Park Stream Restore. | L | 180,000 | | | 23022 |
| Stormwater Fund - Bonds | | | 144,000 | 7 447 750 | |
| Stormwater Fund - Cash | | | 36,000 | 7 447 750 | |
| 48 Street Sweeper Replacement | V | 280,000 | | | 23023 |
| Stormwater Fund - Bonds | | | 224,000 | 7 447 750 | |
| Stormwater Fund - Cash | | | 56,000 | 7 447 750 | |
| 49 Sewer System Rehabilitation | I | 3,000,000 | | | 17034 |
| Sewer Fund - Bonds | | | 2,400,000 | 8 425 720 | |
| Sewer Fund - Cash | | | 600,000 | 8 425 720 | |
| 50 Catwalk Repairs at Pump Station #2 | B | 55,000 | | | 24011 |
| Sewer Fund - Cash | | | 39,182 | 8 42M 730 | |
| Inter-Municipal Contribution - (SM) | | | 15,818 | 8 42M 730 | |
| 51 Pump Station #1 Replace Controls/Pump | E | 250,000 | | | 23025 |
| Sewer Fund - Bonds | | | 142,898 | 8 42M 740 | |
| Sewer Fund - Cash | | | 35,725 | 8 42M 740 | |
| Inter-Municipal Contribution - (M) | | | - | 8 42M 740 | |
| Inter-Municipal Contribution - (SM) | | | 5,988 | 8 42M 740 | |
| Inter-Municipal Contribution - (NM) | | | 62,395 | 8 42M 740 | |
| Inter-Municipal Contribution - (WP) | | | 2,994 | 8 42M 740 | |
| 52 WWTP Mechanic Truck Replacement (Tr. 61) | V | 60,000 | | | 24012 |
| Sewer Fund - Cash | | | 34,930 | 8 42M 760 | |
| Inter-Municipal Contribution - (M) | | | 13,680 | 8 42P 730 | |
| Inter-Municipal Contribution - (SM) | | | 8,659 | 8 42P 730 | |
| Inter-Municipal Contribution - (NM) | | | 2,648 | 8 42P 730 | |
| Inter-Municipal Contribution - (WP) | | | 83 | 8 42P 730 | |

Table 27. (Continued)

Capital Budget - Sources & Uses by Department

| Department/Item | Type | Use $ | Source $ | Account No. | Project No. |
|---|---|---|---|---|---|
| **Department of Public Works (Continued)** | | | | | |
| 53 Fire Alarm System For Blower Building | B | 16,000 | | | 24013 |
| Sewer Fund - Cash | | | 9,315 | 8 42P 730 | |
| Inter-Municipal Contribution - (M) | | | 3,648 | 8 42P 730 | |
| Inter-Municipal Contribution - (SM) | | | 2,309 | 8 42P 730 | |
| Inter-Municipal Contribution - (NM) | | | 706 | 8 42P 730 | |
| Inter-Municipal Contribution - (WP) | | | 22 | 8 42P 730 | |
| 54 P25 Radio Equipment Upgrade (Waste Water) | E | 19,040 | | | 23014 |
| State Grant - PA Commission on Crime & Delinquency Grant | | | 19,040 | 8 42P 740 | |
| 55 Filter Feed Pump Replacement | E | 300,000 | | | 22027 |
| Sewer Fund - Bonds | | | 139,728 | 8 42P 740 | |
| Sewer Fund - Cash | | | 34,932 | 8 42P 740 | |
| Inter-Municipal Contribution - (M) | | | 68,400 | 8 42P 740 | |
| Inter-Municipal Contribution - (SM) | | | 43,290 | 8 42P 740 | |
| Inter-Municipal Contribution - (NM) | | | 13,230 | 8 42P 740 | |
| Inter-Municipal Contribution - (WP) | | | 420 | 8 42P 740 | |
| 56 Photovoltaic Cells at WWTP | E | 500,000 | | | 24014 |
| Sewer Fund - Cash | | | 500,000 | 8 42P 740 | |
| 57 Lawn Mower | E | 10,300 | | | 24015 |
| Sewer Fund - Cash | | | 5,998 | 8 42P 740 | |
| Inter-Municipal Contribution - (M) | | | 2,348 | 8 42P 740 | |
| Inter-Municipal Contribution - (SM) | | | 1,486 | 8 42P 740 | |
| Inter-Municipal Contribution - (NM) | | | 454 | 8 42P 740 | |
| Inter-Municipal Contribution - (WP) | | | 14 | 8 42P 740 | |
| 58 P25 Radio Equipment Upgrade (Bio Solids) | E | 17,060 | | | 23014 |
| State Grant - PA Commission on Crime & Delinquency Grant | | | 17,060 | 8 42P 740 | |
| 59 Bio Solids Upgrade | I | 3,000,000 | | | 21032 |
| Sewer Fund - Bonds | | | 1,397,280 | 8 42S 720 | |
| Sewer Fund - Cash | | | 349,320 | 8 42S 720 | |
| Inter-Municipal Contribution - (M) | | | 684,000 | 8 42S 720 | |
| Inter-Municipal Contribution - (SM) | | | 432,900 | 8 42S 720 | |
| Inter-Municipal Contribution - (NM) | | | 132,300 | 8 42S 720 | |
| Inter-Municipal Contribution - (WP) | | | 4,200 | 8 42S 720 | |
| 60 Bio-Solids Tractor Truck (Tr. 56) | V | 180,000 | | | 18060 |
| Sewer Fund - Bonds | | | 83,837 | 8 42S 760 | |
| Sewer Fund - Cash | | | 20,959 | 8 42S 760 | |
| Inter-Municipal Contribution - (M) | | | 41,040 | 8 42S 760 | |
| Inter-Municipal Contribution - (SM) | | | 25,974 | 8 42S 760 | |
| Inter-Municipal Contribution - (NM) | | | 7,938 | 8 42S 760 | |
| Inter-Municipal Contribution - (WP) | | | 252 | 8 42S 760 | |
| 61 Administration Staff Car | V | 50,000 | | | 24016 |
| Capital Projects Fund - Cash | | | 42,500 | 18 408 760 | |
| State Grant - PA DEP AFIG | | | 7,500 | 18 408 760 | |
| 62 Molly Pitcher Cemetery | I | 25,000 | | | 17031 |
| Capital Projects Fund - Cash | | | 25,000 | 18 430 720 | |

Table 27. (Continued)

Capital Budget - Sources & Uses by Department

| Department/Item | Type | Use $ | Source $ | Account No. | Project No. |
|---|---|---|---|---|---|
| **Department of Public Works (Continued)** | | | | | |
| 63 Noble Boulevard Multi-Use Trail Project | I | 315,000 | | | 24017 |
| Capital Projects Fund - Cash | | | 315,000 | 18 430 720 | |
| 64 Wagners Gap Bike Transportation Improvements | I | 200,000 | | | 24018 |
| Capital Projects Fund - Cash | | | 200,000 | 18 430 720 | |
| 65 Thermoplastic Road Markings Outside of Road Diet | I | 32,000 | | | 23032 |
| Capital Projects Fund - Cash | | | 32,000 | 18 433 720 | |
| 66 Vision Zero | I | 50,000 | | | 24019 |
| Capital Projects Fund - Cash | | | 50,000 | 18 433 720 | |
| 67 Hanover & High St. Adaptive Signal Control Optimization | E | 375,000 | | | 23033 |
| Capital Projects Fund - Cash | | | 75,000 | 18 433 740 | |
| State Grant - PennDOT Green-Light-Go | | | 300,000 | 18 433 740 | |
| 68 Route I-81 Interchange Traffic Signal Upgrade Project | E | 158,000 | | | 23034 |
| State Grant - PennDOT Traffic Signals Technology | | | 158,000 | 18 433 740 | |
| 69 Street Paving | I | 291,200 | | | 17026 |
| Highway Aid | | | 291,200 | 35 430 720 | |
| 70 Curb Ramp Upgrades | I | 260,000 | | | 17027 |
| Highway Aid | | | 260,000 | 35 430 720 | |
| 71 Crack Sealing | I | 22,500 | | | 17028 |
| Highway Aid | | | 22,500 | 35 430 720 | |
| 72 Microsurfacing | I | 95,000 | | | 17029 |
| Highway Aid | | | 95,000 | 35 430 720 | |
| 73 Dry Milling | I | 81,300 | | | 17030 |
| Highway Aid | | | 81,300 | 35 430 720 | |
| 74 Borough Hall Security Improvements | B | 215,000 | | | 17018 |
| Capital Projects Fund - Bonds | | | 43,000 | 18 409 730 | |
| Capital Projects Fund - Cash | | | 10,750 | 18 409 730 | |
| Stormwater Fund - Bonds | | | 43,000 | 7 447 730 | |
| Stormwater Fund - Cash | | | 10,750 | 7 447 730 | |
| Water Fund - Bonds | | | 43,000 | 6 402 730 | |
| Water Fund - Cash | | | 10,750 | 6 402 730 | |
| Sewer Fund - Bonds | | | 43,000 | 8 402 730 | |
| Sewer Fund - Cash | | | 10,750 | 8 402 730 | |
| 75 Facilities Energy Improvements | B | 400,000 | | | 24020 |
| Capital Projects Fund - Bonds | | | 80,000 | 18 409 730 | |
| Capital Projects Fund - Cash | | | 20,000 | 18 409 730 | |
| Stormwater Fund - Bonds | | | 80,000 | 7 447 730 | |
| Stormwater Fund - Cash | | | 20,000 | 7 447 730 | |
| Water Fund - Bonds | | | 80,000 | 6 402 730 | |
| Water Fund - Cash | | | 20,000 | 6 402 730 | |
| Sewer Fund - Bonds | | | 80,000 | 8 402 730 | |
| Sewer Fund - Cash | | | 20,000 | 8 402 730 | |

**Table 27. (Continued)**

**Capital Budget - Sources & Uses by Department**

| Department/Item | Type | Use $ | Source $ | Account No. | Project No. |
|---|---|---|---|---|---|
| **Department of Public Works (Continued)** | | | | | |
| 76 Borough Building HVAC Replacement | E | 435,000 | | | 23035 |
| Capital Projects Fund - Bonds | | | 87,000 | 18 409 740 | |
| Capital Projects Fund - Cash | | | 21,750 | 18 409 740 | |
| Stormwater Fund - Bonds | | | 87,000 | 7 447 740 | |
| Stormwater Fund - Cash | | | 21,750 | 7 447 740 | |
| Water Fund - Bonds | | | 87,000 | 6 402 740 | |
| Water Fund - Cash | | | 21,750 | 6 402 740 | |
| Sewer Fund - Bonds | | | 87,000 | 8 402 740 | |
| Sewer Fund - Cash | | | 21,750 | 8 402 740 | |
| 77 P25 Radio Equipment Upgrade (Public Works) | E | 60,486 | | | 23014 |
| State Grant - PA Commission on Crime & Delinquency Grant | | | 15,121 | 18 430 740 | |
| State Grant - PA Commission on Crime & Delinquency Grant | | | 15,121 | 6 449 740 | |
| State Grant - PA Commission on Crime & Delinquency Grant | | | 15,122 | 7 447 740 | |
| State Grant - PA Commission on Crime & Delinquency Grant | | | 15,122 | 8 425 740 | |
| 78 Electric charging station at PWFO Garage | I | 50,000 | | | 24021 |
| Capital Projects Fund - Cash | | | 12,500 | 18 430 740 | |
| Water Fund - Cash | | | 12,500 | 6 449 740 | |
| Stormwater Fund - Cash | | | 12,500 | 7 447 740 | |
| Sewer Fund - Cash | | | 12,500 | 8 425 740 | |
| 79 Garage Paving | I | 50,000 | | | 24022 |
| Capital Projects Fund - Cash | | | 12,500 | 18 430 720 | |
| Water Fund - Cash | | | 12,500 | 6 449 720 | |
| Stormwater Fund - Cash | | | 12,500 | 7 447 720 | |
| Sewer Fund - Cash | | | 12,500 | 8 425 720 | |
| 80 Salt Brine Feed Truck Improvement | E | 20,000 | | | 24023 |
| Capital Projects Fund - Cash | | | 10,000 | 18 430 740 | |
| Stormwater Fund - Cash | | | 10,000 | 7 447 740 | |
| 81 Zero-turn mowers | E | 36,000 | | | 23039 |
| Capital Projects Fund - Cash | | | 8,291 | 18 430 740 | |
| Capital Projects Fund - Cash | | | 9,709 | 18 430 740 | |
| Stormwater Fund - Cash | | | 18,000 | 7 447 740 | |
| 82 Lab Cabinetry | B | 200,000 | | | 24024 |
| Water Fund - Cash | | | 100,000 | 6 44L 730 | |
| Sewer Fund - Cash | | | 58,220 | 8 42L 730 | |
| Inter-Municipal Contribution - (M) | | | 22,800 | 8 42L 730 | |
| Inter-Municipal Contribution - (SM) | | | 14,430 | 8 42L 730 | |
| Inter-Municipal Contribution - (NM) | | | 4,410 | 8 42L 730 | |
| Inter-Municipal Contribution - (WP) | | | 140 | 8 42L 730 | |
| **Total - Public Works** | | **20,092,386** | **20,092,386** | | |
| **Dept. of Sustainable Community & Economic Planning** | | | | | |
| 83 P25 Radio Equipment Upgrade (SCEP) | E | 25,996 | | | 23014 |
| State Grant - PA Commission on Crime & Delinquency Grant | | | 25,996 | 18 413 740 | |
| 84 Urban Redevelopment Plan (TIF) - Project 1 | I | 3,157,525 | | | 21011 |
| Capital Projects Fund - Bonds | | | 718,020 | 18 413 720 | |
| Capital Projects Fund - Cash | | | 179,505 | 18 413 720 | |
| State - PennDOT MTF Grants | | | 1,760,000 | 18 413 720 | |
| State - HATS RTP | | | 500,000 | 18 413 720 | |

Table 27. (Continued)

Capital Budget - Sources & Uses by Department

| Department/Item | Type | Use $ | Source $ | Account No. | Project No. |
|---|---|---|---|---|---|
| **Dept. of Sustainable Community & Economic Planning (Continued)** | | | | | |
| 85 Codes Pick-up Truck (Tr. 92) | V | 50,000 | | | 24025 |
| Capital Projects Fund - Cash | | | 42,500 | 18 413 760 | |
| State Grant - PA DEP AFIG | | | 7,500 | 18 413 760 | |
| 86 Codes Pick-up Truck (Tr. 94) | V | 50,000 | | | 24026 |
| Capital Projects Fund - Cash | | | 42,500 | 18 413 760 | |
| State Grant - PA DEP AFIG | | | 7,500 | 18 413 760 | |
| 87 Inspector Pick-up Truck (Tr. 98) | V | 50,000 | | | 24027 |
| Capital Projects Fund - Cash | | | 42,500 | 18 413 760 | |
| State Grant - PA DEP AFIG | | | 7,500 | 18 413 760 | |
| **Total - Sustainable Community & Economic Planning** | | **3,333,521** | **3,333,521** | | |
| **Department of Parks & Recreation** | | | | | |
| 88 P25 Radio Equipment Upgrade (P&R) | E | 13,810 | | | 23014 |
| State Grant - PA Commission on Crime & Delinquency Grant | | | 13,810 | 18 451 740 | |
| 89 Pool Restroom Upgrades | B | 20,000 | | | 24028 |
| Capital Projects Fund - Cash | | | 20,000 | 18 453 730 | |
| 90 Water Chemistry Controllers | E | 12,000 | | | 24029 |
| Capital Projects Fund - Cash | | | 12,000 | 18 453 740 | |
| 91 Parks Maintenance Garage Facility Improvements | B | 50,100 | | | 23042 |
| Capital Projects Fund - Cash | | | 50,100 | 18 454 730 | |
| 92 LeTort Pavilion Roof Replacement | B | 15,000 | | | 23043 |
| Fort Letort Transfer In - Committed Balance | | | 13,608 | 18 454 730 | |
| Capital Projects Fund - Cash | | | 1,392 | 18 454 730 | |
| 93 Comprehensive Park, Recreation, and Open Space Plan | I | 100,000 | | | 24030 |
| Capital Projects Fund - Cash | | | 100,000 | 18 454 720 | |
| 94 Community Center Room Refurbishment | B | 40,000 | | | 24031 |
| Capital Projects Fund - Cash | | | 40,000 | 18 458 730 | |
| 95 Community Center Second Floor HVAC | E | 136,000 | | | 24032 |
| Capital Projects Fund - Cash | | | 136,000 | 18 458 740 | |
| **Total - Parks & Recreation** | | **386,910** | **386,910** | | |
| **Grand Total** | | **26,161,436** | **26,161,436** | | |

| 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 | | | |
| (WP) - West Pennsboro | | | |

## 2024-2028 CAPITAL IMPROVEMENT PLAN

Carlisle's five-year capital improvements plan (CIP) totals over $100 million and involves 222 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 95 projects in 2024 constituting the $26.2 million capital budget (the first year of the 2024-2028 CIP) count as 95 project-years in the CIP.

More than $55.7 million of CIP expenditures (55.6%) will be funded by bond proceeds. Water, stormwater, and sewer fund projects account for $49 million (87.9%) of the total five-year CIP. The following summarizes the CIP on a department-by-department basis.

- **Administration Department** – This department plans to spend $589,648 on 21 project-years over the course of the current 5-year capital improvement plan. This department is responsible for Information Technology related purchases and has most notably planned the purchase of the including:
    - **Security Camera Upgrades ($250,000)**: This multi-year project includes the upgrade to the infrastructure and equipment surrounding the security cameras throughout the downtown and at certain Borough facilities. This project has several scopes depending on funding availability.

| Projected Impact on Future Operating Budgets | |
|---|---|
| *Non-Recurring Capital Project* | *Annual Operating Impact* |
| Security Camera Upgrades | Operating Expenses are anticipated to increase $10,000 to $20,000 per year. This project is expected to significantly increase our Security Camera inventory. Annual software licensing and maintenance plans will require this additional outlay of funding. |

    - **Servers and Firewalls ($105,000):** This includes the upgrade of Borough Administration and Police Servers and Firewalls.

    - **Borough Copiers ($60,000):** This includes the purchase and replacement of two copiers per year throughout the various departments in the Borough. The Borough bought out the majority of its copier leases and now monitors usage and normal wear and tear when evaluating which copiers to replace.

| Projected Impact on Future Operating Budgets | |
|---|---|
| *Non-Recurring Capital Project* | *Annual Operating Impact* |
| Borough Copiers | Operating Expenses are expected to decrease by approximately $2,500 to $5,000 per year. It is anticipated that these Borough Copiers will last for at least 5 years. On average, the replacement of the copiers is anticipated to lower maintenance costs. The age of the copiers has resulted in challenges obtaining parts and lacking in the ability to shop for replacement parts. |

    - **Phone Systems ($50,000):** This includes the replacement of all Borough facility landlines which have reached their useful lives.

- **Microsoft Office Upgrade ($40,500):** This includes the upgrade of the Microsoft suite for all Borough employee licenses.

- **Finance Department** - This department plans to spend $770,496 on 17 project-years over the course of the current 5-year capital improvement plan. This department is responsible for overseeing the Boroughs parking lots and has most notably planned for the following capital projects:
  - **EV Charging Stations ($150,000):** As part of the Borough's ongoing climate action initiatives the Parking Fund is contributing through the installation of Electric Vehicle (EV) Charging Stations in hopes of increasing the number of electric vehicles that visit the Borough.

| Projected Impact on Future Operating Budgets | |
|---|---|
| *Non-Recurring Capital Project* | *Annual Operating Impact* |
| EV Charging Stations | The Annual Operating costs are expected to increase in annual electrical usage however, rates have been established to take these electrical charges into account resulting in a net impact to the operating budget of $0. Additionally, the annual costs for maintenance of the facility are expected to be $2,690 each year for 3 years after installation. |

  - **Parking Improvement Study ($75,000):** During 2022, the Borough performed a Parking Study to evaluate the overall utilization/vacancy rate of Borough owned parking lots. These lots have spaces that are leased out to customers who may not utilize their spaces 100% of the time. As a result, the Borough plans to undergo a more robust study to modify our parking lease programs to improve the utilization rate of the Borough's lots.

| Projected Impact on Future Operating Budgets | |
|---|---|
| *Non-Recurring Capital Project* | *Annual Operating Impact* |
| Parking Improvement Study | Operating Revenue is expected to increase by a conservatively estimated $10,000. The results of this project are expected to result in an increase in revenue generation due to utilization improvement of our parking lots. With improved utilization of our lots we anticipate being able to collect this additional revenue. |

  - **Paving and Landscaping of Parking Lots ($240,582):** This includes a consistent schedule of resurfacing, implementing stormwater

management features, and improve landscaping for Borough owned parking lots.

- **Garage Repairs & Preventative Maintenance ($200,000):** This includes the regular surveying and repairs on the Boroughs parking garage to extend the useful life of the facility.

- **Fire Department** – This department plans to spend $1,737,048 on 6 project-years over the course of the current 5-year capital improvement plan. This department is responsible for the Borough owned apparatuses used by the Boroughs volunteer fire companies and currently anticipates the following notable capital projects:
  - **Fire Engine ($1,137,230):** This includes the purchase of a single new Fire Engine which is expected to meet the capabilities and needs of two of our existing fire apparatuses which will be retired from use.

| **Projected Impact on Future Operating Budgets** | |
|---|---|
| *Non-Recurring Capital Project* | *Annual Operating Impact* |
| Fire Engine | Operating Expenses are expected to decrease $5,000 per year. The Borough is looking to replace two older vehicles by this one Fire Engine. Both Vehicles have had significant repairs each year and these types of maintenance costs are not expected for this new fire engine. |

  - **P25 Radio Equipment Upgrade ($419,818):** This includes the purchase of P25 Radios that are required to comply with the county-wide emergency communications upgrades. This includes the purchase of radios that are required in the Borough owned apparatuses as well as oversees the purchase of the other Borough-wide radio replacements that are funded by their corresponding departments.

- **Police Department** – This department plans to spend $2,020,274 on 15 project-years over the course of the current 5-year capital improvement plan. This includes on-going police vehicle purchases ($755,000), Record Management Software ($350,000), and an HVAC upgrade for police headquarters ($220,000). The Record Management Software project is designed with two concepts in mind, the full amount budgeted anticipates receipt of a grant to cover project costs. A smaller scope project is also available should the Borough be unsuccessful at receiving grant funding.

- **Public Works Department** – This department plans to spend $87,831,786 on 143 project-years over the course of the current 5-year capital improvement plan. The major cost-drivers are the Sewer System Rehabilitation ($12,000,000), Water System Rehabilitation Project ($10,000,000), and an Bio-Solids Upgrade ($27,000,000). The following is a summary by type of asset:

  - Equipment – 38 project-years totaling $7,705,786 including purchases ranging in price from Refrigerated All Weather Wastewater ($10,000) to a Trash Compactor and Recycling Trucks ($3,000,000).

| **Projected Impact on Future Operating Budgets** | |
|---|---|
| *Non-Recurring Capital Project* | *Annual Operating Impact* |
| Trash Compactor and Recycling Trucks | The completion of this project is anticipated to increase operating expenditures pertaining to labor and materials. This project may significantly improve the type of service residents receive, but will likely result in additional costs that would otherwise not be required through maintaining a 3rd party vendor. The Borough is currently undergoing a study to determine if the purchase of these trucks is a worthwhile investment and what sort of operating impact it will have on future budgets. |

  - Infrastructure Improvements – 86 project-years totaling over $77 million. Projects consist of street improvements including milling, paving, crack sealing, micro-surfacing, and curb ramp upgrades ($3.7 million), Sewer System Rehabilitation ($12,000,000), Water System Rehabilitation ($10,000,000), and Bio-Solids Upgrade ($27,000,000).

  - Vehicles – 10 vehicles totaling nearly $1.3 million will be purchased over the five-year CIP. The purchases include various pickups and a dump trucks.

  - Building – 10 project-years totaling $1,536,000. This includes improvements both structurally and related to security for Borough Hall and the Public Works garage.

  - Land Improvements – 1 project-years totaling $180,000 includes the restoration of the Boroughs Biddle Mission Park Stream.

- **Sustainable Community & Economic Planning Department** – This department plans to spend $6,491,046 on 6 project-years over the course of the current 5-year capital improvement plan. Included in that is 2 project-years totaling over $6.3 million. The tax increment financing project, also known as the Carlisle 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.

| Projected Impact on Future Operating Budgets | |
|---|---|
| *Non-Recurring Capital Project* | *Annual Operating Impact* |
| Tax Increment Financing Project | The completion of this project is anticipated to lower operating expenditures pertaining to labor and materials. This project is scoped to significantly improve underground Sewer & Water infrastructure maintenance already allocated each year, but will help reduce annual costs in the short-term by reducing the number of emergency repairs currently required by the aged infrastructure that is being replaced. These emergency repairs often occur overnight when temperatures are at or below freezing, reducing the number of overtime hours needed on the maintenance of this project. |

- **Parks & Recreation Department** – This department plans to spend $905,382 on 14 project-years over the course of the current 5-year capital improvement plan. This includes the playground expansion – valley meadows park ($350,000), in addition to various smaller equipment purchases ($168,010), building improvements ($162,100), infrastructure improvements ($129,500), and land improvements ($95,772).

**Table 28.**

**2024-2028 Capital Improvements Plan**
**Summary by Department**

| Department | 2024 | 2025 | 2026 | 2027 | 2028 | Total | % |
|---|---|---|---|---|---|---|---|
| **Administration** | 162,548 | 172,000 | 87,000 | 83,500 | 84,600 | 589,648 | 0.6% |
| **Finance** | 355,979 | 95,000 | 248,552 | - | 70,965 | 770,496 | 0.8% |
| **Fire** | 419,818 | 80,000 | 1,167,230 | 70,000 | - | 1,737,048 | 1.7% |
| **Police** | 1,410,274 | 145,000 | 150,000 | 155,000 | 160,000 | 2,020,274 | 2.0% |
| **Public Works** | 20,092,386 | 38,022,400 | 19,012,000 | 6,746,000 | 3,959,000 | 87,831,786 | 87.5% |
| **Sustainable Community & Economic Planning** | 3,333,521 | 3,157,525 | - | - | - | 6,491,046 | 6.5% |
| **Parks & Recreation** | 386,910 | 107,772 | 29,500 | 356,200 | 25,000 | 905,382 | 0.9% |
| **Total** | **26,161,436** | **41,779,697** | **20,694,282** | **7,410,700** | **4,299,565** | **100,345,680** | |

Table 29.

## 2024-2028 Capital Improvements Plan
## Summary by Fund

| Fund | 2024 | 2025 | 2026 | 2027 | 2028 | Total | % |
|---|---|---|---|---|---|---|---|
| **Water** | 8,521,121 | 15,122,000 | 2,117,000 | 2,550,000 | 2,000,000 | 30,310,121 | 30.2% |
| **Stormwater** | 1,482,672 | 785,000 | 217,007 | 160,000 | 100,000 | 2,744,679 | 2.7% |
| **Sewer** | 7,810,022 | 15,655,400 | 15,439,000 | 2,730,000 | 1,060,000 | 42,694,422 | 42.5% |
| **Solid Waste** | - | 3,000,000 | - | - | - | 3,000,000 | 3.0% |
| **Capital Projects** | 7,248,692 | 6,370,297 | 1,915,730 | 1,206,700 | 304,600 | 17,046,019 | 17.0% |
| **Parking** | 348,929 | 95,000 | 241,545 | - | 70,965 | 756,439 | 0.8% |
| **Highway Aid** | 750,000 | 752,000 | 764,000 | 764,000 | 764,000 | 3,794,000 | 3.8% |
| **Total** | **26,161,436** | **41,779,697** | **20,694,282** | **7,410,700** | **4,299,565** | **100,345,680** | |

Table 30.

## 2024-2028 Capital Improvements Plan
## Summary by Type

| Type | 2024 | 2025 | 2026 | 2027 | 2028 | Total | % |
|---|---|---|---|---|---|---|---|
| **Equipment** | 4,385,746 | 4,242,400 | 1,739,230 | 899,700 | 84,600 | 11,351,676 | 11.3% |
| **Infrastructure Improvements** | 19,110,490 | 36,869,525 | 18,336,038 | 5,866,000 | 3,969,965 | 84,152,018 | 83.9% |
| **Building** | 1,541,100 | 12,000 | 170,000 | 350,000 | 25,000 | 2,098,100 | 2.1% |
| **Vehicle** | 930,000 | 560,000 | 435,000 | 295,000 | 220,000 | 2,440,000 | 2.4% |
| **Land Improvements** | 194,100 | 95,772 | 14,014 | - | - | 303,886 | 0.3% |
| **Total** | **26,161,436** | **41,779,697** | **20,694,282** | **7,410,700** | **4,299,565** | **100,345,680** | |

**Table 31.**

**2024-2028 Capital Improvements Plan**

| No. | Item | Type | 2024 | 2025 | 2026 | 2027 | 2028 | Total | Fund | Func. | Source |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Administration** | | | | | | | | | | |
| 1 | P25 Radio Equipment Upgrade (Borough Manager) | E | 9,048 | - | - | - | - | 9,048 | 18 | 401 | Mix[3] |
| 2 | Human Resources Software | E | - | 20,000 | - | - | - | 20,000 | 18 | 406 | Cash |
| 3 | Borough Copiers | E | 11,000 | 11,500 | 12,000 | 12,500 | 13,000 | 60,000 | 18 | 407 | Cash |
| 4 | Phone System | E | 50,000 | - | - | - | - | 50,000 | 18 | 407 | Cash |
| 5 | Microsoft Office | E | - | 40,500 | - | - | - | 40,500 | 18 | 407 | Cash |
| 6 | Backup & Disaster Recovery Server | E | 12,500 | - | - | - | - | 12,500 | 18 | 407 | Cash |
| 7 | Branch Office Firewalls & Switches | E | 30,000 | - | - | - | - | 30,000 | 18 | 407 | Cash |
| 8 | CPD File Server | E | - | 25,000 | - | - | - | 25,000 | 18 | 407 | Cash |
| 9 | CPD & Borough Hall Firewalls & Switches | E | - | 25,000 | - | - | - | 25,000 | 18 | 407 | Cash |
| 10 | Admin Host Server | E | - | - | 25,000 | - | - | 25,000 | 18 | 407 | Cash |
| 11 | Toughbooks | E | - | - | - | 21,000 | 21,600 | 42,600 | 18 | 407 | Cash |
| 12 | Security Camera Upgrades | E | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 | 18 | 407 | Cash |
| | **Total** | | **162,548** | **172,000** | **87,000** | **83,500** | **84,600** | **589,648** | | | |
| | **Finance** | | | | | | | | | | |
| 13 | E. Louther St. N Pavement | I | 54,015 | - | - | - | - | 54,015 | 32 | 445 | Cash |
| 14 | E. Louther St. N General Improvements | I | 16,950 | - | - | - | - | 16,950 | 32 | 445 | Cash |
| 15 | Parking Lot Pavement | I | - | - | 53,690 | - | - | 53,690 | 32 | 445 | Cash |
| 16 | Parking Lot General Improvements | I | - | - | 16,848 | - | - | 16,848 | 32 | 445 | Cash |
| 17 | Liberty Ave. Pavement | I | - | - | - | - | 54,015 | 54,015 | 32 | 445 | Cash |
| 18 | Liberty Ave. General Improvements | I | - | - | - | - | 16,950 | 16,950 | 32 | 445 | Cash |
| 19 | Parking Improvement Study | I | 75,000 | - | - | - | - | 75,000 | 32 | 445 | Cash |
| 20 | P25 Radio Equipment Upgrade (Parking) | E | 20,914 | - | - | - | - | 20,914 | 32 | 445 | Mix[3] |
| 21 | Smart Meters Program | E | - | - | 50,000 | - | - | 50,000 | 32 | 445 | Cash |
| 22 | EV Charging Stations | E | 75,000 | 75,000 | - | - | - | 150,000 | 32 | 445 | Cash |
| 23 | Locust Ave. N Cameras | E | - | 20,000 | - | - | - | 20,000 | 32 | 445 | Cash |
| 24 | Garage Repairs & Preventative Maint. | B | 100,000 | - | 100,000 | - | - | 200,000 | 32 | 446 | Cash |
| 25 | Garage - Cameras on Floors & Elevator | E | - | - | 14,000 | - | - | 14,000 | 32 | 446 | Cash |
| 26 | Locust Ave. N Landscaping/Stormwater | L | - | - | 14,014 | - | - | 14,014 | Split[1] | Split[1] | Cash |
| 27 | E. Louther St. N Landscaping/Stormwater | L | 14,100 | - | - | - | - | 14,100 | Split[1] | Split[1] | Cash |
| | **Total** | | **355,979** | **95,000** | **248,552** | **-** | **70,965** | **770,496** | | | |
| | **Fire** | | | | | | | | | | |
| 28 | Paging System Upgrade | E | - | 20,000 | - | - | - | 20,000 | 18 | 411 | Cash |
| 29 | Fire Engine | E | - | - | 1,137,230 | - | - | 1,137,230 | 18 | 411 | Mix[3] |
| 30 | Fire Engine Rescue Tools | E | - | - | 30,000 | - | - | 30,000 | 18 | 411 | Cash |
| 31 | P25 Radio Equipment Upgrade (Fire & Fire Police) | E | 419,818 | - | - | - | - | 419,818 | 18 | 411 | Mix[3] |
| 32 | Fire Police Captain Vehicle | V | - | - | - | 70,000 | - | 70,000 | 18 | 411 | Cash |
| 33 | Fire Chief Vehicle | V | - | 60,000 | - | - | - | 60,000 | 18 | 411 | Cash |
| | **Total** | | **419,818** | **80,000** | **1,167,230** | **70,000** | **-** | **1,737,048** | | | |
| | **Police** | | | | | | | | | | |
| 34 | HVAC | B | 200,000 | - | - | - | - | 200,000 | 18 | 41A | Mix[1] |
| 35 | Security Fence (Front Gate Controller) | E | 7,000 | - | - | - | - | 7,000 | 18 | 41A | Cash |
| 36 | Record Management Software | E | 350,000 | - | - | - | - | 350,000 | 18 | 41A | Mix[3] |
| 37 | New Vehicle - Chief | V | 65,000 | - | - | - | - | 65,000 | 18 | 41A | Mix[3] |
| 38 | License Plate Reader | E | 153,921 | - | - | - | - | 153,921 | 18 | 41P | Cash |
| 39 | Fleet Camera | E | 70,000 | - | - | - | - | 70,000 | 18 | 41P | Cash |
| 40 | P25 Radio Equipment Upgrade (Police) | E | 360,000 | - | - | - | - | 360,000 | 18 | 41P | Mix[3] |
| 41 | Total Station | E | 45,605 | - | - | - | - | 45,605 | 18 | 41P | Cash |
| 42 | Patrol Rifle Optics | E | 6,500 | - | - | - | - | 6,500 | 18 | 41P | Cash |
| 43 | Less Lethal Shotguns | E | 7,248 | - | - | - | - | 7,248 | 18 | 41P | Cash |
| 44 | New Vehicles - Replace Two Per Year | V | 145,000 | 145,000 | 150,000 | 155,000 | 160,000 | 755,000 | 18 | 41P | Mix[3] |
| | **Total** | | **1,410,274** | **145,000** | **150,000** | **155,000** | **160,000** | **2,020,274** | | | |
| | **Public Works** | | | | | | | | | | |
| 45 | Water System Rehabilitation | I | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 10,000,000 | 6 | 449 | Mix[1] |
| 46 | Water Meter Replacement | E | 50,000 | - | - | - | - | 50,000 | 6 | 449 | Cash |
| 47 | Replace Street Repair Utility Van (Truck #35) | V | - | 55,000 | - | - | - | 55,000 | 6 | 449 | Cash |
| 48 | Undercounter Drinking Water Lab Glassware | E | - | - | 17,000 | - | - | 17,000 | 6 | 44L | Cash |
| 49 | P25 Radio Equipment Upgrade (Water Lab) | E | 11,800 | - | - | - | - | 11,800 | 6 | 44L | Mix[3] |
| 50 | P25 Radio Equipment Upgrade (Water Plant) | E | 17,700 | - | - | - | - | 17,700 | 6 | 44P | Mix[3] |
| 51 | Transmission Line Replacement | I | 900,000 | - | - | - | - | 900,000 | 6 | 44P | Mix[1] |
| 52 | Pump House Piping Replacements | I | - | 475,000 | - | - | - | 475,000 | 6 | 44P | Mix[1] |
| 53 | Headrace Improvements | I | - | 927,000 | - | - | - | 927,000 | 6 | 44P | Mix[1] |
| 54 | Ridge Street Tank Replacement | I | 2,200,000 | 4,000,000 | - | - | - | 6,200,000 | 6 | 44P | Mix[1] |
| 55 | West End Tank Painting | I | - | 90,000 | - | - | - | 90,000 | 6 | 44P | Cash |
| 56 | Concrete rehabilitation at WTP | I | - | - | 30,000 | 300,000 | - | 330,000 | 6 | 44P | Mix[1] |
| 57 | PFAS Project | I | 2,500,000 | 7,500,000 | - | - | - | 10,000,000 | 6 | 44P | Mix[1] |
| 58 | Greenroof Investigation at Water Plant | B | 30,000 | - | - | - | - | 30,000 | 6 | 44P | Cash |
| 59 | Water Plant Administration Building Roof | B | - | - | 70,000 | - | - | 70,000 | 6 | 44P | Cash |
| 60 | Roof over sedimentation basins at WTP | B | - | - | - | 250,000 | - | 250,000 | 6 | 44P | Mix[1] |

**Table 31. (Continued)**

**2024-2028 Capital Improvements Plan**

| No. | Item | Type | 2024 | 2025 | 2026 | 2027 | 2028 | Total | Fund | Func. | Source |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Public Works (Continued)** | | | | | | | | | | |
| 61 | Construct New Sludge Transfer Station | B | 200,000 | - | - | - | - | 200,000 | 6 | 44P | Mix[1] |
| 62 | Filter Rebuilds | E | 140,000 | - | - | - | - | 140,000 | 6 | 44P | Cash |
| 63 | Unit Heater | E | 16,000 | - | - | - | - | 16,000 | 6 | 44P | Cash |
| 64 | Replace WTP's 12 Flocculators | E | 40,000 | - | - | - | - | 40,000 | 6 | 44P | Cash |
| 65 | Lawn Mower | E | 13,000 | - | - | - | - | 13,000 | 6 | 44P | Cash |
| 66 | Stormwater Eng. Eval./Sys. Improv. | I | 110,000 | 110,000 | 110,000 | 100,000 | 100,000 | 530,000 | 7 | 447 | Mix[1] |
| 67 | Stormwater - PW Field Yard (BMP) | I | 20,000 | - | - | - | - | 20,000 | 7 | 447 | Mix[1] |
| 68 | Chesapeake Bay PRP Improv. Projects | I | 60,000 | 60,000 | 60,000 | 60,000 | - | 240,000 | 7 | 447 | Cash |
| 69 | W. High Street Stormwater Improv.(BMP) | I | 100,000 | 200,000 | - | - | - | 300,000 | 7 | 447 | Mix[1] |
| 70 | Borough Facilities (BMP) | I | 40,000 | 40,000 | 40,000 | - | - | 120,000 | 7 | 447 | Cash |
| 71 | Lamberton MS (S. Hanover) (BMP) | I | 40,000 | 100,000 | - | - | - | 140,000 | 7 | 447 | Mix[1] |
| 72 | Thornwald Park (BMP) | I | 100,000 | 200,000 | - | - | - | 300,000 | 7 | 447 | Mix[1] |
| 73 | Bedford E Street Transportation Improvements | I | 215,000 | - | - | - | - | 215,000 | 7 | 447 | Mix[3] |
| 74 | Biddle Mission Park Stream Restore. | L | 180,000 | - | - | - | - | 180,000 | 7 | 447 | Mix[1] |
| 75 | Street Sweeper Replacement | V | 280,000 | - | - | - | - | 280,000 | 7 | 447 | Mix[1] |
| 76 | Sewer System Rehabilitation | I | 3,000,000 | 3,000,000 | 3,000,000 | 2,000,000 | 1,000,000 | 12,000,000 | 8 | 425 | Mix[1] |
| 77 | Lab Building Roof Replacement | B | - | - | - | 100,000 | - | 100,000 | 8 | 42L | Mix[2] |
| 78 | 2 Portable Wastewater Samplers | E | - | 10,400 | - | - | - | 10,400 | 8 | 42L | Mix[2] |
| 79 | Lab Building Boiler Replacement | E | - | - | 57,000 | - | - | 57,000 | 8 | 42L | Mix[2] |
| 80 | Refrigerated All Weather Wastwater Sampler | E | - | - | 10,000 | - | - | 10,000 | 8 | 42L | Mix[2] |
| 81 | Drinking Water Undercounter Lab Glassware Washer | E | - | - | 17,000 | - | - | 17,000 | 8 | 42L | Mix[2] |
| 82 | Sprinter 2500 Cargo Van | V | - | - | - | - | 60,000 | 60,000 | 8 | 42L | Mix[2] |
| 83 | Catwalk Repair at Pump Station #2 | B | 55,000 | - | - | - | - | 55,000 | 8 | 42M | Mix[2] |
| 84 | Pump Station #1 Replace Controls/Pump | E | 250,000 | - | - | - | - | 250,000 | 8 | 42M | Mix[2] |
| 85 | Pump Station #3 Generator Replacement | E | - | - | - | 200,000 | - | 200,000 | 8 | 42M | Mix[2] |
| 86 | WWTP Mechanic Truck Replacement (Tr. 61) | V | 60,000 | - | - | - | - | 60,000 | 8 | 42M | Mix[2] |
| 87 | Fire Alarm System For Blower Building | B | 16,000 | - | - | - | - | 16,000 | 8 | 42P | Mix[2] |
| 88 | P25 Radio Equipment Upgrade (Waste Water) | E | 19,040 | - | - | - | - | 19,040 | 8 | 42P | Mix[3] |
| 89 | Filter Feed Pump Replacement | E | 300,000 | 300,000 | - | - | - | 600,000 | 8 | 42P | Mix[2] |
| 90 | Photovoltaic Cells at WWTP | E | 500,000 | - | - | - | - | 500,000 | 8 | 42P | Mix[3] |
| 91 | Channel Monster Grinder (Replacement) | E | - | 70,000 | 70,000 | - | - | 140,000 | 8 | 42P | Mix[2] |
| 92 | Wastewater - JD Loader Replacement | E | - | 50,000 | - | - | - | 50,000 | 8 | 42P | Mix[2] |
| 93 | Lawn Mower | E | 10,300 | - | - | - | - | 10,300 | 8 | 42P | Mix[2] |
| 94 | Tractor and Manure Spreader | E | - | - | - | 360,000 | - | 360,000 | 8 | 42S | Mix[2] |
| 95 | P25 Radio Equipment Upgrade (Bio Solids) | E | 17,060 | - | - | - | - | 17,060 | 8 | 42S | Mix[3] |
| 96 | Bio Solids Backhoe | E | - | 150,000 | - | - | - | 150,000 | 8 | 42S | Mix[2] |
| 97 | Bio Solids Upgrade | I | 3,000,000 | 12,000,000 | 12,000,000 | - | - | 27,000,000 | 8 | 42S | Mix[2] |
| 98 | Bio Solids Tractor Truck (Tr.56) | V | 180,000 | - | - | - | - | 180,000 | 8 | 42S | Mix[2] |
| 99 | Bio Solids 15 Ton Dump Truck | V | - | - | 225,000 | - | - | 225,000 | 8 | 42S | Mix[2] |
| 100 | Pickup Work Truck (Tr. 51) | V | - | - | 60,000 | - | - | 60,000 | 8 | 42S | Mix[2] |
| 101 | Utility Truck | V | - | - | - | 70,000 | - | 70,000 | 8 | 42S | Mix[2] |
| 102 | Trash Compactor Truck and Recycling Collections Truck | E | - | 3,000,000 | - | - | - | 3,000,000 | 9 | 427 | Bonds |
| 103 | Administration Staff Car | V | 50,000 | - | - | - | - | 50,000 | 18 | 408 | Mix[3] |
| 104 | Molly Pitcher Cemetery | I | 25,000 | 25,000 | - | - | - | 50,000 | 18 | 430 | Cash |
| 105 | Noble Boulevard Multi-Use Trail Project | I | 315,000 | 1,513,000 | - | - | - | 1,828,000 | 18 | 430 | Cash |
| 106 | Waggoner's Gap Multi-Use Trail Project | I | 200,000 | 658,000 | - | - | - | 858,000 | 18 | 430 | Cash |
| 107 | Road Diet Pavement Markings | I | - | - | - | 60,000 | - | 60,000 | 18 | 433 | Cash |
| 108 | Roadway Roundabouts - Willow & West Street Intersection | I | - | - | 200,000 | 200,000 | - | 400,000 | 18 | 433 | Mix[1] |
| 109 | School Zone Flashers | I | - | 30,000 | - | - | - | 30,000 | 18 | 433 | Cash |
| 110 | Thermoplastic Road Markings Outside of Road Diet | I | 32,000 | 32,000 | 32,000 | 32,000 | 35,000 | 163,000 | 18 | 433 | Cash |
| 111 | Traffic Signal Upgrades - One Per Year | E | - | 250,000 | 250,000 | 250,000 | - | 750,000 | 18 | 433 | Cash |
| 112 | Hanover & High St. Adaptive Signal Control Optimization | E | 375,000 | 125,000 | - | - | - | 500,000 | 18 | 433 | Mix[3] |
| 113 | Route I-81 Interchange Traffic Signal Upgrade Project | E | 158,000 | - | - | - | - | 158,000 | 18 | 433 | Mix[3] |
| 114 | Vision Zero Traffic Improvements | I | 50,000 | - | - | - | - | 50,000 | 18 | 433 | Cash |
| 115 | Street Paving | I | 291,200 | 292,000 | 300,000 | 300,000 | 300,000 | 1,483,200 | 35 | 430 | Cash |
| 116 | Curb Ramp Upgrades | I | 260,000 | 260,000 | 260,000 | 260,000 | 260,000 | 1,300,000 | 35 | 430 | Cash |
| 117 | Crack Sealing | I | 22,500 | 23,000 | 24,000 | 24,000 | 24,000 | 117,500 | 35 | 430 | Cash |
| 118 | Microsurfacing | I | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 475,000 | 35 | 430 | Cash |
| 119 | Dry Milling | I | 81,300 | 82,000 | 85,000 | 85,000 | 85,000 | 418,300 | 35 | 430 | Cash |
| 120 | Borough Hall Security Improvements | B | 215,000 | - | - | - | - | 215,000 | Split[2] | Split[2] | Mix[1] |
| 121 | Facilities Energy Improvements | B | 400,000 | - | - | - | - | 400,000 | Split[2] | Split[2] | Mix[1] |
| 122 | Borough Building HVAC Replacement | E | 435,000 | - | - | - | - | 435,000 | Split[2] | Split[2] | Mix[1] |
| 123 | P25 Radio Equipment Upgrade (Public Works) | E | 60,486 | - | - | - | - | 60,486 | Split[3] | Split[3] | Mix[3] |
| 124 | Electric charging station at PWFO Garage | E | 50,000 | - | - | - | - | 50,000 | Split[3] | Split[3] | Cash |
| 125 | Garage Paving | I | 50,000 | - | - | - | - | 50,000 | Split[3] | Split[3] | Cash |
| 126 | 39000 GVWR Dump Truck (Tr. 27) | V | - | 300,000 | - | - | - | 300,000 | Split[3] | Split[3] | Mix[1] |
| 127 | Salt Brine Feed Truck Improvement | E | 20,000 | - | - | - | - | 20,000 | Split[4] | Split[4] | Cash |
| 128 | Zero-turn mowers (needed if switch from contractor) | E | 36,000 | - | - | - | - | 36,000 | Split[4] | Split[4] | Cash |

**Table 31. (Continued)**

**2024-2028 Capital Improvements Plan**

| No. | Item | Type | 2024 | 2025 | 2026 | 2027 | 2028 | Total | Fund | Func. | Source |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Public Works (Continued)** | | | | | | | | | | |
| 129 | Lab Cabinetry | B | 200,000 | - | - | - | - | 200,000 | Split[5] | Split[5] | Mix[2] |
| | **Total** | | **20,092,386** | **38,022,400** | **19,012,000** | **6,746,000** | **3,959,000** | **87,831,786** | | | |
| | **Sustainable Community & Economic Planning** | | | | | | | | | | |
| 130 | P25 Radio Equipment Upgrade (SCEP) | E | 25,996 | - | - | - | - | 25,996 | 18 | 413 | Mix[3] |
| 131 | Carlisle Urban Redevelopment Plan (TIF) -PROJECT 1 | I | 3,157,525 | 3,157,525 | - | - | - | 6,315,050 | 18 | 413 | Mix[3] |
| 132 | Codes Pick-up Truck (Tr. 92) | V | 50,000 | - | - | - | - | 50,000 | 18 | 413 | Mix[3] |
| 133 | Codes Pick-up Truck (Tr. 94) | V | 50,000 | - | - | - | - | 50,000 | 18 | 413 | Mix[3] |
| 134 | Inspector Pick-up Truck (Tr. 98) | V | 50,000 | - | - | - | - | 50,000 | 18 | 413 | Mix[3] |
| | **Total** | | **3,333,521** | **3,157,525** | **-** | **-** | **-** | **6,491,046** | | | |
| | **Parks & Recreation** | | | | | | | | | | |
| 135 | P25 Radio Equipment Upgrade (P&R) | E | 13,810 | - | - | - | - | 13,810 | 18 | 451 | Mix[3] |
| 136 | Pool Restroom Upgrades | B | 20,000 | - | - | - | - | 20,000 | 18 | 453 | Cash |
| 137 | Pool Painting | I | - | - | 29,500 | - | - | 29,500 | 18 | 453 | Cash |
| 138 | Tot Pool Filter Pump Replacement | E | - | - | - | 6,200 | - | 6,200 | 18 | 453 | Cash |
| 139 | Water Chemistry Controllers | E | 12,000 | - | - | - | - | 12,000 | 18 | 453 | Cash |
| 140 | Gatehouse Stair Reconfiguration | B | - | 12,000 | - | - | - | 12,000 | 18 | 454 | Cash |
| 141 | Parks Maintenance Garage Facility Improvements | B | 50,100 | - | - | - | - | 50,100 | 18 | 454 | Cash |
| 142 | LeTort Pavilion Roof Replacement | B | 15,000 | - | - | - | - | 15,000 | 18 | 454 | Cash |
| 143 | LeTort Courts Restroom/Lighting Installation | B | - | - | - | - | 25,000 | 25,000 | 18 | 454 | Cash |
| 144 | Playground Expansion - Valley Meadows Park | I | - | - | - | 350,000 | - | 350,000 | 18 | 454 | Cash |
| 145 | Comprehensive Park, Recreation, and Open Space Plan | I | 100,000 | - | - | - | - | 100,000 | 18 | 454 | Cash |
| 146 | Mooreland Tennis Courts - Northside | L | - | 95,772 | - | - | - | 95,772 | 18 | 454 | Cash |
| 147 | Community Center Room Refurbishment | B | 40,000 | - | - | - | - | 40,000 | 18 | 458 | Cash |
| 148 | Community Center Second Floor HVAC | E | 136,000 | - | - | - | - | 136,000 | 18 | 458 | Cash |
| | **Total** | | **386,910** | **107,772** | **29,500** | **356,200** | **25,000** | **905,382** | | | |
| | **Grand Total** | | **26,161,436** | **41,779,697** | **20,694,282** | **7,410,700** | **4,299,565** | **100,345,680** | | | |

Split[1]: Funds (7,32) Functions (445,447)

Split[2]: Funds (6,7,8,18) Functions (402,409,447)

Split[3]: Funds (6,7,8,18) Functions (425,430,447,449)

Split[4]: Funds (7,18) Functions (430,447)

Split[5]: Funds (6,8) Functions (42L,44L)

Mix[1]: Bonds and Cash Split.

Mix[2]: Inter-Municipal Partners Contribution with remainder covered by Cash or Bonds.

Mix[3]: Grant funded with remainder covered by Cash or Bonds.

**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.**

## 2024-2028 Capital Improvements Plan
## Summary of Borrowing Needs

| Series | Water | Stormwater | Sewer | Solid Waste | Capital Projects | Parking | Total |
|---|---|---|---|---|---|---|---|
| **2024** | 15,864,890 | 305,335 | 9,267,743 | 3,000,000 | 852,946 | - | 29,290,915 |
| **2025** | - | - | - | - | - | - | - |
| **2026** | 3,664,000 | 168,000 | 10,133,594 | - | 1,473,784 | - | 15,439,378 |
| **2027** | - | - | - | - | - | - | - |
| **2028** | 1,600,000 | 80,000 | 827,946 | - | 128,000 | - | 2,635,946 |
| **Total** | **21,128,890** | **553,335** | **20,229,283** | **3,000,000** | **2,454,730** | **-** | **47,366,239** |

## 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.

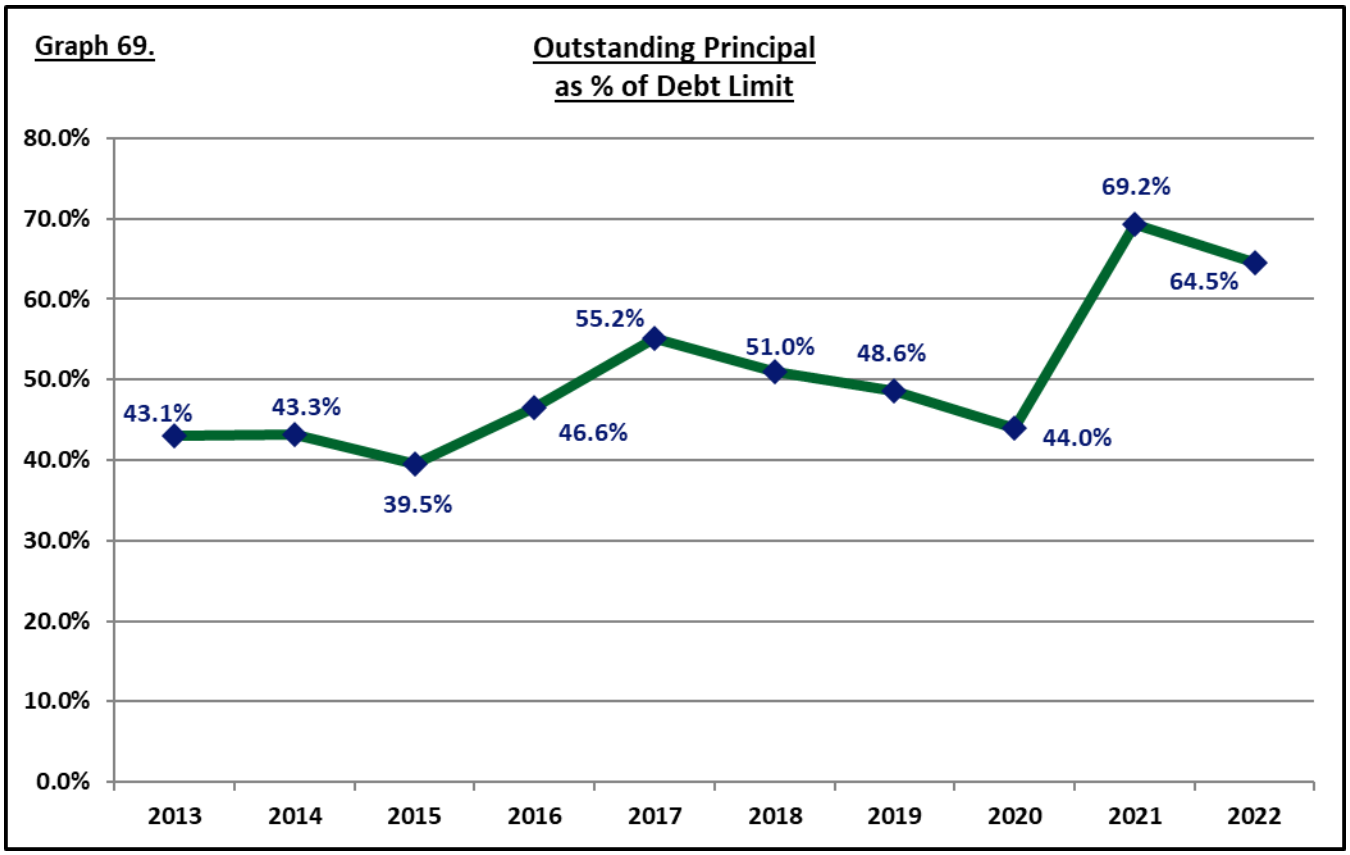
Under state law, the Borough's debt is exempt from personal property taxes in the state. Interest on the debt is also exempt from state corporate net income taxes and from personal income taxation by the state or by any of its political subdivisions.

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 2022, 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** | | |
| | $ 25,185,407 | 2020 Revenue |
| | $ 25,812,113 | 2021 Revenue |
| + | $ 27,987,688 | 2022 Revenue |
| | $ 78,985,208 | 3-Year Revenue Total |
| ÷ | 3 | Number of Years |
| | $ 26,328,403 | **Average Borrowing Base Revenue** |
| **Legal Debt Limit** | | |
| | $ 26,328,403 | **Average Borrowing Base Revenue** |
| x | 250.0% | Debt Limit Percentage |
| | $ 65,821,007 | **Debt Limit** |
| - | 42,441,736 | Existing Debt Applicable to Debt Limit |
| | $ 23,379,271 | **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, 2023 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** | 7,765,000 | 58,577 | 1,501,561 | 2,918,942 | 27,250 | 3,108,969 | - | 149,701 |
| **2017B** | 7,090,000 | 1,441,275 | - | 2,607,093 | - | 2,959,032 | - | 82,600 |
| **2021** | 20,885,000 | 77 | 5,342,688 | 4,247,588 | 1,205,000 | 10,068,285 | - | 21,362 |
| **Total** | 35,740,000 | 1,499,929 | 6,844,249 | 9,773,623 | 1,232,250 | 16,136,286 | - | 253,663 |

The anticipated share of scheduled principal and interest payments during December 31, 2024 is included in the tables below.

**Table 33A.**

**2024 Debt Service Principal By Fund (Existing Debt)**

| Debt Series | Total | General | Capital Projects | Water | Stormwater | Sewer | Solid Waste | Parking |
|---|---|---|---|---|---|---|---|---|
| 2017A | 390,000 | 5,793 | 128,141 | 116,306 | 1,081 | 123,873 | - | 14,806 |
| 2017B | 1,595,000 | 381,672 | - | 640,649 | - | 526,079 | - | 46,600 |
| 2021 | 1,040,000 | 24 | 214,773 | 244,183 | 40,000 | 534,277 | - | 6,743 |
| Total | 3,025,000 | 387,489 | 342,914 | 1,001,138 | 41,081 | 1,184,229 | - | 68,149 |

**Table 33B.**

**2024 Debt Service Interest By Fund (Existing Debt)**

| Debt Series | Total | General | Capital Projects | Water | Stormwater | Sewer | Solid Waste | Parking |
|---|---|---|---|---|---|---|---|---|
| 2017A | 229,925 | 1,716 | 44,105 | 86,636 | 809 | 92,276 | - | 4,383 |
| 2017B | 299,550 | 61,468 | - | 110,690 | - | 123,622 | - | 3,770 |
| 2021 | 676,375 | 3 | 158,966 | 133,098 | 35,694 | 347,546 | - | 1,068 |
| Total | 1,205,850 | 63,187 | 203,071 | 330,424 | 36,503 | 563,444 | - | 9,221 |

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 fluctuated based on the need to fund significant expenditures related to improvements to the water and sewer systems. As shown in 2022, this ratio slightly decreased due to lack of additional debt issuances and payment on existing long-term debt. This ratio is illustrated in the graph below:

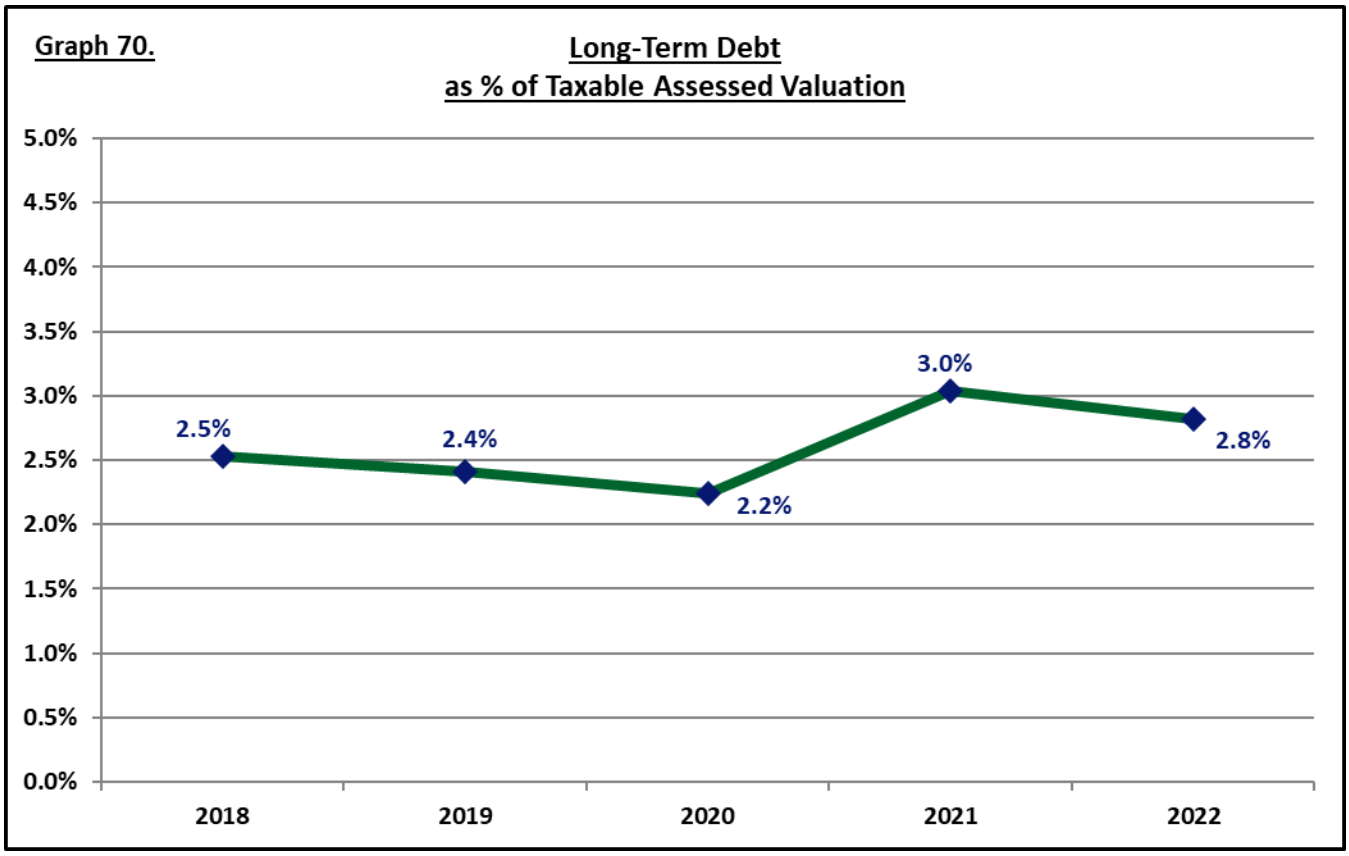


**Table 34.**
**Summary of General Obligation Debt Service - All Funds**

| Fiscal Year Ended | G.O. Bond Series of 2017A | G.O. Bond Series of 2017B | G.O. Bond Series of 2021 |
|---|---|---|---|
| **12/31/2024** | 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:** | 9,984,438 | 7,893,950 | 26,733,970 |
| **Principal:** | 7,765,000 | 7,090,000 | 20,885,000 |
| **Interest:** | 2,219,438 | 803,950 | 5,848,970 |

**Table 35.**

## General Fund Debt Service

| Fiscal Year Ended | 0.90% G.O. Bond Series of 2017A | 27.24% G.O. Bond Series of 2017B | 0.00% G.O. Bond Series of 2021 |
|---|---|---|---|
| **12/31/2024** | 7,509 | 443,141 | 28 |
| **12/31/2025** | 7,434 | 417,576 | 28 |
| **12/31/2026** | 7,348 | 338,635 | 28 |
| **12/31/2027** | 7,438 | 215,854 | - |
| **12/31/2028** | 7,301 | 132,469 | - |
| **12/31/2029** | 7,371 | 48,510 | - |
| **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:** | 66,591 | 1,596,185 | 85 |
| **Principal:** | 58,577 | 1,441,275 | 77 |
| **Interest:** | 8,014 | 154,910 | 8 |

**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 |
|---|---|---|
| **12/31/2024** | 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:** | 1,769,310 | 6,960,644 |
| **Principal:** | 1,501,561 | 5,342,688 |
| **Interest:** | 267,749 | 1,617,956 |

**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 |
|---|---|---|---|
| **12/31/2024** | 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:** | 3,846,036 | 2,894,684 | 5,468,251 |
| **Principal:** | 2,918,942 | 2,607,093 | 4,247,588 |
| **Interest:** | 927,094 | 287,591 | 1,220,663 |

**Table 38.**

## Stormwater Fund Debt Service

| Fiscal Year Ended | 0.34% G.O. Note Series of 2017A | 5.68% G.O. Bond Series of 2021 |
|---|---|---|
| **12/31/2024** | 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:** | 35,905 | 1,573,350 |
| **Principal:** | 27,250 | 1,205,000 |
| **Interest:** | 8,655 | 368,350 |

**Table 39.**

## 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 |
|---|---|---|---|
| **12/31/2024** | 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:** | 4,096,419 | 3,315,271 | 12,708,103 |
| **Principal:** | 3,108,969 | 2,959,032 | 10,068,285 |
| **Interest:** | 987,450 | 356,239 | 2,639,818 |

**Table 40.**

## 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 |
|---|---|---|---|
| **12/31/2024** | 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:** | 170,177 | 87,810 | 23,537 |
| **Principal:** | 149,701 | 82,600 | 21,362 |
| **Interest:** | 20,476 | 5,210 | 2,175 |




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# APPENDICES




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# Full-Time Employee Summary

**Table 41.**

**Full-Time Employees Summary Schedule**

| Department/Function | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|---|---|---|---|---|
| **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*** | ***3.00*** | ***3.00*** |
| Human Resources / Risk Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Human Resources Coordinator | - | - | - | 1.00 | 1.00 |
| Payroll Clerk | - | - | - | 1.00 | 1.00 |
| **Sub-total** | **5.00** | **5.00** | **5.00** | **7.00** | **7.00** |
| **Finance** | | | | | |
| ***Finance Operations*** | ***4.00*** | ***4.00*** | ***4.00*** | ***5.00*** | ***4.75*** |
| Director of Finance | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Finance Director | 1.00 | 1.00 | 1.00 | 1.00 | 0.75 |
| Payroll Clerk | 1.00 | 1.00 | 1.00 | - | - |
| Senior Accounting Specialist | - | - | - | 1.00 | 1.00 |
| Account Clerk | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 |
| ***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*** | ***0.75*** | ***0.75*** | ***1.05*** | ***0.30*** | ***0.55*** |
| Assistant Finance Director | - | - | - | - | 0.25 |
| Parking & Utilities Supervisor | 0.75 | 0.75 | 0.75 | - | - |
| Director of SCEP | - | - | 0.30 | 0.30 | 0.30 |
| ***Utility Billing & Collection*** | ***1.25*** | ***1.25*** | ***1.25*** | ***1.00*** | ***1.00*** |
| Parking & Utilities Supervisor | 0.25 | 0.25 | 0.25 | - | - |
| Account Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Sub-total | **7.00** | **7.00** | **7.30** | **7.30** | **7.30** |

**Table 41. (Continued)**

**Full-Time Employees Summary Schedule**

| Department/Function | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|---|---|---|---|---|
| **Fire** | | | | | |
| **Fire Department** | **-** | **-** | **-** | **-** | **-** |
| Fire Chief (Part-Time Only) | - | - | - | - | - |
| Sub-total | **-** | **-** | **-** | **-** | **-** |
| **Police** | | | | | |
| **Administration** | ***5.00*** | ***4.00*** | ***5.00*** | ***4.00*** | ***4.00*** |
| Police Chief | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Police Lieutenant | 1.00 | 1.00 | 2.00 | 1.00 | 1.00 |
| Department Head Secretary | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Communications Specialist | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Investigation** | ***4.00*** | ***4.00*** | ***3.00*** | ***3.00*** | ***3.00*** |
| Police Detective Sergeant | 1.00 | 1.00 | - | - | - |
| Police Detective | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| **Patrol** | ***27.00*** | ***27.00*** | ***27.00*** | ***28.00*** | ***28.00*** |
| Police Sergeant | 5.00 | 5.00 | 5.00 | 4.00 | 4.00 |
| Police Corporal | 5.00 | 5.00 | 5.00 | 4.00 | 4.00 |
| Police Patrolman | 17.00 | 17.00 | 17.00 | 20.00 | 20.00 |
| Sub-total | **36.00** | **35.00** | **35.00** | **35.00** | **35.00** |
| **Sustainable Community & Economic Planning** | | | | | |
| **Code Enforcement** | ***4.77*** | ***4.77*** | ***5.27*** | ***6.27*** | ***6.27*** |
| Director of SCEP | - | - | 0.50 | 0.50 | 0.50 |
| Planner II | - | - | - | 1.00 | 1.00 |
| Chief Codes / Assistant Zoning Officer | - | - | 1.00 | 1.00 | 1.00 |
| Planning/Zoning/Codes Manager | 1.00 | 1.00 | - | - | - |
| Codes Officer | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Comm. Development & Solid Waste Clerk | 0.67 | 0.67 | 0.67 | 0.67 | 0.67 |
| MS4 Coordinator | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 |
| Sub-total | **4.77** | **4.77** | **5.27** | **6.27** | **6.27** |

**Table 41. (Continued)**

**Full-Time Employees Summary Schedule**

| Department/Function | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|---|---|---|---|---|
| **Public Works** | | | | | |
| **Administration & Engineering** | ***3.25*** | ***3.25*** | ***3.25*** | ***4.25*** | ***3.50*** |
| Director of Public Works / Engineer | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| Assistant Borough Engineer | - | - | - | 1.00 | 0.25 |
| Engineering Technician | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Construction Inspector | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Engineering Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Field Operations** | ***19.65*** | ***17.65*** | ***16.75*** | ***16.75*** | ***20.00*** |
| Director of Public Works / Engineer | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| Director of SCEP | - | - | 0.10 | 0.10 | 0.10 |
| Assistant Borough Engineer | - | - | - | - | 0.75 |
| Water & Distribution Manager | - | 0.50 | 0.50 | 0.50 | 0.50 |
| Administrative Secretary | 0.50 | 0.50 | 0.50 | 0.50 | - |
| Assistant Special Project Manager | 1.00 | - | - | - | - |
| Auto Mechanic I | 1.00 | 1.00 | - | - | - |
| Auto Mechanic II | - | - | 1.00 | 1.00 | 1.00 |
| Crewleader | 4.00 | 4.00 | 3.00 | 3.00 | 3.00 |
| Equipment Operator | 3.00 | 3.00 | 3.00 | 3.00 | 2.00 |
| Facilities Coordinator | - | - | - | - | 1.00 |
| Field Operations Manager | 1.00 | 1.00 | - | - | - |
| Foreman | - | - | 1.00 | 1.00 | 1.00 |
| Maintainer | 6.00 | 3.00 | 3.00 | 3.00 | 8.00 |
| Maintainer II | - | 3.00 | 3.00 | 3.00 | 1.00 |
| MS4 Coordinator | 0.90 | 0.90 | 0.90 | 0.90 | 0.90 |
| Special Project Manager | 1.00 | - | - | - | - |
| Water Plant Supervisor | 0.50 | - | - | - | - |
| **Solid Waste Collection & Disposal** | ***0.33*** | ***0.33*** | ***0.43*** | ***0.43*** | ***0.43*** |
| Director of SCEP | - | - | 0.10 | 0.10 | 0.10 |
| Comm. Development & Solid Waste Clerk | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 |
| **Laboratory** | ***5.50*** | ***5.50*** | ***6.00*** | ***6.00*** | ***5.50*** |
| Lab Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| BioSolids Supervisor | - | - | 0.50 | 0.50 | 0.50 |
| Lab Technician | 4.50 | 4.50 | 4.50 | 4.50 | 4.00 |
| **Biosolids** | ***4.00*** | ***4.00*** | ***3.50*** | ***3.50*** | ***3.50*** |
| BioSolids Supervisor | 1.00 | 1.00 | 0.50 | 0.50 | 0.50 |
| Biosolids Operator | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |

**Table 41. (Continued)**

**Full-Time Employees Summary Schedule**

| Department/Function | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|---|---|---|---|---|
| **Public Works (Continued)** | | | | | |
| ***Wastewater Treatment Plant*** | ***8.00*** | ***8.00*** | ***8.00*** | ***8.00*** | ***7.00*** |
| 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 | 2.00 |
| Treatment Plant Operator - Unlicensed | - | - | - | - | 2.00 |
| 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 |
| ***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*** | ***7.50*** | ***7.50*** | ***8.50*** | ***8.50*** | ***8.50*** |
| Water & Distribution Manager | - | 0.50 | 0.50 | 0.50 | 0.50 |
| Water Plant Supervisor | 0.50 | - | - | - | - |
| Water Plant Senior Operator | - | - | 1.00 | 1.00 | 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 | **52.23** | **50.23** | **50.43** | **51.43** | **52.43** |
| **Parks & Recreation** | | | | | |
| ***Administration*** | ***2.00*** | ***2.00*** | ***2.00*** | ***1.00*** | ***1.00*** |
| Director of Parks & Recreation | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Department Head Secretary | 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 Center Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

| Table 41. (Continued) Full-Time Employees Summary Schedule | | | | | |
|---|---|---|---|---|---|
| **Department/Function** | **2020** | **2021** | **2022** | **2023** | **2024** |
| | | | | | |
| **Parks & Recreation (Continued)** | | | | | |
| | | | | | |
| **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** | ***3.00*** | ***3.00*** | ***5.00*** | ***5.00*** | ***3.00*** |
| Parks Maintenance Crew Leader | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Parks Maintainer | 2.00 | 2.00 | 4.00 | 4.00 | 2.00 |
| | | | | | |
| Sub-total | **7.00** | **7.00** | **9.00** | **8.00** | **6.00** |
| | | | | | |
| **Total** | **112.00** | **109.00** | **112.00** | **115.00** | **114.00** |

**Full-Time Employee Changes:**

In 2024, the Borough added a new position titled "Facilities Coodinator". This full-time position will be responsible for managing the maintenance programs for the Borough's facilities. Additionally, the Borough removed two full-time "Parks Maintainers" with the responsibilities of these positions being absorbed by existing Public Works Maintainers.




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***BOROUGH OF CARLISLE***
***FINANCIAL TRENDS INFORMATION***
***NET POSITION BY COMPONENT***
***2018-2022***
***(accrual basis of accounting)***

**Schedule 1**

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | 2022 [c] | 2021 | 2020 | 2019 | 2018 [b] |
| Governmental activities | | | | | |
| Net investment in capital assets | $ 18,114,103 | $15,327,086 | $ 14,799,272 | $ 14,451,032 | $ 14,065,108 |
| Restricted | 7,557,340 | 5,685,534 | 2,600,104 | 2,807,160 | 2,749,193 |
| Unrestricted | 9,030,442 | 8,396,492 | 8,118,910 | 6,446,981 | 5,458,560 |
| Total governmental activities net position | $ 34,701,885 | $29,409,112 | $ 25,518,286 | $ 23,705,173 | $ 22,272,861 |
| Business-type activities | | | | | |
| Net investment in capital assets | $ 22,784,204 | $21,711,225 | $ 22,589,169 | $ 23,163,967 | $ 19,263,605 |
| Unrestricted | 26,495,257 | 25,323,464 | 22,668,779 | 19,599,734 | 18,373,208 |
| Total business-type activities net position | $ 49,279,461 | $47,034,689 | $ 45,257,948 | $ 42,763,701 | $ 37,636,813 |
| Primary government | | | | | |
| Net investment in capital assets | $ 40,898,307 | $37,038,311 | $ 37,388,441 | $ 37,614,999 | $ 33,328,713 |
| Restricted | 7,557,340 | 5,685,534 | 2,600,104 | 2,807,160 | 2,749,193 |
| Unrestricted | 35,525,699 | 33,719,956 | 30,787,689 | 26,046,715 | 23,831,768 |
| Total primary government net position | $ 83,981,346 | $76,443,801 | $ 70,776,234 | $ 66,468,874 | $ 59,909,674 |

[b] 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.

[c] During 2022 the Borough implemented the provisions of GASB 87 which only applies to the Borough's business-type activities. Prior year amounts have not been restated and are shown based on the reporting requirements prior to the implementation of GASB 87.

Source: Department of Finance (DOF) compilation of data.

***BOROUGH OF CARLISLE***

***FINANCIAL TRENDS INFORMATION***
***CHANGES IN NET POSITION***
***2018-2022***
***(accrual basis of accounting)***

**Schedule 2**

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | **2022** | **2021** | **2020** | **2019** | **2018** |
| ***Program Revenues*** | | | | | |
| Governmental Activities: | | | | | |
| Charges for Services: | | | | | |
| General government | $ 349,812 | $ 345,476 | $ 346,724 | $ 340,690 | $ 366,298 |
| Public safety | 636,063 | 271,678 | 250,898 | 424,453 | 538,217 |
| Public services | 124,918 | 78,851 | 37,174 | 45,603 | 87,239 |
| Parks and recreation | 362,337 | 288,782 | 110,814 | 348,767 | 316,899 |
| Operating grants and contributions | 4,870,832 | 2,184,293 | 1,985,355 | 1,240,250 | 1,201,548 |
| Capital grants and contributions | 2,527,922 | 2,150,082 | 1,348,420 | 1,455,601 | 822,798 |
| Total governmental activities program revenues | 8,871,884 | 5,319,162 | 4,079,385 | 3,855,364 | 3,332,999 |
| Business-type Activities: | | | | | |
| Charges for Services: | | | | | |
| Water | 4,843,201 | 4,289,546 | 4,286,922 | 4,450,198 | 4,514,792 |
| Sewer | 6,483,274 | 6,131,551 | 6,105,810 | 6,291,347 | 6,647,052 |
| Parking | 659,417 | 663,845 | 400,579 | 708,443 | 696,387 |
| Solid Waste | 1,071,113 | 1,487,037 | 1,434,687 | 880,195 | 837,651 |
| Stormwater | 1,742,595 | 1,701,166 | 1,767,087 | 1,148,962 | - |
| Operating grants and contributions | - | 46,906 | 55,074 | 209,028 | 85,959 |
| Capital grants and contributions | 326,931 | 147,167 | 323,801 | 2,419,064 | 229,596 |
| Total business-type activities program revenues | 15,126,531 | 14,467,218 | 14,373,960 | 16,107,237 | 13,011,437 |
| Total primary government program revenues | $ 23,998,415 | $ 19,786,380 | $ 18,453,345 | $ 19,962,601 | $ 16,344,436 |
| **Expenses** | | | | | |
| Governmental Activities: | | | | | |
| General government | $ 2,397,128 | $ 1,791,665 | $ 1,996,953 | $ 1,865,486 | $ 1,579,336 |
| Public safety | 6,984,227 | 5,298,260 | 5,660,761 | 5,928,270 | 6,073,956 |
| Public services | 1,604,082 | 1,514,763 | 1,709,843 | 2,031,313 | 2,048,923 |
| Culture and recreation | 1,580,301 | 992,190 | 893,308 | 1,131,263 | 1,147,602 |
| Conservation and community development | 452,443 | 854,675 | 471,282 | 306,343 | 293,361 |
| Interest on long-term debt | 291,978 | 313,012 | 250,103 | 243,695 | 269,101 |
| Total governmental activities expenses | $ 13,310,159 | $10,764,565 | $ 10,982,250 | $ 11,506,370 | $ 11,412,279 |
| Business-type Activities: | | | | | |
| Water | $ 4,219,490 | $ 3,689,493 | $ 3,447,981 | $ 3,850,851 | $ 4,227,259 |
| Sewer | 5,986,997 | 5,721,946 | 5,448,124 | 5,741,796 | 5,940,591 |
| Parking | 561,506 | 514,040 | 538,817 | 524,341 | 476,020 |
| Solid Waste | 1,318,955 | 1,675,340 | 1,656,256 | 826,622 | 772,774 |
| Stormwater | 1,318,665 | 1,138,103 | 1,055,188 | 581,219 | - |
| Total business-type activities expenses | 13,405,613 | 12,738,922 | 12,146,366 | 11,524,829 | 11,416,644 |
| Total primary government expense | $ 26,715,772 | $ 23,503,487 | $ 23,128,616 | $ 23,031,199 | $ 22,828,923 |
| **Net (Expense)/Revenue** | | | | | |
| Governmental activities | $ (4,438,275) | $ (5,445,403) | $ (6,902,865) | $ (7,651,006) | $ (8,079,280) |
| Business-type activities | 1,720,918 | 1,728,296 | 2,227,594 | 4,582,408 | 1,594,793 |
| Total primary government net expense | $ (2,717,357) | $ (3,717,107) | $ (4,675,271) | $ (3,068,598) | $ (6,484,487) |

*BOROUGH OF CARLISLE*

*FINANCIAL TRENDS INFORMATION*
*CHANGES IN NET POSITION*
*2018-2022*
*(accrual basis of accounting)*

**Schedule 2 (Continued)**

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | **2022** | **2021** | **2020** | **2019** | **2018** |
| **General Revenues and Other Changes in Net Position** | | | | | |
| Governmental Activities: | | | | | |
| Taxes: | | | | | |
| Real estate | $ 5,137,010 | $ 5,152,302 | $ 5,143,699 | $ 5,122,842 | $ 5,030,098 |
| Earned income | 2,444,004 | 2,339,350 | 2,195,815 | 2,119,181 | 2,007,721 |
| Real estate transfer | 599,808 | 553,436 | 457,392 | 377,589 | 415,258 |
| Other | 884,632 | 859,215 | 816,775 | 860,437 | 809,969 |
| Investment earnings | 269,195 | 7,074 | 94,104 | 233,038 | 172,592 |
| Unrestricted grants and contributions | - | 425,350 | - | - | - |
| Miscellaneous | 396,399 | (498) | 81,317 | 259,156 | 100,070 |
| Transfers | - | - | (73,124) | (43,505) | (19,411) |
| Total governmental activities | 9,731,048 | 9,336,229 | 8,715,978 | 8,928,738 | 8,516,297 |
| Business-type Activities: | | | | | |
| Investment earnings | 492,157 | 8,887 | 152,146 | 483,019 | 404,784 |
| Gain on sale of capital asset | 452 | - | - | - | - |
| Miscellaneous | 31,245 | 39,558 | 41,383 | 30,351 | 30,020 |
| Transfers | - | - | 73,124 | 43,505 | 19,411 |
| Total business-type activities | 523,854 | 48,445 | 266,653 | 556,875 | 454,215 |
| Total primary government | $ 10,254,902 | $ 9,384,674 | $ 8,982,631 | $ 9,485,613 | $ 8,970,512 |
| **Change in Net Position** | | | | | |
| Governmental activities | $ 5,292,773 | $ 3,890,826 | $ 1,813,113 | $ 1,277,732 | $ 437,017 |
| Business-type activities | 2,244,772 | 1,776,741 | 2,494,247 | 5,139,283 | 2,049,008 |
| Total primary government | $ 7,537,545 | $ 5,667,567 | $ 4,307,360 | $ 6,417,015 | $ 2,486,025 |

Source: DOF compilation of data.

***BOROUGH OF CARLISLE***
***FINANCIAL TRENDS INFORMATION***
***FUND BALANCES, GOVERNMENTAL FUNDS***
***2018-2022***
***(modified accrual basis of accounting)***

**Schedule 3**

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | **2022** | **2021** | **2020** | **2019** | **2018** |
| General Fund | | | | | |
| Nonspendable | $ 333,784 | $ 422,998 | $ 316,531 | $ 332,694 | $ 467,390 |
| Spendable | | | | | |
| Restricted | 17,776 | 19,175 | 53,735 | 53,421 | 78,364 |
| Committed | 501,911 | 598,344 | 597,878 | 595,900 | 594,364 |
| Assigned | 1,954,258 | 1,034,326 | 985,233 | 404,213 | 404,213 |
| Unassigned | 9,015,736 | 7,783,269 | 7,405,190 | 7,104,470 | 5,554,601 |
| Total General Fund | 11,823,465 | 9,858,112 | 9,358,567 | 8,490,698 | 7,098,932 |
| Capital Projects Fund | | | | | |
| Nonspendable | - | - | - | - | - |
| Spendable | | | | | |
| Restricted | 6,462,746 | 4,463,193 | 1,159,094 | 1,335,550 | 1,327,700 |
| Committed | - | - | - | - | - |
| Assigned | - | - | - | - | - |
| Unassigned | - | - | - | - | - |
| Total Capital Projects Fund | 6,462,746 | 4,463,193 | 1,159,094 | 1,335,550 | 1,327,700 |
| All Other Governmental Funds | | | | | |
| Restricted | 1,094,594 | 1,314,151 | 1,417,875 | 1,368,072 | 1,250,316 |
| Total All Other Governmental Funds | 1,094,594 | 1,314,151 | 1,417,875 | 1,368,072 | 1,250,316 |
| Total Governmental Funds | $ 19,380,805 | $ 15,635,456 | $ 11,935,536 | $11,194,320 | $ 9,676,948 |

Source: DOF compilation of data.

***BOROUGH OF CARLISLE***

***FINANCIAL TRENDS INFORMATION***
***CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS***
***2018-2022***
***(modified accrual basis of accounting)***

**Schedule 4**

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | **2022** | **2021** | **2020** | **2019** | **2018** |
| **Revenues** | | | | | |
| Real Estate | $ 5,183,045 | $ 5,158,546 | $ 5,095,199 | $ 5,095,199 | $ 5,031,877 |
| Earned income | 2,509,203 | 2,297,193 | 2,167,578 | 2,167,578 | 1,975,567 |
| Real estate transfer | 599,808 | 553,436 | 377,589 | 377,589 | 415,258 |
| Other taxes | 885,183 | 849,750 | 856,688 | 856,688 | 795,630 |
| Licenses and permits | 884,267 | 535,597 | 597,215 | 597,215 | 665,090 |
| Fines and forfeits | 60,092 | 74,158 | 116,636 | 116,636 | 105,381 |
| Investment income | 269,195 | 7,074 | 233,038 | 233,038 | 172,592 |
| Rents | 86,590 | 80,268 | 87,145 | 87,145 | 72,280 |
| Intergovernmental | 6,975,513 | 4,397,288 | 1,751,220 | 1,751,220 | 1,670,641 |
| Charges for services | 352,921 | 217,871 | 288,045 | 288,045 | 289,281 |
| Other | 608,584 | 545,103 | 457,212 | 457,212 | 606,485 |
| Total revenues | 18,414,401 | 14,716,284 | 12,027,565 | 12,027,565 | 11,800,082 |
| **Expenditures** | | | | | |
| General government | 1,720,381 | 1,287,697 | 1,480,701 | 1,305,179 | 1,187,412 |
| Public safety | 8,927,553 | 7,891,826 | 7,046,082 | 6,321,814 | 7,190,933 |
| Public services | 1,910,852 | 1,793,652 | 1,991,412 | 2,237,355 | 2,220,644 |
| Parks and recreation | 1,324,873 | 873,221 | 801,827 | 1,017,117 | 957,184 |
| Conservation and community development | 877,792 | 862,925 | 471,282 | 477,951 | 306,936 |
| Debt service: | | | | | |
| Principal | 779,617 | 678,870 | 604,921 | 428,014 | 481,318 |
| Interest and fiscal charges | 344,086 | 329,674 | 303,314 | 294,379 | 282,645 |
| Total expenditures | 15,885,154 | 13,717,865 | 12,699,539 | 12,081,809 | 12,627,072 |
| Excess (deficiency) of revenues over/(under) expenditures | 2,529,247 | 998,419 | (671,974) | (54,244) | (826,990) |
| **Other Financing Sources (Uses)** | | | | | |
| Transfers in | 4,194,828 | 1,116,998 | 876,648 | 745,865 | 282,638 |
| Transfers out | (4,194,828) | (1,116,998) | (949,772) | (745,865) | (302,049) |
| Proceeds from sale of capital assets | 17,599 | 7,620 | 14,451 | 45,689 | 88,903 |
| Bond reallocation | - | - | - | - | - |
| Proceeds from issuance of bonds | - | 5,799,158 | 207,891 | 934,077 | 1,148,138 |
| Bond premium | - | 465,032 | - | - | - |
| Payment to refund bond | - | (2,767,627) | - | - | - |
| Total other financing sources (uses) | 17,599 | 3,504,183 | 149,218 | 979,766 | 1,217,630 |
| Net change in fund balances | $ 2,546,846 | $ 4,502,602 | ( $ 522,756) | $ 925,522 | $ 390,640 |
| Debt service as a percentage of non-capital expenditures | 8.3% | 8.3% | 7.1% | 7.5% | 8.3% |
| Debt service as a percentage of total expenditures | 7.1% | 7.4% | 7.2% | 6.0% | 6.1% |

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) | Estimated Actual Taxable Value |
|---|---|---|---|---|---|---|---|---|
| 2022 | $ 2,028,269,200 | $ 523,884,000 | 25.8% | $ 1,504,385,200 | 0.45% | 3.495 | 0.437 | $ 1,504,385,200 |
| 2021 | 2,019,892,100 | 522,298,700 | 25.9% | 1,497,593,400 | 0.57% | 3.495 | 0.437 | 1,497,593,400 |
| 2020 | 2,016,214,100 | 527,352,200 | 26.2% | 1,489,047,900 | 0.32% | 3.495 | 0.437 | 1,489,047,900 |
| 2019 | 2,011,591,600 | 527,352,200 | 26.2% | 1,484,239,400 | 0.66% | 3.495 | 0.437 | 1,484,239,400 |
| 2018 | 2,003,339,400 | 528,826,200 | 26.4% | 1,474,513,200 | 1.91% | 3.495 | 0.437 | 1,474,513,200 |
| 2017 | 1,953,893,400 | 507,038,700 | 26.0% | 1,446,854,700 | 0.28% | 3.495 | 0.437 | 1,446,854,700 |
| 2016 | 1,947,489,000 | 504,732,700 | 25.9% | 1,442,756,300 | 1.01% | 3.275 | 0.217 | 1,442,756,300 |
| 2015 | 1,937,063,700 | 508,795,200 | 26.3% | 1,428,268,500 | -0.17% | 3.275 | 0.217 | 1,428,268,500 |
| 2014 | 1,928,046,730 | 497,336,500 | 25.8% | 1,430,710,230 | -0.63% | 3.275 | 0.217 | 1,430,710,230 |
| 2013 | 1,931,196,600 | 491,391,400 | 25.4% | 1,439,805,200 | 0.37% | 3.275 | 0.217 | 1,439,805,200 |

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 |
| 2022 | 3.058 | 0.437 | 3.495 | 2.195 | 0.166 | 2.361 | 15.973 | 21.829 | 16.01% |
| 2021 | 3.058 | 0.437 | 3.495 | 2.195 | 0.166 | 2.361 | 15.660 | 21.516 | 16.24% |
| 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% |

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**

| | 2022 | | | 2013 | | |
|---|---|---|---|---|---|---|
| **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 | 2.8% | $ 45,800,000 | 1 | 3.2% |
| Carlisle Commons LLC | 37,838,000 | 2 | 2.5% | 36,925,000 | 2 | 2.6% |
| Allen Distribution | 30,704,500 | 3 | 2.0% | 31,144,500 | 3 | 2.2% |
| Carlisle Corporation | 27,307,000 | 4 | 1.8% | 29,689,700 | 4 | 2.1% |
| KTR PA Cent LLC | 19,300,000 | 5 | 1.3% | | | |
| Ross Stores Pennsylvania LP | 15,975,000 | 6 | 1.1% | 15,000,000 | 6 | 1.0% |
| AH NLA II (PA) LLC | 15,000,000 | 7 | 1.0% | | | |
| Headlands Realty Corp. | 12,274,200 | 8 | 0.8% | 11,603,000 | 9 | 0.8% |
| Patriach Seven Gables LP | 11,800,000 | 9 | 0.8% | | | |
| 255 South Spring Garden Street | 10,500,000 | 10 | 0.7% | | | |
| Carlisle 44 LP | | | | 16,267,500 | 5 | 1.1% |
| 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% |
| Total | $ 223,198,700 | | 14.8% | $ 223,931,300 | | 15.6% |
| **Total Taxable Assessed Value** | $ 1,504,385,200 | | | $ 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** |
| 2022 | $ 4,583,370 | $ 654,982 | $ 5,238,352 | $ 5,139,794 | 98.1% | n/a | 5,139,794 | 98.1% |
| 2021 | 4,559,901 | 651,628 | 5,211,529 | 5,067,347 | 97.2% | 133,240 | 5,200,587 | 99.8% |
| 2020 | 4,538,805 | 648,613 | 5,187,418 | 5,046,122 | 97.3% | 108,212 | 5,154,334 | 99.4% |
| 2019 | 4,529,395 | 647,269 | 5,176,664 | 5,046,122 | 97.5% | 125,397 | 5,171,519 | 99.9% |
| 2018 | 4,452,411 | 636,268 | 5,088,679 | 4,968,809 | 97.6% | 101,424 | 5,070,233 | 99.6% |
| 2017 | 4,415,984 | 631,053 | 5,047,037 | 4,948,035 | 98.0% | 67,527 | 5,015,562 | 99.4% |
| 2016 | 4,411,948 | 313,078 | 4,725,026 | 4,644,586 | 98.3% | 80,440 | 4,725,026 | 100.0% |
| 2015 | 4,360,781 | 309,449 | 4,670,230 | 4,554,455 | 97.5% | 117,857 | 4,672,312 | 100.0% |
| 2014 | 4,375,112 | 310,466 | 4,685,578 | 4,564,907 | 97.4% | 122,782 | 4,687,689 | 100.0% |
| 2013 | 4,397,855 | 312,080 | 4,709,935 | 4,585,653 | 97.4% | 116,169 | 4,701,822 | 99.8% |

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 |
| 2022 | $ 9,947,736 | $ - | $ 32,494,000 | $ - | $ 42,441,736 | 6.84% | 1,912 |
| 2021 | 10,799,494 | - | 34,656,078 | - | 45,455,572 | 7.32% | 2,312 |
| 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 | 4.36% | 1,162 |
| 2013 | 856,138 | 4,411,248 | 8,813,890 | 7,331,170 | 21,412,446 | 4.43% | 1,139 |

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 |
|---|---|---|---|---|---|
| 2022 | $ 42,441,736 | $ - | $ 42,441,736 | 2.82% | 1,912 |
| 2021 | 45,455,572 | - | 45,455,572 | 3.04% | 2,312 |
| 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 |

(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 | $ 9,947,736 | 100.0% | $ 9,947,736 |
| **Overlapping** | | | |
| Carlisle Area School District | 36,063,737 | 59.8% | 21,566,115 |
| Cumberland County | 34,381,397 | 7.7% | 2,647,368 |
| Total Overlapping Debt | 70,445,134 | | 24,213,482 |
| Total | $ 80,392,870 | | $ 34,161,218 |

[(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***
***2018-2022***

**Schedule 12**

***Legal Debt Margin Calculation for Fiscal Year 2022***

| | |
|---|---|
| Borrowing Base Revenues: | |
| 2020 | $ 25,185,407 |
| 2021 | 25,812,113 |
| 2022 | 27,987,688 |
| | $ 78,985,208 |
| Average Borrowing Base Revenue | $ 26,328,403 |
| Debt Limit Percentage | 250.0% |
| Debt Limit | 65,821,007 |
| Less: Total Amount of Debt Applicable to Debt Limit | 42,441,736 |
| Legal Debt Margin | $ 23,379,271 |

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | **2022** | **2021** | **2020** | **2019** | **2018** |
| Debt Limit | $ 65,821,007 | $ 65,653,481 | $ 64,556,098 | $ 63,278,220 | $ 58,615,065 |
| Total Amount of Debt Applicable to Debt Limit | 42,441,736 | 45,455,572 | 28,410,745 | 30,725,329 | 29,878,139 |
| Legal Debt Margin | $ 23,379,271 | $ 20,197,909 | $ 36,145,353 | $ 32,552,891 | $ 28,736,926 |
| Total Amount of Debt Applicable to Debt Limit as a percentage of debt limit | 64.48% | 69.24% | 44.01% | 48.56% | 50.97% |

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[a] | School Enrollment[b] | Number of Dropouts[b] | Dropouts as a Percentage of Enrollment | Unemployment Rate[c] |
|---|---|---|---|---|---|---|---|
| 2022 | 22,203 | 620,811,561 | $ 33,475 | 5,149 | 6 | 0.12% | 4.30% |
| 2021 | 19,659 | 620,811,561 | 31,579 | 5,017 | 8 | 0.16% | 4.90% |
| 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 | 503,657,416 | 25,690 | 5,080 | 33 | 0.65% | 4.10% |
| 2013 | 18,800 | 482,972,000 | 25,690 | 5,099 | 25 | 0.49% | 6.50% |

[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**

| | 2022 | | | 2013 | | |
|---|---|---|---|---|---|---|
| **Employer** | **Employees** | **Rank** | **Percentage of Total Borough Employment** | **Employees** | **Rank** | **Percentage of Total Borough Employment** |
| Ross Dress For Less Inc. | 2,498 | 1 | 8.15% | 493 | 8 | 3.1% |
| United Parcel Service Inc | 2,336 | 2 | 7.6% | | | |
| Elwood Staffing Service Inc | 2,034 | 3 | 6.6% | | | |
| Dickinson College | 1,601 | 4 | 5.2% | 1,227 | 1 | 7.7% |
| Giant Food Stores LLC | 1,545 | 5 | 5.0% | 792 | 3 | 5.0% |
| Masterbrand Cabinets Inc | 778 | 6 | 2.5% | | | |
| Cumberland County Courthouse | 774 | 7 | 2.5% | 664 | 5 | 4.2% |
| Walmart Associates Inc | 663 | 8 | 2.2% | 368 | 9 | 2.3% |
| Aerotek I, Inc | 636 | 9 | 2.1% | | | |
| Carlisle Roofing Systems Inc | 554 | 10 | 1.8% | | | |
| HGSS | | | | 1,096 | 2 | 6.9% |
| Carlisle Area School District | | | | 765 | 4 | 4.8% |
| Manpower | | | | 585 | 6 | 3.7% |
| Carlisle Construction | | | | 494 | 7 | 3.1% |
| Randstad | - | | 0.0% | 330 | 10 | 2.1% |
| | 13,419 | | 43.8% | 6,814 | | 42.6% |
| Total Borough Employment | 30,648 | | | 15,994 | | |

Source: DOF analysis of Cumberland County Tax Bureau data.

*BOROUGH OF CARLISLE*

*OPERATING INFORMATION*
*FULL-TIME EQUIVALENT BOROUGH EMPLOYEES BY FUNCTION/PROGRAM*
*2018-2022*

**Schedule 15**

| | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|---|---|---|---|---|
| ***Function/program*** | | | | | |
| General Government | | | | | |
| Borough Manager's Office | 4.00 | 4.14 | 4.00 | 3.00 | 4.00 |
| Department of Finance | 5.50 | 4.39 | 4.50 | 5.00 | 6.50 |
| Tax Collection | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Human Resources/Risk Management | 1.00 | 0.73 | 1.00 | 1.00 | 1.00 |
| Public Safety | | | | | |
| Police Department | 37.50 | 35.15 | 38.00 | 36.00 | 34.50 |
| Fire Department | 0.50 | 0.65 | 0.50 | 0.50 | 0.50 |
| Public Works | 7.45 | | | | |
| Administration & Engineering Division | | 3.52 | 3.00 | 4.00 | 4.00 |
| Operations Division | 5.00 | 5.33 | 10.00 | 9.00 | 23.00 |
| Planning & Codes Division | 16.00 | 3.58 | 4.75 | 4.00 | 5.00 |
| Parks and Recreation | 7.50 | 10.87 | 8.25 | 14.00 | 8.50 |
| Water | 9.00 | 13.02 | 13.50 | 14.00 | 8.00 |
| Sewer | 18.00 | 20.74 | 21.25 | 20.50 | 18.00 |
| Stormwater | 1.00 | 4.56 | 4.00 | 4.00 | 0.00 |
| Solid Waste | 0.55 | 0.55 | 0.73 | 0.82 | 0.46 |
| Parking | 3.00 | 2.89 | 2.25 | 4.00 | 3.50 |
| **Total Employment** | **117.00** | **111.12** | **116.73** | **120.82** | **117.96** |

Source: DOF analysis of data.

*BOROUGH OF CARLISLE*

*OPERATING INFORMATION*
*OPERATING INDICATORS BY FUNCTION/PROGRAM*
*2018-2022*

**Schedule 16**

| | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|---|---|---|---|---|
| ***Function/program*** | | | | | |
| General Government | | | | | |
| Real estate tax certifications | 651 | 945 | 853 | 734 | 533 |
| Public Safety | | | | | |
| Arrests | 829 | 933 | 872 | 1,249 | 1,158 |
| Parking violations | 1,132 | 1,769 | 7,229 | 8,688 | 7,696 |
| Traffic violations | 1,079 | 1,174 | 1,498 | 1,457 | 2,580 |
| Calls for service | 18,996 | 21,202 | 20,028 | 22,493 | 22,230 |
| Police vehicles | 16 | 16 | 18 | 19 | 19 |
| Fire responses | 625 | 600 | 467 | 510 | 528 |
| Building-related permits issued | 1,432 | 958 | 382 | 999 | 1,082 |
| Public Services | | | | | |
| Miles of streets resurfaced | 2.62 | 2.54 | 2.36 | 2.40 | 2.49 |
| Parks and Recreation | | | | | |
| Community pool attendance | 18,644 | 15,886 | - | 19,752 | 16,941 |
| Number of seasonal programs | 163 | 125 | 82 | 168 | 147 |
| Water | | | | | |
| New connections | 48 | 13 | 9 | 68 | 67 |
| Water main breaks | 18 | 16 | 18 | 33 | 15 |
| Consumption (mgd) | 3.20 | 2.22 | 2.17 | 2.25 | 2.48 |
| Sewer | | | | | |
| Sewage treatment (mgd) | 2.73 | 2.93 | 2.68 | 4.10 | 4.32 |
| Parking | | | | | |
| Average daily parking meter revenue | 884 | 555 | 435 | 694 | 725 |

Source: DOF compilation of data.

*BOROUGH OF CARLISLE*

*OPERATING INFORMATION*
*CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM*
*2018-2022*

**Schedule 17**

| | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|---|---|---|---|---|
| ***Function/program*** | | | | | |
| Public Safety | | | | | |
| Police stations | 1 | 1 | 1 | 1 | 1 |
| Police vehicles | 16 | 16 | 18 | 19 | 19 |
| Fire stations | 2 | 2 | 2 | 2 | 2 |
| Fire vehicles | 7 | 7 | 7 | 7 | 7 |
| Public Services | | | | | |
| Borough streets (in miles) | 57.9 | 56.7 | 56.7 | 56.7 | 56.7 |
| Number of traffic lighted intersections | 43 | 43 | 43 | 43 | 43 |
| Parks and Recreation | | | | | |
| Number of parks | 18 | 17 | 17 | 17 | 17 |
| Acreage of park land | 176 | 165 | 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 | 635 | 635 | 634 | 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 | 7 | 7 | 6 |
| Number of street parking metered spaces | 669 | 669 | 669 | 669 | 664 |
| Number of off-street parking metered spc | 114 | 114 | 114 | 114 | 132 |
| Number of parking garages | 1 | 1 | 1 | 1 | 1 |

Source: DOF compilation of data




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# 2024 Line-Item Budget Detail

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| **01** | **GENERAL FUND** | | | | | |
| **GENERAL FUND REVENUE** | | | | | | |
| **000** | **Real Property Taxes** | | | | | |
| 01-000-30110-00000 | REAL ESTATE TAX CURRENT | (4,373,652) | (4,392,492) | (4,450,319) | (4,479,500) | (4,479,500) |
| 01-000-30140-00000 | REAL ESTATE TAX DELINQUENT | (140,026) | (142,591) | (144,233) | (142,300) | (142,300) |
| 01-000-30170-00000 | REAL ESTATE TAX - FIRE TAX | (624,577) | (627,704) | (635,968) | (1,101,627) | (1,101,627) |
| 01-000-30190-00000 | FIRE TAX DELINQUENT | (20,291) | (20,258) | (19,880) | (20,200) | (20,200) |
| | **Total Real Property Taxes** | **(5,158,546)** | **(5,183,045)** | **(5,250,400)** | **(5,743,627)** | **(5,743,627)** |
| **000** | **Other Local Taxes** | | | | | |
| 01-000-31010-00000 | REAL ESTATE TRANSFER TAX | (553,436) | (599,808) | (471,423) | (542,000) | (542,000) |
| 01-000-31021-00000 | EARNED INCOME TAX CURRENT | (1,916,683) | (2,099,036) | (1,904,705) | (2,038,600) | (2,038,600) |
| 01-000-31022-00000 | EARNED INCOME TAX PRIOR | (380,510) | (410,167) | (356,776) | (417,100) | (417,100) |
| 01-000-31051-00000 | LOCAL SERVICES TAX | (765,599) | (817,842) | (751,579) | (766,400) | (766,400) |
| 01-000-31061-00000 | ADMISSIONS TAX | (78,869) | (62,461) | (70,706) | (65,200) | (65,200) |
| 01-000-31070-00000 | AMUSEMENT TAX | (5,283) | (4,880) | (4,485) | (4,500) | (4,500) |
| | **Total Other Local Taxes** | **(3,700,379)** | **(3,994,194)** | **(3,559,674)** | **(3,833,800)** | **(3,833,800)** |
| **000** | **Licenses & Permits** | | | | | |
| 01-000-32161-00000 | TRANSIENT MERCHANTS' | (350) | (1,087) | (621) | (800) | (800) |
| 01-000-32180-00000 | CABLE FRANCHISE | (269,605) | (261,319) | (269,867) | (267,000) | (267,000) |
| 01-000-32210-00000 | BUILDING PERMITS | (114,186) | (352,813) | (145,892) | (279,646) | (279,646) |
| 01-000-32215-00000 | ZONING PERMIT | (8,150) | (10,980) | (7,946) | (9,100) | (9,100) |
| 01-000-32216-00000 | HARB PERMIT | (2,050) | (2,600) | (1,690) | (2,100) | (2,100) |
| 01-000-32220-00000 | PLUMBING PERMITS | (27,107) | (74,006) | (33,388) | (37,400) | (37,400) |
| 01-000-32230-00000 | PLUMBING LICENSES | (5,200) | (6,175) | (5,125) | (5,200) | (5,200) |
| 01-000-32250-00000 | SIGN PERMITS | (1,250) | (1,650) | (1,294) | (1,500) | (1,500) |
| 01-000-32260-00000 | SEWER PERMITS | (2,850) | (12,000) | (3,800) | (4,900) | (4,900) |
| 01-000-32270-00000 | ELECTRICAL PERMITS | (32,049) | (67,372) | (47,691) | (42,800) | (42,800) |
| 01-000-32280-00000 | STREET OCCUPANCY PERMITS | (61,855) | (78,832) | (38,200) | (40,300) | (40,300) |
| 01-000-32281-00000 | CURB & SIDEWALK PERMITS | (10,266) | (12,039) | (9,205) | (9,900) | (9,900) |
| 01-000-32283-00000 | CHICKEN PERMITS | (50) | (250) | (140) | (200) | (200) |
| 01-000-32285-00000 | SIDEWALK CAFÉ PERMIT | (60) | (240) | (78) | (100) | (100) |
| 01-000-32286-00000 | Mobile Food Vending Permit | (570) | (200) | (228) | (400) | (400) |
| 01-000-32287-00000 | OCCUPANCY INSPECTION | - | (254) | - | (300) | (300) |
| 01-000-36323-00000 | COMPOST PERMITS | - | - | (5,067) | (5,100) | (5,100) |
| | **Total Licenses & Permits** | **(535,598)** | **(881,817)** | **(570,232)** | **(706,746)** | **(706,746)** |
| **000** | **Fines & Forfeits** | | | | | |
| 01-000-32282-00000 | STREET VACATION FEES | - | (2,450) | (70) | (500) | (500) |
| 01-000-32284-00000 | RENTAL HOUSING INSPECTION PRGRM | - | (44,250) | (71,500) | (50,000) | (50,000) |
| 01-000-33140-00000 | PARKING VIOLATIONS | (6,195) | (3,577) | (9,038) | (7,200) | (7,200) |
| 01-000-33150-00000 | DISTRICT JUSTICE FINES | (39,476) | (31,767) | (49,235) | (45,100) | (45,100) |
| 01-000-33160-00000 | FINES - STATE OF PA | (7,115) | (3,440) | (7,153) | (7,000) | (7,000) |
| 01-000-33170-00000 | FINE - PROPERTY INSPECTION | - | - | (10) | (100) | (100) |
| 01-000-33190-00000 | FINES - MISCELLANEOUS | (21,372) | (21,308) | (25,946) | (26,300) | (26,300) |
| | **Total Fines & Forfeits** | **(74,158)** | **(106,792)** | **(162,952)** | **(136,200)** | **(136,200)** |
| **000** | **Interest & Rents** | | | | | |
| 01-000-34110-00000 | INTEREST INCOME-SAVINGS | (1,817) | (35,783) | (3,480) | (120,000) | (120,000) |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 01-000-34120-00000 | INTEREST-CEMETERY TRUST | (2,275) | (3,835) | (3,099) | (3,100) | (3,100) |
| 01-000-34140-00000 | INTEREST INCOME - PLGIT | (715) | (131,227) | (31,577) | (50,000) | (50,000) |
| 01-000-34141-00000 | INTEREST - INVESTMENT | (6,750) | (2,311) | (12,924) | (13,000) | (13,000) |
| 01-000-34143-00000 | INTEREST - LLEBG | (1) | (25) | (23) | (100) | (100) |
| 01-000-34144-00000 | BOC 300TH CELEBRATION | (0) | (7) | (8) | (100) | (100) |
| 01-000-34210-00000 | COMMUNITY CENTER RENTAL | (55,036) | (56,722) | (53,996) | (54,200) | (54,200) |
| 01-000-34211-00000 | BOROUGH HALL RENTAL | (10) | (10) | (10) | (100) | (100) |
| 01-000-34220-00000 | BUILDING & GROUND RENTAL | (18,926) | (24,301) | (20,035) | (20,800) | (20,800) |
| 01-000-34221-00000 | LETORT RESERVATIONS | (6,296) | (5,557) | (5,158) | (5,200) | (5,200) |
| 30-000-34140-00000 | INTEREST INCOME - PLGIT | (12) | (1,316) | - | (1,100) | (1,100) |
| 31-000-34140-00000 | INTEREST INCOME - PLGIT | (4) | (195) | - | (400) | (400) |
| 33-000-34140-00000 | INTEREST INCOME - PLGIT | - | (543) | - | - | - |
| 34-000-34110-00000 | INTEREST INCOME - PLGIT | - | (97) | - | (300) | (300) |
| | **Total Interest & Rents** | **(91,843)** | **(261,929)** | **(130,310)** | **(268,400)** | **(268,400)** |
| **000** | **Intergovernmental** | | | | | |
| 01-000-35501-00000 | PUBLIC UTILITY TAX | (8,454) | (8,611) | (8,228) | (8,300) | (8,300) |
| 01-000-35508-00000 | STATE BEVERAGE TAX | (1,174) | (6,150) | (4,995) | (5,100) | (5,100) |
| 01-000-35010-00000 | FEDERAL GRANTS | (425,350) | (3,005,133) | - | - | - |
| 01-000-35512-00000 | STATE PENSION ALLOCATION | (652,430) | (641,504) | (654,620) | (641,500) | (641,500) |
| 01-000-35513-00000 | FOREIGN FIRE INSURANCE | (95,242) | (121,444) | (121,444) | (118,900) | (118,900) |
| 01-000-35703-00000 | GRANT REVENUE | (19,120) | (62,817) | (1,342,418) | - | - |
| 01-000-35703-00540 | LOCAL GRANTS - SUMMER ARTIST | - | (500) | - | - | - |
| 01-000-35710-00000 | GRANT -BUCKLE UP PA | - | (1,000) | (11,809) | (17,100) | (17,100) |
| | **Total Intergovernmental** | **(1,201,771)** | **(3,847,159)** | **(2,143,514)** | **(790,900)** | **(790,900)** |
| **000** | **Charges for Services** | | | | | |
| 01-000-36130-00000 | LAND DEVELOPMENT FEES | (760) | (8,272) | (6,372) | (5,400) | (5,400) |
| 01-000-36134-00000 | ZONING APPEAL FEE | (2,900) | (4,300) | (3,660) | (3,500) | (3,500) |
| 01-000-36150-00000 | MISCELLANEOUS SALES | (178) | (410) | (4,703) | (800) | (800) |
| 01-000-36210-00000 | MISC SALES POLICE | (3,999) | (3,117) | (4,276) | (4,200) | (4,200) |
| 01-000-36310-00000 | CURB/SIDEWALK REIMB | (1,130) | (16,485) | (14,170) | (8,400) | (8,400) |
| 01-000-36322-00000 | PARKING PERMITS | (1,940) | (2,540) | (2,085) | (2,300) | (2,300) |
| 01-000-36430-00000 | TRASH BAGS - OFFICE | - | (18) | - | - | - |
| 01-000-36720-00000 | SWIMMING POOL FEES | (89,223) | (108,710) | (90,838) | (98,200) | (98,200) |
| 01-000-36730-00000 | RECREATION PROGRAM FEE | (113,248) | (155,121) | (150,599) | (157,600) | (157,600) |
| 01-000-36731-00000 | MISC RECREATION RECEIPTS | (1,188) | (3,900) | (3,432) | (3,100) | (3,100) |
| 01-000-36735-00000 | POOL SPONSORSHIPS | (1,550) | (2,200) | (3,561) | (4,200) | (4,200) |
| 01-000-36736-SKATE | SKATE PARK SPONSORSHIP | - | (1,600) | - | - | - |
| 01-000-36740-00000 | POOL CONCESSIONS | (1,805) | (2,152) | (1,238) | (1,800) | (1,800) |
| 30-000-38711-00000 | RECREATION AREA FEES | - | (590) | - | - | - |
| | **Total Charges for Services** | **(217,921)** | **(309,415)** | **(284,934)** | **(289,500)** | **(289,500)** |
| **000** | **Other Revenue** | | | | | |
| 01-000-35516-00000 | CREDIT CARD SERVICE FEE | - | - | - | (40,300) | (40,300) |
| 01-000-36736-00000 | RECREATIONAL SPONSORSHIPS | (1,500) | (1,474) | (1,570) | (1,900) | (1,900) |
| 01-000-38010-00000 | MISCELLANEOUS REVENUES | 904 | (8,199) | (9,562) | (7,000) | (7,000) |
| 01-000-38012-00000 | NET APPR. (DEPR) IN MV | 5,954 | 5,955 | - | - | - |
| 01-000-38014-00000 | OVERAGES/SHORTAGES | 22 | (576) | - | - | - |
| 01-000-38015-00000 | TAX CERTIFICATION FEES | (29,245) | (30,486) | (30,840) | (28,600) | (28,600) |
| 01-000-38158-00000 | TERM LIFE COPAY | (10,555) | (7,938) | (9,431) | (9,400) | (9,400) |
| 01-000-38196-00000 | HEALTH INSURANCE CO-PAY | (85,126) | (127,737) | (121,535) | (149,679) | (149,679) |
| 01-000-38710-00000 | PRIVATE CONTRIBUTIONS | (8,887) | (8,956) | (14,053) | (13,500) | (13,500) |
| 01-000-38710-STARS | PRIVATE CONTRIBUTIONS - STARS | (10,500) | (18,250) | (25,000) | (25,000) | (25,000) |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 01-000-38720-00000 | PAYMENTS IN LIEU OF TAXES | (59,231) | (101,934) | (101,414) | (100,800) | (100,800) |
| 01-000-38725-00000 | DIVIDENDS - GROUP HEALTH IN | (186,388) | (57,109) | (109,459) | (71,000) | (71,000) |
| 01-000-39110-00000 | SALE OF PROPERTY | (7,620) | (17,599) | (34,605) | (17,200) | (17,200) |
| 01-000-39120-00000 | REIMBURSEMENTS | (191,579) | (241,264) | (164,155) | (168,600) | (168,600) |
| 01-000-39136-00000 | REIMBURSEMENTS-TAX COLLECTI | (46,448) | (49,659) | (45,504) | (47,200) | (47,200) |
| 01-000-39140-00000 | BAD CHECK CHARGES | (75) | (200) | (61) | - | - |
| 33-000-38710-00000 | CONTRIBUTIONS | (102,830) | (10,678) | (7,200) | (24,200) | (24,200) |
| | **Total Other Revenue** | **(733,102)** | **(676,104)** | **(674,389)** | **(704,379)** | **(704,379)** |
| **000** | **Transfers In** | | | | | |
| 01-000-39205-00000 | TRANSFER FROM CDBG FUND | (188,625) | (297,683) | (145,323) | (163,685) | (163,685) |
| 01-000-39206-00000 | TRANSFER FROM WATER FUND | (574,230) | (592,105) | (679,330) | (836,621) | (836,621) |
| 01-000-39207-00000 | TRANSFER FROM STORMWATER FUND | (564,823) | (616,776) | (718,476) | (876,415) | (876,415) |
| 01-000-39208-00000 | TRANSFER FROM SEWER FUND | (542,230) | (592,105) | (679,330) | (836,621) | (836,621) |
| 01-000-39210-00000 | TRANSFER FROM HOME FUND | - | (3,000) | - | - | - |
| 01-000-39218-00000 | Transfer From GOB 2002 | (257,848) | - | - | - | - |
| 01-000-39232-00000 | TRANSFER FROM PARKING FND | (47,593) | (49,671) | (84,916) | (104,578) | (104,578) |
| 01-000-39233-00000 | TRANSFER FROM SOLID WASTE FUND | (22,593) | (24,671) | - | - | - |
| | **Total Transfers In** | **(2,197,942)** | **(2,176,011)** | **(2,307,375)** | **(2,817,920)** | **(2,817,920)** |
| **000** | **Other Sources** | | | | | |
| 01-000-39990-00000 | FUND BALANCE | - | - | (1,590,295) | (189,344) | (189,344) |
| | **Total Other Sources** | **-** | **-** | **(1,590,295)** | **(189,344)** | **(189,344)** |
| **TOTAL GENERAL FUND REVENUE:** | | **(13,911,261)** | **(17,436,466)** | **(16,674,075)** | **(15,480,816)** | **(15,480,816)** |
| **GENERAL FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION** | | | | | | |
| **400** | **Borough Council** | | | | | |
| 01-400-00110-00000 | SALARIES - ELECTED | 34,031 | 34,924 | 34,809 | 34,809 | 34,809 |
| 01-400-00192-00000 | FICA/MEDICARE | 2,603 | 2,671 | 2,663 | 2,700 | 2,700 |
| | *Salaries, Wages, & Benefits* | *36,634* | *37,595* | *37,472* | *37,509* | *37,509* |
| 01-400-00210-00000 | OFFICE SUPPLIES | 32 | 54 | 500 | 500 | 500 |
| 01-400-00215-00000 | POSTAGE | 3,824 | 3,858 | 5,500 | 6,500 | 6,500 |
| 01-400-00220-00000 | OPERATING SUPPLIES | 1,361 | 1,789 | 1,500 | 1,600 | 1,600 |
| 01-400-00312-00000 | MGMT CONSULTING SERVICES | 23,584 | 54,716 | 172,500 | 177,000 | 177,000 |
| 01-400-00312-0SEAL | MGMT CONSULTING SERVICES | - | 12,616 | 20,000 | 20,000 | 20,000 |
| 01-400-00312-STARS | MANAGEMENT CONSULTING SERVICES | 18,500 | 21,626 | 25,000 | 25,000 | 25,000 |
| 01-400-00331-00000 | TRAVEL EXPENSES | - | 1,082 | 5,700 | 10,000 | 10,000 |
| 01-400-00341-00000 | ADVERTISING | 11,939 | 8,502 | 7,500 | 9,000 | 9,000 |
| 01-400-00341-COVID | ADVERTISING | 607 | - | - | - | - |
| 01-400-00342-00000 | PRINTING | 8,485 | 10,638 | 10,950 | 13,000 | 13,000 |
| 01-400-00342-COVID | PRINTING | 286 | - | - | - | - |
| 01-400-00394-00000 | OTHER SERVICE FEES | 272 | 204 | - | - | - |
| 01-400-00420-00000 | DUES & SUBSCRIPTIONS | 14,177 | 13,986 | 15,135 | 17,135 | 17,135 |
| 01-400-00420-COVID | DUES & SUBSCRIPTIONS | 140 | - | - | - | - |
| 01-400-00461-00000 | TRAINING | 70 | 1,185 | 3,660 | 4,660 | 4,660 |
| 01-400-00520-00000 | COUNCIL PROGRAMING | - | - | 150,000 | 150,000 | 150,000 |
| 01-400-00520-00TRC | COUNCIL PROGRAMING - TRC | - | 5,300 | 32,000 | 40,000 | 40,000 |
| | *Supplies, Services & Utilities* | *83,277* | *135,556* | *449,945* | *474,395* | *474,395* |
| **400** | **Total Borough Council** | **119,912** | **173,151** | **487,417** | **511,904** | **511,904** |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| **401** | **Manager's Office** | | | | | |
| 01-401-00115-00000 | SALARIES--PART TIME | 2,687 | - | - | - | - |
| 01-401-00130-00000 | SALARIES--FULL TIME | 352,316 | 372,259 | 391,218 | 409,823 | 409,823 |
| 01-401-00158-00000 | GROUP LIFE INSURANCE | 501 | 533 | 444 | 444 | 444 |
| 01-401-00159-00000 | GROUP DISABILITY INS | 2,728 | 2,884 | 2,228 | 2,228 | 2,228 |
| 01-401-00167-00000 | WELLNESS | 163 | 200 | 800 | 800 | 800 |
| 01-401-00177-00000 | EXCESS SICK LEAVE PAYMENTS | 879 | 1,251 | 1,331 | - | - |
| 01-401-00180-00000 | SALARIES - OVERTIME | 3,646 | 2,677 | 4,680 | 4,680 | 4,680 |
| 01-401-00192-00000 | FICA/MEDICARE | 27,947 | 29,059 | 30,289 | 31,265 | 31,265 |
| 01-401-00196-00000 | GROUP HOSPITAL INSURANCE | 34,656 | 25,136 | 28,108 | 103,886 | 103,886 |
| 01-401-00198-00000 | GROUP DENTAL INSURANCE | 784 | 605 | 3,736 | 3,924 | 3,924 |
| 01-401-00199-00000 | GROUP VISION INSURANCE | 200 | 202 | 400 | 420 | 420 |
| | *Salaries, Wages, & Benefits* | *426,507* | *434,806* | *463,234* | *557,470* | *557,470* |
| 01-401-00210-00000 | OFFICE SUPPLIES | 412 | 197 | 400 | 400 | 400 |
| 01-401-00215-00000 | POSTAGE | 242 | 266 | 600 | 600 | 600 |
| 01-401-00220-00000 | OPERATING SUPPLIES | 2,017 | 3,810 | 1,000 | 1,000 | 1,000 |
| 01-401-00220-COVID | OPERATING SUPPLIES | 300 | - | - | - | - |
| 01-401-00231-00000 | VEHICLE FUEL & OIL | - | - | 200 | 200 | 200 |
| 01-401-00260-00000 | SMALL TOOLS & EQUIPMENT | 25 | 2,672 | 800 | 800 | 800 |
| 01-401-00312-00000 | MGMT CONSULTING SERVICES | 11,100 | 9,000 | - | - | - |
| 01-401-00318-00000 | COMPUTER SERVICES | 1,249 | 1,080 | 12,120 | 11,903 | 11,903 |
| 01-401-00321-00000 | TELEPHONE | 3,064 | 2,972 | 3,900 | 3,900 | 3,900 |
| 01-401-00321-COVID | TELEPHONE | 157 | - | - | - | - |
| 01-401-00331-00000 | TRAVEL EXPENSES | 57 | 221 | 3,800 | 4,000 | 4,000 |
| 01-401-00341-00000 | ADVERTISING | - | 234 | - | - | - |
| 01-401-00343-00000 | PHOTOCOPY | 213 | 851 | 600 | 600 | 600 |
| 01-401-00372-00000 | MAINTENANCE - VEHICLES | 1,552 | 86 | 250 | 250 | 250 |
| 01-401-00374-00000 | MAINTENANCE-EQUIPMENT | - | - | 250 | 250 | 250 |
| 01-401-00394-00000 | OTHER SERVICE FEES | 0 | 601 | - | - | - |
| 01-401-00420-00000 | DUES & SUBSCRIPTIONS | 3,863 | 4,258 | 5,050 | 5,050 | 5,050 |
| 01-401-00461-00000 | TRAINING | 4,228 | 2,591 | 9,915 | 9,860 | 9,860 |
| | *Supplies, Services & Utilities* | *28,479* | *28,839* | *38,885* | *38,813* | *38,813* |
| **401** | **Total Manager's Office** | **454,987** | **463,645** | **502,119** | **596,283** | **596,283** |
| **404** | **Legal** | | | | | |
| 01-404-00314-00000 | LEGAL SERVICES | 105,207 | 69,755 | 125,000 | 125,000 | 125,000 |
| | *Supplies, Services & Utilities* | *105,207* | *69,755* | *125,000* | *125,000* | *125,000* |
| **404** | **Total Legal** | **105,207** | **69,755** | **125,000** | **125,000** | **125,000** |
| **406** | **Personnel** | | | | | |
| 01-406-00115-00000 | PART-TIME SALARIES | - | 1,704 | - | - | - |
| 01-406-00130-00000 | SALARIES--FULL TIME | 43,647 | 106,671 | 162,198 | 219,574 | 219,574 |
| 01-406-00158-00000 | GROUP LIFE INSURANCE | 131 | 163 | 222 | 333 | 333 |
| 01-406-00159-00000 | GROUP DISABILITY INS | 841 | 956 | 1,114 | 1,671 | 1,671 |
| 01-406-00167-00000 | WELLNESS | 155 | 482 | 775 | 1,205 | 1,205 |
| 01-406-00180-00000 | SALARIES--OVER TIME | - | 1,546 | 1,040 | 1,000 | 1,000 |
| 01-406-00192-00000 | FICA/MEDICARE | 3,397 | 8,389 | 12,489 | 16,767 | 16,767 |
| 01-406-00196-00000 | GROUP HOSPITAL INSURANCE | 12,079 | 11,206 | 24,608 | 64,672 | 64,672 |
| 01-406-00198-00000 | GROUP DENTAL INSURANCE | 308 | 303 | 1,868 | 2,943 | 2,943 |
| 01-406-00199-00000 | GROUP VISION INSURANCE | 108 | 118 | 200 | 315 | 315 |
| | *Salaries, Wages, & Benefits* | *60,667* | *131,538* | *204,514* | *308,480* | *308,480* |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 01-406-00210-00000 | OFFICE SUPPLIES | 138 | 371 | 200 | 1,000 | 1,000 |
| 01-406-00220-00000 | OPERATING SUPPLIES | 8,673 | 11,818 | 14,405 | 13,760 | 13,760 |
| 01-406-00221-00000 | DRUG TESTING | 641 | 870 | 850 | 1,200 | 1,200 |
| 01-406-00260-00000 | SMALL TOOLS & EQUIPMENT | 607 | 1,611 | 2,000 | 3,500 | 3,500 |
| 01-406-00312-00000 | MGMT CONSULTING SERVICES | - | - | - | 10,000 | 10,000 |
| 01-406-00318-00000 | COMPUTER SERVICES | 211 | - | - | - | - |
| 01-406-00321-00000 | TELEPHONE | 74 | 284 | 540 | 1,620 | 1,620 |
| 01-406-00331-00000 | TRAVEL EXPENSES | 318 | 3,274 | 3,500 | 5,000 | 5,000 |
| 01-406-00341-00000 | ADVERTISING | 22,486 | 25,761 | 15,000 | 20,000 | 20,000 |
| 01-406-00343-00000 | PHOTOCOPY | 1,136 | 34 | 1,200 | 1,200 | 1,200 |
| 01-406-00394-00000 | OTHER SERVICE FEES | 2,314 | 6,415 | 2,600 | 2,600 | 2,600 |
| 01-406-00420-00000 | DUES & SUBSCRIPTIONS | 5,957 | 6,196 | 5,874 | 8,350 | 8,350 |
| 01-406-00461-00000 | TRAINING | 6,094 | 18,379 | 26,000 | 34,000 | 34,000 |
| | *Supplies, Services & Utilities* | *48,650* | *75,013* | *72,169* | *102,230* | *102,230* |
| **406** | **Total Personnel** | **109,317** | **206,551** | **276,683** | **410,710** | **410,710** |
| **407** | **Information Technology** | | | | | |
| 01-407-00220-00000 | OPERATING SUPPLIES | 2,925 | 2,022 | 5,000 | 5,000 | 5,000 |
| 01-407-00260-00000 | SMALL TOOLS & EQUIPMENT | 12,836 | 30,432 | 31,500 | 40,500 | 40,500 |
| 01-407-00312-00000 | MANAGEMENT CONSULTING FEES | 87,720 | 94,100 | 90,360 | 93,060 | 93,060 |
| 01-407-00318-00000 | COMPUTER SERVICES | 129,451 | 169,694 | 204,148 | 247,260 | 247,260 |
| 01-407-00318-COVID | COMPUTER SERVICES | 1,253 | - | - | - | - |
| 01-407-00321-00000 | TELEPHONE | 434 | 368 | - | - | - |
| 01-407-00374-00000 | MAINTENANCE - EQUIPMENT | 2,755 | 2,496 | 2,400 | 2,400 | 2,400 |
| 01-407-00461-00000 | TRAINING | - | - | 7,500 | 7,500 | 7,500 |
| | *Supplies, Services & Utilities* | *237,374* | *299,112* | *340,908* | *395,720* | *395,720* |
| **407** | **Total Information Technology** | **237,374** | **299,112** | **340,908** | **395,720** | **395,720** |
| **467** | **Outside Agencies** | | | | | |
| 01-454-00540-00000 | CONTRIBUTION TO NON-GOVT | - | - | - | 2,500 | 2,500 |
| 01-461-00540-00000 | CONTRIBUTION TO NON-GOVT | 4,200 | 7,050 | 7,050 | 17,000 | 17,000 |
| | *Supplies, Services & Utilities* | *4,200* | *7,050* | *7,050* | *19,500* | *19,500* |
| **467** | **Total Outside Agencies** | **4,200** | **7,050** | **7,050** | **19,500** | **19,500** |
| **486** | **Property & Casualty Insurance** | | | | | |
| 01-486-00351-00000 | DIRECT PROPERTY | 20,354 | 16,514 | 23,609 | 23,609 | 23,609 |
| 01-486-00352-00000 | COMP GEN LIABILITY | 22,308 | 35,167 | 35,398 | 35,398 | 35,398 |
| 01-486-00353-00000 | AUTOMOBILE LIABILITY | 29,794 | 35,806 | 27,050 | 27,050 | 27,050 |
| 01-486-00354-00000 | PUBLIC OFFICIALS' LIAB | 15,659 | 19,117 | 17,782 | 17,782 | 17,782 |
| 01-486-00355-00000 | LAW ENFORCEMENT LIAB | 10,000 | 10,000 | 20,440 | 20,440 | 20,440 |
| 01-486-00356-00000 | FIDUCIARY RESPONSIBILITY | 3,459 | 3,459 | - | - | - |
| 01-486-00357-00000 | TREASURER'S BOND | 844 | 844 | 5,752 | 1,000 | 1,000 |
| 01-486-00358-00000 | CRIME INSURANCE | - | - | 1,267 | 1,267 | 1,267 |
| | *Supplies, Services & Utilities* | *102,418* | *120,907* | *131,298* | *126,546* | *126,546* |
| **486** | **Total Insurance Premiums** | **102,418** | **120,907** | **131,298** | **126,546** | **126,546** |
| **TOTAL DEPARTMENT OF ADMINISTRATION:** | | **1,133,414** | **1,340,171** | **1,870,475** | **2,185,663** | **2,185,663** |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| **GENERAL FUND EXPENDITURES - DEPARTMENT OF FINANCE** | | | | | | |
| **402** | **Finance Operations** | | | | | |
| 01-402-00115-00000 | SALARIES - PART TIME | 9,260 | 22,988 | 35,422 | - | - |
| 01-402-00130-00000 | SALARIES--FULL TIME | 258,558 | 268,544 | 242,220 | 345,507 | 345,507 |
| 01-402-00158-00000 | GROUP LIFE INSURANCE | 475 | 447 | 333 | 528 | 528 |
| 01-402-00159-00000 | GROUP DISABILITY INS | 2,646 | 2,473 | 1,671 | 2,646 | 2,646 |
| 01-402-00167-00000 | WELLNESS | 600 | 200 | 600 | 1,000 | 1,000 |
| 01-402-00177-00000 | EXCESS SICK LEAVE PAYMENTS | 467 | 2,379 | 1,190 | 1,190 | 1,190 |
| 01-402-00180-00000 | SALARIES--OVER TIME | 1,981 | 2,054 | 1,040 | 2,000 | 2,000 |
| 01-402-00192-00000 | FICA/MEDICARE | 20,439 | 21,587 | 21,321 | 26,415 | 26,415 |
| 01-402-00196-00000 | GROUP HOSPITAL INSURANCE | 86,198 | 75,105 | 72,496 | 94,894 | 94,894 |
| 01-402-00198-00000 | GROUP DENTAL INSURANCE | 2,761 | 2,514 | 2,802 | 4,660 | 4,660 |
| 01-402-00199-00000 | GROUP VISION INSURANCE | 433 | 395 | 300 | 499 | 499 |
| | *Salaries, Wages, & Benefits* | *383,817* | *398,686* | *379,395* | *479,339* | *479,339* |
| 01-402-00210-00000 | OFFICE SUPPLIES | 2,073 | 1,579 | 800 | 2,000 | 2,000 |
| 01-402-00215-00000 | POSTAGE | 2,841 | 2,889 | 2,850 | 2,850 | 2,850 |
| 01-402-00220-00000 | OPERATING SUPPLIES | 1,347 | 896 | 1,500 | 1,000 | 1,000 |
| 01-402-00260-00000 | SMALL TOOLS & EQUIPMENT | - | - | 5,550 | 5,550 | 5,550 |
| 01-402-00311-00000 | AUDITING SERVICES | 32,500 | 38,025 | 42,200 | 42,900 | 42,900 |
| 01-402-00312-00000 | MGMT CONSULTING SERVICES | 1,465 | 5,130 | 1,475 | 1,475 | 1,475 |
| 01-402-00321-00000 | TELEPHONE | 1,450 | 1,803 | 2,350 | 2,350 | 2,350 |
| 01-402-00331-00000 | TRAVEL EXPENSES | - | 455 | 5,725 | 6,325 | 6,325 |
| 01-402-00341-00000 | ADVERTISING | 3,640 | 1,774 | 4,000 | 4,000 | 4,000 |
| 01-402-00342-00000 | PRINTING | 1,088 | - | 500 | 500 | 500 |
| 01-402-00343-00000 | PHOTOCOPY | 228 | 964 | 850 | 850 | 850 |
| 01-402-00374-00000 | MAINTENANCE-EQUIPMENT | 3,213 | 2,616 | 4,672 | 4,672 | 4,672 |
| 01-402-00394-00000 | OTHER SERVICE FEES | 94,108 | 208,137 | 54,405 | 94,405 | 94,405 |
| 01-402-00420-00000 | DUES & SUBSCRIPTIONS | 1,137 | 1,601 | 1,136 | 1,236 | 1,236 |
| 01-402-00461-00000 | TRAINING | 425 | 1,143 | 4,200 | 3,600 | 3,600 |
| | *Supplies, Services & Utilities* | *145,514* | *267,012* | *132,213* | *173,713* | *173,713* |
| **402** | **Total Finance Operations** | **529,331** | **665,698** | **511,608** | **653,052** | **653,052** |
| **403** | **Tax Collection** | | | | | |
| 01-403-00116-00000 | TAX COMMISSIONS | 71,005 | 74,953 | 73,000 | 73,000 | 73,000 |
| 01-403-00130-00000 | SALARIES-FULL TIME | 44,055 | 45,597 | 47,805 | 50,016 | 50,016 |
| 01-403-00158-00000 | GROUP LIFE INSURANCE | 84 | 99 | 111 | 111 | 111 |
| 01-403-00159-00000 | GROUP DISABILITY INS | 377 | 442 | 557 | 557 | 557 |
| 01-403-00167-00000 | WELLNESS PROGRAM | - | 90 | 200 | 200 | 200 |
| 01-403-00177-00000 | EXCESS SICK LEAVE PAYMENTS | 1,621 | 1,684 | 1,457 | 1,457 | 1,457 |
| 01-403-00180-00000 | SALARIES-OVERTIME | 237 | 493 | 260 | 500 | 500 |
| 01-403-00192-00000 | FICA/MEDICARE | 3,454 | 3,547 | 3,678 | 3,822 | 3,822 |
| 01-403-00196-00000 | GROUP HOSPITAL INSURANCE | 10,259 | 10,896 | 12,304 | 12,729 | 12,729 |
| 01-403-00198-00000 | GROUP DENTAL INSURANCE | 270 | 303 | 934 | 981 | 981 |
| 01-403-00199-00000 | GROUP VISION INSURANCE | 67 | 101 | 100 | 105 | 105 |
| | *Salaries, Wages, & Benefits* | *131,428* | *138,205* | *140,406* | *143,478* | *143,478* |
| 01-403-00210-00000 | OFFICE SUPPLIES | 28 | 155 | 50 | 50 | 50 |
| 01-403-00215-00000 | POSTAGE | 713 | 793 | 750 | 750 | 750 |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 01-403-00220-00000 | OPERATING SUPPLIES | 64 | 68 | 50 | 50 | 50 |
| 01-403-00260-00000 | SMALL TOOLS & EQUIPMENT | - | - | 1,000 | 1,000 | 1,000 |
| 01-403-00312-00000 | MGMT CONSULTING SERVICES | 1,668 | 2,037 | 2,100 | 2,835 | 2,835 |
| 01-403-00318-00000 | COMPUTER SERVICES | 1,051 | 225 | 1,220 | 1,220 | 1,220 |
| 01-403-00331-00000 | TRAVEL EXPENSES | 278 | 226 | 800 | 800 | 800 |
| 01-403-00350-00000 | INSURANCE & BONDING | 749 | 788 | 800 | 800 | 800 |
| 01-403-00394-00000 | OTHER SERVICE FEES | - | 299 | - | - | - |
| 01-403-00420-00000 | DUES & SUBSCRIPTIONS | 90 | 301 | 90 | 90 | 90 |
| 01-403-00461-00000 | TRAINING | 320 | 175 | 320 | 320 | 320 |
| | *Supplies, Services & Utilities* | *4,962* | *5,067* | *7,180* | *7,915* | *7,915* |
| **403** | **Total Tax Collection** | **136,390** | **143,272** | **147,586** | **151,393** | **151,393** |
| **472** | **Debt Service** | | | | | |
| 01-464-00543-00000 | ECONOMIC DEVELOPMENT | - | 425,349 | - | - | - |
| 01-471-47120-00000 | DEBT SERVICE PRINCIPAL | 569,563 | 550,297 | 585,795 | 387,489 | 387,489 |
| 01-471-47120-00001 | DEBT SERVICE PRINCIPAL | 257,848 | - | - | - | - |
| 01-472-47220-00000 | DEBT SERVICE INTEREST | 149,295 | 118,004 | 92,476 | 63,187 | 63,187 |
| 01-472-47305-00000 | NOTE ISSUE COSTS | (1,900) | - | - | - | - |
| | *Debt Service* | *974,805* | *1,093,650* | *678,271* | *450,676* | *450,676* |
| **472** | **Total Debt Service** | **974,805** | **1,093,650** | **678,271** | **450,676** | **450,676** |
| **488** | **Unallocated Employee Benefits** | | | | | |
| 01-487-00158-00000 | GROUP LIFE INSURANCE | 9,409 | 8,325 | - | 10,000 | 10,000 |
| 01-487-00196-00000 | GROUP HOSPITAL INSURANCE | 164 | - | - | - | - |
| 01-488-00195-00000 | WORKERS' COMPENSATION | 172,458 | 168,661 | 216,939 | 175,000 | 175,000 |
| 01-488-00197-00000 | PENSION CONTRIBUTIONS | 690,151 | 689,173 | 654,620 | 654,620 | 654,620 |
| 01-488-00198-00000 | HSA CONTRIBUTION | - | 40,250 | 17,710 | 15,295 | 15,295 |
| | *Salaries, Wages, & Benefits* | *872,182* | *906,409* | *889,269* | *854,915* | *854,915* |
| **488** | **Total Unallocated Employee Benefits** | **872,182** | **906,409** | **889,269** | **854,915** | **854,915** |
| **492** | **Transfers Out** | | | | | |
| 01-492-49207-00000 | TRANSFER TO STORMWATER FUND | - | - | 465,000 | - | - |
| 01-492-49230-00000 | TRANSFER TO CAPITAL ASSET F | 670,525 | 3,795,794 | 1,935,199 | 1,045,985 | 1,045,985 |
| 30-492-49230-00000 | TRANSFER TO CAPITAL ASSET F | - | 98,351 | - | - | - |
| | *Transfers Out* | *670,525* | *3,894,145* | *2,400,199* | *1,045,985* | *1,045,985* |
| **492** | **Total Transfers Out** | **670,525** | **3,894,145** | **2,400,199** | **1,045,985** | **1,045,985** |
| **TOTAL DEPARTMENT OF FINANCE:** | | **3,183,234** | **6,703,174** | **4,626,933** | **3,156,021** | **3,156,021** |
| **GENERAL FUND EXPENDITURES - FIRE DEPARTMENT** | | | | | | |
| **411** | **Fire Department** | | | | | |
| 01-411-00115-00000 | SALARIES--PART TIME | 96,535 | 68,588 | 55,722 | 75,102 | 75,102 |
| 01-411-00191-00000 | UNIFORM ALLOWANCE | 297 | 2,819 | 300 | 300 | 300 |
| 01-411-00192-00000 | FICA/MEDICARE | 7,385 | 5,247 | 8,263 | 8,500 | 8,500 |
| | *Salaries, Wages, & Benefits* | *104,216* | *76,654* | *64,285* | *83,902* | *83,902* |
| 01-411-00210-00000 | OFFICE SUPPLIES | 222 | 115 | 200 | 200 | 200 |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 01-411-00215-00000 | POSTAGE | 3 | 1 | 50 | 50 | 50 |
| 01-411-00220-00000 | OPERATING SUPPLIES | 5,728 | 7,099 | 2,000 | 2,000 | 2,000 |
| 01-411-00220-COVID | OPERATING SUPPLIES | 1,754 | - | - | - | - |
| 01-411-00222-00000 | CHEMICALS | - | - | 3,500 | 3,500 | 3,500 |
| 01-411-00231-00000 | VEHICLE FUEL & OIL | 10,576 | 17,640 | 15,000 | 15,000 | 15,000 |
| 01-411-00249-00000 | VEHICLE SUPPLIES | - | 672 | 1,500 | 500 | 500 |
| 01-411-00260-00000 | SMALL TOOLS & EQUIPMENT | 3,567 | 2,177 | 4,500 | 4,500 | 4,500 |
| 01-411-00260-COVID | SMALL TOOLS & EQUIPMENT | - | - | - | - | - |
| 01-411-00311-00000 | AUDITING FEES | 6,413 | 2,930 | 8,000 | 10,000 | 10,000 |
| 01-411-00312-00000 | MANAGEMENT CONSULTING SERVI | - | 100 | - | - | - |
| 01-411-00321-00000 | TELEPHONE | 783 | 591 | 600 | 600 | 600 |
| 01-411-00327-00000 | RADIO MAINTENANCE | 157 | - | 1,700 | 1,000 | 1,000 |
| 01-411-00341-00000 | ADVERTISING | 1,566 | - | - | 1,000 | 1,000 |
| 01-411-00343-00000 | PHOTOCOPY | 71 | 268 | 200 | 200 | 200 |
| 01-411-00372-00000 | MAINTENANCE-VEHICLES | 26,031 | 41,956 | 45,000 | 50,000 | 50,000 |
| 01-411-00374-00000 | MAINTENANCE-EQUIPMENT | 8,163 | 13,564 | 16,457 | 22,100 | 22,100 |
| 01-411-00394-00000 | OTHER SERVICE FEES | 8,721 | 13,412 | 24,700 | 24,700 | 24,700 |
| 01-411-00420-00000 | DUES & SUBSCRIPTIONS | 1,710 | 349 | 325 | 325 | 325 |
| 01-411-00461-00000 | TRAINING | 11,128 | 14,623 | 26,600 | 25,000 | 25,000 |
| 01-411-00535-00000 | FIRE RELIEF | 95,242 | 121,444 | 107,570 | 107,570 | 107,570 |
| 01-411-00540-00000 | CONTRIBUTION TO NON-GOVT | 765,478 | 811,773 | 842,322 | 892,172 | 892,172 |
| | *Supplies, Services & Utilities* | *947,311* | *1,048,714* | *1,100,224* | *1,160,417* | *1,160,417* |
| **411** | **Total Fire Department** | **1,051,528** | **1,125,368** | **1,164,509** | **1,244,319** | **1,244,319** |
| **TOTAL FIRE DEPARTMENT:** | | **1,051,528** | **1,125,368** | **1,164,509** | **1,244,319** | **1,244,319** |
| **GENERAL FUND EXPENDITURES - POLICE DEPARTMENT** | | | | | | |
| **41A** | **Police Administration** | | | | | |
| 01-41A-00115-00000 | SALARIES--PART TIME | 42,288 | 37,634 | 39,304 | 39,304 | 39,304 |
| 01-41A-00130-00000 | SALARIES--FULL TIME | 330,148 | 405,307 | 463,852 | 362,164 | 362,164 |
| 01-41A-00158-00000 | GROUP LIFE INSURANCE | 593 | 588 | 555 | 444 | 444 |
| 01-41A-00159-00000 | GROUP DISABILITY INS | 1,169 | 1,365 | 2,785 | 2,228 | 2,228 |
| 01-41A-00167-00000 | EAP SERVICES | 100 | 279 | - | - | - |
| 01-41A-00177-00000 | EXCESS SICK LEAVE PAYMENTS | 3,721 | 11,007 | 8,112 | 8,112 | 8,112 |
| 01-41A-00180-00000 | SALARIES--OVER TIME | 5,979 | 6,534 | 12,480 | 12,480 | 12,480 |
| 01-41A-00181-00000 | OVERTIME - REIMBURSABLES | - | 1,983 | - | - | - |
| 01-41A-00191-00000 | UNIFORM ALLOWANCE | 2,000 | 5,577 | 3,200 | 4,000 | 4,000 |
| 01-41A-00192-00000 | FICA/MEDICARE | 14,986 | 15,995 | 17,417 | 12,097 | 12,097 |
| 01-41A-00194-COVID | UNEMPLOYMENT COMPENSATION | 793 | - | - | - | - |
| 01-41A-00196-00000 | GROUP HOSPITAL INSURANCE | 77,497 | 59,665 | 104,550 | 54,282 | 54,282 |
| 01-41A-00198-00000 | GROUP DENTAL INSURANCE | 2,928 | 3,165 | 4,670 | 3,924 | 3,924 |
| 01-41A-00199-00000 | GROUP VISION INSURANCE | 367 | 403 | 500 | 420 | 420 |
| | *Salaries, Wages, & Benefits* | *482,570* | *549,502* | *657,425* | *499,455* | *499,455* |
| 01-41A-00210-00000 | OFFICE SUPPLIES | 5,066 | 5,233 | 4,300 | 4,300 | 4,300 |
| 01-41A-00215-00000 | POSTAGE | 935 | 1,162 | 1,000 | 1,000 | 1,000 |
| 01-41A-00220-00000 | OPERATING SUPPLIES | (273) | 6,545 | 1,000 | 1,500 | 1,500 |
| 01-41A-00226-00000 | CLEANING SUPPLIES | 1,811 | 1,924 | 2,200 | 2,200 | 2,200 |
| 01-41A-00231-00000 | VEHICLE FUEL & OIL | 345 | 598 | 600 | 600 | 600 |
| 01-41A-00249-00000 | VEHICLE SUPPLIES | - | - | 200 | 200 | 200 |
| 01-41A-00250-00000 | MAINTENANCE SUPPLIES | - | 34 | - | - | - |
| 01-41A-00260-00000 | SMALL TOOLS & EQUIPMENT | 90 | 245 | 1,600 | 5,300 | 5,300 |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 01-41A-00312-00000 | MGMT CONSULTING SERVICES | 3,347 | 252 | 3,000 | 33,500 | 33,500 |
| 01-41A-00317-00000 | PEST CONTROL SERVICES | 470 | 626 | 800 | 800 | 800 |
| 01-41A-00318-00000 | COMPUTER SERVICES | 33,761 | 36,761 | 25,149 | 27,524 | 27,524 |
| 01-41A-00321-00000 | TELEPHONE | 26,695 | 24,515 | 24,600 | 24,600 | 24,600 |
| 01-41A-00331-00000 | TRAVEL EXPENSES | 43 | - | 6,700 | 7,700 | 7,700 |
| 01-41A-00341-00000 | ADVERTISING | 150 | 171 | - | - | - |
| 01-41A-00342-00000 | PRINTING | - | - | 700 | 700 | 700 |
| 01-41A-00343-00000 | PHOTOCOPY | - | 232 | 600 | 900 | 900 |
| 01-41A-00361-00000 | ELECTRICITY | 19,709 | 17,594 | 20,000 | 20,000 | 20,000 |
| 01-41A-00362-00000 | NATURAL GAS | 14,496 | 14,552 | 13,000 | 13,000 | 13,000 |
| 01-41A-00364-00000 | SEWER | 652 | 638 | 1,500 | 1,500 | 1,500 |
| 01-41A-00365-00000 | SOLID WASTE | 1,990 | 2,273 | 2,500 | 2,500 | 2,500 |
| 01-41A-00366-00000 | WATER | 684 | 708 | 1,200 | 1,200 | 1,200 |
| 01-41A-00367-00000 | STORMWATER FEE | 2,604 | 2,604 | 2,700 | 2,700 | 2,700 |
| 01-41A-00372-00000 | MAINTENANCE-VEHICLES | - | - | - | 250 | 250 |
| 01-41A-00373-00000 | MAINTENANCE-BUILDINGS | 38,160 | 41,477 | 43,000 | 75,000 | 75,000 |
| 01-41A-00373-COVID | MAINTENANCE-BUILDINGS | 3,300 | - | - | - | - |
| 01-41A-00374-00000 | MAINTENANCE-EQUIPMENT | 1,749 | 3,628 | 5,000 | 8,000 | 8,000 |
| 01-41A-00394-00000 | OTHER SERVICE FEES | 2,537 | 675 | 1,500 | 1,500 | 1,500 |
| 01-41A-00420-00000 | DUES & SUBSCRIPTIONS | 2,659 | 2,974 | 1,825 | 1,900 | 1,900 |
| 01-41A-00421-00000 | LICENSES & PERMITS | - | - | 100 | 100 | 100 |
| 01-41A-00442-00000 | WELLNESS | 519 | - | 5,400 | 9,000 | 9,000 |
| 01-41A-00461-00000 | TRAINING | 136 | 264 | 2,500 | 6,000 | 6,000 |
| 01-41A-00481-00000 | PHYSICALS | 1,875 | 1,765 | 1,500 | 6,000 | 6,000 |
| | *Supplies, Services & Utilities* | *163,510* | *167,450* | *174,174* | *259,474* | *259,474* |
| **41A** | **Total Police Administration** | **646,080** | **716,952** | **831,599** | **758,929** | **758,929** |
| **41I** | **Police Investigation** | | | | | |
| 01-41I-00130-00000 | SALARIES--FULL TIME | 359,656 | 260,030 | 263,890 | 266,584 | 266,584 |
| 01-41I-00158-00000 | GROUP LIFE INSURANCE | 428 | 312 | 333 | 333 | 333 |
| 01-41i-00159-00000 | GROUP DISABILITY INS | 258 | 189 | 1,671 | 1,671 | 1,671 |
| 01-41I-00177-00000 | EXCESS SICK LEAVE PAYMENTS | 4,133 | - | 4,097 | 4,097 | 4,097 |
| 01-41I-00180-00000 | SALARIES--OVER TIME | 25,534 | 30,060 | 36,400 | 36,400 | 36,400 |
| 01-41I-00180-00005 | SALARIES - OT HOLIDAY | - | 198 | 2,080 | 2,080 | 2,080 |
| 01-41i-00181-00000 | OVERTIME - REIMBURSABLE | - | - | 8,320 | 8,320 | 8,320 |
| 01-41I-00191-00000 | UNIFORM ALLOWANCE | 5,304 | 3,000 | 4,000 | 4,000 | 4,000 |
| 01-41I-00192-00000 | FICA/MEDICARE | 5,577 | 4,153 | 7,410 | 3,717 | 3,717 |
| 01-41I-00196-00000 | GROUP HOSPITAL INSURANCE | 86,620 | 62,512 | 62,329 | 64,671 | 64,671 |
| 01-41I-00198-00000 | GROUP DENTAL INSURANCE | 2,826 | 1,972 | 2,802 | 2,943 | 2,943 |
| 01-41I-00199-00000 | GROUP VISION INSURANCE | 417 | 277 | 300 | 315 | 315 |
| | *Salaries, Wages, & Benefits* | *490,752* | *362,703* | *393,632* | *395,131* | *395,131* |
| 01-41I-00220-00000 | OPERATING SUPPLIES | 1,629 | 1,797 | 1,500 | 1,500 | 1,500 |
| 01-41I-00231-00000 | VEHICLE FUEL & OIL | 602 | 2,641 | 1,000 | 1,500 | 1,500 |
| 01-41I-00249-00000 | VEHICLE SUPPLIES | - | - | 150 | 150 | 150 |
| 01-41I-00318-00000 | COMPUTER SERVICES | - | - | 5,000 | - | - |
| 01-41I-00331-00000 | TRAVEL EXPENSES | 129 | 1,198 | 2,500 | 2,500 | 2,500 |
| 01-41I-00372-00000 | MAINTENANCE-VEHICLES | - | - | 2,000 | 2,000 | 2,000 |
| 01-41I-00420-00000 | DUES & SUBSCRIPTIONS | 1,425 | 4,091 | 5,407 | 11,195 | 11,195 |
| 01-41I-00461-00000 | TRAINING | 864 | 2,830 | 4,000 | 6,500 | 6,500 |
| | *Supplies, Services & Utilities* | *4,649* | *12,557* | *21,557* | *25,345* | *25,345* |
| **41I** | **Total Police Investigation** | **495,402** | **375,260** | **415,189** | **420,476** | **420,476** |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| **41P** | **Police Patrol** | | | | | |
| 01-41P-00130-00000 | SALARIES--FULL TIME | 2,153,282 | 2,181,337 | 2,233,959 | 2,345,265 | 2,345,265 |
| 01-41P-00158-00000 | GROUP LIFE INSURANCE | 3,738 | 3,626 | 2,997 | 3,108 | 3,108 |
| 01-41P-00159-00000 | GROUP DISABILITY INS | 2,380 | 2,193 | 13,631 | 15,596 | 15,596 |
| 01-41P-00167-00000 | EAP SERVICES | 3,391 | 2,716 | - | - | - |
| 01-41P-00177-00000 | EXCESS SICK LEAVE PAYMENTS | 21,326 | 13,738 | 22,707 | 22,707 | 22,707 |
| 01-41P-00180-00000 | SALARIES--OVERTIME | 76,333 | 86,230 | 133,120 | 145,120 | 145,120 |
| 01-41P-00180-00005 | SALARIES - OT HOLIDAY | 1,226 | 3,977 | 20,800 | 5,000 | 5,000 |
| 01-41P-00181-00000 | OVERTIME - REIMBURSABLE | 19,915 | 15,502 | 47,840 | 51,840 | 51,840 |
| 01-41P-00181-00005 | OVERTIME HOLIDAY - REIMBURSABLE | - | - | 1,248 | 3,548 | 3,548 |
| 01-41P-00191-00000 | UNIFORM ALLOWANCE | 32,797 | 54,825 | 38,408 | 48,107 | 48,107 |
| 01-41P-00192-00000 | FICA/MEDICARE | 33,004 | 33,249 | 64,389 | 33,351 | 33,351 |
| 01-41P-00194-COVID | UNEMPLOYMENT COMPENSATION | 598 | - | - | - | - |
| 01-41P-00196-00000 | GROUP HOSPITAL INSURANCE | 637,618 | 651,783 | 830,689 | 840,611 | 840,611 |
| 01-41P-00198-00000 | GROUP DENTAL INSURANCE | 18,213 | 18,006 | 25,218 | 27,468 | 27,468 |
| 01-41P-00199-00000 | GROUP VISION INSURANCE | 2,534 | 2,528 | 2,700 | 2,940 | 2,940 |
| | *Salaries, Wages, & Benefits* | *3,006,356* | *3,069,710* | *3,437,706* | *3,544,661* | *3,544,661* |
| 01-41P-00210-00000 | OFFICE SUPPLIES | - | 218 | 1,000 | 1,000 | 1,000 |
| 01-41P-00215-00000 | POSTAGE | - | 30 | - | - | - |
| 01-41P-00220-00000 | OPERATING SUPPLIES | 566 | 769 | 4,100 | 4,100 | 4,100 |
| 01-41P-00231-00000 | VEHICLE FUEL & OIL | 24,060 | 30,686 | 25,000 | 25,000 | 25,000 |
| 01-41P-00239-00000 | AMMUNITION | 20,143 | 23,855 | 10,800 | 12,575 | 12,575 |
| 01-41P-00249-00000 | VEHICLE SUPPLIES | 68 | 27 | 2,500 | 2,500 | 2,500 |
| 01-41P-00250-00000 | MAINTENANCE SUPPLIES | 297 | 541 | - | - | - |
| 01-41P-00260-00000 | SMALL TOOLS & EQUIPMENT | 9,332 | 1,382 | 4,280 | 4,730 | 4,730 |
| 01-41P-00318-00000 | COMPUTER SERVICES | - | 236 | - | - | - |
| 01-41P-00327-00000 | RADIO MAINTENANCE | 2,103 | 12,588 | 17,700 | 12,000 | 12,000 |
| 01-41P-00331-00000 | TRAVEL EXPENSES | 343 | 56 | 5,000 | 5,000 | 5,000 |
| 01-41P-00372-00000 | MAINTENANCE-VEHICLES | 39,625 | 35,766 | 45,750 | 45,750 | 45,750 |
| 01-41P-00374-00000 | MAINTENANCE-EQUIPMENT | 46,858 | 55,273 | 17,965 | 69,920 | 69,920 |
| 01-41P-00394-00000 | OTHER SERVICE FEES | 3,575 | 4,527 | 3,000 | 3,000 | 3,000 |
| 01-41P-00395-00000 | ANIMAL CONTROL SERVICES | 862 | 1,502 | 8,000 | 8,000 | 8,000 |
| 01-41P-00420-00000 | DUES & SUBSCRIPTIONS | 50 | - | 350 | 350 | 350 |
| 01-41P-00461-00000 | TRAINING | 8,482 | 22,045 | 27,740 | 25,340 | 25,340 |
| 33-41P-00220-00000 | OPERATING SUPPLIES | 198 | 224 | 500 | 1,000 | 1,000 |
| 33-41P-00249-00000 | VEHICLE SUPPLIES | - | - | 500 | 500 | 500 |
| 33-41P-00260-00000 | SMALL TOOLS & EQUIPMENT | - | 3,325 | 1,500 | 1,500 | 1,500 |
| 33-41P-00312-00000 | MGMT CONSULTING SERVICES | - | - | - | 5,000 | 5,000 |
| 33-41P-00331-00000 | TRAVEL EXPENSES | - | - | 1,000 | 1,000 | 1,000 |
| 33-41P-00372-00000 | MAINTENANCE-VEHICLES | - | 1,758 | 1,500 | 1,500 | 1,500 |
| 33-41P-00394-00000 | OTHER SERVICE FEES | - | 26 | - | - | - |
| 33-41P-00461-00000 | TRAINING | - | - | 2,200 | 4,000 | 4,000 |
| | *Supplies, Services & Utilities* | *156,564* | *194,834* | *180,385* | *233,765* | *233,765* |
| 33-41P-00740-21035 | MACHINERY & EQUIPMENT | 69,283 | - | - | - | - |
| | *Capital Expenditures* | *69,283* | - | - | - | - |
| **41P** | **Total Police Patrol** | **3,232,202** | **3,264,544** | **3,618,091** | **3,778,426** | **3,778,426** |
| **TOTAL POLICE DEPARTMENT:** | | **4,373,683** | **4,356,756** | **4,864,879** | **4,957,831** | **4,957,831** |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| **GENERAL FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS** | | | | | | |
| **408** | **Public Works Administration** | | | | | |
| 01-408-00130-00000 | SALARIES--FULL TIME | 252,401 | 242,769 | 319,237 | 289,640 | 289,640 |
| 01-408-00158-00000 | GROUP LIFE INSURANCE | 569 | 509 | 445 | 389 | 389 |
| 01-408-00159-00000 | GROUP DISABILITY INS | 2,795 | 2,759 | 2,229 | 1,951 | 1,951 |
| 01-408-00167-00000 | WELLNESS PROGRAM | 100 | - | 600 | 800 | 800 |
| 01-408-00177-00000 | EXCESS SICK LEAVE PAYMENTS | 6,030 | 6,228 | 5,772 | 5,772 | 5,772 |
| 01-408-00180-00000 | SALARIES--OVER TIME | 515 | 1,020 | - | - | - |
| 01-408-00191-00000 | UNIFORM ALLOWANCE | - | - | 250 | 260 | 260 |
| 01-408-00192-00000 | FICA/MEDICARE | 19,471 | 18,551 | 24,424 | 22,094 | 22,094 |
| 01-408-00196-00000 | GROUP HOSPITAL INSURANCE | 92,070 | 81,567 | 116,572 | 92,568 | 92,568 |
| 01-408-00198-00000 | GROUP DENTAL INSURANCE | 3,392 | 3,101 | 3,737 | 3,435 | 3,435 |
| 01-408-00199-00000 | GROUP VISION INSURANCE | 499 | 403 | 400 | 369 | 369 |
| | *Salaries, Wages, & Benefits* | *377,843* | *356,907* | *473,666* | *417,278* | *417,278* |
| 01-408-00210-00000 | OFFICE SUPPLIES | 405 | 240 | 400 | 500 | 500 |
| 01-408-00215-00000 | POSTAGE | 1,278 | 984 | 800 | 800 | 800 |
| 01-408-00220-00000 | OPERATING SUPPLIES | 283 | 78 | 500 | 500 | 500 |
| 01-408-00231-00000 | VEHICLE FUEL & OIL | 1,160 | 2,483 | 2,000 | 3,600 | 3,600 |
| 01-408-00249-00000 | VEHICLE SUPPLIES | - | - | 350 | 350 | 350 |
| 01-408-00250-00000 | MAINTENANCE SUPPLIES | 14 | 788 | - | - | - |
| 01-408-00260-00000 | SMALL TOOLS & EQUIPMENT | 70 | 18 | 350 | 350 | 350 |
| 01-408-00318-00000 | COMPUTER SERVICES | 955 | 1,128 | 2,270 | 11,500 | 11,500 |
| 01-408-00321-00000 | TELEPHONE | 4,758 | 4,509 | 4,400 | 6,350 | 6,350 |
| 01-408-00343-00000 | PHOTOCOPY | 457 | 541 | 1,000 | 1,000 | 1,000 |
| 01-408-00372-00000 | MAINTENANCE-VEHICLES | 774 | 606 | 2,000 | 2,000 | 2,000 |
| 01-408-00374-00000 | MAINTENANCE-EQUIPMENT | 1,638 | 2,984 | 2,290 | 1,310 | 1,310 |
| 01-408-00420-00000 | DUES & SUBSCRIPTIONS | 549 | 266 | 745 | 1,005 | 1,005 |
| 01-408-00421-00000 | LICENSES & PERMITS | 100 | - | 225 | 225 | 225 |
| 01-408-00461-00000 | TRAINING | 1,125 | 1,424 | 2,705 | 3,600 | 3,600 |
| | *Supplies, Services & Utilities* | *13,567* | *16,049* | *20,035* | *33,090* | *33,090* |
| **408** | **Total Public Works Administration** | **391,410** | **372,956** | **493,701** | **450,368** | **450,368** |
| **409** | **Borough Hall Maintenance** | | | | | |
| 01-409-00210-00000 | Office Supplies | - | 1,207 | - | - | - |
| 01-409-00220-00000 | OPERATING SUPPLIES | 623 | 908 | 600 | 600 | 600 |
| 01-409-00220-COVID | OPERATING SUPPLIES | - | - | - | - | - |
| 01-409-00226-00000 | CLEANING SUPPLIES | 1,353 | 1,164 | 1,700 | 1,700 | 1,700 |
| 01-409-00250-00000 | MAINTENANCE SUPPLIES | 1,882 | 327 | 3,100 | 3,100 | 3,100 |
| 01-409-00260-00000 | SMALL TOOLS & EQUIPMENT | - | 249 | - | - | - |
| 01-409-00317-00000 | PEST CONTROL SERVICES | 742 | - | 1,504 | 1,504 | 1,504 |
| 01-409-00321-00000 | TELEPHONE | 5,068 | 4,707 | 3,670 | 3,670 | 3,670 |
| 01-409-00361-00000 | ELECTRICITY | 10,595 | 11,331 | 12,500 | 12,500 | 12,500 |
| 01-409-00362-00000 | NATURAL GAS | 6,744 | 10,200 | 7,000 | 7,000 | 7,000 |
| 01-409-00364-00000 | SEWER | 1,337 | 529 | 864 | 864 | 864 |
| 01-409-00365-00000 | SOLID WASTE | 2,190 | 3,054 | 2,640 | 2,640 | 2,640 |
| 01-409-00366-00000 | WATER | 1,346 | 530 | 648 | 648 | 648 |
| 01-409-00367-00000 | STORMWATER FEE | 46,893 | 20,097 | 26,800 | 26,800 | 26,800 |
| 01-409-00373-00000 | MAINTENANCE-BUILDINGS | 22,148 | 20,823 | 33,350 | 33,350 | 33,350 |
| 01-409-00374-00000 | MAINTENANCE-EQUIPMENT | 7,287 | 8,288 | 13,840 | 13,840 | 13,840 |
| 01-409-00394-00000 | OTHER SERVICE FEES | 13,970 | 16,069 | 19,728 | 19,728 | 19,728 |
| 01-409-00394-COVID | OTHER SERVICE FEES | 2,700 | - | - | - | - |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| | *Supplies, Services & Utilities* | *124,877* | *99,483* | *127,944* | *127,944* | *127,944* |
| 01-409-00740-00000 | MACHINERY & EQUIPMENT | - | - | - | - | - |
| | *Capital Expenditures* | - | - | - | - | - |
| **409** | **Total Borough Hall Maintenance** | **124,877** | **99,483** | **127,944** | **127,944** | **127,944** |
| **427** | **Solid Waste Collection & Disposal** | | | | | |
| 01-427-00115-00000 | PART-TIME SALARIES | - | - | 10,498 | 10,498 | 10,498 |
| 01-427-00130-00000 | SALARIES - FULL TIME | - | - | 29,168 | 31,919 | 31,919 |
| 01-427-00158-00000 | GROUP LIFE INSURANCE | - | - | 49 | 49 | 49 |
| 01-427-00159-00000 | GROUP DISABILITY INSURANCE | - | - | 243 | 243 | 243 |
| 01-427-00180-00000 | SALARIES - OVERTIME | - | - | 1,820 | 1,820 | 1,820 |
| 01-427-00192-00000 | FICA/MEDICARE | - | - | 3,177 | 2,333 | 2,333 |
| 01-427-00196-00000 | GROUP HOSPITAL INSURANCE | - | - | 7,834 | 8,123 | 8,123 |
| 01-427-00198-00000 | GROUP DENTAL INSURANCE | - | - | 403 | 423 | 423 |
| 01-427-00199-00000 | GROUP VISION INSURANCE | - | - | 43 | 46 | 46 |
| | *Salaries, Wages, & Benefits* | - | - | *53,235* | *55,454* | *55,454* |
| 01-427-00220-00000 | OPERATING SUPPLIES | - | - | 730 | 730 | 730 |
| 01-427-00249-00000 | VEHICLE SUPPLIES | - | - | 1,500 | 1,500 | 1,500 |
| 01-427-00341-00000 | ADVERTISING | - | - | 2,500 | 2,500 | 2,500 |
| 01-427-00365-00001 | SOLID WASTE - LANDFILL | - | - | 6,000 | 6,000 | 6,000 |
| 01-427-00371-00000 | MAINTENANCE - LAND | - | - | 800 | 800 | 800 |
| 01-427-00374-00000 | MAINTENANCE - EQUIPMENT | - | - | 5,000 | 5,000 | 5,000 |
| 01-427-00384-00000 | RENTAL-EQUIPMENT | - | - | 27,500 | 27,500 | 27,500 |
| | Supplies, Services & Utilities | - | - | *44,030* | *44,030* | *44,030* |
| **427** | **Total Solid Waste Collection & Disposal** | **-** | **-** | **97,265** | **99,484** | **99,484** |
| **430** | **Public Works Field Operations** | | | | | |
| 01-430-00115-00000 | SALARIES--PART TIME | 5,546 | 21,673 | - | - | - |
| 01-430-00130-00000 | SALARIES--FULL TIME | 205,437 | 187,434 | 298,796 | 65,434 | 65,434 |
| 01-430-00158-00000 | GROUP LIFE INSURANCE | 350 | 401 | 687 | 161 | 161 |
| 01-430-00159-00000 | GROUP DISABILITY INS | 1,842 | 1,920 | 3,451 | 820 | 820 |
| 01-430-00167-00000 | WELLNESS | - | 200 | 2,400 | 2,400 | 2,400 |
| 01-430-00177-00000 | EXCESS SICK LEAVE PAYMENTS | 2,339 | 2,462 | 2,715 | 2,715 | 2,715 |
| 01-430-00180-00000 | SALARIES--OVER TIME | 5,596 | 5,339 | 18,668 | 18,668 | 18,668 |
| 01-430-00191-00000 | UNIFORM ALLOWANCE | 739 | 1,141 | 1,250 | 1,350 | 1,350 |
| 01-430-00192-00000 | FICA/MEDICARE | 16,451 | 15,919 | 24,295 | 4,846 | 4,846 |
| 01-430-00196-00000 | GROUP HOSPITAL INSURANCE | 111,748 | 69,611 | 116,218 | 42,510 | 42,510 |
| 01-430-00198-00000 | GROUP DENTAL INSURANCE | 3,785 | 2,737 | 5,757 | 1,377 | 1,377 |
| 01-430-00199-00000 | GROUP VISION INSURANCE | 406 | 381 | 616 | 159 | 159 |
| | *Salaries, Wages, & Benefits* | *354,240* | *309,218* | *474,853* | *140,440* | *140,440* |
| 01-430-00210-00000 | OFFICE SUPPLIES | 170 | 345 | 400 | 400 | 400 |
| 01-430-00220-00000 | OPERATING SUPPLIES | 61,967 | 101,092 | 73,070 | 60,507 | 60,507 |
| 01-430-00220-17027 | OPERATING SUPPLIES | - | 2,175 | - | - | - |
| 01-430-00226-00000 | CLEANING SUPPLIES | 98 | 396 | 440 | 440 | 440 |
| 01-430-00231-00000 | VEHICLE FUEL & OIL | 9,448 | 13,443 | 12,000 | 19,100 | 19,100 |
| 01-430-00249-00000 | VEHICLE SUPPLIES | 1,761 | 2,590 | 10,000 | 2,500 | 2,500 |
| 01-430-00250-00000 | MAINTENANCE SUPPLIES | 26,125 | 20,188 | 35,000 | 33,050 | 33,050 |
| 01-430-00260-00000 | SMALL TOOLS & EQUIPMENT | 1,931 | 3,978 | 5,550 | 5,550 | 5,550 |
| 01-430-00313-00000 | ENGINEERING SERVICES | - | - | - | - | - |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 01-430-00317-00000 | PEST CONTROL SERVICES | 113 | 113 | 200 | 100 | 100 |
| 01-430-00321-00000 | TELEPHONE | 1,956 | 1,904 | 2,625 | 2,000 | 2,000 |
| 01-430-00327-00000 | RADIO MAINTENANCE | - | - | 385 | 385 | 385 |
| 01-430-00331-00000 | TRAVEL EXPENSES | - | 15 | - | - | - |
| 01-430-00343-00000 | PHOTOCOPY | - | - | 100 | 100 | 100 |
| 01-430-00361-00000 | ELECTRICITY | 2,093 | 1,837 | 3,000 | 2,600 | 2,600 |
| 01-430-00362-00000 | NATURAL GAS | 1,910 | 3,264 | 4,200 | 4,200 | 4,200 |
| 01-430-00364-00000 | SEWER | 403 | 207 | 320 | 320 | 320 |
| 01-430-00365-00000 | SOLID WASTE | 790 | 636 | 750 | 805 | 805 |
| 01-430-00366-00000 | WATER | 454 | 238 | 320 | 320 | 320 |
| 01-430-00371-00000 | MAINTENANCE-LAND | 19,309 | 19,675 | 19,300 | 4,500 | 4,500 |
| 01-430-00372-00000 | MAINTENANCE-VEHICLES | 9,173 | 9,436 | 10,600 | 17,800 | 17,800 |
| 01-430-00373-00000 | MAINTENANCE-BUILDINGS | 657 | 454 | 5,195 | 5,195 | 5,195 |
| 01-430-00374-00000 | MAINTENANCE-EQUIPMENT | 3,846 | 4,643 | 4,925 | 7,425 | 7,425 |
| 01-430-00384-00000 | RENTAL-EQUIPMENT | 5,393 | - | 750 | 750 | 750 |
| 01-430-00394-00000 | OTHER SERVICE FEES | 2,937 | 3,726 | 6,140 | 6,320 | 6,320 |
| 01-430-00395-00000 | ANIMAL CONTROL SERVICES | - | - | 1,400 | 1,400 | 1,400 |
| 01-430-00420-00000 | DUES & SUBSCRIPTIONS | 500 | 38 | 125 | 125 | 125 |
| 01-430-00421-00000 | LICENSES & PERMITS | 903 | 2,405 | 850 | 1,350 | 1,350 |
| 01-430-00440-00000 | LAUNDRY SERVICE | 1,304 | 1,334 | 1,500 | 1,500 | 1,500 |
| 01-430-00461-00000 | TRAINING | 403 | 4,382 | 3,000 | 3,000 | 3,000 |
| | *Supplies, Services & Utilities* | *153,641* | *198,514* | *202,145* | *181,742* | *181,742* |
| **430** | **Total Public Works Field Operations** | **507,881** | **507,732** | **676,998** | **322,182** | **322,182** |
| **433** | **Traffic Control** | | | | | |
| 01-433-00115-00000 | SALARIES--PART TIME | - | 2,486 | 22,496 | 37,800 | 37,800 |
| 01-433-00130-00000 | SALARIES--FULL TIME | 47,978 | 49,666 | 112,614 | 88,396 | 88,396 |
| 01-433-00158-00000 | GROUP LIFE INSURANCE | 78 | 106 | 200 | 178 | 178 |
| 01-433-00159-00000 | GROUP DISABILITY INS | 346 | 480 | 1,004 | 894 | 894 |
| 01-433-00180-00000 | SALARIES--OVER TIME | 261 | 1,110 | 4,576 | 4,400 | 4,400 |
| 01-433-00191-00000 | UNIFORM ALLOWANCE | 124 | 400 | 555 | 465 | 465 |
| 01-433-00192-00000 | FICA/MEDICARE | 3,615 | 3,942 | 10,688 | 6,389 | 6,389 |
| 01-433-00196-00000 | GROUP HOSPITAL INSURANCE | 27,552 | 26,727 | 67,898 | 62,742 | 62,742 |
| 01-433-00198-00000 | GROUP DENTAL INSURANCE | 760 | 763 | 1,682 | 1,570 | 1,570 |
| 01-433-00199-00000 | GROUP VISION INSURANCE | 80 | 81 | 180 | 168 | 168 |
| | *Salaries, Wages, & Benefits* | *80,794* | *85,761* | *221,893* | *203,002* | *203,002* |
| 01-433-00210-00000 | OFFICE SUPPLIES | - | 7 | 60 | 60 | 60 |
| 01-433-00220-00000 | OPERATING SUPPLIES | 51,308 | 50,476 | 46,360 | 46,360 | 46,360 |
| 01-433-00220-00001 | OPERATING SUPPLIES | 112 | - | - | - | - |
| 01-433-00231-00000 | VEHICLE FUEL & OIL | 1,817 | 4,321 | 4,000 | 3,200 | 3,200 |
| 01-433-00249-00000 | VEHICLE SUPPLIES | - | 24 | 2,000 | 2,000 | 2,000 |
| 01-433-00250-00000 | MAINTENANCE SUPPLIES | 14,746 | 12,159 | 19,850 | 59,850 | 59,850 |
| 01-433-00260-00000 | SMALL TOOLS & EQUIPMENT | 1,411 | 642 | 1,144 | 1,450 | 1,450 |
| 01-433-00321-00000 | TELEPHONE | 3,210 | 3,250 | 4,200 | 3,300 | 3,300 |
| 01-433-00331-00000 | TRAVEL EXPENSES | - | - | 450 | 450 | 450 |
| 01-433-00342-00000 | PRINTING | 546 | 1,122 | 2,200 | 1,500 | 1,500 |
| 01-433-00361-00000 | ELECTRICITY | 26,502 | 22,292 | 29,000 | 25,000 | 25,000 |
| 01-433-00371-00000 | MAINTENANCE-LAND | - | 490 | 1,000 | 1,000 | 1,000 |
| 01-433-00372-00000 | MAINTENANCE-VEHICLES | - | 289 | 2,600 | 2,600 | 2,600 |
| 01-433-00384-00000 | RENTAL-EQUIPMENT | 125 | - | - | - | - |
| 01-433-00394-00000 | OTHER SERVICE FEES | 27,305 | 20,000 | 35,000 | 45,000 | 45,000 |
| 01-433-00420-00000 | DUES & SUBSCRIPTIONS | 100 | - | 400 | 100 | 100 |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 01-433-00440-00000 | LAUNDRY SERVICE | 690 | 635 | 850 | 800 | 800 |
| 01-433-00461-00000 | TRAINING | 40 | - | 2,400 | 1,200 | 1,200 |
| | *Supplies, Services & Utilities* | *127,911* | *115,707* | *151,514* | *193,870* | *193,870* |
| **433** | **Total Traffic Control** | **208,705** | **201,468** | **373,407** | **396,872** | **396,872** |
| **434** | **Street Lighting** | | | | | |
| 01-434-00130-00000 | SALARIES--FULL TIME | 11,995 | 12,417 | 12,913 | 20,997 | 20,997 |
| 01-434-00158-00000 | GROUP LIFE INSURANCE | 19 | 27 | 23 | 46 | 46 |
| 01-434-00159-00000 | GROUP DISABILITY INS | 86 | 120 | 113 | 226 | 226 |
| 01-434-00180-00000 | SALARIES--OVER TIME | 65 | 277 | 1,040 | 1,040 | 1,040 |
| 01-434-00192-00000 | FICA/MEDICARE | 904 | 938 | 1,068 | 1,598 | 1,598 |
| 01-434-00196-00000 | GROUP HOSPITAL INSURANCE | 5,513 | 6,682 | 7,545 | 15,686 | 15,686 |
| 01-434-00198-00000 | GROUP DENTAL INSURANCE | 140 | 191 | 187 | 394 | 394 |
| 01-434-00199-00000 | GROUP VISION INSURANCE | 20 | 20 | 20 | 42 | 42 |
| | *Salaries, Wages, & Benefits* | *18,743* | *20,672* | *22,909* | *40,029* | *40,029* |
| 01-434-00220-00000 | Operating Supplies | 3,348 | 30,928 | 5,000 | 2,000 | 2,000 |
| 01-434-00250-00000 | MAINTENANCE SUPPLIES | 1,949 | 5,561 | 10,000 | 1,500 | 1,500 |
| 01-434-00260-00000 | SMALL TOOLS & EQUIPMENT | 139 | - | - | - | - |
| 01-434-00361-00000 | ELECTRICITY | 244,933 | 238,603 | 250,000 | 293,200 | 293,200 |
| | *Supplies, Services & Utilities* | *250,368* | *275,092* | *265,000* | *296,700* | *296,700* |
| **434** | **Total Street Lighting** | **269,111** | **295,764** | **287,909** | **336,729** | **336,729** |
| **TOTAL DEPARTMENT OF PUBLIC WORKS:** | | **1,501,984** | **1,477,403** | **2,057,224** | **1,733,579** | **1,733,579** |

**GENERAL FUND EXPENDITURES - DEPARTMENT OF SUSTAINABLE COMMUNITY & ECONOMIC PLANNING**

| | | | | | | |
|---|---|---|---|---|---|---|
| **413** | **Code Enforcement** | | | | | |
| 01-413-00115-00000 | SALARIES--PART TIME | 2,989 | - | 24,466 | 3,000 | 3,000 |
| 01-413-00130-00000 | SALARIES--FULL TIME | 217,703 | 253,722 | 391,749 | 423,179 | 423,179 |
| 01-413-00158-00000 | GROUP LIFE INSURANCE | 304 | 346 | 689 | 698 | 698 |
| 01-413-00159-00000 | GROUP DISABILITY INS | 1,371 | 2,201 | 3,451 | 3,497 | 3,497 |
| 01-413-00167-00000 | WELLNESS | 566 | 361 | 1,400 | 1,600 | 1,600 |
| 01-413-00177-00000 | EXCESS SICK LEAVE PAYMENTS | 1,174 | 697 | 4,977 | 4,977 | 4,977 |
| 01-413-00180-00000 | SALARIES--OVER TIME | 644 | 1,023 | 3,120 | 3,120 | 3,120 |
| 01-413-00191-00000 | UNIFORM ALLOWANCE | 356 | 1,751 | 1,460 | 2,832 | 2,832 |
| 01-413-00192-00000 | FICA/MEDICARE | 17,091 | 19,437 | 32,084 | 32,323 | 32,323 |
| 01-413-00196-00000 | GROUP HOSPITAL INSURANCE | 46,796 | 73,709 | 107,231 | 110,753 | 110,753 |
| 01-413-00198-00000 | GROUP DENTAL INSURANCE | 1,992 | 2,527 | 5,780 | 6,153 | 6,153 |
| 01-413-00199-00000 | GROUP VISION INSURANCE | 285 | 241 | 619 | 660 | 660 |
| | *Salaries, Wages, & Benefits* | *291,272* | *356,015* | *577,026* | *592,792* | *592,792* |
| 01-413-00210-00000 | OFFICE SUPPLIES | 1,254 | 2,129 | 1,500 | 1,500 | 1,500 |
| 01-413-00215-00000 | POSTAGE | 899 | 2,410 | 1,000 | 3,000 | 3,000 |
| 01-413-00220-00000 | OPERATING SUPPLIES | 536 | 595 | 1,250 | 1,250 | 1,250 |
| 01-413-00231-00000 | VEHICLE FUEL & OIL | 1,187 | 1,253 | 2,550 | 1,700 | 1,700 |
| 01-413-00249-00000 | VEHICLE SUPPLIES | 28 | 881 | 1,000 | 1,000 | 1,000 |
| 01-413-00260-00000 | SMALL TOOLS & EQUIPMENT | 204 | 666 | 21,651 | 11,500 | 11,500 |
| 01-413-00312-00000 | MGMT CONSULTING SERVICES | 113,963 | 323,096 | 145,892 | 352,146 | 352,146 |
| 01-413-00318-00000 | COMPUTER SERVICES | - | - | 1,020 | 5,870 | 5,870 |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 01-413-00319-00000 | PLANNING | - | - | - | - | - |
| 01-413-00321-00000 | TELEPHONE | 1,320 | 2,662 | 2,550 | 6,000 | 6,000 |
| 01-413-00331-00000 | TRAVEL EXPENSES | 1,067 | - | 500 | 5,000 | 5,000 |
| 01-413-00337-00000 | AUTOMOBILE ALLOWANCE | 4,000 | - | - | - | - |
| 01-413-00341-00000 | ADVERTISING | 347 | 924 | 500 | 1,000 | 1,000 |
| 01-413-00342-00000 | PRINTING | 82 | - | 500 | 500 | 500 |
| 01-413-00343-00000 | PHOTOCOPY | 771 | 381 | 1,000 | 1,000 | 1,000 |
| 01-413-00372-00000 | MAINTENANCE-VEHICLES | 1,113 | 2,304 | 2,500 | 2,500 | 2,500 |
| 01-413-00374-00000 | MAINTENANCE-EQUIPMENT | 194 | 366 | 1,300 | 2,000 | 2,000 |
| 01-413-00390-00000 | RENTAL HOUSING INSPECTION PRGM | - | - | 11,000 | 11,000 | 11,000 |
| 01-413-00394-00000 | OTHER SERVICE FEES | 2,137 | - | - | - | - |
| 01-413-00420-00000 | DUES & SUBSCRIPTIONS | 1,999 | 840 | 1,236 | 2,445 | 2,445 |
| 01-413-00461-00000 | TRAINING | 4,395 | 6,124 | 7,500 | 9,400 | 9,400 |
| 01-413-00610-00000 | CONSTRUCTION CONTRACTS | 1,580 | 16,485 | 15,000 | 15,000 | 15,000 |
| | *Supplies, Services & Utilities* | *137,076* | *361,116* | *219,449* | *433,811* | *433,811* |
| 01-413-00720-00000 | IMPROVEMENTS | - | - | - | - | - |
| | *Capital Expenditures* | - | - | - | - | - |
| **413** | **Total Code Enforcement** | **428,347** | **717,131** | **796,475** | **1,026,603** | **1,026,603** |
| **TOTAL DEPARTMENT OF SCEP:** | | **428,347** | **717,131** | **796,475** | **1,026,603** | **1,026,603** |
| **GENERAL FUND EXPENDITURES - DEPARTMENT OF PARKS & RECREATION** | | | | | | |
| **451** | **Parks & Recreation Admin.** | | | | | |
| 01-451-00115-00000 | SALARIES--PART TIME | - | - | 29,146 | 48,880 | 48,880 |
| 01-451-00130-00000 | SALARIES--FULL TIME | 135,579 | 134,018 | 49,879 | 109,916 | 109,916 |
| 01-451-00158-00000 | GROUP LIFE INSURANCE | 232 | 177 | 56 | 111 | 111 |
| 01-451-00159-00000 | GROUP DISABILITY INS | 1,240 | 1,019 | 279 | 557 | 557 |
| 01-451-00167-00000 | WELLNESS | 400 | 305 | 600 | 600 | 600 |
| 01-451-00177-00000 | EXCESS SICK LEAVE PAYMENTS | 4,855 | 4,129 | 4,713 | 4,713 | 4,713 |
| 01-451-00180-00000 | SALARIES--OVER TIME | 446 | 140 | - | - | - |
| 01-451-00192-00000 | FICA/MEDICARE | 10,558 | 10,285 | 6,046 | 7,975 | 7,975 |
| 01-451-00194-COVID | UNEMPLOYMENT COMPENSATION | 78 | - | - | - | - |
| 01-451-00196-00000 | GROUP HOSPITAL INSURANCE | 53,006 | 40,044 | 18,861 | 39,214 | 39,214 |
| 01-451-00198-00000 | GROUP DENTAL INSURANCE | 1,704 | 1,272 | 467 | 981 | 981 |
| 01-451-00199-00000 | GROUP VISION INSURANCE | 200 | 143 | 50 | 105 | 105 |
| | *Salaries, Wages, & Benefits* | *208,300* | *191,532* | *110,097* | *213,052* | *213,052* |
| 01-451-00210-00000 | OFFICE SUPPLIES | 347 | 250 | 250 | 300 | 300 |
| 01-451-00215-00000 | POSTAGE | 135 | 177 | 500 | 250 | 250 |
| 01-451-00220-00000 | OPERATING SUPPLIES | 356 | (430) | 500 | 500 | 500 |
| 01-451-00318-00000 | COMPUTER SERVICES | 1,769 | 973 | 2,015 | 2,015 | 2,015 |
| 01-451-00321-00000 | TELEPHONE | 1,659 | 2,971 | 2,100 | 2,100 | 2,100 |
| 01-451-00331-00000 | TRAVEL EXPENSES | 732 | 936 | 1,600 | 1,600 | 1,600 |
| 01-451-00341-00000 | ADVERTISING | - | - | 200 | 200 | 200 |
| 01-451-00342-00000 | PRINTING | 125 | - | 350 | 350 | 350 |
| 01-451-00343-00000 | PHOTOCOPY | 59 | 116 | 250 | 250 | 250 |
| 01-451-00420-00000 | DUES & SUBSCRIPTIONS | 340 | 200 | 435 | 435 | 435 |
| 01-451-00461-00000 | TRAINING | - | 484 | 400 | 400 | 400 |
| | *Supplies, Services & Utilities* | *5,522* | *5,677* | *8,600* | *8,400* | *8,400* |
| **451** | **Total Parks & Recreation Admin.** | **213,821** | **197,209** | **118,697** | **221,452** | **221,452** |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| **452** | **Recreation Services** | | | | | |
| 01-452-00115-00000 | SALARIES--PART TIME | 6,024 | 392 | 32,500 | 32,464 | 32,464 |
| 01-452-00115-05150 | PART-TIME SALARIES | 10,685 | 29,708 | - | - | - |
| 01-452-00130-00000 | SALARIES--FULL TIME | 93,058 | 100,631 | 123,339 | 110,957 | 110,957 |
| 01-452-00158-00000 | GROUP LIFE INSURANCE | 180 | 209 | 225 | 211 | 211 |
| 01-452-00159-00000 | GROUP DISABILITY INS | 802 | 933 | 1,129 | 1,059 | 1,059 |
| 01-452-00167-00000 | WELLNESS | 390 | 343 | - | - | - |
| 01-452-00180-00000 | SALARIES - OVERTIME | 299 | - | - | 750 | 750 |
| 01-452-00191-00000 | UNIFORM ALLOWANCE | 499 | 293 | 500 | 350 | 350 |
| 01-452-00192-00000 | FICA/MEDICARE | 8,282 | 9,475 | 12,023 | 8,194 | 8,194 |
| 01-452-00196-00000 | GROUP HOSPITAL INSURANCE | 29,466 | 31,849 | 37,244 | 24,185 | 24,185 |
| 01-452-00198-00000 | GROUP DENTAL INSURANCE | 1,052 | 1,161 | 1,892 | 1,864 | 1,864 |
| 01-452-00199-00000 | GROUP VISION INSURANCE | 190 | 192 | 203 | 200 | 200 |
| | *Salaries, Wages, & Benefits* | *150,925* | *175,186* | *209,055* | *180,234* | *180,234* |
| 01-452-00210-00000 | OFFICE SUPPLIES | 305 | 485 | 500 | 500 | 500 |
| 01-452-00215-00000 | POSTAGE | 421 | 172 | 700 | 850 | 850 |
| 01-452-00220-00000 | OPERATING SUPPLIES | 245 | 322 | 6,390 | 8,625 | 8,625 |
| 01-452-00220-00502 | OPERATING SUPPLIES | - | 24 | - | - | - |
| 01-452-00220-00504 | OPERATING SUPPLIES | 310 | 405 | - | - | - |
| 01-452-00220-00508 | OPERATING SUPPLIES | - | 27 | - | - | - |
| 01-452-00220-00510 | OPERATING SUPPLIES | - | 41 | - | - | - |
| 01-452-00220-00511 | OPERATING SUPPLIES | 214 | 182 | - | - | - |
| 01-452-00220-00513 | OPERATING SUPPLIES | - | 592 | - | - | - |
| 01-452-00220-00515 | OPERATING SUPPLIES | 308 | 274 | - | - | - |
| 01-452-00220-00517 | OPERATING SUPPLIES | 100 | 100 | - | - | - |
| 01-452-00220-00525 | OPERATING SUPPLIES | 326 | 229 | - | - | - |
| 01-452-00220-00526 | OPERATING SUPPLIES | 371 | 464 | - | - | - |
| 01-452-00220-00527 | OPERATING SUPPLIES | 138 | 112 | - | - | - |
| 01-452-00220-00528 | OPERATING SUPPLIES | 179 | - | - | - | - |
| 01-452-00220-00531 | OPERATING SUPPLIES | 33 | - | - | - | - |
| 01-452-00220-00539 | OPERATING SUPPLIES | 15 | - | - | - | - |
| 01-452-00220-00540 | OPERATING SUPPLIES | 50 | - | - | - | - |
| 01-452-00220-00542 | OPERATING SUPPLIES | 35 | 432 | - | - | - |
| 01-452-00220-00548 | OPERATING SUPPLIES | - | 56 | - | - | - |
| 01-452-00220-00550 | OPERATING SUPPLIES | 9 | 1,769 | - | - | - |
| 01-452-00220-00551 | OPERATING SUPPLIES | 105 | 200 | - | - | - |
| 01-452-00250-00000 | MAINTENANCE SUPPLIES | 1,173 | 995 | 1,025 | 1,050 | 1,050 |
| 01-452-00250-00504 | MAINTENANCE SUPPLIES | 1,662 | 612 | - | - | - |
| 01-452-00250-00525 | MAINTENANCE SUPPLIES | - | 619 | - | - | - |
| 01-452-00321-00000 | TELEPHONE | 508 | 506 | 516 | 516 | 516 |
| 01-452-00331-00000 | TRAVEL EXPENSES | 412 | 1,021 | 1,300 | 2,700 | 2,700 |
| 01-452-00341-00000 | ADVERTISING | 860 | 366 | 500 | 500 | 500 |
| 01-452-00342-00000 | PRINTING | 3,036 | 1,896 | 3,000 | 3,070 | 3,070 |
| 01-452-00343-00000 | PHOTOCOPY | 58 | 58 | 100 | 60 | 60 |
| 01-452-00394-00000 | OTHER SERVICE FEES | 3,468 | 1,761 | 38,064 | 55,404 | 55,404 |
| 01-452-00394-00502 | OTHER SERVICE FEES | 2,254 | 1,302 | - | - | - |
| 01-452-00394-00503 | OTHER SERVICE FEES | 1,407 | 1,617 | - | - | - |
| 01-452-00394-00504 | OTHER SERVICE FEES | 4,584 | 5,240 | - | - | - |
| 01-452-00394-00505 | OTHER SERVICE FEES | 1,124 | 1,040 | - | - | - |
| 01-452-00394-00506 | OTHER SERVICE FEES | 1,544 | 2,205 | - | - | - |
| 01-452-00394-00513 | OTHER SERVICE FEES | 1,089 | 500 | - | - | - |
| 01-452-00394-00517 | OTHER SERVICE FEES | 1,550 | 3,327 | - | - | - |
| 01-452-00394-00524 | OTHER SERVICE FEES | 3,794 | 4,505 | - | - | - |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 01-452-00394-00525 | OTHER SERVICE FEES | 50 | 50 | - | - | - |
| 01-452-00394-00527 | OTHER SERVICE FEES | 1,748 | 2,113 | - | - | - |
| 01-452-00394-00530 | OTHER SERVICE FEES | 1,355 | 1,103 | - | - | - |
| 01-452-00394-00532 | OTHER SERVICE FEES | 504 | 403 | - | - | - |
| 01-452-00394-00535 | OTHER SERVICE FEES | 2,391 | 2,660 | - | - | - |
| 01-452-00394-00540 | OTHER SERVICE FEES | 2,067 | 1,745 | - | - | - |
| 01-452-00394-00542 | OTHER SERVICE FEES | 425 | 425 | - | - | - |
| 01-452-00394-00550 | OTHER SERVICE FEES | 5,437 | 8,790 | - | - | - |
| 01-452-00394-00554 | OTHER SERVICE FEES | 5,532 | 5,851 | - | - | - |
| 01-452-00394-00555 | OTHER SERVICE FEES | 582 | 538 | - | - | - |
| 01-452-00420-00000 | DUES & SUBSCRIPTIONS | 275 | 325 | 700 | 580 | 580 |
| 01-452-00461-00000 | TRAINING | 335 | 560 | 1,050 | 2,120 | 2,120 |
| 01-452-00461-COVID | TRAINING | 159 | - | - | - | - |
| | *Supplies, Services & Utilities* | *52,544* | *58,019* | *53,845* | *75,975* | *75,975* |
| **452** | **Total Recreation Services** | **203,469** | **233,205** | **262,900** | **256,209** | **256,209** |
| **453** | **Swimming Pool** | | | | | |
| 01-453-00115-00000 | SALARIES--PART TIME | 60,041 | 77,032 | 77,074 | 74,675 | 74,675 |
| 01-453-00130-00000 | SALARIES--FULL TIME | 5,751 | 5,949 | 18,709 | 14,260 | 14,260 |
| 01-453-00158-00000 | GROUP LIFE INSURANCE | 11 | 13 | 26 | 12 | 12 |
| 01-453-00159-00000 | GROUP DISABILITY INS | 51 | 58 | 128 | 58 | 58 |
| 01-453-00180-00000 | SALARIES--OVER TIME | - | - | - | 500 | 500 |
| 01-453-00191-00000 | UNIFORM ALLOWANCE | 737 | 551 | 1,000 | 1,000 | 1,000 |
| 01-453-00192-00000 | FICA/MEDICARE | 5,021 | 6,313 | 7,565 | 424 | 424 |
| 01-453-00194-COVID | UNEMPLOYMENT COMPENSATION | 150 | - | - | - | - |
| 01-453-00196-00000 | GROUP HOSPITAL INSURANCE | 1,662 | 2,328 | 6,964 | 1,273 | 1,273 |
| 01-453-00198-00000 | GROUP DENTAL INSURANCE | 70 | 95 | 211 | 99 | 99 |
| 01-453-00199-00000 | GROUP VISION INSURANCE | 10 | 10 | 23 | 11 | 11 |
| | *Salaries, Wages, & Benefits* | *73,505* | *92,349* | *111,700* | *92,312* | *92,312* |
| 01-453-00210-00000 | OFFICE SUPPLIES | 184 | - | 250 | 250 | 250 |
| 01-453-00220-00000 | OPERATING SUPPLIES | 1,502 | 874 | 2,808 | 2,808 | 2,808 |
| 01-453-00220-SPONS | Operating Supplies | - | - | 500 | 500 | 500 |
| 01-453-00222-00000 | CHEMICALS | 15,123 | 20,436 | 22,890 | 29,033 | 29,033 |
| 01-453-00226-00000 | CLEANING SUPPLIES | 423 | 549 | 700 | 700 | 700 |
| 01-453-00250-00000 | MAINTENANCE SUPPLIES | 970 | 1,173 | 1,500 | 1,500 | 1,500 |
| 01-453-00260-00000 | SMALL TOOLS & EQUIPMENT | 796 | 816 | 2,950 | 2,950 | 2,950 |
| 01-453-00317-00000 | PEST CONTROL SERVICES | - | - | - | 350 | 350 |
| 01-453-00321-00000 | TELEPHONE | 3,422 | 3,334 | 3,500 | 3,500 | 3,500 |
| 01-453-00331-00000 | TRAVEL EXPENSES | - | 30 | 50 | 50 | 50 |
| 01-453-00341-00000 | ADVERTISING | 16 | 23 | 500 | 500 | 500 |
| 01-453-00342-00000 | PRINTING | 34 | 122 | 150 | 150 | 150 |
| 01-453-00361-00000 | ELECTRICITY | 7,515 | 8,395 | 11,000 | 8,500 | 8,500 |
| 01-453-00362-00000 | NATURAL GAS | 446 | 506 | 400 | 500 | 500 |
| 01-453-00364-00000 | SEWER | 11,619 | 21,071 | 8,000 | 8,000 | 8,000 |
| 01-453-00365-00000 | SOLID WASTE | 1,240 | 774 | 1,275 | 1,275 | 1,275 |
| 01-453-00366-00000 | WATER | 8,933 | 16,490 | 6,500 | 6,500 | 6,500 |
| 01-453-00371-00000 | MAINTENANCE-LAND | - | - | 75 | 200 | 200 |
| 01-453-00373-00000 | MAINTENANCE-BUILDINGS | 9,768 | 16,280 | 9,500 | 14,500 | 14,500 |
| 01-453-00373-COVID | MAINTENANCE-BUILDINGS | 420 | - | - | - | - |
| 01-453-00374-00000 | MAINTENANCE-EQUIPMENT | 486 | 528 | 300 | 5,400 | 5,400 |
| 01-453-00394-00000 | OTHER SERVICE FEES | 4,399 | 3,899 | 4,350 | 3,500 | 3,500 |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 01-453-00421-00000 | LICENSES & PERMITS | 304 | 35 | 35 | 85 | 85 |
| 01-453-00461-00000 | TRAINING | 690 | 470 | 2,000 | 2,000 | 2,000 |
| | *Supplies, Services & Utilities* | *68,289* | *95,805* | *79,233* | *92,751* | *92,751* |
| **453** | **Total Swimming Pool** | **141,794** | **188,154** | **190,933** | **185,063** | **185,063** |
| **454** | **Parks Maintenance** | | | | | |
| 01-454-00115-00000 | SALARIES--PART TIME | 5,397 | 4,321 | 7,280 | 7,560 | 7,560 |
| 01-454-00130-00000 | SALARIES--FULL TIME | 95,900 | 88,464 | 212,056 | 104,492 | 104,492 |
| 01-454-00158-00000 | GROUP LIFE INSURANCE | 151 | 159 | 583 | 333 | 333 |
| 01-454-00159-00000 | GROUP DISABILITY INS | 512 | 845 | 2,925 | 1,671 | 1,671 |
| 01-454-00177-00000 | EXCESS SICK LEAVE PAYMENTS | - | - | 1,375 | 1,375 | 1,375 |
| 01-454-00180-00000 | SALARIES--OVER TIME | 3,341 | 4,350 | 7,063 | 7,063 | 7,063 |
| 01-454-00191-00000 | UNIFORM ALLOWANCE | 728 | 662 | 710 | 580 | 580 |
| 01-454-00192-00000 | FICA/MEDICARE | 7,800 | 6,968 | 17,365 | 7,864 | 7,864 |
| 01-454-00194-COVID | UNEMPLOYMENT COMPENSATION | 444 | - | - | - | - |
| 01-454-00196-00000 | GROUP HOSPITAL INSURANCE | 33,375 | 35,320 | 157,369 | 85,862 | 85,862 |
| 01-454-00198-00000 | GROUP DENTAL INSURANCE | 1,305 | 1,381 | 4,904 | 2,943 | 2,943 |
| 01-454-00199-00000 | GROUP VISION INSURANCE | 308 | 218 | 525 | 315 | 315 |
| | *Salaries, Wages, & Benefits* | *149,259* | *142,688* | *412,155* | *220,058* | *220,058* |
| 01-454-00220-00000 | OPERATING SUPPLIES | 6,076 | 2,058 | 5,615 | 5,615 | 5,615 |
| 01-454-00226-00000 | CLEANING SUPPLIES | - | 128 | 200 | 200 | 200 |
| 01-454-00231-00000 | VEHICLE FUEL & OIL | 2,280 | 2,965 | 5,200 | 3,200 | 3,200 |
| 01-454-00249-00000 | VEHICLE SUPPLIES | 575 | 241 | 1,700 | 1,700 | 1,700 |
| 01-454-00250-00000 | MAINTENANCE SUPPLIES | 11,766 | 11,226 | 27,405 | 20,500 | 20,500 |
| 01-454-00260-00000 | SMALL TOOLS & EQUIPMENT | 1,515 | 2,105 | 1,200 | 1,200 | 1,200 |
| 01-454-00317-00000 | PEST CONTROL | 300 | 600 | 690 | 690 | 690 |
| 01-454-00321-00000 | TELEPHONE | 4,675 | 4,670 | 5,800 | 5,130 | 5,130 |
| 01-454-00331-00000 | TRAVEL EXPENSES | - | - | 50 | - | - |
| 01-454-00341-00000 | ADVERTISING | 793 | - | - | - | - |
| 01-454-00361-00000 | ELECTRICITY | 9,534 | 9,407 | 11,530 | 10,750 | 10,750 |
| 01-454-00362-00000 | NATURAL GAS | 6,843 | 10,160 | 7,000 | 7,000 | 7,000 |
| 01-454-00364-00000 | SEWER | 711 | 21,286 | 1,000 | 25,000 | 25,000 |
| 01-454-00365-00000 | SOLID WASTE | 5,336 | 2,782 | 7,110 | 7,110 | 7,110 |
| 01-454-00366-00000 | WATER | 11,950 | 26,497 | 15,000 | 25,000 | 25,000 |
| 01-454-00367-00000 | STORMWATER FEE | 1,575 | 2,373 | 2,856 | 2,856 | 2,856 |
| 01-454-00371-00000 | MAINTENANCE-LAND | 52,835 | 54,805 | 59,780 | 22,050 | 22,050 |
| 01-454-00372-00000 | MAINTENANCE-VEHICLES | 3,008 | 3,531 | 3,000 | 3,000 | 3,000 |
| 01-454-00373-00000 | MAINTENANCE-BUILDINGS | 9,281 | 93 | 12,000 | 12,000 | 12,000 |
| 01-454-00374-00000 | MAINTENANCE-EQUIPMENT | 894 | 2,144 | 1,365 | 1,365 | 1,365 |
| 01-454-00384-00000 | RENTAL-EQUIPMENT | 5,158 | 5,307 | 5,488 | 8,034 | 8,034 |
| 01-454-00394-00000 | OTHER SERVICE FEES | 674 | 530 | 550 | 550 | 550 |
| 01-454-00421-00000 | LICENSES & PERMITS | - | 125 | 100 | 100 | 100 |
| 01-454-00440-00000 | LAUNDRY SERVICE | 1,038 | 1,140 | 1,700 | 1,700 | 1,700 |
| 01-454-00461-00000 | TRAINING | 180 | 680 | 600 | 600 | 600 |
| 31-454-00250-00000 | MAINTENANCE SUPPLIES | 88 | - | - | - | - |
| | *Supplies, Services & Utilities* | *137,088* | *164,853* | *176,939* | *165,350* | *165,350* |
| **454** | **Total Parks Maintenance** | **286,347** | **307,541** | **589,094** | **385,408** | **385,408** |
| **455** | **Shade Tree Program** | | | | | |
| 01-455-00371-00000 | MAINTENANCE-LAND | 7,074 | 5,860 | 17,000 | 10,000 | 10,000 |
| | *Supplies, Services & Utilities* | *7,074* | *5,860* | *17,000* | *10,000* | *10,000* |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| **455** | **Total Shade Tree Program** | **7,074** | **5,860** | **17,000** | **10,000** | **10,000** |
| **458** | **Community Center** | | | | | |
| 01-458-00115-00000 | SALARIES--PART TIME | 13,932 | 18,240 | 19,985 | 19,985 | 19,985 |
| 01-458-00191-00000 | UNIFORM ALLOWANCE | 86 | 100 | 100 | 100 | 100 |
| 01-458-00192-00000 | FICA/MEDICARE | 1,066 | 1,395 | 1,591 | 2,319 | 2,319 |
| 01-458-00196-00000 | GROUP HOSPITAL INSURANCE | - | - | - | - | - |
| | *Salaries, Wages, & Benefits* | *15,083* | *19,735* | *21,676* | *22,404* | *22,404* |
| 01-458-00220-00000 | OPERATING SUPPLIES | 2,059 | 1,844 | 2,100 | 3,510 | 3,510 |
| 01-458-00226-00000 | CLEANING SUPPLIES | 506 | 496 | 575 | 1,400 | 1,400 |
| 01-458-00250-00000 | MAINTENANCE SUPPLIES | 1,990 | 1,379 | 2,000 | 2,000 | 2,000 |
| 01-458-00260-00000 | SMALL TOOLS & EQUIPMENT | 502 | 1,050 | 1,000 | 4,985 | 4,985 |
| 01-458-00317-00000 | PEST CONTROL SERVICES | 830 | 850 | 800 | 850 | 850 |
| 01-458-00318-00000 | COMPUTER SERVICES | 330 | - | 395 | 395 | 395 |
| 01-458-00321-00000 | TELEPHONE | 2,956 | 3,164 | 2,716 | 3,375 | 3,375 |
| 01-458-00341-00000 | ADVERTISING | - | - | - | 175 | 175 |
| 01-458-00361-00000 | ELECTRICITY | 8,588 | 9,214 | 9,900 | 9,900 | 9,900 |
| 01-458-00362-00000 | NATURAL GAS | 13,919 | 21,125 | 14,000 | 21,000 | 21,000 |
| 01-458-00364-00000 | SEWER | 622 | 727 | 1,200 | 750 | 750 |
| 01-458-00365-00000 | SOLID WASTE | 2,539 | 2,936 | 3,360 | 3,360 | 3,360 |
| 01-458-00366-00000 | WATER | 684 | 725 | 1,000 | 725 | 725 |
| 01-458-00367-00000 | STORMWATER FEE | 2,604 | 2,604 | 2,604 | 2,604 | 2,604 |
| 01-458-00371-00000 | MAINTENANCE-LAND | - | - | 1,500 | 1,500 | 1,500 |
| 01-458-00373-00000 | MAINTENANCE-BUILDINGS | 15,127 | 12,221 | 20,450 | 9,850 | 9,850 |
| 01-458-00374-00000 | MAINTENANCE-EQUIPMENT | 7,227 | 9,171 | 9,130 | 9,130 | 9,130 |
| 01-458-00394-00000 | OTHER SERVICE FEES | 20,563 | 21,800 | 20,090 | 20,440 | 20,440 |
| 01-458-00421-00000 | LICENSES & PERMITS | 130 | 311 | 300 | 315 | 315 |
| 01-458-00440-00000 | LAUNDRY SERVICE | - | - | 160 | - | - |
| | *Supplies, Services & Utilities* | *81,178* | *89,617* | *93,280* | *96,264* | *96,264* |
| **458** | **Total Community Center** | **96,261** | **109,352** | **114,956** | **118,668** | **118,668** |
| **TOTAL DEPARTMENT OF PARKS & RECREATION:** | | **948,766** | **1,041,321** | **1,293,580** | **1,176,800** | **1,176,800** |
| **TOTAL GENERAL FUND EXPENDITURES** | | **12,620,956** | **16,761,324** | **16,674,075** | **15,480,816** | **15,480,816** |
| General Fund Revenue Total | | **13,911,261** | **17,436,466** | **16,674,075** | **15,480,816** | **15,480,816** |
| General Fund Expense Total | | **12,620,956** | **16,761,324** | **16,674,075** | **15,480,816** | **15,480,816** |
| General Fund Gain/(Loss) from Operation | | **1,290,305** | **675,142** | **-** | **-** | **-** |
| **06** | **WATER FUND** | | | | | |
| **WATER FUND REVENUE** | | | | | | |
| **000** | **Interest & Rents** | | | | | |
| 06-000-34110-00000 | INTEREST INCOME-SAVINGS | (436) | (5,434) | (590) | (5,000) | (5,000) |
| 06-000-34140-00000 | INTEREST INCOME - PLGIT | (899) | (66,735) | (13,077) | (250,000) | (250,000) |
| 06-000-34141-00000 | INTEREST - INVESTMENT | (2,367) | (783) | (3,531) | (3,600) | (3,600) |
| 06-000-34141-GOB17 | Water GOB Series 17 | (711) | (37,113) | - | - | - |
| 06-000-34141-GOB21 | WATER GOB21 INTEREST | (830) | (70,212) | (5,630) | (5,630) | (5,630) |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 06-000-34148-00000 | INTEREST - OTHER | - | (27,162) | - | - | - |
| 06-000-37895-00000 | CELL TOWER SPACE RENTAL | (172,875) | (195,517) | (171,877) | (180,100) | (180,100) |
| | **Total Interest & Rents** | **(178,119)** | **(402,956)** | **(194,705)** | **(444,330)** | **(444,330)** |
| **000** | **Intergovernmental** | | | | | |
| 06-000-35704-00000 | STATE GRANTS | - | - | (21,750) | (44,621) | (44,621) |
| | **Total Intergovernmental** | **-** | **-** | **(21,750)** | **(44,621)** | **(44,621)** |
| **000** | **Charges for Services** | | | | | |
| 06-000-37810-00000 | METERED WATER SALES | (3,823,398) | (4,049,468) | (4,063,150) | (4,129,585) | (4,129,585) |
| 06-000-37870-00000 | SALES TO TOWNSHIPS | (75,978) | (86,809) | (73,906) | (78,900) | (78,900) |
| | **Total Charges for Services** | **(3,899,376)** | **(4,136,277)** | **(4,137,056)** | **(4,208,485)** | **(4,208,485)** |
| **000** | **Other Revenue** | | | | | |
| 06-000-37500-00000 | DONATED CAPITAL | (10,750) | - | - | - | - |
| 06-000-37880-00000 | WATER CAPACITY TAP FEE | (30,586) | (263,865) | (118,818) | (110,200) | (110,200) |
| 06-000-37890-00000 | OTHER SERVICE REVENUE | (7,418) | (11,087) | (10,076) | (8,900) | (8,900) |
| 06-000-37891-00000 | SALES OF WATER METERS | (22,173) | (39,248) | (21,142) | (23,300) | (23,300) |
| 06-000-38010-00000 | MISCELLANEOUS REVENUE | (1,796) | (545) | (3,043) | (700) | (700) |
| 06-000-38012-00000 | NET APPR. (DEPR) IN MV | (109,767) | 2,018 | - | - | - |
| 06-000-38196-00000 | HEALTH INSURANCE COPAY | (9,535) | (35,116) | (33,723) | (36,172) | (36,172) |
| 06-000-38725-00000 | DIVIDENDS - GROUP HEALTH IN | (37,567) | (18,071) | (25,046) | (34,522) | (34,522) |
| 06-000-39110-00000 | SALE OF PROPERTY | - | (452) | (1,618) | (200) | (200) |
| 06-000-39120-00000 | REIMBURSEMENTS | (13,834) | (10,226) | (10,595) | (17,100) | (17,100) |
| 06-000-39213-00000 | WATER AUTHORITY TRANSFER | (157,118) | (197,207) | (197,787) | (194,300) | (194,300) |
| | **Total Other Revenue** | **(400,545)** | **(573,799)** | **(421,848)** | **(425,394)** | **(425,394)** |
| **000** | **Transfers In** | | | | | |
| 06-000-39208-00000 | TRANSFER FROM SEWER FUND | (18,875) | (26,375) | (30,825) | (40,325) | (40,325) |
| | **Total Transfers In** | **(18,875)** | **(26,375)** | **(30,825)** | **(40,325)** | **(40,325)** |
| **000** | **Other Sources** | | | | | |
| 06-000-39310-00000 | PROCEEDS FROM BOND ISSUE | - | - | - | (3,868,291) | (3,868,291) |
| 06-000-39990-00000 | FUND BALANCE | - | - | (5,693,752) | (4,608,209) | (4,608,209) |
| | **Total Other Sources** | **-** | **-** | **(5,693,752)** | **(8,476,500)** | **(8,476,500)** |
| **TOTAL WATER FUND REVENUE:** | | **(4,496,915)** | **(5,139,407)** | **(10,499,936)** | **(13,639,655)** | **(13,639,655)** |
| **WATER FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION** | | | | | | |
| *486* | *Property & Casualty Insurance* | | | | | |
| 06-486-00351-00000 | DIRECT PROPERTY | 23,068 | 18,716 | 26,245 | 26,245 | 26,245 |
| 06-486-00352-00000 | COMP GEN LIABILITY | 3,505 | 1,942 | 11,538 | 11,538 | 11,538 |
| 06-486-00353-00000 | AUTOMOBILE LIABILITY | 5,500 | 4,614 | 4,878 | 4,878 | 4,878 |
| 06-486-00354-00000 | PUBLIC OFFICIALS' LIAB | 6,448 | 5,104 | 7,324 | 7,324 | 7,324 |
| | *Supplies, Services & Utilities* | *38,522* | *30,376* | *49,985* | *49,985* | *49,985* |
| **486** | **Total Insurance Premiums** | **38,522** | **30,376** | **49,985** | **49,985** | **49,985** |
| **TOTAL DEPARTMENT OF ADMINISTRATION:** | | **38,522** | **30,376** | **49,985** | **49,985** | **49,985** |
| **WATER FUND EXPENDITURES - DEPARTMENT OF FINANCE** | | | | | | |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| **402** | **Water Billing & Collection** | | | | | |
| 06-402-00130-00000 | SALARIES--FULL TIME | 17,155 | 69,399 | 20,784 | 15,140 | 15,140 |
| 06-402-00158-00000 | GROUP LIFE INSURANCE | 25 | 23 | 48 | 38 | 38 |
| 06-402-00159-00000 | GROUP DISABILITY INS | 125 | 115 | 239 | 191 | 191 |
| 06-402-00167-00000 | WELLNESS | - | - | 67 | 67 | 67 |
| 06-402-00180-00000 | SALARIES--OVER TIME | - | 159 | - | 160 | 160 |
| 06-402-00192-00000 | FICA/MEDICARE | 1,289 | 1,128 | 1,591 | 1,157 | 1,157 |
| 06-402-00196-00000 | GROUP HOSPITAL INSURANCE | 3,705 | 3,549 | 13,853 | 1,190 | 1,190 |
| 06-402-00198-00000 | GROUP DENTAL INSURANCE | 124 | 154 | 396 | 334 | 334 |
| 06-402-00199-00000 | GROUP VISION INSURANCE | 61 | 33 | 43 | 36 | 36 |
| | *Salaries, Wages, & Benefits* | *22,484* | *74,560* | *37,021* | *18,313* | *18,313* |
| 06-402-00210-00000 | OFFICE SUPPLIES | 31 | 57 | 50 | 50 | 50 |
| 06-402-00215-00000 | POSTAGE | 6,682 | 4,585 | 5,200 | 5,200 | 5,200 |
| 06-402-00220-00000 | OPERATING SUPPLIES | 22 | - | 50 | 50 | 50 |
| 06-402-00260-00000 | SMALL TOOLS & EQUIPMENT | - | - | 100 | 100 | 100 |
| 06-402-00318-00000 | COMPUTER SERVICES | - | - | 18,300 | 18,300 | 18,300 |
| 06-402-00321-00000 | TELEPHONE | 405 | 406 | 430 | 430 | 430 |
| 06-402-00342-00000 | PRINTING | 1,200 | 4,847 | 7,162 | 7,162 | 7,162 |
| 06-402-00343-00000 | PHOTOCOPY | 46 | 26 | 350 | 350 | 350 |
| 06-402-00374-00000 | MAINTENANCE-EQUIPMENT | 1,377 | 2,238 | 658 | 1,500 | 1,500 |
| 06-402-00394-00000 | OTHER SERVICE FEES | - | - | 2,324 | 2,324 | 2,324 |
| 06-402-00430-00000 | SALES TAX - WATER METERS | 1,097 | 3,092 | 2,000 | 2,000 | 2,000 |
| 06-402-00461-00000 | TRAINING | 310 | 56 | 500 | 500 | 500 |
| | *Supplies, Services & Utilities* | *11,170* | *15,307* | *37,124* | *37,966* | *37,966* |
| 06-402-00730-00000 | BUILDINGS | - | - | 53,750 | 153,750 | 153,750 |
| 06-402-00730-17018 | BUILDINGS | 6,710 | - | - | - | - |
| 06-402-00740-00000 | MACHINERY & EQUIPMENT | - | - | 110,750 | 108,750 | 108,750 |
| | *Capital Expenditures* | *6,710* | *-* | *164,500* | *262,500* | *262,500* |
| **402** | **Total Water Billing & Collection** | **40,364** | **89,867** | **238,645** | **318,779** | **318,779** |
| **472** | **Debt Service** | | | | | |
| 06-471-47120-00000 | DEBT SERVICE PRINCIPAL | - | - | 863,372 | 1,001,138 | 1,001,138 |
| 06-472-47220-00000 | DEBT SERVICE INTEREST | 283,846 | 316,139 | 373,593 | 330,424 | 330,424 |
| 06-472-47305-00000 | NOTE ISSUE COSTS | 70,359 | - | - | - | - |
| | *Debt Service* | *354,205* | *316,139* | *1,236,965* | *1,331,562* | *1,331,562* |
| **472** | **Total Debt Service** | **354,205** | **316,139** | **1,236,965** | **1,331,562** | **1,331,562** |
| **481** | **Water Authority** | | | | | |
| 06-481-00311-00000 | AUDITING FEES | - | 875 | 875 | 875 | 875 |
| 06-481-00313-00000 | ENGINEERING SERVICES | - | - | 1,250 | 1,250 | 1,250 |
| 06-481-00314-00000 | LEGAL SERVICES | 3,524 | 2,668 | 6,000 | 6,000 | 6,000 |
| | *Supplies, Services & Utilities* | *3,524* | *3,543* | *8,125* | *8,125* | *8,125* |
| **481** | **Total Water Authority** | **3,524** | **3,543** | **8,125** | **8,125** | **8,125** |
| **488** | **Unallocated Employee Benefits** | | | | | |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 06-487-00196-00000 | GROUP HOSPITAL INSURANCE | 109 | - | - | - | - |
| 06-488-00195-00000 | WORKERS' COMPENSATION | 37,466 | 14,872 | 39,827 | 38,166 | 38,166 |
| 06-488-00198-00000 | HSA CONTRIBUTIONS | - | - | 10,355 | 11,523 | 11,523 |
| | *Salaries, Wages, & Benefits* | *37,575* | *14,872* | *50,182* | *49,689* | *49,689* |
| **488** | **Total Unallocated Employee Benefits** | **37,575** | **14,872** | **50,182** | **49,689** | **49,689** |
| **492** | **Transfers Out** | | | | | |
| 06-492-49201-00000 | TRANSFER TO GENERAL FUND | 574,230 | 592,105 | 679,330 | 836,621 | 836,621 |
| | *Transfers Out* | *574,230* | *592,105* | *679,330* | *836,621* | *836,621* |
| **492** | **Total Transfers Out** | **574,230** | **592,105** | **679,330** | **836,621** | **836,621** |
| **800** | **Depreciation** | | | | | |
| 06-800-00800-00000 | DEPRECIATION EXPENSE | 783,606 | 866,943 | - | - | - |
| | *Depreciation* | *783,606* | *866,943* | - | - | - |
| **800** | **Total Depreciation** | **783,606** | **866,943** | **-** | **-** | **-** |
| **TOTAL DEPARTMENT OF FINANCE:** | | **1,793,505** | **1,883,469** | **2,213,247** | **2,544,776** | **2,544,776** |
| **WATER FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS** | | | | | | |
| **449** | **Water Lines Maintenance** | | | | | |
| 06-449-00115-00000 | SALARIES--PART TIME | - | 2,486 | - | - | - |
| 06-449-00130-00000 | SALARIES--FULL TIME | 193,537 | 223,737 | 227,479 | 374,746 | 374,746 |
| 06-449-00158-00000 | GROUP LIFE INSURANCE | 366 | 402 | 385 | 692 | 692 |
| 06-449-00159-00000 | GROUP DISABILITY INS | 2,025 | 2,279 | 1,938 | 3,484 | 3,484 |
| 06-449-00167-00000 | WELLNESS | 200 | - | - | - | - |
| 06-449-00177-00000 | EXCESS SICK LEAVE PAYMENTS | 2,682 | 3,137 | 3,305 | 3,305 | 3,305 |
| 06-449-00180-00000 | SALARIES--OVER TIME | 1,501 | 3,522 | 6,500 | 6,500 | 6,500 |
| 06-449-00191-00000 | UNIFORM ALLOWANCE | 1,060 | 1,152 | 1,250 | 1,350 | 1,350 |
| 06-449-00192-00000 | FICA/MEDICARE | 15,782 | 15,830 | 17,906 | 28,584 | 28,584 |
| 06-449-00196-00000 | GROUP HOSPITAL INSURANCE | 84,948 | 109,253 | 92,519 | 159,043 | 159,043 |
| 06-449-00198-00000 | GROUP DENTAL INSURANCE | 2,666 | 3,328 | 3,230 | 6,093 | 6,093 |
| 06-449-00199-00000 | GROUP VISION INSURANCE | 407 | 348 | 351 | 655 | 655 |
| | *Salaries, Wages, & Benefits* | *305,174* | *365,474* | *354,863* | *584,452* | *584,452* |
| 06-449-00210-00000 | OFFICE SUPPLIES | 274 | 345 | 400 | 400 | 400 |
| 06-449-00215-00000 | POSTAGE | - | 31 | - | - | - |
| 06-449-00220-00000 | OPERATING SUPPLIES | 1,630 | 65,929 | 68,520 | 68,520 | 68,520 |
| 06-449-00222-00000 | CHEMICALS | 1,482 | 5,650 | - | - | - |
| 06-449-00226-00000 | CLEANING SUPPLIES | 103 | 396 | 440 | 440 | 440 |
| 06-449-00231-00000 | VEHICLE FUEL & OIL | 6,140 | 10,428 | 11,200 | 11,200 | 11,200 |
| 06-449-00249-00000 | VEHICLE SUPPLIES | 478 | 2,536 | 10,000 | 2,500 | 2,500 |
| 06-449-00250-00000 | MAINTENANCE SUPPLIES | 528 | 3,125 | 7,750 | 7,750 | 7,750 |
| 06-449-00260-00000 | SMALL TOOLS & EQUIPMENT | 2,705 | 2,539 | 3,750 | 3,750 | 3,750 |
| 06-449-00313-00000 | ENGINEERING SERVICES | 2,075 | (2,075) | - | - | - |
| 06-449-00317-00000 | PEST CONTROL SERVICES | 113 | 113 | 200 | 100 | 100 |
| 06-449-00318-00000 | COMPUTER SERVICES | - | - | - | 4,850 | 4,850 |
| 06-449-00321-00000 | TELEPHONE | 2,949 | 2,884 | 3,000 | 3,000 | 3,000 |
| 06-449-00327-00000 | RADIO MAINTENANCE | - | - | 385 | 385 | 385 |
| 06-449-00331-00000 | TRAVEL EXPENSES | - | 42 | 500 | 500 | 500 |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 06-449-00343-00000 | PHOTOCOPY | - | - | 100 | 100 | 100 |
| 06-449-00361-00000 | ELECTRICITY | 2,093 | 1,837 | 3,000 | 2,600 | 2,600 |
| 06-449-00362-00000 | NATURAL GAS | 1,910 | 3,264 | 4,920 | 4,200 | 4,200 |
| 06-449-00364-00000 | SEWER | 403 | 207 | 320 | 320 | 320 |
| 06-449-00365-00000 | SOLID WASTE | 789 | 636 | 750 | 805 | 805 |
| 06-449-00366-00000 | WATER | 454 | 238 | 320 | 320 | 320 |
| 06-449-00371-00000 | MAINTENANCE-LAND | 50 | 375 | - | - | - |
| 06-449-00372-00000 | MAINTENANCE-VEHICLES | 9,457 | 9,437 | 10,600 | 17,800 | 17,800 |
| 06-449-00373-00000 | MAINTENANCE-BUILDINGS | 680 | 454 | 4,695 | 4,695 | 4,695 |
| 06-449-00374-00000 | MAINTENANCE-EQUIPMENT | 7,072 | 4,660 | 4,925 | 7,425 | 7,425 |
| 06-449-00384-00000 | RENTAL-EQUIPMENT | - | - | 350 | 350 | 350 |
| 06-449-00394-00000 | OTHER SERVICE FEES | 6,620 | 10,549 | 8,340 | 1,140 | 1,140 |
| 06-449-00420-00000 | DUES & SUBSCRIPTIONS | 500 | 278 | 260 | 260 | 260 |
| 06-449-00421-00000 | LICENSES & PERMITS | 1,800 | 3,418 | 5,570 | 5,570 | 5,570 |
| 06-449-00440-00000 | LAUNDRY SERVICE | 1,304 | 1,334 | 1,500 | 1,500 | 1,500 |
| 06-449-00461-00000 | TRAINING | 651 | 1,576 | 5,500 | 5,500 | 5,500 |
| | *Supplies, Services & Utilities* | *52,260* | *130,206* | *157,295* | *155,980* | *155,980* |
| 06-449-00720-00000 | IMPROVEMENTS | - | - | 3,700,000 | 2,012,500 | 2,012,500 |
| 06-449-00730-00000 | BUILDINGS | - | - | 15,000 | - | - |
| 06-449-00740-00000 | MACHINERY & EQUIPMENT | 1,300 | - | 118,550 | 77,621 | 77,621 |
| | *Capital Expenditures* | *1,300* | - | *3,833,550* | *2,090,121* | *2,090,121* |
| **449** | **Total Water Lines Maintenance** | **358,733** | **495,680** | **4,345,708** | **2,830,553** | **2,830,553** |
| **450** | **Water Meter Maintenance** | | | | | |
| 06-450-00159-00000 | GROUP DISABILITY INS | 48 | - | - | - | - |
| | *Salaries, Wages, & Benefits* | *48* | - | - | - | - |
| 06-450-00220-00000 | OPERATING SUPPLIES | 53,125 | 38,560 | 60,000 | 80,000 | 80,000 |
| 06-450-00231-00000 | VEHICLE FUEL & OIL | 506 | 127 | 500 | - | - |
| 06-450-00260-00000 | SMALL TOOLS & EQUIPMENT | - | - | 300 | 300 | 300 |
| 06-450-00318-00000 | COMPUTER SERVICES | - | 35,371 | - | - | - |
| 06-450-00321-00000 | TELEPHONE | 691 | 617 | 700 | 200 | 200 |
| 06-450-00461-00000 | TRAINING | - | - | 150 | 150 | 150 |
| | *Supplies, Services & Utilities* | *54,321* | *74,675* | *61,650* | *80,650* | *80,650* |
| **450** | **Total Water Meter Maintenance** | **54,369** | **74,675** | **61,650** | **80,650** | **80,650** |
| **44L** | **Water Lab** | | | | | |
| 06-44L-00130-00000 | SALARIES--FULL TIME | 80,764 | 70,745 | 86,834 | 132,216 | 132,216 |
| 06-44L-00158-00000 | GROUP LIFE INSURANCE | 171 | 156 | 139 | 223 | 223 |
| 06-44l-00159-00000 | GROUP DISABILITY INS | 816 | 746 | 697 | 1,115 | 1,115 |
| 06-44L-00177-00000 | EXCESS SICK LEAVE PAYMENTS | - | - | 912 | 912 | 912 |
| 06-44L-00180-00000 | SALARIES--OVER TIME | 175 | 609 | 731 | 731 | 731 |
| 06-44L-00191-00000 | UNIFORM ALLOWANCE | 116 | 337 | 397 | 410 | 410 |
| 06-44L-00192-00000 | FICA/MEDICARE | 6,182 | 5,206 | 6,700 | 10,094 | 10,094 |
| 06-44L-00196-00000 | GROUP HOSPITAL INSURANCE | 30,893 | 20,797 | 40,797 | 55,918 | 55,918 |
| 06-44L-00198-00000 | GROUP DENTAL INSURANCE | 1,356 | 973 | 1,168 | 1,963 | 1,963 |
| 06-44L-00199-00000 | GROUP VISION INSURANCE | 129 | 126 | 125 | 211 | 211 |
| | *Salaries, Wages, & Benefits* | *120,601* | *99,695* | *138,500* | *203,793* | *203,793* |
| 06-44L-00210-00000 | OFFICE SUPPLIES | 276 | 299 | 250 | 300 | 300 |
| 06-44L-00215-00000 | POSTAGE | - | 28 | 142 | 160 | 160 |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 06-44L-00220-00000 | OPERATING SUPPLIES | 3,180 | 1,668 | 450 | 450 | 450 |
| 06-44L-00222-00000 | CHEMICALS | 3,987 | 6,717 | 6,056 | 13,700 | 13,700 |
| 06-44L-00225-00000 | LAB SUPPLIES | 3,197 | 5,916 | 5,111 | 3,710 | 3,710 |
| 06-44L-00226-00000 | CLEANING SUPPLIES | - | 43 | 410 | 250 | 250 |
| 06-44L-00231-00000 | VEHICLE FUEL & OIL | 264 | 634 | 500 | 1,000 | 1,000 |
| 06-44L-00249-00000 | VEHICLE SUPPLIES | - | - | 186 | 200 | 200 |
| 06-44L-00260-00000 | SMALL TOOLS & EQUIPMENT | 2,370 | 4,628 | 3,961 | 3,400 | 3,400 |
| 06-44l-00313-00000 | ENGINEERING SERVICES | - | - | 10,000 | 1,000 | 1,000 |
| 06-44L-00316-00000 | LABORATORY TEST SERVICES | 7,285 | 6,949 | 16,905 | 15,580 | 15,580 |
| 06-44L-00318-00000 | COMPUTER SERVICES | 456 | - | 1,000 | 4,750 | 4,750 |
| 06-44L-00321-00000 | TELEPHONE | 452 | 273 | 334 | 375 | 375 |
| 06-44L-00327-00000 | RADIO MAINTENANCE | - | - | 1,000 | 1,000 | 1,000 |
| 06-44L-00331-00000 | TRAVEL EXPENSES | - | 32 | 440 | 900 | 900 |
| 06-44L-00341-00000 | ADVERTISING | 1,089 | 1,489 | 1,500 | 1,500 | 1,500 |
| 06-44L-00343-00000 | PHOTOCOPY | 77 | 100 | 120 | 180 | 180 |
| 06-44L-00372-00000 | MAINTENANCE-VEHICLES | 821 | 529 | 520 | 550 | 550 |
| 06-44L-00373-00000 | MAINTENANCE-BUILDINGS | 1,154 | 1,691 | 5,000 | 8,700 | 8,700 |
| 06-44L-00374-00000 | MAINTENANCE-EQUIPMENT | 3,592 | 2,387 | 2,882 | 3,050 | 3,050 |
| 06-44L-00394-COVID | OTHER SERVICE FEES | 5,164 | - | - | - | - |
| 06-44L-00420-00000 | DUES & SUBSCRIPTIONS | 772 | 371 | 1,044 | 1,100 | 1,100 |
| 06-44L-00421-00000 | LICENSES & PERMITS | 1,050 | 1,050 | 1,450 | 1,450 | 1,450 |
| 06-44L-00440-00000 | LAUNDRY SERVICE | 546 | 326 | 350 | 375 | 375 |
| 06-44L-00461-00000 | TRAINING | - | 288 | 940 | 1,175 | 1,175 |
| | *Supplies, Services & Utilities* | *35,730* | *35,418* | *60,551* | *64,855* | *64,855* |
| 06-44L-00730-00000 | BUILDINGS | - | - | - | 100,000 | *100,000* |
| 06-44L-00740-00000 | MACHINERY & EQUIPMENT | - | - | 27,950 | 11,800 | 11,800 |
| | *Capital Expenditures* | - | - | *27,950* | *111,800* | *111,800* |
| **44L** | **Total Water Lab** | **156,332** | **135,113** | **227,001** | **380,448** | **380,448** |
| **44P** | **Water Treatment Plant** | | | | | |
| 06-44P-00130-00000 | SALARIES--FULL TIME | 515,531 | 614,425 | 596,252 | 618,968 | 618,968 |
| 06-44P-00158-00000 | GROUP LIFE INSURANCE | 1,090 | 1,281 | 944 | 944 | 944 |
| 06-44p-00159-00000 | GROUP DISABILITY INS | 4,491 | 5,185 | 4,735 | 4,735 | 4,735 |
| 06-44P-00167-00000 | EAP SERVICES | - | 200 | - | - | - |
| 06-44P-00177-00000 | EXCESS SICK LEAVE PAYMENTS | 571 | 2,252 | 2,624 | 2,624 | 2,624 |
| 06-44P-00180-00000 | SALARIES--OVER TIME | 64,485 | 65,024 | 50,270 | 50,270 | 50,270 |
| 06-44P-00191-00000 | UNIFORM ALLOWANCE | 1,406 | 1,953 | 2,500 | 2,500 | 2,500 |
| 06-44P-00192-00000 | FICA/MEDICARE | 44,047 | 50,781 | 49,465 | 46,805 | 46,805 |
| 06-44P-00196-00000 | GROUP HOSPITAL INSURANCE | 143,966 | 167,579 | 192,366 | 196,965 | 196,965 |
| 06-44P-00198-00000 | GROUP DENTAL INSURANCE | 6,016 | 7,224 | 7,939 | 8,339 | 8,339 |
| 06-44P-00199-00000 | GROUP VISION INSURANCE | 744 | 900 | 850 | 893 | 893 |
| | *Salaries, Wages, & Benefits* | *782,347* | *916,804* | *907,945* | *933,043* | *933,043* |
| 06-44P-00210-00000 | OFFICE SUPPLIES | 695 | 517 | 400 | 400 | 400 |
| 06-44P-00215-00000 | POSTAGE | 127 | 409 | 300 | 300 | 300 |
| 06-44P-00220-00000 | OPERATING SUPPLIES | (21,292) | 19,393 | 10,000 | 10,000 | 10,000 |
| 06-44P-00222-00000 | CHEMICALS | 201,068 | 244,895 | 210,000 | 240,000 | 240,000 |
| 06-44P-00225-00000 | LAB SUPPLIES | 13,029 | 9,611 | 12,000 | 15,000 | 15,000 |
| 06-44P-00226-00000 | CLEANING SUPPLIES | 155 | 377 | 700 | 700 | 700 |
| 06-44P-00231-00000 | VEHICLE FUEL & OIL | 4,213 | 5,106 | 5,000 | 5,000 | 5,000 |
| 06-44P-00249-00000 | VEHICLE SUPPLIES | 106 | 135 | 600 | 600 | 600 |
| 06-44P-00250-00000 | MAINTENANCE SUPPLIES | 17,543 | 26,331 | 30,000 | 30,000 | 30,000 |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 06-44P-00260-00000 | SMALL TOOLS & EQUIPMENT | 5,768 | 3,499 | 5,000 | 5,000 | 5,000 |
| 06-44P-00313-00000 | ENGINEERING SERVICES | 20,532 | 15,075 | 12,000 | 30,000 | 30,000 |
| 06-44P-00317-00000 | PEST CONTROL SERVICES | 130 | - | - | - | - |
| 06-44P-00318-00000 | COMPUTER SERVICES | 4,068 | 6,128 | 10,000 | 10,000 | 10,000 |
| 06-44P-00321-00000 | TELEPHONE | 5,609 | 6,558 | 6,000 | 6,000 | 6,000 |
| 06-44P-00331-00000 | TRAVEL EXPENSES | 34 | 294 | 600 | 600 | 600 |
| 06-44P-00343-00000 | PHOTOCOPY | 87 | 87 | 500 | 500 | 500 |
| 06-44P-00361-00000 | ELECTRICITY | 125,541 | 106,941 | 125,000 | 125,000 | 125,000 |
| 06-44P-00362-00000 | NATURAL GAS | 25,915 | 32,732 | 34,000 | 34,000 | 34,000 |
| 06-44P-00364-00000 | SEWER | 410 | 339 | 400 | 400 | 400 |
| 06-44P-00365-00000 | SOLID WASTE | 110,010 | 121,573 | 100,000 | 100,000 | 100,000 |
| 06-44P-00371-00000 | MAINTENANCE-LAND | 5,885 | 13,340 | 15,000 | 15,000 | 15,000 |
| 06-44P-00372-00000 | MAINTENANCE-VEHICLES | 1,032 | 1,677 | 2,500 | 3,000 | 3,000 |
| 06-44P-00373-00000 | MAINTENANCE-BUILDINGS | 6,959 | 7,678 | 10,000 | 14,000 | 14,000 |
| 06-44P-00374-00000 | MAINTENANCE-EQUIPMENT | 61,558 | 58,297 | 50,000 | 50,000 | 50,000 |
| 06-44P-00394-00000 | OTHER SERVICE FEES | 15,448 | 24,966 | 24,000 | 24,000 | 24,000 |
| 06-44P-00420-00000 | DUES & SUBSCRIPTIONS | 430 | 238 | 1,500 | 1,500 | 1,500 |
| 06-44P-00421-00000 | LICENSES & PERMITS | 26,340 | 27,594 | 30,000 | 35,000 | 35,000 |
| 06-44P-00440-00000 | LAUNDRY SERVICE | 2,356 | 1,777 | 2,500 | 2,500 | 2,500 |
| 06-44P-00461-00000 | TRAINING | 895 | 993 | 3,000 | 5,000 | 5,000 |
| | *Supplies, Services & Utilities* | *634,651* | *736,560* | *701,000* | *763,500* | *763,500* |
| 06-44P-00720-00000 | IMPROVEMENTS | - | - | 1,450,000 | 5,600,000 | 5,600,000 |
| 06-44P-00730-00000 | BUILDINGS | - | - | 230,000 | 230,000 | 230,000 |
| 06-44P-00740-00000 | MACHINERY & EQUIPMENT | - | - | 313,400 | 226,700 | 226,700 |
| 06-44P-00740-20021 | MACHINERY & EQUIPMENT | 29,921 | - | - | - | - |
| | *Capital Expenditures* | *29,921* | *-* | *1,993,400* | *6,056,700* | *6,056,700* |
| **44P** | **Total Water Treatment Plant** | **1,446,920** | **1,653,364** | **3,602,345** | **7,753,243** | **7,753,243** |
| **TOTAL DEPARTMENT OF PUBLIC WORKS:** | | **2,016,354** | **2,358,832** | **8,236,704** | **11,044,894** | **11,044,894** |
| **TOTAL WATER FUND EXPENDITURES:** | | **3,848,381** | **4,272,677** | **10,499,936** | **13,639,655** | **13,639,655** |
| Water Fund Revenue Total | | **4,496,915** | **5,139,407** | **10,499,936** | **13,639,655** | **13,639,655** |
| Water Fund Expense Total | | **3,848,381** | **4,272,677** | **10,499,936** | **13,639,655** | **13,639,655** |
| Water Fund Gain/(Loss) from Operation | | **648,534** | **866,730** | **-** | **-** | **-** |
| **07** | **STORMWATER FUND** | | | | | |
| **STORMWATER FUND REVENUE** | | | | | | |
| **000** | **Interest & Rents** | | | | | |
| 07-000-34110-00000 | INTEREST INCOME-SAVINGS | (314) | (5,311) | (440) | (30,000) | (30,000) |
| 07-000-34140-00000 | INTEREST INCOME - PLGIT | (3) | (1,354) | (121) | (40,000) | (40,000) |
| 07-000-34141-GOB21 | STORMWATER GOB21 INTEREST | (257) | (21,808) | (1,926) | (2,000) | (2,000) |
| | **Total Interest & Rents** | **(575)** | **(28,473)** | **(2,487)** | **(72,000)** | **(72,000)** |
| **000** | **Charges for Services** | | | | | |
| 07-000-37700-00000 | STORMWATER FEE | (1,701,166) | (1,742,595) | (1,754,220) | (1,754,300) | (1,754,300) |
| | **Total Charges for Services** | **(1,701,166)** | **(1,742,595)** | **(1,754,220)** | **(1,754,300)** | **(1,754,300)** |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| **000** | **Intergovernmental** | | | | | |
| 07-000-35704-00000 | STATE GRANTS | - | (192,181) | - | (15,122) | (15,122) |
| | **Total Intergovernmental** | **-** | **(192,181)** | **-** | **(15,122)** | **(15,122)** |
| **000** | **Other Revenue** | | | | | |
| 07-000-37500-00000 | DONATED CAPITAL | (51,650) | - | - | - | - |
| 07-000-38196-00000 | HEALTH INSURANCE COPAY | (2,738) | (2,327) | (12,060) | (12,330) | (12,330) |
| 07-000-38725-00000 | DIVIDENDS - GROUP HEALTH INSURANCE | (1,914) | (411) | (1,278) | (1,788) | (1,788) |
| 07-000-39120-00000 | REIMBURSEMENTS | - | (4,995) | - | (800) | (800) |
| | **Total Other Revenue** | **(56,302)** | **(7,733)** | **(13,338)** | **(14,918)** | **(14,918)** |
| **000** | **Transfers In** | | | | | |
| 07-000-39201-00000 | TRANSFER FROM GENERAL FUND | - | - | (465,000) | - | - |
| | **Total Transfers In** | **-** | **-** | **(465,000)** | **-** | **-** |
| **000** | **Other Sources** | | | | | |
| 07-000-39990-00000 | FUND BALANCE | - | - | (800,500) | (1,466,216) | (1,466,216) |
| | **Total Other Sources** | **-** | **-** | **(800,500)** | **(1,466,216)** | **(1,466,216)** |
| **TOTAL STORMWATER FUND REVENUE:** | | **(1,758,043)** | **(1,970,982)** | **(3,035,545)** | **(3,322,556)** | **(3,322,556)** |
| **STORMWATER FUND EXPENDITURES - DEPARTMENT OF FINANCE** | | | | | | |
| **402** | **Stormwater Billing & Collection** | | | | | |
| 07-402-00130-00000 | SALARIES - FULL TIME | 5,653 | 24,805 | 20,320 | 14,676 | 14,676 |
| 07-402-00158-00000 | GROUP LIFE INSURANCE | 26 | 21 | 47 | 87 | 87 |
| 07-402-00159-00000 | GROUP DISABILITY INSURANCE | 125 | 115 | 233 | 418 | 418 |
| 07-402-00167-00000 | WELLNESS | - | - | 67 | 67 | 67 |
| 07-402-00192-00000 | FICA/ MEDICARE | 1,316 | 1,020 | 1,556 | 2,723 | 2,723 |
| 07-402-00196-00000 | GROUP HOSPITAL INSURANCE | 3,779 | 3,850 | 13,473 | 2,905 | 2,905 |
| 07-402-00198-00000 | GROUP DENTAL INSURANCE | 126 | 157 | 387 | 711 | 711 |
| 07-402-00199-00000 | GROUP VISION INSURANCE | 28 | 33 | 42 | 85 | 85 |
| | *Salaries, Wages, & Benefits* | *11,053* | *30,001* | *36,125* | *21,672* | *21,672* |
| 07-402-00210-00000 | OFFICE SUPPLIES | 31 | 57 | 50 | 50 | 50 |
| 07-402-00215-00000 | POSTAGE | 6,682 | 4,585 | 5,200 | 5,200 | 5,200 |
| 07-402-00220-00000 | OPERATING SUPPLIES | 22 | - | 50 | 50 | 50 |
| 07-402-00318-00000 | COMPUTER SERVICES | - | - | 300 | 300 | 300 |
| 07-402-00321-00000 | TELEPHONE | - | - | 430 | 430 | 430 |
| 07-402-00342-00000 | PRINTING | 1,200 | 4,847 | 7,162 | 7,162 | 7,162 |
| 07-402-00343-00000 | PHOTOCOPY | 40 | - | 350 | 350 | 350 |
| 07-402-00374-00000 | MAINTENANCE - EQUIPMENT | 1,377 | 2,238 | 658 | 1,500 | 1,500 |
| 07-402-00394-00000 | OTHER SERVICE FEES | - | - | 2,324 | 2,324 | 2,324 |
| 07-402-00461-00000 | TRAINING | 310 | 56 | 500 | 500 | 500 |
| | *Supplies, Services & Utilities* | *9,661* | *11,783* | *17,024* | *17,866* | *17,866* |
| 07-402-00740-00000 | MACHINERY & EQUIPMENT | - | - | 2,000 | - | - |
| | *Capital Expenditures* | *-* | *-* | *2,000* | *-* | *-* |
| **402** | **Total Stormwater Billing & Collection** | **20,715** | **41,784** | **55,149** | **39,538** | **39,538** |
| **472** | **Debt Service** | | | | | |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 07-471-47120-00000 | DEBT SERVICE PRINCIPAL | - | - | 36,029 | 41,081 | 41,081 |
| 07-472-47220-00000 | DEBT SERVICE INTEREST | 16,706 | 34,544 | 38,304 | 36,503 | 36,503 |
| 07-472-47305-00000 | DEBT ISSUANCE COSTS | 22,224 | - | - | - | - |
| | *Debt Service* | *38,930* | *34,544* | *74,333* | *77,584* | *77,584* |
| **472** | **Total Debt Service** | **38,930** | **34,544** | **74,333** | **77,584** | **77,584** |
| **488** | **Unallocated Employee Benefits** | | | | | |
| 07-487-00196-00000 | GROUP HOSPITAL INSURANCE | 109 | - | - | - | - |
| 07-488-00195-00000 | WORKERS' COMPENSATION | - | 14,872 | 14,914 | 16,184 | 16,184 |
| 07-488-00198-00000 | HSA CONTRIBUTION | - | - | 957 | 1,915 | 1,915 |
| | *Salaries, Wages, & Benefits* | *109* | *14,872* | *15,871* | *18,099* | *18,099* |
| **488** | **Total Unallocated Employee Benefits** | **109** | **14,872** | **15,871** | **18,099** | **18,099** |
| **492** | **Transfers Out** | | | | | |
| 07-492-49201-00000 | TRANSFER TO GENERAL FUND | 564,823 | 616,776 | 718,476 | 876,415 | 876,415 |
| | *Transfers Out* | *564,823* | *616,776* | *718,476* | *876,415* | *876,415* |
| **492** | **Total Transfers Out** | **564,823** | **616,776** | **718,476** | **876,415** | **876,415** |
| **800** | **Depreciation** | | | | | |
| 07-800-00800-00000 | DEPRECIATION EXPENSE | 16,111 | 20,403 | - | - | - |
| | *Depreciation* | *16,111* | *20,403* | - | - | - |
| **800** | **Total Depreciation** | **16,111** | **20,403** | **-** | **-** | **-** |
| **TOTAL DEPARTMENT OF FINANCE:** | | **640,688** | **728,379** | **863,829** | **1,011,636** | **1,011,636** |
| **STORMWATER FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS** | | | | | | |
| **431** | **Street Cleaning** | | | | | |
| 07-431-00130-00000 | SALARIES--FULL TIME | 54,012 | 55,488 | 56,460 | 52,962 | 52,962 |
| 07-431-00158-00000 | GROUP LIFE INSURANCE | 108 | 117 | 111 | 111 | 111 |
| 07-431-00159-00000 | GROUP DISABILITY INS | 486 | 523 | 557 | 557 | 557 |
| 07-431-00177-00000 | EXCESS SICK LEAVE PAYMENTS | 1,936 | 1,994 | 1,863 | 1,863 | 1,863 |
| 07-431-00180-00000 | SALARIES--OVER TIME | 4,972 | 5,350 | 4,160 | 4,160 | 4,160 |
| 07-431-00192-00000 | FICA/MEDICARE | 4,554 | 4,623 | 4,639 | 4,015 | 4,015 |
| 07-431-00196-00000 | GROUP HOSPITAL INSURANCE | 33,065 | 34,889 | 37,721 | 12,729 | 12,729 |
| 07-431-00198-00000 | GROUP DENTAL INSURANCE | 852 | 954 | 934 | 981 | 981 |
| 07-431-00199-00000 | GROUP VISION INSURANCE | 100 | 101 | 100 | 105 | 105 |
| | *Salaries, Wages, & Benefits* | *100,086* | *104,039* | *106,545* | *77,483* | *77,483* |
| 07-431-00220-00000 | OPERATING SUPPLIES | 13,420 | 21,670 | 8,700 | 10,700 | 10,700 |
| 07-431-00231-00000 | VEHICLE FUEL & OIL | 5,417 | 10,571 | 10,000 | 13,000 | 13,000 |
| 07-431-00249-00000 | VEHICLE SUPPLIES | 3,366 | 3,249 | 5,500 | 10,000 | 10,000 |
| 07-431-00260-00000 | SMALL TOOLS & EQUIPMENT | 531 | - | 1,000 | 1,000 | 1,000 |
| 07-431-00365-00000 | SOLID WASTE | 14,036 | 1,394 | 17,000 | 10,000 | 10,000 |
| 07-431-00372-00000 | ENGINEERING SERVICES | - | 514 | - | - | - |
| | *Supplies, Services & Utilities* | *36,770* | *37,398* | *42,200* | *44,700* | *44,700* |
| **431** | **Total Street Cleaning** | **136,855** | **141,437** | **148,745** | **122,183** | **122,183** |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| **447** | **Stormwater Operations** | | | | | |
| 07-447-00130-00000 | SALARIES - FULL TIME | 171,233 | 219,070 | 236,407 | 359,526 | 359,526 |
| 07-447-00158-00000 | GROUP LIFE INSURANCE | 290 | 408 | 418 | 692 | 692 |
| 07-447-00159-00000 | GROUP DISABILITY INSURANCE | 765 | 1,291 | 2,080 | 3,447 | 3,447 |
| 07-447-00167-00000 | FITNESS REIMBURSEMENT | 187 | 200 | 200 | 200 | 200 |
| 07-447-00177-00000 | EXCESS SICK LEAVE PAYMENTS | 1,573 | 1,901 | 1,528 | 1,528 | 1,528 |
| 07-447-00180-00000 | SALARIES - OVER TIME | 1,217 | 3,056 | 2,548 | 2,548 | 2,548 |
| 07-447-00191-00000 | UNIFORM ALLOWANCE | 1,235 | 1,298 | 1,250 | 1,250 | 1,250 |
| 07-447-00192-00000 | FICA/ MEDICARE | 13,565 | 15,830 | 18,288 | 27,466 | 27,466 |
| 07-447-00196-00000 | GROUP HOSPITAL INSURANCE | 63,970 | 103,371 | 109,557 | 143,929 | 143,929 |
| 07-447-00198-00000 | GROUP DENTAL INSURANCE | 2,092 | 3,376 | 3,460 | 6,027 | 6,027 |
| 07-447-00199-00000 | GROUP VISION INSURANCE | 206 | 363 | 376 | 651 | 651 |
| | *Salaries, Wages, & Benefits* | *256,334* | *350,164* | *376,112* | *547,264* | *547,264* |
| 07-447-00210-00000 | OFFICE SUPPLIES | 285 | 591 | 400 | 400 | 400 |
| 07-447-00220-00000 | OPERATING SUPPLIES | 44,434 | 23,938 | 29,900 | 29,900 | 29,900 |
| 07-447-00226-00000 | CLEANING SUPPLIES | 103 | 396 | 440 | 440 | 440 |
| 07-447-00231-00000 | VEHICLE FUEL AND OIL | 6,008 | 6,277 | 10,000 | 10,000 | 10,000 |
| 07-447-00249-00000 | VEHICLE SUPPLIES | 478 | 2,536 | 10,000 | 2,500 | 2,500 |
| 07-447-00250-00000 | MAINTENANCE SUPPLIES | 528 | 5,986 | 10,860 | 20,000 | 20,000 |
| 07-447-00260-00000 | SMALL TOOLS AND EQUIPMENT | 12,878 | 2,383 | 4,250 | 4,250 | 4,250 |
| 07-447-00313-00000 | ENGINEERING SERVICES | - | - | 6,000 | - | - |
| 07-447-00317-00000 | PEST CONTROL SERVICES | 113 | 113 | 200 | 200 | 200 |
| 07-447-00318-00000 | COMPUTER SERVICES | 2,206 | 2,206 | 2,910 | 7,060 | 7,060 |
| 07-447-00321-00000 | TELEPHONE | 1,221 | 1,312 | 3,105 | 3,105 | 3,105 |
| 07-447-00327-00000 | RADIO MAINTENANCE | - | - | 385 | 385 | 385 |
| 07-447-00331-00000 | TRAVEL EXPENSES | - | 15 | - | - | - |
| 07-447-00341-00000 | ADVERTISING | - | - | - | - | - |
| 07-447-00342-00000 | PRINTING | 45 | 2 | 1,000 | 1,000 | 1,000 |
| 07-447-00343-00000 | PHOTOCOPY | - | - | 110 | 110 | 110 |
| 07-447-00361-00000 | ELECTRICITY | 2,093 | 1,837 | 3,000 | 3,000 | 3,000 |
| 07-447-00362-00000 | NATURAL GAS | 1,910 | 3,264 | 4,160 | 4,200 | 4,200 |
| 07-447-00364-00000 | SEWER | - | - | 320 | 320 | 320 |
| 07-447-00365-00000 | SOLID WASTE | 790 | 636 | 750 | 750 | 750 |
| 07-447-00366-00000 | WATER | - | - | 320 | 320 | 320 |
| 07-447-00371-00000 | MAINTENANCE - LAND | 10 | 375 | 1,560 | 1,560 | 1,560 |
| 07-447-00372-00000 | MAINTENANCE - VEHICLES | 9,457 | 9,712 | 10,600 | 17,800 | 17,800 |
| 07-447-00373-00000 | MAINTENANCE - BUILDINGS | 680 | 454 | 4,695 | 4,695 | 4,695 |
| 07-447-00374-00000 | MAINTENANCE - EQUIPMENT | 6,584 | 4,643 | 4,925 | 4,925 | 4,925 |
| 07-447-00394-00000 | OTHER SERVICE FEES | 7,004 | 7,691 | 31,038 | 31,826 | 31,826 |
| 07-447-00420-00000 | DUES & SUBSCRIPTIONS | 500 | 38 | 655 | 655 | 655 |
| 07-447-00421-00000 | LICENSES & PERMITS | 1,886 | 4,968 | 4,700 | 4,700 | 4,700 |
| 07-447-00440-00000 | LAUNDRY SERVICE | 1,304 | 1,334 | 1,500 | 1,500 | 1,500 |
| 07-447-00461-00000 | TRAINING | 1,652 | 778 | 3,200 | 3,200 | 3,200 |
| | *Supplies, Services & Utilities* | *102,166* | *81,485* | *150,983* | *158,801* | *158,801* |
| 07-447-00720-00000 | IMPROVEMENTS | - | - | 935,000 | 697,500 | 697,500 |
| 07-447-00720-21021 | INFRASTRUCTURE | - | 19,938 | - | - | - |
| 07-447-00730-00000 | BUILDINGS | - | - | 68,750 | 153,750 | 153,750 |
| 07-447-00730-17018 | BUILDINGS | 6,710 | - | - | - | - |
| 07-447-00740-00000 | MACHINERY & EQUIPMENT | - | - | 152,300 | 164,372 | 164,372 |
| 07-447-00750-00000 | IMPROVEMENTS TO LAND | - | - | 297,050 | 467,050 | 467,050 |
| | *Capital Expenditures* | *6,710* | *19,938* | *1,453,100* | *1,482,672* | *1,482,672* |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| **447** | **Total Stormwater Operations** | **365,210** | **451,587** | **1,980,195** | **2,188,737** | **2,188,737** |
| **TOTAL DEPARTMENT OF PUBLIC WORKS:** | | **502,066** | **593,024** | **2,128,940** | **2,310,920** | **2,310,920** |
| **TOTAL WATER FUND EXPENDITURES:** | | **1,142,754** | **1,321,403** | **2,992,769** | **3,322,556** | **3,322,556** |
| Stormwater Fund Revenue Total | | **1,758,043** | **1,970,982** | **3,035,545** | **3,322,556** | **3,322,556** |
| Stormwater Fund Expense Total | | **1,142,754** | **1,321,403** | **2,992,769** | **3,322,556** | **3,322,556** |
| Stormwater Fund Gain/(Loss) from Operation | | **615,289** | **649,579** | **42,776** | **-** | **-** |
| **08** | **SEWER FUND** | | | | | |
| **SEWER FUND REVENUE** | | | | | | |
| **000** | **Interest & Rents** | | | | | |
| 08-000-34110-00000 | INTEREST INCOME-SAVINGS | (1,169) | (16,866) | (500) | (80,000) | (80,000) |
| 08-000-34140-00000 | INTEREST INCOME - PLGIT | (1,755) | (131,159) | (21,951) | (260,000) | (260,000) |
| 08-000-34141-00000 | INTEREST - INVESTMENT | (4,645) | (1,590) | (6,330) | (1,600) | (1,600) |
| 08-000-34141-GOB17 | Sewer GOB17 Series B | (209) | (10,922) | (7,099) | - | - |
| 08-000-34141-GOB21 | Sewer GOB21 INTEREST | (965) | (81,633) | (6,648) | - | - |
| | **Total Interest & Rents** | **(8,743)** | **(242,170)** | **(42,528)** | **(341,600)** | **(341,600)** |
| **000** | **Intergovernmental** | | | | | |
| 08-000-35704-00000 | STATE GRANTS | - | - | (350,000) | (51,222) | (51,222) |
| 08-000-39130-00000 | CAPITAL REIMB-TOWNSHIPS | (59,327) | (134,750) | (414,705) | (1,618,976) | (1,618,976) |
| | **Total Intergovernmental** | **(59,327)** | **(134,750)** | **(764,705)** | **(1,670,198)** | **(1,670,198)** |
| **000** | **Charges for Services** | | | | | |
| 08-000-36412-00000 | METERED SEWER SALES | (4,954,001) | (5,154,788) | (5,391,410) | (5,391,500) | (5,391,500) |
| 08-000-36470-00000 | SALES TO TOWNSHIPS | (854,448) | (819,141) | (657,667) | (641,200) | (641,200) |
| 08-000-36475-00000 | SALES TO ARMY WAR COLLEGE | (114,186) | (101,332) | (101,102) | (103,800) | (103,800) |
| | **Total Charges for Services** | **(5,922,635)** | **(6,075,261)** | **(6,150,179)** | **(6,136,500)** | **(6,136,500)** |
| **000** | **Other Revenue** | | | | | |
| 08-000-36411-00000 | SEWER TAPPING FEES | (36,301) | (294,175) | (141,746) | (128,700) | (128,700) |
| 08-000-36481-00000 | SURCHARGE FEES | (137,697) | (79,434) | (190,554) | (171,600) | (171,600) |
| 08-000-36482-00000 | PRETREATMENT MONITORING | (7,500) | (5,700) | (6,355) | (3,500) | (3,500) |
| 08-000-36490-00000 | OTHER SERVICE REVENUE | (27,418) | (28,704) | (28,135) | (29,100) | (29,100) |
| 08-000-37500-00000 | DONATED CAPITAL | (25,440) | - | - | - | - |
| 08-000-38010-00000 | MISCELLANEOUS REVENUE | (2,359) | (3,347) | (2,613) | (2,900) | (2,900) |
| 08-000-38012-00000 | NET APPR. (DEPR) IN MV | (173,708) | 4,098 | - | - | - |
| 08-000-38196-00000 | HEALTH INSURANCE COPAY | (14,150) | (44,125) | (55,441) | (46,739) | (46,739) |
| 08-000-38725-00000 | DIVIDENDS - GROUP HEALTH IN | (44,670) | (15,001) | (27,337) | (30,258) | (30,258) |
| 08-000-39110-00000 | SALE OF PROPERTY | - | - | (3,916) | (2,500) | (2,500) |
| 08-000-39120-00000 | REIMBURSEMENTS | (19,625) | (9,430) | (12,798) | (11,400) | (11,400) |
| | **Total Other Revenue** | **(488,867)** | **(475,818)** | **(468,895)** | **(426,697)** | **(426,697)** |
| **000** | **Other Sources** | | | | | |
| 08-000-39310-00000 | PROCEEDS OF BOND ISSUE | - | - | - | (933,297) | (933,297) |
| 08-000-39990-00000 | FUND BALANCE | - | - | (5,216,004) | (4,670,111) | (4,670,111) |
| | **Total Other Sources** | **-** | **-** | **(5,216,004)** | **(5,603,408)** | **(5,603,408)** |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| **TOTAL SEWER FUND REVENUE:** | | **(6,479,572)** | **(6,927,999)** | **(12,642,311)** | **(14,178,403)** | **(14,178,403)** |
| **SEWER FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION** | | | | | | |
| **486** | **Property & Casualty Insurance** | | | | | |
| 08-486-00351-00000 | DIRECT PROPERTY | 90,916 | 73,762 | 103,430 | 103,430 | 103,430 |
| 08-486-00352-00000 | COMP GEN LIABILITY | 4,507 | 2,497 | 14,834 | 14,834 | 14,834 |
| 08-486-00353-00000 | AUTOMOBILE LIABILITY | 10,084 | 8,459 | 10,011 | 10,011 | 10,011 |
| 08-486-00354-00000 | PUBLIC OFFICIALS' LIAB | 8,290 | 6,562 | 9,414 | 9,414 | 9,414 |
| | *Supplies, Services & Utilities* | *113,797* | *91,280* | *137,689* | *137,689* | *137,689* |
| **486** | **Total Insurance Premiums** | **113,797** | **91,280** | **137,689** | **137,689** | **137,689** |
| **TOTAL DEPARTMENT OF ADMINISTRATION:** | | **113,797** | **91,280** | **137,689** | **137,689** | **137,689** |
| **SEWER FUND EXPENDITURES - DEPARTMENT OF FINANCE** | | | | | | |
| **402** | **Finance Operations** | | | | | |
| 08-402-00130-00000 | SALARIES--FULL TIME | 17,149 | 100,414 | 20,320 | 14,676 | 14,676 |
| 08-402-00158-00000 | GROUP LIFE INSURANCE | 25 | 23 | 47 | 37 | 37 |
| 08-402-00159-00000 | GROUP DISABILITY INS | 128 | 118 | 233 | 185 | 185 |
| 08-402-00167-00000 | WELLNESS | - | - | 67 | 67 | 67 |
| 08-402-00180-00000 | SALARIES--OVER TIME | - | 159 | - | - | - |
| 08-402-00192-00000 | FICA/MEDICARE | 1,288 | 1,128 | 1,556 | 1,123 | 1,123 |
| 08-402-00196-00000 | GROUP HOSPITAL INSURANCE | 3,704 | 3,643 | 13,473 | 1,155 | 1,155 |
| 08-402-00198-00000 | GROUP DENTAL INSURANCE | 124 | 154 | 387 | 324 | 324 |
| 08-402-00199-00000 | GROUP VISION INSURANCE | 61 | 33 | 42 | 35 | 35 |
| | *Salaries, Wages, & Benefits* | *22,481* | *105,672* | *36,125* | *17,602* | *17,602* |
| 08-402-00210-00000 | OFFICE SUPPLIES | 31 | 57 | 50 | 50 | 50 |
| 08-402-00215-00000 | POSTAGE | 6,682 | 4,585 | 5,200 | 5,200 | 5,200 |
| 08-402-00220-00000 | OPERATING SUPPLIES | 22 | - | 50 | 50 | 50 |
| 08-402-00260-00000 | SMALL TOOLS & EQUIPMENT | - | - | 100 | - | - |
| 08-402-00312-00000 | MGMT CONSULTING FEES | 4,032 | 5,272 | 4,000 | - | - |
| 08-402-00318-00000 | COMPUTER SERVICES | - | - | 18,300 | 300 | 300 |
| 08-402-00321-00000 | TELEPHONE | 405 | 406 | 430 | 430 | 430 |
| 08-402-00342-00000 | PRINTING | 1,200 | 4,847 | 7,162 | 7,162 | 7,162 |
| 08-402-00343-00000 | PHOTOCOPY | 46 | 26 | 350 | 350 | 350 |
| 08-402-00374-00000 | MAINTENANCE-EQUIPMENT | 1,377 | 2,238 | 658 | 1,500 | 1,500 |
| 08-402-00394-00000 | OTHER SERVICE FEES | - | - | 2,324 | 2,324 | 2,324 |
| 08-402-00461-00000 | TRAINING | 310 | 56 | 500 | 500 | 500 |
| | *Supplies, Services & Utilities* | *14,105* | *17,487* | *39,124* | *17,866* | *17,866* |
| 08-402-00730-00000 | BUILDINGS | 6,710 | (6,710) | 53,750 | 153,750 | 153,750 |
| 08-402-00730-17018 | BUILDINGS | - | 6,710 | - | - | - |
| 08-402-00740-00000 | MACHINERY & EQUIPMENT | - | - | 110,750 | 108,750 | 108,750 |
| | *Capital Expenditures* | *6,710* | *-* | *164,500* | *262,500* | *262,500* |
| **402** | **Total Finance Operations** | **43,295** | **123,159** | **239,749** | **297,968** | **297,968** |
| **472** | **Debt Service** | | | | | |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 08-471-47120-00000 | DEBT SERVICE PRINCIPAL | - | 1 | 990,674 | 1,184,229 | 1,184,229 |
| 08-472-47220-00000 | DEBT SERVICE INTEREST | 460,422 | 517,398 | 612,978 | 563,444 | 563,444 |
| 08-472-47305-00000 | NOTE ISSUE COSTS | 162,363 | - | - | - | - |
| | *Debt Service* | *622,786* | *517,399* | *1,603,652* | *1,747,673* | *1,747,673* |
| **472** | **Total Debt Service** | **622,786** | **517,399** | **1,603,652** | **1,747,673** | **1,747,673** |
| **481** | **Sewer Authority** | | | | | |
| 08-481-00314-00000 | LEGAL SERVICES | 7,735 | 5,882 | 15,000 | 15,000 | 15,000 |
| 08-481-00420-00000 | DUES & SUBSCRIPTIONS | 200 | 200 | 200 | 200 | 200 |
| | *Supplies, Services & Utilities* | *7,935* | *6,082* | *15,200* | *15,200* | *15,200* |
| **481** | **Total Sewer Authority** | **7,935** | **6,082** | **15,200** | **15,200** | **15,200** |
| **488** | **Unallocated Employee Benefits** | | | | | |
| 08-487-00196-00000 | GROUP HOSPITAL INSURANCE | 109 | - | - | - | - |
| 08-488-00195-00000 | WORKERS' COMPENSATION | 48,674 | 14,872 | 48,802 | 48,341 | 48,341 |
| 08-488-00198-00000 | STATE GRANTS | - | - | 12,980 | 10,648 | 10,648 |
| | *Salaries, Wages, & Benefits* | *48,783* | *14,872* | *61,782* | *58,989* | *58,989* |
| **488** | **Total Unallocated Employee Benefits** | **48,783** | **14,872** | **61,782** | **58,989** | **58,989** |
| **492** | **Transfers Out** | | | | | |
| 08-492-49201-00000 | TRANSFER TO GENERAL FUND | 542,230 | 592,105 | 679,330 | 836,621 | 836,621 |
| 08-492-49206-00000 | TRANSFER TO WATER FUND | 18,875 | 26,375 | 30,825 | 40,325 | 40,325 |
| | *Transfers Out* | *561,105* | *618,480* | *710,155* | *876,946* | *876,946* |
| **492** | **Total Transfers Out** | **561,105** | **618,480** | **710,155** | **876,946** | **876,946** |
| **800** | **Depreciation** | | | | | |
| 08-800-00800-00000 | DEPRECIATION EXPENSE | 1,743,688 | 1,741,947 | - | - | - |
| | *Depreciation* | *1,743,688* | *1,741,947* | *-* | *-* | *-* |
| **800** | **Total Depreciation** | **1,743,688** | **1,741,947** | **-** | **-** | **-** |
| **TOTAL DEPARTMENT OF FINANCE:** | | **3,027,592** | **3,021,939** | **2,630,538** | **2,996,776** | **2,996,776** |
| **SEWER FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS** | | | | | | |
| **425** | **Sewer Collection System** | | | | | |
| 08-425-00130-00000 | SALARIES--FULL TIME | 199,800 | 201,154 | 227,479 | 377,393 | 377,393 |
| 08-425-00158-00000 | GROUP LIFE INSURANCE | 357 | 401 | 385 | 698 | 698 |
| 08-425-00159-00000 | GROUP DISABILITY INS | 1,884 | 2,014 | 1,938 | 3,517 | 3,517 |
| 08-425-00177-00000 | EXCESS SICK LEAVE PAYMENTS | 2,682 | 3,137 | 3,318 | 3,318 | 3,318 |
| 08-425-00180-00000 | SALARIES--OVER TIME | 1,501 | 3,522 | 2,600 | 2,600 | 2,600 |
| 08-425-00191-00000 | UNIFORM ALLOWANCE | 980 | 1,152 | 1,250 | 1,350 | 1,350 |
| 08-425-00192-00000 | FICA/MEDICARE | 15,782 | 15,640 | 17,607 | 28,779 | 28,779 |
| 08-425-00196-00000 | GROUP HOSPITAL INSURANCE | 76,663 | 108,639 | 92,519 | 161,392 | 161,392 |
| 08-425-00198-00000 | GROUP DENTAL INSURANCE | 2,475 | 3,071 | 3,230 | 6,151 | 6,151 |
| 08-425-00199-00000 | GROUP VISION INSURANCE | 391 | 407 | 351 | 661 | 661 |
| | *Salaries, Wages, & Benefits* | *302,513* | *339,137* | *350,677* | *585,859* | *585,859* |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 08-425-00210-00000 | OFFICE SUPPLIES | 274 | 345 | 400 | 400 | 400 |
| 08-425-00220-00000 | OPERATING SUPPLIES | 30,994 | 14,379 | 23,130 | 23,130 | 23,130 |
| 08-425-00222-00000 | CHEMICALS | - | 5,186 | - | - | - |
| 08-425-00226-00000 | CLEANING SUPPLIES | 103 | 396 | 440 | 440 | 440 |
| 08-425-00231-00000 | VEHICLE FUEL & OIL | 5,960 | 6,198 | 12,000 | 10,000 | 10,000 |
| 08-425-00249-00000 | VEHICLE SUPPLIES | 478 | 2,536 | 10,000 | 2,500 | 2,500 |
| 08-425-00250-00000 | MAINTENANCE SUPPLIES | 528 | 3,125 | 15,225 | 16,025 | 16,025 |
| 08-425-00260-00000 | SMALL TOOLS & EQUIPMENT | 2,705 | 2,383 | 3,750 | 3,750 | 3,750 |
| 08-425-00317-00000 | PEST CONTROL SERVICES | 113 | 113 | 200 | 100 | 100 |
| 08-425-00318-00000 | COMPUTER SERVICES | - | - | - | 4,850 | 4,850 |
| 08-425-00321-00000 | TELEPHONE | 2,580 | 2,468 | 2,625 | 2,625 | 2,625 |
| 08-425-00327-00000 | RADIO MAINTENANCE | - | - | 385 | 385 | 385 |
| 08-425-00331-00000 | TRAVEL EXPENSES | - | 15 | 500 | 500 | 500 |
| 08-425-00343-00000 | PHOTOCOPY | - | - | 100 | 100 | 100 |
| 08-425-00361-00000 | ELECTRICITY | 2,093 | 1,837 | 3,000 | 2,600 | 2,600 |
| 08-425-00362-00000 | NATURAL GAS | 1,910 | 3,264 | 4,200 | 4,200 | 4,200 |
| 08-425-00364-00000 | SEWER | 403 | 207 | 320 | 320 | 320 |
| 08-425-00365-00000 | SOLID WASTE | 790 | 636 | 750 | 805 | 805 |
| 08-425-00366-00000 | WATER | 454 | 238 | 320 | 320 | 320 |
| 08-425-00371-00000 | MAINTENANCE-LAND | - | 375 | - | - | - |
| 08-425-00372-00000 | MAINTENANCE-VEHICLES | 9,457 | 9,437 | 15,600 | 17,800 | 17,800 |
| 08-425-00373-00000 | MAINTENANCE-BUILDINGS | 680 | 454 | 4,695 | 4,695 | 4,695 |
| 08-425-00374-00000 | MAINTENANCE-EQUIPMENT | 6,584 | 4,649 | 5,525 | 9,025 | 9,025 |
| 08-425-00384-00000 | RENTAL-EQUIPMENT | - | - | 350 | 350 | 350 |
| 08-425-00394-00000 | OTHER SERVICE FEES | 6,620 | 8,012 | 8,360 | 8,590 | 8,590 |
| 08-425-00420-00000 | DUES & SUBSCRIPTIONS | 500 | 38 | 270 | 1,070 | 1,070 |
| 08-425-00421-00000 | LICENSES & PERMITS | 1,549 | 2,468 | 3,600 | 3,600 | 3,600 |
| 08-425-00440-00000 | LAUNDRY SERVICE | 1,304 | 1,334 | 1,500 | 1,500 | 1,500 |
| 08-425-00461-00000 | TRAINING | 403 | 442 | 6,550 | 6,550 | 6,550 |
| | *Supplies, Services & Utilities* | *76,482* | *70,535* | *123,795* | *126,230* | *126,230* |
| 08-425-00720-00000 | IMPROVEMENTS | - | - | 4,782,000 | 3,012,500 | 3,012,500 |
| 08-425-00720-17035 | IMPROVEMENTS | 1,645 | - | - | - | - |
| 08-425-00730-00000 | BUILDINGS | - | - | 15,000 | - | - |
| 08-425-00740-00000 | MACHINERY & EQUIPMENT | 1,300 | - | 25,550 | 27,622 | 27,622 |
| | *Capital Expenditures* | *2,945* | *-* | *4,822,550* | *3,040,122* | *3,040,122* |
| **425** | **Sewer Collection System** | **381,940** | **409,672** | **5,297,022** | **3,752,211** | **3,752,211** |
| **42L** | **Sewer Lab** | | | | | |
| 08-42L-00130-00000 | SALARIES--FULL TIME | 378,348 | 343,260 | 337,500 | 259,839 | 259,839 |
| 08-42L-00158-00000 | GROUP LIFE INSURANCE | 604 | 503 | 529 | 390 | 390 |
| 08-42l-00159-00000 | GROUP DISABILITY INS | 2,876 | 2,662 | 2,647 | 1,951 | 1,951 |
| 08-42L-00167-00000 | EAP Services | - | 600 | - | - | - |
| 08-42L-00177-00000 | EXCESS SICK LEAVE PAYMENTS | 3,935 | 2,358 | 5,205 | 5,205 | 5,205 |
| 08-42L-00180-00000 | SALARIES--OVER TIME | 5,849 | 383 | 2,767 | 2,679 | 2,679 |
| 08-42L-00191-00000 | UNIFORM ALLOWANCE | 812 | 566 | 1,030 | 980 | 980 |
| 08-42L-00192-00000 | FICA/MEDICARE | 29,409 | 25,326 | 26,033 | 19,851 | 19,851 |
| 08-42L-00196-00000 | GROUP HOSPITAL INSURANCE | 84,017 | 90,418 | 119,446 | 81,672 | 81,672 |
| 08-42L-00198-00000 | GROUP DENTAL INSURANCE | 3,549 | 3,396 | 4,437 | 3,435 | 3,435 |
| 08-42L-00199-00000 | GROUP VISION INSURANCE | 454 | 393 | 475 | 369 | 369 |
| | *Salaries, Wages, & Benefits* | *509,853* | *469,865* | *500,069* | *376,371* | *376,371* |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 08-42L-00210-00000 | OFFICE SUPPLIES | 443 | 402 | 300 | 300 | 300 |
| 08-42L-00215-00000 | POSTAGE | 8 | 44 | 113 | 110 | 110 |
| 08-42L-00220-00000 | OPERATING SUPPLIES | 19,276 | 2,371 | 1,950 | 1,950 | 1,950 |
| 08-42L-00220-COVID | OPERATING SUPPLIES | 661 | - | - | - | - |
| 08-42L-00222-00000 | CHEMICALS | 13,289 | 15,312 | 16,712 | 16,850 | 16,850 |
| 08-42L-00225-00000 | LAB SUPPLIES | 4,920 | 6,511 | 10,948 | 10,200 | 10,200 |
| 08-42L-00226-00000 | CLEANING SUPPLIES | 72 | 174 | 500 | 400 | 400 |
| 08-42L-00226-COVID | CLEANING SUPPLIES | 20 | - | - | - | - |
| 08-42L-00231-00000 | VEHICLE FUEL & OIL | 433 | 968 | 500 | 1,000 | 1,000 |
| 08-42L-00249-00000 | VEHICLE SUPPLIES | - | - | 375 | 375 | 375 |
| 08-42L-00250-00000 | MAINTENANCE SUPPLIES | 996 | 27 | 2,737 | 2,775 | 2,775 |
| 08-42L-00260-00000 | SMALL TOOLS & EQUIPMENT | 7,497 | 6,924 | 8,767 | 7,250 | 7,250 |
| 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 | 33,463 | 41,028 | 45,379 | 39,050 | 39,050 |
| 08-42L-00318-00000 | COMPUTER EXPENSES | 399 | - | 1,000 | 12,250 | 12,250 |
| 08-42L-00321-00000 | TELEPHONE | 453 | 246 | 334 | 375 | 375 |
| 08-42L-00327-00000 | RADIO MAINTENANCE | - | - | 1,000 | 1,000 | 1,000 |
| 08-42L-00331-00000 | TRAVEL EXPENSES | 157 | 227 | 1,299 | 1,500 | 1,500 |
| 08-42L-00341-00000 | ADVERTISING | 81 | 303 | 275 | 275 | 275 |
| 08-42L-00343-00000 | PHOTOCOPY | 78 | 428 | 280 | 530 | 530 |
| 08-42L-00372-00000 | MAINTENANCE-VEHICLES | 1,079 | 1,587 | 530 | 520 | 520 |
| 08-42L-00373-00000 | MAINTENANCE-BUILDINGS | 14,084 | 10,869 | 14,658 | 17,400 | 17,400 |
| 08-42L-00374-00000 | MAINTENANCE-EQUIPMENT | 10,350 | 7,029 | 9,985 | 9,400 | 9,400 |
| 08-42l-00394-COVID | OTHER SERVICE FEES | 5,164 | - | - | - | - |
| 08-42L-00420-00000 | DUES & SUBSCRIPTIONS | 1,138 | 1,359 | 1,489 | 1,610 | 1,610 |
| 08-42L-00421-00000 | LICENSES & PERMITS | 4,800 | 3,150 | 7,520 | 9,100 | 9,100 |
| 08-42L-00440-00000 | LAUNDRY SERVICE | 1,507 | 1,004 | 1,100 | 1,200 | 1,200 |
| 08-42L-00461-00000 | TRAINING | 759 | 1,446 | 1,975 | 2,025 | 2,025 |
| | *Supplies, Services & Utilities* | *121,128* | *101,409* | *134,726* | *152,445* | *152,445* |
| 08-42L-00730-00000 | BUILDINGS | - | - | - | 100,000 | 100,000 |
| 08-42L-00740-00000 | MACHINERY & EQUIPMENT | - | - | 41,250 | - | - |
| | *Capital Expenditures* | *-* | *-* | *41,250* | *100,000* | *100,000* |
| **42L** | **Total Sewer Plant Lab** | **630,981** | **571,274** | **676,045** | **628,816** | **628,816** |
| **42M** | **Lift Stations** | | | | | |
| 08-42M-00130-00000 | SALARIES--FULL TIME | 64,598 | 65,913 | 68,551 | 71,200 | 71,200 |
| 08-42M-00158-00000 | GROUP LIFE INSURANCE | 126 | 141 | 111 | 111 | 111 |
| 08-42m-00159-00000 | GROUP DISABILITY INS | 562 | 636 | 557 | 557 | 557 |
| 08-42M-00177-00000 | EXCESS SICK LEAVE PAYMENTS | - | - | 1,174 | 1,174 | 1,174 |
| 08-42M-00180-00000 | SALARIES--OVER TIME | 276 | 177 | 1,199 | 1,152 | 1,152 |
| 08-42M-00191-00000 | UNIFORM ALLOWANCE | 139 | 146 | 150 | 160 | 160 |
| 08-42M-00192-00000 | FICA/MEDICARE | 4,865 | 4,905 | 5,337 | 5,410 | 5,410 |
| 08-42M-00196-00000 | GROUP HOSPITAL INSURANCE | 19,941 | 20,115 | 22,471 | 12,729 | 12,729 |
| 08-42M-00198-00000 | GROUP DENTAL INSURANCE | 852 | 954 | 934 | 981 | 981 |
| 08-42M-00199-00000 | GROUP VISION INSURANCE | 100 | 101 | 100 | 105 | 105 |
| | *Salaries, Wages, & Benefits* | *91,457* | *93,088* | *100,584* | *93,579* | *93,579* |
| 08-42M-00220-00000 | OPERATING SUPPLIES | 1,901 | 563 | 2,100 | 2,100 | 2,100 |
| 08-42M-00222-00000 | CHEMICALS | 9,624 | 15,447 | 14,000 | 15,606 | 15,606 |
| 08-42M-00226-00000 | CLEANING SUPPLIES | - | - | 200 | 200 | 200 |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 08-42M-00231-00000 | VEHICLE FUEL & OIL | 3,384 | 4,431 | 7,400 | 6,775 | 6,775 |
| 08-42M-00249-00000 | VEHICLE SUPPLIES | 189 | 266 | 1,600 | 1,900 | 1,900 |
| 08-42M-00250-00000 | MAINTENANCE SUPPLIES | 16,366 | 29,631 | 13,000 | 12,400 | 12,400 |
| 08-42M-00260-00000 | SMALL TOOLS & EQUIPMENT | 234 | 263 | 500 | 500 | 500 |
| 08-42M-00321-00000 | TELEPHONE | 6,812 | 6,831 | 6,900 | 7,000 | 7,000 |
| 08-42M-00361-00000 | ELECTRICITY | 23,184 | 20,355 | 29,000 | 29,000 | 29,000 |
| 08-42M-00362-00000 | NATURAL GAS | 540 | 797 | 920 | 1,300 | 1,300 |
| 08-42M-00366-00000 | WATER | 419 | 423 | 600 | 600 | 600 |
| 08-42M-00371-00000 | MAINTENANCE-LAND | 1,620 | - | 1,500 | 1,500 | 1,500 |
| 08-42M-00372-00000 | MAINTENANCE-VEHICLES | - | 121 | 800 | 800 | 800 |
| 08-42M-00373-00000 | MAINTENANCE-BUILDINGS | 7,521 | - | 16,000 | 6,000 | 6,000 |
| 08-42M-00374-00000 | MAINTENANCE-EQUIPMENT | 5,463 | 100,383 | 8,100 | 6,900 | 6,900 |
| 08-42M-00421-00000 | LICENSES & PERMITS | - | - | - | - | - |
| 08-42M-00461-00000 | TRAINING | - | - | 800 | 1,500 | 1,500 |
| | *Supplies, Services & Utilities* | *77,257* | *179,511* | *103,420* | *94,081* | *94,081* |
| 08-42M-00730-00000 | BUILDINGS | - | - | - | 55,000 | 55,000 |
| 08-42m-00740-00000 | MACHINERY & EQUIPMENT | - | - | 280,000 | 250,000 | 250,000 |
| 08-42M-00760-00000 | VEHICLES | - | - | - | 34,930 | 34,930 |
| | *Capital Expenditures* | *-* | *-* | *280,000* | *339,930* | *339,930* |
| **42M** | **Total Lift Stations** | **168,715** | **272,599** | **484,004** | **527,590** | **527,590** |
| **42P** | **Wastewater Treatment Plant** | | | | | |
| 08-42P-00130-00000 | SALARIES--FULL TIME | 454,315 | 479,816 | 556,973 | 491,947 | 491,947 |
| 08-42P-00158-00000 | GROUP LIFE INSURANCE | 696 | 784 | 888 | 777 | 777 |
| 08-42p-00159-00000 | GROUP DISABILITY INS | 3,886 | 4,528 | 4,456 | 3,899 | 3,899 |
| 08-42P-00167-00000 | WELLNESS | 105 | - | - | - | - |
| 08-42P-00177-00000 | EXCESS SICK LEAVE PAYMENTS | 2,218 | 2,634 | 3,413 | 3,413 | 3,413 |
| 08-42P-00180-00000 | SALARIES--OVER TIME | 11,250 | 11,776 | 8,736 | 9,500 | 9,500 |
| 08-42P-00191-00000 | UNIFORM ALLOWANCE | 1,389 | 1,324 | 2,100 | 2,160 | 2,160 |
| 08-42P-00192-00000 | FICA/MEDICARE | 35,183 | 36,359 | 43,281 | 37,515 | 37,515 |
| 08-42P-00196-00000 | GROUP HOSPITAL INSURANCE | 126,593 | 124,399 | 164,517 | 163,263 | 163,263 |
| 08-42P-00198-00000 | GROUP DENTAL INSURANCE | 4,199 | 4,649 | 7,472 | 6,867 | 6,867 |
| 08-42P-00199-00000 | GROUP VISION INSURANCE | 739 | 706 | 800 | 735 | 735 |
| | *Salaries, Wages, & Benefits* | *640,572* | *666,975* | *792,636* | *720,076* | *720,076* |
| 08-42P-00210-00000 | OFFICE SUPPLIES | 1,514 | 1,167 | 1,200 | 1,200 | 1,200 |
| 08-42P-00220-00000 | OPERATING SUPPLIES | 17,076 | 4,823 | 5,700 | 5,900 | 5,900 |
| 08-42P-00222-00000 | CHEMICALS | 19,923 | 34,465 | 37,582 | 46,200 | 46,200 |
| 08-42P-00226-00000 | CLEANING SUPPLIES | 1,715 | 1,965 | 2,500 | 2,500 | 2,500 |
| 08-42P-00231-00000 | VEHICLE FUEL & OIL | 3,288 | 5,217 | 9,035 | 8,805 | 8,805 |
| 08-42P-00249-00000 | VEHICLE SUPPLIES | 2,462 | 1,166 | 4,400 | 6,310 | 6,310 |
| 08-42P-00250-00000 | MAINTENANCE SUPPLIES | 68,939 | 49,739 | 95,300 | 91,100 | 91,100 |
| 08-42P-00260-00000 | SMALL TOOLS & EQUIPMENT | 1,176 | 1,343 | 1,600 | 1,600 | 1,600 |
| 08-42P-00313-00000 | ENGINEERING SERVICES | 5,910 | 10,599 | 6,500 | 7,000 | 7,000 |
| 08-42P-00318-00000 | COMPUTER SERVICES | 3,004 | 2,745 | 9,000 | 18,060 | 18,060 |
| 08-42P-00319-00000 | STORMWATER COMPLIANCE | - | - | 3,000 | 3,000 | 3,000 |
| 08-42P-00321-00000 | TELEPHONE | 3,404 | 3,392 | 3,300 | 3,200 | 3,200 |
| 08-42P-00327-00000 | RADIO MAINTENANCE | - | - | 4,000 | 4,000 | 4,000 |
| 08-42P-00331-00000 | TRAVEL EXPENSES | - | - | 300 | 300 | 300 |
| 08-42P-00343-00000 | PHOTOCOPY | 87 | 87 | - | - | - |
| 08-42P-00361-00000 | ELECTRICITY | 225,052 | 226,897 | 230,000 | 230,000 | 230,000 |
| 08-42P-00362-00000 | NATURAL GAS | 30,085 | 40,434 | 40,000 | 43,000 | 43,000 |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 08-42P-00365-00000 | SOLID WASTE | 7,292 | 8,573 | 7,600 | 8,000 | 8,000 |
| 08-42P-00366-00000 | WATER | 2,303 | 1,928 | 2,400 | 2,400 | 2,400 |
| 08-42P-00371-00000 | MAINTENANCE-LAND | 542 | 345 | 1,500 | 1,500 | 1,500 |
| 08-42P-00372-00000 | MAINTENANCE-VEHICLES | 674 | 494 | 800 | 800 | 800 |
| 08-42P-00373-00000 | MAINTENANCE-BUILDINGS | 2,650 | 3,551 | 10,000 | 10,000 | 10,000 |
| 08-42P-00374-00000 | MAINTENANCE-EQUIPMENT | 35,512 | 21,404 | 65,100 | 64,400 | 64,400 |
| 08-42P-00384-00000 | RENTAL-EQUIPMENT | 1,045 | 850 | 1,600 | 1,600 | 1,600 |
| 08-42P-00394-00000 | OTHER SERVICE FEES | 4,427 | 3,171 | 4,500 | 4,500 | 4,500 |
| 08-42P-00420-00000 | DUES & SUBSCRIPTIONS | 171 | 261 | 875 | 875 | 875 |
| 08-42P-00421-00000 | LICENSES & PERMITS | 780 | 6,995 | 6,850 | 1,850 | 1,850 |
| 08-42P-00440-00000 | LAUNDRY SERVICE | 4,315 | 4,372 | 4,430 | 3,500 | 3,500 |
| 08-42P-00461-00000 | TRAINING | 775 | 724 | 3,400 | 8,000 | 8,000 |
| | *Supplies, Services & Utilities* | *444,125* | *436,707* | *562,472* | *579,600* | *579,600* |
| 08-42P-00730-00000 | BUILDINGS | - | - | - | 41,070 | 41,070 |
| 08-42P-00740-00000 | MACHINERY & EQUIPMENT | - | - | 850,000 | 846,400 | 846,400 |
| | *Capital Expenditures* | *-* | *-* | *850,000* | *887,470* | *887,470* |
| **42P** | **Total Wastewater Treatment Plant** | **1,084,697** | **1,103,682** | **2,205,108** | **2,187,146** | **2,187,146** |
| **42S** | **Bio-Solids Removal** | | | | | |
| 08-42S-00130-00000 | SALARIES--FULL TIME | 215,179 | 222,199 | 232,177 | 245,047 | 245,047 |
| 08-42S-00158-00000 | GROUP LIFE INSURANCE | 411 | 453 | 389 | 389 | 389 |
| 08-42s-00159-00000 | GROUP DISABILITY INS | 1,913 | 2,138 | 1,950 | 1,950 | 1,950 |
| 08-42S-00177-00000 | EXCESS SICK LEAVE PAYMENTS | - | 1,556 | 1,208 | 1,208 | 1,208 |
| 08-42S-00180-00000 | SALARIES--OVER TIME | 25,589 | 28,246 | 25,270 | 29,975 | 29,975 |
| 08-42S-00191-00000 | UNIFORM ALLOWANCE | 658 | 927 | 1,085 | 1,133 | 1,133 |
| 08-42S-00192-00000 | FICA/MEDICARE | 18,081 | 18,390 | 20,079 | 18,456 | 18,456 |
| 08-42S-00196-00000 | GROUP HOSPITAL INSURANCE | 76,805 | 81,779 | 91,357 | 94,874 | 94,874 |
| 08-42S-00198-00000 | GROUP DENTAL INSURANCE | 2,233 | 2,946 | 3,269 | 3,434 | 3,434 |
| 08-42S-00199-00000 | GROUP VISION INSURANCE | 350 | 353 | 350 | 368 | 368 |
| | *Salaries, Wages, & Benefits* | *341,218* | *358,987* | *377,134* | *396,834* | *396,834* |
| 08-42S-00210-00000 | Office Supplies | 60 | 39 | 105 | 105 | 105 |
| 08-42S-00215-00000 | POSTAGE | 168 | 196 | 243 | 243 | 243 |
| 08-42S-00220-00000 | OPERATING SUPPLIES | 2,057 | 1,011 | 150 | 150 | 150 |
| 08-42S-00222-00000 | CHEMICALS | 134,308 | 134,254 | 207,941 | 214,386 | 214,386 |
| 08-42S-00226-00000 | CLEANING SUPPLIES | 106 | 12 | 300 | 300 | 300 |
| 08-42S-00231-00000 | VEHICLE FUEL & OIL | 29,334 | 46,368 | 95,795 | 49,745 | 49,745 |
| 08-42S-00249-00000 | VEHICLE SUPPLIES | 9,210 | 15,929 | 10,000 | 14,000 | 14,000 |
| 08-42S-00250-00000 | MAINTENANCE SUPPLIES | 7,026 | 15,124 | 15,745 | 19,150 | 19,150 |
| 08-42S-00260-00000 | SMALL TOOLS & EQUIPMENT | 511 | 374 | 500 | 500 | 500 |
| 08-42S-00313-00000 | ENGINEERING SERVICES | - | 441 | 2,000 | 6,000 | 6,000 |
| 08-42S-00314-00000 | LEGAL | - | - | 2,000 | 3,000 | 3,000 |
| 08-42S-00316-00000 | LABORATORY TEST SERVICES | 3,080 | 2,550 | 4,800 | 5,980 | 5,980 |
| 08-42S-00318-00000 | COMPUTER SERVICES | - | - | 100 | 100 | 100 |
| 08-42S-00321-00000 | TELEPHONE | 392 | 533 | 600 | 600 | 600 |
| 08-42S-00327-00000 | RADIO MAINTENANCE | - | - | 1,000 | - | - |
| 08-42S-00331-00000 | TRAVEL EXPENSES | - | - | 100 | 100 | 100 |
| 08-42S-00341-00000 | ADVERTISING | - | - | 100 | 100 | 100 |
| 08-42S-00361-00000 | ELECTRICITY | 359 | 287 | 300 | 300 | 300 |
| 08-42S-00371-00000 | MAINTENANCE-LAND | 690 | - | 2,000 | 3,000 | 3,000 |
| 08-42S-00372-00000 | MAINTENANCE-VEHICLES | 30,768 | 13,423 | 17,500 | 25,500 | 25,500 |
| 08-42S-00374-00000 | MAINTENANCE-EQUIPMENT | 5,735 | 7,804 | 10,000 | 11,500 | 11,500 |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 08-42S-00384-00000 | RENTAL-EQUIPMENT | 850 | 1,250 | 4,000 | 11,750 | 11,750 |
| 08-42S-00420-00000 | DUES & SUBSCRIPTIONS | 1,303 | 1,200 | 1,620 | 1,660 | 1,660 |
| 08-42S-00421-00000 | LICENSES & PERMITS | 332 | 200 | 500 | 500 | 500 |
| 08-42S-00440-00000 | LAUNDRY SERVICE | 1,984 | 1,990 | 1,872 | 1,872 | 1,872 |
| 08-42S-00461-00000 | TRAINING | 235 | 80 | 800 | 800 | 800 |
| | *Supplies, Services & Utilities* | *228,507* | *243,065* | *380,071* | *371,341* | *371,341* |
| 08-42S-00720-00000 | IMPROVEMENTS | - | - | 149,790 | 3,000,000 | 3,000,000 |
| 08-42S-00740-00000 | MACHINERY & EQUIPMENT | - | - | 145,134 | - | - |
| 08-42S-00760-00000 | VEHICLES | - | - | 159,776 | 180,000 | 180,000 |
| | *Capital Expenditures* | *-* | *-* | *454,700* | *3,180,000* | *3,180,000* |
| **42S** | **Total Bio-Solids Removal** | **569,726** | **602,052** | **1,211,905** | **3,948,175** | **3,948,175** |
| **TOTAL DEPARTMENT OF PUBLIC WORKS:** | | **2,836,058** | **2,959,279** | **9,874,084** | **11,043,938** | **11,043,938** |
| **TOTAL SEWER FUND EXPENDITURES:** | | **5,977,447** | **6,072,498** | **12,642,311** | **14,178,403** | **14,178,403** |
| Sewer Fund Revenue Total | | **6,479,572** | **6,927,999** | **12,642,311** | **14,178,403** | **14,178,403** |
| Sewer Fund Expense Total | | **5,977,447** | **6,072,498** | **12,642,311** | **14,178,403** | **14,178,403** |
| Sewer Fund Gain/(Loss) from Operation | | **502,125** | **855,501** | **-** | **-** | **-** |
| **09** | **SOLID WASTE FUND** | | | | | |
| **SOLID WASTE FUND REVENUE** | | | | | | |
| **000** | **Interest & Rents** | | | | | |
| 09-000-34110-00000 | INTEREST-SAVINGS | (46) | (752) | (20) | (2,500) | (2,500) |
| 09-000-34140-00000 | INTEREST INCOME - PLGIT | (26) | (333) | (250) | (600) | (600) |
| 09-000-34141-GOB17 | Solid Waste GOB17 Series B | - | (750) | - | - | - |
| | **Total Interest & Rents** | **(72)** | **(1,835)** | **(270)** | **(3,100)** | **(3,100)** |
| **000** | **Intergovernmental** | | | | | |
| 09-000-35401-00000 | STATE RECYCLING GRANT | (46,906) | - | (45,000) | (45,000) | (45,000) |
| | **Total Intergovernmental** | **(46,906)** | **-** | **(45,000)** | **(45,000)** | **(45,000)** |
| **000** | **Licenses & Permits** | | | | | |
| 09-000-36323-00000 | COMPOST PERMITS | (6,400) | (5,406) | - | - | - |
| | **Total Intergovernmental** | **(6,400)** | **(5,406)** | **-** | **-** | **-** |
| **000** | **Charges for Services** | | | | | |
| 09-000-36430-00000 | TRASH BAG SALES - INTERNAL | (82,963) | (76,802) | - | - | - |
| 09-000-36431-00000 | TRASH BAG SALES - RETAIL | (1,386,272) | (980,145) | (1,897,700) | (2,083,215) | (2,083,215) |
| | **Total Charges for Services** | **(1,469,235)** | **(1,056,947)** | **(1,897,700)** | **(2,083,215)** | **(2,083,215)** |
| **000** | **Other Revenue** | | | | | |
| 09-000-38010-00000 | MISCELLANEOUS REVENUE | (11,402) | (8,760) | - | (9,620) | (9,620) |
| | **Total Other Revenue** | **(11,402)** | **(8,760)** | **-** | **(9,620)** | **(9,620)** |
| **TOTAL SOLID WASTE FUND REVENUE:** | | **(1,534,015)** | **(1,072,948)** | **(1,942,970)** | **(2,140,935)** | **(2,140,935)** |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| **SOLID WASTE FUND EXPENDITURES - DEPARTMENT OF FINANCE** | | | | | | |
| **472** | **Debt Service** | | | | | |
| 09-472-47220-00000 | DEBT SERVICE INTEREST | 2,300 | 2,053 | - | - | - |
| 09-472-47305-00000 | NOTE ISSUE COSTS | 2 | - | - | - | - |
| | *Debt Service* | *2,302* | *2,053* | - | - | - |
| **472** | **Total Debt Service** | **2,302** | **2,053** | **-** | **-** | **-** |
| **492** | **Transfers Out** | | | | | |
| 09-492-49201-00000 | TRANSFER TO GENERAL FUND | 22,593 | 24,671 | - | 48,100 | 48,100 |
| | *Transfers Out* | *22,593* | *24,671* | - | *48,100* | *48,100* |
| **492** | **Total Transfers Out** | **22,593** | **24,671** | **-** | **48,100** | **48,100** |
| **800** | **Depreciation** | | | | | |
| 09-800-00800-00000 | DEPRECIATION EXPENSE | 6,769 | 905 | - | - | - |
| | *Depreciation* | *6,769* | *905* | - | - | - |
| **800** | **Total Depreciation** | **6,769** | **905** | **-** | **-** | **-** |
| **TOTAL DEPARTMENT OF FINANCE:** | | **31,664** | **27,629** | **-** | **48,100** | **48,100** |
| **SOLID WASTE FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS** | | | | | | |
| **427** | **Solid Waste Collection & Disposal** | | | | | |
| 09-427-00115-00000 | PART-TIME SALARIES | 3,145 | 1,494 | - | - | - |
| 09-427-00130-00000 | SALARIES - FULL TIME | 20,816 | 24,809 | - | - | - |
| 09-427-00158-00000 | GROUP LIFE INSURANCE | - | 43 | - | - | - |
| 09-427-00159-00000 | GROUP DISABILITY INS | 93 | 81 | - | - | - |
| 09-427-00177-00000 | EXCESS SICK LEAVE PAYMENTS | 578 | 343 | - | - | - |
| 09-427-00192-00000 | FICA/MEDICARE | 1,679 | 1,850 | - | - | - |
| 09-427-00196-00000 | GROUP HOSPITAL INSURANCE | 7,715 | 6,748 | - | - | - |
| 09-427-00198-00000 | GROUP DENTAL INSURANCE | 255 | 347 | - | - | - |
| 09-427-00199-00000 | GROUP VISION INSURANCE | - | 12 | - | - | - |
| | *Salaries, Wages, & Benefits* | *34,282* | *35,727* | - | - | - |
| 09-427-00215-00000 | POSTAGE | 355 | 53 | - | - | - |
| 09-427-00220-00000 | OPERATING SUPPLIES | 31 | 483 | - | - | - |
| 09-427-00229-00000 | ITEMS FOR RESALE | 122,099 | 53,617 | 28,370 | 9,620 | 9,620 |
| 09-427-00321-00000 | TELEPHONE | - | 409 | - | - | - |
| 09-427-00341-00000 | ADVERTISING | 1,805 | 2,200 | - | - | - |
| 09-427-00342-00000 | PRINTING | - | 345 | - | - | - |
| 09-427-00365-00000 | SOLID WASTE | 1,464,543 | 1,166,679 | 1,914,600 | 2,083,215 | 2,083,215 |
| 09-427-00365-00001 | SOLID WASTE - LANDFILL | - | 2,050 | - | - | - |
| 09-427-00371-00000 | MAINTENANCE - LAND | 800 | 800 | - | - | - |
| 09-427-00374-00000 | MAINTENANCE - EQUIPMENT | - | 6,070 | - | - | - |
| 09-427-00384-00000 | RENTAL-EQUIPMENT | 19,759 | 23,198 | - | - | - |
| 09-427-00394-00000 | OTHER SERVICE FEES | 4 | - | - | - | - |
| 09-427-00394-COVID | OTHER SERVICE FEES | 0 | (305) | - | - | - |
| | *Supplies, Services & Utilities* | *1,609,395* | *1,255,599* | *1,942,970* | *2,092,835* | *2,092,835* |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| **427** | **Total Solid Waste Collection & Disposal** | **1,643,677** | **1,291,326** | **1,942,970** | **2,092,835** | **2,092,835** |
| **TOTAL DEPARTMENT OF PUBLIC WORKS:** | | **1,643,677** | **1,291,326** | **1,942,970** | **2,092,835** | **2,092,835** |
| **TOTAL SOLID WASTE FUND EXPENDITURES:** | | **1,675,341** | **1,318,955** | **1,942,970** | **2,140,935** | **2,140,935** |
| Solid Waste Fund Revenue Total | | **1,534,015** | **1,072,948** | **1,942,970** | **2,140,935** | **2,140,935** |
| Solid Waste Fund Expense Total | | **1,675,341** | **1,318,955** | **1,942,970** | **2,140,935** | **2,140,935** |
| Solid Waste Fund Gain/(Loss) from Operation | | **(141,326)** | **(246,007)** | **-** | **-** | **-** |
| **18** | **CAPITAL PROJECTS FUND** | | | | | |
| **CAPITAL PROJECTS FUND REVENUE** | | | | | | |
| **000** | **Interest & Rents** | | | | | |
| 18-000-34140-00000 | Interest - PLGIT | (117) | (19,818) | (4,500) | (26,000) | (26,000) |
| 18-000-34141-GOB17 | Cap Projects GOB Series B | - | (5,972) | - | - | - |
| 18-000-34141-gob21 | CAP PROJECT GOB21 INTEREST | (605) | (51,170) | (11,950) | (12,000) | (12,000) |
| | **Total Interest & Rents** | **(722)** | **(76,960)** | **(16,450)** | **(38,000)** | **(38,000)** |
| **000** | **Intergovernmental** | | | | | |
| 18-000-35010-00000 | FEDERAL GRANTS | (1,567,275) | (1,911,804) | (360,064) | - | - |
| 18-000-35704-00000 | STATE GRANTS | (170,813) | (43,821) | (4,188,478) | (3,850,952) | (3,850,952) |
| | **Total Intergovernmental** | **(1,738,087)** | **(1,955,625)** | **(4,548,542)** | **(3,850,952)** | **(3,850,952)** |
| **000** | **Other Revenue** | | | | | |
| 18-000-38010-00000 | MISCELLANEOUS REVENUE | - | (64) | - | (500) | (500) |
| 18-000-39130-00000 | MISCELLANEOUS REVENUE | - | (425) | - | - | - |
| 18-000-39202-00000 | TRANSFERS FROM OTHER FUNDS | - | (98,351) | (13,608) | (13,608) | (13,608) |
| | **Total Other Revenue** | **(0)** | **(98,840)** | **(13,608)** | **(14,108)** | **(14,108)** |
| **000** | **Transfers In** | | | | | |
| 18-000-39201-00000 | TRANSFER FROM GENERAL FUND | (670,525) | (3,795,794) | (1,935,199) | (1,045,985) | (1,045,985) |
| | **Total Transfers In** | **(670,525)** | **(3,795,794)** | **(1,935,199)** | **(1,045,985)** | **(1,045,985)** |
| **000** | **Other Sources** | | | | | |
| 18-000-39310-00000 | BOND PROCEEDS | (5,799,158) | - | - | (1,088,020) | (1,088,020) |
| 18-000-39990-00000 | FUND BALANCE | - | - | (2,786,024) | (1,757,612) | (1,757,612) |
| 18-394-47300-00000 | PREMIUM | (465,032) | - | - | - | - |
| | **Total Other Sources** | **(6,264,190)** | **-** | **(2,786,024)** | **(2,845,632)** | **(2,845,632)** |
| **TOTAL CAPITAL PROJECTS FUND REVENUE:** | | **(8,673,524)** | **(5,927,219)** | **(9,299,823)** | **(7,794,677)** | **(7,794,677)** |
| **CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION** | | | | | | |
| **401** | **Administration** | | | | | |
| 18-401-00740-00000 | MACHINERY & EQUIPMENT | - | - | 2,800 | - | - |
| | *Capital Expenditures* | - | - | *2,800* | - | - |
| **401** | **Total Administration** | **-** | **-** | **2,800** | **-** | **-** |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| **407** | **Information Technology** | | | | | |
| 18-407-00740-00000 | MACHINERY & EQUIPMENT | 4,288 | 185,353 | 719,500 | 162,548 | 162,548 |
| 18-407-00740-22002 | MACHINERY & EQUIPMENT | - | 5,075 | - | - | - |
| | *Capital Expenditures* | *4,288* | *190,428* | *719,500* | *162,548* | *162,548* |
| **407** | **Total Information Technology** | **4,288** | **190,428** | **719,500** | **162,548** | **162,548** |
| **TOTAL DEPARTMENT OF ADMINISTRATION:** | | **4,288** | **190,428** | **722,300** | **162,548** | **162,548** |
| **CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF FINANCE** | | | | | | |
| **472** | **Debt Service** | | | | | |
| 18-471-47120-00000 | DEBT SERVICE PRINCIPAL | 109,307 | 229,320 | 240,418 | 342,914 | 342,914 |
| 18-471-47120-00001 | DEBT SERVICE PRINCIPAL | 2,509,779 | - | - | - | - |
| 18-472-47220-00000 | DEBT SERVICE INTEREST | 98,468 | 226,082 | 215,091 | 203,071 | 203,071 |
| 18-472-47305-00000 | NOTE ISSUE COSTS | 83,811 | - | - | - | - |
| | *Debt Service* | *2,801,365* | *455,402* | *455,509* | *545,985* | *545,985* |
| **472** | **Total Debt Service** | **2,801,365** | **455,402** | **455,509** | **545,985** | **545,985** |
| **492** | **Transfers Out** | | | | | |
| 18-492-49201-00000 | TRANSFER TO GENERAL FUND | 257,848 | - | - | - | - |
| | *Transfers Out* | *257,848* | - | - | - | - |
| **492** | **Total Transfers Out** | **257,848** | **-** | **-** | **-** | **-** |
| **TOTAL DEPARTMENT OF FINANCE:** | | **3,059,213** | **455,402** | **455,509** | **545,985** | **545,985** |
| **CAPITAL PROJECTS FUND EXPENDITURES - FIRE DEPARTMENT** | | | | | | |
| **411** | **Fire Department** | | | | | |
| 18-411-00740-00000 | MACHINERY & EQUIPMENT | - | - | 1,132,000 | 419,818 | 419,818 |
| | *Capital Expenditures* | - | - | *1,132,000* | *419,818* | *419,818* |
| **411** | **Total Fire Department** | **-** | **-** | **1,132,000** | **419,818** | **419,818** |
| **TOTAL FIRE DEPARTMENT:** | | **-** | **-** | **1,132,000** | **419,818** | **419,818** |
| **CAPITAL PROJECTS FUND EXPENDITURES - POLICE DEPARTMENT** | | | | | | |
| **41A** | **Police Administration** | | | | | |
| 18-41A-00730-00000 | BUILDINGS | - | - | 220,000 | 200,000 | 200,000 |
| 18-41A-00730-20007 | BUILDINGS | - | 48,645 | - | - | - |
| 18-41A-00740-00000 | MACHINERY & EQUIPMENT | - | - | 356,000 | 422,000 | 422,000 |
| | *Capital Expenditures* | - | *48,645* | *576,000* | *622,000* | *622,000* |
| **41A** | **Total Police Administration** | **-** | **48,645** | **576,000** | **622,000** | **622,000** |
| **41P** | **Police Patrol** | | | | | |
| 18-41P-00740-00000 | MACHINERY & EQUIPMENT | - | 225 | 649,300 | 643,274 | 643,274 |
| 18-41P-00740-22004 | MACHINERY & EQUIPMENT | - | 5,300 | - | - | - |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 18-41P-00740-22005 | MACHINERY & EQUIPMENT | - | 5,804 | - | - | - |
| 18-41P-00760-00000 | VEHICLES | - | - | 110,000 | 145,000 | 145,000 |
| 18-41P-00760-18012 | VEHICLES | 98,152 | 82,659 | - | - | - |
| | *Capital Expenditures* | *98,152* | *93,988* | *759,300* | *788,274* | *788,274* |
| **41P** | **Total Police Patrol** | **98,152** | **93,988** | **759,300** | **788,274** | **788,274** |
| **TOTAL POLICE DEPARTMENT:** | | **98,152** | **142,633** | **1,335,300** | **1,410,274** | **1,410,274** |
| **CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS** | | | | | | |
| **408** | **Public Works Administration** | | | | | |
| 18-408-00740-00000 | MACHINERY & EQUIPMENT | - | - | 18,500 | - | - |
| 18-408-00760-00000 | vehicles | - | - | - | 50,000 | 50,000 |
| | *Capital Expenditures* | *-* | *-* | *18,500* | *50,000* | *50,000* |
| **408** | **Total Public Works Administration** | **-** | **-** | **18,500** | **50,000** | **50,000** |
| **409** | **Borough Hall Maintenance** | | | | | |
| 18-409-00730-00000 | BUILDINGS | - | - | 53,750 | 153,750 | 153,750 |
| 18-409-00730-17018 | BUILDINGS | 8,427 | - | - | - | - |
| 18-409-00740-00000 | MACHINERY & EQUIPMENT | - | - | 108,750 | 108,750 | 108,750 |
| | *Capital Expenditures* | *8,427* | *-* | *162,500* | *262,500* | *262,500* |
| **409** | **Total Borough Hall Maintenance** | **8,427** | **-** | **162,500** | **262,500** | **262,500** |
| **430** | **Public Works Field Operations** | | | | | |
| 18-430-00720-00000 | GARAGE PAVING | - | - | 25,000 | 552,500 | 552,500 |
| 18-430-00720-17031 | IMPROVEMENTS | - | 24,500 | - | - | - |
| 18-430-00730-00000 | BUILDINGS | - | - | 15,000 | - | - |
| 18-430-00730-20010 | BUILDINGS | 1,194 | - | - | - | - |
| 18-430-00740-00000 | MACHINERY AND EQUIPMENT | 10,400 | - | 43,550 | 55,621 | 55,621 |
| 18-430-00740-22006 | MACHINERY & EQUIPMENT | - | 34,627 | - | - | - |
| | *Capital Expenditures* | *11,594* | *59,127* | *83,550* | *608,121* | *608,121* |
| **430** | **Total Public Works Field Operations** | **11,594** | **59,127** | **83,550** | **608,121** | **608,121** |
| **433** | **Traffic Control** | | | | | |
| 18-433-00720-00000 | IMPROVEMENTS | - | - | 112,000 | 82,000 | 82,000 |
| 18-433-00720-17039 | IMPROVEMENTS | 15,114 | - | - | - | - |
| 18-433-00740-00000 | MACHINERY & EQUIPMENT | 65,751 | - | 733,000 | 533,000 | 533,000 |
| 18-433-00740-20014 | MACHINERY & EQUIPMENT | - | 2,790 | - | - | - |
| 18-433-00740-22015 | MACHINERY & EQUIPMENT | - | 928 | - | - | - |
| 18-433-00740-22016 | MACHINERY & EQUIPMENT | - | 35,568 | - | - | - |
| 18-433-00740-22031 | MACHINERY & EQUIPMENT | - | 135 | - | - | - |
| | *Capital Expenditures* | *80,864* | *39,421* | *845,000* | *615,000* | *615,000* |
| **433** | **Total Traffic Control** | **80,864** | **39,421** | **845,000** | **615,000** | **615,000** |
| **434** | **Street Lighting** | | | | | |
| 18-434-00740-00000 | MACHINERY & EQUIPMENT | - | - | 188,000 | - | - |
| | *Capital Expenditures* | *-* | *-* | *188,000* | *-* | *-* |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| **434** | **Total Street Lighting** | **-** | **-** | **188,000** | **-** | **-** |
| **TOTAL DEPARTMENT OF PUBLIC WORKS:** | | **100,886** | **98,548** | **1,297,550** | **1,535,621** | **1,535,621** |
| **CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF SUSTAINABLE COMMUNITY & ECONOMIC PLANNING** | | | | | | |
| **413** | **Code Enforcement** | | | | | |
| 18-413-00720-00000 | IMPROVEMENTS | - | - | 3,719,000 | 3,157,525 | 3,157,525 |
| 18-413-00720-17052 | IMPROVEMENTS | 2,060,196 | 2,627,378 | - | - | - |
| 18-413-00740-00000 | MACHINERY & EQUIPMENT | - | - | 18,700 | 25,996 | 25,996 |
| 18-413-00740-20012 | MACHINERY & EQUIPMENT | - | 18,000 | - | - | - |
| 18-413-00760-00000 | VEHICLES | - | - | - | 150,000 | 150,000 |
| | *Capital Expenditures* | *2,060,196* | *2,645,378* | *3,737,700* | *3,333,521* | *3,333,521* |
| **413** | **Total Code Enforcement** | **2,060,196** | **2,645,378** | **3,737,700** | **3,333,521** | **3,333,521** |
| **TOTAL DEPARTMENT OF SCEP:** | | **2,060,196** | **2,645,378** | **3,737,700** | **3,333,521** | **3,333,521** |
| **CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF PARKS & RECREATION** | | | | | | |
| **451** | **P&R Administration** | | | | | |
| 18-451-00740-00000 | MACHINERY & EQUIPMENT | - | - | 8,400 | 13,810 | 13,810 |
| | *Capital Expenditures* | *-* | *-* | *8,400* | *13,810* | *13,810* |
| **451** | **Total P&R Administration** | **-** | **-** | **8,400** | **13,810** | **13,810** |
| **453** | **Swimming Pool** | | | | | |
| 18-453-00720-00000 | IMPROVEMENT | - | - | 27,000 | - | - |
| 18-453-00720-21014 | IMPROVEMENT | 16,320 | - | - | - | - |
| 18-453-00720-21034 | IMPROVEMENT | 12,532 | - | - | - | - |
| 18-453-00730-00000 | BUILDINGS | - | - | - | 20,000 | 20,000 |
| 18-453-00740-00000 | MACHINERY & EQUIPMENT | - | - | - | 12,000 | 12,000 |
| 18-453-00740-22010 | MACHINERY & EQUIPMENT | - | 11,672 | - | - | - |
| | *Capital Expenditures* | *28,852* | *11,672* | *27,000* | *32,000* | *32,000* |
| **453** | **Total Swimming Pool** | **28,852** | **11,672** | **27,000** | **32,000** | **32,000** |
| **454** | **Parks Maintenance** | | | | | |
| 18-454-00720-00000 | IMPROVEMENT | - | - | 13,000 | 100,000 | 100,000 |
| 18-454-00730-00000 | BUILDINGS | - | 24,645 | 64,540 | 65,100 | 65,100 |
| 18-454-00730-18052 | BUILDINGS | 67 | - | - | - | - |
| 18-454-00740-22013 | MACHINERY & EQUIPMENT | - | 35,299 | - | - | - |
| 18-454-00750-00000 | IMPROVEMENTS TO LAND | 9,638 | - | - | - | - |
| 18-454-00750-17056 | IMPROVEMENTS TO LAND | - | - | 495,814 | - | - |
| 18-454-00750-22014 | IMPROVEMENTS TO LAND | - | 323,661 | - | - | - |
| | *Capital Expenditures* | *9,704* | *383,605* | *573,354* | *165,100* | *165,100* |
| **454** | **Total Parks Maintenance** | **9,704** | **383,605** | **573,354** | **165,100** | **165,100** |
| **458** | **Community Center** | | | | | |
| 18-458-00730-00000 | BUILDINGS | - | - | - | 40,000 | 40,000 |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 18-458-00730-17055 | BUILDINGS | 8,250 | - | - | - | - |
| 18-458-00740-00000 | MACHINERY & EQUIPMENT | - | - | 10,710 | 136,000 | 136,000 |
| | *Capital Expenditures* | *8,250* | *-* | *10,710* | *176,000* | *176,000* |
| **458** | **Total Community Center** | **8,250** | **-** | **10,710** | **176,000** | **176,000** |
| **TOTAL DEPARTMENT OF PARKS & RECREATION:** | | **46,806** | **395,277** | **619,464** | **386,910** | **386,910** |
| **TOTAL CAPITAL PROJECTS FUND EXPENDITURES:** | | **5,369,541** | **3,927,666** | **9,299,823** | **7,794,677** | **7,794,677** |
| Capital Projects Fund Revenue Total | | **8,673,524** | **5,927,219** | **9,299,823** | **7,794,677** | **7,794,677** |
| Capital Projects Fund Expense Total | | **5,369,541** | **3,927,666** | **9,299,823** | **7,794,677** | **7,794,677** |
| Capital Projects Fund Gain/(Loss) from Operation | | **3,303,983** | **1,999,553** | **-** | **-** | **-** |
| **32** | **PARKING FUND** | | | | | |
| **PARKING FUND REVENUE** | | | | | | |
| **000** | **Fines & Forfeits** | | | | | |
| 32-000-33130-00000 | OVERTIME PARKING | (115,603) | (99,195) | (91,140) | (92,600) | (92,600) |
| 32-000-33131-00000 | MISC PARKING VIOLATIONS | (18,839) | (18,762) | (16,645) | (22,000) | (22,000) |
| 32-000-33150-00000 | DISTRICT JUSTICE FINES - PKG | (15,489) | (11,522) | (12,028) | (11,800) | (11,800) |
| | **Total Fines & Forfeits** | **(149,931)** | **(129,479)** | **(119,813)** | **(126,400)** | **(126,400)** |
| **000** | **Interest & Rents** | | | | | |
| 32-000-34110-00000 | INTEREST INCOME-SAVINGS | (29) | (430) | (20) | (1,800) | (1,800) |
| 32-000-34140-00000 | INTEREST INCOME - PLGIT | (182) | (16,058) | (7,519) | (47,000) | (47,000) |
| 32-000-34141-00000 | INTEREST-BOND PROCEEDS | (835) | (286) | (1,283) | (1,300) | (1,300) |
| 32-000-34141-GOB17 | Parking GOB17 Series B | (44) | (2,317) | - | - | - |
| | **Total Interest & Rents** | **(1,090)** | **(19,091)** | **(8,822)** | **(50,100)** | **(50,100)** |
| **000** | **Intergovernmental** | | | | | |
| 32-000-35704-00000 | STATE GRANTS | - | - | (269,250) | (20,914) | (20,914) |
| | **Total Intergovernmental** | **-** | **-** | **(269,250)** | **(20,914)** | **(20,914)** |
| **000** | **Charges for Services** | | | | | |
| 32-000-36321-00000 | PARKING METER REVENUE | (202,433) | (226,978) | (280,924) | (208,400) | (208,400) |
| 32-000-36322-00000 | PARKING PERMITS | (13,068) | (21,302) | (14,650) | (14,200) | (14,200) |
| 32-000-36325-00000 | PARKING GARAGE LEASES | (64,238) | (62,342) | (63,066) | (58,000) | (58,000) |
| 32-000-36335-00000 | PARKING GARAGE DAILY | (30,386) | (43,025) | (43,326) | (38,400) | (38,400) |
| 32-000-36345-00000 | POMFRET GARAGE HOTEL | (66,566) | (97,987) | (85,926) | (73,600) | (73,600) |
| 32-000-36355-00000 | POMFRET GARAGE JUROR | (20,637) | (8,203) | (11,706) | (11,400) | (11,400) |
| 32-000-36356-00000 | POMFRET GARAGE - VICTIM/ADULT | (5,238) | - | (1,310) | (1,400) | (1,400) |
| 32-000-36625-00000 | POMFRET LOT LEASE | (23,394) | (23,383) | (24,054) | (22,100) | (22,100) |
| 32-000-36635-00000 | POMFRET LOT DAILY | (9,881) | (2,901) | (10,229) | (8,100) | (8,100) |
| 32-000-36926-00000 | W. LOUTHER LEASE-SUNSHINE | (9,156) | (9,156) | (9,004) | (9,200) | (9,200) |
| 32-000-37620-00000 | LEASED PARKING SPACES | (55,001) | (19,886) | (48,606) | (39,600) | (39,600) |
| 32-000-37625-00000 | PARKING LEASES - LIBERTY LO | (13,075) | (13,635) | (12,860) | (12,300) | (12,300) |
| 32-000-37626-00000 | W. LOUTHER LEASE - BCT | (840) | (1,140) | (780) | (800) | (800) |
| | **Total Charges for Services** | **(513,911)** | **(529,938)** | **(606,441)** | **(497,500)** | **(497,500)** |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| **000** | **Other Revenue** | | | | | |
| 32-000-38010-00000 | MISCELLANEOUS REVENUE | (380) | (417) | (402) | (1,700) | (1,700) |
| 32-000-38012-00000 | NET APPR. (DEPR) IN MV | 736 | 735 | - | - | - |
| 32-000-38196-00000 | HEALTH INSURANCE CO-PAY | (888) | (1,523) | (2,377) | (1,746) | (1,746) |
| 32-000-38725-00000 | DIVIDENDS - GROUP HEALTH IN | (2,361) | (767) | (1,437) | - | - |
| 32-000-39120-00000 | REIMBURSEMENTS | (1,564) | (2,285) | (1,170) | (1,700) | (1,700) |
| | **Total Other Revenue** | **(4,457)** | **(4,257)** | **(5,386)** | **(5,146)** | **(5,146)** |
| **000** | **Other Sources** | | | | | |
| 32-000-39990-00000 | FUND BALANCE | - | - | (477,785) | (305,367) | (305,367) |
| | **Total Other Sources** | **-** | **-** | **(477,785)** | **(305,367)** | **(305,367)** |
| **TOTAL PARKING FUND REVENUE:** | | **(669,388)** | **(682,765)** | **(1,487,497)** | **(1,005,427)** | **(1,005,427)** |
| **PARKING FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION** | | | | | | |
| **467** | **Outside Agencies** | | | | | |
| 32-445-00540-00000 | CONTRIBUTION TO NON-GOVT | 64,300 | 60,950 | 85,950 | 88,000 | 88,000 |
| | *Supplies, Services & Utilities* | *64,300* | *60,950* | *85,950* | *88,000* | *88,000* |
| **467** | **Total Outside Agencies** | **64,300** | **60,950** | **85,950** | **88,000** | **88,000** |
| **486** | **Property & Casualty Insurance** | | | | | |
| 32-486-00351-00000 | DIRECT PROPERTY | 1,357 | 1,101 | 1,544 | 1,544 | 1,544 |
| 32-486-00352-00000 | COMP GEN LIABILITY | 167 | 92 | 549 | 549 | 549 |
| 32-486-00353-00000 | AUTOMOBILE LIABILITY | 458 | 385 | 408 | 408 | 408 |
| 32-486-00354-00000 | PUBLIC OFFICIALS' LIAB | 307 | 243 | 350 | 350 | 350 |
| | *Supplies, Services & Utilities* | *2,289* | *1,821* | *2,851* | *2,851* | *2,851* |
| **486** | **Total Insurance Premiums** | **2,289** | **1,821** | **2,851** | **2,851** | **2,851** |
| **TOTAL DEPARTMENT OF ADMINISTRATION:** | | **66,589** | **62,771** | **88,801** | **90,851** | **90,851** |
| **PARKING FUND EXPENDITURES - DEPARTMENT OF FINANCE** | | | | | | |
| **445** | **Parking Operations** | | | | | |
| 32-445-00115-00000 | SALARIES--PART TIME | 17,069 | 27,768 | 45,880 | 45,880 | 45,880 |
| 32-445-00130-00000 | SALARIES--FULL TIME | 21,723 | 32,046 | 54,441 | 63,550 | 63,550 |
| 32-445-00158-00000 | GROUP LIFE INSURANCE | 57 | 66 | 76 | 62 | 62 |
| 32-445-00159-00000 | GROUP DISABILITY INS | 237 | 301 | 378 | 309 | 309 |
| 32-445-00167-00000 | WELLNESS | - | - | 50 | 50 | 50 |
| 32-445-00180-00000 | SALARIES--OVER TIME | - | - | 24,960 | 24,960 | 24,960 |
| 32-445-00191-00000 | UNIFORM ALLOWANCE | 396 | 148 | 1,010 | 1,010 | 1,010 |
| 32-445-00192-00000 | FICA/MEDICARE | 3,385 | 4,198 | 9,585 | 4,234 | 4,234 |
| 32-445-00196-00000 | GROUP HOSPITAL INSURANCE | 4,664 | 8,051 | 15,931 | 17,596 | 17,596 |
| 32-445-00198-00000 | GROUP DENTAL INSURANCE | 350 | 453 | 632 | 541 | 541 |
| 32-445-00199-00000 | GROUP VISION INSURANCE | 25 | 47 | 68 | 59 | 59 |
| | *Salaries, Wages, & Benefits* | *47,905* | *73,078* | *153,011* | *158,251* | *158,251* |
| 32-445-00210-00000 | OFFICE SUPPLIES | 49 | 63 | 300 | 300 | 300 |
| 32-445-00215-00000 | POSTAGE | 2,494 | 2,940 | 3,500 | 3,500 | 3,500 |
| 32-445-00220-00000 | OPERATING SUPPLIES | 5,614 | 547 | 7,780 | 7,780 | 7,780 |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 32-445-00231-00000 | VEHICLE FUEL & OIL | - | 622 | - | - | - |
| 32-445-00249-00000 | VEHICLE SUPPLIES | 3 | - | 200 | 200 | 200 |
| 32-445-00250-00000 | MAINTENANCE SUPPLIES | 9,566 | 3,936 | 10,039 | 10,039 | 10,039 |
| 32-445-00260-00000 | SMALL TOOLS & EQUIPMENT | 318 | - | 300 | 300 | 300 |
| 32-445-00321-00000 | TELEPHONE | 254 | 253 | 300 | 300 | 300 |
| 32-445-00331-00000 | TRAVEL EXPENSES | - | - | 360 | 360 | 360 |
| 32-445-00341-00000 | ADVERTISING | 745 | 831 | 1,100 | 1,100 | 1,100 |
| 32-445-00342-00000 | PRINTING | 329 | - | 4,212 | 4,212 | 4,212 |
| 32-445-00343-00000 | PHOTOCOPY | 376 | 343 | 600 | 600 | 600 |
| 32-445-00361-00000 | ELECTRICITY | 4,167 | 4,255 | 5,540 | 5,540 | 5,540 |
| 32-445-00371-00000 | MAINTENANCE-LAND | 4,717 | 1,820 | 5,680 | 5,680 | 5,680 |
| 32-445-00372-00000 | MAINTENANCE-VEHICLES | 238 | 590 | 500 | 500 | 500 |
| 32-445-00374-00000 | MAINTENANCE-EQUIPMENT | 8,709 | 8,496 | 5,360 | 5,360 | 5,360 |
| 32-445-00394-00000 | OTHER SERVICE FEES | 60,878 | 63,961 | 69,343 | 69,343 | 69,343 |
| 32-445-00420-00000 | DUES & SUBSCRIPTIONS | - | 50 | 450 | 450 | 450 |
| 32-445-00440-00000 | LAUNDRY SERVICE | - | - | 300 | 300 | 300 |
| 32-445-00461-00000 | TRAINING | - | 92 | 340 | 340 | 340 |
| | *Supplies, Services & Utilities* | *98,456* | *88,799* | *116,204* | *116,204* | *116,204* |
| 32-445-00720-00000 | IMPROVEMENTS | - | - | 70,965 | 166,879 | 166,879 |
| 32-445-00740-00000 | MACHINERY & EQUIPMENT | - | - | 574,000 | 75,000 | 75,000 |
| 32-445-00750-00000 | IMPROVEMENTS TO LAND | - | - | 7,050 | 7,050 | 7,050 |
| | *Capital Expenditures* | *-* | *-* | *652,015* | *248,929* | *248,929* |
| **445** | **Total Parking Operations** | **146,361** | **161,877** | **921,230** | **523,384** | **523,384** |
| **446** | **Parking Garage** | | | | | |
| 32-446-00115-00000 | SALARIES--PART TIME | 30,415 | 38,730 | 40,592 | 40,592 | 40,592 |
| 32-446-00130-00000 | SALARIES--FULL TIME | 22,146 | 19,028 | 23,607 | 4,709 | 4,709 |
| 32-446-00158-00000 | GROUP LIFE INSURANCE | 57 | 54 | 42 | - | - |
| 32-446-00159-00000 | GROUP DISABILITY INS | 237 | 226 | 209 | 209 | 209 |
| 32-446-00167-00000 | WELLNESS | - | - | 50 | - | - |
| 32-446-00192-00000 | FICA/MEDICARE | 3,962 | 4,247 | 4,912 | 4,912 | 4,912 |
| 32-446-00194-COVID | UNEMPLOYMENT COMPENSATION | 1,915 | - | - | - | - |
| 32-446-00196-00000 | GROUP HOSPITAL INSURANCE | 4,664 | 4,008 | 4,614 | - | - |
| 32-446-00198-00000 | GROUP DENTAL INSURANCE | 350 | 358 | 351 | - | - |
| 32-446-00199-00000 | GROUP VISION INSURANCE | 25 | 35 | 38 | - | - |
| | *Salaries, Wages, & Benefits* | *63,771* | *66,686* | *74,415* | *50,422* | *50,422* |
| 32-446-00210-00000 | OFFICE SUPPLIES | 29 | 213 | 500 | 500 | 500 |
| 32-446-00220-00000 | OPERATING SUPPLIES | - | 203 | 6,030 | 6,030 | 6,030 |
| 32-446-00226-00000 | CLEANING SUPPLIES | - | 10 | 1,900 | 1,900 | 1,900 |
| 32-446-00250-00000 | MAINTENANCE SUPPLIES | 185 | 320 | 1,500 | 1,500 | 1,500 |
| 32-446-00311-00000 | AUDITING SERVICES | - | - | 2,600 | 2,600 | 2,600 |
| 32-446-00321-00000 | TELEPHONE | 2,631 | 2,566 | 2,520 | 2,520 | 2,520 |
| 32-446-00331-00000 | TRAVEL EXPENSES | - | - | 360 | 360 | 360 |
| 32-446-00341-00000 | ADVERTISING | 225 | - | - | - | - |
| 32-446-00342-00000 | PRINTING | - | - | 2,500 | 2,500 | 2,500 |
| 32-446-00361-00000 | ELECTRICITY | 3,443 | 3,884 | 6,600 | 6,600 | 6,600 |
| 32-446-00364-00000 | SEWER | 706 | 273 | 600 | 600 | 600 |
| 32-446-00366-00000 | WATER | 942 | 371 | 700 | 700 | 700 |
| 32-446-00367-00000 | STORMWATER FEE | 1,470 | 630 | 840 | 840 | 840 |
| 32-446-00371-00000 | MAINTENANCE-LAND | 243 | - | 500 | 500 | 500 |
| 32-446-00373-00000 | MAINTENANCE-BUILDINGS | 533 | 4,999 | 6,430 | 6,430 | 6,430 |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| 32-446-00374-00000 | MAINTENANCE-EQUIPMENT | 16,108 | 46,582 | 22,977 | 22,977 | 22,977 |
| 32-446-00394-00000 | OTHER SERVICE FEES | - | 2,750 | - | - | - |
| 32-446-00420-00000 | DUES & SUBSCRIPTIONS | - | 50 | 50 | 50 | 50 |
| 32-446-00461-00000 | TRAINING | - | - | 340 | 340 | 340 |
| | *Supplies, Services & Utilities* | *26,515* | *62,851* | *56,947* | *56,947* | *56,947* |
| 32-446-00730-00000 | BUILDING | - | - | 100,000 | 100,000 | 100,000 |
| | *Capital Expenditures* | *-* | *-* | *100,000* | *100,000* | *100,000* |
| **446** | **Total Parking Garage** | **90,286** | **129,537** | **231,362** | **207,369** | **207,369** |
| **472** | **Debt Service** | | | | | |
| 32-471-47120-00000 | DEBT SERVICE PRINCIPAL | - | - | 138,712 | 68,149 | 68,149 |
| 32-472-47220-00000 | DEBT SERVICE INTEREST | 20,731 | 14,812 | 16,158 | 9,221 | 9,221 |
| 32-472-47305-00000 | NOTE ISSUE COSTS | 480 | - | - | - | - |
| | *Debt Service* | *21,211* | *14,812* | *154,870* | *77,370* | *77,370* |
| **472** | **Total Debt Service** | **21,211** | **14,812** | **154,870** | **77,370** | **77,370** |
| **488** | **Unallocated Employee Benefits** | | | | | |
| 32-488-00198-00000 | HSA CONTRIBUTION | - | - | - | 875 | 875 |
| 32-488-00195-00000 | WORKERS' COMPENSATION | 5,970 | 5,573 | 6,318 | 1,000 | 1,000 |
| | *Salaries, Wages, & Benefits* | *5,970* | *5,573* | *6,318* | *1,875* | *1,875* |
| **488** | **Total Unallocated Employee Benefits** | **5,970** | **5,573** | **6,318** | **1,875** | **1,875** |
| **492** | **Transfers Out** | | | | | |
| 32-492-49201-00000 | TRANSFER TO GENERAL FUND | 47,593 | 49,671 | 84,916 | 104,578 | 104,578 |
| 32-492-49232-00000 | TRANSFER TO OTHER FUND | - | - | - | - | - |
| | *Transfers Out* | *47,593* | *49,671* | *84,916* | *104,578* | *104,578* |
| **492** | **Total Transfers Out** | **47,593** | **49,671** | **84,916** | **104,578** | **104,578** |
| **800** | **Depreciation** | | | | | |
| 32-800-00800-00000 | DEPRECIATION EXPENSE | 139,279 | 139,555 | - | - | - |
| | *Depreciation* | *139,279* | *139,555* | *-* | *-* | *-* |
| **800** | **Total Depreciation** | **139,279** | **139,555** | **-** | **-** | **-** |
| **TOTAL DEPARTMENT OF FINANCE:** | | **450,700** | **501,025** | **1,398,696** | **914,576** | **914,576** |
| **TOTAL PARKING FUND EXPENDITURES** | | **517,289** | **563,796** | **1,487,497** | **1,005,427** | **1,005,427** |
| Parking Fund Revenue Total | | **669,388** | **682,765** | **1,487,497** | **1,005,427** | **1,005,427** |
| Parking Fund Expense Total | | **517,289** | **563,796** | **1,487,497** | **1,005,427** | **1,005,427** |
| Parking Fund Gain/(Loss) from Operation | | **152,099** | **118,969** | **-** | **-** | **-** |
| **35** | **HIGHWAY AID FUND** | | | | | |
| **HIGHWAY AID FUND REVENUE** | | | | | | |

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget (Proposed) | 2024 Budget (Adopted) |
|---|---|---|---|---|---|---|
| **000** | **Interest & Rents** | | | | | |
| 35-000-34140-00000 | INTEREST INCOME - PLGIT | (605) | (22,851) | (6,743) | (6,800) | (6,800) |
| | **Total Interest & Rents** | **(605)** | **(22,851)** | **(6,743)** | **(6,800)** | **(6,800)** |
| **000** | **Intergovernmental** | | | | | |
| 35-000-35505-00000 | LIQUID FUELS ALLOCATION | (511,987) | (533,401) | (538,816) | (550,000) | (550,000) |
| | **Total Intergovernmental** | **(511,987)** | **(533,401)** | **(538,816)** | **(550,000)** | **(550,000)** |
| **000** | **Other Sources** | | | | | |
| 35-000-39990-00000 | FUND BALANCE | - | - | (154,441) | (193,200) | (193,200) |
| | **Total Other Sources** | **-** | **-** | **(154,441)** | **(193,200)** | **(193,200)** |
| **TOTAL HIGHWAY AID FUND REVENUE:** | | **(512,591)** | **(556,252)** | **(700,000)** | **(750,000)** | **(750,000)** |
| **HIGHWAY AID FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS** | | | | | | |
| 35-430-00720-00000 | IMPROVEMENTS | - | - | 700,000 | 750,000 | 750,000 |
| 35-430-00720-17026 | IMPROVEMENTS | 198,229 | 475,467 | - | - | - |
| 35-430-00720-17027 | IMPROVEMENTS | 144,325 | 175,044 | - | - | - |
| 35-430-00720-17028 | IMPROVEMENTS | 4,800 | - | - | - | - |
| 35-430-00720-17029 | IMPROVEMENTS | 192,040 | 33,585 | - | - | - |
| 35-430-00720-17030 | IMPROVEMENTS | 65,017 | - | - | - | - |
| | *Capital Expenditures* | *604,411* | *684,096* | *700,000* | *750,000* | *750,000* |
| **430** | **Total Public Works Field Operations** | **604,411** | **684,096** | **700,000** | **750,000** | **750,000** |
| **TOTAL DEPARTMENT OF PUBLIC WORKS:** | | **604,411** | **684,096** | **700,000** | **750,000** | **750,000** |
| **TOTAL HIGHWAY AID FUND EXPENDITURES:** | | **604,411** | **684,096** | **700,000** | **750,000** | **750,000** |
| Highway Aid Fund Revenue Total | | **512,591** | **556,252** | **700,000** | **750,000** | **750,000** |
| Highway Aid Fund Expense Total | | **604,411** | **684,096** | **700,000** | **750,000** | **750,000** |
| Highway Aid Fund Gain/(Loss) from Operation | | **(91,819)** | **(127,844)** | **-** | **-** | **-** |
| Total Borough of Carlisle Revenue Total | | **38,035,308** | **39,714,038** | **56,282,157** | **58,312,469** | **58,312,469** |
| Total Borough of Carlisle Expense Total | | **31,756,119** | **34,922,415** | **56,239,381** | **58,312,469** | **58,312,469** |
| Total Borough of Carlisle Gain/(Loss) from Operation | | **6,279,189** | **4,791,623** | **42,776** | **-** | **-** |

# Budget Adoption Legislation

Carlisle All-America City 2021

**RESOLUTION NO. _____**

**A RESOLUTION OF THE BOROUGH OF CARLISLE ADOPTING THE 2024 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, 2024 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 2024 is dedicated to fire services and one hundred (100) percent of local services tax revenue received in calendar year 2024 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 2023.

**ATTEST:**

_____ _____

Owen A. Snyder, Assistant Borough Secretary Sean M. Shultz, Mayor

Section 1 Attachment to the 2024 Budget Resolution

Section 1. Borough Council hereby makes appropriations to the serveral 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 | $ 511,904 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 511,904 |
| 401 Manager's Office | 596,283 | - | - | - | - | - | - | - | 596,283 |
| 404 Legal Services | 125,000 | - | - | - | - | - | - | - | 125,000 |
| 406 Personnel | 410,710 | - | - | - | - | - | - | - | 410,710 |
| 407 Information Technology | 395,720 | 162,548 | - | - | - | - | - | - | 558,268 |
| 467 Outside Agencies | 19,500 | - | - | - | - | - | - | 88,000 | 107,500 |
| 486 Property & Casualty Insurance | 126,546 | - | - | 49,985 | - | 137,689 | - | 2,851 | 317,071 |
| **Total** | 2,185,663 | 162,548 | - | 49,985 | - | 137,689 | - | 90,851 | 2,626,736 |
| **2. Department of Finance** | | | | | | | | | |
| 402 Finance Operations | 653,052 | - | - | - | - | - | - | - | 653,052 |
| 402 Water Billing & Collection | - | - | - | 318,779 | - | - | - | - | 318,779 |
| 402 Stormwater Billing & Collection | - | - | - | - | 39,538 | - | - | - | 39,538 |
| 402 Sewer Billing & Collection | - | - | - | - | - | 297,968 | - | - | 297,968 |
| 403 Tax Collection | 151,393 | - | - | - | - | - | - | - | 151,393 |
| 445 Parking Operations | - | - | - | - | - | - | - | 523,384 | 523,384 |
| 446 Parking Garage | - | - | - | - | - | - | - | 207,369 | 207,369 |
| 472 Debt Service | 450,676 | 545,985 | - | 1,331,562 | 77,584 | 1,747,673 | - | 77,370 | 4,230,850 |
| 481 Water Authority | - | - | - | 8,125 | - | - | - | - | 8,125 |
| 481 Sewer Authority | - | - | - | - | - | 15,200 | - | - | 15,200 |
| 488 Unallocated Employee Benefits | 854,915 | - | - | 49,689 | 18,099 | 58,989 | - | 1,875 | 983,567 |
| 492 Transfers Out | 1,045,985 | - | - | 836,621 | 876,415 | 876,946 | 48,100 | 104,578 | 3,788,645 |
| **Total** | 3,156,021 | 545,985 | - | 2,544,776 | 1,011,636 | 2,996,776 | 48,100 | 914,576 | 11,217,870 |
| **3. Fire Department** | | | | | | | | | |
| 411 Fire Department | 1,244,319 | 419,818 | - | - | - | - | - | - | 1,664,137 |
| **Total** | 1,244,319 | 419,818 | - | - | - | - | - | - | 1,664,137 |
| **4. Police Department** | | | | | | | | | |
| 41A Police Administration | 758,929 | 622,000 | - | - | - | - | - | - | 1,380,929 |
| 41I Police Investigation | 420,476 | - | - | - | - | - | - | - | 420,476 |
| 41P Police Patrol | 3,778,426 | 788,274 | - | - | - | - | - | - | 4,566,700 |
| **Total** | 4,957,831 | 1,410,274 | - | - | | - | - | - | 6,368,105 |
| **5. Department of Public Works** | | | | | | | | | |
| 408 Public Works Administration | 450,368 | 50,000 | - | - | - | - | - | - | 500,368 |
| 409 Borough Hall Maintenance | 127,944 | 262,500 | - | - | - | - | - | - | 390,444 |
| 425 Sewer Collection System | - | - | - | - | - | 3,752,211 | - | - | 3,752,211 |
| 427 Solid Waste Collection & Disposal | 99,484 | - | - | - | - | - | 2,092,835 | - | 2,192,319 |
| 42L Sewer Lab | - | - | - | - | - | 628,816 | - | - | 628,816 |
| 42M Lift Stations | - | - | - | - | - | 527,590 | - | - | 527,590 |
| 42P Wastewater Treatment Plant | - | - | - | - | - | 2,187,146 | - | - | 2,187,146 |
| 42S Bio-Solids Removal | - | - | - | - | - | 3,948,175 | - | - | 3,948,175 |
| 430 Public Works Field Operations | 322,182 | 608,121 | 750,000 | - | - | - | - | - | 1,680,303 |
| 431 Street Cleaning | - | - | - | - | 122,183 | - | - | - | 122,183 |
| 433 Traffic Control | 396,872 | 615,000 | - | - | - | - | - | - | 1,011,872 |
| 434 Street Lighting | 336,729 | - | - | - | - | - | - | - | 336,729 |
| 447 Stormwater Operations | - | - | - | - | 2,188,737 | - | - | - | 2,188,737 |
| 449 Water Lines Maintenance | - | - | - | 2,830,553 | - | - | - | - | 2,830,553 |
| 44L Water Lab | - | - | - | 380,448 | - | - | - | - | 380,448 |
| 44P Water Treatment Plant | - | - | - | 7,753,243 | - | - | - | - | 7,753,243 |
| 450 Water Meter Maintenance | - | - | - | 80,650 | - | - | - | - | 80,650 |
| **Total** | 1,733,579 | 1,535,621 | 750,000 | 11,044,894 | 2,310,920 | 11,043,938 | 2,092,835 | - | 30,511,787 |
| **6. Department of SCEP** | | | | | | | | | |
| 413 Code Enforcement | 1,026,603 | 3,333,521 | - | - | - | - | - | - | 4,360,124 |
| **Total** | 1,026,603 | 3,333,521 | - | - | - | - | - | - | 4,360,124 |
| **7. Department of Parks & Recreation** | | | | | | | | | |
| 451 Parks & Recreation Admin. | 221,452 | 13,810 | - | - | - | - | - | - | 235,262 |
| 452 Recreation Services | 256,209 | - | - | - | - | - | - | - | 256,209 |
| 453 Swimming Pool | 185,063 | 32,000 | - | - | - | - | - | - | 217,063 |
| 454 Parks Maintenance | 385,408 | 165,100 | - | - | - | - | - | - | 550,508 |
| 455 Shade Trees | 10,000 | - | - | - | - | - | - | - | 10,000 |
| 458 Community Center | 118,668 | 176,000 | - | - | - | - | - | - | 294,668 |
| **Total** | 1,176,800 | 386,910 | - | - | - | - | - | - | 1,563,710 |
| **Total Expenditures** | $15,480,816 | $7,794,677 | $ 750,000 | $13,639,655 | $ 3,322,556 | $14,178,403 | $ 2,140,935 | $1,005,427 | $58,312,469 |

**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 2024, 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 .752 mills on each dollar of assessed valuation for the year 2024, 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, 2023.

ATTEST:

_____ _____

Owen A. Snyder, Assistant Borough Secretary Sean M. Shultz, 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, 2024, for consumption on and after January 1, 2024, 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 2023.

ATTEST:

_____ _____

Owen A. Snyder, Assistant Borough Secretary Sean M. Shultz, Mayor

**BOROUGH OF CARLISLE**

**ORDINANCE NO. _____**

**AN ORDINANCE AMENDING THE CODE OF THE BOROUGH OF CARLISLE TO MODIFY STORMWATER MANAGEMENT SERVICE CHARGES**

IT IS HEREBY ENACTED AND ORDAINED by the Borough Council of the Borough of Carlisle, Cumberland County, Pennsylvania, as follows:

SECTION 1: Paragraph A of Section 220-7 [Schedule of Fees and Charges] of the Code of the Borough of Carlisle is hereby amended to state in its entirety as follows:

> (1) The stormwater management service charge shall be based on the monthly charge of $7 per ERU, which charge shall be billed quarterly in arrears starting on and after May 1, 2024, at the same time that water and sewer rental charges are billed by the Borough. The charge billed will be in accordance with the rate structure noted in § 220-8, below. Stormwater management service charges shall be due and payable by the 45th day from the date of the billing. Any stormwater management service charge not paid by the 45th day of the date of billing shall be subject to a penalty of 1.5% and be considered delinquent. Thereafter, delinquent bills shall be subject to a one-percent penalty per month on the full unpaid and overdue principal of the bill.

SECTION 2: In all other respects, Chapter 220 [Stormwater Management Utility] 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 2023.

ATTEST:

_____ _____

Owen A. Snyder, Assistant Borough Secretary Sean M. Shultz, Mayor




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**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 billed subsequent to May 1, 2024, for discharge on and after January 1, 2024, 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 2023.

ATTEST:

| | |
|---|---|
| _____ | _____ |
| Owen A. Snyder, Assistant Borough Secretary | Sean M. Shultz, Mayor |

**BOROUGH OF CARLISLE**

**ORDINANCE NO. _____**

**AN ORDINANCE AMENDING CHAPTER 120 OF THE CODE OF THE BOROUGH OF CARLISLE WITH RESPECT TO ESTABLISHING FEES FOR THE COLLECTION OF SOLID WASTE AND RECYCLABLES.**

IT IS HEREBY ENACTED AND ORDAINED by the Borough Council of the Borough of Carlisle, Cumberland County, Pennsylvania, as follows:

SECTION 1: Paragraph B of §120-18 [Garbage and refuse collection] of Chapter 120 [Fees], of the Code of the Borough of Carlisle is hereby amended to provide as follows:

B. Fees for Borough Solid Waste and Recycling Collection shall be as follows:

(1) Collection of solid waste by use of one refuse bag or refuse container of no more than 40 pounds, collected each week, and recyclables collected only through use of the reusable container provided by the Borough collector collected each week, for each dwelling unit, per calendar quarter: $80.25.

(2) Borough tag: $7.92 per tag.

SECTION 2: In all other respects, Chapter 120 [Fees] 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 2023.

ATTEST:

_____ _____

Owen A. Snyder, Assistant Borough Secretary Sean M. Shultz, Mayor




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# Tables, Graphs, and Charts

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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
**ARP:** American Rescue Plan
**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

**PFAS:** Per- and Polyfluorinated Substances
**PLEAC:** Pennsylvania Law Enforcement Accreditation Commission
**PIRHL:** Partnership for Income Restricted Housing Leadership
**RFP:** Request for Proposal
**RGGI:** Regional Greenhouse Gas Initiative
**TAP:** Transportation Assistance Program
**TIF:** Tax Increment Financing
**TIGER:** Transportation Investment Generating Economic Recovery
**TRC:** Truth & Reconciliation Commission
**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.

**Per- and Polyfluorinated Substances:** a group of chemicals used to make fluoropolymer coatings and products that resist heat, oil, stains, grease, and water.

**Proprietary Funds: F**unds 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: F**unds 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]**