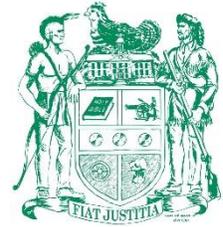


Borough of Carlisle
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**BOROUGH OF CARLISLE
COUNCIL MEETING MINUTES
August 13, 2020**

This meeting was held via Zoom due to the restrictions of social distancing put in place due to Covid-19.

Deputy Mayor Shultz called the Council Meeting to order at 7:00 p.m. as well as led the Moment of Silence and Pledge of Allegiance.

Council members present: Councilors Crampsie, Fulham-Winston, Hicks, Landis, Stuby, Deputy Mayor Shultz. Also present were: Borough Manager Armstrong, Assistant Borough Manager Snyder, Police Chief Landis, Finance Director Juday, Water Resources Director Malarich, Community Development Manager Skelly, Parks & Recreation Director Crouse, Fire Chief Snyder, Human Resource Supervisor Hamilton, Public Information Coordinator Taylor, Solicitor Brenneman, Dickinson Law School Student Ambassador Speer and Borough Secretary Stone.

**Scribe note: Mayor Scott was not in attendance at the meeting.*

PRESENTATION

A video was displayed showing the presentation of the 2019 Historic Preservation Awards. The award recipients were:

- Cumberland County Historical Society, 5 North Pitt Street Pocket Park
- Sunrise Café, 231 North Hanover Street
- Carlisle Antique Mall, 164 North Hanover Street
- Hook and Flask Still Works, 137 North Hanover Street

Downtown Carlisle Update:

Glenn White, DCA Executive Director provided an update on the current plans to continue support of the downtown businesses and find new approaches to entice and cultivate new customers. DCA is working with the Chamber of Commerce to educate, distribute information on aid and guidance, and pull resources in locally and from across the state. Mr. White stated new Downtown Carlisle Shopping Guides were distributed, showcasing Carlisle businesses and a detailed downtown map including parking information. He announced a new DCA website would soon be unveiled.

OPPORTUNITY FOR CITIZENS AND VISITORS TO BE HEARD

Deputy Mayor Shultz entered into the record a comment submitted by Mr. John Werner, 133 West High Street, Carlisle, Pennsylvania in which the Carlisle for Justice Transparency thanked Chief Taro Landis and Councilman Sean Crampsie for taking the time to speak with them. Mr. Werner also submitted several questions from the Police Q&A document. The complete comment is attached to these minutes.

CONSENT AGENDA

Councilor Landis made a motion, seconded by Councilor Fulham-Winston, to approve the Consent Agenda. Council unanimously voted (6-0) to approve the Consent Agenda, which consisted of the following items:

A. Minutes:

Council Meeting 07/09/2020

B. Approval of Bills and Investment Transactions:

Expenditures as of July 31, 2020

General Fund	\$ 912,680
Water Fund	\$ 463,068
Sewer Fund	\$ 517,078
Stormwater Fund	\$ 180,214
Solid Waste Fund	\$ 13,675
Capital Projects Fund	\$ 178,740
Parking Fund	\$ 45,012
Highway Aid Fund	\$ 504

C. Mayor's Report:

1. Borough Council approved a resolution opposing wildlife killing contests conducted in Cumberland County, and endorse changes to Pennsylvania statute or regulations to ban any and all future wildlife killing contests statewide.

D. Budget & Finance:

1. Borough Council adopted a resolution approving the sale and disposition of vehicles (listed in Exhibit A of the Resolution) that may be sold through Municibid.
2. Borough Council approved the addendum to the agreement dated August 8, 2019 between the Borough of Carlisle and Cumberland County on behalf of Victim Services, One Courthouse Square, Carlisle Pennsylvania, to extend the parking program in the Pomfret Street Parking Garage. This program will provide financial assistance to crime victims and witnesses for parking while attending various court functions.

E. HARB:

The HARB received approval for the following item:

1. A request by Mark Gotthard for a Certificate of Appropriateness for 22 S. Hanover Street to:
 - a. Remove existing ATM with walk up access located on the North side of the building.
 - b. Remove existing aluminum frame and glass assembly on the left side of the main entry door. The stained glass above this section will remain in place. However, if the existing stained glass cannot be reused, new glass will be installed in kind.
 - c. Install new aluminum frame store assembly with two separate entrances, both being ADA code compliant.
 - d. Sidewalk will be removed to facilitate structural repairs. New sidewalk will be installed and involves slope changes to facilitate accessibility.

REGULAR AGENDA

TABLED, CONTINUED, AND RECURRING ITEMS

None

REPORTS FROM COMMITTEES

A. Budget & Finance:

1. Finance Director Juday provided a 2020 Mid-Year Borough Budget Review, which is attached to these minutes.

Councilor Crampsie inquired if any gaps in revenues could be filled with state or federal money and is there any outstanding grant money coming to the Borough. Mr. Juday replied the Borough received \$200,000 from the state that will be allocated to local small businesses. In addition, the Borough applied for the CARES Act money that is through the county. The Borough will receive a decision on that grant in the upcoming week.

Councilor Hicks offered to meet with staff and review the 2021 budget assumptions prior to the budget hearings.

B. Community Planning & Smart Growth:

1. Borough Council voted 6-0 to approve the Annual Action Plan and Community Development Block Grant Program Budget for Fiscal Year 2020 and authorize the Mayor to execute any associated documents including the Application for Federal Assistance SF-424 form retroactive to August 6, 2020. (Crampsie/Stuby)

C. Public Works:

1. Borough Council voted 6-0 to authorize the Mayor to sign the Pennsylvania Department of Environmental Protection Sewage Facilities Planning Module Exemption Form for a connection to the Borough's sanitary sewer system from the proposed residential lots 5, 7 and 8 of the former IAC Site Land Development Plan.

NEW BUSINESS –

No new business was heard.

REPORTS FROM COUNCIL MEMBERS & STAFF

Councilor Landis spoke of the recent loss of life that occurred in Carlisle with the shooting of two young women and the sorrow that brings to the community.

Councilor Hicks provided an update on the United Way Carlisle Emergency Relief Fund that was used to provide basic needs to the community residents. He noted \$90,000 has been distributed to assist with emergency lifesaving needs, a greater capacity to serve clients basic needs and public safety products. Councilor Hicks encouraged residents to continue their financial support to this fund, as it will be used for urgent needs in the community.

Councilor Fulham-Winston announced that Partnership for Better Health will offer another round of COVID emergency grants to nonprofit agencies in their area. They will fund COVID related issues and emergencies throughout the community. She encouraged all residents to wear mask to help get our economy back in to shape.

Councilor Stuby noted he and Mayor Scott participated in an interview with individuals that raised awareness for homelessness. He mentioned there are persons in our Borough who are homeless and that organizations like Community Cares continues to need our support.

Councilor Crampsie thanked staff and Stephanie Taylor for the borough's transparency through their social media efforts. He noted the US Senate is not coming back into session until September 8, 2020 and he asked any senators watching to please plan to come back and provide another round of relief efforts for local governments.

Deputy Mayor Shultz mentioned there would be a vigil for the two young women that recently lost their lives in the Borough. He also announced the Carlisle Firefighter's volunteer fundraising mailers have been sent out and asked residents to help support the local fire company with their contribution. Deputy Mayor Shultz noted that he spoke with a local restaurant owner who shared that he and his wife are now working for free just to keep their business and staff going. Shultz acknowledged the relief coming from local, state and federal is very much needed for the community.

Fire Chief Snyder noted the Carlisle Fire Departments are applying for a grant and they may ask Council for a letter of support.

Deputy Mayor Shultz announced Council would hold an executive session following the meeting to discuss personnel and litigation.

Student Ambassador Speer stated in order to maintain COVID guidelines, Dickinson Law School will only bring their first year students to the Carlisle campus and the other students will attend classes online. He remarked that the Dean of the Law school donated \$125,000 to the Dickinson Law Future Fund and the University Wide Student Emergency Fund. This money will help students that now have difficulties paying rent because their internship was cancelled over the past few months. This act of goodwill motivated the Dean of Pepperdine University to do the same.

ADJOURNMENT

There being no further business or public comment, the meeting adjourned at 7:55 p.m.

Timothy A. Scott
Mayor

Joyce E. Stone
Borough Secretary

My name is John Werner, I live at 133 West High Street. I will not be able to attend this evening's borough council meeting as I have a family emergency. Included in the body of this email is a comment I would like to submit for tonight's Borough Council Meeting. I am sorry to send it so close to the deadline!

COMMENT

Carlisle for Justice Transparency would like to thank Chief Taro Landis and Councilman Sean Crampsie for taking the time to speak with us. Both were patient, courteous, and forthright. We would also like to thank Borough Government for releasing the Police Q&A documents. While these are wonderful first steps toward greater transparency, they raise as many questions as they answer. Specifically:

-The answer to question 3 in the first released document, is especially frustrating. This answer is disingenuous as it doesn't engage substantively with the civilian review board dimension of the question. Why is there no civilian oversight board? The question remains. That the question was answered like this serves to underscore why we need transparency.

-The answer to question 4 is similarly frustrating because it amounts to "if you are worried about the police, go to the police, if you don't want to go to the police, go to the district attorney, or the us attorney's office" This answer acts as if things are clean and simple, ignoring the messy reality. The fact is, the district attorney is endorsed by one of the most noxious police unions in the country -the Fraternal Order of the Police. In light of this -why should anyone assume fair treatment? Going to a federal attorney is more daunting still. You contact them and then what? The Human Rights commission is not intended as a check on law enforcement. This is evident from the tools available to it. The function of mentioning it here is to give the impression that there are more avenues of recourse available to borough residents than there are.

-The answer to question 13 is interesting as it suggests that CPD also recognizes the value of having Mental Health Practitioners to respond to certain incidents. This begs the questions, why doesn't the borough government employ any?

-In the answer to question 16 CPD saying they employ best practices when internally investigating misconduct is not the same as showing us what those practices are. This underscores the need for transparency. We want to know what those procedures are, in detail, and to have them be publicly available. This seems especially important in light of Christopher Collare's recent indictment as well as the issues found regarding CPD Internal Affairs's documentation in the 2015 Matrix report.

These are just a few of the concerns we have.

Thank you!
John Werner

END COMMENT

SUMMARY

This summary report is presented in a discussion friendly format and is summarized from a much larger line-item report that is available. The information provided in this report is as of June 30, 2020.

Included you will find several tables that present the current status of Revenue (by fund and revenue source) and Expenditures (by fund and department). The tables are formatted by category and department "function" level information and do not detail the individual line-item budgets managed by department heads.

Highlights:

Revenues

- **Overall revenues** are performing below expectations. COVID-19 has resulted in most of the funds displaying revenues that are less than anticipated and less than prior year. Overall, sound financial planning by council has ensured that cash reserve balances exist to cover these shortfalls.
- **General Fund** is currently underperforming. Revenue sources that relate to in person services and economic development, such as recreation services and building permits, have seen substantial decreases due to COVID-19 and the limitations placed on services by following CDC guidance and Governor Wolf's orders. Taxes are currently stable, but are still underperforming in terms of collections.
- **Capital Projects Fund** is primarily funded on a reimbursement basis. This requires the Borough to cover costs upfront and get reimbursed later from identified sources (e.g. grants). In 2018 the Borough developed a course of action that consisted of issuing a construction note that functions like a line of credit to be used to finance the large Tax Increment Financing project until a future revenue source was identified. At this point, the Borough is working vigorously to identify grant funding that may be used in place of the line of credit. Should insufficient funding be identified to cover the entirety of the line of credit the Borough will refinance the line of credit into a longer and more favorable term note.
- **Water and Sewer Funds** reflect a decrease in tapping fees, which can be attributed to COVID-19 and the halt on development in the 2nd quarter of 2020.
- **Stormwater Fund & Solid Waste Funds** are currently operating within expectations.
- **Debt** is currently being evaluated for a possible issuance for the Capital Projects fund, Stormwater Fund, and Sewer Fund as all funds were budgeted to issue debt for the 2020-2021 capital plan. An issuance will certainly be needed to fund the 2020-2021 capital plan, however based on project pacing the timing of the actual issuance is being evaluated with our municipal advisors (Davenport).

Expenditures

- **Overall expenditures** are performing as expected and at times are even lower than 2019. This can be attributed to conservative planning by council and staff. Projects have been delayed, programs and services have been modified or cancelled, and hiring has slowed to leave several

open positions. During the height of the COVID-19 health emergency, the Borough has intentionally held six (6) full-time positions vacant.

REVENUE

KEY:

- ☑: Expenditures/Revenues have followed straight-line method to date.
- ✓: Expenditures/Revenues have detoured from the straight-line method and should be monitored.
- *: Expenditures have exceeded the budget and costs should be covered by other areas of the budget.

General Fund Revenue

Below Expectations: 59.7% Collected (2019: 63%)

Table 1.	2020	6/30/2020	6/30/2020	Indicator
	Budget	Collected	% Collected	
Real Property Taxes	5,172,181	4,699,005	90.9%	☑
Other Local Taxes (Act 511)	3,158,700	1,311,970	41.5%	☑
Licenses & Permits	718,455	243,178	33.8%	✓
Fines & Forfeits	108,850	48,191	44.3%	✓
Interest & Rents	164,800	72,116	43.8%	✓
Intergovernmental	836,857	8,426	1.0%	☑
Charges for Services	257,700	45,711	17.7%	✓
Other Revenue	495,533	224,701	45.3%	✓
Transfers In	1,857,728	965,347	52.0%	☑
Totals	\$ 12,770,804	\$ 7,618,646	59.7%	✓

Highlights:

- ❖ **Overall: Below Expectations.**
While revenues are at 59.7% of Budget at June 30, 2020, it is less than 2019 (63%) and overall a decrease of \$341,000. Many of these revenues will not be recovered because they are for services that we are not providing.
- ❖ **Real Property Taxes: Meeting Expectations.**
Within range of 2019 collections (92.4%). Real Property Taxes (which include *general real estate tax* and the *fire tax*) are currently stable. However, collections are down and the Borough has collected approximately \$97,150 less when compared to the same timeframe in 2019. Revenues from this source are typically collected in the first few months of the year due to the discount offered (2%). The remaining balance is typically collected in the second half of the year where payments are collected without a discount and ultimately assessed a penalty (10%) if unpaid (July 1st).
COVID-19 Action: To ease the financial burden on taxpayers and provide real property tax relief for those impacted by COVID-19, Borough Council adopted a resolution delaying the penalty start date from July 1st to November 1st.
- ❖ **Other Local Taxes (Act 511): Meeting Expectations.**

Within range of 2019 collections (42.3%). Other Local Taxes (which include *Real Estate Transfer Tax, Earned Income Tax, Local Services Tax, Admissions, and Amusement Tax*) are currently stable. The Borough has little control over the collection of these taxes and they can fluctuate in any given year based on factors like the current real estate market, unemployment, and local events. In comparison to 2019 the Borough has collected approximately \$37,300 more which is primarily attributed to higher performance by the Real Estate Transfer Tax. Earned Income tax is typically reported a quarter behind resulting in larger revenues being recorded in the second half of the year, however collections during the same time period in 2019 reflect that collections for earned income tax stabilized as of June 30, 2019.

COVID-19 Consideration: Understanding the factors that impact the “Other Local Taxes” it would be reasonable to expect that collections would be underperforming due to high unemployment and the impact that COVID-19 response has had on the local economy. However, several factors helped improve the performance of these line items including large real estate transfers that took place right before the pandemic hit the local economy, and the fact that the Borough has several organizations that were able to continue operating during the pandemic (Staffing Agencies, Warehouses, Giant Food Stores etc.) In consultation with the school district and the Cumberland County Tax Bureau, the district is seeing similar performance suggesting that Earned Income Tax revenues may not be as impacted at this point as initially anticipated.

❖ **Licenses & Permits: Below Expectations.**

Below 2019 collections (48.2%). Licenses & Permits have seen significant decreases in the first half of the year due to COVID-19. The factors that play into the performance of these revenue sources are primarily the ability for 3rd parties to perform work related to building activities (electric, plumbing, sewer, zoning) all of which were halted in accordance with Governor Wolf’s orders. In comparison to 2019 the Borough has seen a decrease in building related permits of approximately \$65,800.

Rental Housing Inspection Note: the data presented is slightly skewed in 2020 due to a new budget line item for the Rental Housing Inspection Program which has not generated anticipated revenues due to delayed implementation. It should be noted that the anticipated revenues directly offset planned expenses so there is little impact overall for this delay. Excluding this new line item collections would be at 37.4% of budget instead of the 33.8% shown in the table above.

❖ **Fines & Forfeitures: Below Expectations.**

While overall below expectations in terms of total budget collected, the actual performance is in line with 2019 reflecting a shortfall of only \$1,500. It should be noted that the 2020 budget was reduced by approximately \$62,000 due to year over year underperformance.

❖ **Interest & Rents: Below Expectations.**

Below 2019 collections. There was more money in the PLGIT accounts in the first half of 2019, which resulted in higher interest earnings. Those funds have since been reallocated to the operating cash accounts which typically offers less interest than PLGIT.

❖ **Intergovernmental: Meeting Expectations.**

Within range of 2019 collections (1.3%). The majority of the revenues recorded in this category are revenues collected from the State including State Pension Allocation and Foreign Fire Insurance deposits which are typically received in the second half of the year.

❖ **Charges for Services: Below Expectations.**

Below 2019 collections (62.3%). Due to COVID-19 and the associated Governors Orders, the Borough has seen a decrease in recreation program fees and swimming pool related revenues.

COVID-19 Action: Borough Council and staff made every effort to abide by CDC Guidelines and Governor Wolf’s Orders to do our part to prevent the spread of COVID-19. This resulted in the difficult decision to reduce the number services offered and the programs put on by our Parks & Recreation Department. Such a decision reduced the number of seasonal employees that have been hired resulting in savings in Payroll.

❖ **Other Revenues: Below Expectations.**

Below 2019 collections (52.1%). This revenue category does not follow the straight-line method as revenues are general in nature and difficult to plan for. At this point in 2019, we had received more insurance reimbursements for claims made which would have offset corresponding expenses. Due to

COVID-19 certain revenues within this category will not be received including revenue associated with Fireworks donations.

Capital Projects Fund Revenue

Below Expectations: 1.1% Collected (2019: 6.5%)

Table 2.	2020	6/30/2020	6/30/2020	Indicator
	Budget	Collected	% Collected	
Interest & Rents	\$ 10,000	\$ 7,319	73.2%	☑
Intergovernmental	5,133,343	59,568	1.2%	✓
Other Revenue	25,000	-	0.0%	☑
Transfers In	691,371	-	0.0%	☑
Totals	\$ 5,859,714	\$ 66,887	1.1%	✓

Below Expectations. Grant reimbursements anticipated but not received.
 Meets Expectations. Revenue recorded when projects completed.
 Meets Expectations. Transfer will occur in July when funding is needed.
 Overall Below Expectations. Funding sources still being identified.

Enterprise Fund Revenue

Table 3.	Water Fund	Sewer Fund	Stormwater Fund	Solid Waste Fund	Parking Fund
Fines & Forfeits	N/A	N/A	N/A	N/A	☑
Interest & Rents	☑	☑	☑	☑	✓
Intergovernmental	☑	☑	☑	✓	N/A
Charges for Services	✓	✓	☑	☑	✓
Other Revenue	✓	☑	☑	☑	☑
Transfers In	N/A	N/A	✓	N/A	N/A
Bond Proceeds	✓	✓	✓	N/A	N/A
Overall	✓	✓	☑	☑	✓

Water Fund: (Overall \$105,772 Less collections than 2019)

- ❖ **Charges for Services:** The amount of water sales have decreased approximately \$80,686.50 in comparison to 2019. While difficult to pinpoint the cause of such a decrease it is likely attributable to COVID-19 and the closure of certain institutions that consume large amounts of water like the local school districts and colleges.
- ❖ **Other Revenue:** Water Capacity Tapping Fee is lower than expected. In 2019, collections were approximately \$83,000. In 2020 collections are at \$3,800. With slowed development the Borough has not seen anticipated water capacity tapping fees at this point in the year. Overall Collections in this category are down \$91,000 compared to 2019.

Sewer Fund: (Overall \$886,669 Less Collections than 2019)

- ❖ **Charges for Service:** Sales to Townships is lower in 2020 due to overpayments made by townships in 2019. We bill the townships on a budgetary basis and reconcile any differences in subsequent year. As a result, there was no billings in the first and second quarter of 2020 to reconcile those overpayments.

Solid Waste:

- ❖ **Intergovernmental:** The Borough has not yet received its recycling grant for 2020 which makes up the entirety of this account.

Parking Fund: (Overall \$178,141 Less Collections than 2019)

- ❖ **Interest & Rents:** These are small balances so a small decrease of \$4,000 results in less than anticipated revenues. The decrease is due to interest revenue which can be attributed to less cash available as a result of purchases made for the smart meters. In addition, there is less cash flow due to COVID-19 and the various moratoriums in place for the parking fund.
- ❖ **Charges for Services:** Overall leases and parking meter revenues are down \$140,000 due to the moratorium placed on parking meters and leases.

Overall:

- ❖ **Transfers In / Bond Proceeds:** These categories are related to capital project pacing and will likely occur in the second half of the year should project costs be incurred as planned.

EXPENDITURES

KEY:

- ☑: Expenditures/Revenues have followed straight-line method to date.
- ✓: Expenditures/Revenues have detoured from the straight-line method and should be monitored.
- ✖: Expenditures have exceeded the budget and costs should be covered by other areas of the budget.

Total Expenditures by Fund & Department (Reflecting Remaining Available Budget)

Table 4.	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	
Remaining Budget Balance:										
(1) Administration	693,954	11,500	-	9,696	-	25,050	-	11,584	751,784	✓ ⁽¹⁾
(2) Finance	2,445,452	262,734	-	1,505,875	437,795	1,856,266	17,326	552,457	7,077,904	☑
(3) Fire	595,524	9,500	-	-	-	-	-	-	605,024	☑
(4) Police	2,329,283	50,251	-	-	-	-	-	-	2,379,534	☑
(5) Public Works	1,533,686	5,654,969	645,860	-	65,302	-	552,441	-	8,452,259	☑
(6) Parks & Recreation	750,238	189,844	-	-	-	-	-	-	940,081	☑
(7) Water Resources	-	-	-	5,133,250	727,333	6,274,698	-	-	12,135,281	☑
Total	8,348,136	6,178,797	645,860	6,648,821	1,230,431	8,156,015	569,767	564,041	32,341,867	☑

Overall Highlights

- ⁽¹⁾ Administration | Insurance and Casualty insurance premiums are prepaid and do not follow the straight-line method. These are within expectation and will be monitored.
- ⁽²⁾ Solid Waste Fund | In preparation for COVID-19 the Borough ordered a large supply of trash bags upfront in anticipation of a possible manufacturing shortage. This resulted in deviating away from the straight-line method. These costs are still within budget expectations and no adjustment is needed at this time.

-Continued-

Department Summary (Showing Remaining Budget)

	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	111,945	-	-	-	-	-	-	-	111,945	✓
401 Manager's Office	249,135	-	-	-	-	-	-	-	249,135	✓
404 Legal Services	92,404	-	-	-	-	-	-	-	92,404	✓
406 Personnel	64,529	-	-	-	-	-	-	-	64,529	✓
407 Information Technology	128,503	11,500	-	-	-	-	-	-	140,003	✓
467 Outside Agencies	1,000	-	-	-	-	-	-	10,500	11,500	✓ ⁽²⁾
486 Property & Casualty Insurance	46,438	-	-	9,696	-	25,050	-	1,084	82,269	✓ ⁽¹⁾
Total	693,954	11,500	-	9,696	-	25,050	-	11,584	751,784	
	✓	✓	N/A	✓ ⁽¹⁾	N/A	✓ ⁽¹⁾	N/A	✓ ⁽¹⁾	✓ ⁽¹⁾	
2. Department of Finance										
402 Finance Operations	280,208	-	-	-	-	-	-	-	280,208	✓
402 Water Billing & Collection	-	-	-	206,584	-	-	-	-	206,584	✓
402 Stormwater Billing & Collection	-	-	-	-	25,515	-	-	-	25,515	✓
402 Sewer Billing & Collection	-	-	-	-	-	212,384	-	-	212,384	✓
403 Tax Collection	69,396	-	-	-	-	-	-	-	69,396	✓
445 Parking Operations	-	-	-	-	-	-	-	223,561	223,561	✓
446 Parking Garage	-	-	-	-	-	-	-	175,993	175,993	✓
472 Debt Service	584,547	212,734	-	984,352	100,000	1,327,025	6,115	125,498	3,340,270	✓
481 Water Authority	-	-	-	8,068	-	-	-	-	8,068	✓
481 Sewer Authority	-	-	-	-	-	13,500	-	-	13,500	✓
488 Unallocated Employee Benefits	819,929	-	-	16,203	32,000	21,037	-	3,694	892,863	✓
492 Transfers Out	691,371	50,000	-	290,669	280,280	282,321	11,211	23,711	1,629,563	✓
Total	2,445,452	262,734	-	1,505,875	437,795	1,856,266	17,326	552,457	7,077,904	
	✓	✓	N/A	✓	✓	✓	✓	✓	✓	
3. Fire Department										
411 Fire Department	595,524	9,500	-	-	-	-	-	-	605,024	✓
Total	595,524	9,500	-	-	-	-	-	-	605,024	
	✓	✓	N/A	N/A		N/A	N/A	N/A	✓	

Department Highlights:

⁽¹⁾ Property & Casualty costs are prepaid either quarterly or monthly and do not follow the straight-line method. No adjustment needed at this time.

⁽²⁾ Contributions to Outside Agency | Costs for this function are one time budgeted costs paid at the beginning of the year. | No adjustment needed.

-Continued-

	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	
4. Police Department										
41A Police Administration	392,241	20,000	-	-	-	-	-	-	412,241	☑
41I Police Investigation	211,012	-	-	-	-	-	-	-	211,012	☑
41P Police Patrol	1,726,030	30,251	-	-	-	-	-	-	1,756,281	☑
Total	2,329,283	50,251	-	-	-	-	-	-	2,379,534	
	☑	✓ ⁽³⁾	N/A	N/A	N/A	N/A	N/A	N/A	☑	
5. Department of Public Works										
408 Public Works Administration	240,668	-	-	-	-	-	-	-	240,668	☑
409 Borough Hall Maintenance	58,952	175,750	-	-	-	-	-	-	234,702	☑
413 Code Enforcement	295,808	5,117,402	-	-	-	-	-	-	5,413,210	☑
427 Solid Waste Collection & Disposal	-	-	-	-	-	-	552,441	-	552,441	☑
430 Public Works Field Operations	527,201	59,877	645,860	-	-	-	-	-	1,232,938	☑
431 Street Cleaning	-	-	-	-	65,302	-	-	-	65,302	☑
433 Traffic Control	210,445	261,940	-	-	-	-	-	-	472,385	☑
434 Street Lighting	200,613	40,000	-	-	-	-	-	-	240,613	☑
Total	1,533,686	5,654,969	645,860	-	65,302	-	552,441	-	8,452,259	
	☑	☑	☑	N/A	☑	N/A	✓ ⁽⁴⁾	N/A	☑	
6. Department of Parks & Recreation										
451 Parks & Recreation Admin.	109,049	-	-	-	-	-	-	-	109,049	☑
452 Recreation Services	144,630	-	-	-	-	-	-	-	144,630	☑
453 Swimming Pool	158,453	6,220	-	-	-	-	-	-	164,673	☑
454 Parks Maintenance	249,806	175,524	-	-	-	-	-	-	425,329	☑
455 Shade Trees	12,020	-	-	-	-	-	-	-	12,020	☑
458 Community Center	76,281	8,100	-	-	-	-	-	-	84,381	☑
Total	750,238	189,844	-	-	-	-	-	-	940,081	
	☑	☑	N/A	N/A	N/A	N/A	N/A	N/A	☑	
7. Department of Water Resources										
425 Sewer Collection System	-	-	-	-	-	4,096,606	-	-	4,096,606	☑
447 Stormwater Operations	-	-	-	-	727,333	-	-	-	727,333	☑
449 Water Lines Maintenance	-	-	-	3,304,939	-	-	-	-	3,304,939	☑
450 Water Meter Maintenance	-	-	-	49,944	-	-	-	-	49,944	☑
44L Water Lab	-	-	-	76,648	-	-	-	-	76,648	☑
44P Water Treatment Plant	-	-	-	1,701,718	-	-	-	-	1,701,718	☑
42L Sewer Lab	-	-	-	-	-	337,373	-	-	337,373	☑
42M Lift Stations	-	-	-	-	-	323,675	-	-	323,675	☑
42P Wastewater Treatment Plant	-	-	-	-	-	864,202	-	-	864,202	☑
42S Sludge Removal	-	-	-	-	-	652,841	-	-	652,841	☑
Total	-	-	-	5,133,250	727,333	6,274,698	-	-	12,135,281	
	N/A	N/A	N/A	☑	☑	☑	N/A	N/A	☑	

Department highlights

⁽³⁾ Capital Projects | These are one time costs for capital purchases and do not follow the straightline method. They are within reason | No adjustment requested at this time.

⁽⁴⁾ Solid Waste Collection & Disposal | In preparation for COVID-19 the Borough ordered a large supply of trash bags upfront in anticipation of a possible manufacturing shortage. This resulted in deviating away from the straightline method. These costs are still within budget expectations | No adjustment needed at this time.