

Borough of Carlisle
Workshop Meeting Minutes
October 6, 2021

Present at the meeting: Councilors Crampsie, Fulham-Winston, Hicks, Landis, Deputy Mayor Shultz, Stuby and Mayor Scott. Also present were: Borough Manager Armstrong, Assistant Borough Manger Snyder, Police Chief Landis, Water Resources Director Malarich, Interim Zoning Officer Farrell, Parks & Recreation Director Crouse, Human Resource/Risk Management Manager Berrier, Fire Chief O'Donnell, Public Information Coordinator Taylor, Student Ambassador Hayes and Borough Secretary Stone.

I. Call to Order

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

Scribe note: Council voted 6-0 to permit Councilor Stuby to participate in the Workshop meeting via Zoom.

II. Citizens to be Heard

Ms. TaWanda Stallworth expressed her appreciation to Borough Manager Armstrong, Parks & Recreation Director Crouse, Police Chief Landis and Sgt. Miller for their support and cooperation of the street closure event to be held on October 16, 2021. She noted that this event will allow for an opportunity for some new leadership to emerge from our black and brown community.

III. Presentations

A. Justin Shaulis, Planning Coordinator for the Cumberland County Department of Public Safety presented Chief Brian Hamilton with his basic PEMA Certification and Chief Dan Grimes with his advanced PEMA Certification. Chief Hamilton and Grimes were required to complete online and classroom training to receive the certification as local Emergency Management Coordinators.

B. Outside Agencies

1. Bosler Memorial Library: Mr. Jeff Swope, Executive Director of the Bosler Memorial Library at 158 West High Street, Carlisle, Pennsylvania. Mr. Swope provided testimonies from library patrons telling how the Library creatively was able to accommodate them with access to reading materials during the pandemic. The organization requested \$2,500.00 (two thousand five hundred dollars) in FY 2022.
2. Carlisle Dog Park: Ms. Emily Gates, association volunteer, noted they have leased the property from the Borough for thirteen years. She stated they have a current membership of 110 member dogs belonging to 94 member families, with 48 of them being new members in 2021. The associations requested monies to fund weather-resistant benches, various landscaping, and upgrade lighting. Ms. Gates remarked that they will utilize local businesses to support additional residents and the local community, which will improve the quality of life and land use.

Mr. Rob Dean, 511 North Bedford Street, Carlisle, Pennsylvania, added last year's fundraising was a challenge for the dog park. He noted the Outside Agency funding would help with significant park improvements and insurance costs. The organization requested \$2,500.00 (two thousand five hundred dollars) in FY 2022.

3. Carlisle Area Health Auxiliary: Ms. Ellen Hair, 361 Alexander Spring Road, Carlisle, Pennsylvania, explained the organization was founded in 1916 to raise funds and provide volunteers for the health care and wellness of the greater Carlisle area. She noted they are based in the Carlisle

Hospital but they do not receive money from the hospital, they are given the gift shop room to use for raising money. The auxiliary provides infant seats for families that come through the hospital in need of one, clothes for emergency room patients, picnic tables for staff and monies to truck stop ministries to taxi patients back and forth to the hospital. Ms. Hair remarked that seventy-five percent of their funds provide college scholarships for local residents that are in health-related studies. They receive funds from uniform vendors, the gift shop, and various fundraisers. She noted that scholarship recipients will return to work in community.

Deputy Mayor Shultz inquired how many within the Borough are being served. Ms. Hair replied that applications are sent out to local high schools and nursing homes but she did not have a specific number. The auxiliary did not specify a dollar amount being requested.

4. CALC: Ms. Becky Richeson, Executive Director CALC, 38 West Pomfret Street, Carlisle, Pennsylvania, stated they have been in the Borough for 29 years. She remarked they are committed to bringing important powerful exhibits, works of art and an extensive art education program. The requested funds would go to the after school artworks program that is free to middle and high school youth. The center finds it important through public works of art to send a message bringing the community together and to rally around certain messages of positivity and diversity. The organization requested \$1,000.00 (one thousand dollars) in FY 2022.

Deputy Mayor Shultz spoke of additional scholarships that are remain available for students. Ms. Richeson remarked that they are committed to having available scholarships and never saying no to an artworks program student.

5. Carlisle Community Homes (COH): Ms. Joni Capone, treasure for COH, provided historical information for current properties owned and operated by COH. The program that began in 1968 owns 31 properties that are rentals for low-income families. Currently the properties provide housing to 16 families, 11 senior citizens and disabled residents at an income based rental rate. Ms. Capone noted they receive an occasional grant but do not receive government funding. She noted if funding was received, it would help offset this year's added maintenance expenses. The organization requested \$900.00 (nine hundred dollars) in FY 2022.
6. Carlisle Summerfair: Mr. George Douglas, Board of Directors for Summerfair, 1000 Forbes Road, Carlisle Pennsylvania, stated the program has been active for 45 years. He remarked that the organization coordinates a staycation for the community to enjoy over a week of free activities for children and adults. He noted the events that take place are all funded by donations. He thanked the Borough for their in-kind donation of an open pool night during Summerfair. The organization requested \$500.00 (five hundred dollars) in FY 2022.
7. Carlisle Tool Library: Mr. Jeff Adams, Executive Director, 735 Factory Street, Carlisle, Pennsylvania, noted they have been in operation for three years as a lending tool library for over 900 tools that are available to the public. They offer online and in-person classes for home maintenance and gardening. This year, approximately 400 people participated in online workshops at \$250.00 per class. Mr. Adams explained they are requesting \$2,500.00 (twenty five hundred dollars) in FY 2022 to offer ten workshop scholarships.
8. Cumberland County Historical Society: Ms. Tristan Milazzo, Community Outreach Director, 21 North Pitt Street, Carlisle, Pennsylvania, noted the organization has been in Carlisle since 1874. They provide free or low-cost programming to the community and see an average of 5000 people per year visiting the museum. They also offer summer camp for school age children at a cost of \$150.00 per student. She remarked they would like to begin providing scholarships to two students from the Carlisle school district and a one-year family membership for those students. The organization requested \$2,500.00 (two thousand five hundred dollars) in FY 2022.

9. Employment Skill Center: Mindy Tremblay, Executive Director, 29 South Hanover Street, Carlisle, Pennsylvania, noted the non-profit organization has been in existence for 54 years assisting residents with free adult educational programs. The funds requested from the Borough will help pay for costs of students enrolled in English as a Second Language (ESL). She noted there are 45 ESL students enrolled in the first quarter for their four classes. The 45 students represent 15 different countries. They receive funding through the Department of Education for 30 students per year. The organization requested \$2,000.00 (two thousand dollars) in FY 2021.
10. Farmers on the Square: Mr. Joe Shane, board member for Farmers on the Square, explained the market is held every Wednesday in front at the First Presbyterian Church on Hanover Street. He explained this is a produce market that invites people from within 50 miles of Carlisle to bring their locally produced nutritious food. One of their missions is “Fresh Match” which allows those on food assistance to have their purchase dollars doubled. Mr. Shane noted approximately \$15,000.00 in donations are received from corporations and local businesses. They are experiencing a rise in matching funds and may have to rethink their fundraising to sustain this program next year. As a stopgap for this year, the organization requested \$2,500.00 (two thousand five hundred dollars) in FY 2022.
11. Letort Regional Authority: Andy Parker, Chairman, 415 Franklin Street, Carlisle, Pennsylvania, explained the Borough and surrounding municipalities created the multi-jurisdictional authority. Their mission is to protect and preserve the Letort Spring Run and promote educational opportunities, as well as to develop access and recreational opportunities on the stream and surrounding land. He noted the Letort Spring Run is a key feature contributing to the high quality of life in the Carlisle area and it promotes tourism. Mr. Parker noted projects undertaken this year were maintaining bridges, repairing and maintaining fishing decks along the LeTort Park and adding benches on the trail. The funds requested from the Borough would help continue to maintain the trail and protect the Letort Spring Run. The organization requested \$2,500.00 (two thousand five hundred dollars) in FY 2022.
12. Neighborhood Dispute Settlement: Ms. Kay Pickering, Chairperson, 315 Peffer Street, Harrisburg, Pennsylvania. Ms. Pickering informed Council that NDS assists with conflicts and mediation services in the Carlisle area and the surrounding communities. She noted they offer free mediation to participants. To help pay for pay one part-time staff person, NDS requested \$500.00 (five hundred dollars) for FY 2022.
13. The Pomfret Group: Ms. Pat Craig, President, 30 West Pomfret, Carlisle, Pennsylvania, explained this group is a collection of for-profit businesses that formed a non-profit in 2015. They are structured financially by merchant dues, which pay for their group marketing. She noted that all outside greenscape is paid for by fundraising events. Ms. Craig explained they try to follow the Gibbs Report downtown study by improving the greenscape, creating a walkable boulevard-type downtown to invite people to walk along the streets. She noted they are interested in placing benches on the sidewalks to allow people to sit down and take in the neighborhood. The organization requested \$2,500.00 (two thousand five hundred dollars) in FY 2022.

Councilor Fulham-Winston recommended contacting Giant Foods for information on their recycled plastic bag benches.

14. Safe Harbour: Scott Shewell, President and CEO, explained that they are seeking funds for their life skills and parenting groups. Safe Harbour offers these to residents in an attempt to disrupt the cycle of homelessness and help them increase emotional and physical stability. They house approximately 70 individuals that will benefit from these life skills. The curriculum for these classes aligns with the priorities that have been set for these funds by improving the residents quality of life, all of whom are at risk and vulnerable. The program also improves the quality of

life particularly of children and youth who are directly affected by the education and the subsequent success of the caregivers or parents who attend these classes. The organization requested \$2,500.00 (two thousand five hundred dollars) in FY 2021.

15. Spirit Empowered Ministries: Mr. Ron Mentzer, Founder and Executive Director, 79 East Pomfret Street, Carlisle, Pennsylvania, explained his organization exists to offer an expression of love and hope to the community. They are funded by donations with 90 percent going back to the community and 100 percent volunteers. Mr. Mentzer noted their niche in the community is distributing diapers at no cost. In the past year they gave away approximately 14,000 diapers to families in need. A back-to-school clothing giveaway was also held this year. They have developed an inner healing program for emotionally wounded people, called Manna. Mr. Mentzer remarked that all of this past year's community outreach events were held in their parking lot. Mr. Mentzer communicated that they are hoping to begin an inside café style program to engage with the community along with provide donations. The organization requested \$2,500.00 (two thousand five hundred dollars) in FY 2022.
16. YWCA: Ms. Madeline Staley, Grant Coordinator, 301 G Street, Carlisle, Pennsylvania, indicated they currently offer preschool program scholarships for children ages 3 to 5. The scholarships are designed to help defer the cost to parents. Ms. Staley noted the YWCA typically was able to provide scholarships on a sliding scale based on the need. However, due to COVID, funding has decreased and they are only able to offer one partial scholarship. Along with other grants, they are hoping to provide multiple families within the borough full and partial scholarships. The organization requested \$2,500.00 (two thousand five hundred dollars) in FY 2022.

C. Independent Audit Presentation

Mr. Kevin Stouffer, representative of Smith Elliot Kearns & Company, presented an overview of the 2020 Comprehensive Annual Financial Report (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.

IV. Community Planning / Smart Growth Committee

A. Preliminary Land Development Plan – 800 Belvedere St.:

Water Resources Director Malarich explained the submitted plan calls for the demolition of the existing structure and the construct a “live-work building”. The new structure would include five town homes that are offices on the first floor and living quarters on the second floor. He noted the developer has met the SALDO requirements for this project. The land development plan will be brought to Council for consideration at the October Council meeting.

B. Rental Housing Ordinance:

Borough Manager Armstrong provided a recap of prior actions regarding the Rental Housing Ordinance. She stated that on February 13, 2020, Council voted 7-0 to draft and advertise a rental inspection program ordinance that was to be considered in April 2020. Due to the emergency declaration enacted as a result of COVID, Council elected not to take action on the ordinance amendment until the community would be able to actively participate in the discussion. Manager Armstrong explained with the lifting of the declaration, it seem appropriate to bring back the topic for discussion and budget planning consideration for 2022. She explained that the proposed ordinance has been on the Borough's website since March 2020 and staff is recommending the following amendments to the ordinance.

IMPLEMENTATION OF SEPTEMBER 1, 2022

REGISTRATION (193-10): NO FEE

- A no cost registration would be required by the property owner no later than five months from implementation. With the exception of those outlined in section 193-11 of the draft ordinance.
- Owners or property managers that remove, create or convert any structure into one or more dwelling units have 30 days from completion to register.
- Any changes to ownership or occupant information is due within 10 days of said change.
- Registration information is only permissible under the right-to-know law.
- Police shall have owner/property manager name, address, and emergency contact information for emergency reasons.

APPLICATION (193-15E):

- Once registration is confirmed by the Borough, owners/property manager have 90 days to submit application for inspection of rental units.
- Exempt properties as outlined in the ordinance must submit information to the Borough prior to the 90 day deadline that supports exemption status.
- At the time of application every owner/property manager is required to acknowledge that tenants have been notified of their rights and responsibilities as owners/tenants of trash disposal, recycling, maintenance of property interior and external, behavior noise and snow/ice removal.
- A sample lease notice and a signed copy come to the Borough with the application.

INSPECTIONS (193-15):

- Inspection are due 8 months from September 1, 2022 as noted in section 193-15D.
- Unless exempt, rental units shall be inspected by a Borough code official or
- An owner/property manager/company may at their own expense utilize the service of a qualified code inspector as noted in the ordinance.
- The Borough retains the right to reject inspections and not issue licensed if the Borough deems the code inspector not qualified as noted in Section 193-15B or irregularities are found in the inspection reports.
- Owner, property manager/companies, and occupants under this ordinance have a duty to provide access to the dwelling unit to the code official. *NOTE: The current ordinance does not reflect a "no show" or "no access granted" fee. The Borough may wish to entertain such a fee since the ordinance currently states the Official may take other measures such as obtain an administrative warrant.*
- After the initial inspection, properties are placed on a 3 year inspection cycle however:
 - ✓ If not violation occur within the 3-year period, properties can go to a5-year inspection cycle.
 - ✓ Once on a 5-year inspection cycle, there cannot be any more than 4 violation or the property will revert back to a 3-year cycle.
 - ✓ If 4 violation occur within the 3-year cycle, the owner could be placed on a 2-year inspection cycle.
 - ✓ Those properties that revert back to a 3-year cycle could move back to a5-year if no violation occur during that timeframe.

INSPECTION CRITERIA (193-16): inspection criteria can be found in Section 193-66 with cross-references from section of 2006 ICC Property Maintenance Code.

- Staff is suggesting that Section 193-16A include a sentence for clarity purposed that "all other provisions of the 2006 ICC property maintenance code not referenced shall still be applicable in the Borough".

ADVISORY NOTICES (193-16B):

- Issued by the Code Official - advisory notices shall be given if non-compliance of the inspection criteria is listed.
- Notices will include among others the list of deficiencies and time to cure the deficiencies.
- If deficiencies are not repaired/cured, then the official/inspector shall issue an enforcement letter outlining the conditions that are not repaired/cured - property could be placarded as unfit for human occupancy if the conditions are such that pose a threat to health/safety and/or the owner being cited accordingly.

LICENSES (193-16C thru E):

- Issued when inspection reveals no code deficiencies or when those deficiencies outlined in the advisory notice or NOV have been repaired or cured based upon a subsequent inspection by the Official.
- License is to be displayed conspicuously within each unit near the main entrance. The temporary removal or absence of it, does not constitute a violation of the ordinance.

REVOCAION OF LICENSES (193-18):

- Can be revoked if:
 - ✓ property is condemned,
 - ✓ if property owners do not receive a valid building permit for a rental DU,
 - ✓ there are significant outstanding/unresolved citations/violations related to health safety or unsound structures
 - ✓ there are more than 6 property maintenance; citations, or violations for the dwelling unit within 24 months prior to original application or renewal.

FEES FOR INSPECTION AND LICENSING (120-28):

- \$75.00/rental DU inspection fee; and \$50.00/rental dwelling unit license fee

DISCLOSURE TO TENANT (193-19):

- Property owner/management contact info shall be disclosed to tenants before their occupancy.

APPEALS PROCESS (193-22):

- Person(s) aggrieved by an action or decision of the code official concerning the ordinance's administration may appeal to the Board of Appeals.
 - ✓ Must be filed in writing within 30 days after decision, determination or action of the building permit officer
 - ✓ Appropriate filing fee must be provided at time of appeal
- Board of Appeals decisions may be appealed to court as provided by the laws of the Commonwealth.

Councilor Landis inquired expressed concern if inspections of dwelling units would also include basement areas and the structure has a whole in the inspection. Manager Armstrong noted that she would defer to legal counsel for clarification on that question and provide a follow up response.

Borough Manager Armstrong entered in to the record a statement received from Richard Fleck. This statement is attached to these minutes.

V. Economic Development Committee

- A. Borough Council voted 7-0 to ratify Destination Carlisle’s installation of fall & holiday décor on Borough downtown lamp posts. Décor will be on display for October and be removed the first week of November. Approval is retroactive to October 1, 2021. (Hicks/Fulham-Winston)
- B. Borough Council voted 7-0 to ratify the temporary use application of the West Chapel Avenue Parking Lot for activities sponsored by Earth Artisan and Outfitter. The earth-based art sale event was held on Saturday, September 25, 2021 from 7:00 a.m. to 6:00 p.m. (Hicks/Fulham-Winston)

VI. Public Safety Committee

- A. Borough Council voted 7-0 to direct the Borough Solicitor to draft and advertise an ordinance amending Chapter 110 (Drugs and Drug Paraphernalia) of the Code of the Borough. (Scott/Hicks)

Councilor Stuby explained the ordinance revision would delete section 110-1, amend section 110-8, which is to change the reporting provisions effective for five years and then be removed after that time. Also amended was deleting the expiration provision in section 110-9 in making the ordinance permanent.

- B. Borough Council voted 7-0 to retroactively approve a Special Events Application submission by Rebellious Rose to be held at Memorial Park and shall include the closure of West Penn Street at the intersections of North Pitt and North West Streets from 8:00 a.m. to 5:00 p.m. on Saturday, October 16, 2021. Event shall highlight unity, minority-owned businesses, food vendors, and children activities. Applicant shall be responsible for 100% of the variable and 10% of the fixed costs incurred by the Borough of Carlisle. Approval is retroactive to September 24, 2021.
(Note: A valid certificate of liability insurance form naming the Borough of Carlisle as an additional insured has been received). (Scott/Hicks)
- C. Borough Council voted 7-0 to retroactively approve closing a portion of Church Avenue behind the Carlisle Theatre on September 25, 2021 from 10:00 AM to 12:00 PM. (Scott/Hicks)

VII. Public Works Committee

- A. Borough Council voted 7-0 to approve the purchase and installation of monitoring equipment and gate access control at the Borough’s Field Operations garage site by Cam-Tek Systems, Inc. for \$41,700.00 (Forty One thousand seven hundred dollars) through the Commonwealth of Pennsylvania’s cooperative purchasing program (COSTARS) program. (Fulham-Winston/Landis)

VIII. New Business

No comments were heard

I. Adjournment

There being no further business or public comment, the meeting adjourned at 7:51 p.m.

Timothy A. Scott, Mayor

Joyce E. Stone, Borough Secretary

Statement from Richard Fleck

Sent: Tuesday, October 5, 2021 9:17 AM
To: Armstrong, Susan <sarmstrong@carlislepa.org>
Subject: Re: Rental property ordinance

Susan,

Thank you for the email. I need to go on record and say that many landlords in the borough are still behind on rent collection due to Covid. I have renters that have filled out all of the paperwork for rent relief and they never got it. We still can't evict for nonpayment. Any additional costs placed on landlords will make the hardship worse. The Borough needs to understand this. Just because it has a quorum does not mean it is an appropriate time to add more costs to the landlord's burden.

I respectfully ask that the Council delay moving forward on this until at least 3-6 months after landlords can evict and replace the tenants with ones who can actually pay rent.

Please read the comments to the Council at the meeting tomorrow.

Respectfully,

Richard Fleck

Sent from my iPhone

On Oct 5, 2021, at 8:51 AM, Armstrong, Susan <sarmstrong@carlislepa.org> wrote:

Good morning Richard,

I hope this e-mail finds you and your family doing well.

As a follow up to our e-mail threads from last year, I wanted to let you know that Council will start discussions on the rental inspection program again.

In summary, back in February 2020, Borough Council voted 7-0 to direct the Borough Solicitor to draft and advertise the Rental Inspection Ordinance for enactment in April 2020. That ordinance draft was uploaded to our website and advertised accordingly in March 2020.

However on March 16, 2020, Borough Council issued a Declaration of Disaster Emergency in response to Governor Wolf's March 6 Proclamation of Disaster Emergency. Given the Emergency Declaration, Borough Council elected not to take action on the Rental Housing Ordinance Amendment until such time that the community could once again actively participate in the discussion.

Fast forward to now, we are back to having a quorum of the governing body at Town Hall conducting business and the public is invited to attend in-person, or virtually via Zoom. Thus, the Borough Council's October 6 Workshop Meeting will include a discussion on the rental housing ordinance amendment and timing of enactment should Council elect to proceed with said program.

Borough of Carlisle

December 31, 2020

Audit Presentation



CARLISLE
PENNSYLVANIA
EST. 1751

- Presentation by SEK CPAs & Advisors
 - Kevin B. Stouffer, CPA

www.sek.com



Borough of Carlisle December 31, 2020 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, 2020

Audit Presentation

- **Summary**
 - Unmodified audit opinion - best you can receive
 - No findings
 - Positive change in fund balance/net position in General, Asset Forfeiture, Water, Sewer and Stormwater Funds and negative change in fund balance/net position for Capital Projects, Highway Aid, Parking and Solid Waste Funds
 - Single audit was necessary in current year due to amount of federal awards expended



Borough of Carlisle

December 31, 2020

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)

	2019 Actual	2020 Actual	2020 Final Budget	Variance with Final Budget
REVENUES				
Taxes	\$ 8,497,054	\$ 8,459,799	\$ 8,330,881	\$ 128,918
Licenses and permits	597,215	447,615	650,350	(202,735)
Fees and fines	116,636	84,150	108,500	(24,350)
Investment earnings	166,610	76,069	97,500	(21,431)
Rents	87,145	63,102	67,300	(4,198)
Intergovernmental	858,440	1,010,299	836,857	173,442
Charges for services	288,045	73,246	322,155	(248,909)
Contributions and miscellaneous	223,054	262,653	284,533	(21,880)
Proceeds from refunds/reimbursements	228,954	210,477	200,000	10,477
Total Revenues	\$ 11,063,153	\$ 10,687,410	\$ 10,898,076	\$ (210,666)
EXPENDITURES				
General government	\$ 1,254,335	\$ 1,388,443	\$ 2,869,657	\$ (1,481,214)
Public safety	5,428,941	5,747,322	6,094,278	(346,956)
Public works	1,387,747	1,064,188	1,871,250	(807,062)
Parks and recreation	966,568	747,442	1,040,421	(292,979)
Conservation and community development	96,925	80,123	116,143	(36,020)
Debt service	505,048	668,704	668,704	-
Total Expenditures	9,639,564	9,696,222	12,660,453	(2,964,231)
OTHER FINANCING SOURCES (USES)				
Proceeds from the sale of capital assets	45,689	14,451	15,000	(549)
Transfers in (out)	(601,409)	(506,094)	1,166,357	(1,672,451)
Total Other Financing Sources (Uses)	(555,720)	(491,643)	1,181,357	(1,673,000)
Net Change in Fund Balances	\$ 867,869	\$ 499,545	\$ (581,020)	\$ 1,080,565



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)	\$ 422,998		\$ -	\$ -	\$ -
Restricted (by external parties)	19,175		1,159,094	1,286,004	28,147
Committed (by Borough Council)	598,344		-	-	-
Assigned (by Borough Council)	1,034,326		-	-	-
Unassigned	7,783,269	80.27%	-	-	-
Total Fund Balance	\$ 9,858,112		\$ 1,159,094	\$ 1,286,004	\$ 28,147



Proprietary Fund Net Income

(Summary Excerpt from Financial Statements)

	Water Fund	Sewer Fund	Parking Fund	Stormwater	Solid Waste Fund
Operating revenues	\$4,116,880	\$6,081,855	\$ 400,219	\$ 1,766,712	\$ 1,416,052
Total Operating Revenues	4,116,880	6,081,855	400,219	1,766,712	1,416,052
Operating expenses	3,194,069	5,039,507	514,357	1,054,986	1,653,714
Total Expenses	3,194,069	5,039,507	514,357	1,054,986	1,653,714
Nonoperating Revenues (Expenses)					
Nonoperating revenues	239,930	138,934	15,785	3,463	64,004
Interest expense and debt issuance costs	(253,912)	(408,617)	(25,155)	(202)	(2,542)
(Expenses)	(13,982)	(269,683)	(9,370)	3,261	61,462
Capital contributions and grants	-	323,801	-	375	174
Transfers in (out)	27,625	(26,505)	-	72,004	-
Change in Net Position	\$ 936,454	\$1,069,961	(\$ 123,508)	\$ 787,366	(\$ 176,026)



Other Financial Statement Components

- Notes to Financial Statements
 - Note 7 – Pension Plans (as of 12/31/20)

	Non-Uniform	Police
Total Pension Liability	\$ 12,865,906	\$ 18,262,458
Plan Fiduciary Net Position	14,328,599	20,669,678
Borough's Net Pension Liability (Asset)	(1,462,693)	(2,407,220)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	111.37%	113.18%

Statistical Section – Debt Margin

(Summary Excerpt from Financial Statements)

	2011	2015	2020
Debt Limit	\$45,814,353	\$51,934,423	\$64,556,098
Total Amount of Debt Applicable to Debt Limit	18,219,041	20,530,809	28,410,745
Legal Debt Margin	27,595,312	31,403,614	36,145,353
Total Amount of Debt Applicable to Debt Limit as a % of Debt Limit	39.77%	39.53%	44.01%

Single Audit

- Total federal expenditures reported
 - \$ 1,599,764
- Program tested as a major federal program
 - National Infrastructure Investments (TIGER grant)
- Findings
 - None reported

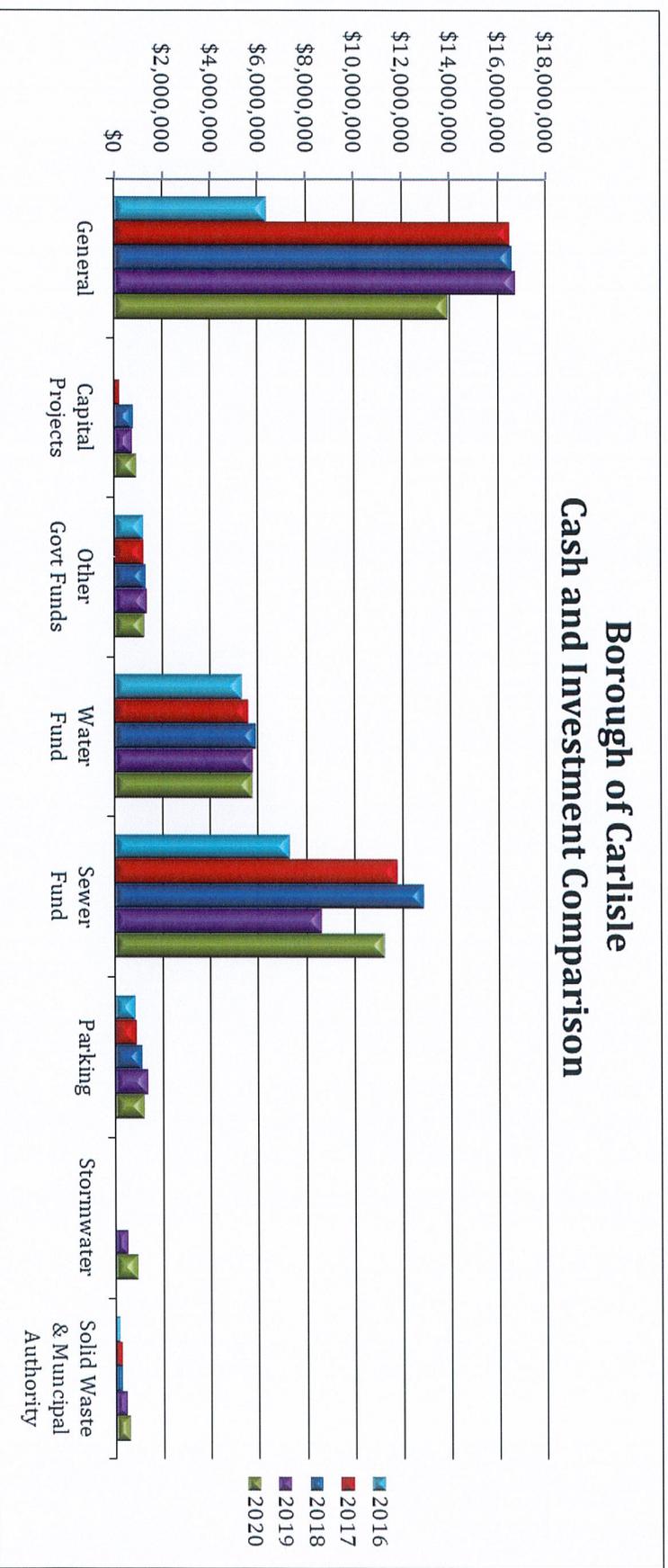


Management Letter

- Purpose of Letter
 - Summary of new standards that will affect the Borough:
 - GASB 95 – Postponement of effective dates of certain authoritative guidance
 - GASB 87 – Leases
 - GASB 91 – Conduit Debt Obligations
 - GASB 96 – Subscription-based Information Technology Arrangements
 - GASB Upcoming Changes to Reporting Model and Basis of Accounting
 - Graphical Analysis

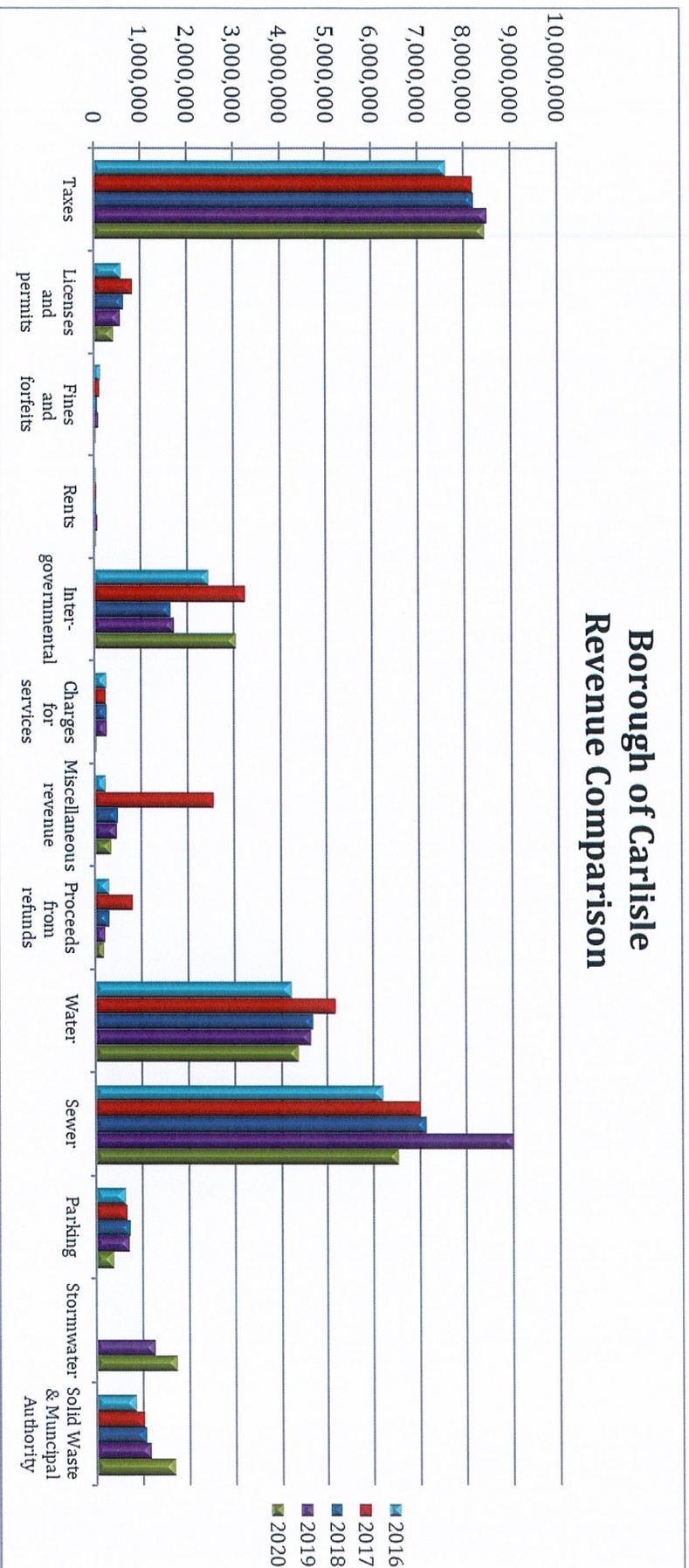
Graphical Analysis

**Borough of Carlisle
Cash and Investment Comparison**



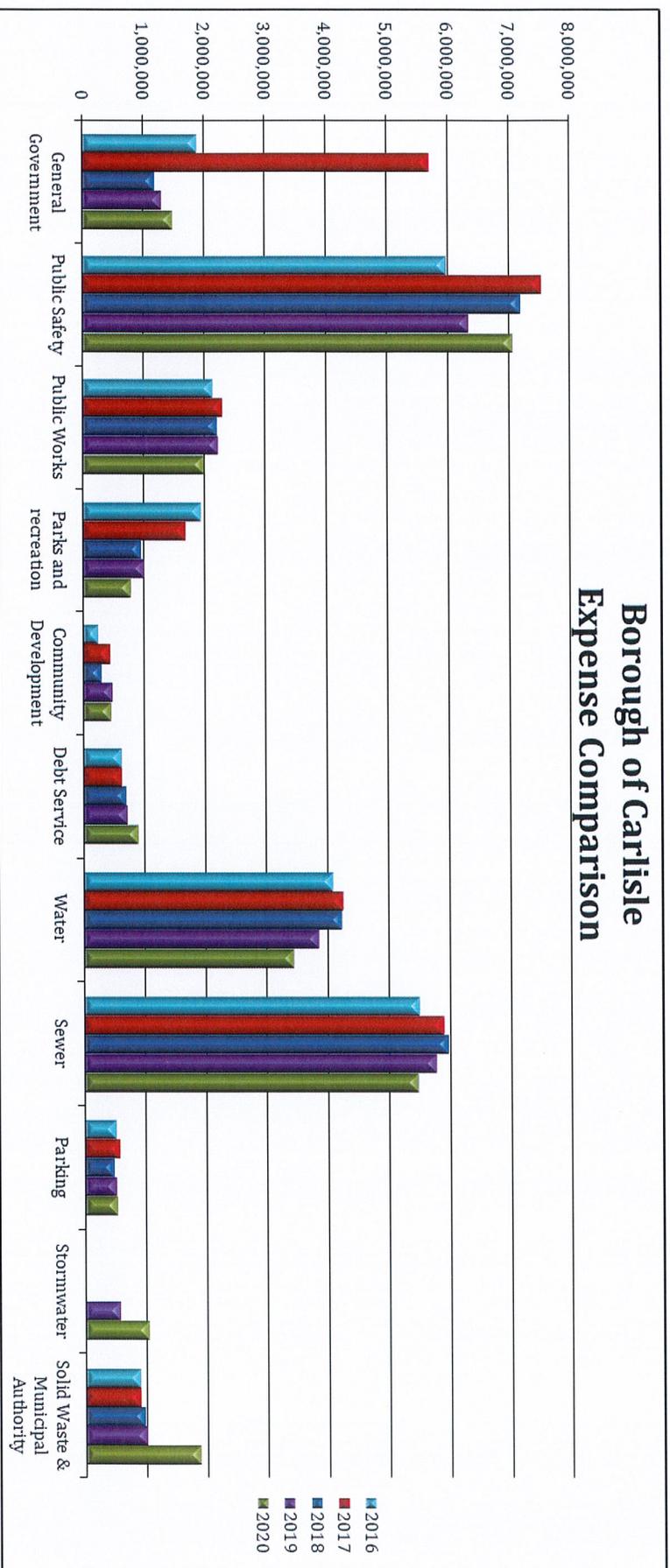
Graphical Analysis

**Borough of Carlisle
Revenue Comparison**



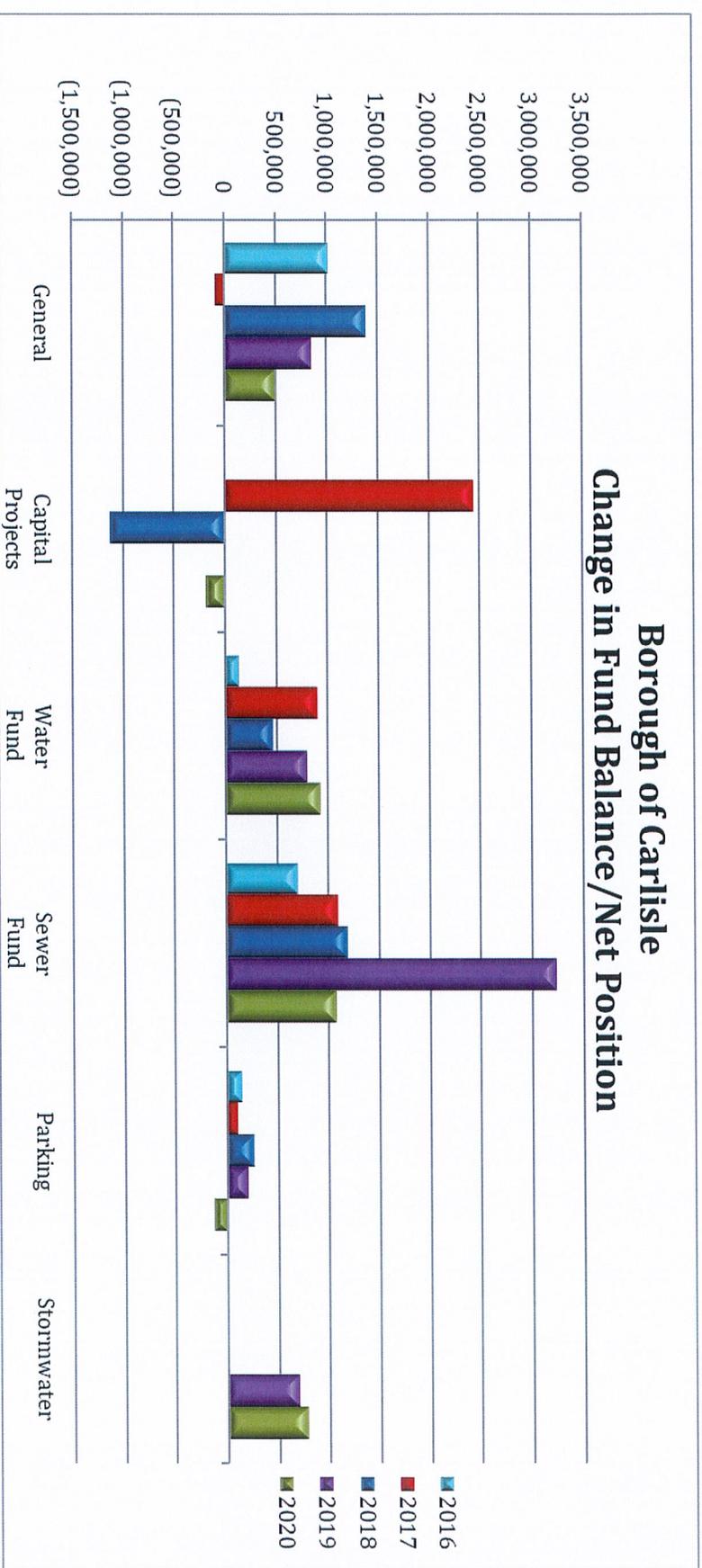
Graphical Analysis

**Borough of Carlisle
Expense Comparison**



Graphical Analysis

Borough of Carlisle
Change in Fund Balance/Net Position



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 in General, Asset Forfeiture, Water, Sewer and Stormwater Funds and negative change in fund balance/net position for Capital Projects, Highway Aid, Parking and Solid Waste Funds
 - Single audit was necessary in current year due to amount of federal awards expended