

**Borough of Carlisle**  
**Workshop Meeting Minutes**  
**September 2, 2020**

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

Present at the meeting: Councilors Crampsie, Fulham-Winston, Hicks, Landis, Deputy Mayor Shultz, Mayor Scott and Stuby. Also present were: Borough Manager Armstrong, Assistant Borough Manager Snyder, Water Resources Director Malarich, Community Development Manager Skelly, Parks & Recreation Director Crouse, Police Chief Landis, Fire Chief Snyder, Public Information Coordinator Taylor and Borough Secretary Stone.

**I. Call to Order & Pledge of Allegiance**

Mayor Scott called the Workshop Meeting to order at 6:00 p.m.

**II. Citizens to be Heard**

Mr. Paul Howell, 308 Cherry Street explained to Council that in 2017 he had a tenant move into the property at 308 Cherry Street and the water bill was changed into the tenant's name. He noted that due to a leak in the bathroom at the end of 2017, there was an increase in the tenant's water bill. The leak was repaired, but the tenant did not pay the bill. The Borough issued a shut off notice and Mr. Howell had the water shut off. On March 7, 2018 the water was shut off and the Borough arranged a payment agreement with the tenant. The tenant made partial payments, but the entire water bill was not paid and the tenant left the area, leaving Mr. Howell with the high water bill. Mr. Howell provided details of his conversations with Borough employees, in which he was told errors were made regarding the handling of his account. He feels the borough did not properly execute terminating the water service when the tenant did not pay the bill and that he should not be held completely responsible for the entire bill. There was consensus of staff and Mr. Howell to schedule a meeting to discuss an amicable outcome.

**III. Meeting Minutes:**

- A. Borough Council voted 7-0 to approve the August 5, 2020 Workshop Meeting Minutes. (Shultz/Fulham-Winston)

**IV. Mayor's Report:**

A. COVID-19:

Fire Chief Snyder provided the following COVID-19 update:

The Governor's office reported this is the fifth week that there was a drop in positive cases. Using a benchmark of 5% for positive cases as high-risk areas, Cumberland County is in the moderate category with a 3.2% positive rate. Chief Snyder noted if the guidelines are followed, progress will be made against the pandemic. He reported the volunteer fire companies have been affected due to the inability to hold fundraisers to raise money. They have applied for grants and sent out contribution flyers to the community.

**V. Community Planning and Smart Growth Committee:**

A. Land Development Plan: Lots 4 and 6 of IAC site:

Community Development Manager Skelly reported the plans for lots 4 and 6 at the IAC site consist of 25 townhomes. The Planning Commission has endorsed the plans along with the conditions from the designer and applicant. He noted the developer is progressing with lots 5, 7 & 8, along with a prospective plan submission for lot 1 at the IAC site.

**VI. Presentations:**

- A. Smith Elliot Kearns & Company (SEK): Audit Presentation for the Year Ended December 31, 2019.

Mr. Keven Stouffer and Mr. Craig Witmer, representatives of SEK, presented an overview of the 2019 CAFER. SEK provided an unmodified audit opinion and noted a positive change in fund balance/net position for most funds. The presentation is part of these minutes.

**VII. Community Planning and Smart Growth Committee:**

- B. Small Cell 5G ZOA:

Community Development Manager Skelly noted Cohen Law, a law firm who specializes in this area, is refining a draft zoning ordinance amendment. A final zoning ordinance amendment will be presented to Council in the near future.

- C. Cohen Cable Franchise Services Agreement

Borough Council voted 7-0 to approve an agreement with Cohen Law Group for cable franchise negotiation services. (Crampsie/Stuby)

- D. Outside Agency Process

Borough Council voted 7-0 to approve updated guidelines to the Outside Agency section of the Borough's annual budget process. (Crampsie/Stuby)

**VIII. Employee Relations / Citizen Participation Committee:**

- A. Climate Action Commission Chair

Borough Council voted 6-0-1, with Councilor Hicks abstaining from the vote, to appoint Mr. Joel Hicks to a one-year term as the Chair on the Climate Action Commission. The term will become effective immediately and shall expire September 1, 2021. (Stuby/Shultz)

- B. Human Relations Commission Alternate Appointment

Borough Council voted 7-0 to appoint Ms. Wanda Hunter to a full term as an "alternate" on the Human Relations Commission. The term will become effective immediately and shall expire on February 29, 2024. (Stuby/Shultz)

- C. Planning Commission Appointment

Borough Council voted 7-0 to appoint Mr. John Werner to a partial term on the Planning Commission. The term will become effective immediately and shall expire on February 28, 2023. (Stuby/Shultz)

**IX. Public Safety Committee:**

- A. Towing Bid

Staff requested authorization to draft and advertise bids for towing services utilized by the Carlisle Police Department. Interested responding parties will submit fees for towing and storage.

Contingent upon approval of the Borough Solicitor's satisfactory review, Borough Council voted 7-0

for the bid to be awarded to lowest responsible bidder. Once the lowest responsible bidder is selected, all other bidders will be allowed to participate in providing towing services for the Borough of Carlisle provided that they accept the same fee as the lowest responsible bid. (Scott/Hicks)

**B. Traffic Calming – Bedford and East St.:**

Water Resources Director Malarich reported complaints of traffic speeding concerns have been received from residents on Bedford and East Streets. Potential traffic calming solutions were presented to Council for that area.

- Reduce number of travel lanes from two to one
- Use the space for additional parking and a dedicated bike lane
- Change parallel parking to angled parking, which would narrow the travel lane and reduce traffic speeds
- The change would require restriping of all street markings

Mr. Malarich explained the estimated cost to make these changes would be \$30,000 for Bedford Street and \$50,000 for East Street. He noted if Council was interested in moving forward, the recommendation would be to perform public outreach. Councilor Stuby provided a public comment submitted by Carlisle residents, Mel and Laura Beaver, 221 N Bedford Street, Carlisle, PA regarding this topic. The comment is attached to these minutes.

There was consensus among Council to move forward with public outreach to obtain feedback from the neighborhood on implementing these traffic-calming measures.

**X. Public Works Committee:**

**A. Destination Carlisle Lamppost Decoration Approval:**

Borough Council 7-0 to grant permission to Destination Carlisle to decorate downtown lampposts with pumpkin wreaths and lights. The wreaths and lights would be on display for October and be removed the first week of November. (Fulham-Winston/Landis)

**B. Pump Station No. 1 Repair Compensating Order:**

Borough Council voted 7-0 to approve Compensating Change Order No.1 to adjust the estimated quantities included in the contract bid to equal the actual quantity of work completed on the Pump Station No.1 Force Main Repair and Ashburn Drive Sewer Replacement unit price contract increasing the total price by \$6,606.53 to \$189,304.53. (Fulham-Winston/Landis)

**C. Wilson St./Walnut Bottom Road:**

Water Resources Director Malarich provided an update to Council regarding the intersection at the east side of Wilson and Walnut Bottom Street. He noted that staff studied the intersection to see what changes could be made to reduce the speed of traffic turning onto Wilson Street from Walnut Bottom Road. Mr. Malarich explained that the radius could be reduced from a 50 feet diameter to 25 feet by extending the current curb to create a smaller radius. The estimated cost for this improvement, using borough staff to perform the work, would be \$1500.00 for the installation of a curb extension and to change the paved surface to a pervious area.

Councilor Crampsie inquired if there was consideration to extend the sidewalk on the south side of Wilson Street and add a crosswalk. Mr. Malarich noted that because presently there is not a signalized crosswalk, he did not recommend installing a crosswalk on Walnut Bottom Road.

Councilor Landis suggested making the modification to a pervious area and find a local resident or business to adopt and maintain that plot of land. Council directed staff to move forward with the improvement and to make the extended section pervious. Mr. Malarich noted the improvement would be placed in the 2021 Capital Budget.

**ADJOURNMENT**

There being no further business or public comment, the meeting adjourned at 7:05 p.m.

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Timothy A. Scott  
Mayor

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Joyce E. Stone  
Borough Secretary

Dear Carlisle Borough Council:

Vehicles come up Bedford Street way to fast, and when they hit the 200 block, they don't slow down. And we are seeing that they don't seem to realize that at the start of the 200 block, the street turns to two lanes. When trying to park or pull out, especially on the odd number side of the block, it's dangerous. We have almost been hit several times while trying to back into a parking space, and when pulling out, the vision for seeing past the intersection of N Bedford Street, Kerrs Avenue, and E Penn Street is poor. And we afraid it's going to get worse when the roadwork starts on N Hanover Street. We personally don't think additional signs will help, as the speed limit signs are already ignored. We are not sure what the answer is, but what thank you for working to address this issue.

On a final note, we would invite anyone to invite anyone to try and park and pull out in front of our house or the houses our neighbors and see what we are talking about. Especially on a car show weekend or any weekday between 4:00pm and 6:00pm.

Sincerely,

Mel and Laura Beaver

221 N Bedford Street, Carlisle, PA 17013

Borough of Carlisle  
December 31, 2019  
Audit Presentation



**CARLISLE**  
PENNSYLVANIA EST. 1751

- Presentation by SEK CPAs & Advisors
  - Kevin B. Stouffer, CPA
  - Craig E. Witmer, CPA, CGFM

[www.sek.com](http://www.sek.com)



# Borough of Carlisle December 31, 2019 Audit Presentation

- Please refer to reports for complete details:
  - Borough of Carlisle Comprehensive Annual Financial Report
    - Including independent auditor's report
  - Management Letter
  - Communications with those Charged with Governance

# Borough of Carlisle December 31, 2019 Audit Presentation

- Summary
  - Unmodified audit opinion - best you can receive
  - No findings
  - Positive change in fund balance/net position for most funds

# Borough of Carlisle December 31, 2019 Audit Presentation

- **Independent Auditor's Report:**
  - Unmodified opinion
    - What does this mean?
      - The financial statements are fairly presented in all material respects
      - What it isn't
        - This is not an opinion on internal controls
        - This is not an opinion on or results of a fraud investigation
- **Management's Discussion and Analysis**
  - Unaudited information prepared by the Borough with comparative analysis

# General Fund Analysis

(Summary Excerpt from Financial Statements)

| REVENUES                             | 2018 Actual          | 2019 Actual          | 2019 Final Budget    | Variance with Final Budget |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------------|
| Taxes                                | \$ 8,218,332         | \$ 8,497,054         | \$ 8,203,014         | \$ 294,040                 |
| Licenses and permits                 | 665,090              | 597,215              | 641,850              | (44,635)                   |
| Fees and fines                       | 105,381              | 116,636              | 170,200              | (53,564)                   |
| Investment earnings                  | 110,715              | 166,610              | 32,740               | 133,870                    |
| Rents                                | 72,280               | 87,145               | 62,050               | 25,095                     |
| Intergovernmental                    | 779,904              | 858,440              | 819,690              | 38,750                     |
| Charges for services                 | 289,281              | 288,045              | 251,610              | 36,435                     |
| Contributions and miscellaneous      | 237,125              | 223,054              | 266,400              | (43,346)                   |
| Proceeds from refunds/reimbursements | 125,239              | 228,954              | 192,300              | 36,654                     |
| <b>Total Revenues</b>                | <b>\$ 10,603,347</b> | <b>\$ 11,063,153</b> | <b>\$ 10,639,854</b> | <b>\$ 423,299</b>          |
|                                      |                      |                      | 4%                   |                            |

# General Fund Analysis

(Summary Excerpt from Financial Statements)

|   | 2018<br>Actual      | 2019<br>Actual    |           | 2019<br>Final Budget | Variance with<br>Final Budget |
|---|---------------------|-------------------|-----------|----------------------|-------------------------------|
| <b>EXPENDITURES</b>                         |                     |                   |           |                      |                               |
| General government                          | \$ 1,151,887        | \$ 1,254,335      |           | \$ 2,895,317         | \$ (1,640,982)                |
| Public safety                               | 5,154,941           | 5,428,941         |           | 5,745,539            | (316,598)                     |
| Public works                                | 1,315,385           | 1,387,747         |           | 1,752,528            | (364,781)                     |
| Parks and recreation                        | 893,778             | 966,568           |           | 1,000,437            | (33,869)                      |
| Conservation and community development      | 91,122              | 96,925            |           | 107,675              | (10,750)                      |
| Debt service                                | 534,418             | 505,048           |           | 505,049              | (1)                           |
| <b>Total Expenditures</b>                   | <b>9,141,531</b>    | <b>9,639,564</b>  | <b>5%</b> | <b>12,006,545</b>    | <b>(2,366,981)</b>            |
| <b>OTHER FINANCING SOURCES (USES)</b>       |                     |                   |           |                      |                               |
| Proceeds from the sale of capital assets    | 88,903              | 45,689            |           | 15,000               | 30,689                        |
| Transfers in (out)                          | (158,953)           | (601,409)         |           | 1,311,691            | (1,913,100)                   |
| <b>Total Other Financing Sources (Uses)</b> | <b>(70,050)</b>     | <b>(555,720)</b>  |           | <b>1,326,691</b>     | <b>(1,882,411)</b>            |
| <b>Net Change in Fund Balances</b>          | <b>\$ 1,391,766</b> | <b>\$ 867,869</b> |           | <b>\$ (40,000)</b>   | <b>\$ 907,869</b>             |

# Fund Balance

(Summary Excerpt from Financial Statements)

|  | General Fund       | Percentage of Annual Expenditures | Capital Projects Fund | Highway Aid Fund    | Asset Forfeiture Fund |
|--|--------------------|-----------------------------------|-----------------------|---------------------|-----------------------|
| Nonspendable (long-term receivables, inventories and prepaid expenditures) | \$ 316,531         |                                   | \$ -                  | \$ -                | \$ -                  |
| Restricted (by external parties)   | 53,735             |                                   | 1,335,550             | 1,389,892           | 27,983                |
| Committed (by Borough Council)   | 597,878            |                                   | -                     | -                   | -                     |
| Assigned (by Borough Council)  | 985,233            |                                   | -                     | -                   | -                     |
| Unassigned   | 7,405,190          | 76.82%                            | -                     | -                   | -                     |
| <b>Total Fund Balance</b>  | <b>\$9,358,567</b> |                                   | <b>\$ 1,335,550</b>   | <b>\$ 1,389,892</b> | <b>\$ 27,983</b>      |

# Proprietary Fund Net Income

(Summary Excerpt from Financial Statements)

|   | Water Fund        | Sewer Fund          | Parking Fund      | Stormwater        | Solid Waste Fund  |
|---|-------------------|---------------------|-------------------|-------------------|-------------------|
| Operating revenues                            | \$ 4,282,239      | \$ 6,082,226        | \$ 707,723        | \$ 1,148,962      | \$ 872,575        |
| <b>Total Operating Revenues</b>               | <b>4,282,239</b>  | <b>6,082,226</b>    | <b>707,723</b>    | <b>1,148,962</b>  | <b>872,575</b>    |
| Operating expenses                            | 3,579,647         | 5,308,521           | 497,621           | 581,219           | 823,858           |
| <b>Total Expenses</b>                         | <b>3,579,647</b>  | <b>5,308,521</b>    | <b>497,621</b>    | <b>581,219</b>    | <b>823,858</b>    |
| <b>Nonoperating Revenues (Expenses)</b>       |                   |                     |                   |                   |                   |
| Nonoperating revenues                         | 360,364           | 492,718             | 31,291            | 98,009            | 126,285           |
| Interest expense and debt issuance costs      | (271,204)         | (433,275)           | (27,569)          | -                 | (2,764)           |
| <b>Total Nonoperating Revenues (Expenses)</b> | <b>89,160</b>     | <b>59,443</b>       | <b>3,722</b>      | <b>98,009</b>     | <b>123,521</b>    |
| Capital contributions and grants              | -                 | 2,419,064           | -                 | 43,505            | -                 |
| Transfers in (out)                            | 19,338            | (19,338)            | -                 | -                 | -                 |
| <b>Change in Net Position</b>                 | <b>\$ 811,090</b> | <b>\$ 3,232,874</b> | <b>\$ 213,824</b> | <b>\$ 709,257</b> | <b>\$ 172,238</b> |

# Other Financial Statement Components

- Notes to Financial Statements
  - Note 7 – Pension Plans (as of 12/31/19)

|   | Non-Uniform    | Police         |
|---|----------------|----------------|
| Total Pension Liability   | \$ 12,171,416  | \$ 17,515,486  |
| Plan Fiduciary Net Position   | 12,438,234     | 18,210,742     |
| Borough's Net Pension Liability   | (266,818)      | (695,256)      |
| <b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b> | <b>102.19%</b> | <b>103.97%</b> |

# Statistical Section – Debt Margin

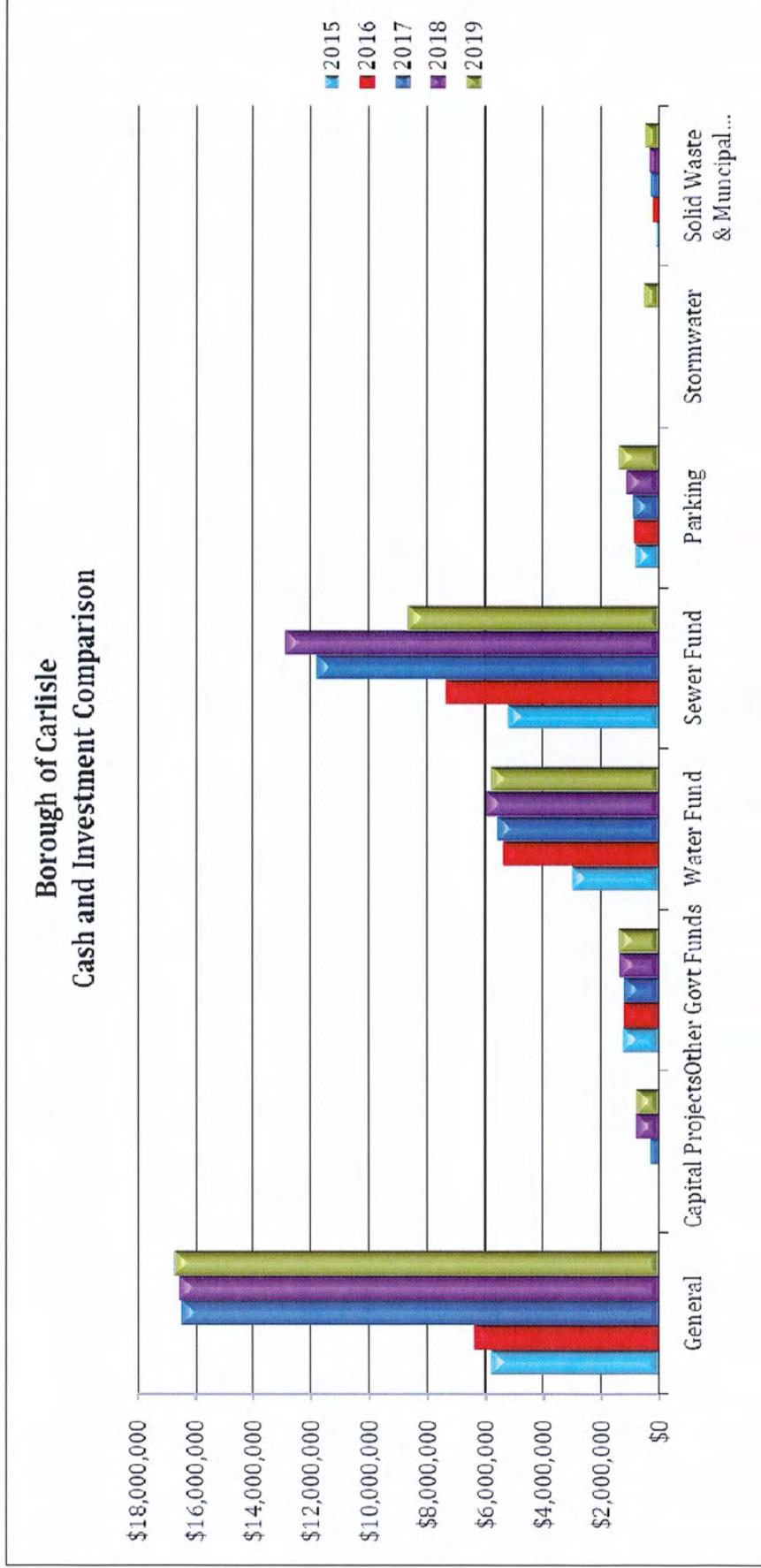
(Summary Excerpt from Financial Statements)

|   | 2010          | 2015          | 2019          |
|---|---------------|---------------|---------------|
| Debt Limit  | \$ 44,181,235 | \$ 51,934,423 | \$ 63,278,220 |
| Total Amount of Debt Applicable to Debt Limit                             | 19,578,833    | 20,530,809    | 30,725,329    |
| Legal Debt Margin   | 24,602,402    | 31,403,614    | 32,552,891    |
| <b>Total Amount of Debt Applicable to Debt Limit as a % of Debt Limit</b> | <b>44.31%</b> | <b>39.53%</b> | <b>48.56%</b> |

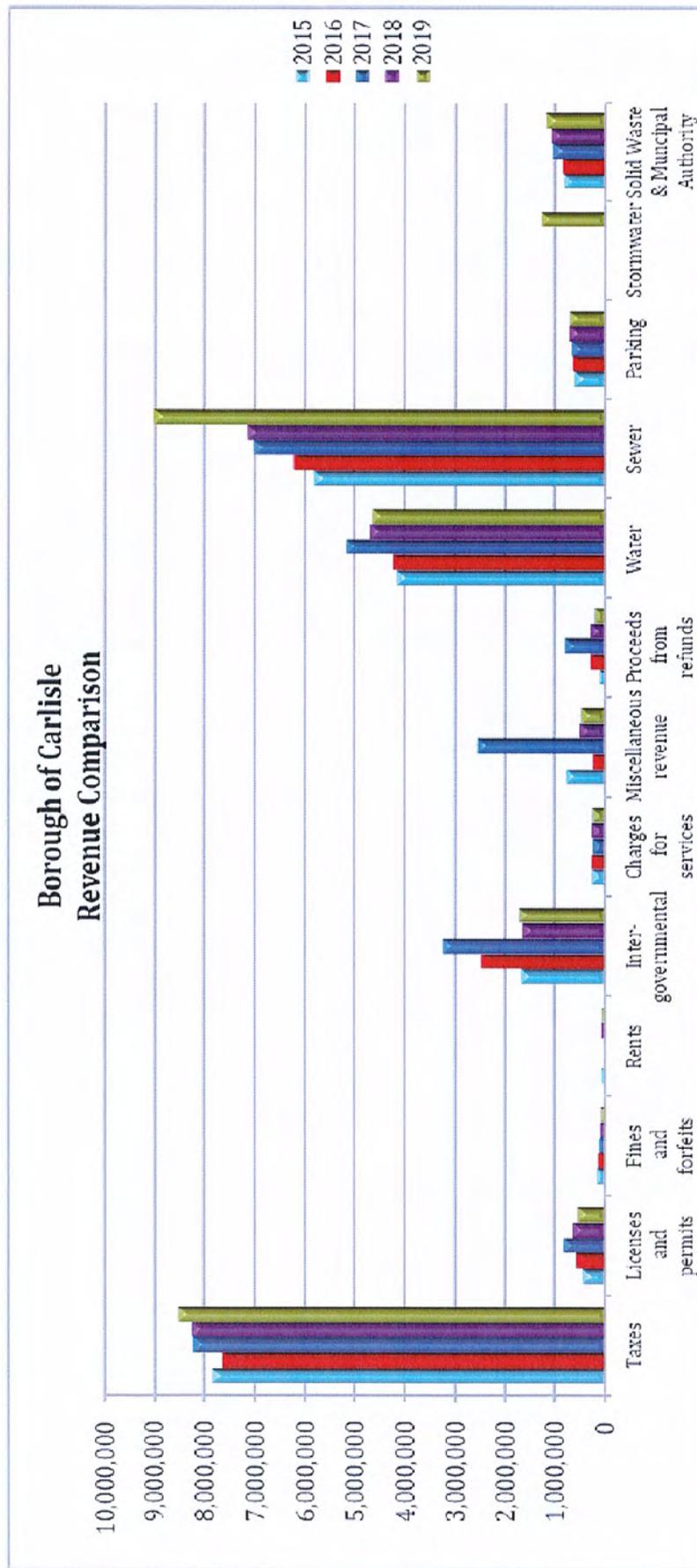
# Management Letter

- Purpose of Letter
  - Findings
    - None reported
  - Summary of new standards that will affect the Borough:
    - GASB 95 – Postponement of effective dates of certain authoritative guidance
    - GASB 87 – Leases
    - GASB Preliminary Views Document
  - Graphical Analysis

# Graphical Analysis

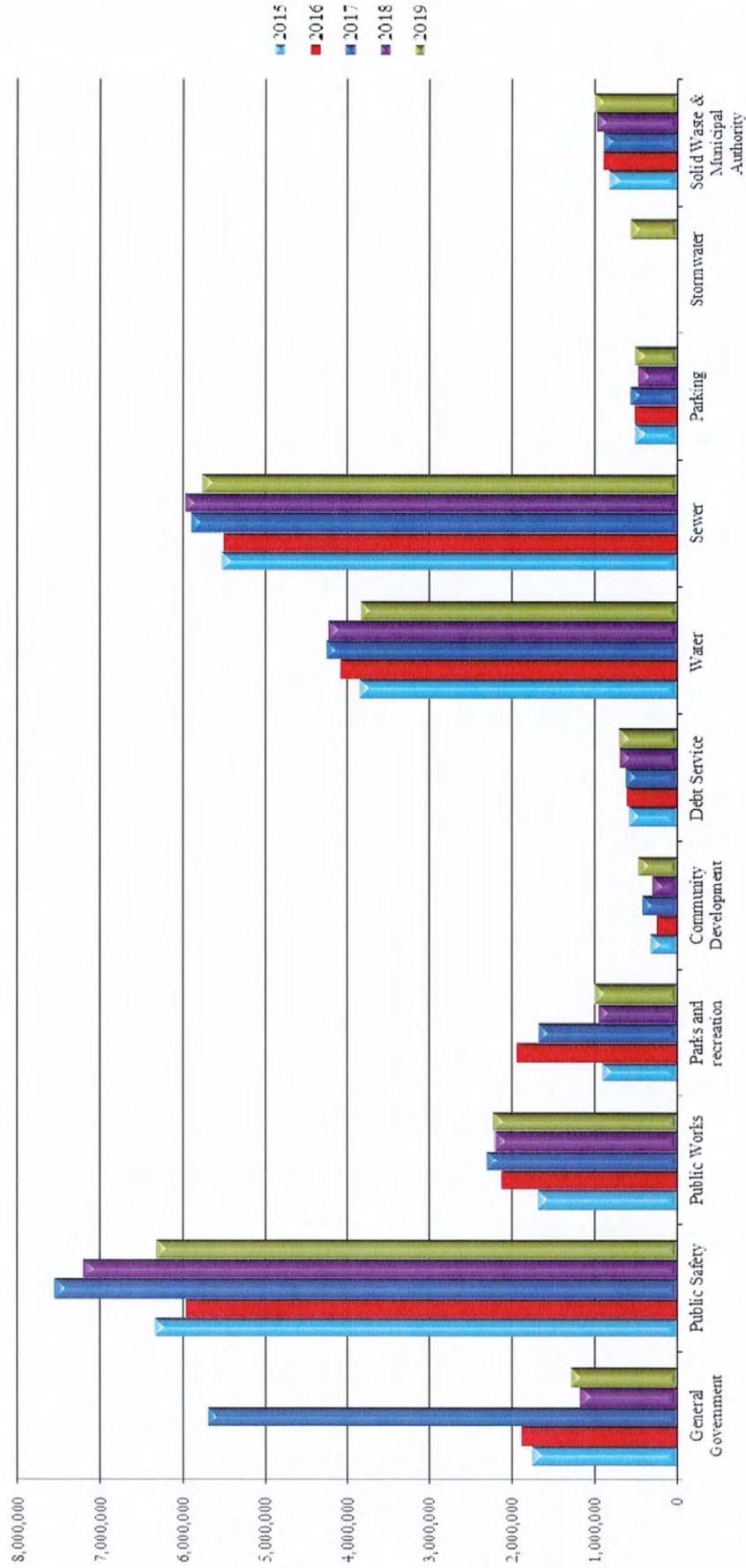


# Graphical Analysis

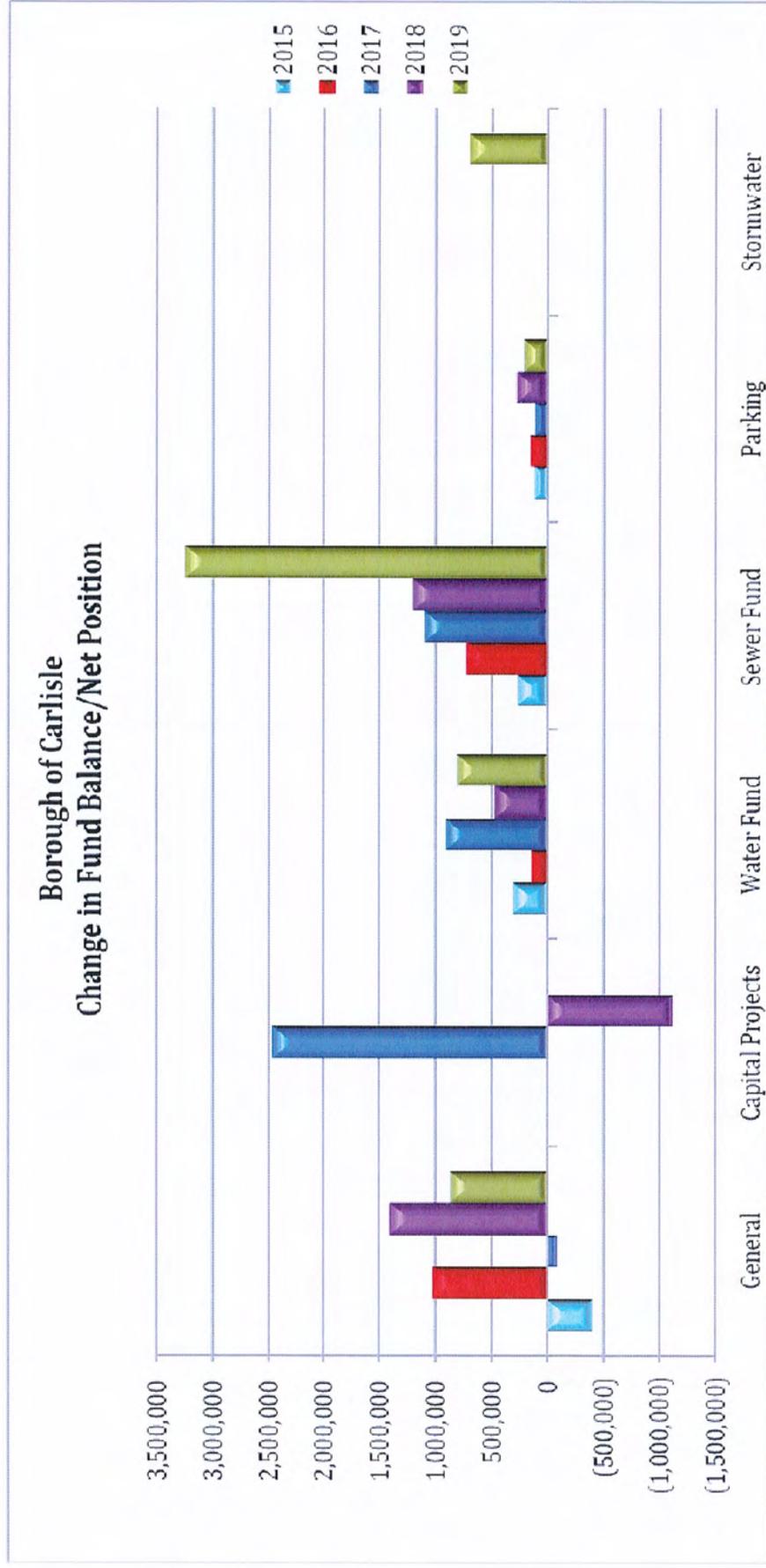


# Graphical Analysis

**Borough of Carlisle  
Expense Comparison**



# Graphical Analysis



# Communication with Those Charged with Governance

- Required communications related to the audit
  - Includes the qualitative aspects of accounting practices, a description of any difficulties encountered during the audit, and a description of any disagreements with management.
  - Attached to the letter are the adjustments made for the audit, including those prepared based on information provided by management.
  - Also, addresses management representations, management consultations with other independent auditors, and other audit findings or issues.

# Borough of Carlisle Audit Presentation

- Summary
  - Unmodified audit opinion - best you can receive
  - No findings
  - Positive change in fund balance/net position for most funds