



**BOROUGH OF  
CARLISLE, PENNSYLVANIA**



# 2024 ANNUAL BUDGET



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

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

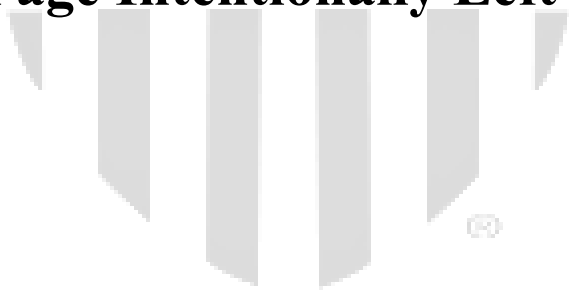


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2021



# 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.

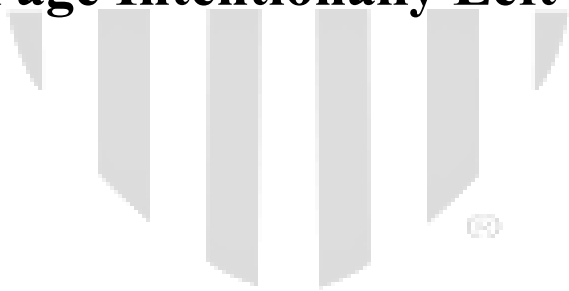


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# Reader's Guide



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.

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

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

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



- The “Budget Process” and the “Budget Calendar” sections offer a look into the process followed to create the current budget and provides insight into the efforts that the budget managers take to ensure they are being responsible financial stewards
- **FINANCIAL SUMMARIES**
  - The “Fund Description & Structure” section offers the Reader insight into the overall financial structure of the Borough including descriptions of each major and non-major fund
  - The remainder of the “Financial Summaries” section presents the highest level of the budget from a fund perspective reflecting each functions total budget by fund and includes both the current budget and historical revenue and expenditures
- **OPERATING BUDGETS**
  - The “Operating Budgets” section presents the budget by department including organization charts, graphical and chart analysis, the services performed by department and function, 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.



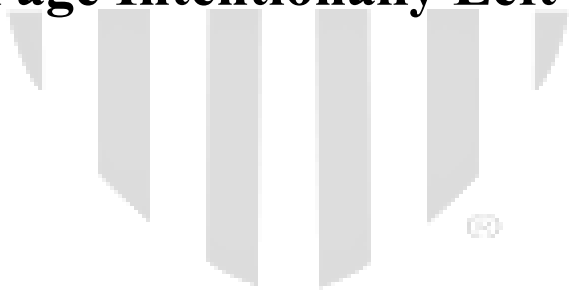
# INTRODUCTION

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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

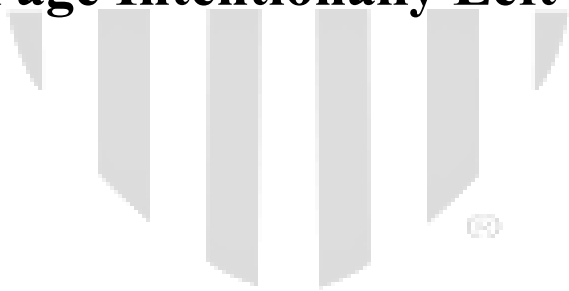


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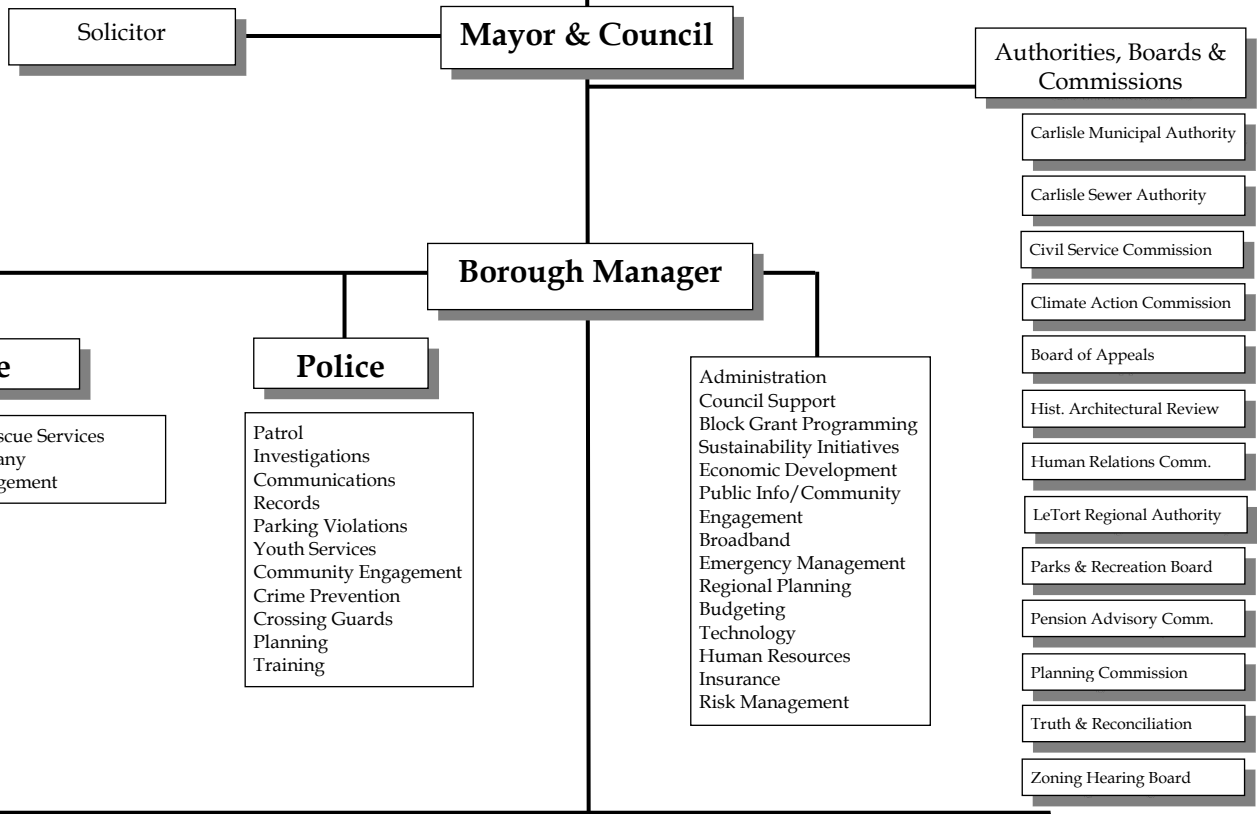


2021

# Organization Chart

**Chart 1.**

**Carlisle Voters, Residents, Customers**



**Parks & Recreation**

- Park Maintenance
- Shade Trees
- Recreation Services
- Municipal Pool
- Community Center

**Finance**

- Financial Management
- Budgeting
- Purchasing
- Accounts Payable
- Accounts Receivable
- Payroll
- Utility Billing
- Water Meter System
- Collections
- Tax Collection
- Parking

**Sustainable Community & Economic Planning**

- Planning (Sustainability)
- Redevelopment & Land Use
- Subdivision & Land Dev Plan Rev.
- Environmental Considerations
- Economic Development
- Sustainability Initiatives
- Solid Waste/Recycling
- Smart Growth
- Federal/State Funding and Grants
- Community Stakeholders
- Zoning
- Code Enforcement, Property Maintenance & Inspections

**Public Works**

**Engineering**

- Engineering
- Planning (Design and Infrastructure)
- Redevelopment & Land Use
- Subdivision and Land Dev
- Plan Review
- Environmental Considerations
- Sustainability Initiatives
- Construction Inspection
- Environmental Compliance

**Water Resources & Field Operations**

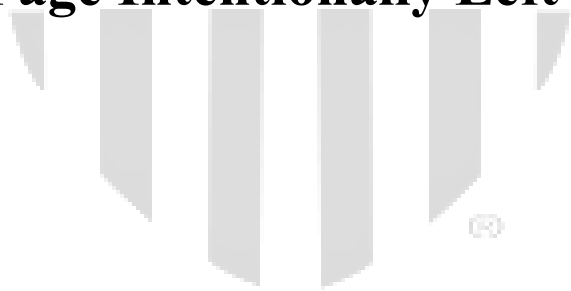
- Traffic
- Streets
- Fleet Maintenance Utilities
- Lines (Water, Sanitary, & Stormwater)
- Water Plant
- Wastewater Plant
- Laboratory
- Pre-Treatment / Bio-Solids
- Building and Site Maintenance
- Mowing
- Yard Waste/Compost

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2021



# 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 teeming with life including the popular geese and duck population.

## VISION STATEMENT

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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

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

## VALUES

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In Carlisle, we CARE. We are...

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

## FORM OF GOVERNMENT

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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

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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:


- 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.



Old West building, Dickinson College



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

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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/](http://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

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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

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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**

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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**

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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**

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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**

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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.

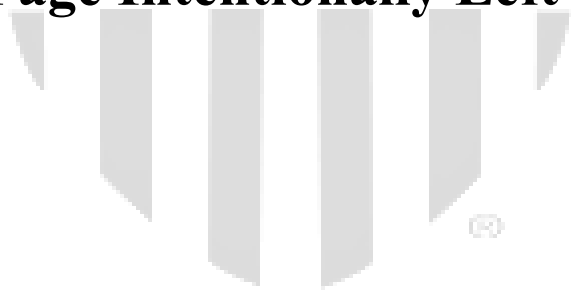
Budget Message  
Placeholder

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2021



# Budget In Summary

## 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	
		<u>\$ 58,312,469</u>	<u>\$ 56,282,157</u>	<u>\$ 2,030,312</u>		

## 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	
		<u>\$ 58,312,469</u>	<u>\$ 56,239,381</u>	<u>\$ 2,073,088</u>	

## 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		
<u>General Fund:</u>	2024	2023
Fund Balance Use	\$ 189,344	\$ 1,590,295
<i>Allocation:</i>		
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.
- **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.

**Fact!**

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

### 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 \$377,216. 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 \$377,216 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**

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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.*

# Multi-Year Projections

## OVERVIEW

Each year the Borough performs multi-year projections of Borough revenues and expenditures. This is done to inform the public, elected officials, and staff of potential opportunities and challenges the organization may face in the coming years. 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:

- **Economy.** The Borough is not immune to changes in the economy, however, the budget is developed with the current economic climate in mind. Fortunately, the Borough has 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.
  - **2024 consideration:** The COVID-19 pandemic impacted each of our funds either through delaying rate increases or adjusting programming to reduce costs. Budget managers were able to make modifications to lessen the burden on the financials while also providing as much relief to the community as possible. The Borough continues to feel the impact of this economic downturn due to inflation and the rising costs due to the challenges facing the world-wide distribution chain. 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 lessened that conservative approach in this budget.
  - **2025 and beyond:** While it is uncertain how long the economy will be impacted by COVID-19, the challenges faced by the world distribution chains, and the negative impact to global economies as a result of ongoing wars are expected to continue. The Borough is remaining vigilant and continues to develop strategies for the long-term. 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.
- **Succession Planning.** A significant number of the Borough's workforce are eligible for retirement. This process may accelerate in the next few years. Strategies have been developed and are being refined to determine how best to manage this process. The knowledge and experience these departing employees will take with them is a concern; however, transitioning to new employees offers advantages as well. The Borough has

taken steps to emphasize cross training to ensure that the impact on services during a period of transition is minimal.

➤ **Timeline:**

- **2024:** 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.
- **2025 and beyond:** This is an ongoing strategy that extends well beyond the current budget year and as such will continue to be at the forefront of long-term decision making strategies. The Borough is also encouraging cross-training and increasing employee involvement so that they are encouraged to have pride in their work.

- **Employee Medical Benefits.** The cost of medical benefits has increased significantly over the last several years reflecting anticipated increases from 6-15% each year. In 2024, the Borough was told to expect a 3.8% increase in medical costs. These increases are anticipated to continue over the next several years and is one of the largest impacts on the Borough's budget. In response to this, the Borough evaluated its medical benefit offerings to determine the best ratio to ensure the offerings remain competitive but are reasonable in their cost. In 2022, the Borough 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. In 2024, the Borough anticipates entering into a new collective bargaining agreement with Uniformed personnel that may impact their medical benefits and costs which are not adjusted for in this proposed budget.

➤ **Timeline:**

- **2024:** The Borough has budgeted for increases as they directly relate to the medical benefits. The Borough made adjustments to the medical plan that went into effect for 2022 and has not budgeted for any other changes in 2024.
- **2025 and beyond:** 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.

- **Pension costs.** The Borough provides defined benefit plans as a retirement vehicle for many of its employees. In periods of below average investment returns, the Borough's pension costs can fluctuate dramatically. This can negatively impact the Borough's funding of its pension plans by increasing the required contributions needed to adequately fund the plans. However, the Borough has resisted suggestions to change the provisions of its defined benefit plans and has instituted a defined contribution plan for senior staff and directors.

➤ **Timeline:**

- **2024:** 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:** 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

GENERAL FUND MULTI-YEAR PROJECTIONS <i>(Potential Rate Increases Not Considered In This Table)</i>					
	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	-	-	-
<b>Total Revenue</b>	<b>15,291,472</b>	<b>17,043,751</b>	<b>15,574,598</b>	<b>15,803,155</b>	<b>16,037,601</b>
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
<b>Total Expenses</b>	<b>15,480,816</b>	<b>18,507,666</b>	<b>16,623,314</b>	<b>17,093,853</b>	<b>16,731,021</b>
<i>Net Activity</i>	<i>(189,344)</i>	<i>(1,463,915)</i>	<i>(1,048,716)</i>	<i>(1,290,697)</i>	<i>(693,419)</i>
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 programming 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 nearly depleted in the next five years. In 2024, a fire tax rate increase is proposed which is protected to help fund operating costs pertaining to our volunteer fire departments.

- **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.

➤ **Timeline:**

- **2024:** The Borough continues to monitor the project in the short-term seeking additional grant funding where eligible to fund the Borough's share of projects.
- **2025 and beyond:** This project is a long-term program. While COVID-19 has played a major role in the delays surrounding development of the site this project is regularly considered when planning for the long-term. Given that a refinancing occurred in 2021 to pay for parts of this project, heavy consideration is given on how the Borough can promote development within this project area to potentially see additional compensation to cover project costs.

- **Police.** Under the state's Act 111, the Borough and its police force entered into a collective bargaining agreement that establishes wages, hours, and other conditions of employment and benefits for the period January 1, 2020 through December 31, 2023. This collective bargaining agreement provides a sense of certainty as it pertains to future costs and the revenue requirements needed.

➤ **Timeline:**

- **2024:** 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.
- **2025 and beyond:** 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.
- 

- **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:** 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:** 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:** 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:** 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.

- **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. Such a program is anticipated to cost over \$1 Million per year. The Borough and its surrounding municipalities are considering the implementation of a regional volunteer firefighter program, which would help defray the costs from any one municipality and avoid competing recruitment efforts.

➤ **Timeline:**

- **2024:** 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:** 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 cease to function it could result in increased operating expenditures of over \$1 million per year to finance a paid fire program.

**WATER FUND**

<b>WATER FUND</b>					
<b>MULTI-YEAR PROJECTIONS</b>					
<i>(Potential Rate Increases Not Considered In This Table)</i>					
	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
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
<b>Total Revenue</b>	<b>11,613,155</b>	<b>17,103,461</b>	<b>6,737,332</b>	<b>7,159,952</b>	<b>6,726,726</b>
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
<b>Total Expenses</b>	<b>13,639,655</b>	<b>21,203,788</b>	<b>8,522,264</b>	<b>8,717,511</b>	<b>8,262,386</b>
<i>Net Activity</i>	<i>(2,026,500)</i>	<i>(4,100,326)</i>	<i>(1,784,932)</i>	<i>(1,557,558)</i>	<i>(1,535,659)</i>
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.

➤ **Timeline:**

- **2024:** 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 3<sup>rd</sup>

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:** 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 3<sup>rd</sup> 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**

<b>STORMWATER FUND</b>					
<b>MULTI-YEAR PROJECTIONS</b>					
<i>(Potential Rate Increases Not Considered In This Table)</i>					
	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
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
<b>Total Revenue</b>	<b>2,730,340</b>	<b>2,404,052</b>	<b>1,929,718</b>	<b>1,922,416</b>	<b>1,923,148</b>
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
<b>Total Expenses</b>	<b>3,322,556</b>	<b>2,649,229</b>	<b>2,150,435</b>	<b>2,146,891</b>	<b>2,148,191</b>
<i>Net Activity</i>	<i>(592,216)</i>	<i>(245,176)</i>	<i>(220,717)</i>	<i>(224,475)</i>	<i>(225,043)</i>
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.

### ➤ Timeline:

- **2024:** The 2023 budget year reflects continued improvements and rehabilitation to the stormwater management system.
- **2025 and beyond:** 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

<b>SEWER FUND</b>					
<b>MULTI-YEAR PROJECTIONS</b>					
<i>(Potential Rate Increases Not Considered In This Table)</i>					
	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
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
<b>Total Revenue</b>	<b>12,948,738</b>	<b>15,240,965</b>	<b>15,107,392</b>	<b>8,861,264</b>	<b>7,756,839</b>
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
<b>Total Expenses</b>	<b>14,178,403</b>	<b>22,860,728</b>	<b>23,734,287</b>	<b>10,783,349</b>	<b>9,129,147</b>
<i>Net Activity</i>	<i>(1,229,665)</i>	<i>(7,619,763)</i>	<i>(8,626,896)</i>	<i>(1,922,085)</i>	<i>(1,372,309)</i>
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.

➤ **Timeline:**

- **2024:** 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:** 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 3<sup>rd</sup> 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**

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

**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.

➤ **Timeline:**

- **2024:** 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:** 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

SOLID WASTE FUND MULTI-YEAR PROJECTIONS (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.

#### ➤ Timeline:

- **2024:** 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:** Without an improvement to the Solid Waste Collection program the Borough can anticipate continued increases in future contracts. The Borough has started evaluating the possibility of a program where the Borough is the primary trash and recycling collector to determine if savings could be achieved. The current contract calls for rate increases each year of the contract.

## CONCLUSION

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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.

Carlisle



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2021

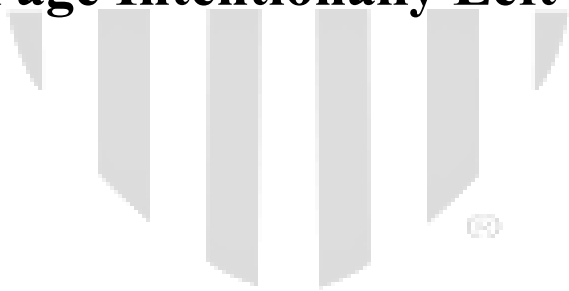
# GOALS & POLICIES

Carlisle



All-America City

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2021



# Community Goals

## 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.

<b>Budget &amp; Finance Committee</b>
<ul style="list-style-type: none"> <li>• <b>Revenue</b> <ul style="list-style-type: none"> <li>○ Diversify revenues. Identify multi-discipline funding partners to assist with implementation of various projects.</li> </ul> </li> <li>• <b>Technology</b> <ul style="list-style-type: none"> <li>○ Evaluate and research financial software options.</li> </ul> </li> <li>• <b>Purchasing</b> <ul style="list-style-type: none"> <li>○ Improve bulk purchasing process</li> </ul> </li> <li>• <b>Transparency</b> <ul style="list-style-type: none"> <li>○ 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</li> <li>○ By the end of 2023, develop a plan for implementing a Participatory Budgeting Program.</li> </ul> </li> <li>• <b>Service Delivery</b> <ul style="list-style-type: none"> <li>○ evaluate parking lease structure and determine way to improve utilization and efficiency on existing lots to reduce times where spaces leased but not used</li> <li>○ evaluate alternatives to solid waste and recycling collection</li> </ul> </li> </ul>
<b>Economic Development</b>
<ul style="list-style-type: none"> <li>• <b>Comprehensive Strategy</b> <ul style="list-style-type: none"> <li>○ Review, revisit, and assess potential of Borough-wide economic development strategy</li> <li>○ 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</li> </ul> </li> </ul>



- **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 placemaking. 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

## 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.

- **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.

Farmers on the Square,  
Farmers Market



- **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*

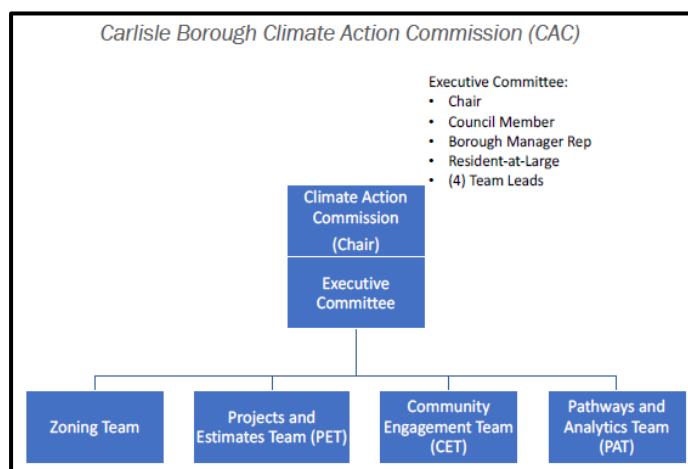
After joining the program the Borough teamed up with Dickinson College’s Center for Sustainability Education to measure greenhouse gas emissions in the Borough. The group calculated greenhouse gas emissions for the years 2016 and 2017. This inventory will serve as a baseline to help the Borough identify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

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 MTCO<sub>2e</sub> of greenhouse gases to generate the electricity used by Carlisle establishments in 2017.

Sector	Emissions (MTCO <sub>2e</sub> )	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%
<b>TOTAL</b>	<b>238,866</b>	<b>100.0%</b>

## *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 Commission 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*

On January 14, 2022, Carlisle Borough Council unanimously approved the Borough's first-ever Climate Action Plan (CAP) 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 CAP including:

- Energy assistance grant program funded by \$20,000 from the Community Development Block Grant (CDBG)
- ~50% of police vehicle fleet is converted to hybrid as part of the Capital Improvement Program (CIP)

- Two (2) Electric Vehicle (EV) chargers were installed in the Pomfret Street parking garage to serve four (4) existing compact parking stalls for public use
- Alternative Fuels Incentive Grants (AFIG) in the amount of \$35,000 will support purchasing five (5) EV vehicles
- Pre-energy audit information for all Borough facilities was provided to a qualified consultant to evaluate Guaranteed Energy Savings (GESAs) 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 (IC) vehicle miles traveled (VMT)
- Solar powered trash compactors for select park areas installed in 2023
- Ongoing evaluation of a comprehensive biosolids management plan that identifies the most cost-effective, safe and beneficial re-use of biosolids
- Analysis specific to the processing and removal of potential Per- and Polyfluorinated Substances (PFAS) 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 CAP 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 IC VMT

# 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:

<b>Recommended Financial Planning Policies</b>	
Balanced Budget:	<ul style="list-style-type: none"> <li>▪ Defines balanced operating budget</li> <li>▪ Encourages commitment to balanced budget in normal circumstances</li> <li>▪ Provides for disclosure when deviation from balanced operating budget is planned or when it occurs</li> </ul>
Long-Range Planning:	<ul style="list-style-type: none"> <li>▪ 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</li> </ul>
Asset Inventory:	<ul style="list-style-type: none"> <li>▪ Assess condition of all major capital assets</li> <li>▪ Used to plan for ongoing financial commitments required to maximize the public’s benefit</li> </ul>
<b>Recommended Revenue Policies</b>	
Revenue Diversification:	<ul style="list-style-type: none"> <li>▪ Encourages diversity of revenue sources in order to improve the ability to handle fluctuations in individual sources</li> </ul>
Fees and Charges:	<ul style="list-style-type: none"> <li>▪ Identifies manner in which fees and charges are set and to the extent to which they cover the cost of the service provided</li> </ul>
One-time Revenues:	<ul style="list-style-type: none"> <li>▪ Discourages use of one-time revenues for ongoing expenditures</li> </ul>
Unpredictable Revenues:	<ul style="list-style-type: none"> <li>▪ Provides guidelines on collection and use of major revenue considered unpredictable</li> </ul>
<b>Recommended Expenditure Policies</b>	
Debt Capacity, Issuance, and Management:	<ul style="list-style-type: none"> <li>▪ Specifies appropriate uses for debt</li> <li>▪ Identifies maximum amount of debt and debt service that should be outstanding at any time</li> </ul>
Reserve Accounts:	<ul style="list-style-type: none"> <li>▪ 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</li> </ul>
Operating / Capital Expenditure Accountability:	<ul style="list-style-type: none"> <li>▪ Compare actual expenditures to budget periodically</li> <li>▪ Decide on actions to bring budget into balance, if necessary</li> </ul>

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

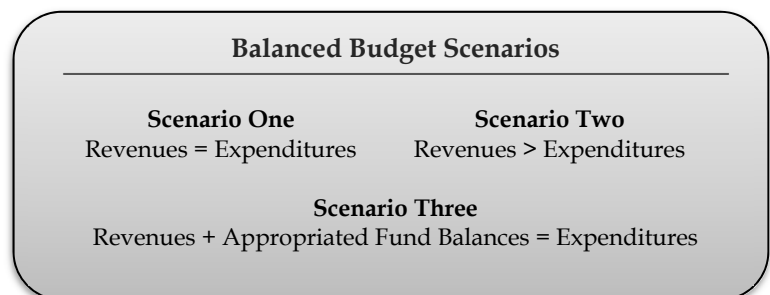
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The financial planning policies of the Borough are as follows:

- **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! ”**



- **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

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- **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

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- **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

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## HOME RULE CHARTER PROVISIONS

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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

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

The following administrative personnel are key to the budget process:

- Department directors, senior staff, and budget managers are responsible for preparing detailed estimates for each expenditure account under their budgetary control. This group participates in the capital and operations review meetings to help all parties understand the various needs of their department.



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

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

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

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

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

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

# Budget Calendar

<b>Table 1.</b>	
<b>Budget Calendar</b>	
<b>Date</b>	<b>Description</b>
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

Carlisle



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2021

# FINANCIAL SUMMARIES

Carlisle



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2021



# 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.

<b>Table 2. Fund Descriptions</b>					
<b>Fund</b>	<b>Category</b>	<b>Reporting</b>	<b>Type</b>	<b>Budget Basis of Accounting</b>	<b>Annual Report Basis of Accounting</b>
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

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- **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

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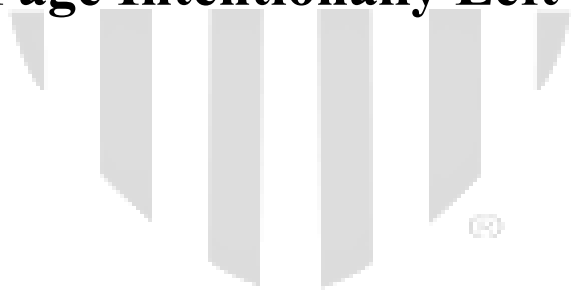
Believing that “a picture is worth a thousand words,” we show our financial summaries predominantly through the use of graphics, i.e., tables, pie charts, and line graphs with explanatory captions where necessary for further clarification. These graphic summaries begin with a consolidated overview of 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.

Carlisle



All-America City

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2021



# 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)
<b>Projected 12/31/24 Fund Balance</b>	<b>\$ 11,447,590</b>	<b>\$ 4,646,724</b>	<b>\$ 2,068,290</b>	<b>\$ 15,582,388</b>	<b>\$ (12,743)</b>	<b>\$ 1,079,658</b>
<b>% Increase or Decrease Vs '23 Projections</b>	-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.

<b>Table 4.</b>						
<b>Budgetary Fund Balance Projections</b>						
<b>Description</b>	<b>01 General</b>	<b>06 Water</b>	<b>07 Stormwater</b>	<b>08 Sewer</b>	<b>09 Solid Waste</b>	<b>32 Parking</b>
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)
<b>Projected 12/31/24 Fund Balance</b>	<b>\$ 10,106,204</b>	<b>\$ 3,780,349</b>	<b>\$ 1,560,328</b>	<b>\$ 13,937,345</b>	<b>\$ 204,546</b>	<b>\$ 1,059,349</b>
% 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.**

<b>Consolidated Budget Summary</b>				
<b>Fund</b>	<b>Name</b>	<b>Sources</b>	<b>Uses</b>	<b>Difference</b>
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	-
	<b>Total</b>	<b>58,312,469</b>	<b>58,312,469</b>	



**Table 6.**

**Revenue & Expenditures by Fund**

	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Budget	Budget
<b>Revenue</b>							
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
<b>Total</b>	<b>28,742,613</b>	<b>32,062,662</b>	<b>29,930,204</b>	<b>38,035,312</b>	<b>39,714,038</b>	<b>56,282,157</b>	<b>58,312,469</b>
<b>Expenditures</b>							
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
<b>Total</b>	<b>26,408,164</b>	<b>26,102,223</b>	<b>27,241,450</b>	<b>31,756,127</b>	<b>34,922,415</b>	<b>56,239,381</b>	<b>58,312,469</b>



**Table 7.**

Revenue & Expenditures by Category							
	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Budget	Budget
<b>Revenue</b>							
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
<b>Total</b>	<b>28,742,613</b>	<b>32,062,662</b>	<b>29,930,204</b>	<b>38,035,312</b>	<b>39,714,038</b>	<b>56,282,157</b>	<b>58,312,469</b>
<b>Expenditures</b>							
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	-	-
<b>Total</b>	<b>26,408,164</b>	<b>26,102,223</b>	<b>27,241,450</b>	<b>31,756,127</b>	<b>34,922,415</b>	<b>56,239,381</b>	<b>58,312,469</b>

**Table 8.**

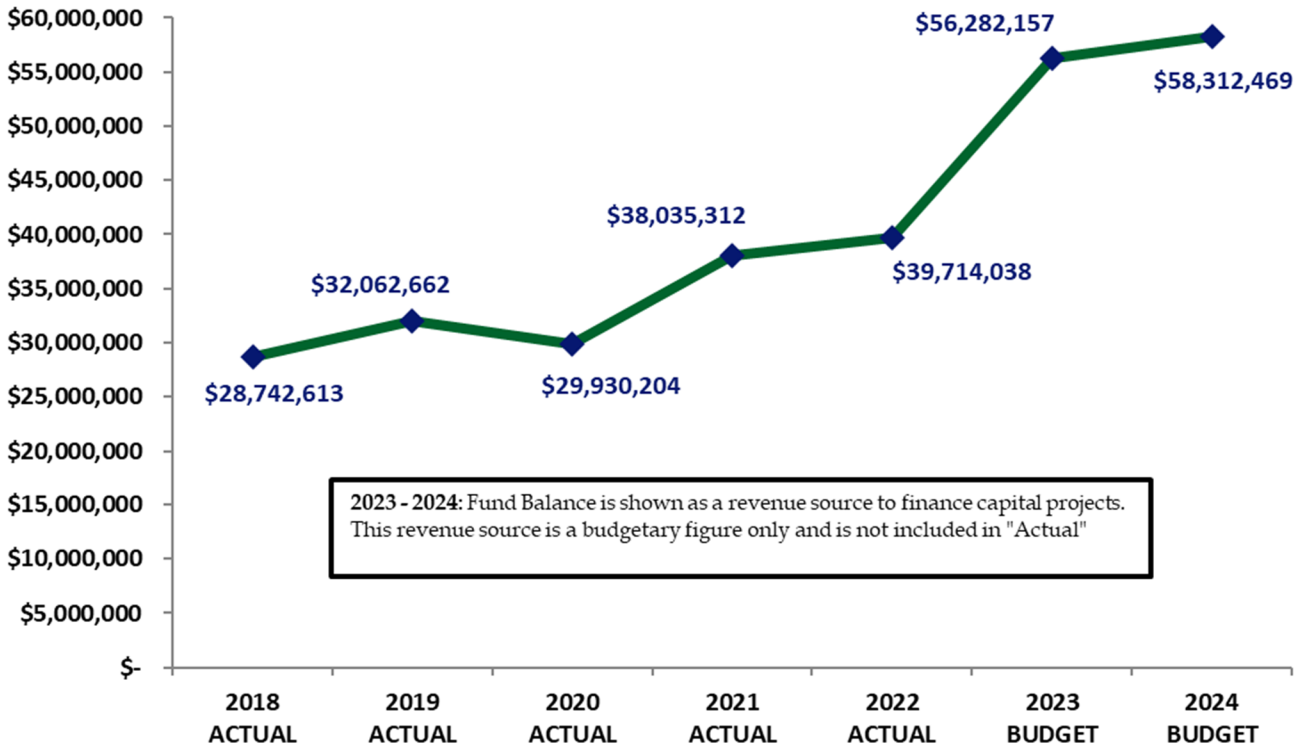
Revenue Summary by Fund									
	General		Highway			Solid			Total
	Fund	Cap. Proj.	Aid	Water	Stormwater	Sewer	Waste	Parking	
	(01)	(18)	(35)	(06)	(07)	(08)	(09)	(32)	
Real Property Taxes	5,743,627	-	-	-	-	-	-	-	5,743,627
Other Local Taxes (Act 511)	3,833,800	-	-	-	-	-	-	-	3,833,800
Licenses & Permits	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
<b>Total</b>	<b>15,480,816</b>	<b>7,794,677</b>	<b>750,000</b>	<b>13,639,655</b>	<b>3,322,556</b>	<b>14,178,403</b>	<b>2,140,935</b>	<b>1,005,427</b>	<b>58,312,469</b>





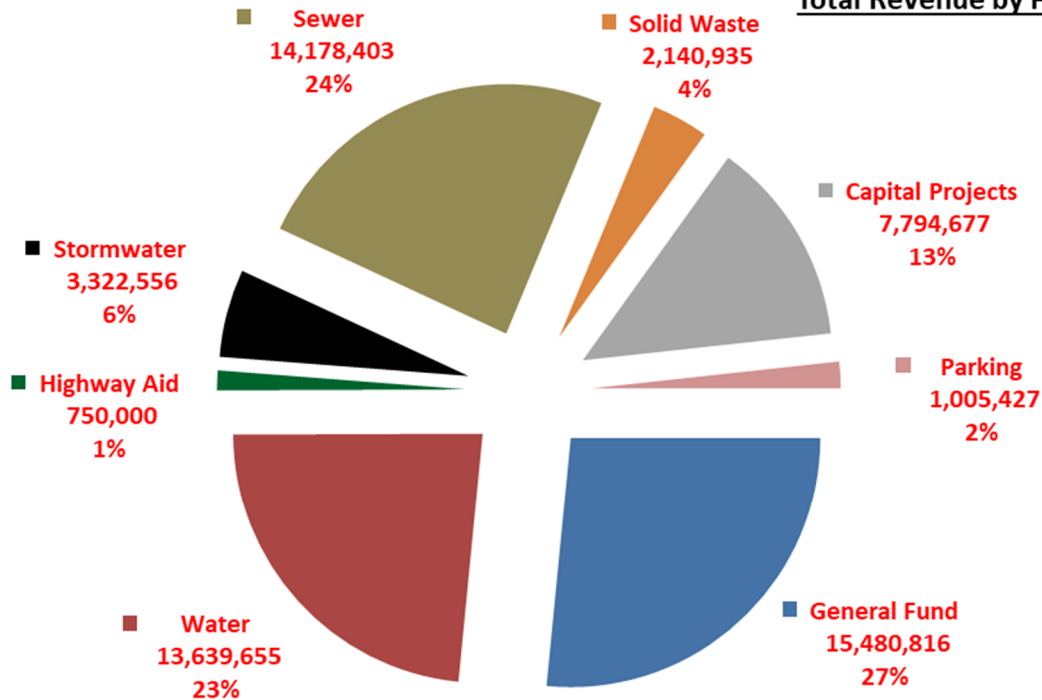
**Graph 1.**

**Total Revenue by Year**



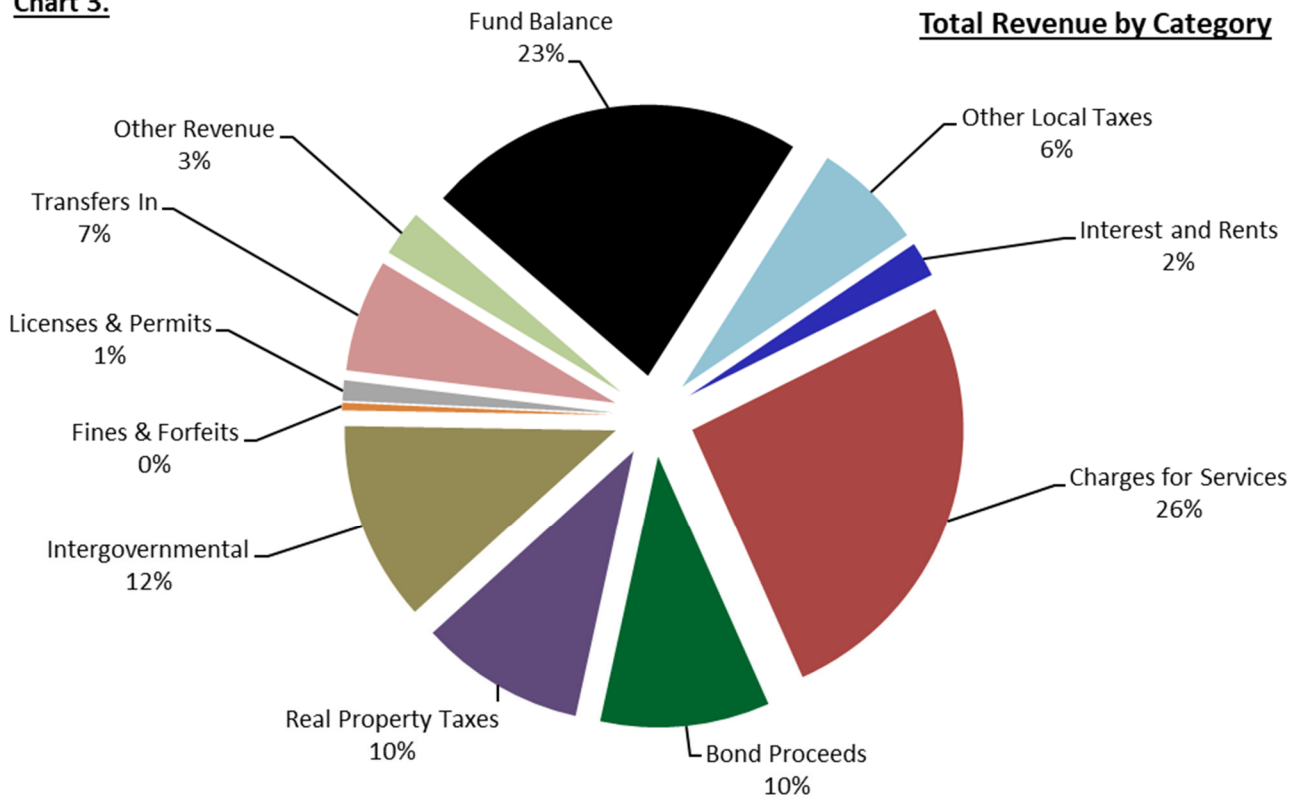
**Chart 2.**

**Total Revenue by Fund**



**Chart 3.**

**Total Revenue by Category**

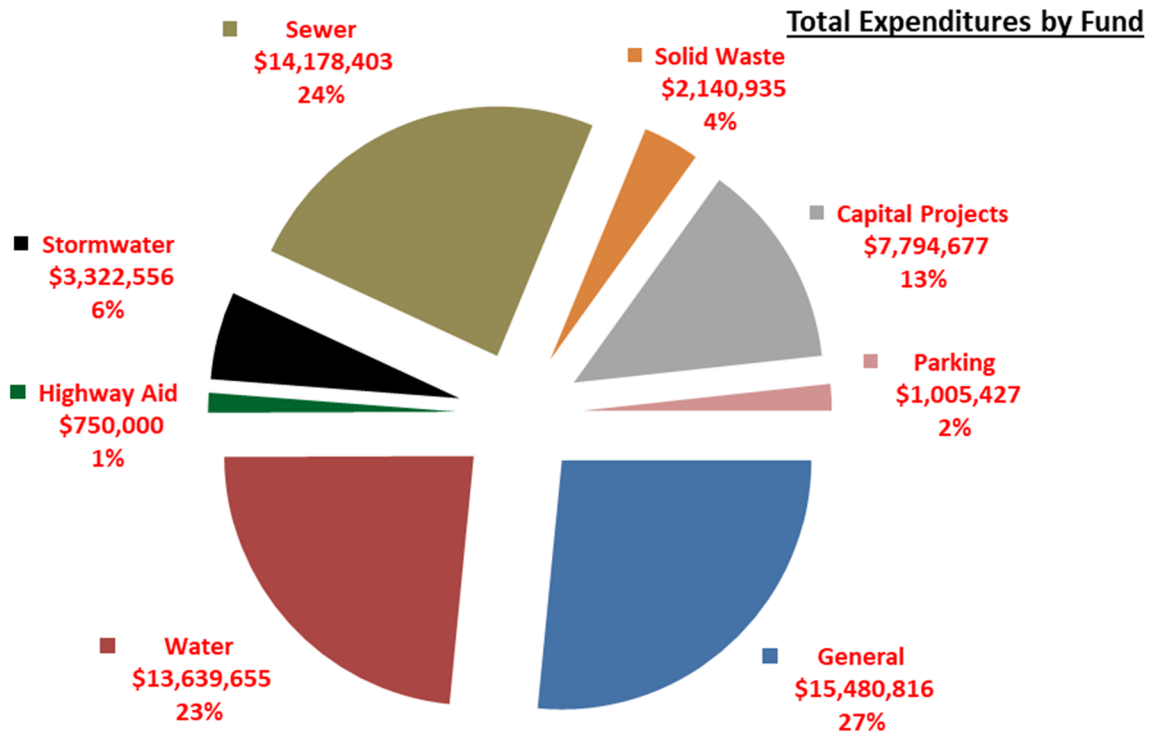


**Table 9.**

**Expenditures by Department**

	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Budget	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
<b>Total</b>	<b>26,408,164</b>	<b>26,102,223</b>	<b>27,241,450</b>	<b>31,756,127</b>	<b>34,922,415</b>	<b>56,239,381</b>	<b>58,312,469</b>

**Chart 4.**



**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
<b>1. Department of Administration</b>									
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
<b>Total</b>	<b>2,185,663</b>	<b>162,548</b>	<b>-</b>	<b>49,985</b>	<b>-</b>	<b>137,689</b>	<b>-</b>	<b>90,851</b>	<b>2,626,736</b>
<b>2. Department of Finance</b>									
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
<b>Total</b>	<b>3,156,021</b>	<b>545,985</b>	<b>-</b>	<b>2,544,776</b>	<b>1,011,636</b>	<b>2,996,776</b>	<b>48,100</b>	<b>914,576</b>	<b>11,217,870</b>
<b>3. Fire Department</b>									
411 Fire Department	1,244,319	419,818	-	-	-	-	-	-	1,664,137
<b>Total</b>	<b>1,244,319</b>	<b>419,818</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,664,137</b>
<b>4. Police Department</b>									
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
<b>Total</b>	<b>4,957,831</b>	<b>1,410,274</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,368,105</b>
<b>5. Department of Public Works</b>									
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
<b>Total</b>	<b>1,733,579</b>	<b>1,535,621</b>	<b>750,000</b>	<b>11,044,894</b>	<b>2,310,920</b>	<b>11,043,938</b>	<b>2,092,835</b>	<b>-</b>	<b>30,511,787</b>
<b>6. Department of SCEP</b>									
413 Code Enforcement	1,026,603	3,333,521	-	-	-	-	-	-	4,360,124
<b>Total</b>	<b>1,026,603</b>	<b>3,333,521</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,360,124</b>
<b>7. Department of Parks &amp; Recreation</b>									
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
<b>Total</b>	<b>1,176,800</b>	<b>386,910</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,563,710</b>
<b>Total Expenditures</b>	<b>\$15,480,816</b>	<b>\$7,794,677</b>	<b>\$ 750,000</b>	<b>\$13,639,655</b>	<b>\$ 3,322,556</b>	<b>\$14,178,403</b>	<b>\$ 2,140,935</b>	<b>\$ 1,005,427</b>	<b>\$58,312,469</b>



Chart 5.

Total Expenditures by Department

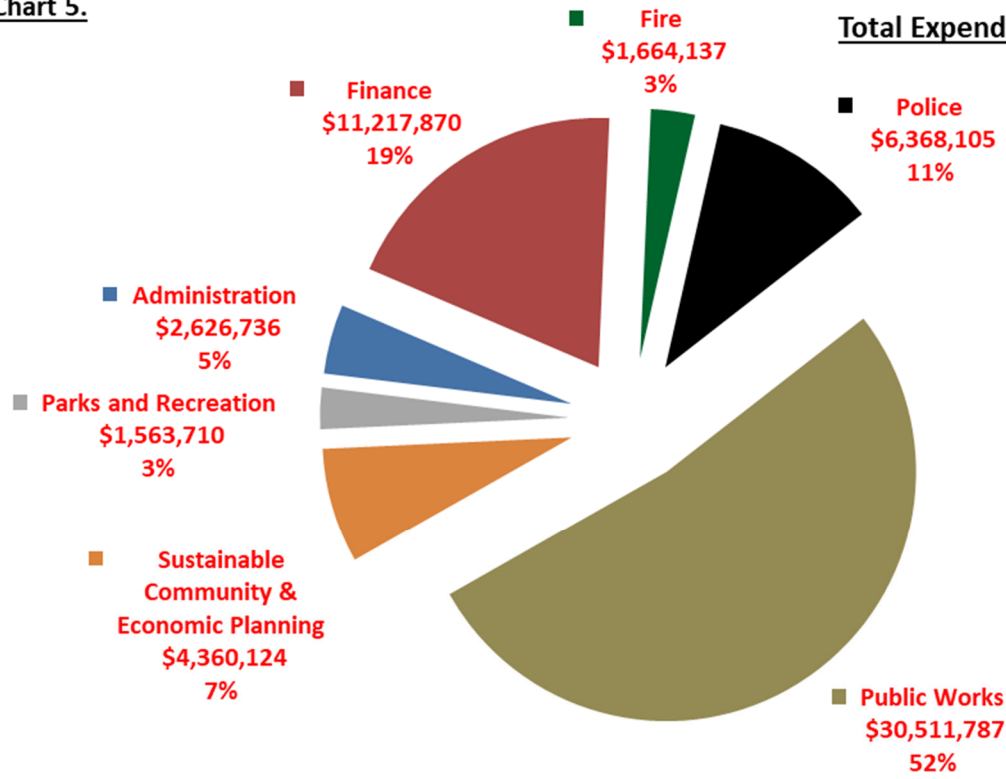
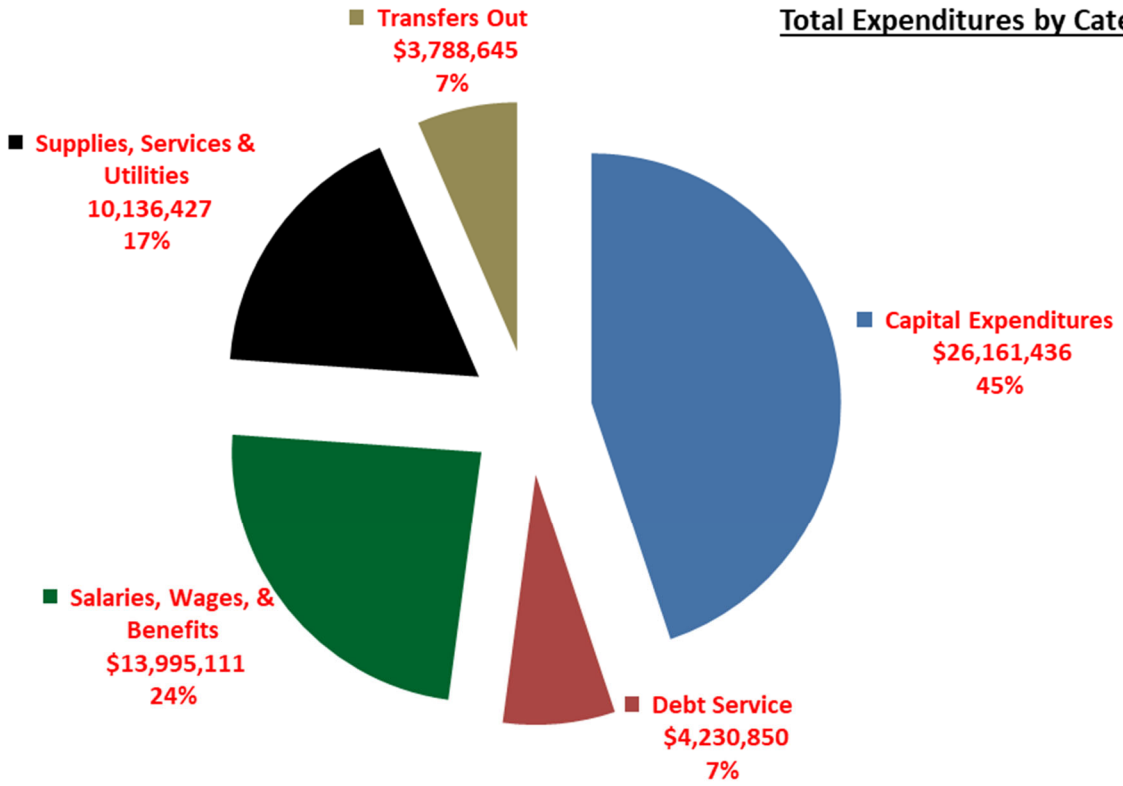


Chart 6.

Total Expenditures by Category

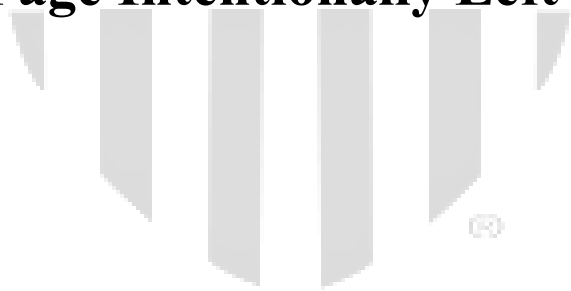


Carlisle



All-America City

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2021



# 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.



**FINANCIAL SUMMARIES**

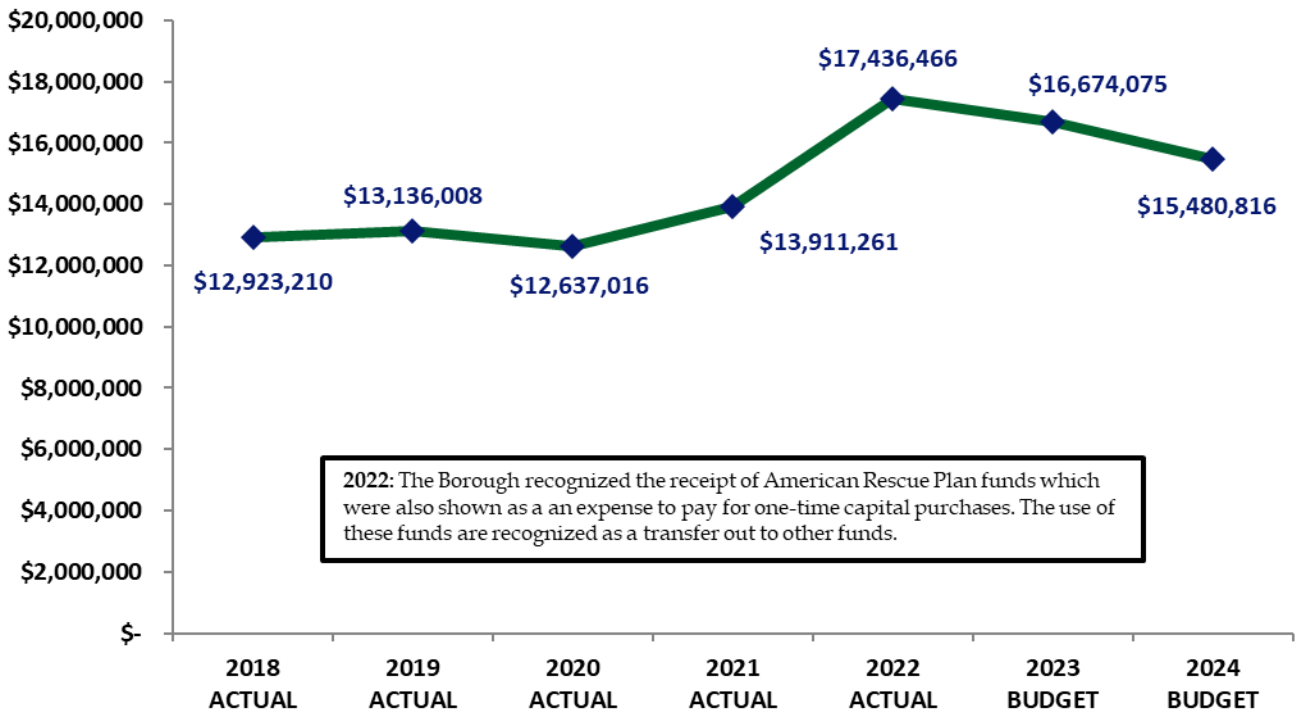
<b>Table 11.</b>							
<b>General Fund Revenue &amp; Expenditures</b>							
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenue</b>							
Real Property Taxes	\$ 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
<b>Total</b>	<b>\$ 12,923,210</b>	<b>\$ 13,136,008</b>	<b>\$ 12,637,016</b>	<b>\$ 13,911,261</b>	<b>\$ 17,436,466</b>	<b>\$ 16,674,075</b>	<b>\$ 15,480,816</b>
<b>Expenditures</b>							
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
<b>Total</b>	<b>\$ 11,548,448</b>	<b>\$ 12,268,141</b>	<b>\$ 12,137,476</b>	<b>\$ 12,620,959</b>	<b>\$ 16,761,324</b>	<b>\$ 16,674,075</b>	<b>\$ 15,480,816</b>





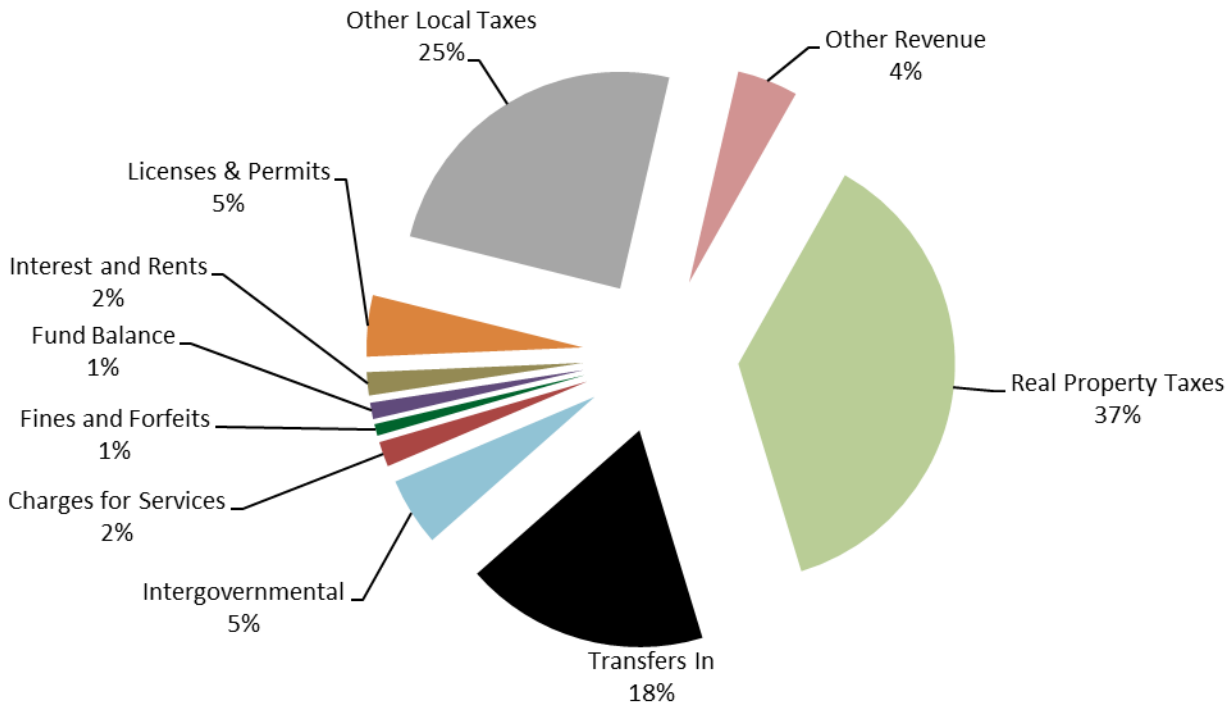
**Graph 2.**

**General Fund Revenue by Year**



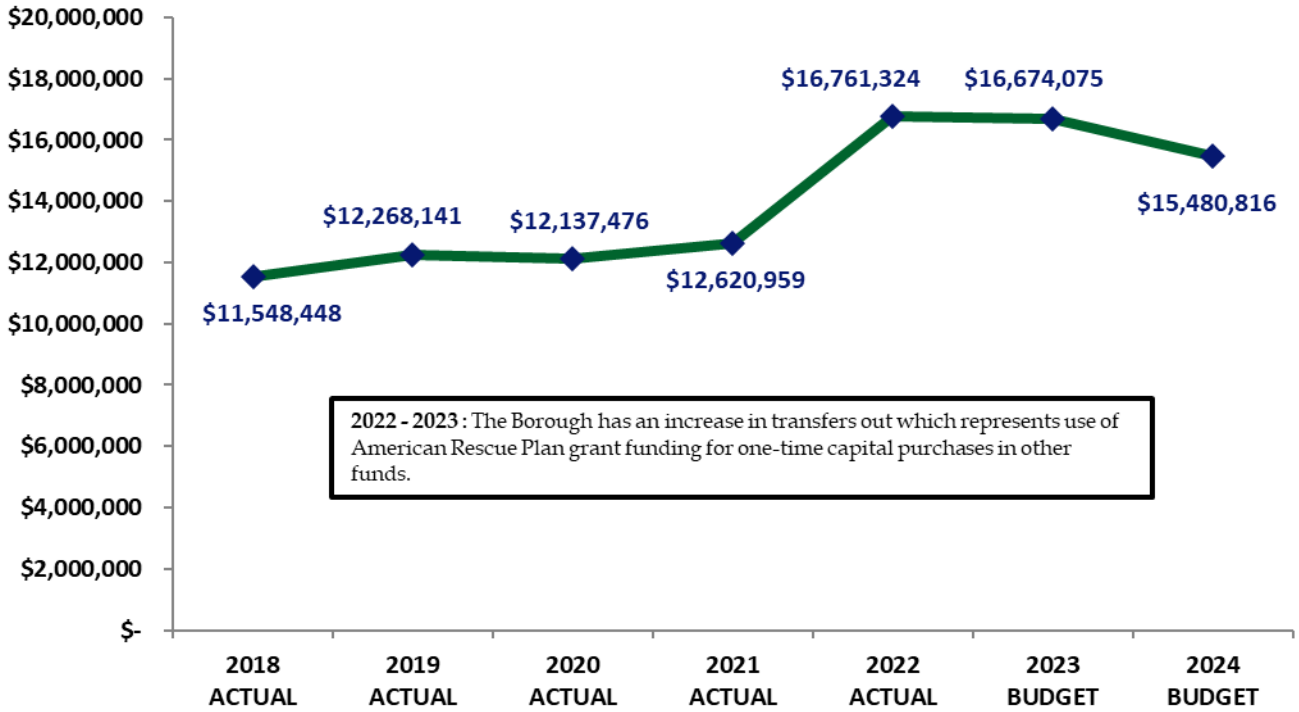
**Chart 7.**

**General Fund Revenue by Category**



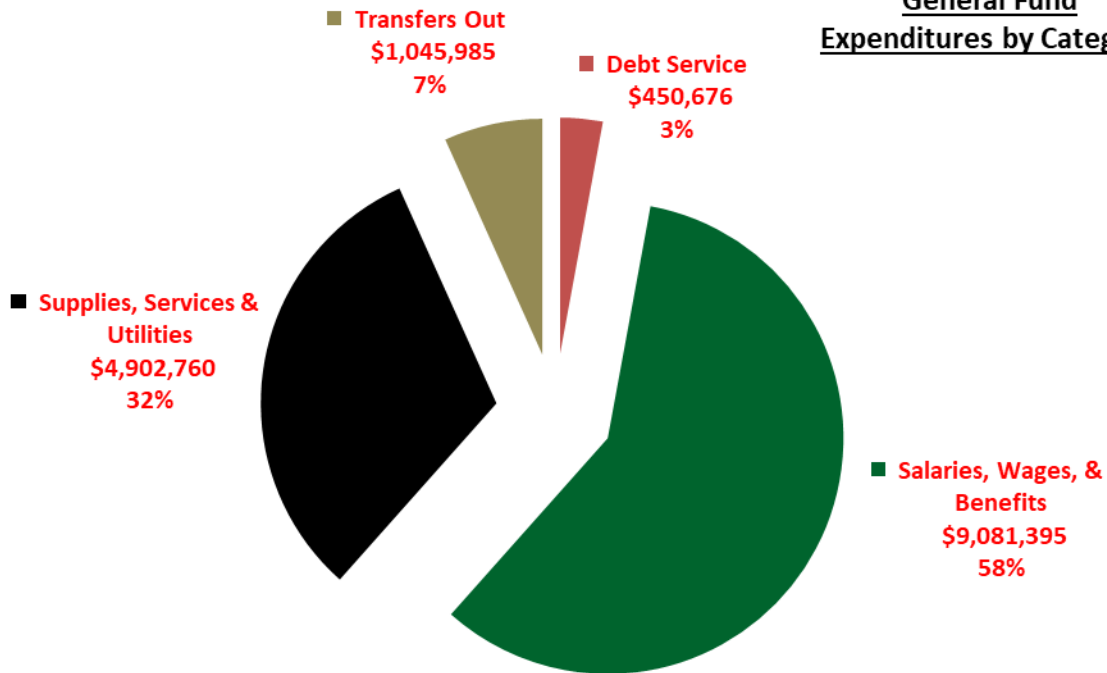
**Graph 3.**

**General Fund  
Expenditures by Year**



**Chart 8.**

**General Fund  
Expenditures by Category**



## MAJOR REVENUE SOURCES

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%
<b>Total Major Revenues</b>	<b>\$ 12,574,547</b>	<b>81.23%</b>
<b>Total General Fund Revenue</b>	<b>\$ 15,480,816</b>	

### 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
=	<b>Assessed Value</b>
	<b>Assessed Value</b>
x	Tax Rate
=	<b>Taxes Collectible</b>
	<b>Taxes Collectible</b>
x	Collection Factor
=	<b>Real Estate Taxes Budgeted</b>

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.

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

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
<i>General Fund</i>	Operating: Mental Health Co-Responder Pilot Program	150,000
<i>Capital Projects Fund</i>	Capital: Record Management Program (part of Co-Responder Pilot Program)	147,593
<i>Stormwater Fund</i>	Capital: Bedford and E Street Transportation Improvements	215,000
<b>Total used in 2024 Budget:</b>		<b>\$ 512,593</b>

**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.

<b>Fund Balance Use Breakout</b>		
<b>General Fund:</b>	2024	2023
Fund Balance Use	\$ 189,344	\$ 1,590,295
<i>Allocation:</i>		
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.

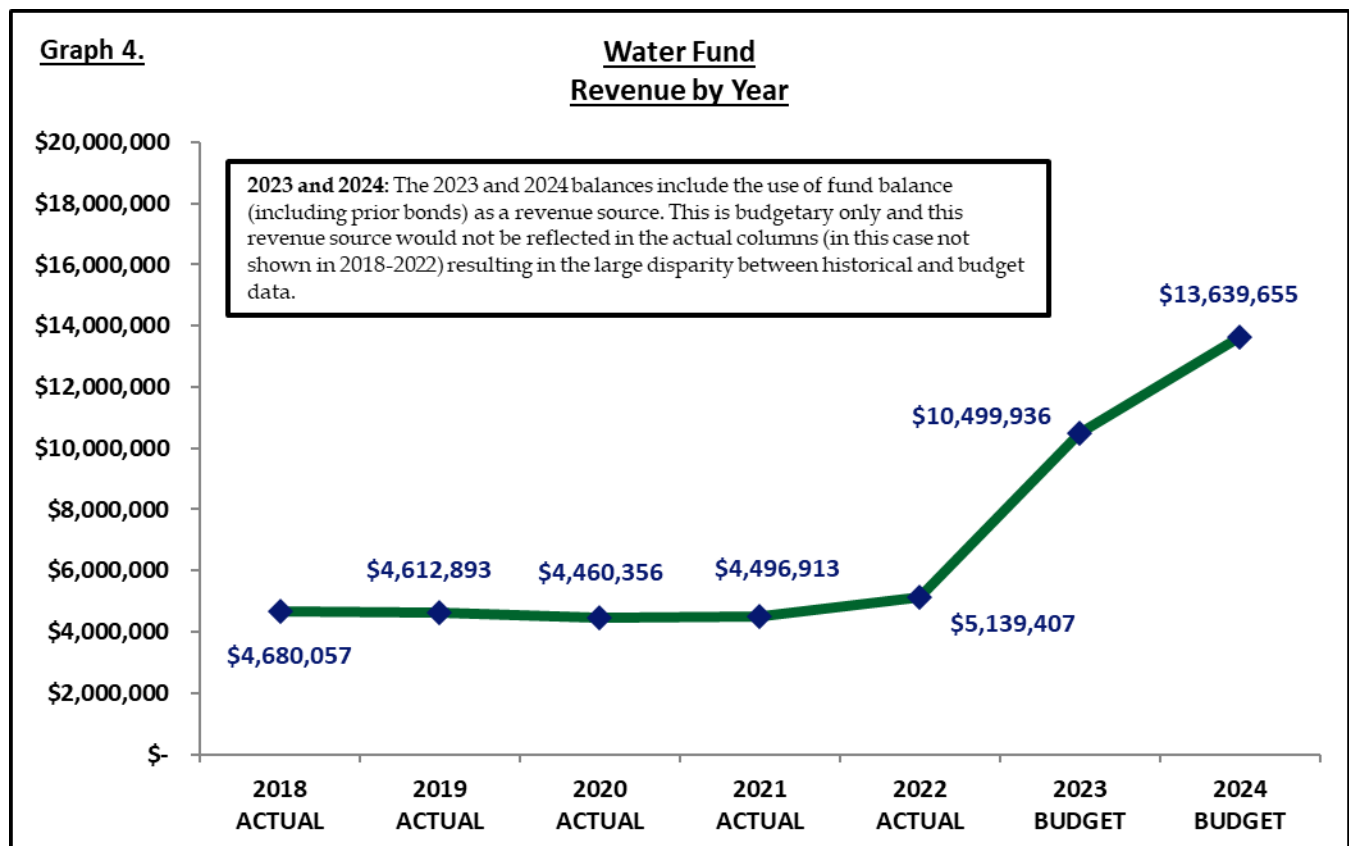
## FUND HIGHLIGHTS

- **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.

# FINANCIAL SUMMARIES

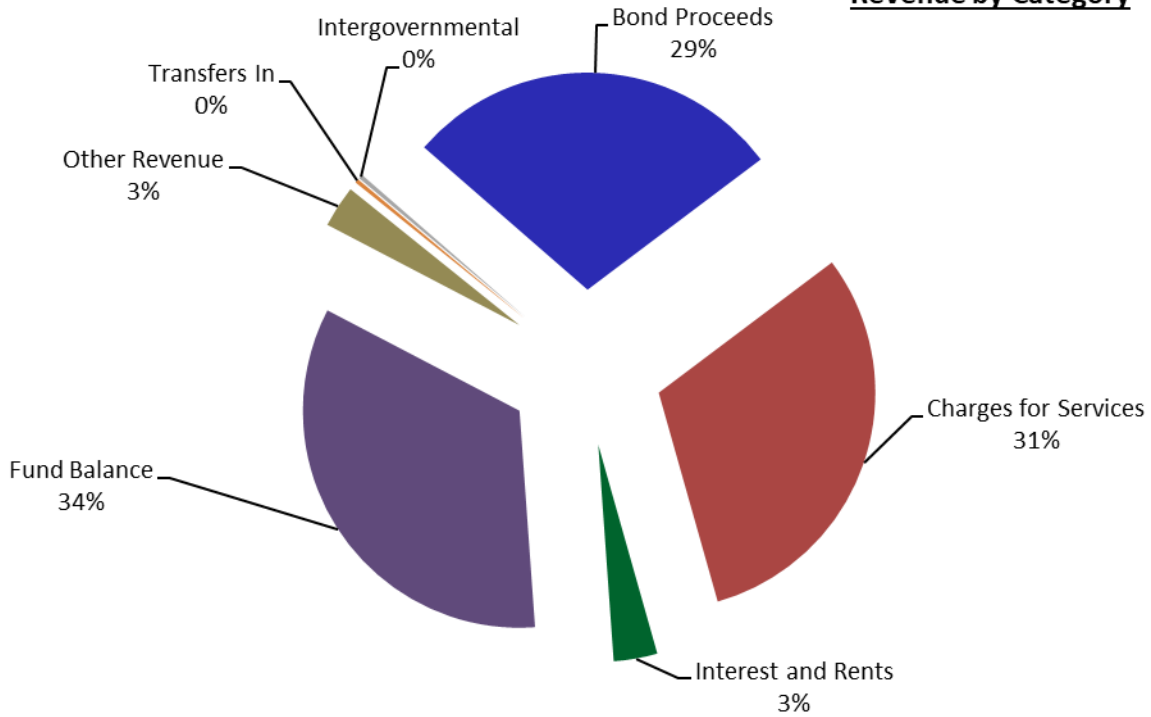
**Table 12.**

<b>Water Fund Revenue &amp; Expenditures</b>							
	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Budget	Budget
<b>Revenue</b>							
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
<b>Total</b>	<b>4,680,057</b>	<b>4,612,893</b>	<b>4,460,356</b>	<b>4,496,913</b>	<b>5,139,407</b>	<b>10,499,936</b>	<b>13,639,655</b>
<b>Expenditures</b>							
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
<b>Total</b>	<b>4,271,635</b>	<b>3,880,711</b>	<b>3,542,572</b>	<b>3,848,382</b>	<b>4,272,677</b>	<b>10,499,936</b>	<b>13,639,655</b>



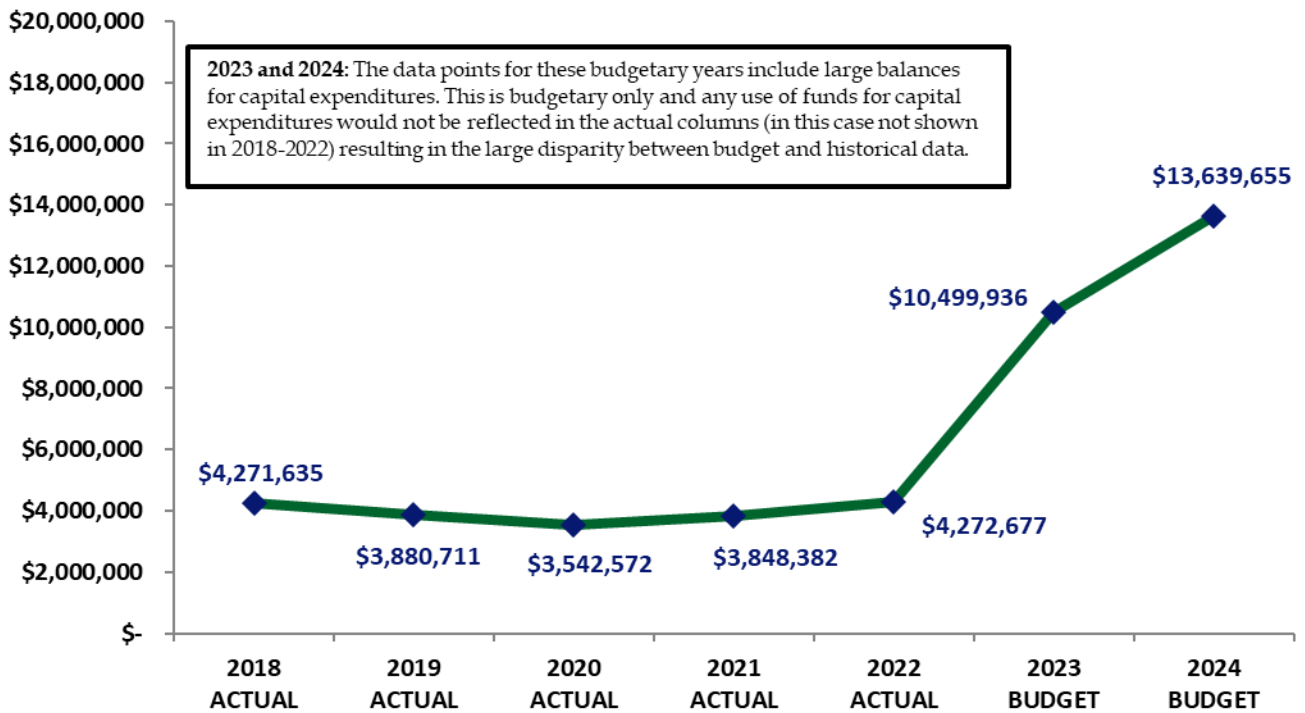
**Chart 9.**

**Water Fund  
Revenue by Category**

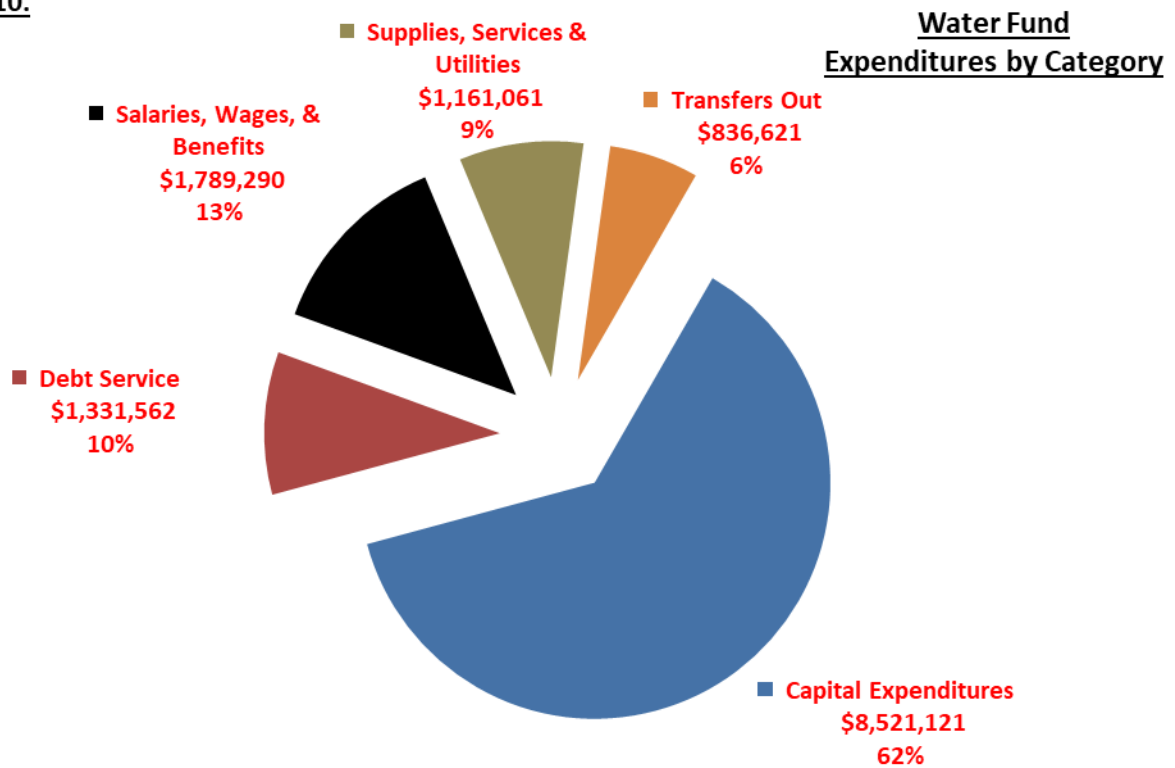


**Graph 5.**

**Water Fund  
Expenditures by Year**



**Chart 10.**



**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%	
<b>Total Major Revenues</b>	<b>\$ 12,684,985</b>	<b>93.00%</b>	
<b>Total Water Fund Revenue</b>	<b>\$ 13,639,655</b>		

**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.



# 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 \$377,216.
- **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.

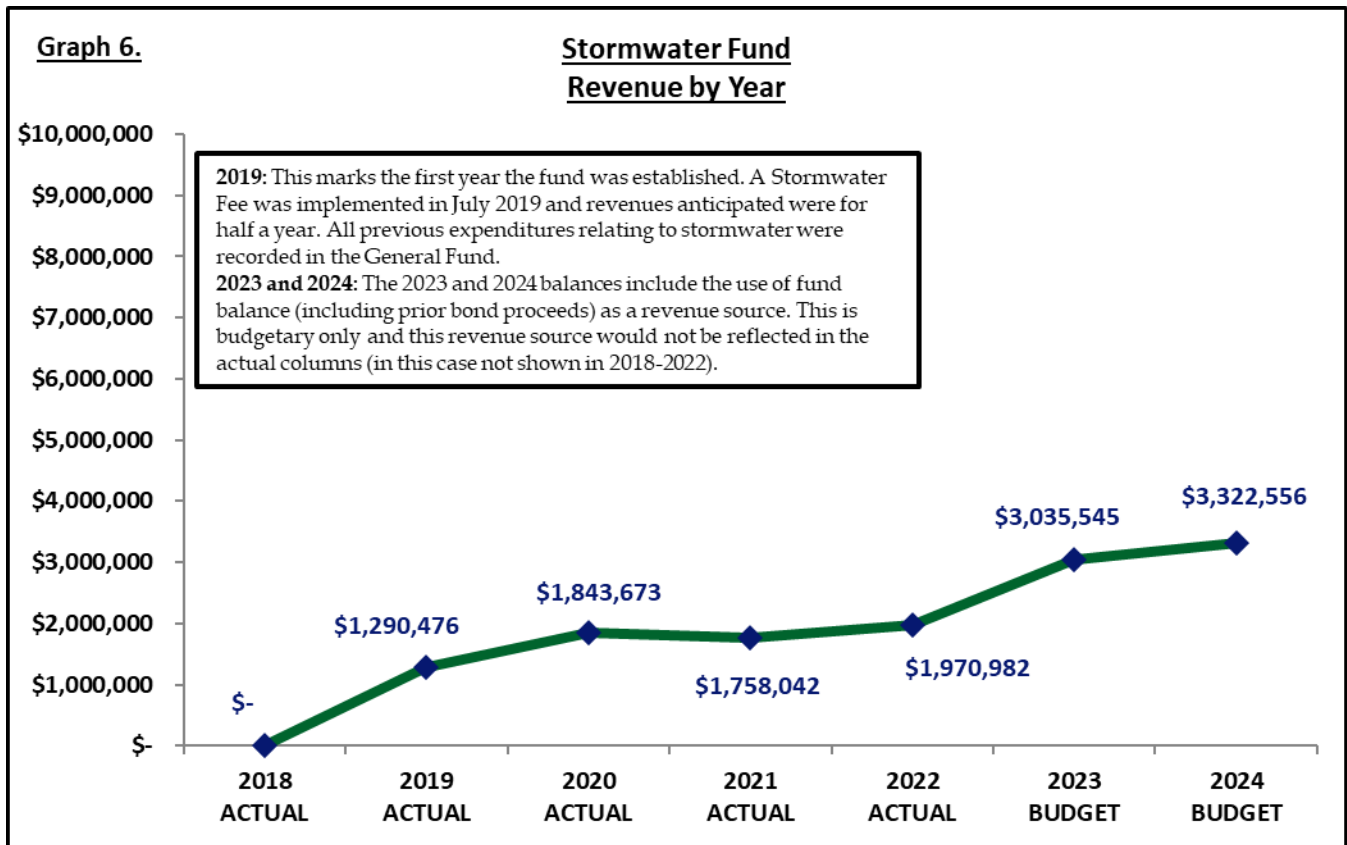


**FINANCIAL SUMMARIES**

**Table 13.**

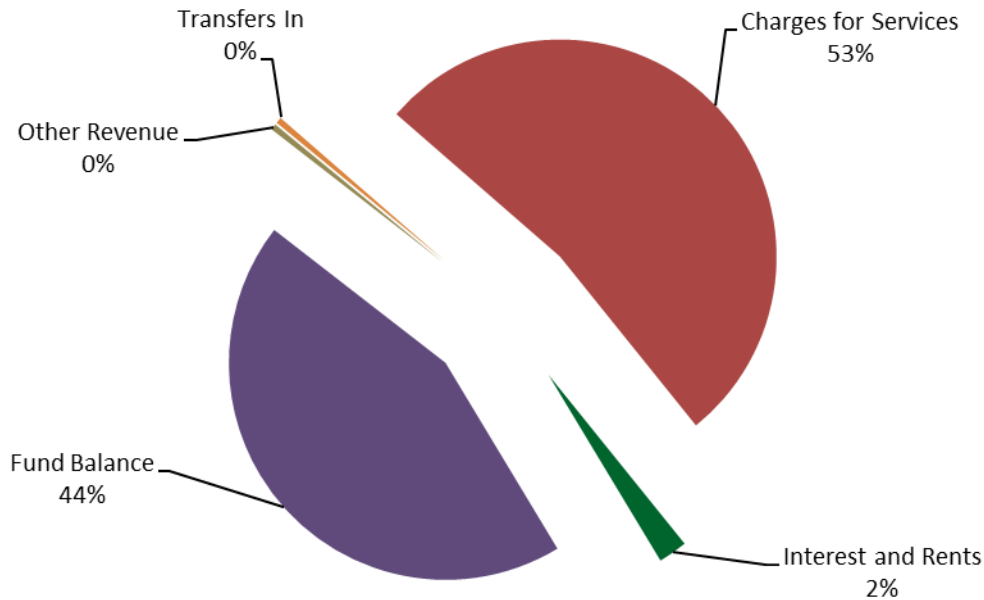
**Stormwater Fund Revenue & Expenditures**

	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Budget	Budget
<b>Revenue</b>							
Interest and Rents	-	-	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	-
Bond Proceeds	-	-	-	-	-	-	-
Fund Balance	-	1,148,962	-	-	-	800,500	1,466,216
<b>Total</b>	<b>-</b>	<b>2,438,271</b>	<b>1,843,673</b>	<b>1,758,042</b>	<b>1,970,982</b>	<b>3,035,545</b>	<b>3,322,556</b>
<b>Expenditures</b>							
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
<b>Total</b>	<b>-</b>	<b>581,218</b>	<b>1,056,308</b>	<b>1,142,755</b>	<b>1,321,403</b>	<b>2,992,769</b>	<b>3,322,556</b>



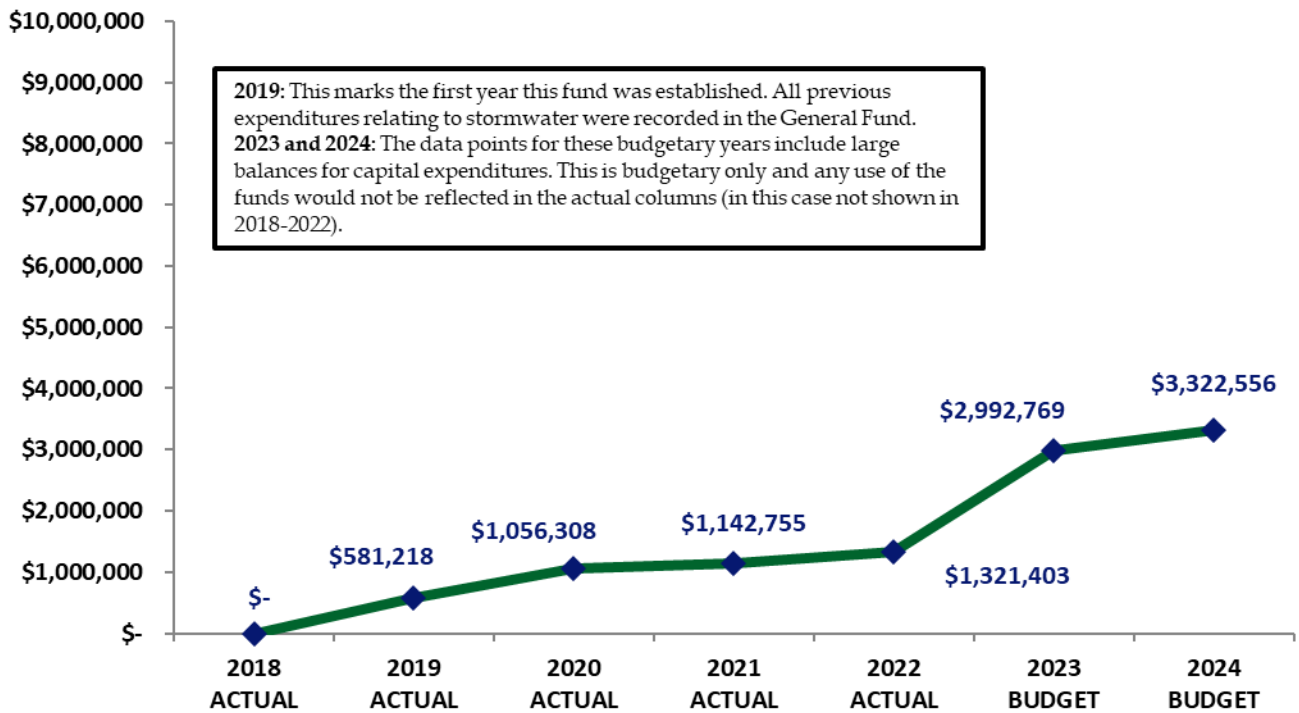
**Chart 11.**

**Stormwater Fund  
Revenue by Category**



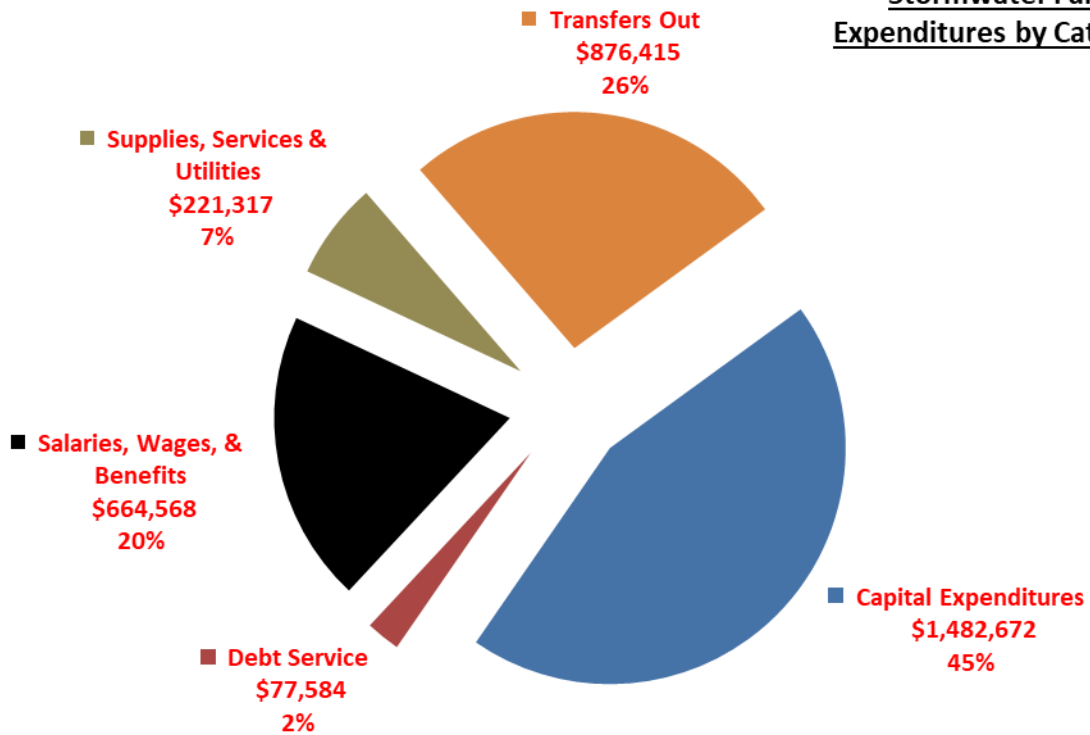
**Graph 7.**

**Stormwater Fund  
Expenditures by Year**



**Chart 12.**

**Stormwater Fund Expenditures by Category**



**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%
<b>Total Major Revenues</b>	<b>\$ 3,220,516</b>	<b>96.93%</b>
<b>Total Stormwater Fund Revenue</b>	<b>\$ 3,322,556</b>	

**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

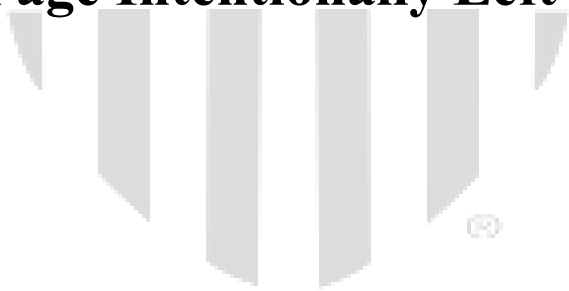
The Borough was a recipient of federal grant dollars under the American Rescue Plan Act, which are eligible to be used towards stormwater infrastructure improvements. The 2024 Budget incorporates an anticipated use of these funds towards capital needs totaling \$215,000. This will be reflected as a use of fund balance.

Carlisle



All-America City

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2021



# 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.

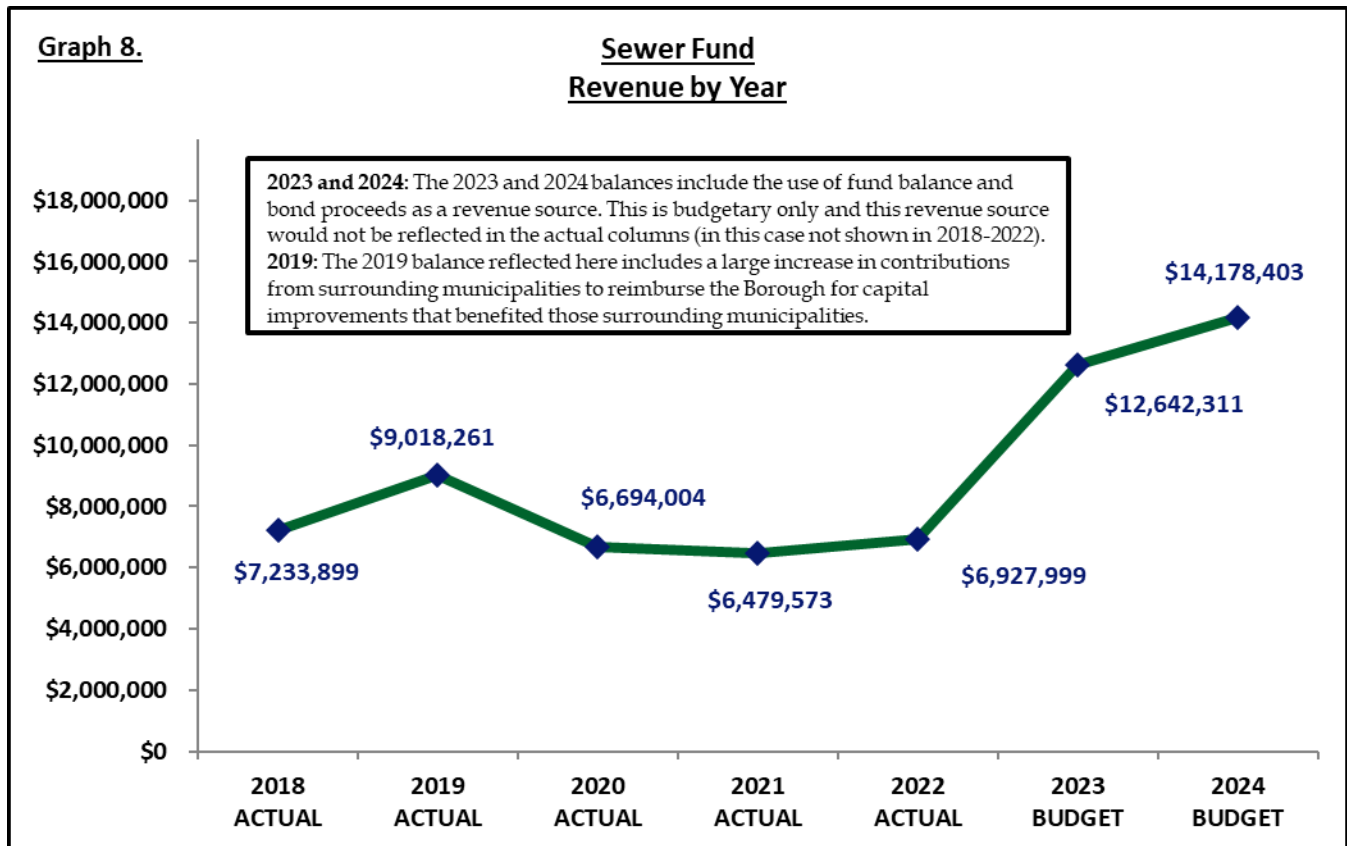
## FUND HIGHLIGHTS

- **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.

**FINANCIAL SUMMARIES**

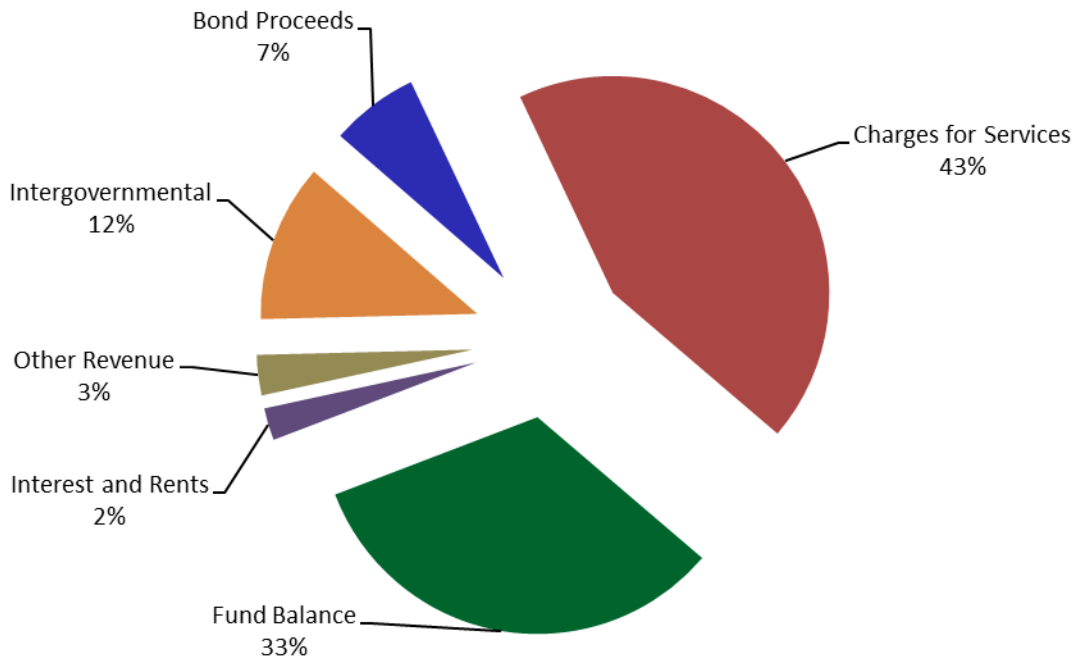
**Table 14.**

<b>Sewer Fund Revenue &amp; Expenditures</b>							
	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Budget	Budget
<b>Revenue</b>							
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
<b>Total</b>	<b>7,233,899</b>	<b>9,018,261</b>	<b>6,694,004</b>	<b>6,479,573</b>	<b>6,927,999</b>	<b>12,642,311</b>	<b>14,178,403</b>
<b>Expenditures</b>							
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
<b>Total</b>	<b>6,043,428</b>	<b>5,785,396</b>	<b>5,624,046</b>	<b>5,977,446</b>	<b>6,072,498</b>	<b>12,642,311</b>	<b>14,178,403</b>



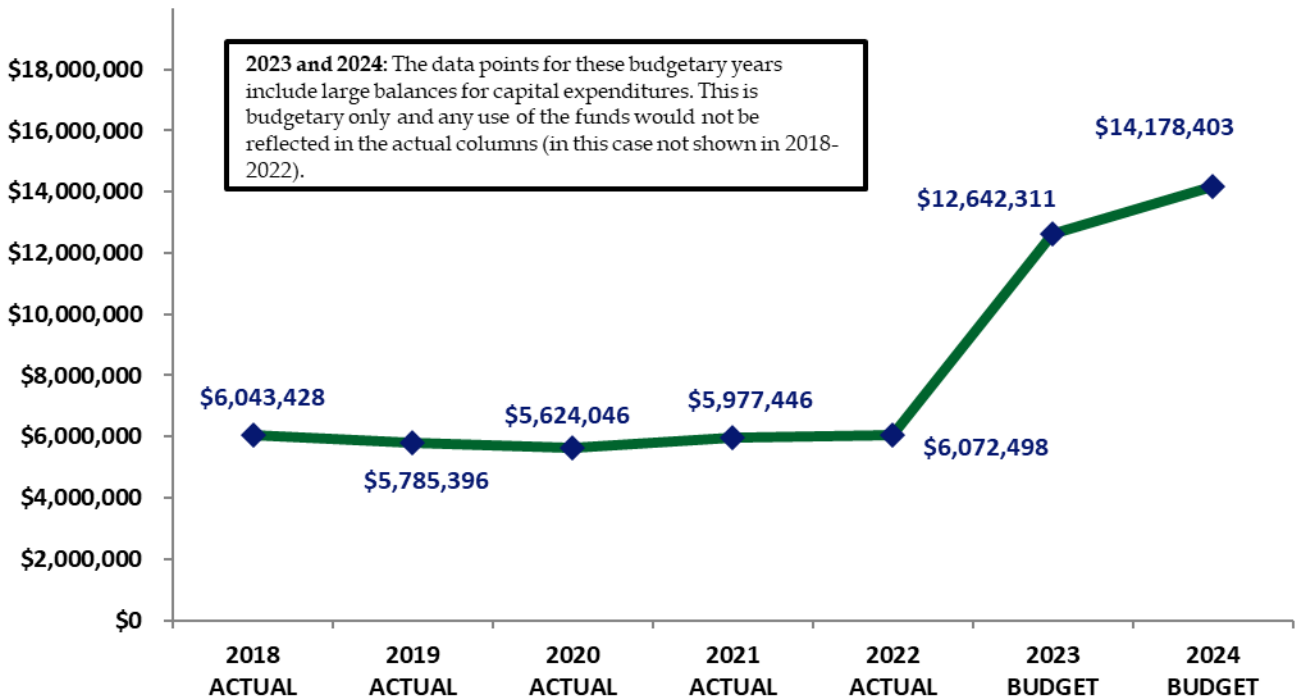
**Chart 13.**

**Sewer Fund  
Revenue by Category**



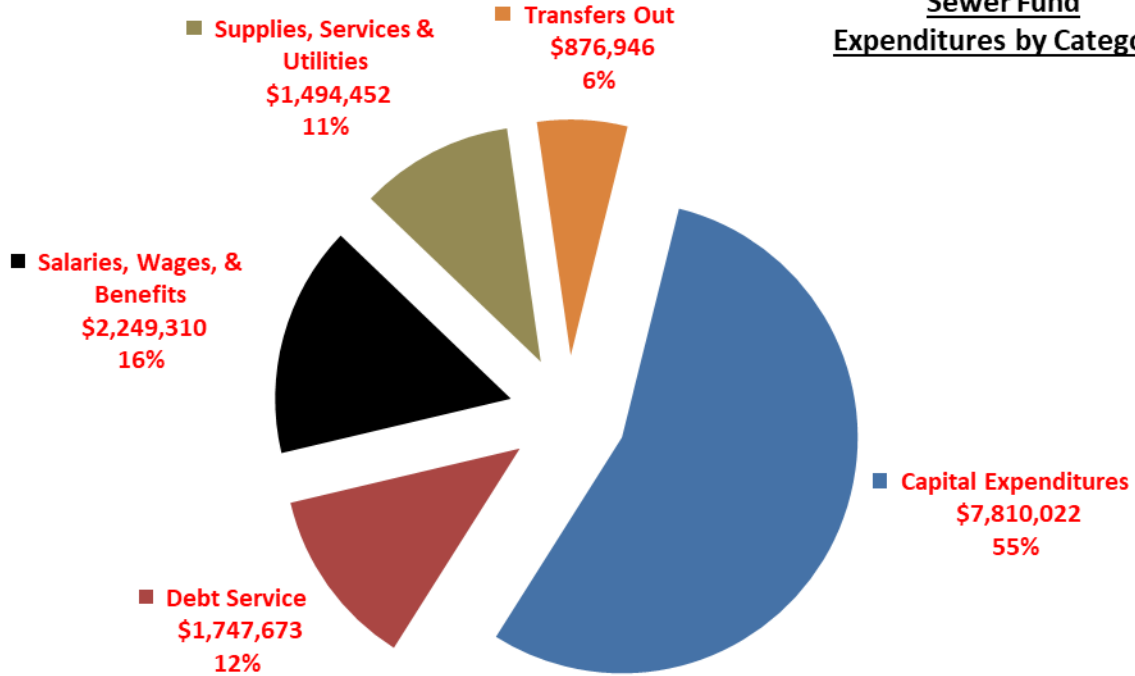
**Graph 9.**

**Sewer Fund  
Expenditures by Year**



**Chart 14.**

**Sewer Fund Expenditures by Category**



**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%
<b>Total Major Revenues</b>	<b>\$ 12,476,809</b>	<b>88.00%</b>
<b>Total Sewer Fund Revenue</b>	<b>\$ 14,178,403</b>	

**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:

<b>Year</b>	<b>New Borrowing Needs</b>
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.

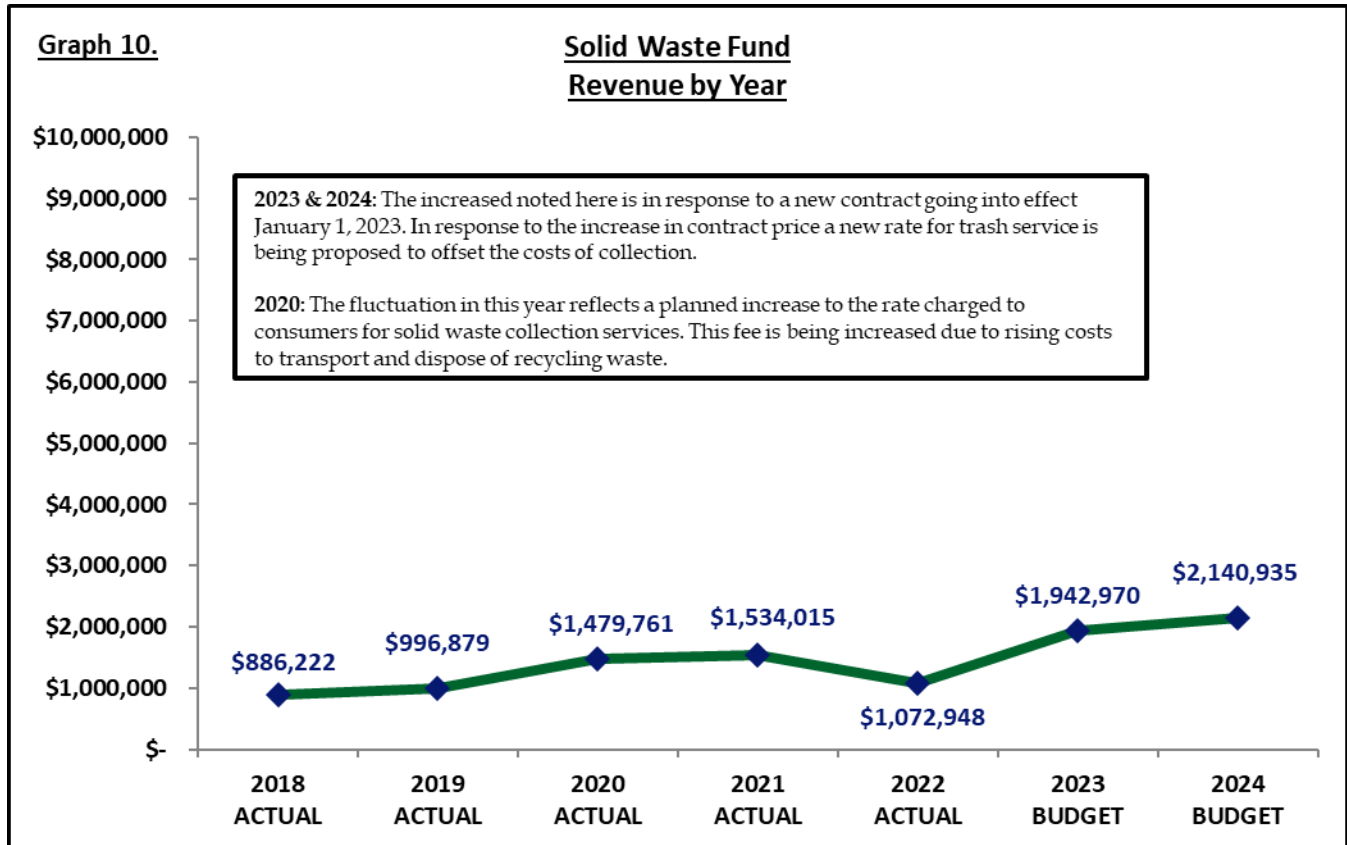


**FINANCIAL SUMMARIES**

**Table 15.**

**Solid Waste Fund Revenue & Expenditures**

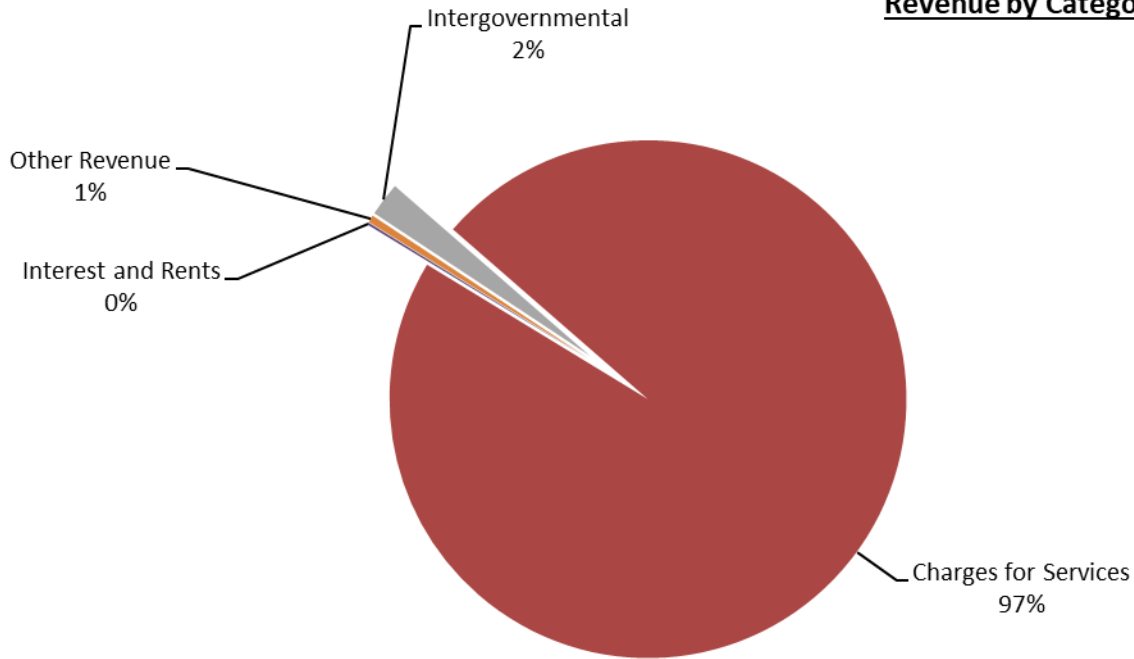
	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Budget	Budget
<b>Revenue</b>							
Licenses & Permits	800	2,400	2,400	6,400	5,406	-	-
Interest and Rents	2,612	4,498	1,734	72	1,835	270	3,100
Intergovernmental	45,959	112,186	43,340	46,906	-	45,000	45,000
Charges for Services	832,410	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	-	-	-	-	-	-	-
<b>Total</b>	<b>886,222</b>	<b>996,879</b>	<b>1,479,761</b>	<b>1,534,015</b>	<b>1,072,948</b>	<b>1,942,970</b>	<b>2,140,935</b>
<b>Expenditures</b>							
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
<b>Total</b>	<b>772,773</b>	<b>826,623</b>	<b>1,656,257</b>	<b>1,675,341</b>	<b>1,318,955</b>	<b>1,942,970</b>	<b>2,140,935</b>





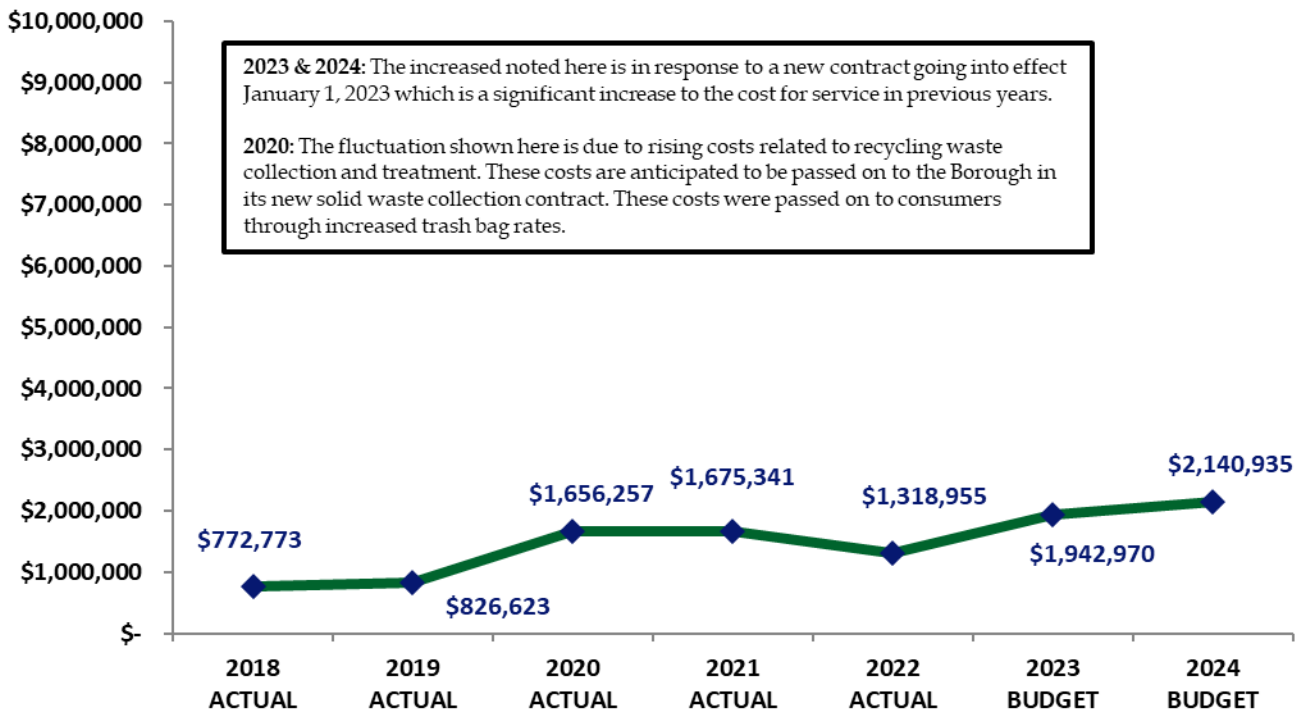
**Chart 15.**

**Solid Waste Fund  
Revenue by Category**



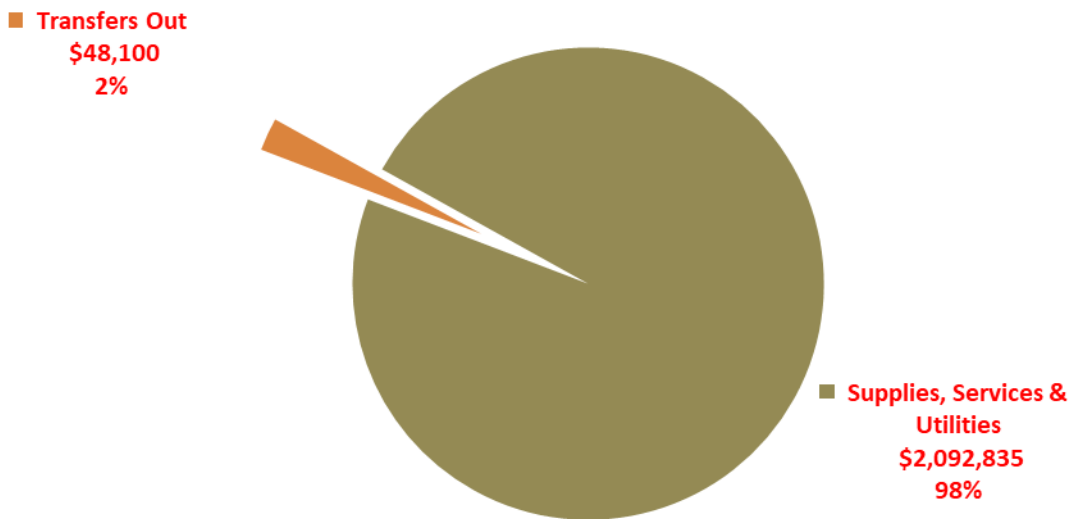
**Graph 11.**

**Solid Waste Fund  
Expenditures by Year**



**Chart 16.**

**Solid Waste Fund  
Expenditures by Category**



**MAJOR REVENUE SOURCES**

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%
<b>Total Major Revenues</b>	<b>\$ 2,083,215</b>	<b>97.30%</b>
<b>Total Solid Waste Fund Revenue</b>	<b>\$ 2,140,935</b>	

**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.

Carlisle



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2021



# 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

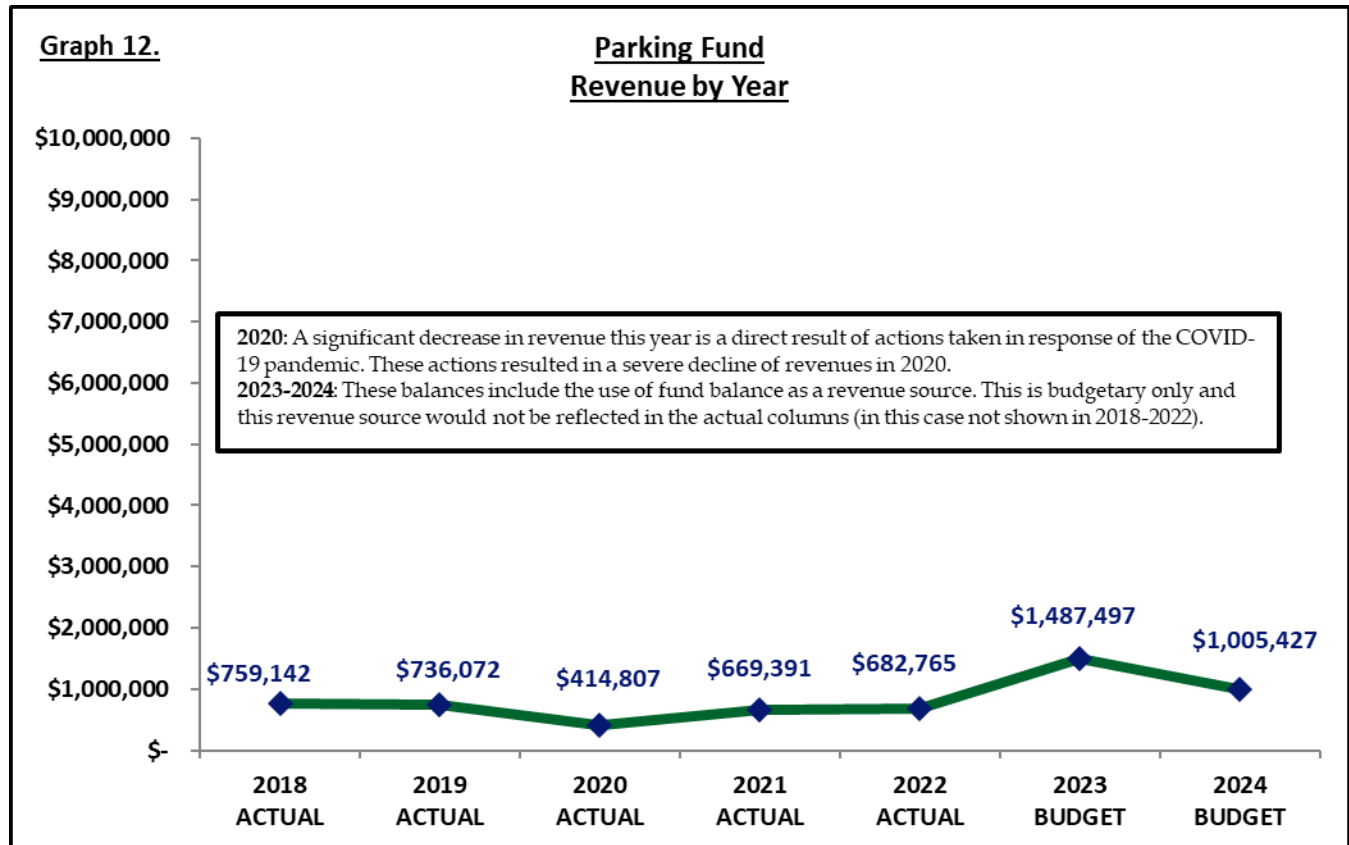
- **Revenues:** The 2024 parking fund budget anticipates that revenues will decrease by approximately \$309,652 or 30.67% (net of fund balance and bond proceeds) which can be attributed to a reduction in anticipated grant funding for capital improvements.
- **Parking Rates:** No adjustment to parking 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.

**FINANCIAL SUMMARIES**

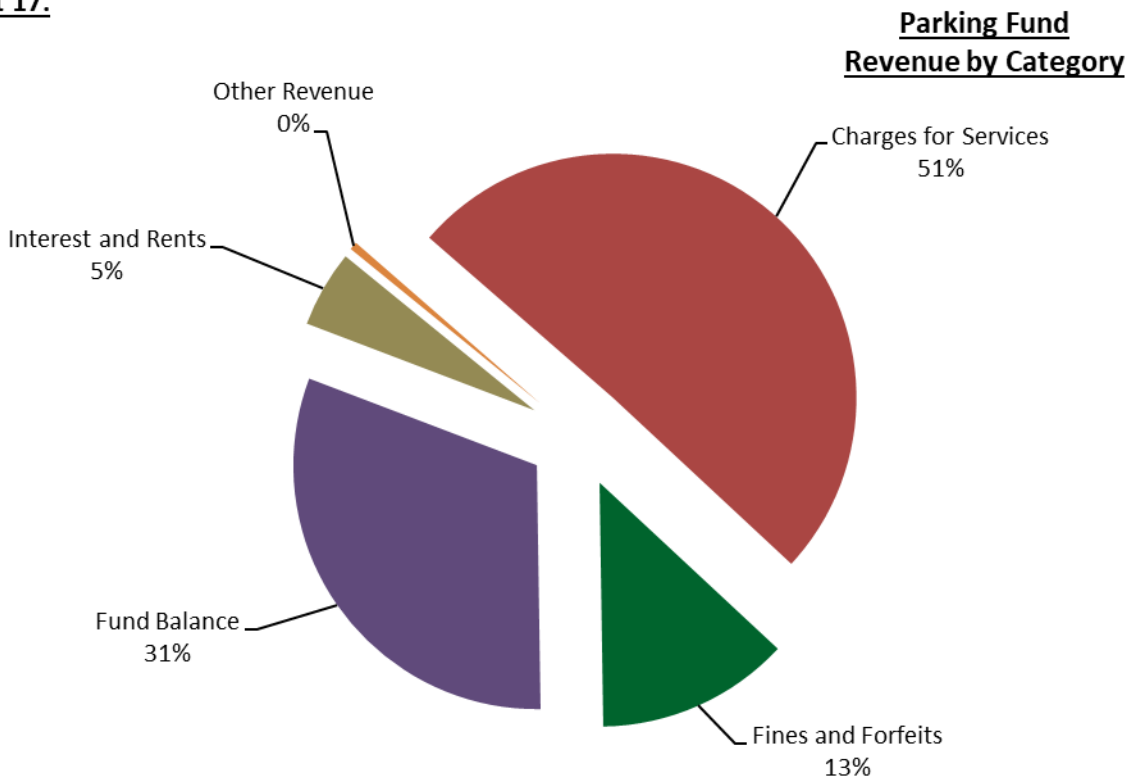
**Table 16.**

**Parking Fund Revenue & Expenditures**

	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Budget	Budget
<b>Revenue</b>							
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
<b>Total</b>	<b>759,142</b>	<b>736,072</b>	<b>414,807</b>	<b>669,391</b>	<b>682,765</b>	<b>1,487,497</b>	<b>1,005,427</b>
<b>Expenditures</b>							
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
<b>Total</b>	<b>491,731</b>	<b>527,306</b>	<b>539,511</b>	<b>517,291</b>	<b>563,796</b>	<b>1,487,497</b>	<b>1,005,427</b>

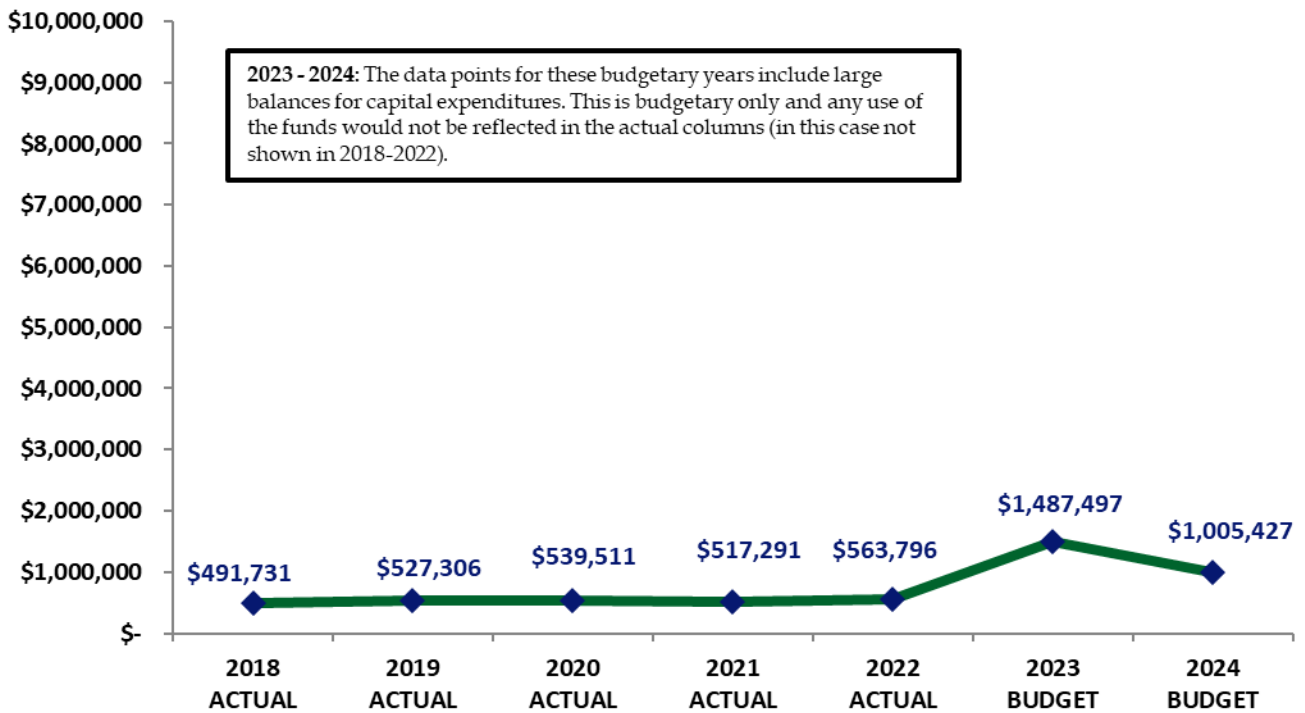


**Chart 17.**

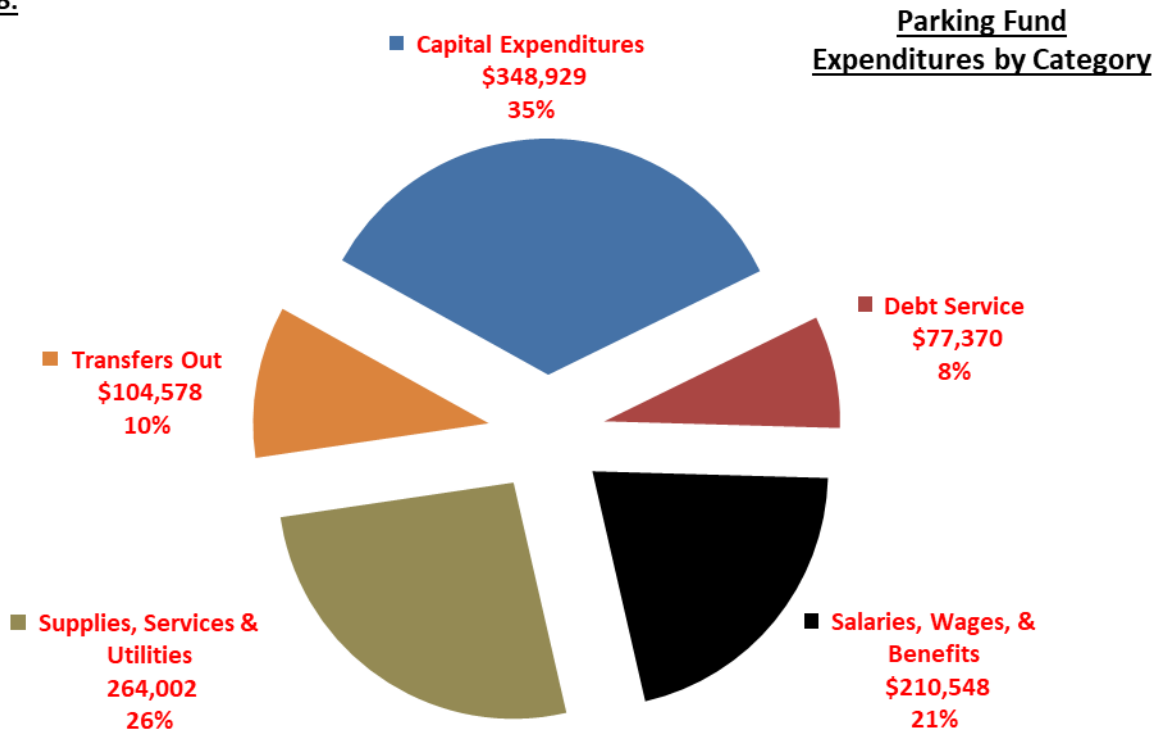


**Graph 13.**

**Parking Fund**  
**Expenditures by Year**



**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%	
<b>Total Major Revenues</b>	<b>\$ 802,867</b>	<b>79.85%</b>	
<b>Total Parking Fund Revenue</b>	<b>\$ 1,005,427</b>		

**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.

Carlisle



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2021

# 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.

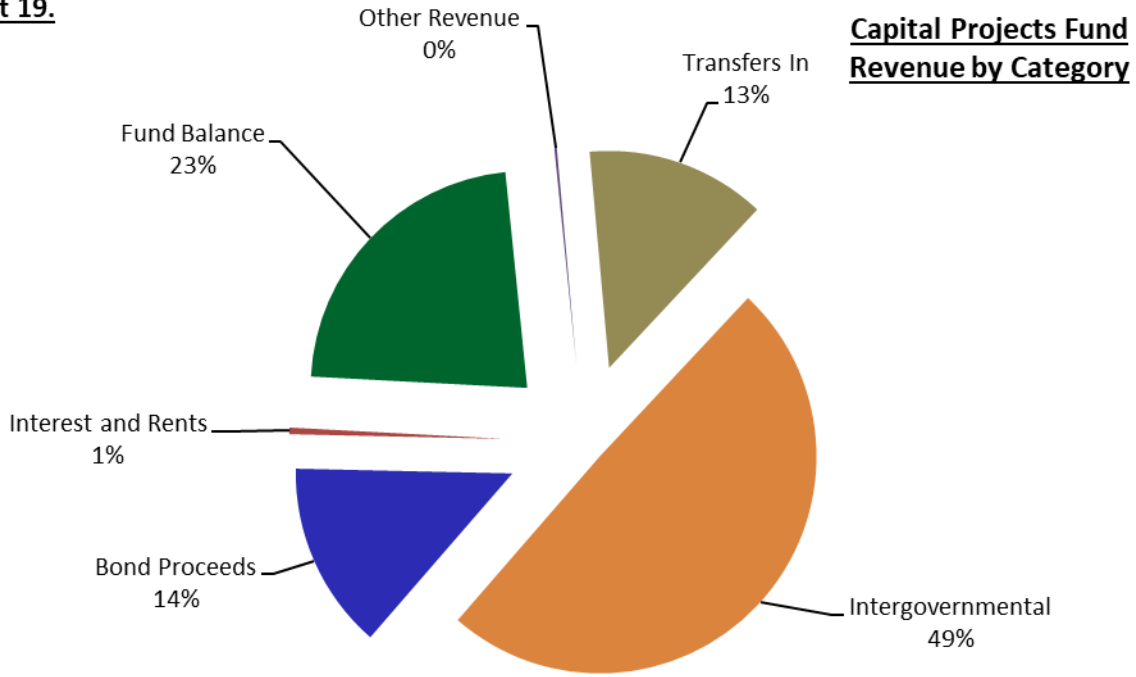
## FINANCIAL SUMMARIES

**Table 17.**

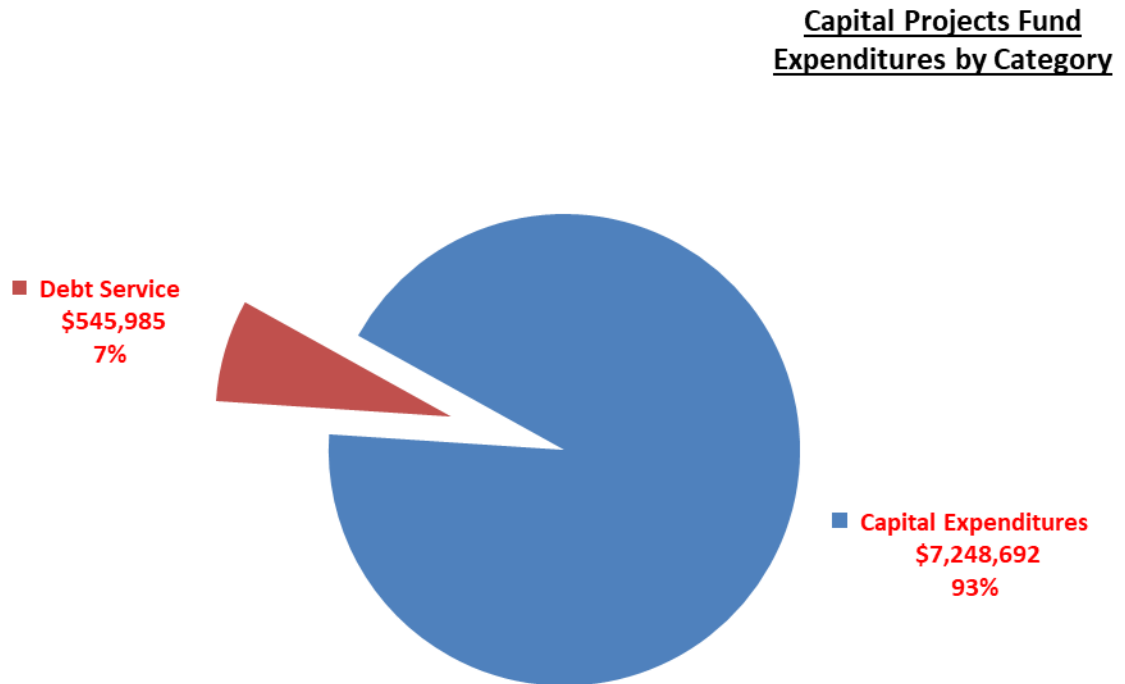
### Capital Projects Fund Revenue & Expenditures

	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Budget	Budget
<b>Revenue</b>							
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
<b>Total</b>	<b>1,677,599</b>	<b>1,668,161</b>	<b>1,838,755</b>	<b>8,673,525</b>	<b>5,927,219</b>	<b>9,299,823</b>	<b>7,794,677</b>
<b>Expenditures</b>							
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	-	-	-
<b>Total</b>	<b>2,818,348</b>	<b>1,678,365</b>	<b>2,019,560</b>	<b>5,369,542</b>	<b>3,927,666</b>	<b>9,299,823</b>	<b>7,794,677</b>

**Chart 19.**



**Chart 20.**



## 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%
<b>Total Major Revenues</b>	<b>\$ 6,654,549</b>	<b>85.37%</b>
<b>Total Capital Projects Fund Revenue</b>	<b>\$ 7,794,677</b>	

### 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.

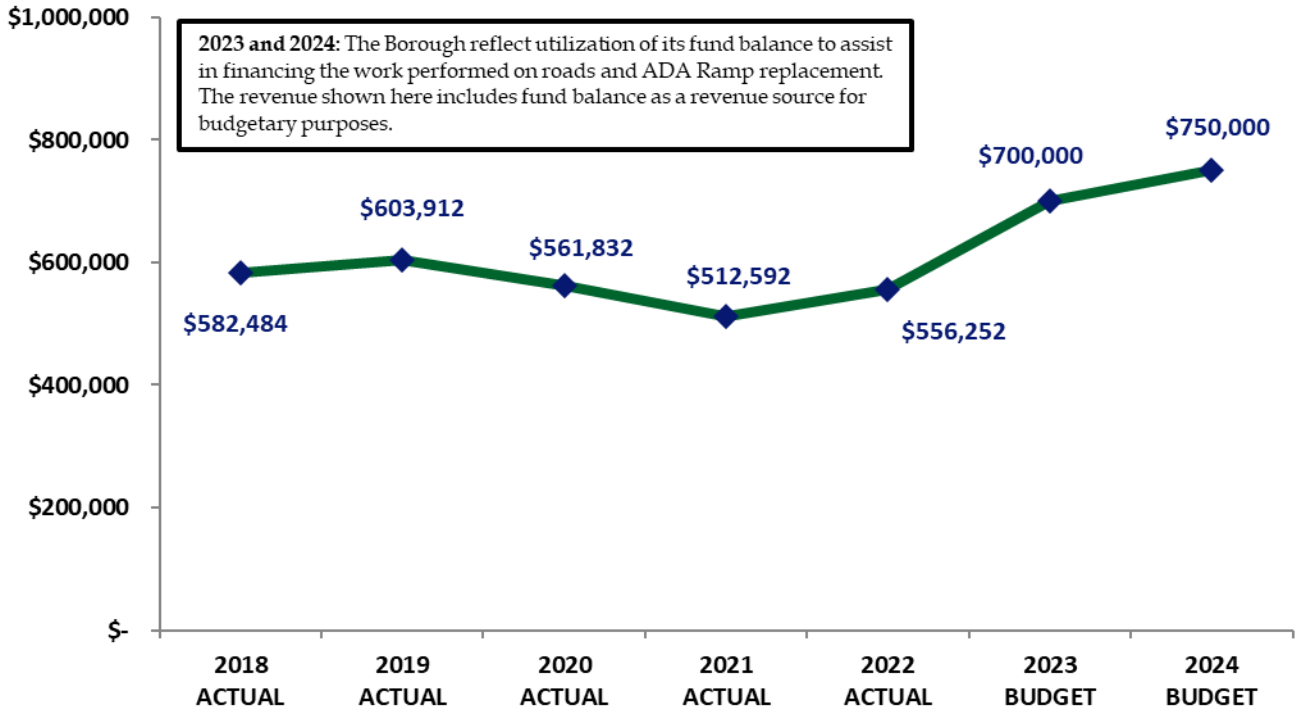
**FINANCIAL SUMMARIES**

<b>Table 18.</b>							
<b>Highway Aid Fund Revenue &amp; Expenditures</b>							
	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Budget	Budget
<b>Revenue</b>							
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
<b>Total</b>	582,484	603,912	561,832	512,592	556,252	700,000	750,000
<b>Expenditures</b>							
Capital Expenditures	461,801	554,463	665,720	604,411	684,096	700,000	750,000
<b>Total</b>	461,801	554,463	665,720	604,411	684,096	700,000	750,000



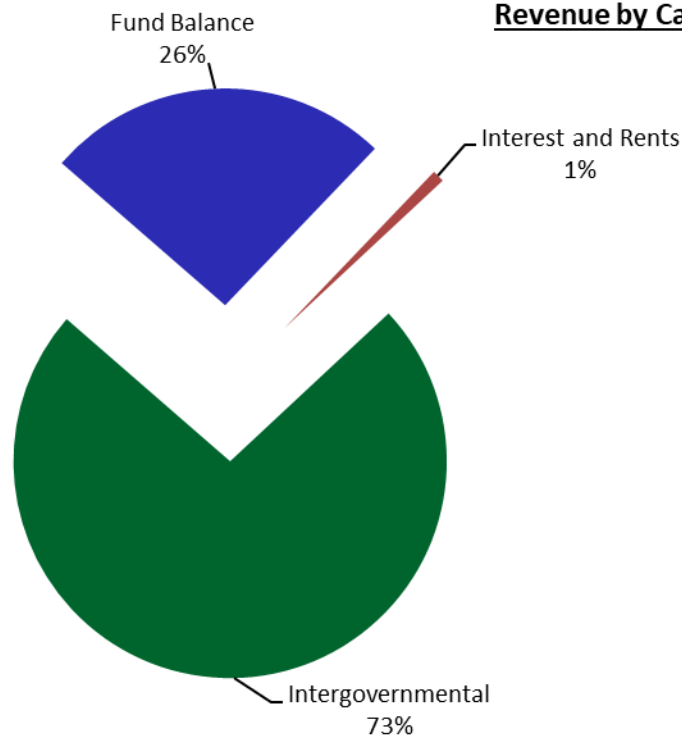
**Graph 14.**

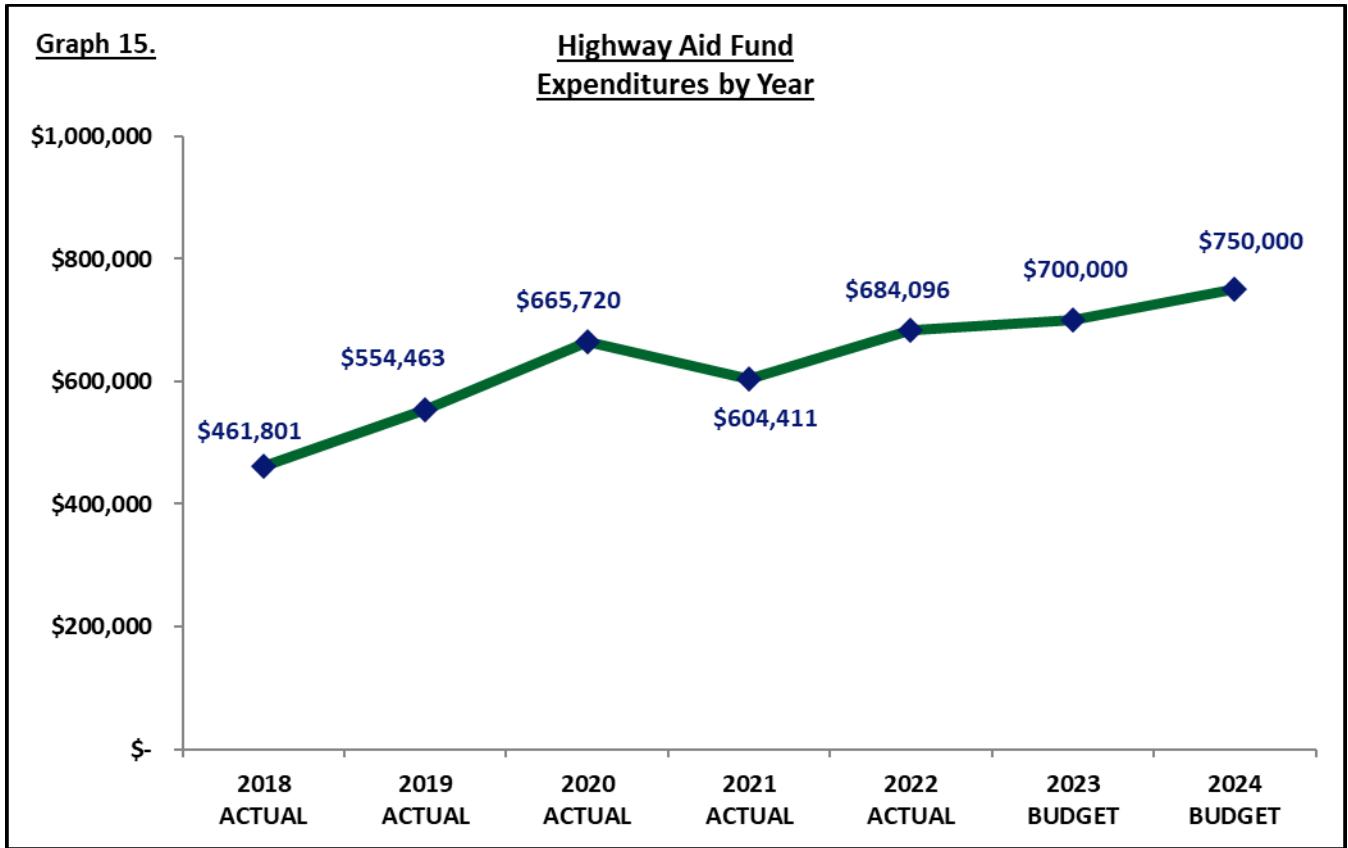
**Highway Aid Fund  
Revenue by Year**



**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%	
<b>Total Major Revenues</b>	<b>\$ 743,200</b>	<b>99.09%</b>	
<b>Total Highway Aid Fund Revenue</b>	<b>\$ 750,000</b>		

## 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.

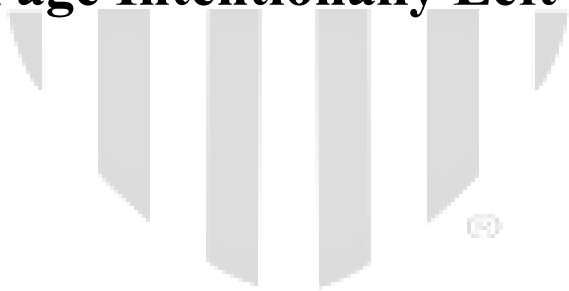
# OPERATING BUDGETS

Carlisle



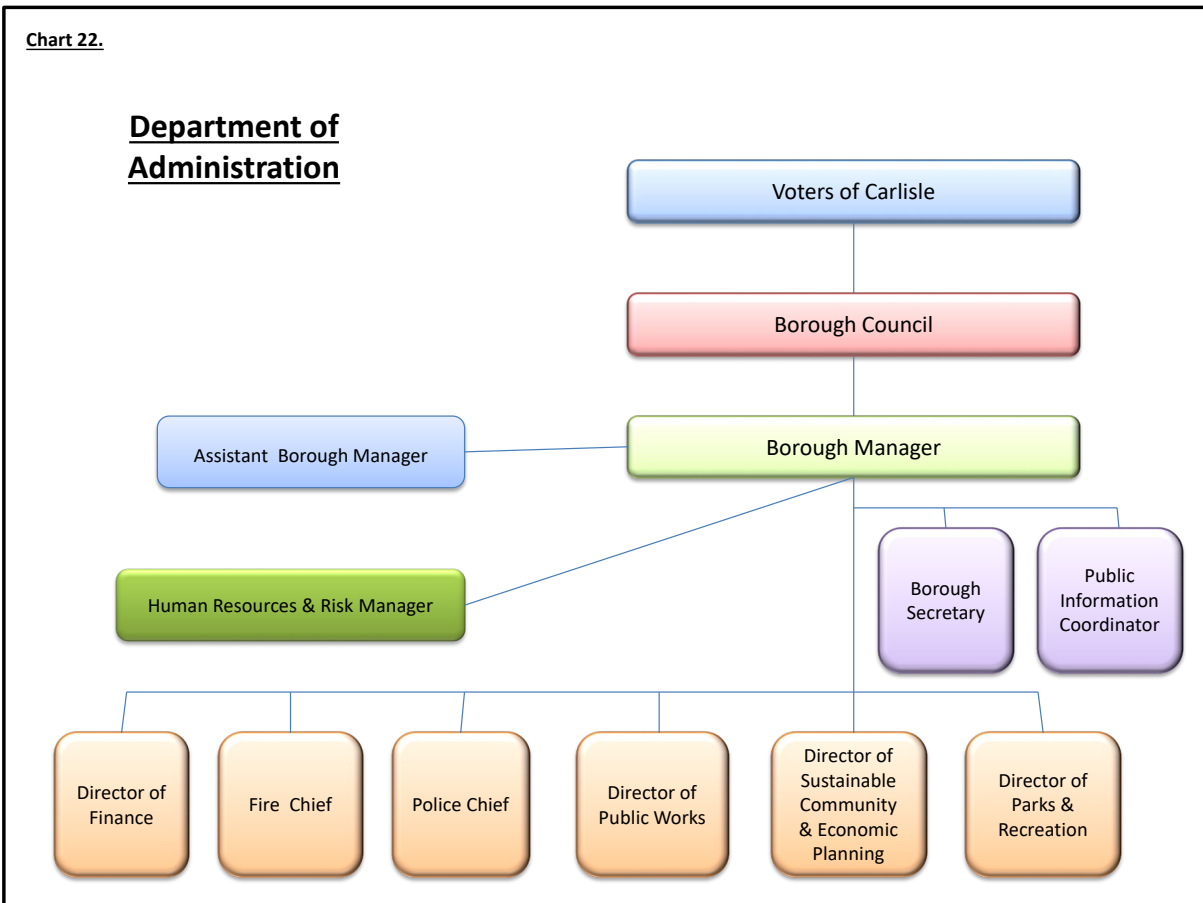
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2021

# Department of Administration



## 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	<b>Associated Funds</b>	All Funds
Manager's Office	Outside Agencies	<b>Budget In Total</b>	\$2,626,736
Legal Services	Personnel	<b>Operating Budget</b>	\$2,464,188
Property & Casualty Insurance		<b>Capital Budget</b>	\$162,548
		<b>Full-Time Employees</b>	7

## PERFORMANCE MEASURES

Transparency				
Council Objective: Consider increasing community engagement through existing, or potentially, additional resources.				
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 17 Awards	14 Applicants 12 Awards	28 Applicants 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 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%				
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 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:** Having a Public Information Coordinator has significantly improved the Borough’s online social media and website presence. As the data above indicates, year over year has brought a significant increase in the number of individuals we are able to reach via the internet. 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.

**Department Goals:**

- 1) Identify uses of ARP Funds.
- 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

## 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.

**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	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.

**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.

<b>Personnel</b>				
<b>Council Objectives:</b> Review departments for future workforce needs.				
<b>Department Goals:</b> Assess departments for succession planning and other vulnerabilities.				
<b>Dept./ Function</b>	<b>Performance Measure</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Target</b>
Department of Administration <i>Human Resources</i>	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.

<b>Personnel</b>				
<b>Council Objectives:</b> Develop employee skillsets including but not limited to leadership, customer service, software, improving departmental efficiencies across the organization and foster a culture of belonging				
<b>Department Goals:</b> Present training in three areas.				
<b>Dept./ Function</b>	<b>Performance Measure</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Target</b>
Department of Administration <i>Human Resources</i>	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.

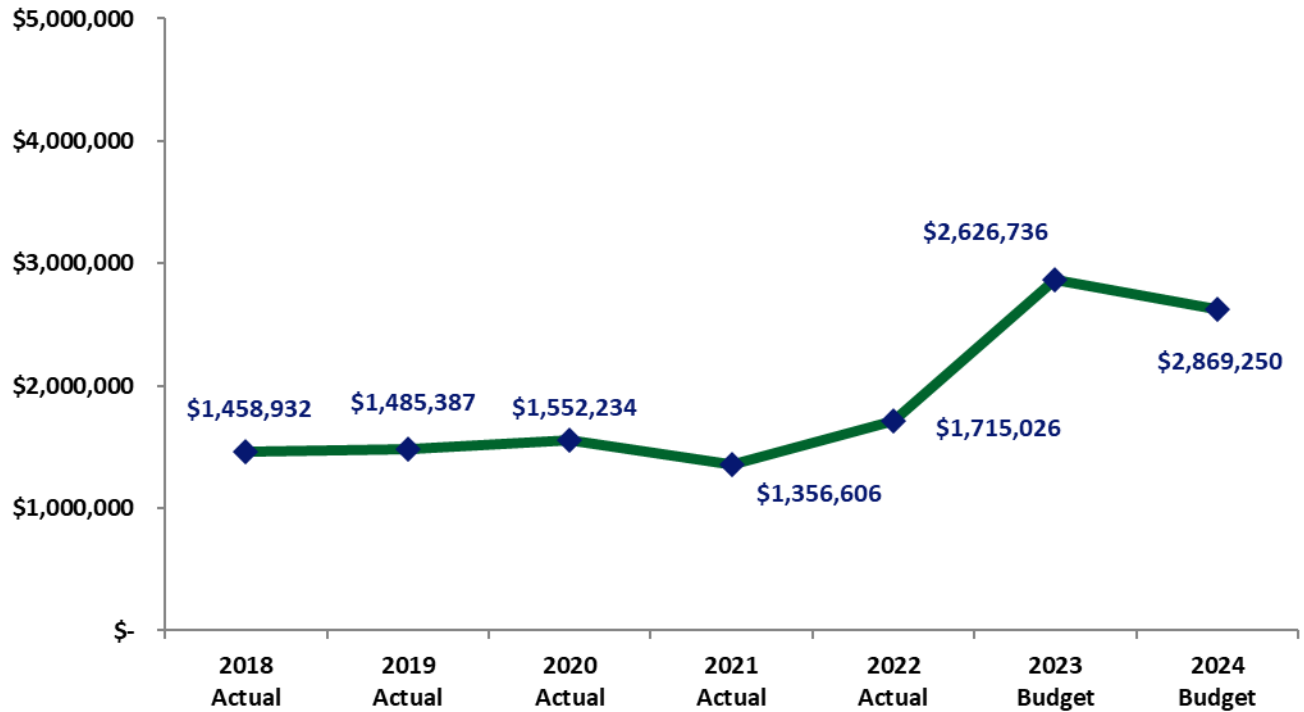
**FINANCIAL SUMMARIES**

<b>Table 19.</b>							
<b>Department of Administration Expenditures</b>							
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Borough Council</b>							
<i>Operating Expenditures</i>	121,637	129,114	120,127	119,911	173,151	487,417	511,904
<i>Capital Expenditures</i>	-	-	-	-	-	-	-
<b>Total</b>	<b>121,637</b>	<b>129,114</b>	<b>120,127</b>	<b>119,911</b>	<b>173,151</b>	<b>487,417</b>	<b>511,904</b>
<b>Manager's Office</b>							
<i>Operating Expenditures</i>	426,406	457,282	414,967	454,986	463,645	502,119	596,283
<i>Capital Expenditures</i>	-	-	-	-	-	2,800	-
<b>Total</b>	<b>426,406</b>	<b>457,282</b>	<b>414,967</b>	<b>454,986</b>	<b>463,645</b>	<b>504,919</b>	<b>596,283</b>
<b>Legal Services</b>							
<i>Operating Expenditures</i>	179,034	110,507	109,659	105,207	69,755	125,000	125,000
<i>Capital Expenditures</i>	-	-	-	-	-	-	-
<b>Total</b>	<b>179,034</b>	<b>110,507</b>	<b>109,659</b>	<b>105,207</b>	<b>69,755</b>	<b>125,000</b>	<b>125,000</b>
<b>Personnel</b>							
<i>Operating Expenditures</i>	121,501	121,578	190,954	109,315	206,551	276,683	410,710
<i>Capital Expenditures</i>	-	-	-	-	-	-	-
<b>Total</b>	<b>121,501</b>	<b>121,578</b>	<b>190,954</b>	<b>109,315</b>	<b>206,551</b>	<b>276,683</b>	<b>410,710</b>
<b>Information Technology</b>							
<i>Operating Expenditures</i>	232,155	258,657	254,746	237,374	299,112	340,908	395,720
<i>Capital Expenditures</i>	17,925	35,574	91,883	4,288	190,428	719,500	162,548
<b>Total</b>	<b>250,080</b>	<b>294,231</b>	<b>346,629</b>	<b>241,662</b>	<b>489,540</b>	<b>1,060,408</b>	<b>558,268</b>
<b>Outside Agencies</b>							
<i>Operating Expenditures</i>	122,527	122,100	111,600	68,500	68,000	93,000	107,500
<i>Capital Expenditures</i>	-	-	-	-	-	-	-
<b>Total</b>	<b>122,527</b>	<b>122,100</b>	<b>111,600</b>	<b>68,500</b>	<b>68,000</b>	<b>93,000</b>	<b>107,500</b>
<b>Property &amp; Casualty Insurance</b>							
<i>Operating Expenditures</i>	237,747	250,575	258,298	257,025	244,384	321,823	317,071
<i>Capital Expenditures</i>	-	-	-	-	-	-	-
<b>Total</b>	<b>237,747</b>	<b>250,575</b>	<b>258,298</b>	<b>257,025</b>	<b>244,384</b>	<b>321,823</b>	<b>317,071</b>
<b>Total</b>	<b>1,458,932</b>	<b>1,485,387</b>	<b>1,552,234</b>	<b>1,356,606</b>	<b>1,715,026</b>	<b>2,869,250</b>	<b>2,626,736</b>



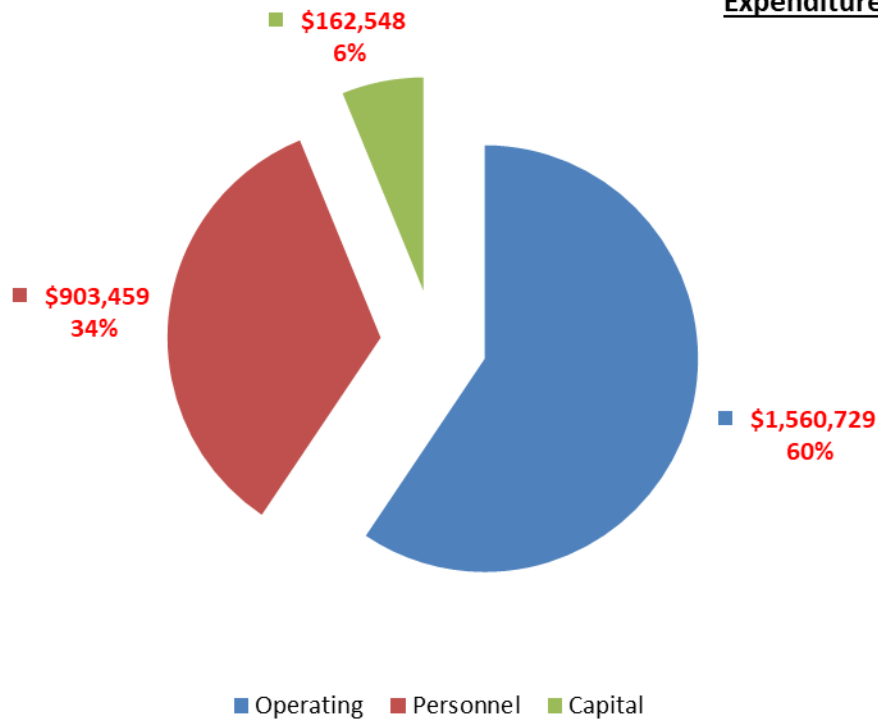
**Graph 16.**

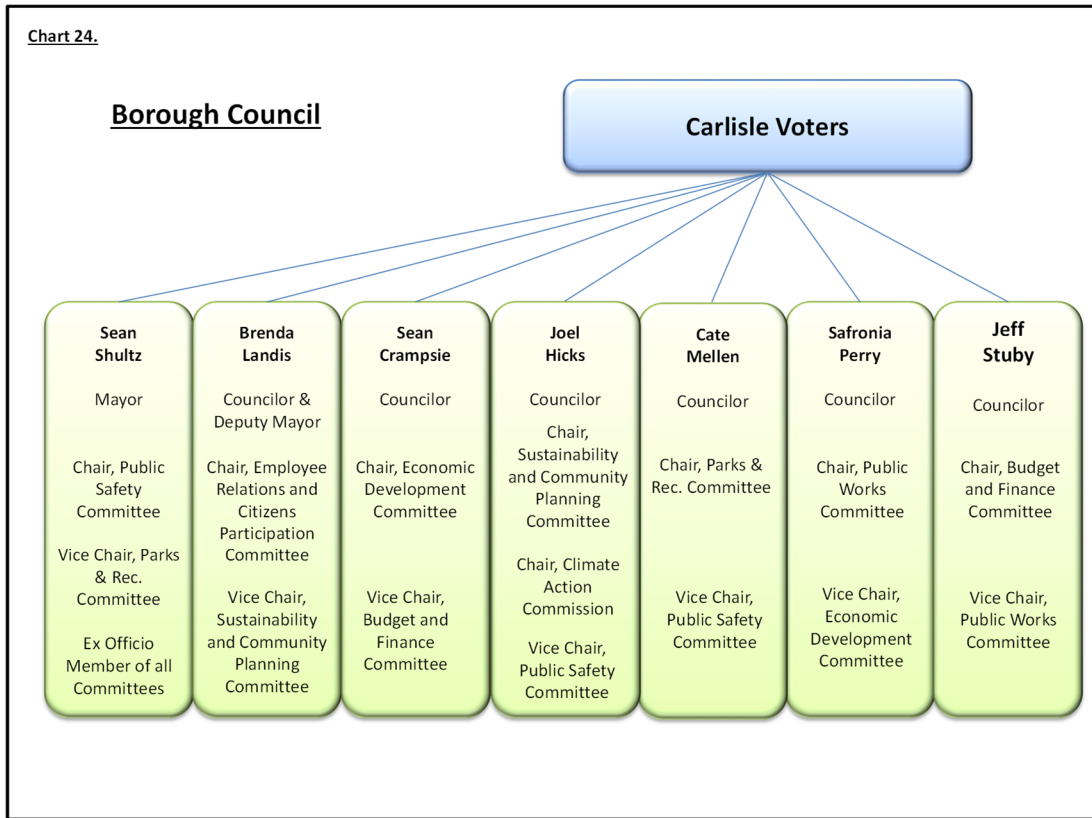
**Department of Administration  
Total Expenditures by Year**



**Chart 23.**

**Department of Administration  
Expenditures by Category**





**FUNCTION OVERVIEW**

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.

Function Snapshot	
Department	Administration
Applicable Funds	General
Budget In Total	\$511,904
Operating Budget	\$511,904
Capital Budget	\$ -
Members of Council	7

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

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- 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:

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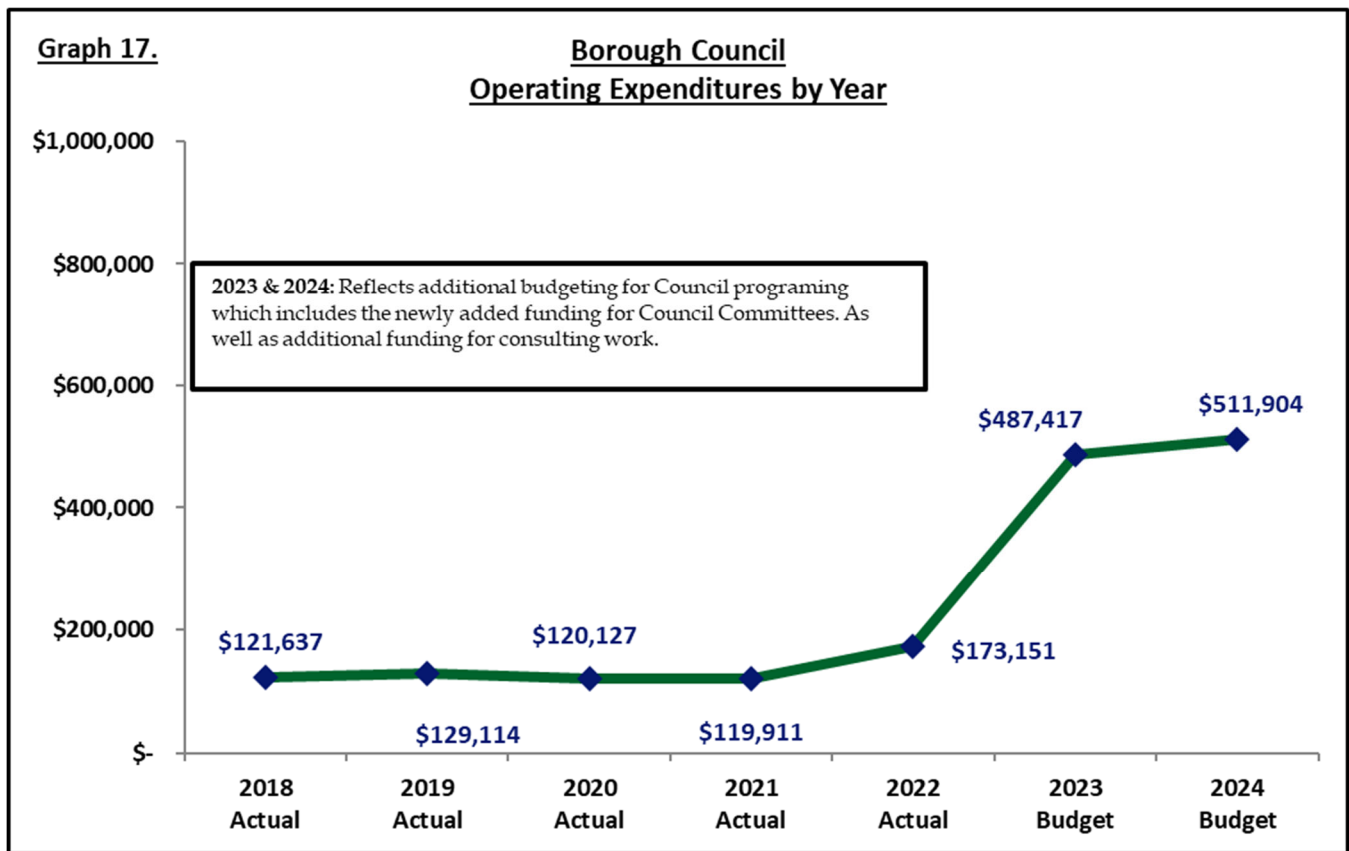
- Developed long-term strategic plan
- Enhanced community engagement and transparency efforts
- Advanced Borough of Carlisle’s Climate Action Plan
- Initiated Zoning Reform process
- Modified Outside Agency guidelines
- Created Co-responder program
- Initiated process to evaluate use of American Recovery 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**





**FUNCTION OVERVIEW**

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.

Function Snapshot	
<b>Department</b>	Administration
<b>Applicable Funds</b>	General Fund; Capital Projects; Parking Fund
<b>Budget In Total</b>	\$ 1,387,051
<b>Operating Budget</b>	\$ 1,224,503
<b>Capital Budget</b>	\$ 162,548
<b>Full-Time Employees</b>	4

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

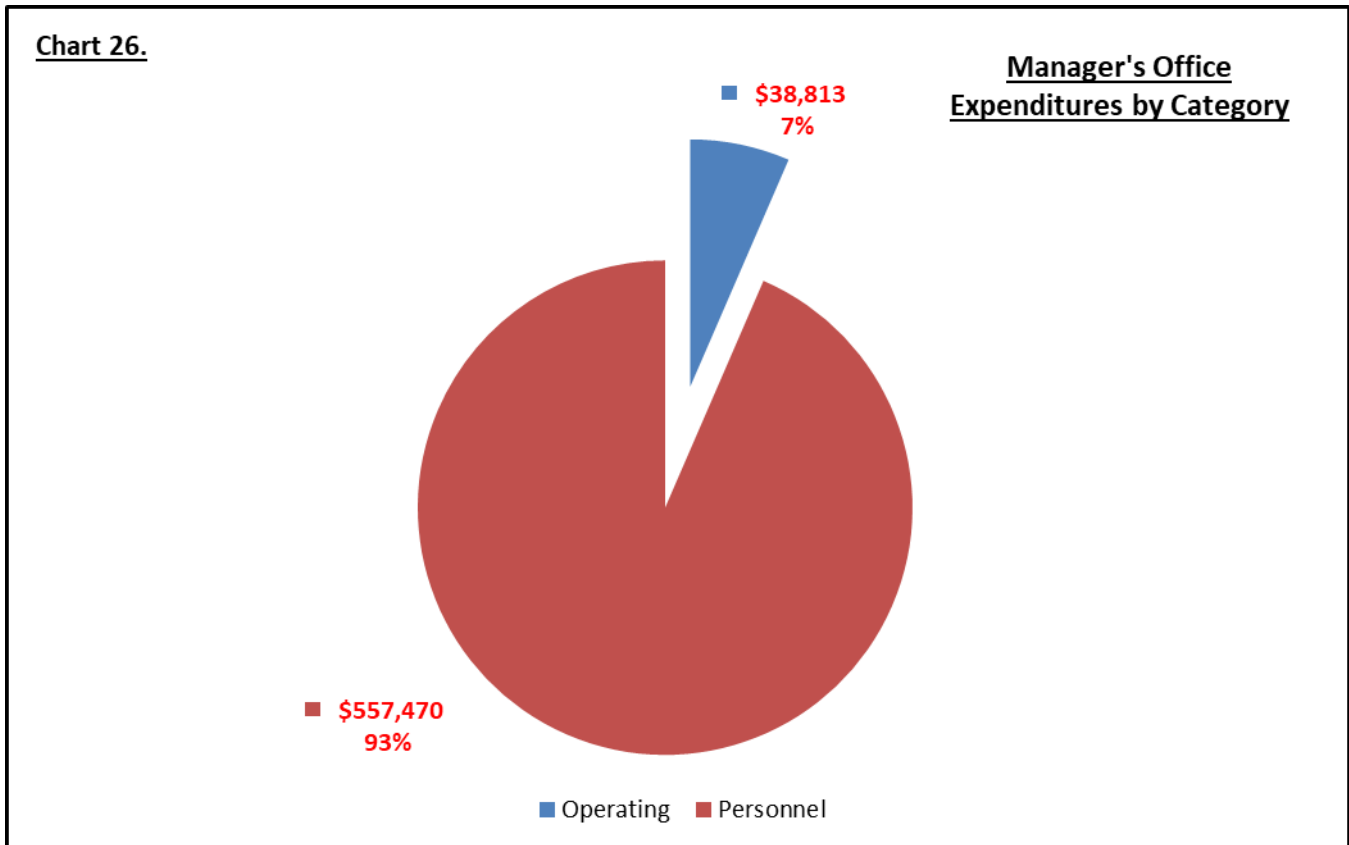
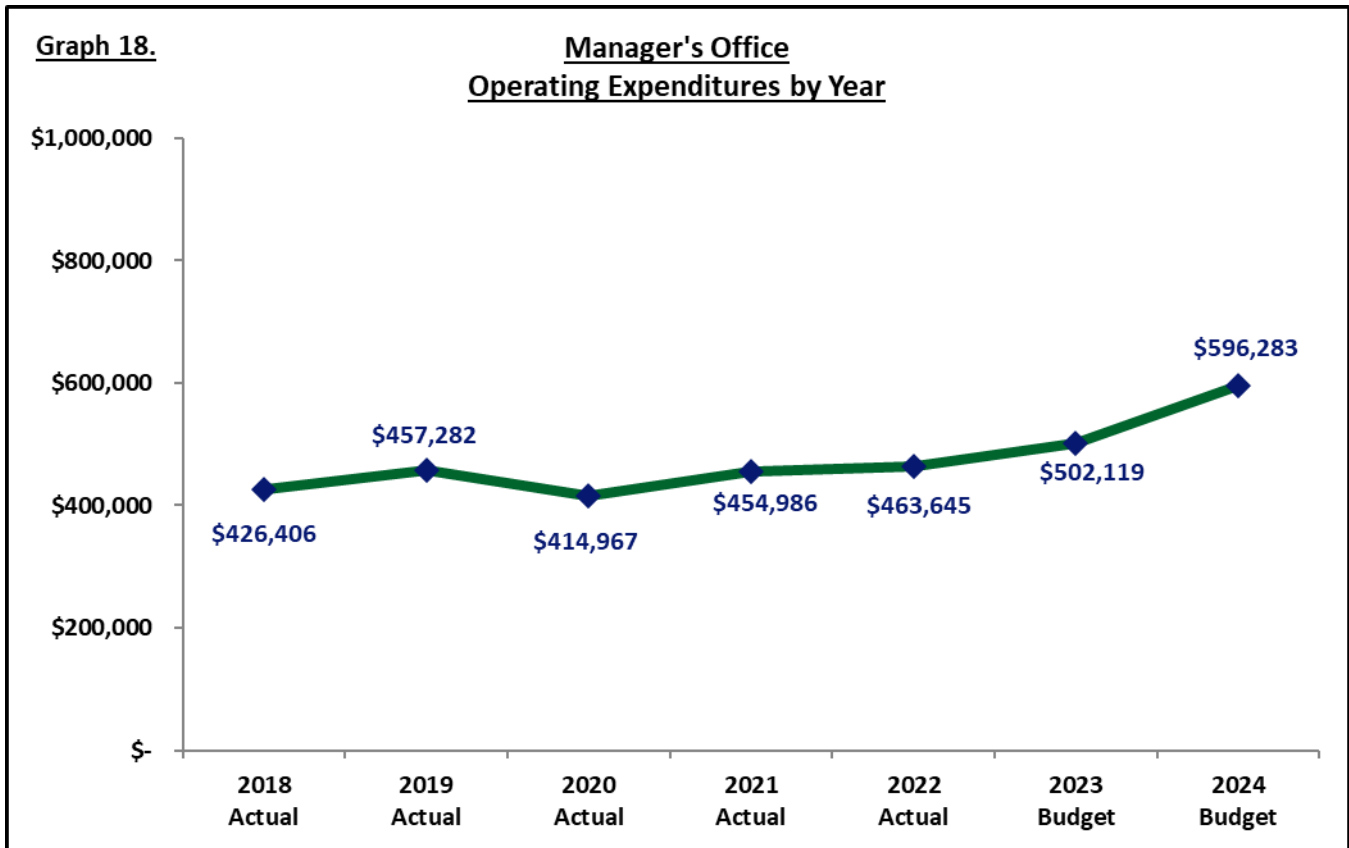
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- Secured \$1,080,000 in grant funding through Pennsylvania Commission on Crime and Delinquency for radios and software
- Secured \$37,500 in grant funding from Pennsylvania Department of Environmental Protection for the replacement of 5 gas powered 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

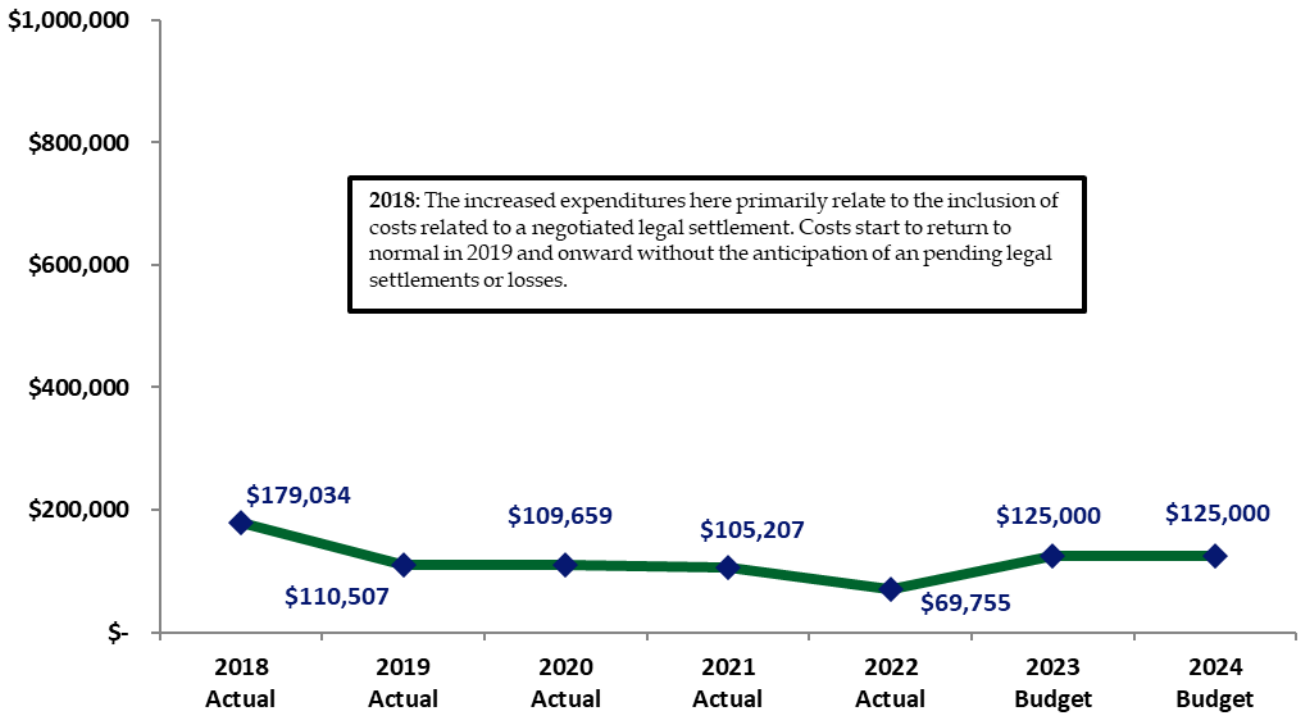
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- Implement strategic plan
- Continue to provide training to Borough employees in technical areas as well as organizational and diversity, equity, and inclusion
- Provide a 2023 balanced budget to Borough Council
- Increase social media followers by 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



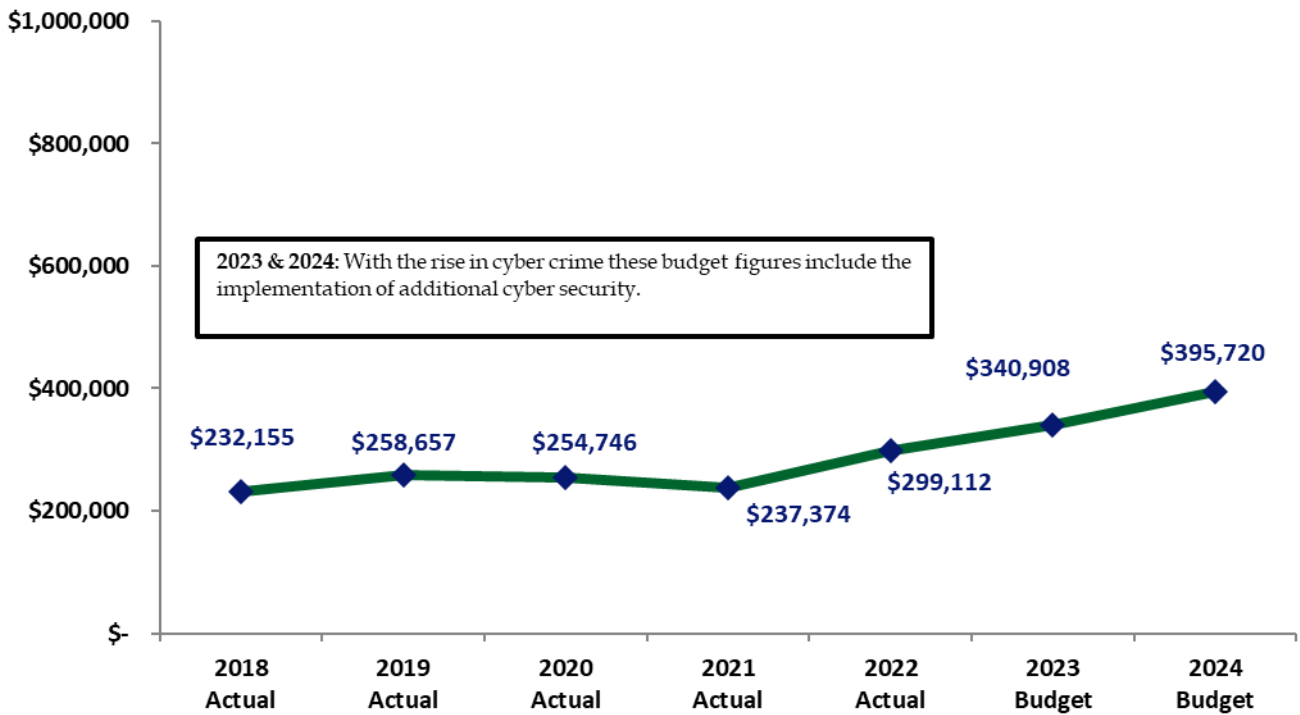
**Graph 19.**

**Legal**  
**Operating Expenditures by Year**



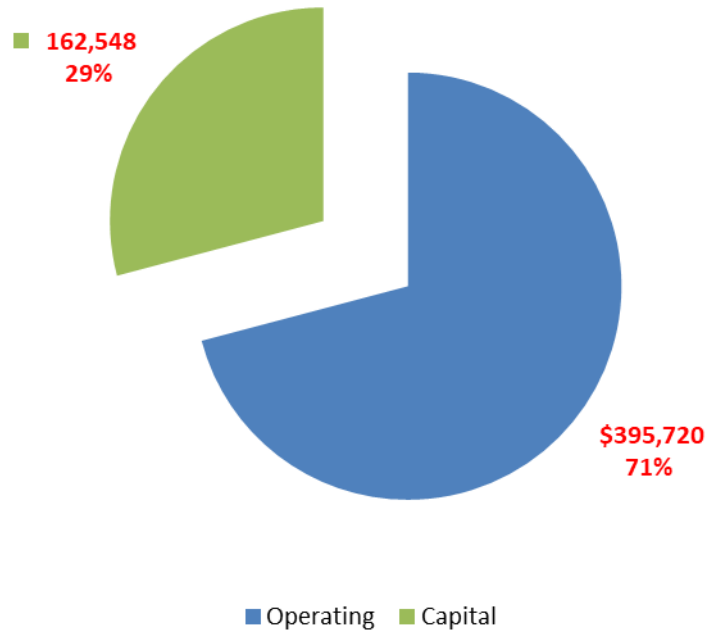
**Graph 20.**

**Information Technology**  
**Operating Expenditures by Year**



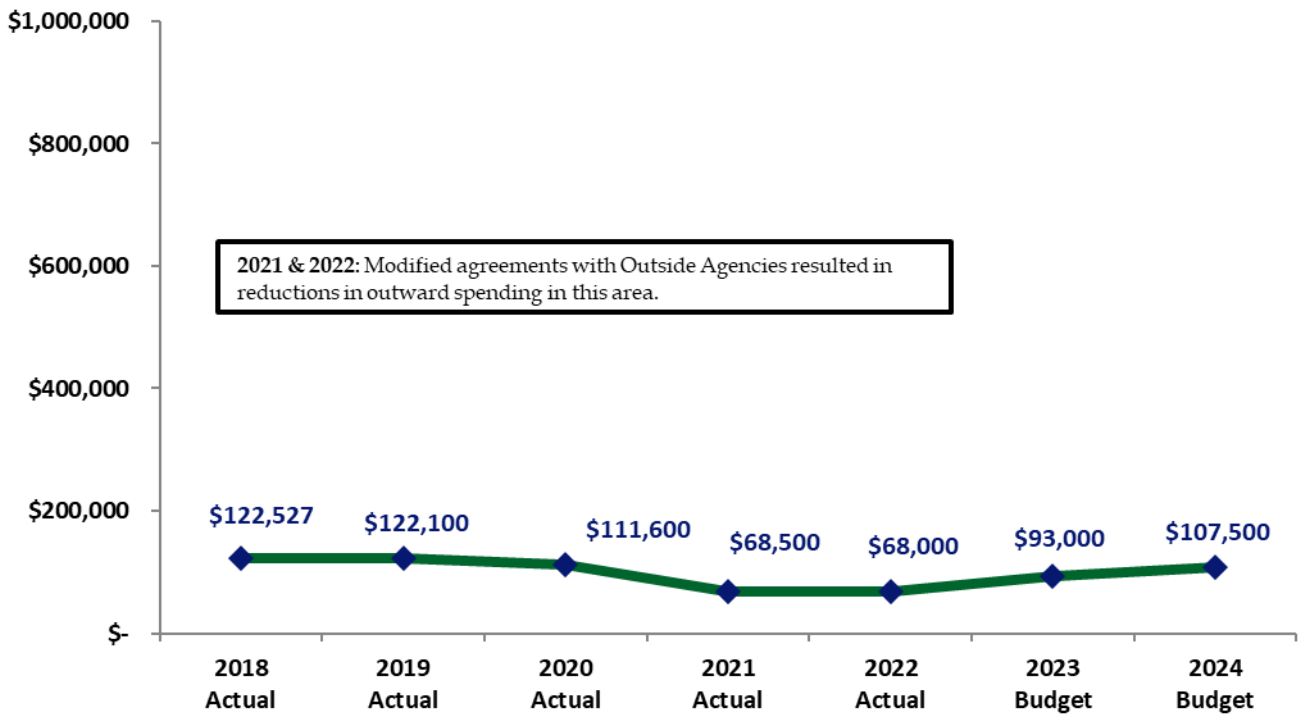
**Chart 27.**

**Information Technology  
Expenditures by Category**



**Graph 21.**

**Outside Agencies  
Operating Expenditures by Year**



**FUNCTION OVERVIEW**

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).

Function Snapshot	
<b>Department</b>	Administration
<b>Applicable Funds</b>	General; Water; Stormwater; Sewer
<b>Budget In Total</b>	\$727,781
<b>Operating Budget</b>	\$727,781
<b>Capital Budget</b>	\$ -
<b>Full-Time Employees</b>	3

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.

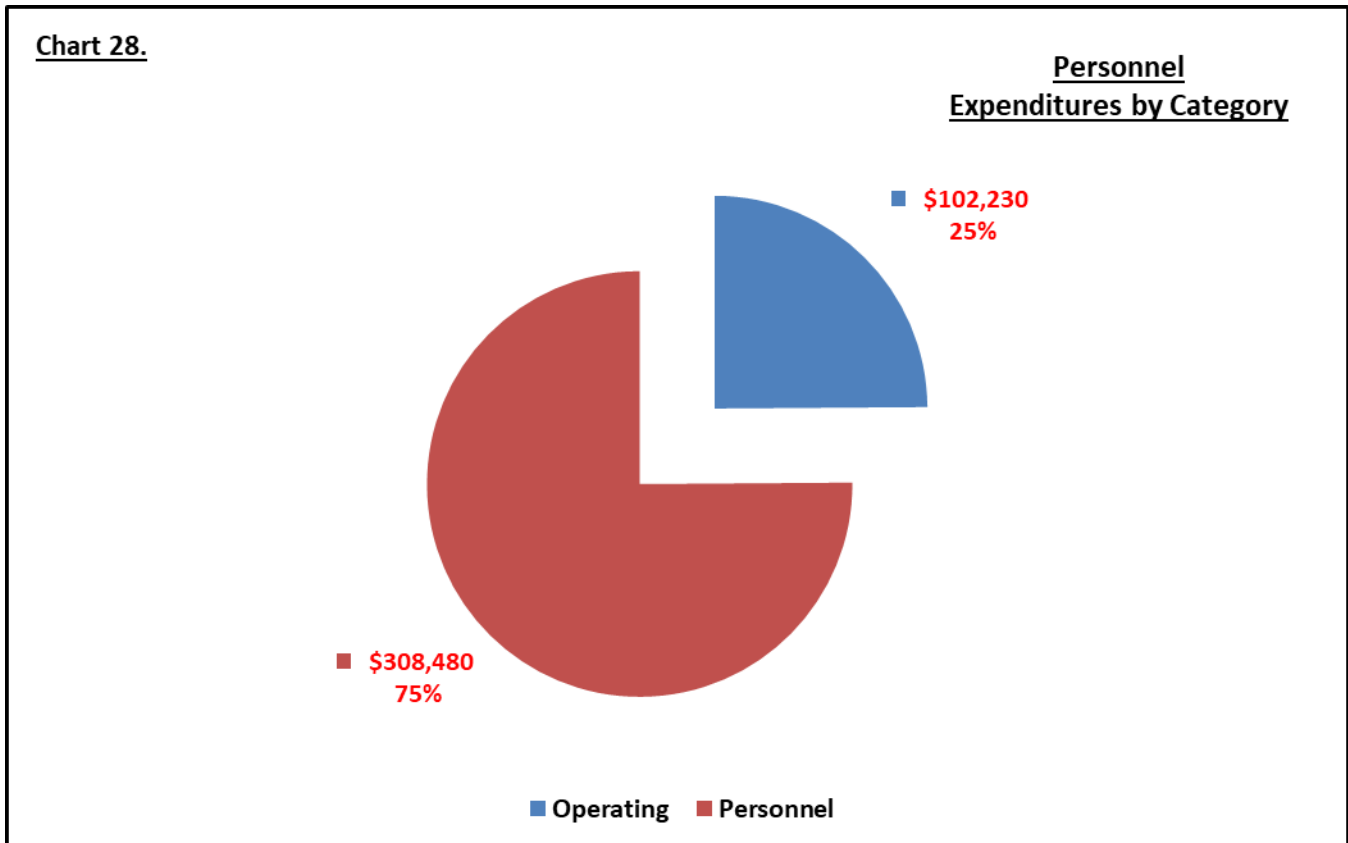
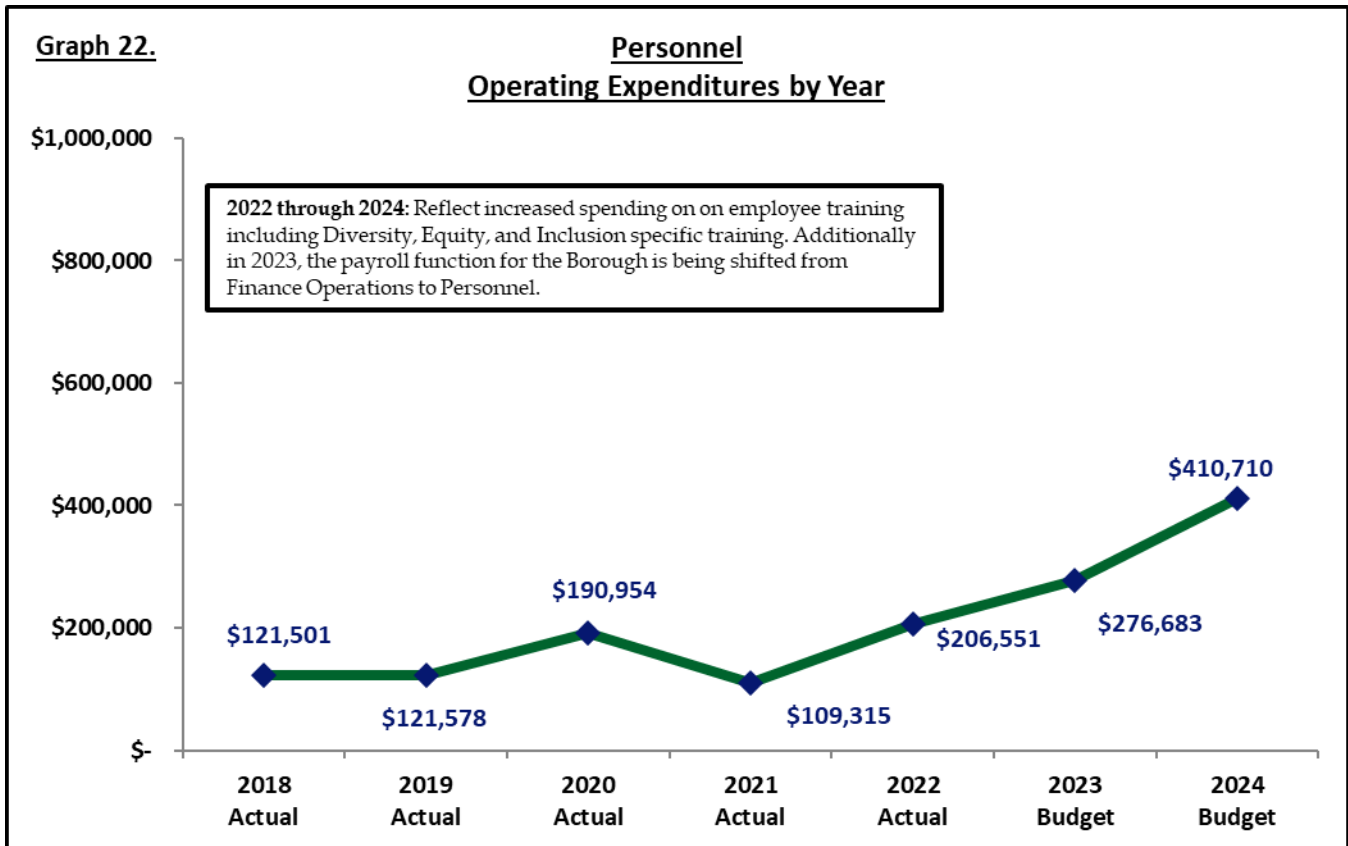
**SERVICES PERFORMED**

- 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**

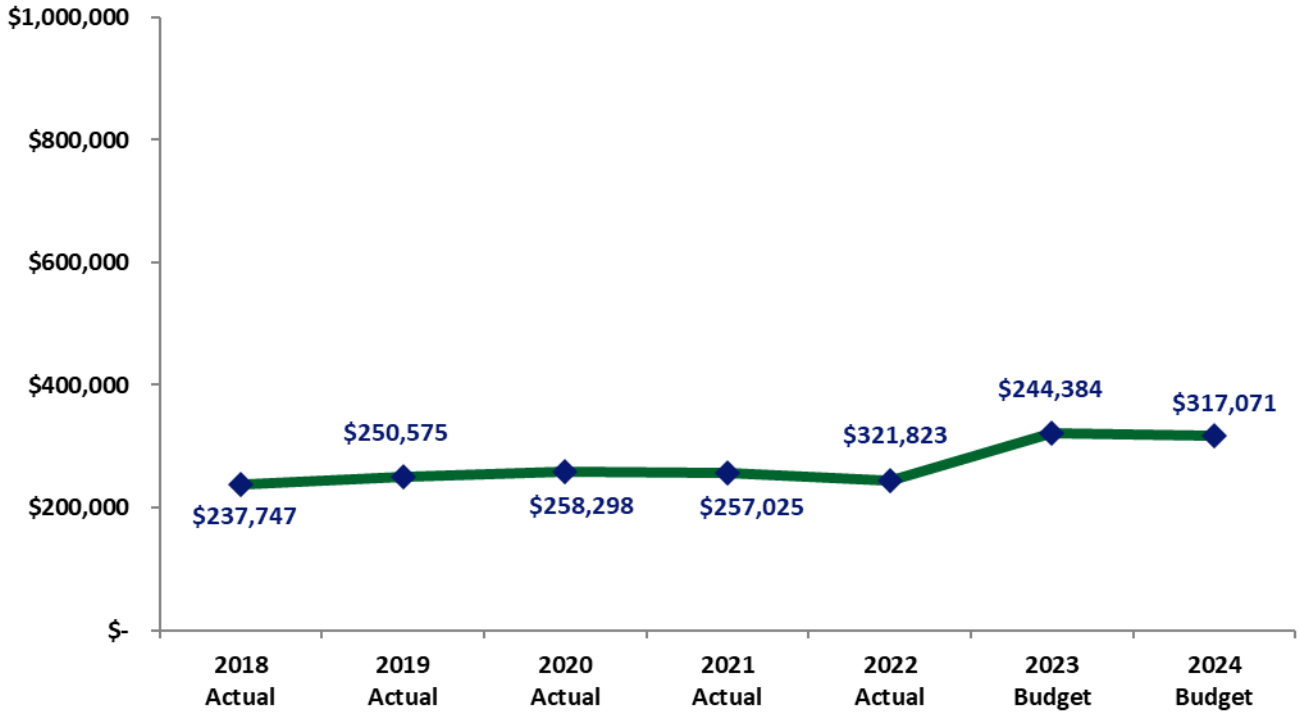
- Personnel (406)
- Property & Casualty Insurance (486)





**Graph 23.**

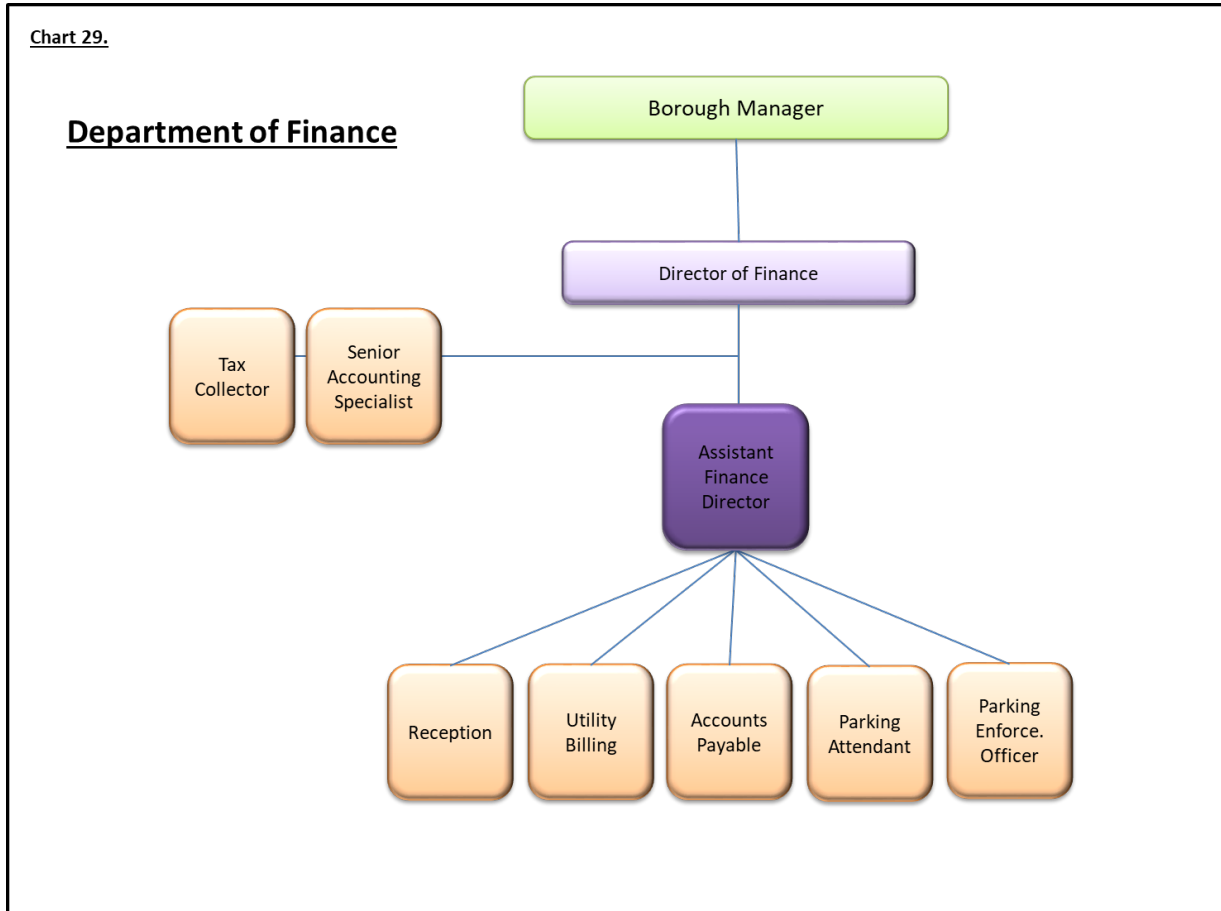
**Property & Casualty Insurance**  
**Operating Expenditures by Year**





# Department of Finance

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	<b>Associated Funds</b>	All Funds
Sewer Billing & Collection	Stormwater Billing & Coll.	<b>Budget In Total</b>	\$11,217,870
Tax Collection	Parking Operations	<b>Operating Budget</b>	\$10,343,941
Parking Garage	Debt Service	<b>Capital Budget</b>	\$873,929
Water Authority	Sewer Authority	<b>Full-Time Employees</b>	7.30
Unallocated Employee Benefits	Transfers Out		

## PERFORMANCE MEASURES

Revenue				
<b>Council Objectives:</b> Diversify revenues. Identify multi-discipline funding partners to assist with implementation of various projects.				
<b>Department Goals:</b> 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.

Service Delivery				
<b>Council Objectives:</b> 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.				
<b>Department Goals:</b> 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: 1) Locust Lot - 54% 2) Louther North - 26% 3) Louther South - 32% 4) Pomfret - 38% 5) Liberty - 67%	Study Not Performed.	Utilization Rate: 1) Locust Lot - 75% 2) Louther North - 75% 3) Louther South - 75% 4) Pomfret - 75% 5) Liberty - 75%

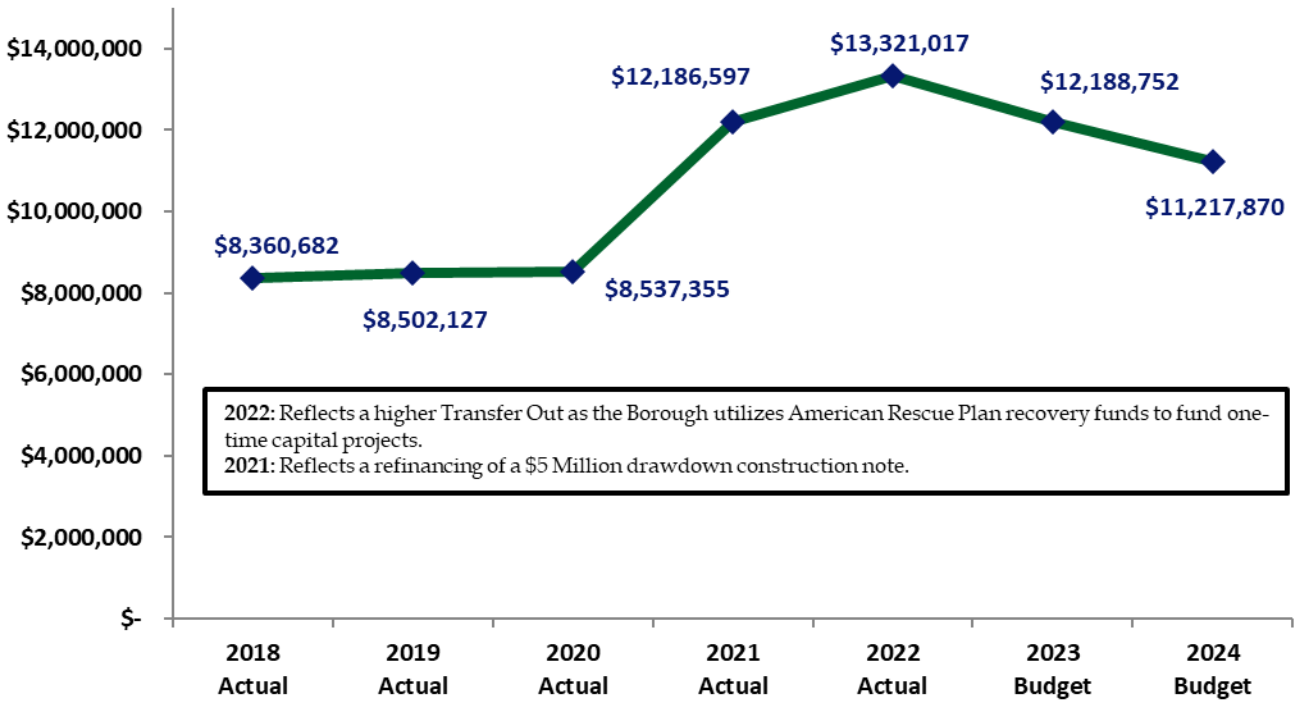
**Evaluation:** The current lease program is limiting in the number of leaseholders we can have. The changes to the way people work due to COVID-19 has led to a reduction in the utilization rate of our parking lots. This has lead to a formal evaluation of each of our parking lots with the goal of improving the utilization rate year over year. In 2023, a study was not completed due to staffing changes and a greater focus anticipated in 2024.

# FINANCIAL SUMMARIES

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

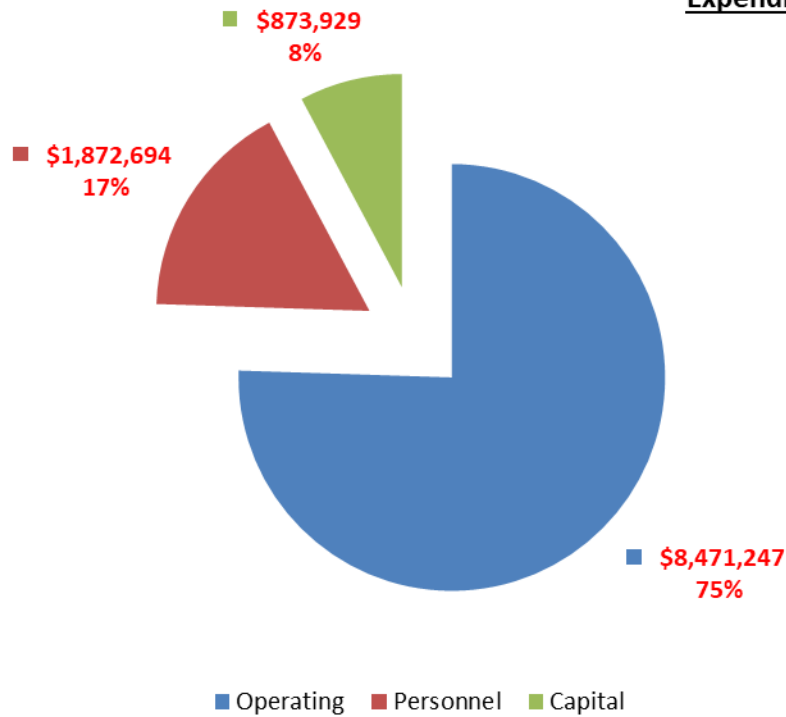
**Graph 24.**

**Department of Finance  
Total Expenditures by Year**



**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	
<b>Department</b>	Finance
<b>Applicable Funds</b>	All Funds
<b>Budget In Total</b>	\$9,656,114
<b>Operating Budget</b>	\$9,656,114
<b>Capital Budget</b>	\$ -
<b>Full-Time Employees</b>	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**

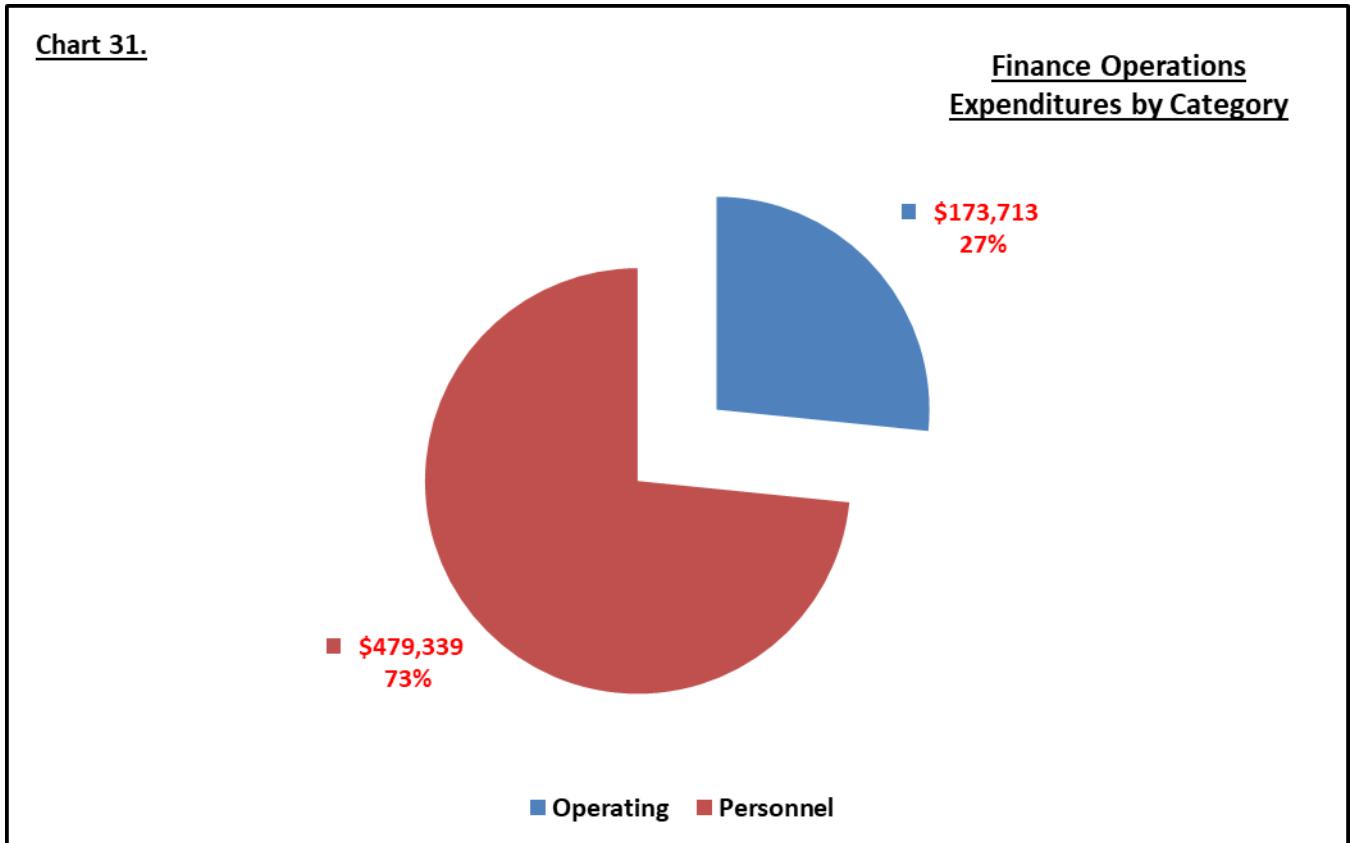
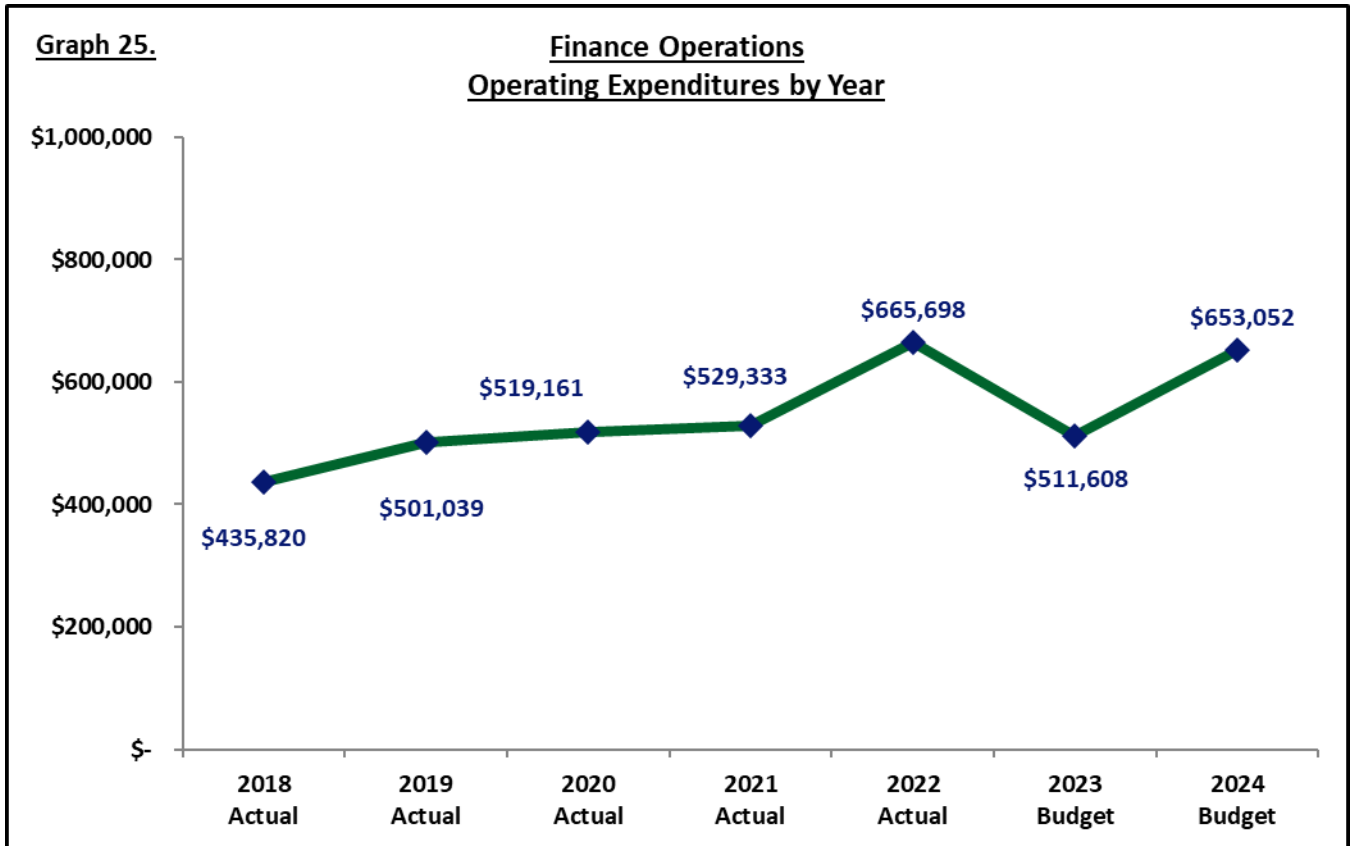
- finance operations (402)
- debt service (472)
- unallocated employee benefits (488)
- transfers out (492)

**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

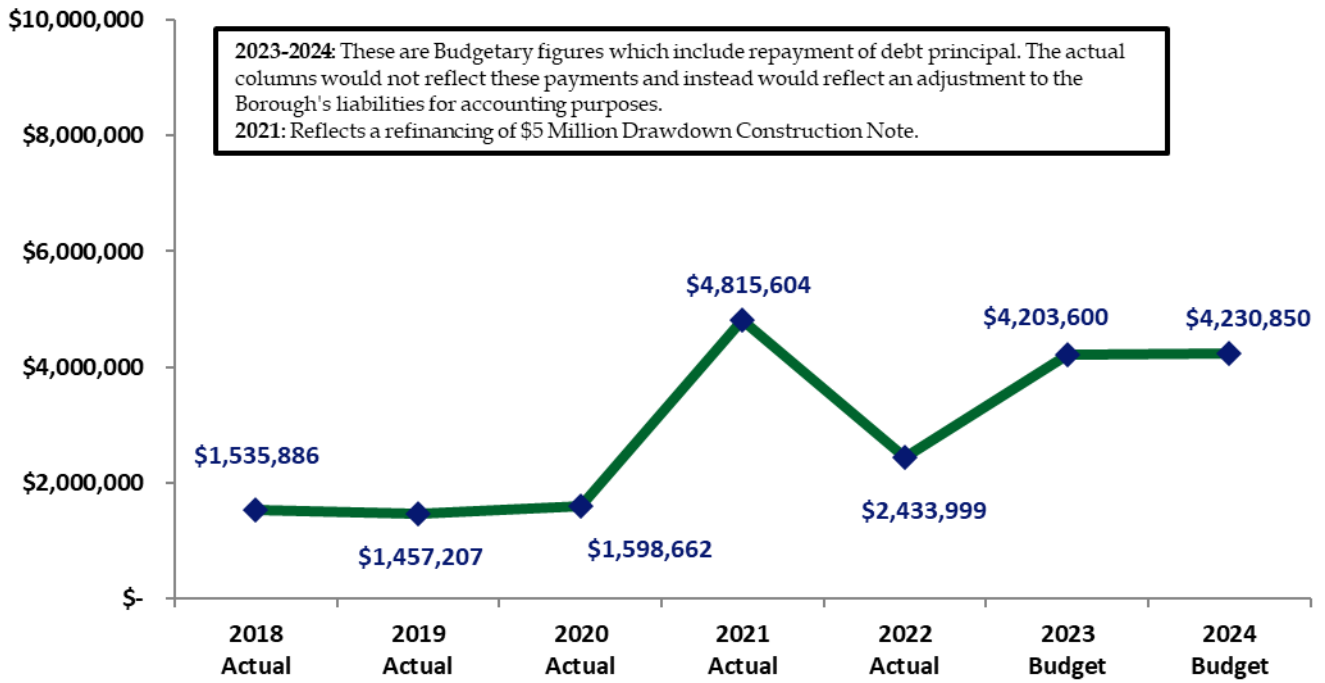
**2024 GOALS**

- 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



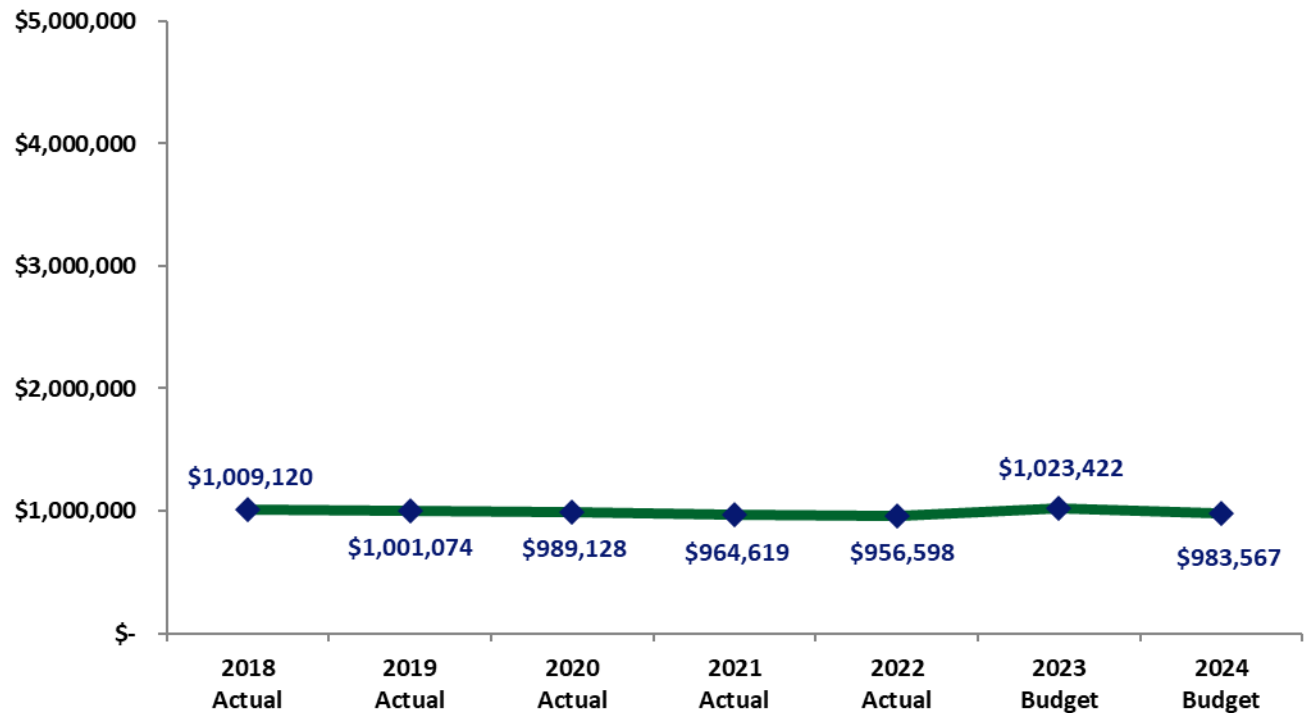
**Graph 26.**

**Debt Service Expenditures by Year**



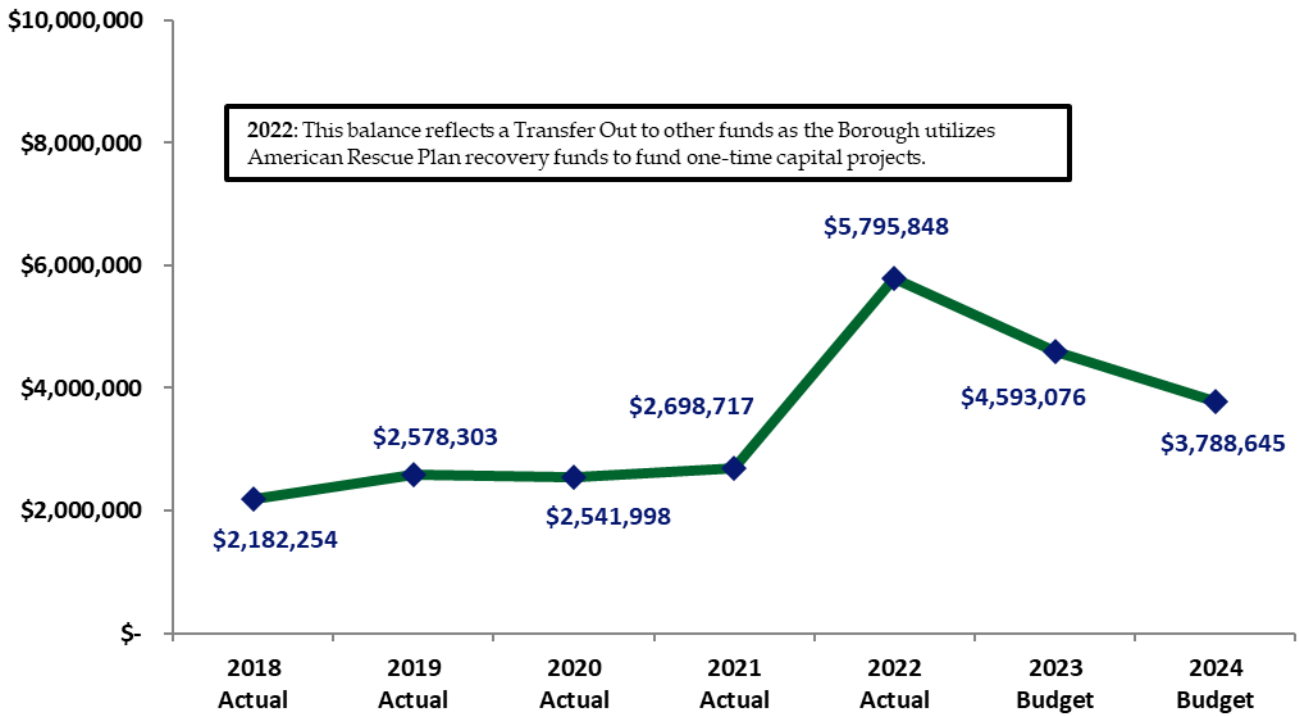
**Graph 27.**

**Unallocated Employee Benefits Expenditures by Year**



**Graph 28.**

**Transfers Out**  
**Operating Expenditures by Year**





**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	
<b>Department</b>	Finance
<b>Applicable Funds</b>	General
<b>Budget In Total</b>	\$151,393
<b>Operating Budget</b>	\$151,393
<b>Capital Budget</b>	\$ -
<b>Full-Time Employees</b>	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**

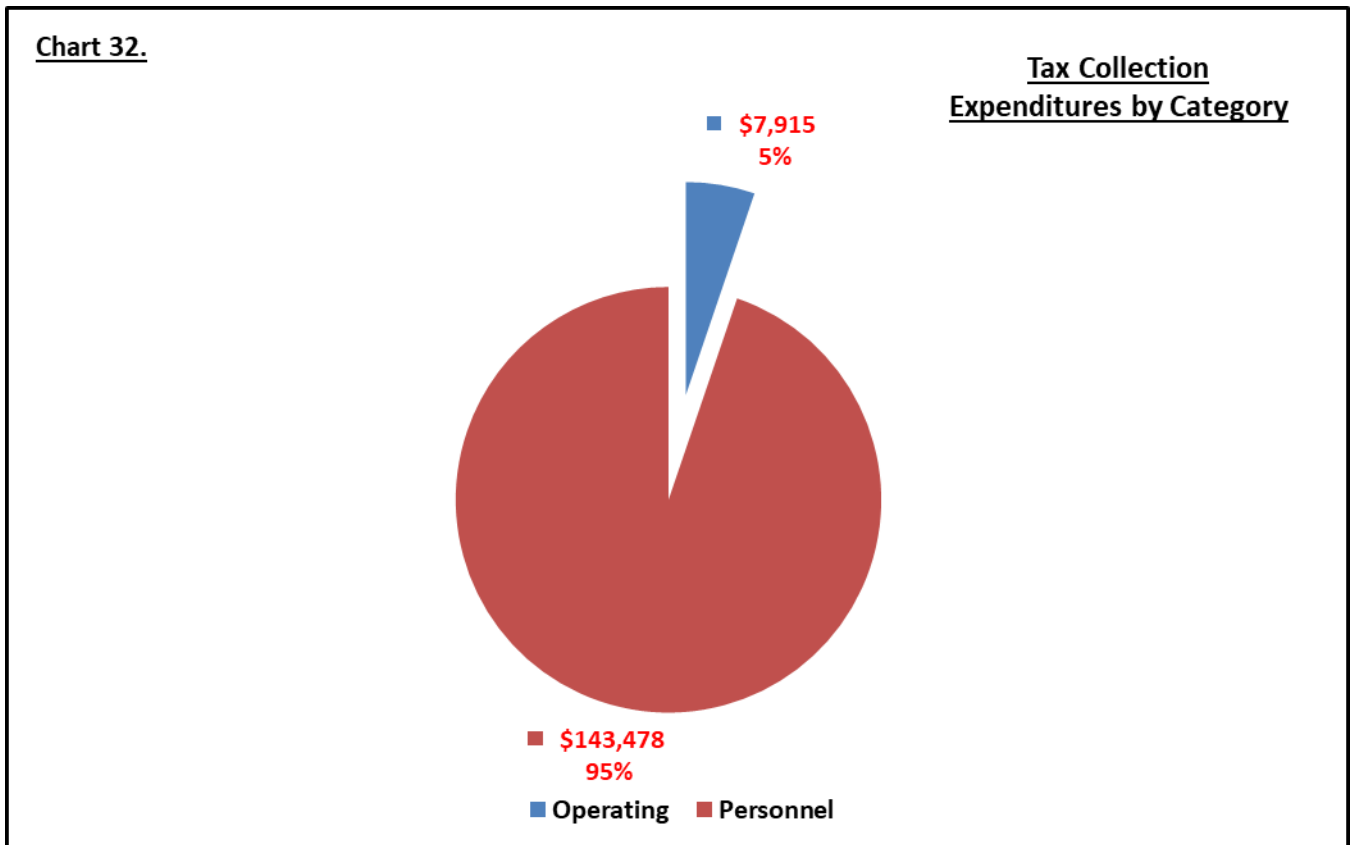
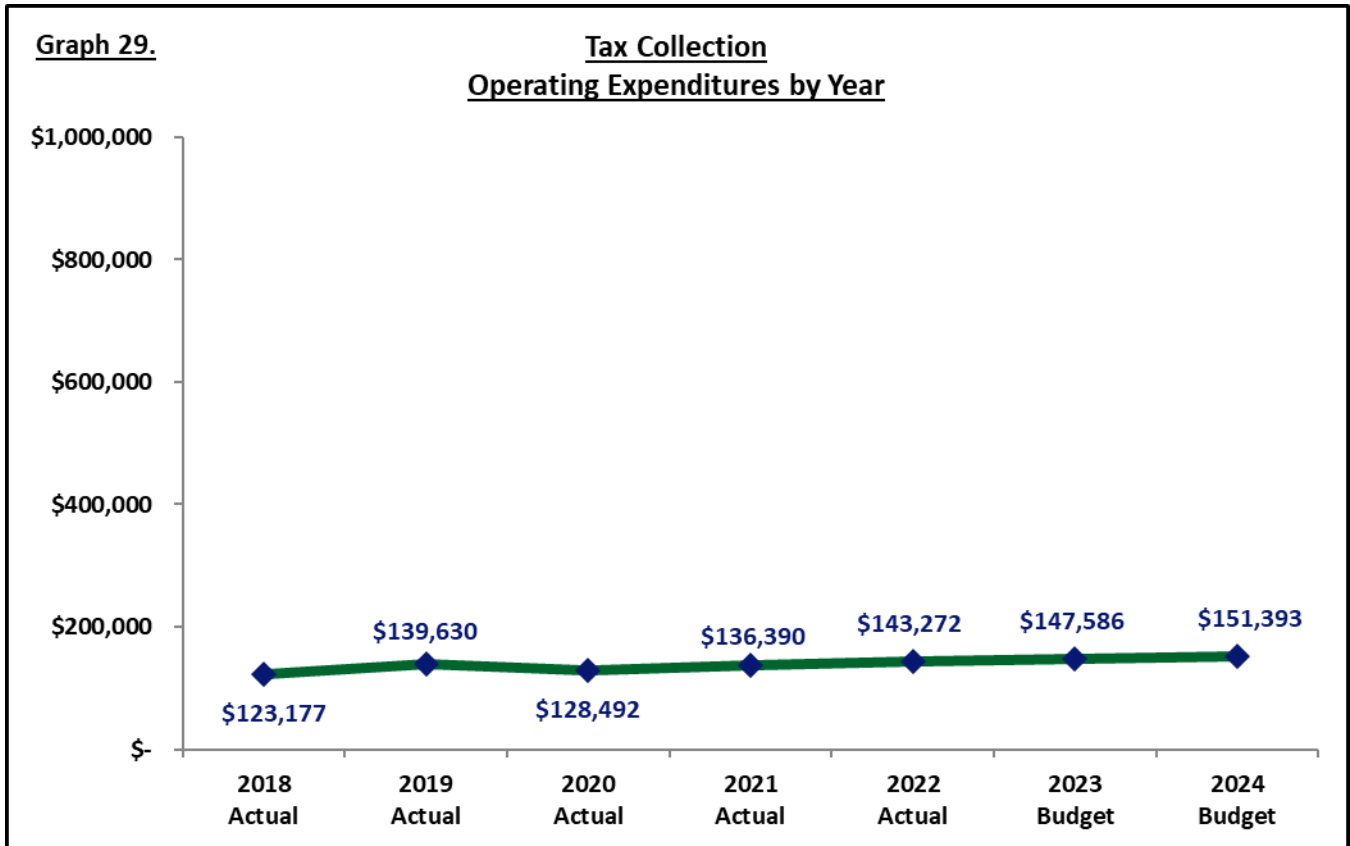
- tax collection (403)

**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



**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	
<b>Department</b>	Finance
<b>Applicable Funds</b>	Water; Sewer; Stormwater
<b>Budget In Total</b>	\$679,610
<b>Operating Budget</b>	\$154,610
<b>Capital Budget</b>	\$525,000
<b>Full-Time Employees</b>	1.00

**SERVICES PERFORMED**

- water, sewer, and stormwater billing & collection
- assist with financial accounting of water and sewer authority

**BUDGETARY ACTIVITIES**

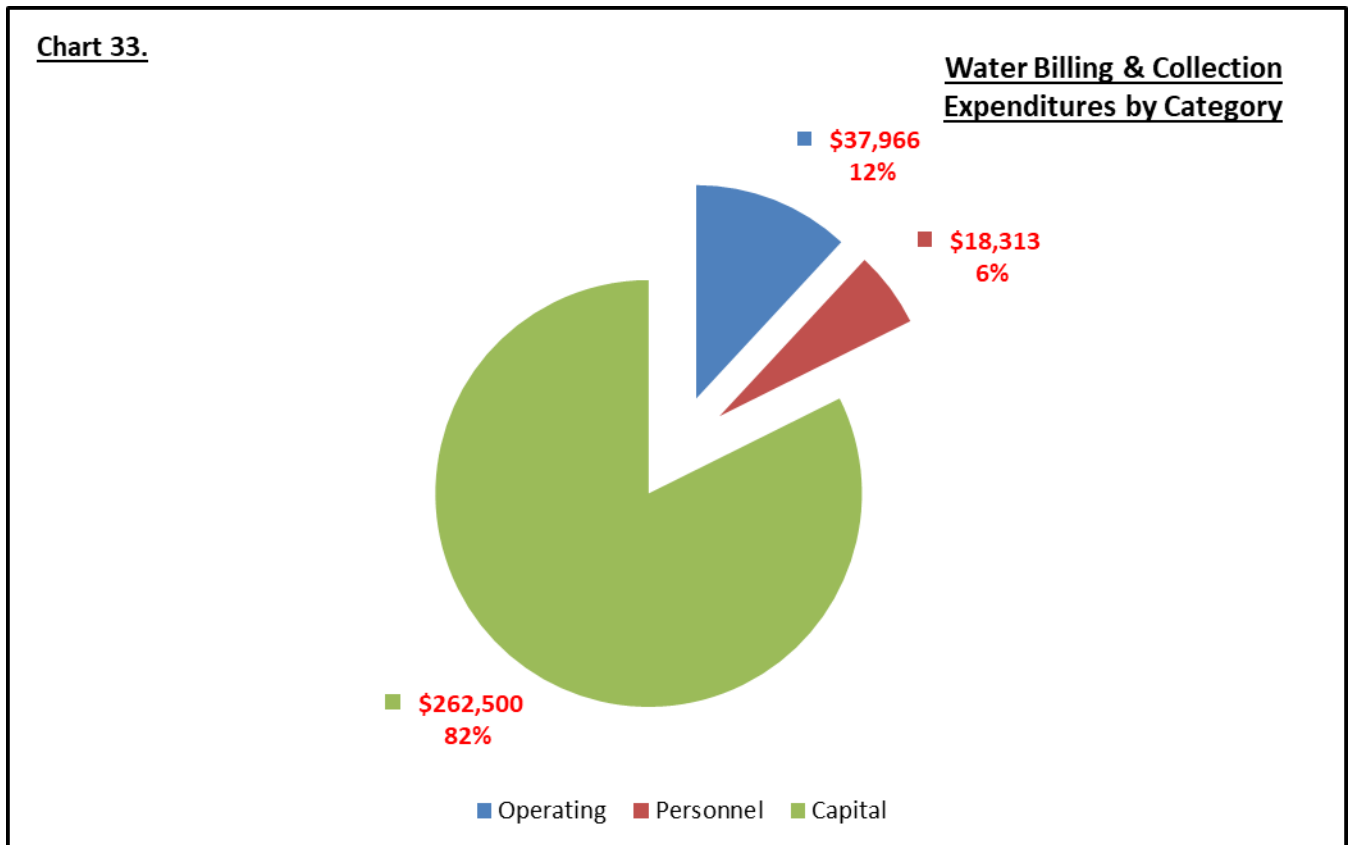
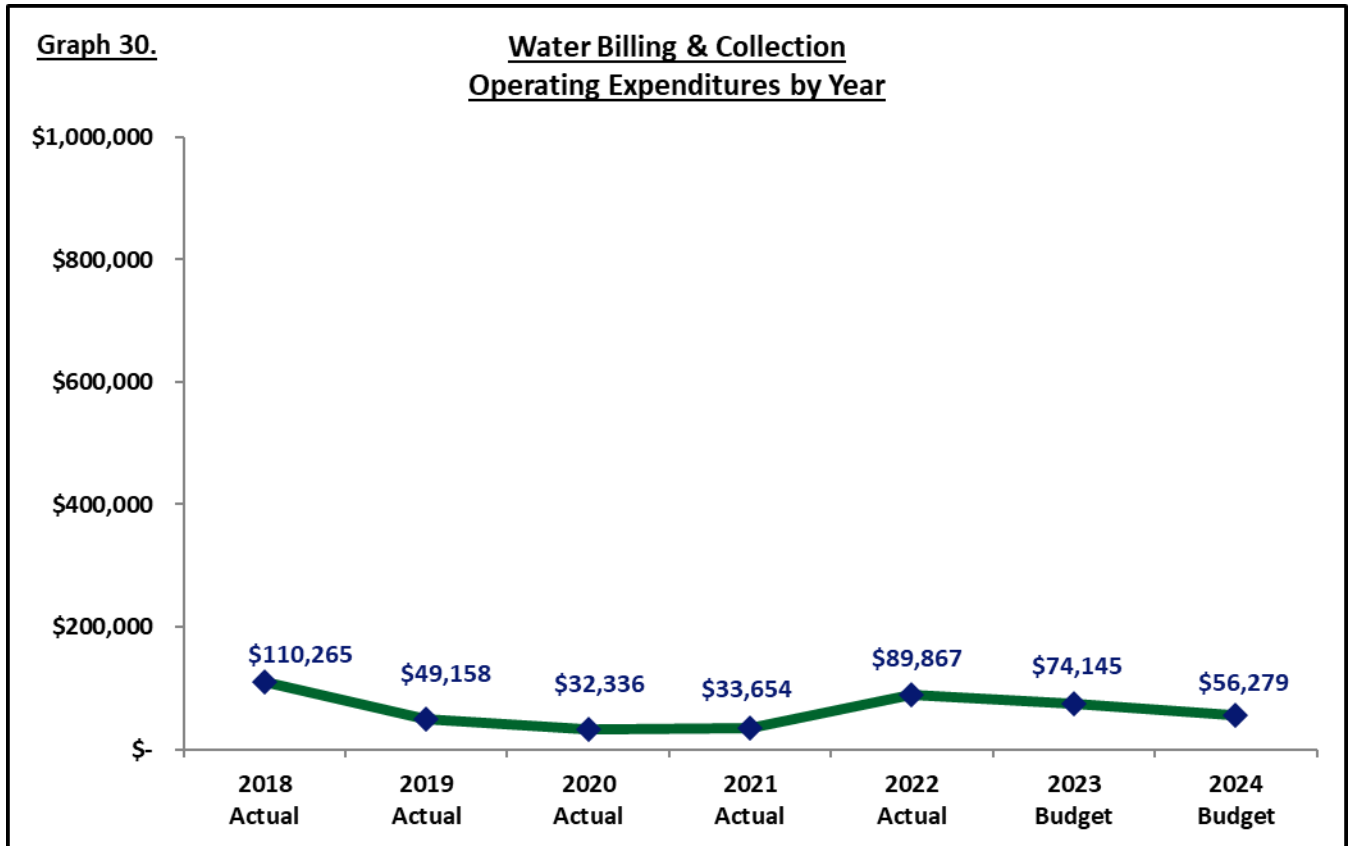
- Water Billing & Collection (402)
- Sewer Billing & Collection (402)
- Stormwater Billing & Collection (402)
- Water Authority (481)
- Sewer Authority (481)

**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

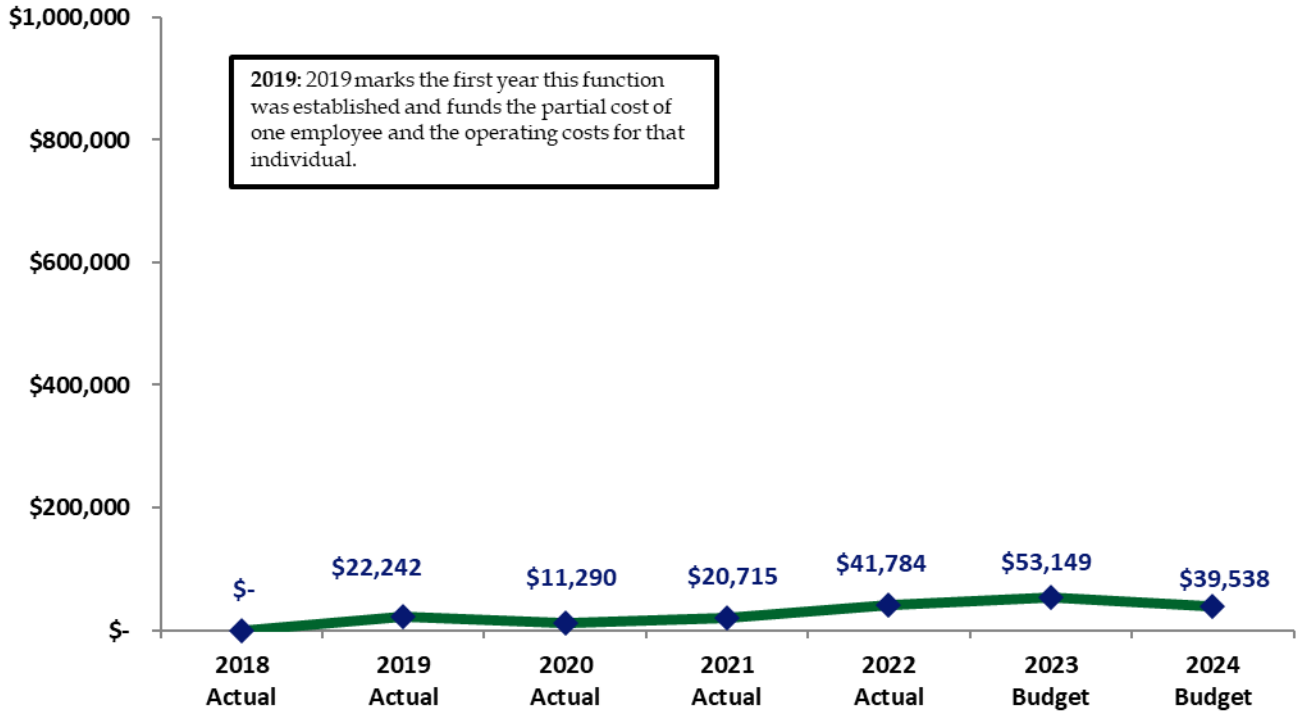
**2024 GOALS**

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



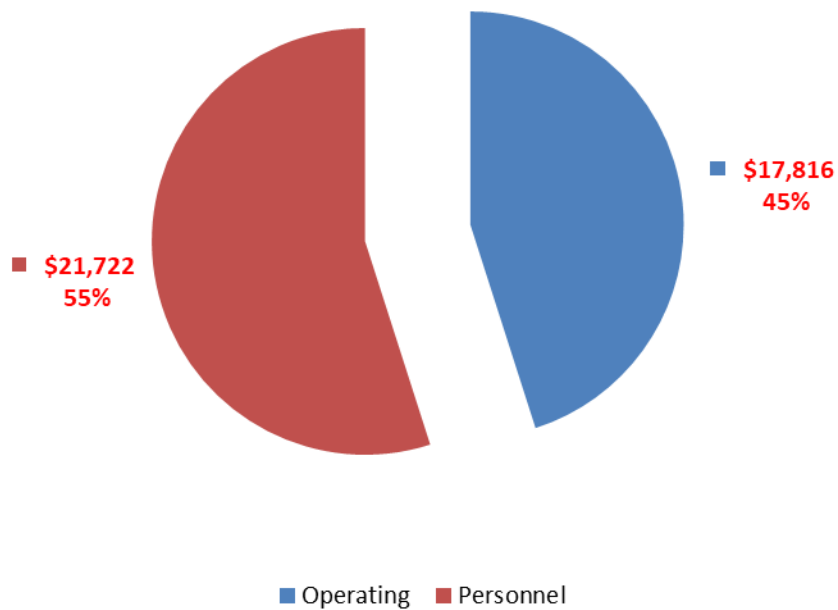
**Graph 31.**

**Stormwater Billing & Collection**  
**Operating Expenditures by Year**



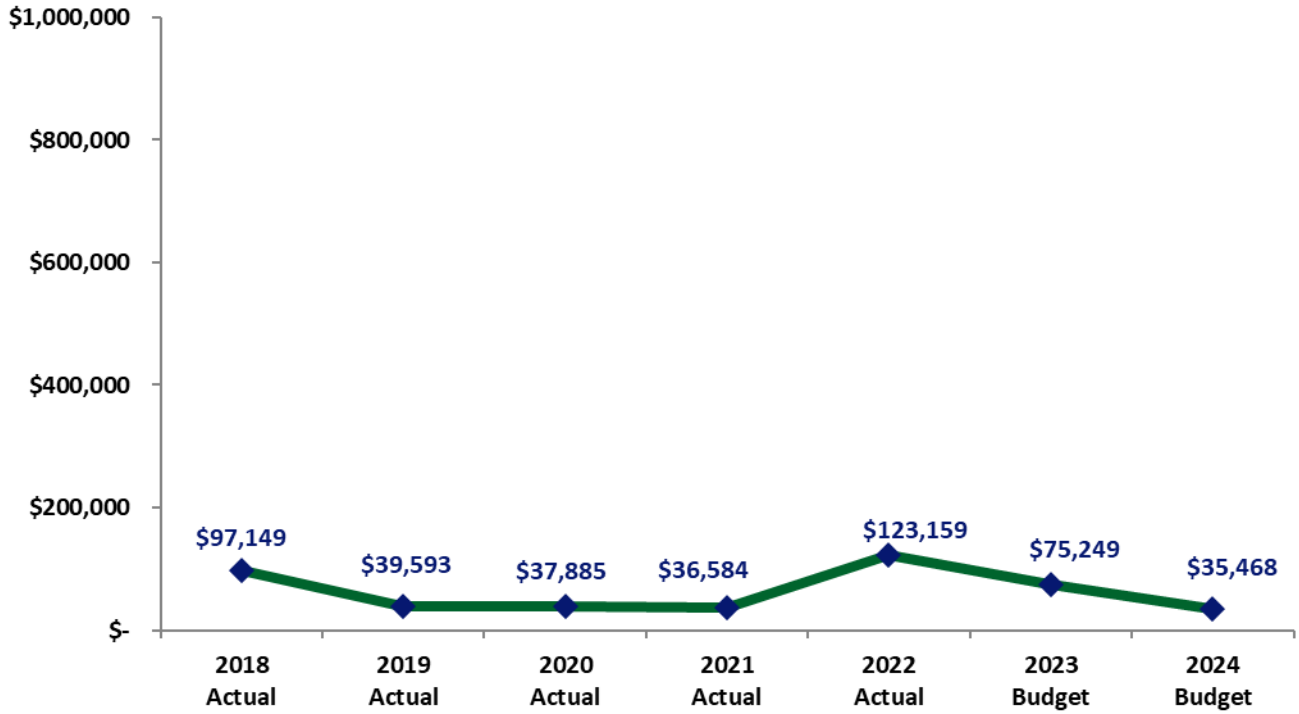
**Chart 34.**

**Stormwater Billing & Collection**  
**Expenditures by Category**



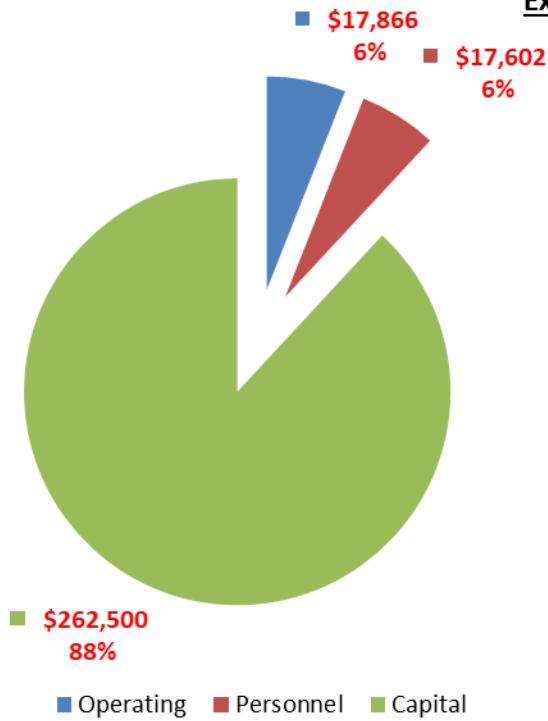
**Graph 32.**

**Sewer Billing & Collection**  
**Operating Expenditures by Year**



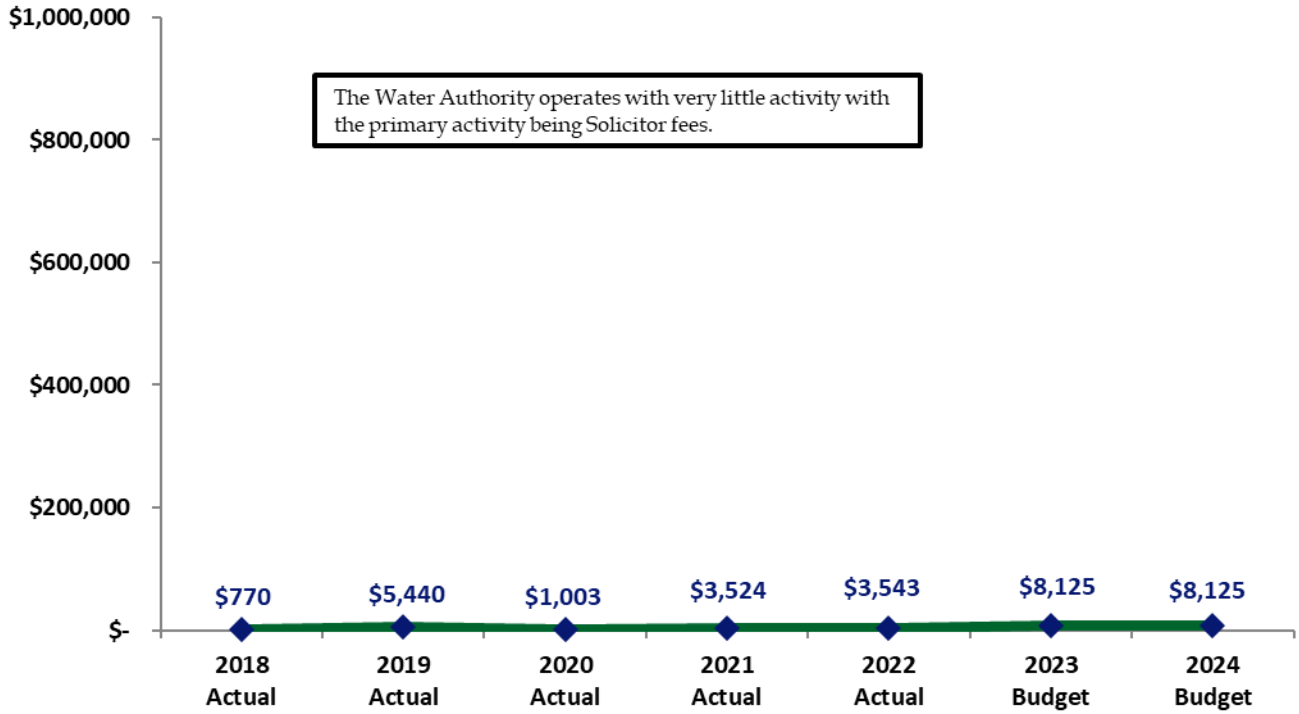
**Chart 35.**

**Sewer Billing & Collection**  
**Expenditures by Category**



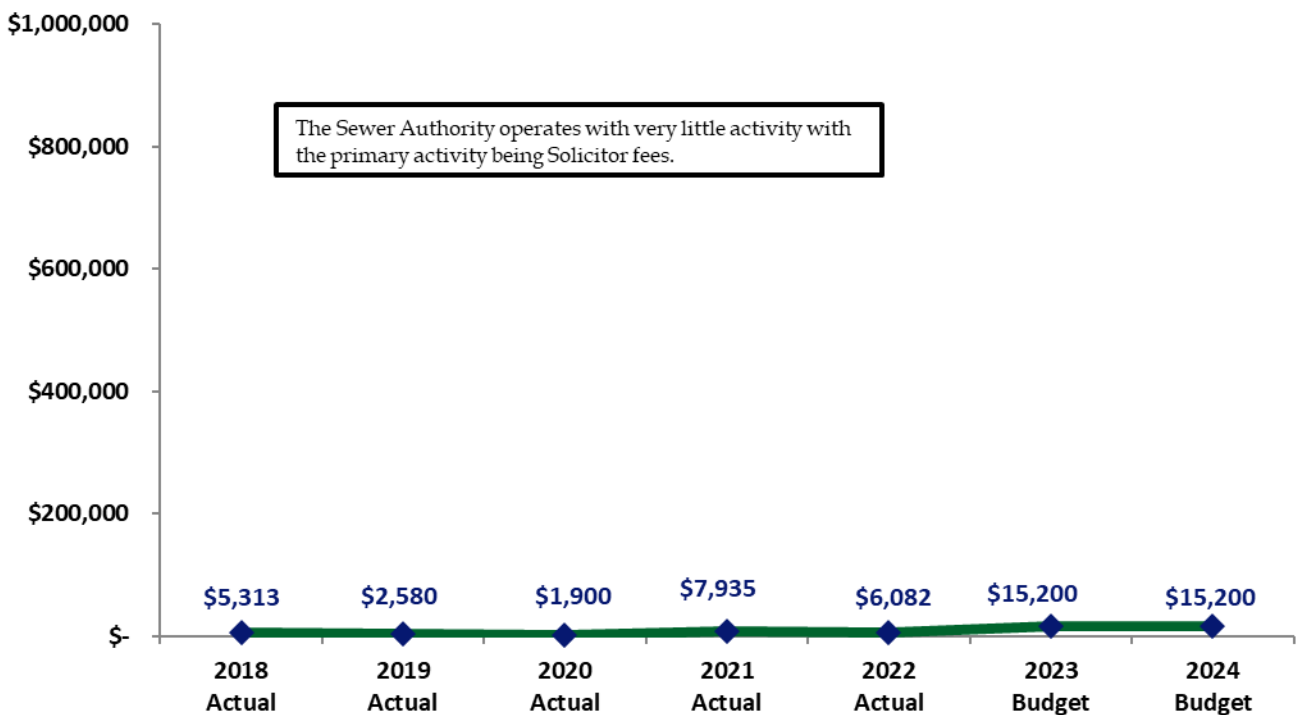
**Graph 33.**

**Water Authority  
Operating Expenditures by Year**



**Graph 34.**

**Sewer Authority  
Operating Expenditures by Year**



FUNCTION OVERVIEW

This function is responsible for managing the downtown on-street parking, leased lots, and parking garage. There are 783 parking meters available in the Borough including 669 on-street and 114 off-street. The There is also one parking garage open 7 days a week with 225 available spaces. 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

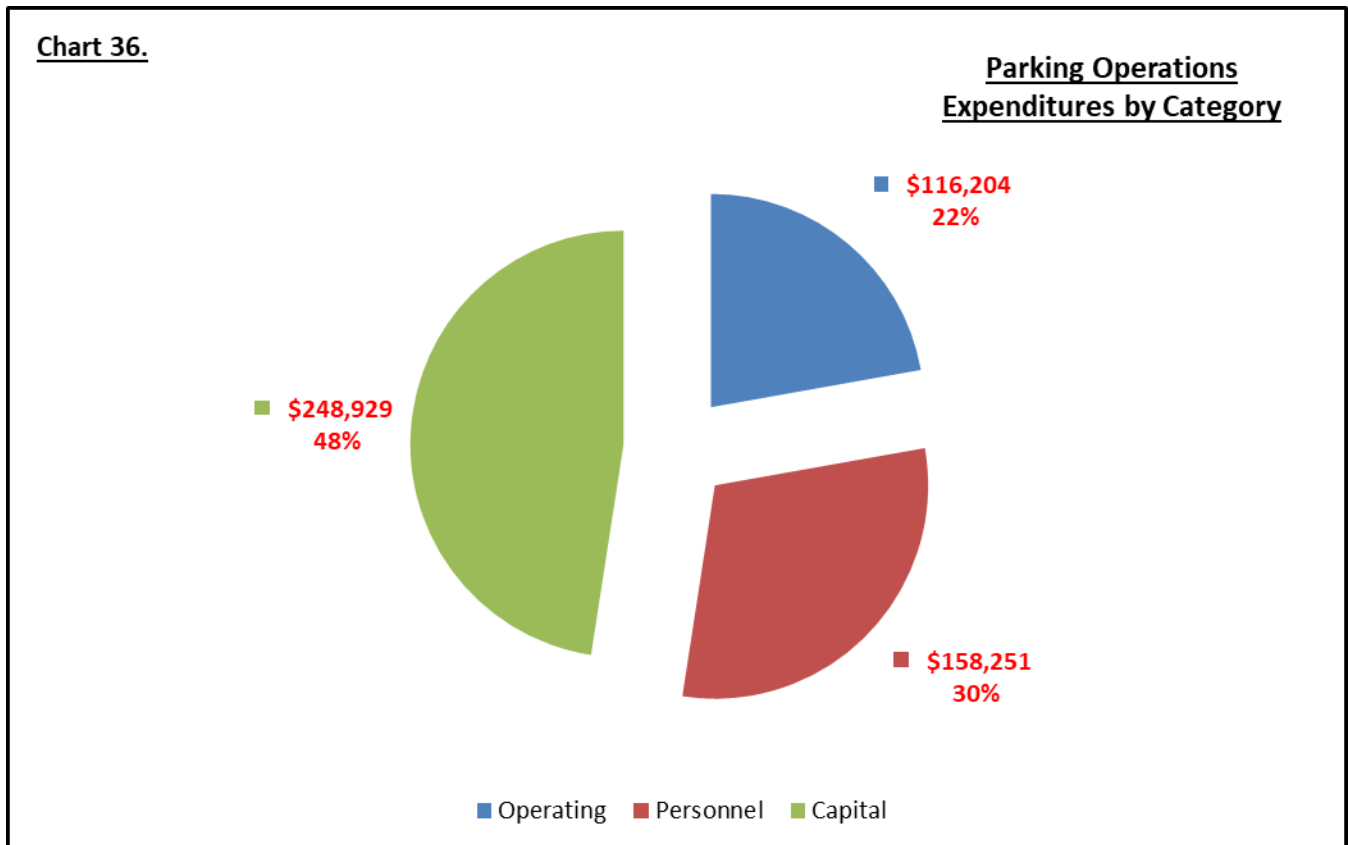
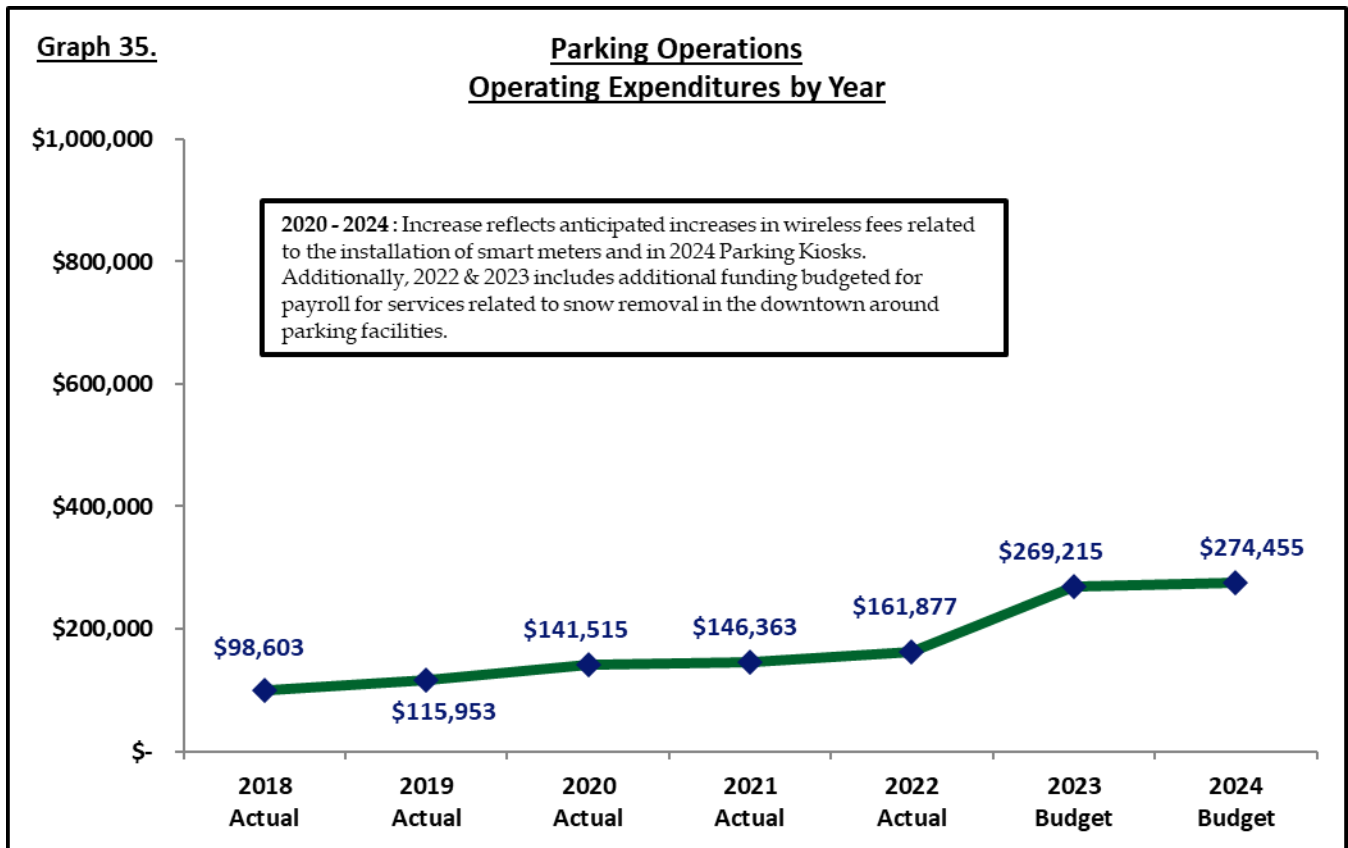
- Installed Electric Vehicle Charging Stations in the Pomfret Street Parking Garage

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.

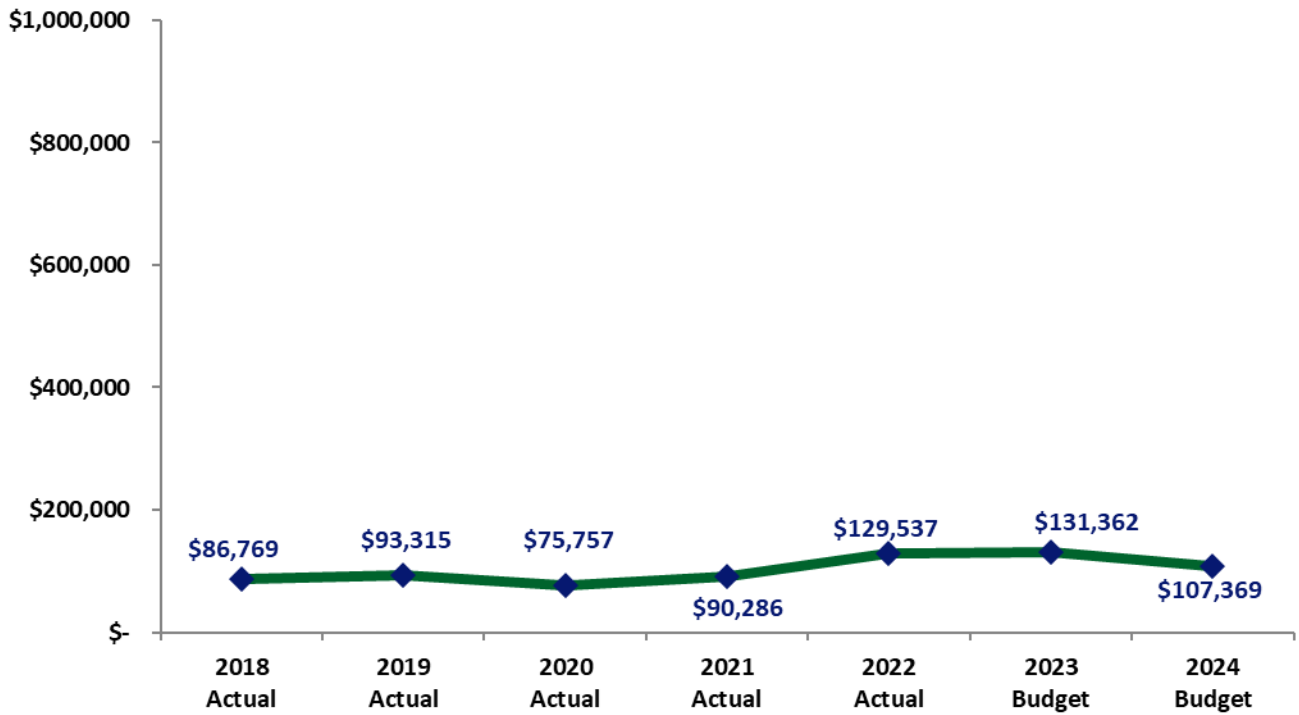






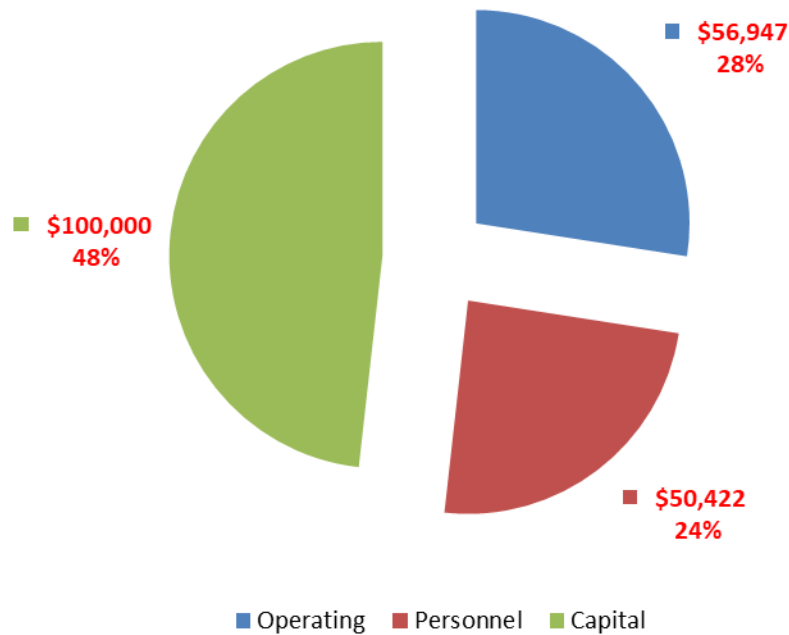
**Graph 36.**

**Parking Garage  
Operating Expenditures by Year**

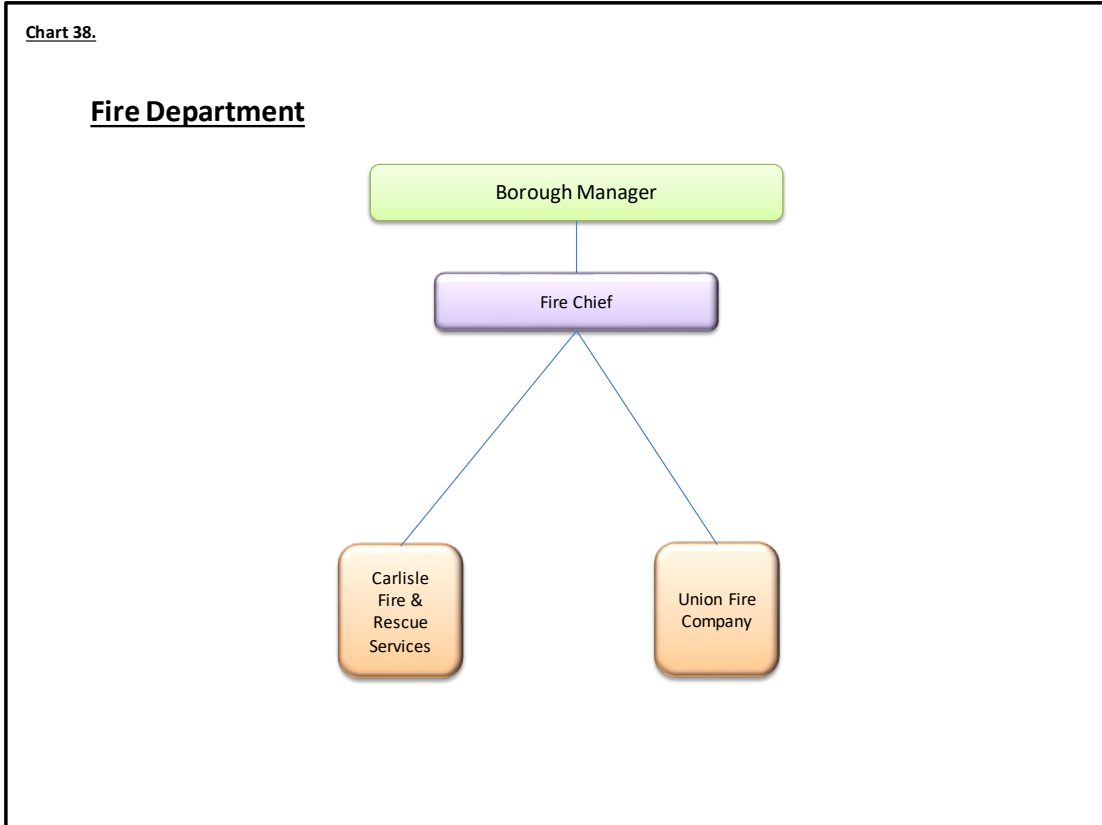


**Chart 37.**

**Parking Garage  
Expenditures by Category**



# 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	
<b>Applicable Funds</b>	General; Capital Projects
<b>Budget In Total</b>	\$1,664,137
<b>Operating Budget</b>	\$1,244,319
<b>Capital Budget</b>	\$419,818
<b>Full-Time Employees</b>	-



## SERVICES PERFORMED

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

## PERFORMANCE MEASURES

Personnel				
<b>Council Objectives:</b> Complete leadership and managing critical incident training for new leaders.				
<b>Department Goals:</b> 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				
<b>Council Objective:</b> Explore methods to increase and retain volunteer firefighters.				
<b>Department Goals:</b> 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 7 Paid Drivers	30 Volunteers 7 Paid Drivers	30 Volunteers 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				
<b>Council Objective:</b> Continue fire safety education to citizens and emergency services.				
<b>Department Goal:</b> 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.				
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

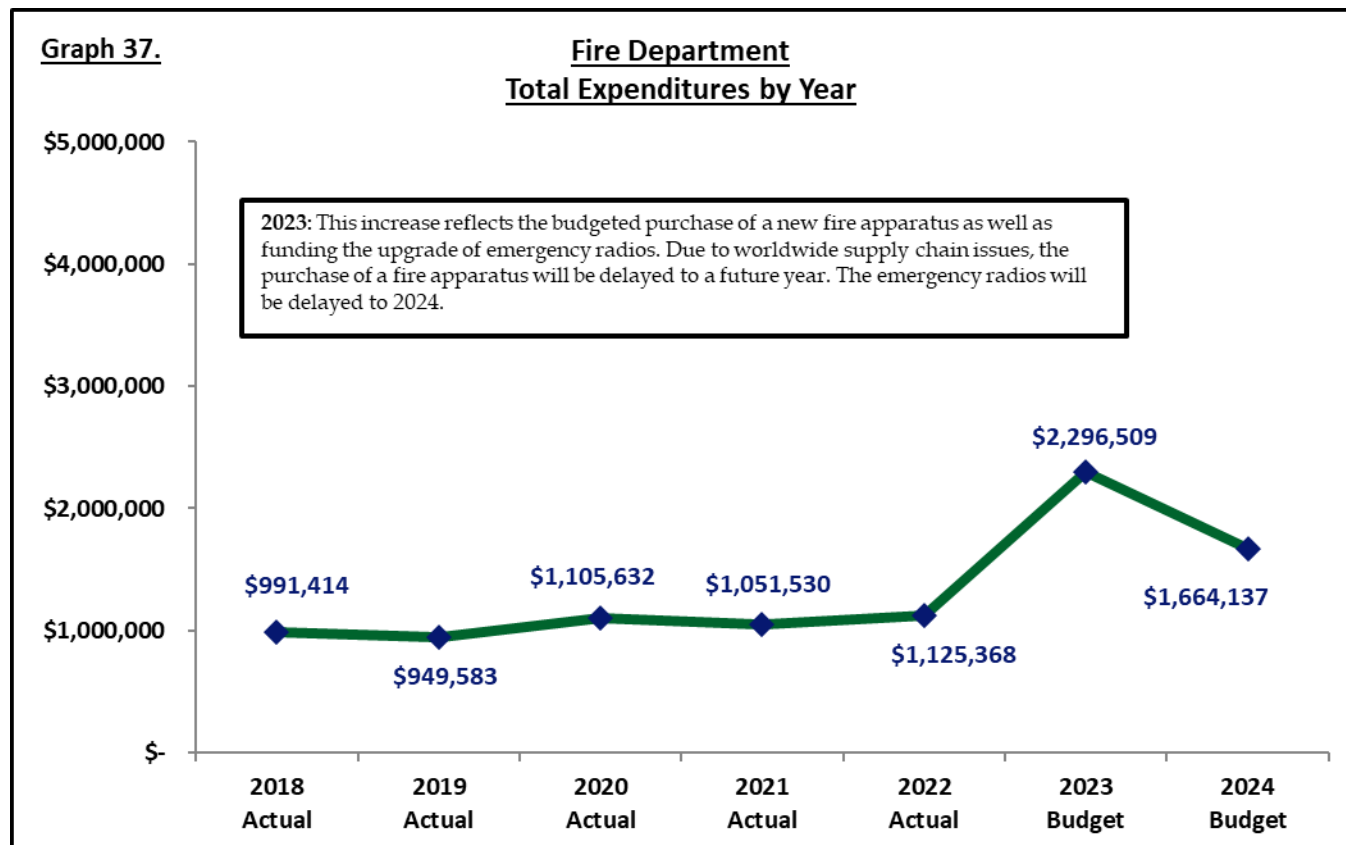
- Continue to maintain high customer satisfaction with Borough residents and local business.
- Continue to delivery fire safety and prevention programs to citizens, educational facilities, and commercial occupancies.
- Continue to develop and implement joint training, to maximize company efficiency
- 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

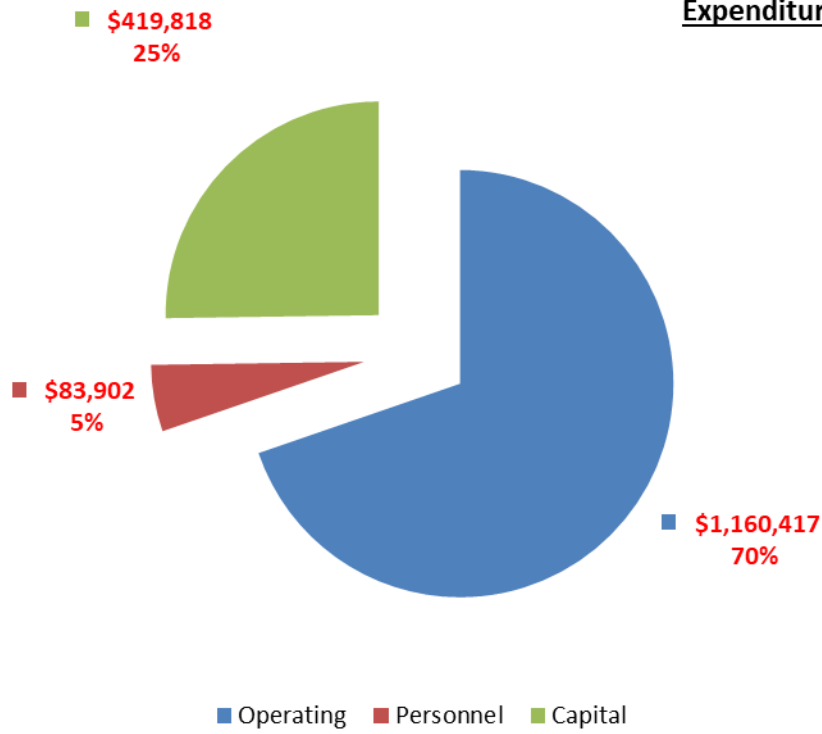
**Table 21.**

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



**Chart 39.**

**Fire Department Expenditures by Category**

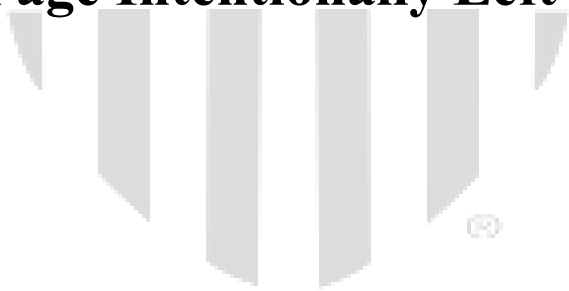


Carlisle



All-America City

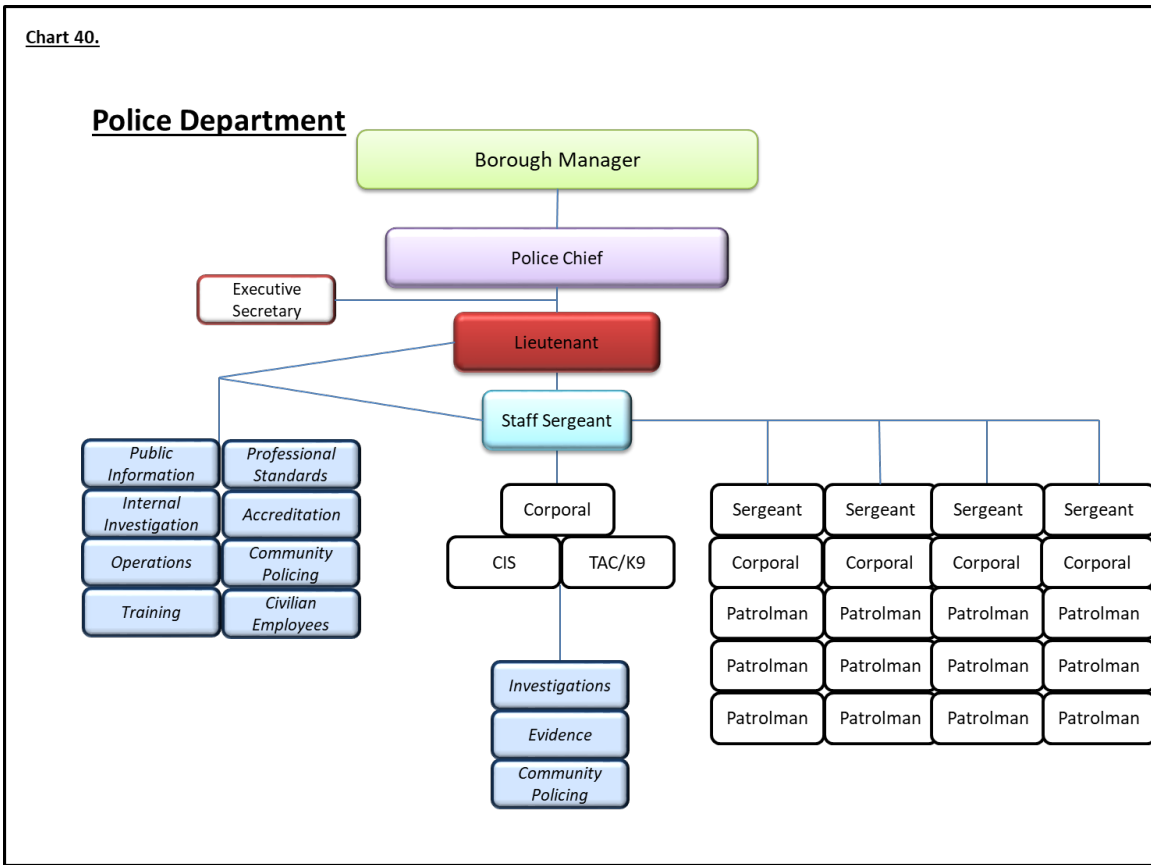
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2021

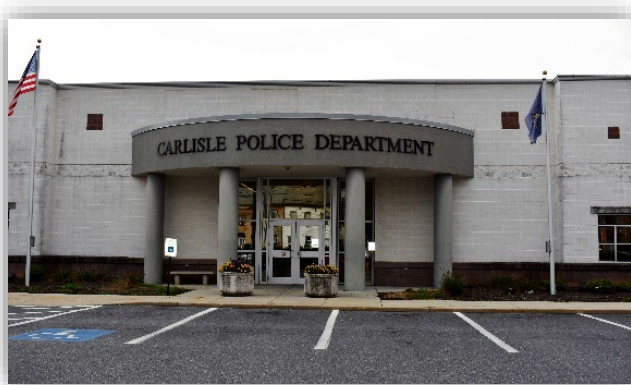


# Police Department



## 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	
<b>Applicable Funds</b>	General Capital Projects
<b>Budget In Total</b>	\$6,368,105
<b>Operating Budget</b>	\$4,957,831
<b>Capital Budget</b>	\$1,410,274
<b>Full-Time Employees</b>	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				
<b>Council Objective:</b> Explore programs and opportunities intended to improve capital and business investment equity among communities of color.				
<b>Department Goals:</b>				
1) Provide Police Service to the Residents, Property Owners, and Businesses of Carlisle.				
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**

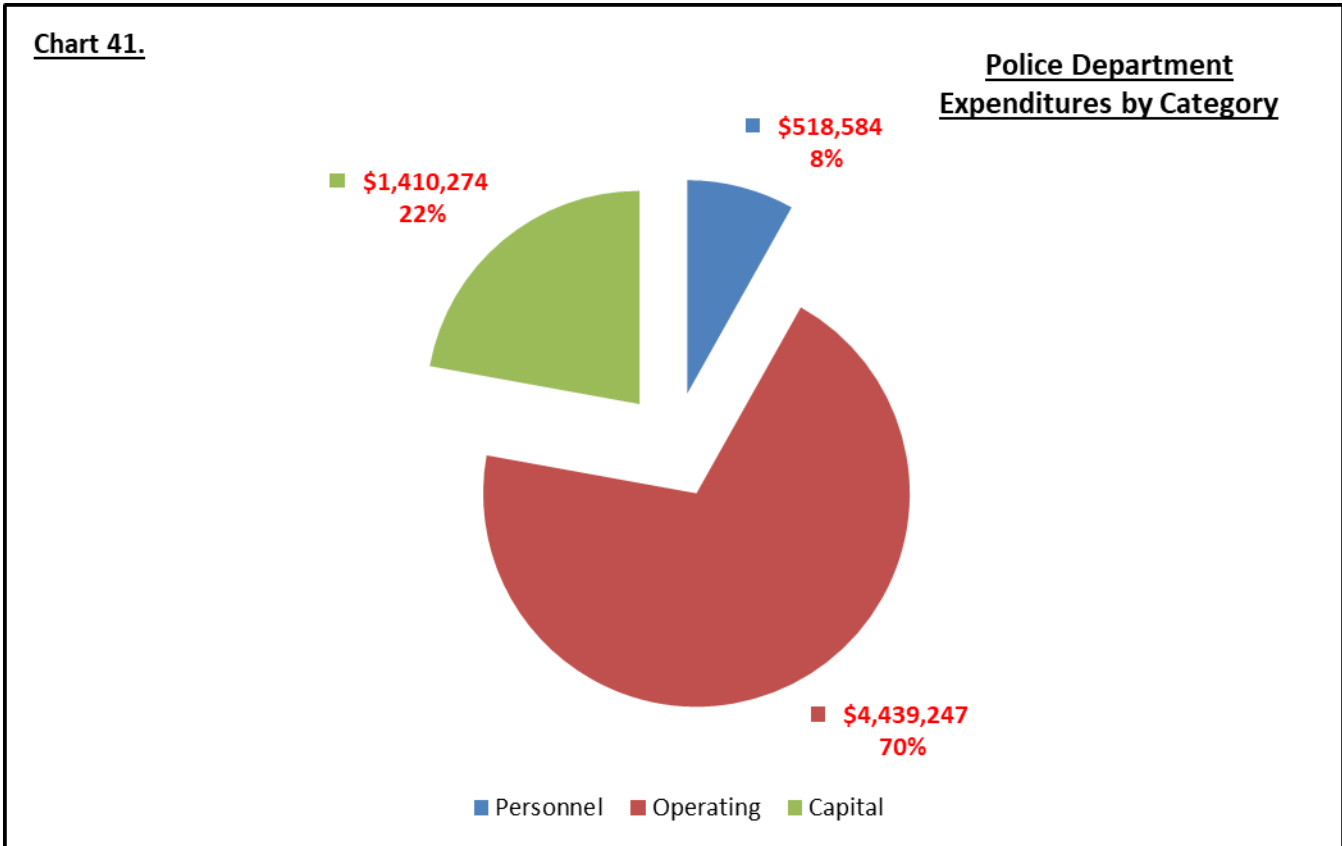
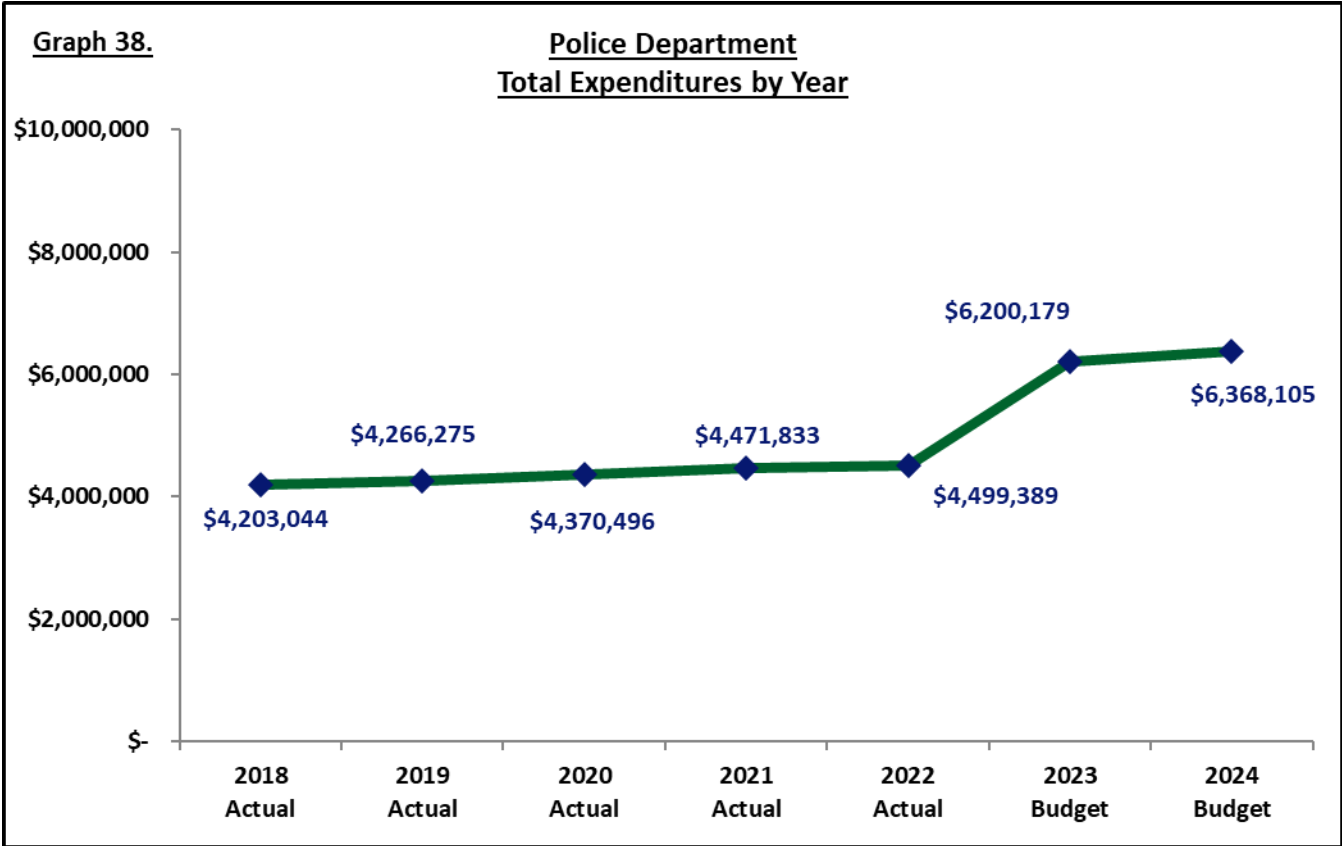
- Continue to maintain an 80% or higher customer satisfaction with Borough residents
- Maintain a 35% or higher crime clearance rating



- 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

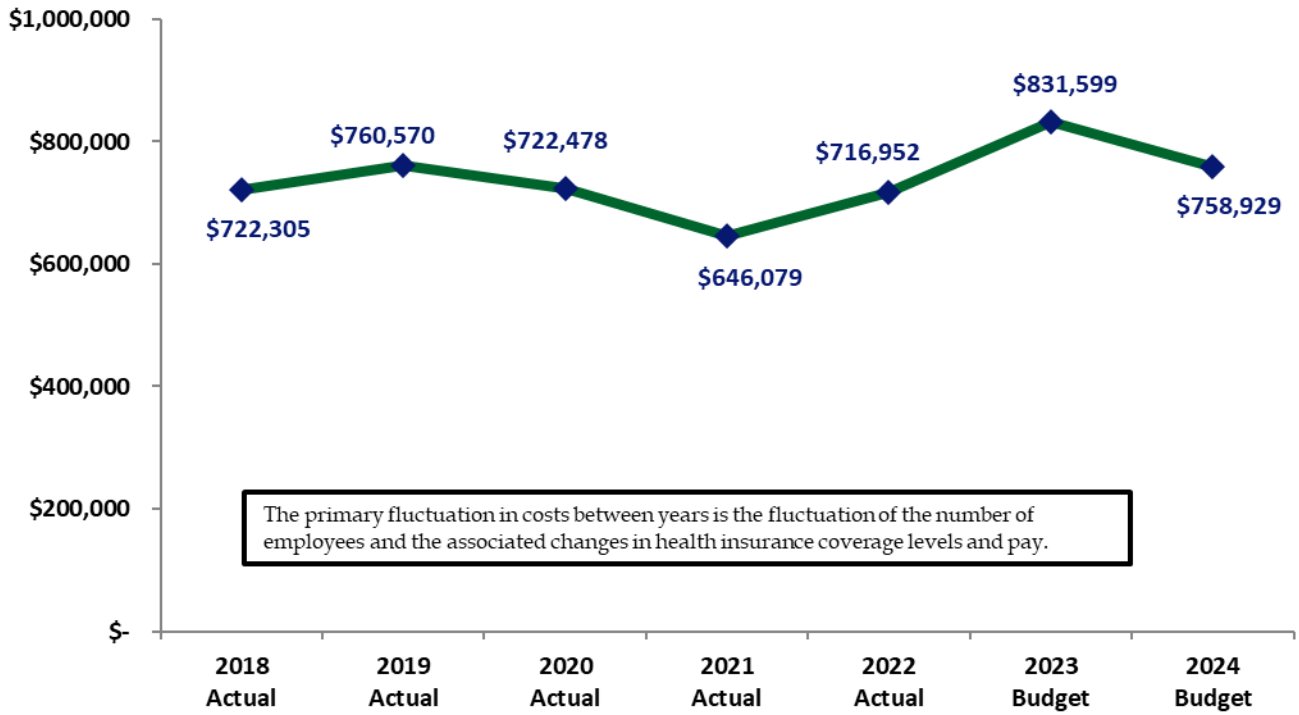
## FINANCIAL SUMMARIES

<b>Table 22.</b>							
<b>Police Department Expenditures</b>							
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Police Administration</b>							
<i>Operating Expenditures</i>	722,305	760,570	722,478	646,079	716,952	831,599	758,929
<i>Capital Expenditures</i>	48,192	6,000	-	-	48,645	576,000	622,000
<b>Total</b>	<b>770,497</b>	<b>766,570</b>	<b>722,478</b>	<b>646,079</b>	<b>765,597</b>	<b>1,407,599</b>	<b>1,380,929</b>
<b>Police Investigation</b>							
<i>Operating Expenditures</i>	485,917	365,747	400,706	495,402	375,260	415,189	420,476
<i>Capital Expenditures</i>	-	-	-	-	-	-	-
<b>Total</b>	<b>485,917</b>	<b>365,747</b>	<b>400,706</b>	<b>495,402</b>	<b>375,260</b>	<b>415,189</b>	<b>420,476</b>
<b>Police Patrol</b>							
<i>Operating Expenditures</i>	2,763,364	3,057,232	3,134,383	3,162,917	3,264,544	3,618,091	3,778,426
<i>Capital Expenditures</i>	183,266	76,726	112,929	167,435	93,988	759,300	788,274
<b>Total</b>	<b>2,946,630</b>	<b>3,133,958</b>	<b>3,247,312</b>	<b>3,330,352</b>	<b>3,358,532</b>	<b>4,377,391</b>	<b>4,566,700</b>
<b>Total</b>	<b>4,203,044</b>	<b>4,266,275</b>	<b>4,370,496</b>	<b>4,471,833</b>	<b>4,499,389</b>	<b>6,200,179</b>	<b>6,368,105</b>



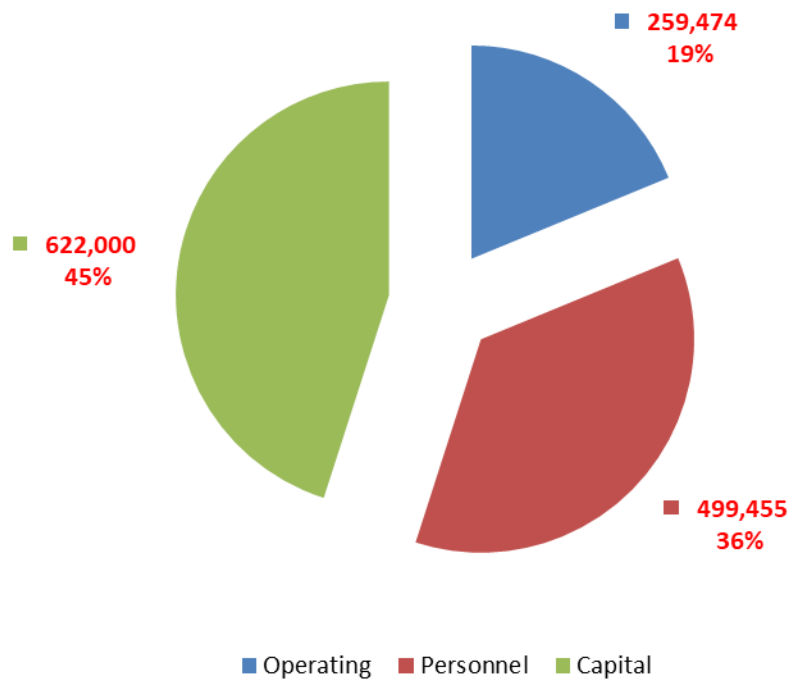
**Graph 39.**

**Police Administration  
Operating Expenditures by Year**



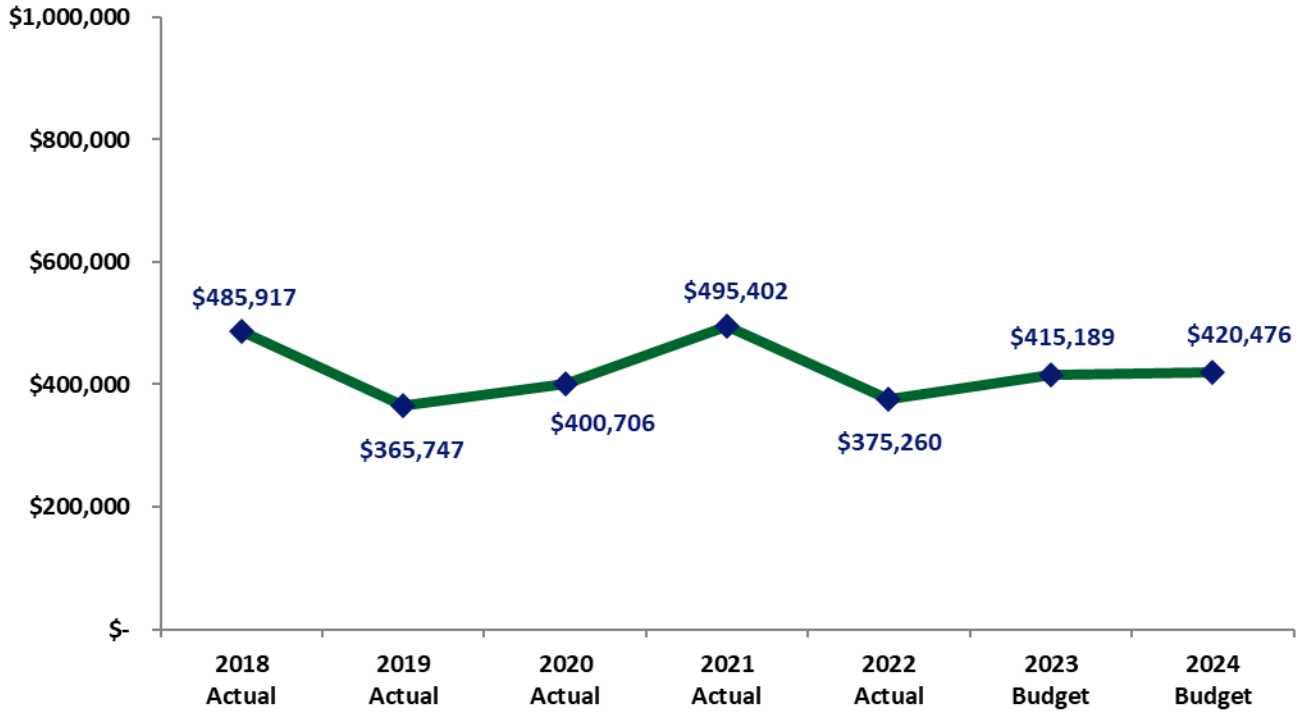
**Chart 42.**

**Police Administration  
Expenditures by Category**



**Graph 40.**

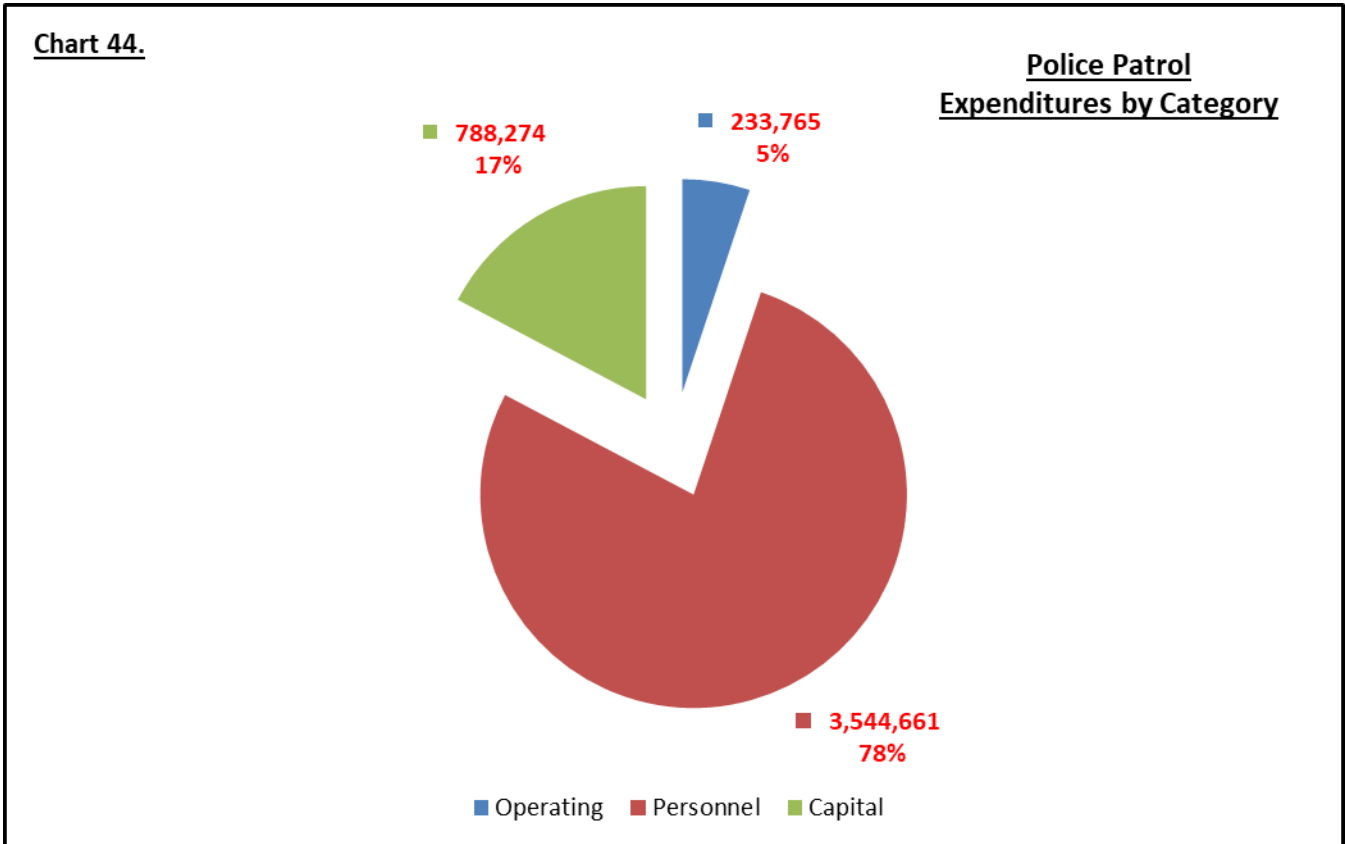
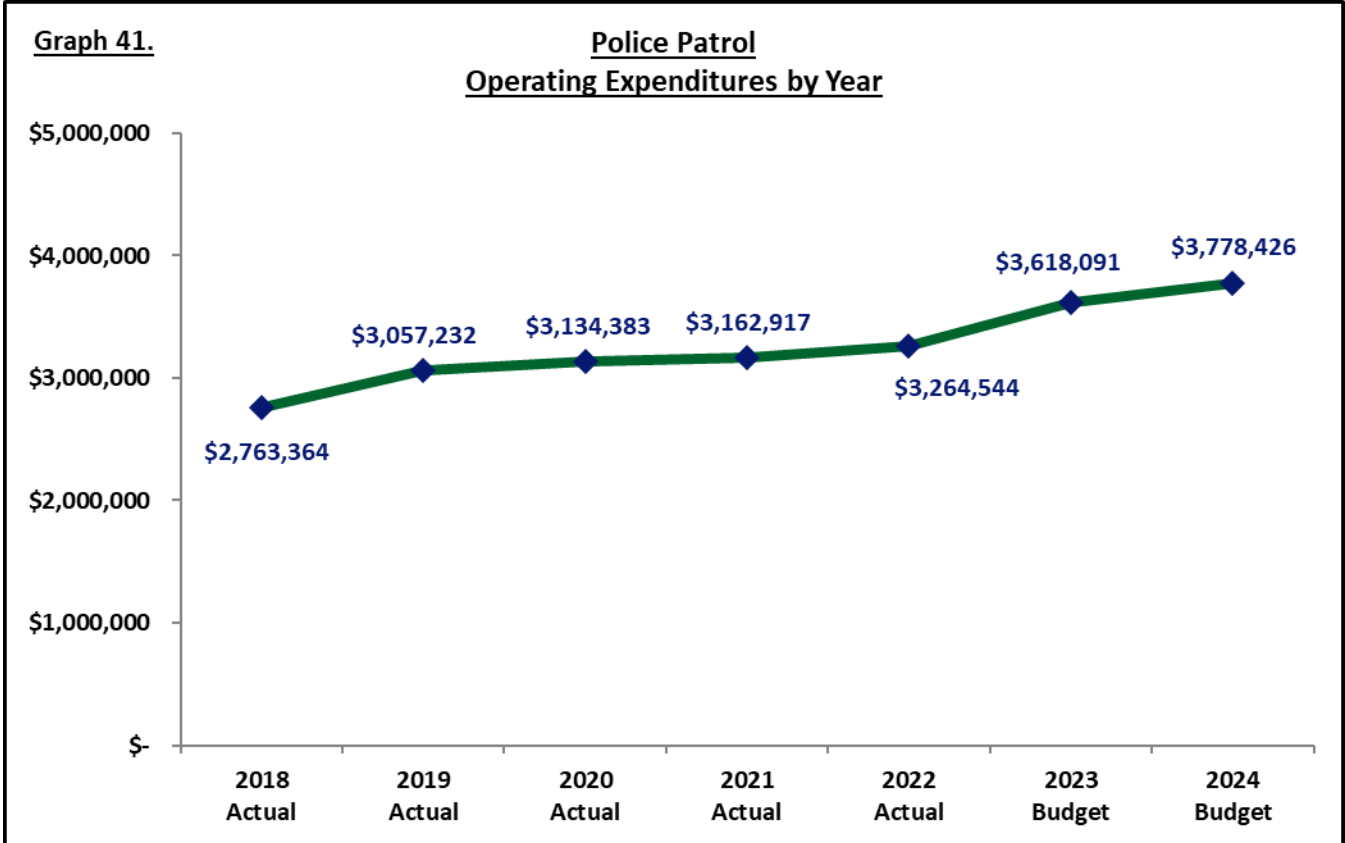
**Police Investigation  
Operating Expenditures by Year**



**Chart 43.**

**Police Investigation  
Expenditures by Category**



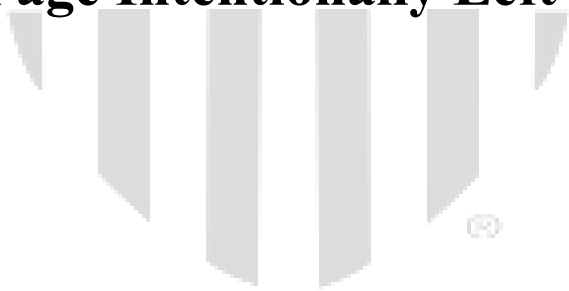


Carlisle



All-America City

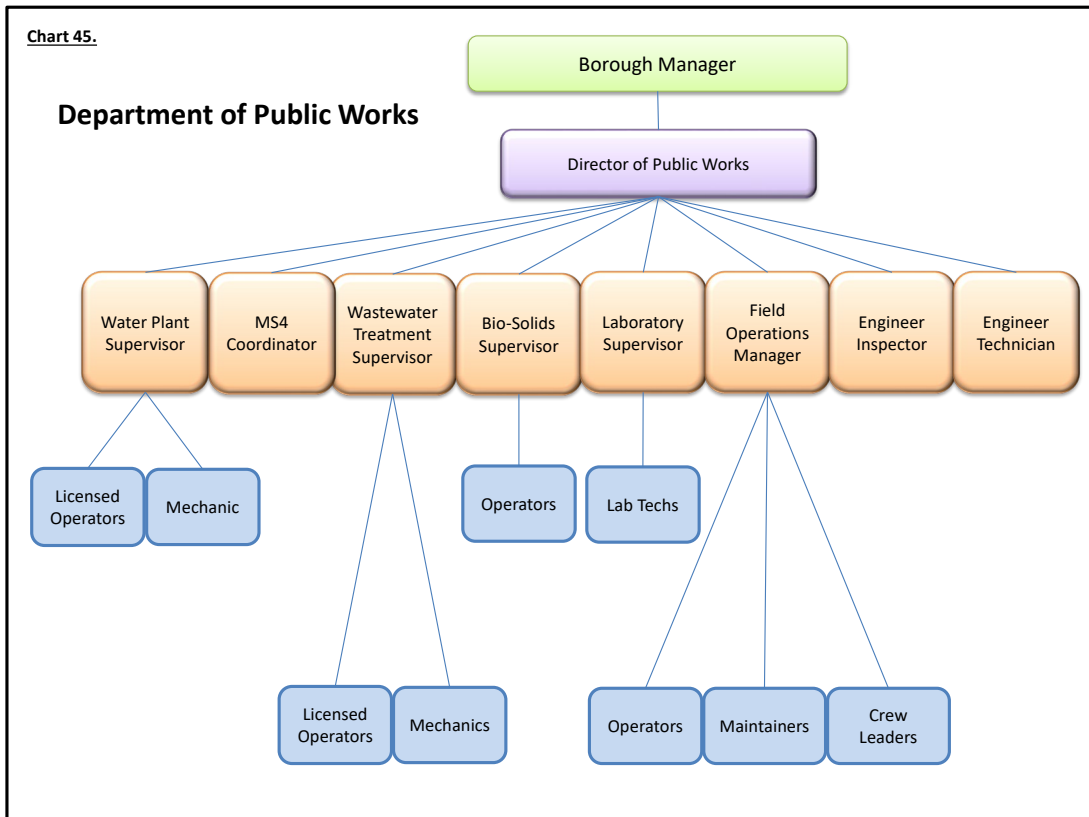
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2021



# 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	<b>Associated Funds</b>	All Funds
Sewer Collection System	Solid Waste Collection & Disposal	<b>Budget In Total</b>	\$26,237,472
Sewer Lab	Lift Stations	<b>Operating Budget</b>	\$10,483,422
Wastewater Treatment Plant	Bio-Solids Removal	<b>Capital Budget</b>	\$15,754,050
Public Works Field Operations	Street Cleaning	<b>Full-Time Employees</b>	51.43
Traffic Control	Street Lighting		
Stormwater Operations	Water Lines Maintenance		
Water Lab	Water Treatment Plant		
Water Meter Maintenance			

## PERFORMANCE MEASURES

Revenue				
<b>Council Objective:</b> Diversify Revenues. Identify multi-discipline funding partners to assist with implementation of various projects.				
<b>Department Goals:</b> 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  26,287 Additional Feet Flushed, Identified from Trouble List	10,800 Feet Flushed and Televised  45,870 Additional Feet Flushed, Identified from Trouble List	15,000 Feet Flushed and Televised  40,000 Additional Feet Flushed, Identified from Trouble List
Department of Public Works Wastewater Treatment 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				
<b>Council Objective:</b> Determine number and location of Borough properties with lead water service lines and seek grant funding to replace these service lines.				
<b>Department Goals:</b> 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

**FINANCIAL SUMMARIES**

<b>Table 23.</b>							
<b>Department of Public Works Expenditures</b>							
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Public Works Administration</b>							
<i>Operating Expenditures</i>	488,526	425,888	459,651	391,408	372,956	493,701	450,368
<i>Capital Expenditures</i>	-	15,270	-	-	-	18,500	50,000
<b>Total</b>	<b>488,526</b>	<b>441,158</b>	<b>459,651</b>	<b>391,408</b>	<b>372,956</b>	<b>512,201</b>	<b>500,368</b>
<b>Borough Hall Maintenance</b>							
<i>Operating Expenditures</i>	63,543	84,903	87,957	124,878	99,483	127,944	127,944
<i>Capital Expenditures</i>	17,600	-	375	8,427	-	162,500	262,500
<b>Total</b>	<b>81,143</b>	<b>84,903</b>	<b>88,332</b>	<b>133,305</b>	<b>99,483</b>	<b>290,444</b>	<b>390,444</b>
<b>Sewer Collection System</b>							
<i>Operating Expenditures</i>	446,932	371,341	425,418	378,997	409,672	474,472	712,089
<i>Capital Expenditures</i>	-	-	-	2,945	-	4,822,550	3,040,122
<b>Total</b>	<b>446,932</b>	<b>371,341</b>	<b>425,418</b>	<b>381,942</b>	<b>409,672</b>	<b>5,297,022</b>	<b>3,752,211</b>
<b>Solid Waste Collection &amp; Disposal</b>							
<i>Operating Expenditures</i>	736,672	789,983	1,624,689	1,643,677	1,291,326	2,040,235	2,192,319
<i>Capital Expenditures</i>	-	4,078	-	-	-	-	-
<b>Total</b>	<b>736,672</b>	<b>794,061</b>	<b>1,624,689</b>	<b>1,643,677</b>	<b>1,291,326</b>	<b>2,040,235</b>	<b>2,192,319</b>
<b>Sewer Lab</b>							
<i>Operating Expenses</i>	534,453	530,078	562,680	630,980	571,274	634,795	528,816
<i>Capital Expenses</i>	-	-	-	-	-	41,250	100,000
<b>Total</b>	<b>534,453</b>	<b>530,078</b>	<b>562,680</b>	<b>630,980</b>	<b>571,274</b>	<b>676,045</b>	<b>628,816</b>
<b>Lift Stations</b>							
<i>Operating Expenses</i>	174,910	175,194	148,204	168,716	272,599	204,004	187,660
<i>Capital Expenses</i>	-	-	-	-	-	280,000	339,930
<b>Total</b>	<b>174,910</b>	<b>175,194</b>	<b>148,204</b>	<b>168,716</b>	<b>272,599</b>	<b>484,004</b>	<b>527,590</b>
<b>Wastewater Treatment Plant</b>							
<i>Operating Expenses</i>	1,134,214	1,149,432	1,113,028	1,084,694	1,103,682	1,355,108	1,299,676
<i>Capital Expenses</i>	-	-	118,593	-	-	850,000	887,470
<b>Total</b>	<b>1,134,214</b>	<b>1,149,432</b>	<b>1,231,621</b>	<b>1,084,694</b>	<b>1,103,682</b>	<b>2,205,108</b>	<b>2,187,146</b>
<b>Bio-Solids Removal</b>							
<i>Operating Expenses</i>	454,514	514,577	538,402	569,727	602,052	757,205	768,175
<i>Capital Expenses</i>	-	-	-	-	-	454,700	3,180,000
<b>Total</b>	<b>454,514</b>	<b>514,577</b>	<b>538,402</b>	<b>569,727</b>	<b>602,052</b>	<b>1,211,905</b>	<b>3,948,175</b>
<b>Public Works Field Operations</b>							
<i>Operating Expenditures</i>	465,356	736,735	424,346	507,883	507,732	676,998	322,182
<i>Capital Expenditures</i>	625,530	729,026	685,071	616,005	743,223	783,550	1,358,121
<b>Total</b>	<b>1,090,886</b>	<b>1,465,761</b>	<b>1,109,417</b>	<b>1,123,888</b>	<b>1,250,955</b>	<b>1,460,548</b>	<b>1,680,303</b>

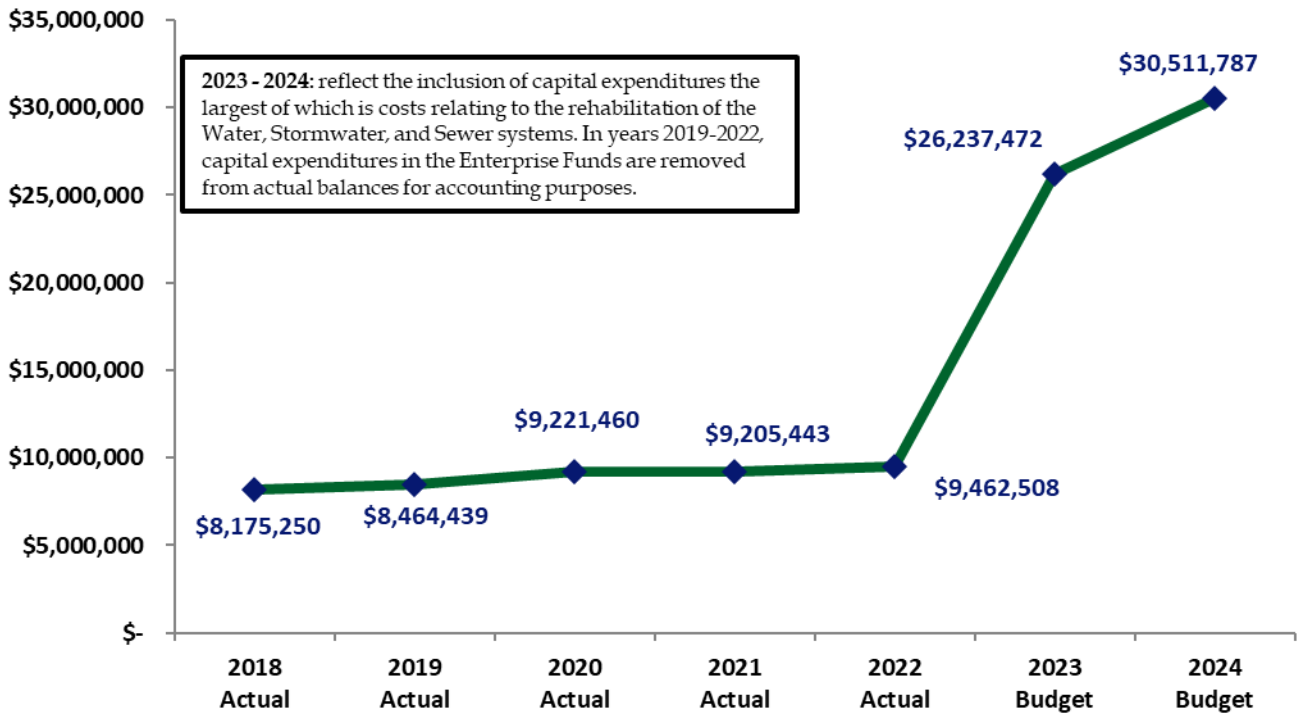


**Table 23. (Continued)****Department of Public Works Expenditures**

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

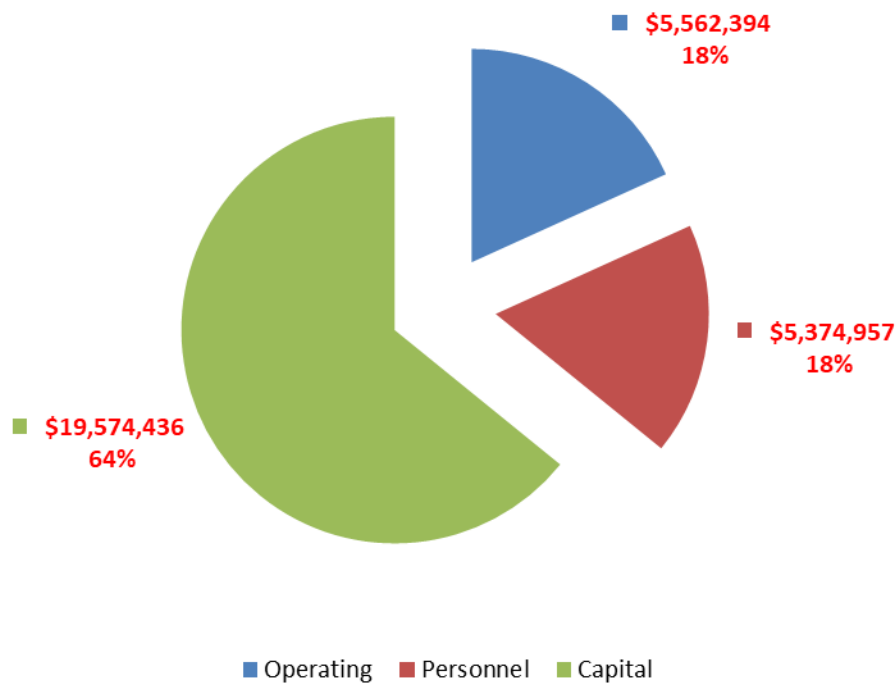
**Graph 42.**

**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	
<b>Department</b>	Public Works
<b>Applicable Funds</b>	All Funds
<b>Budget In Total</b>	\$500,368
<b>Operating Budget</b>	\$450,368
<b>Capital Budget</b>	\$50,000
<b>Full-Time Employees</b>	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**

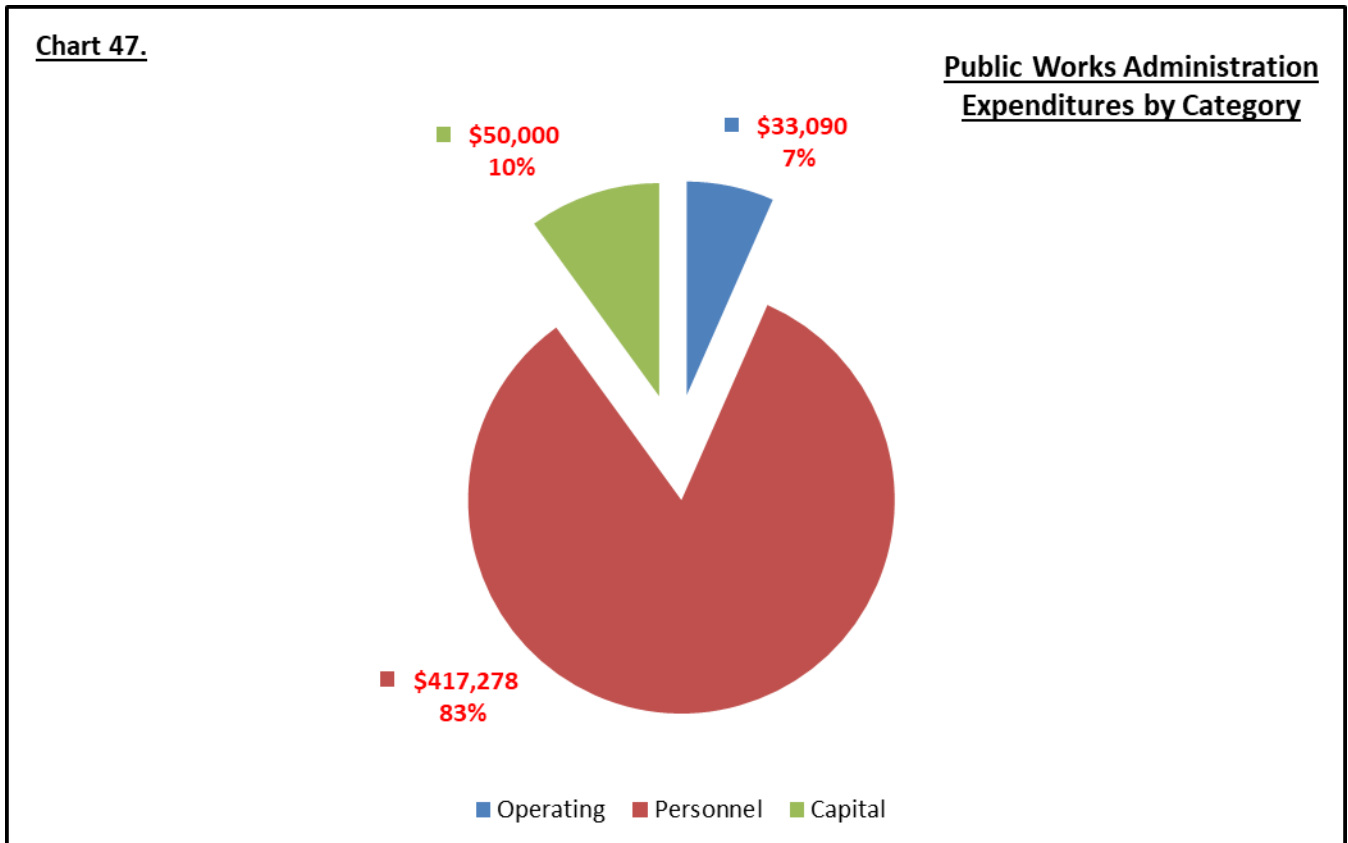
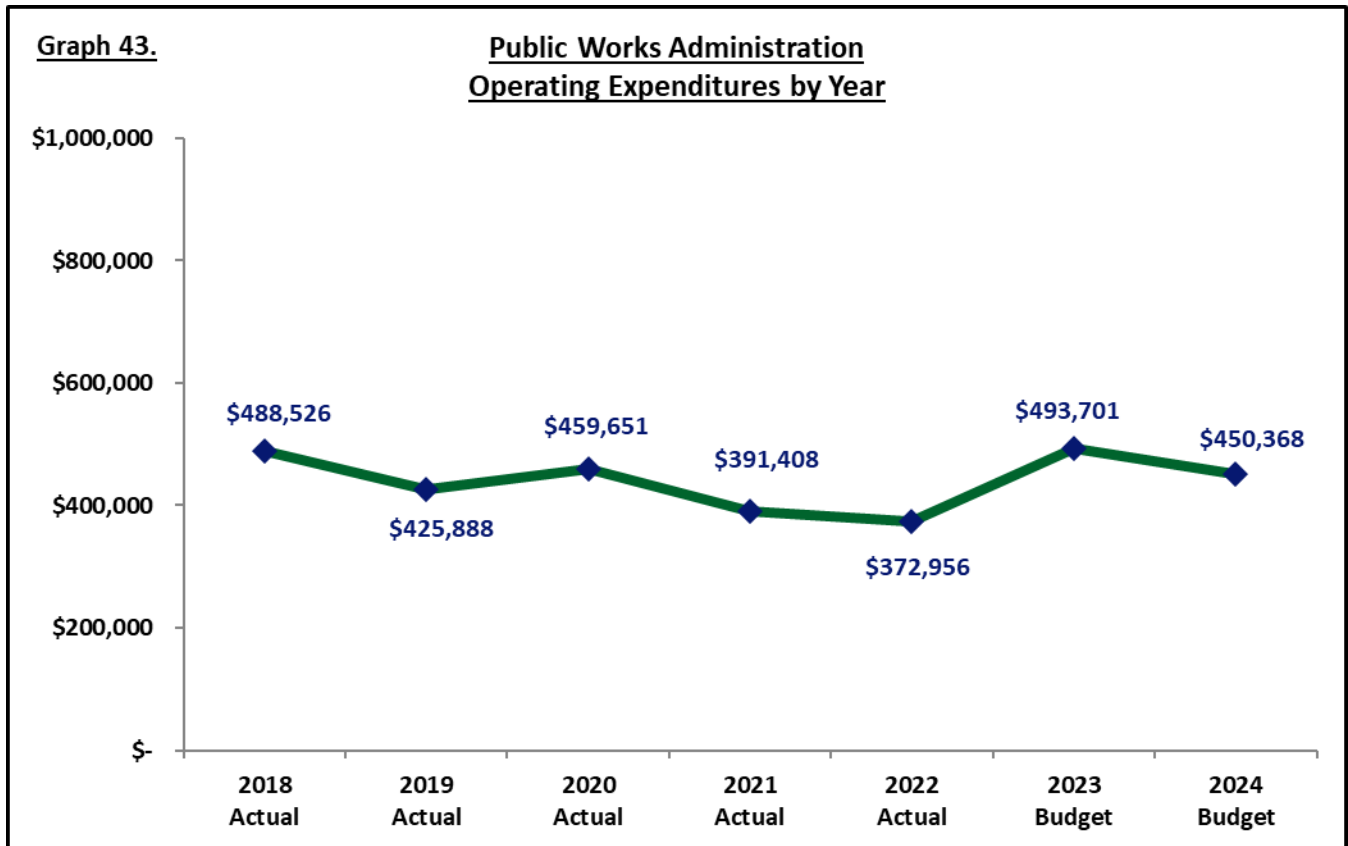
2023 Goal	Actions Completed During 2023
Manage construction on Carlisle Connectivity Project	Completed construction on TIGER component of Carlisle Connectivity Project, managed TIGER grant requirements, secured permits and PennDOT approval for Project 1 construction, and received construction bids.

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

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- 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 initiative by offering projects that enhance pedestrian and cyclist safety.





**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	
<b>Department</b>	Public Works
<b>Applicable Funds</b>	General; Capital Projects
<b>Budget In Total</b>	\$390,444
<b>Operating Budget</b>	\$127,944
<b>Capital Budget</b>	\$262,500
<b>Full-Time Employees</b>	-

**SERVICES PERFORMED**

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



**BUDGETARY ACTIVITIES**

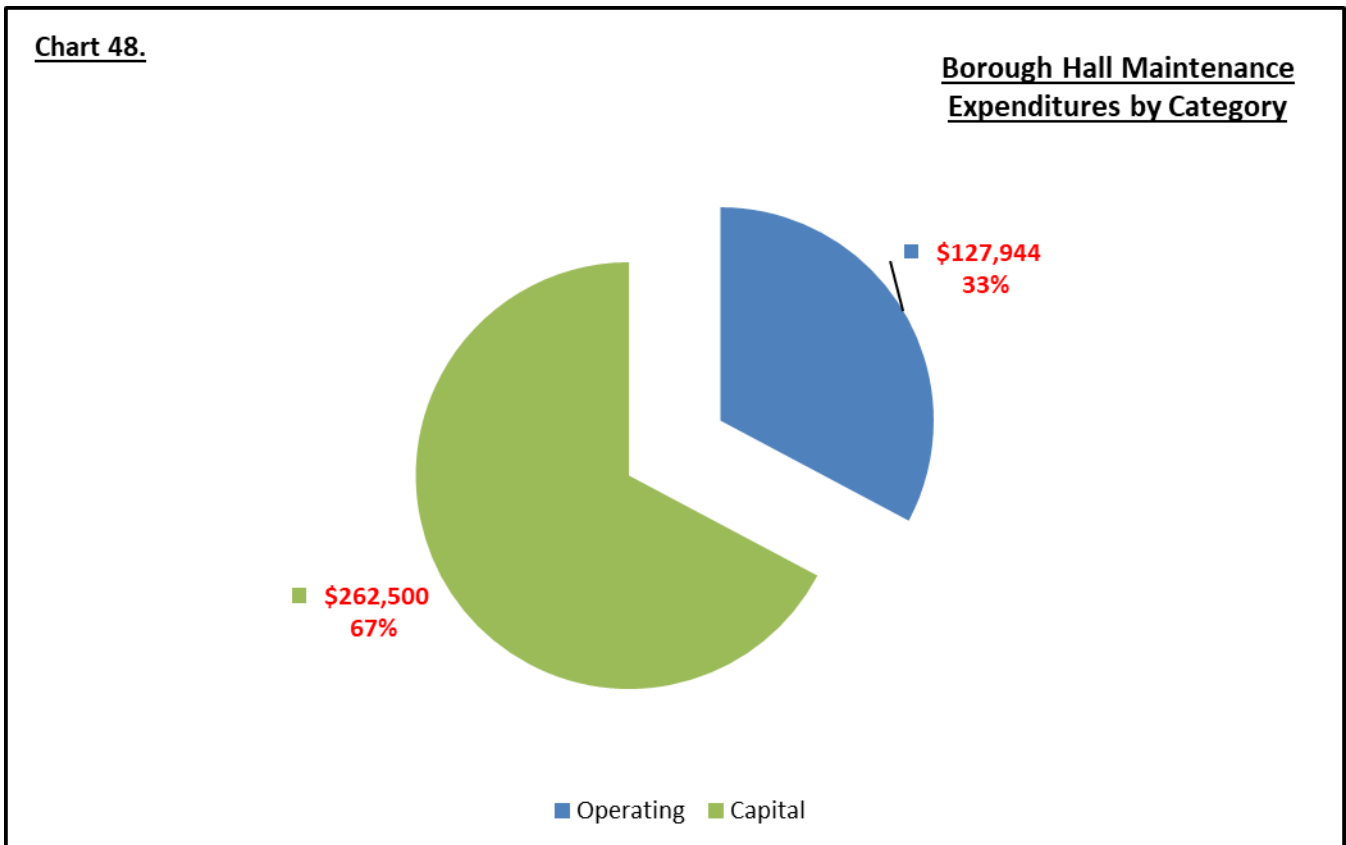
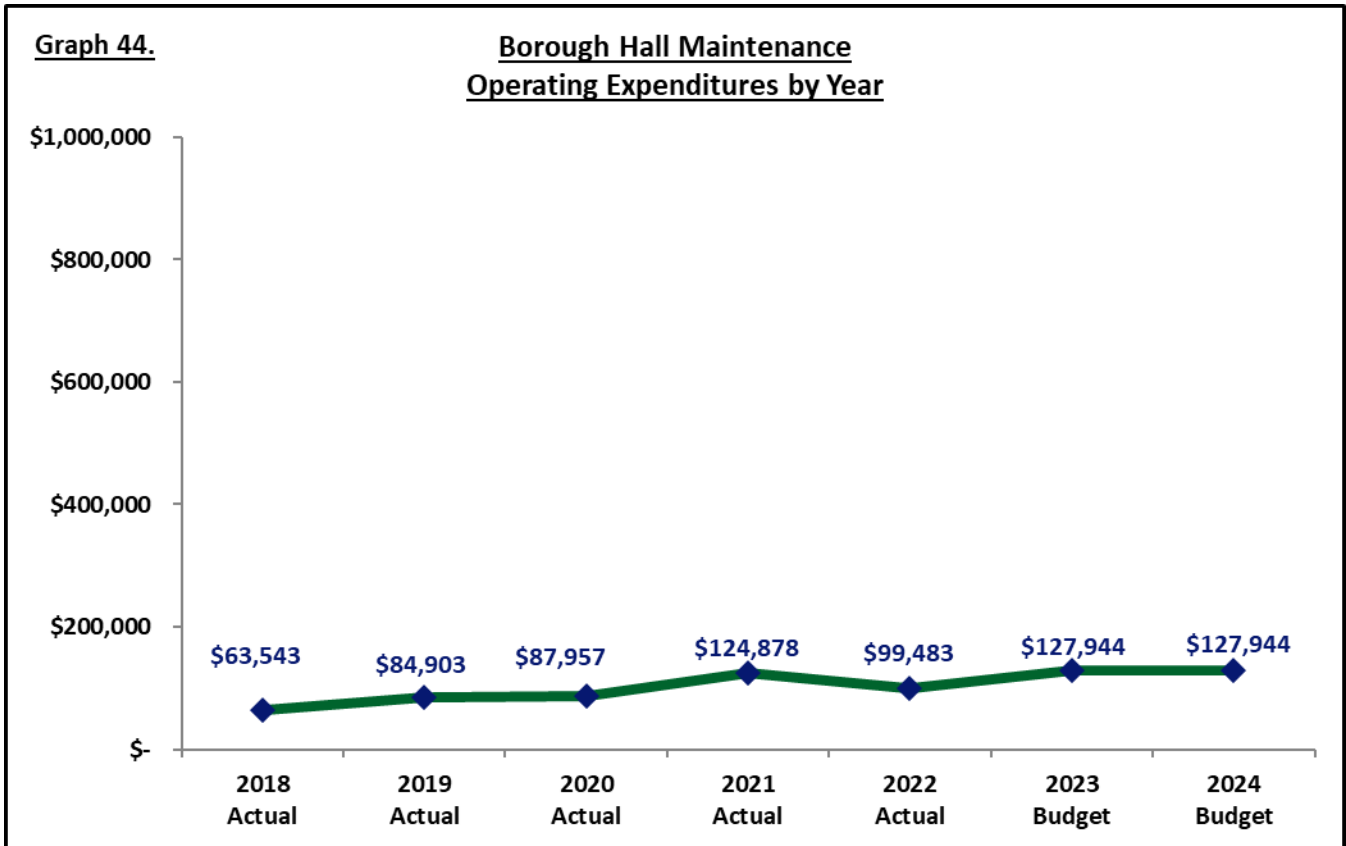
- Borough Hall Maintenance (409)

**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



**FUNCTION OVERVIEW**

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.

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

**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

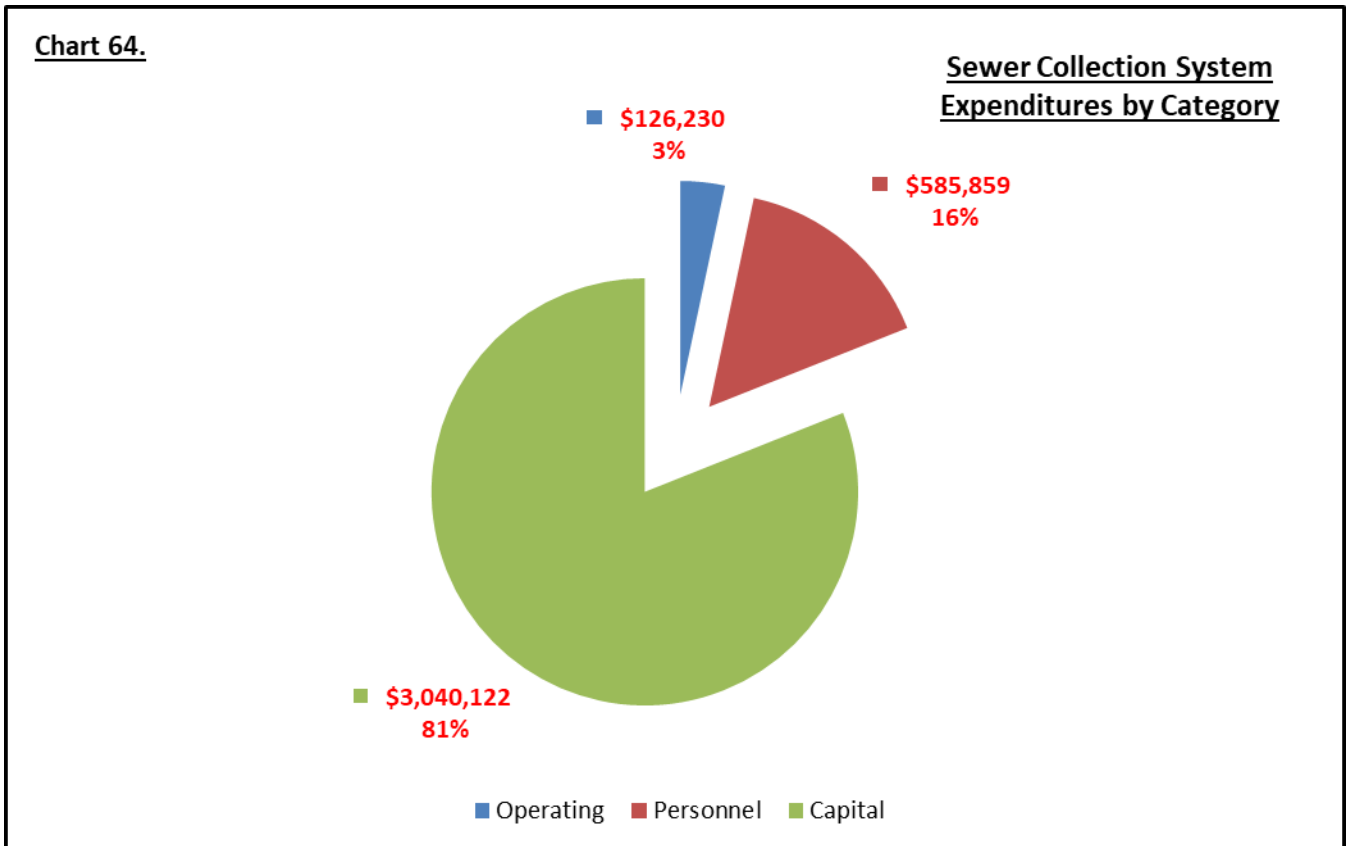
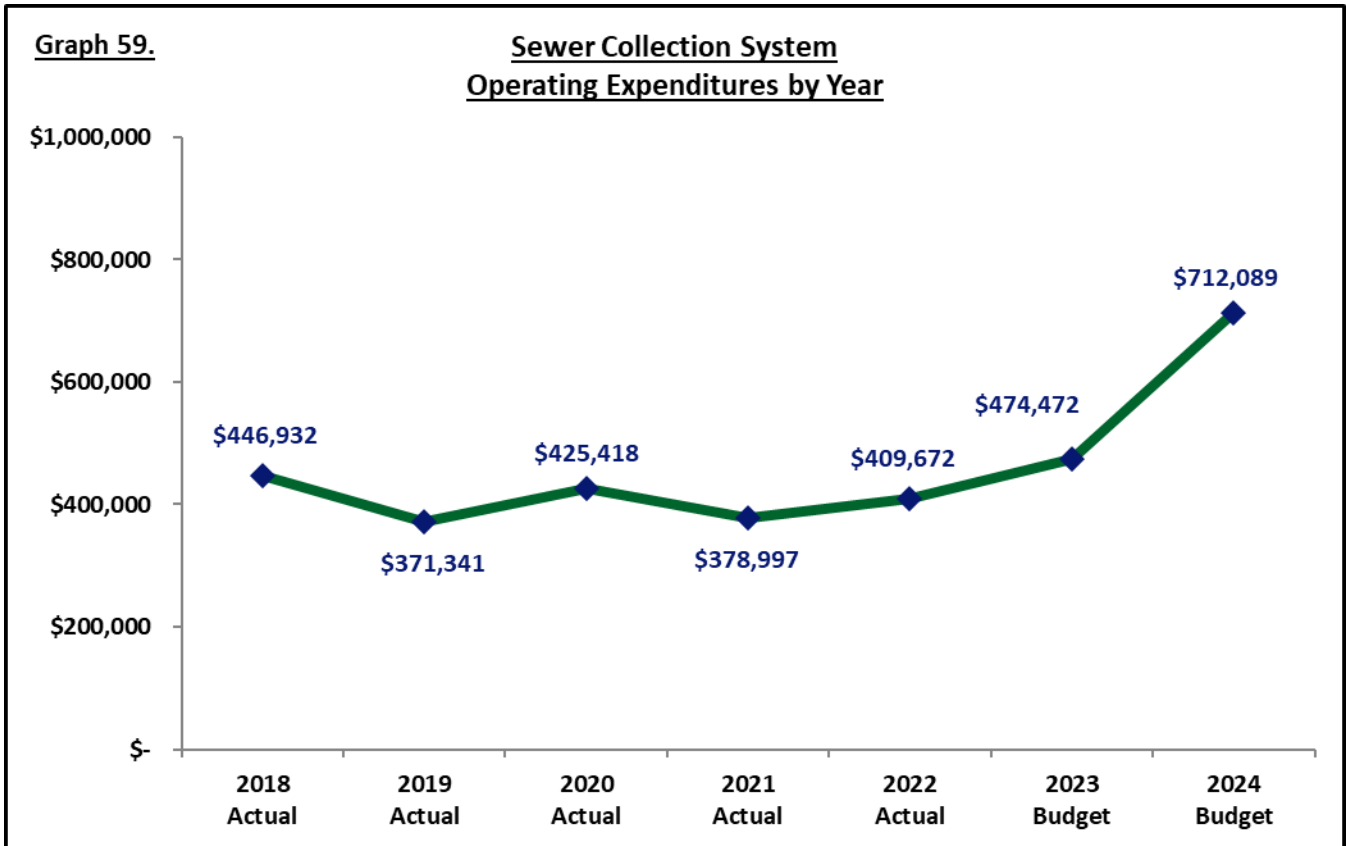
2023 Goals	Actions Completed During 2023
Continue inspection of sanitary sewer system	Flushed and televised 8,100 feet of sanitary sewer main, inspected 43 manholes, and flushed additional 45,800 feet of sewer mains on troubled sewer list
Continue inspection and repair of storm sewer system	inspected 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.
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## 2024 GOALS

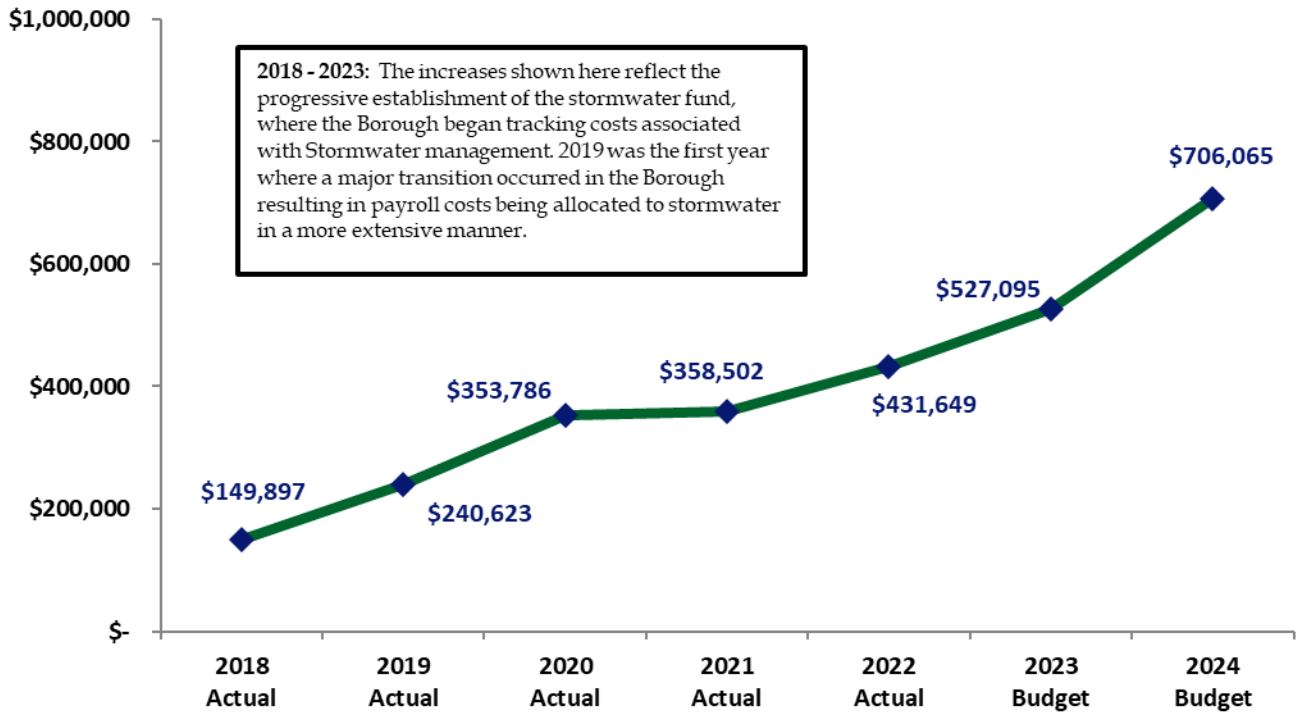
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- replace water mains as part of Carlisle Connectivity Project
- support design and permitting activities for Ridge Street Storage Tank replacement
- improve and maintain Borough infrastructure at highest possible level
- ensure timely completion of 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



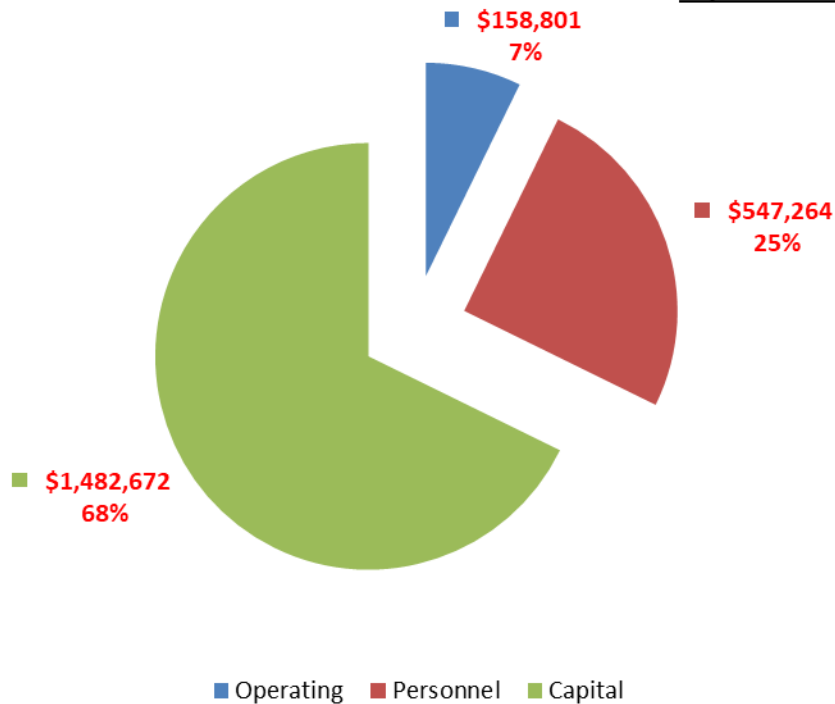
**Graph 60.**

**Stormwater Operations  
Operating Expenditures by Year**



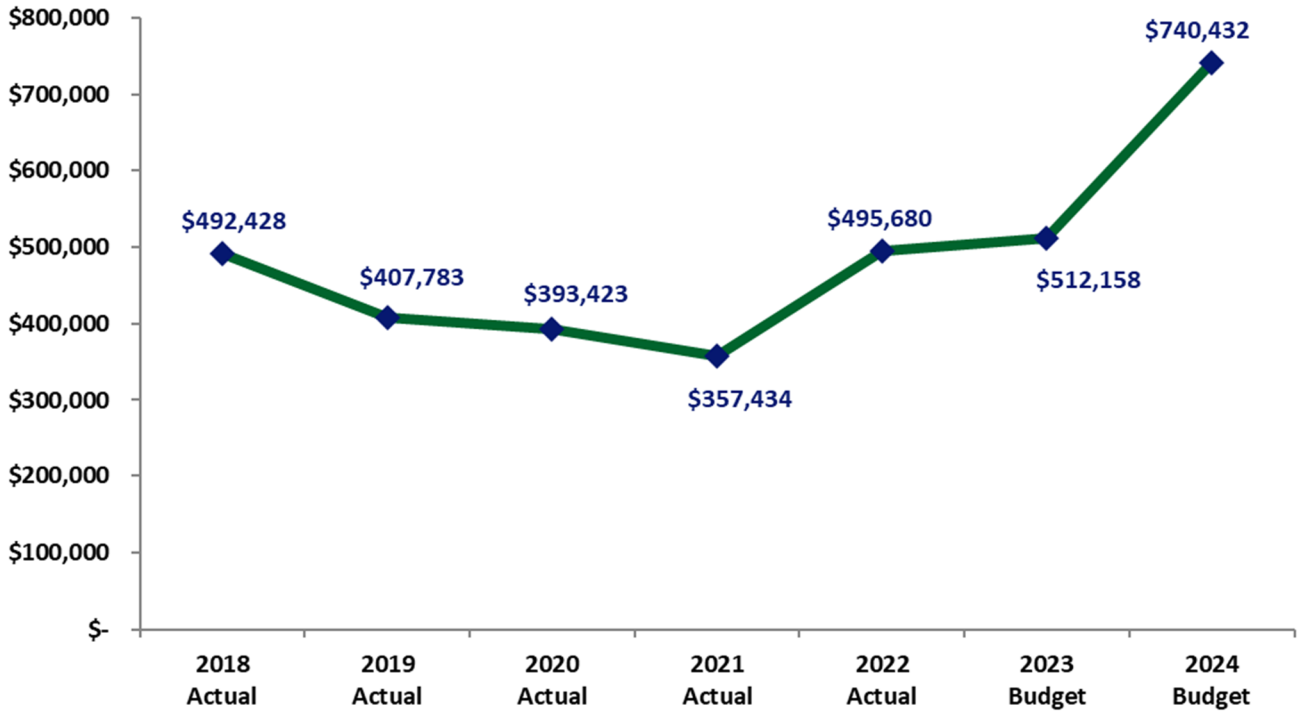
**Chart 65.**

**Stormwater Operations  
Expenditures by Category**



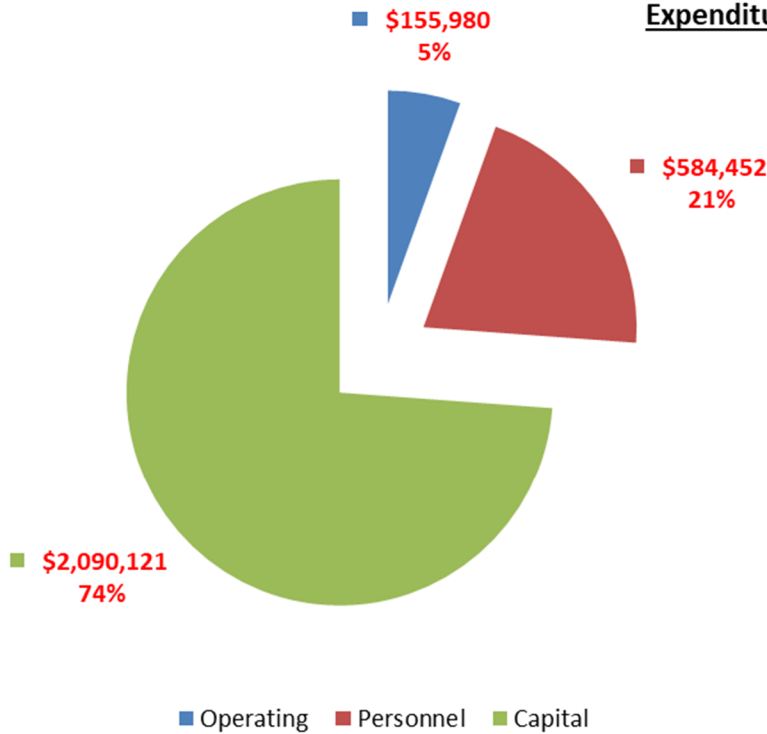
**Graph 61.**

**Water Lines Maintenance  
Operating Expenditures by Year**



**Chart 66.**

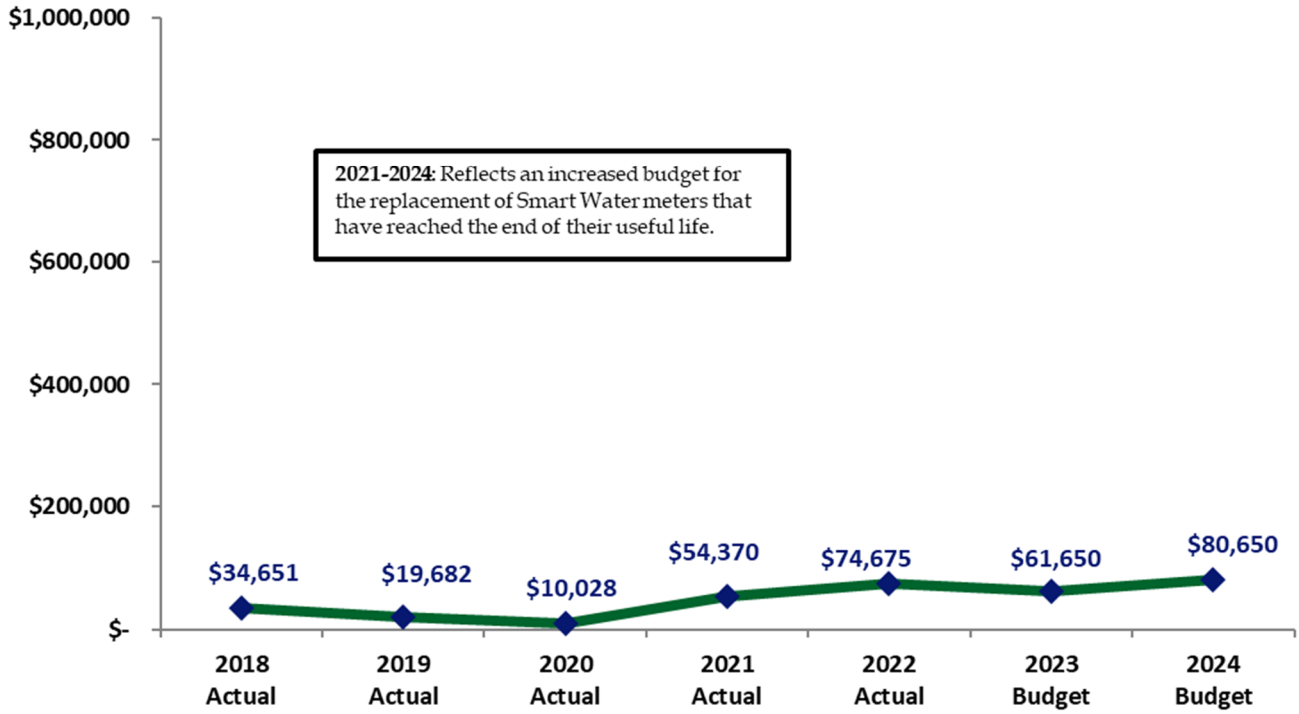
**Water Lines Maintenance  
Expenditures by Category**





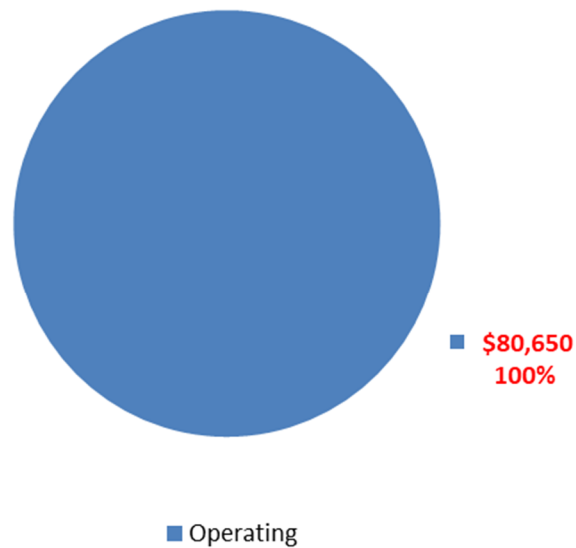
**Graph 62.**

**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	
<b>Department</b>	Public Works
<b>Applicable Funds</b>	General Fund; Solid Waste
<b>Budget In Total</b>	\$2,192,319
<b>Operating Budget</b>	\$2,192,319
<b>Capital Budget</b>	\$ -
<b>Full-Time Employees</b>	-

**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

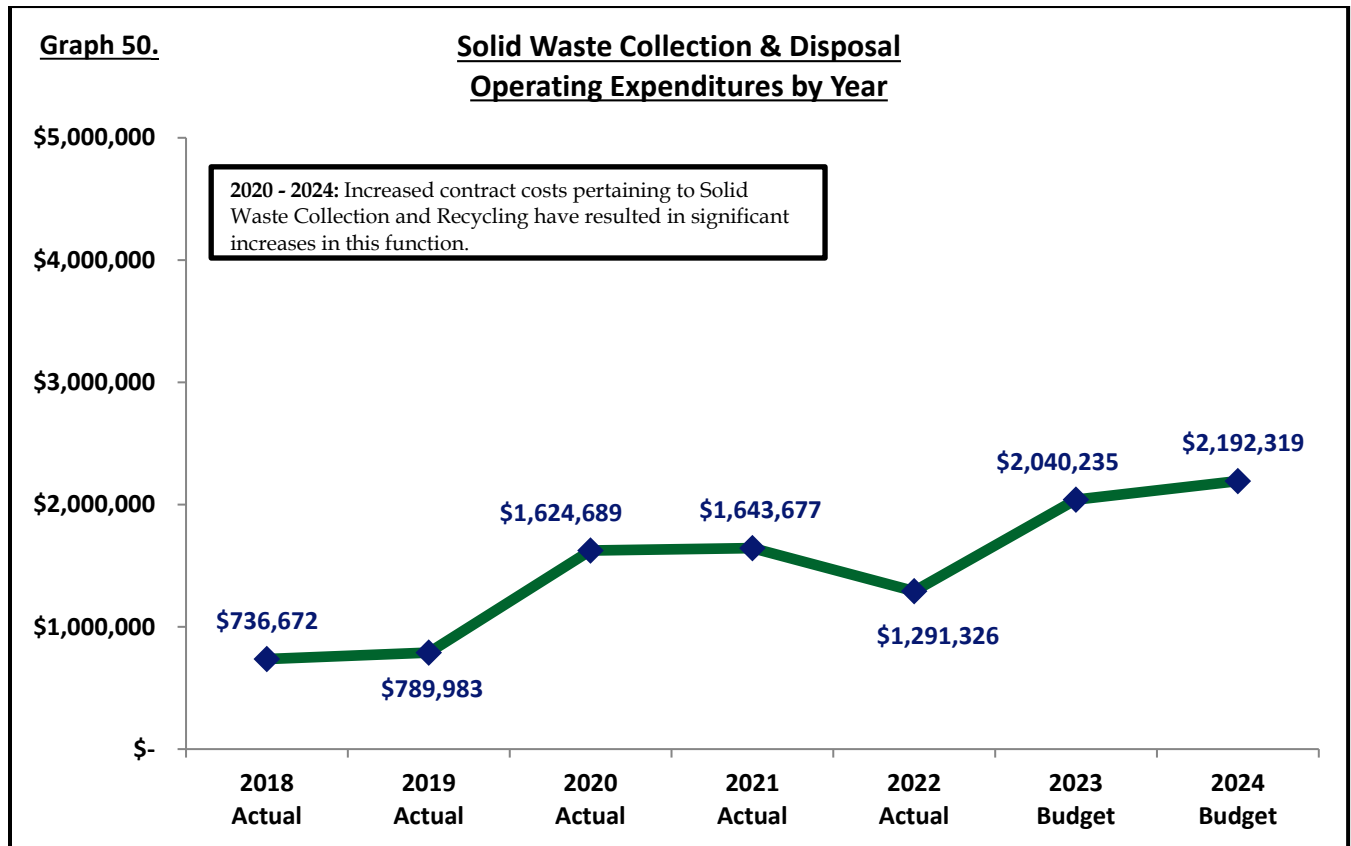
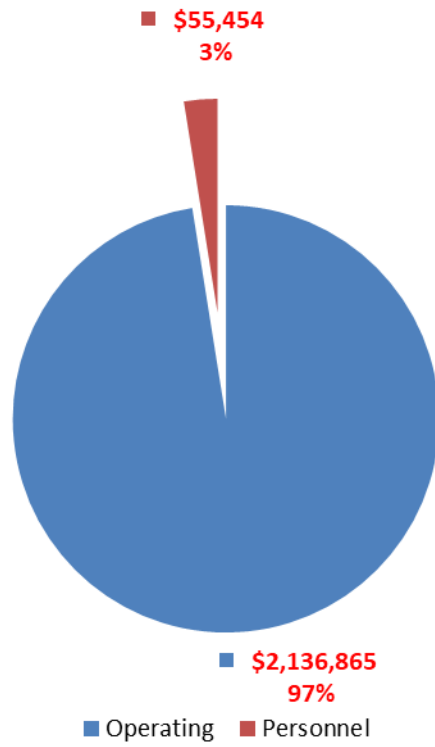


Chart 54.

Solid Waste Collection & Disposal Expenditures by Category



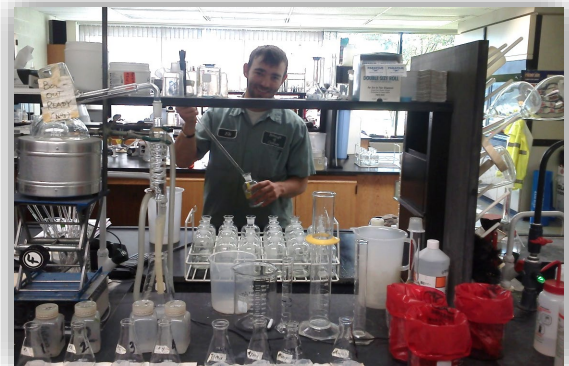
**FUNCTION OVERVIEW**

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.

Function Snapshot	
<b>Department</b>	Public Works
<b>Applicable Funds</b>	Sewer
<b>Budget In Total</b>	\$628,816
<b>Operating Budget</b>	\$528,816
<b>Capital Budget</b>	\$100,000
<b>Full-Time Employees</b>	3.50

**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**

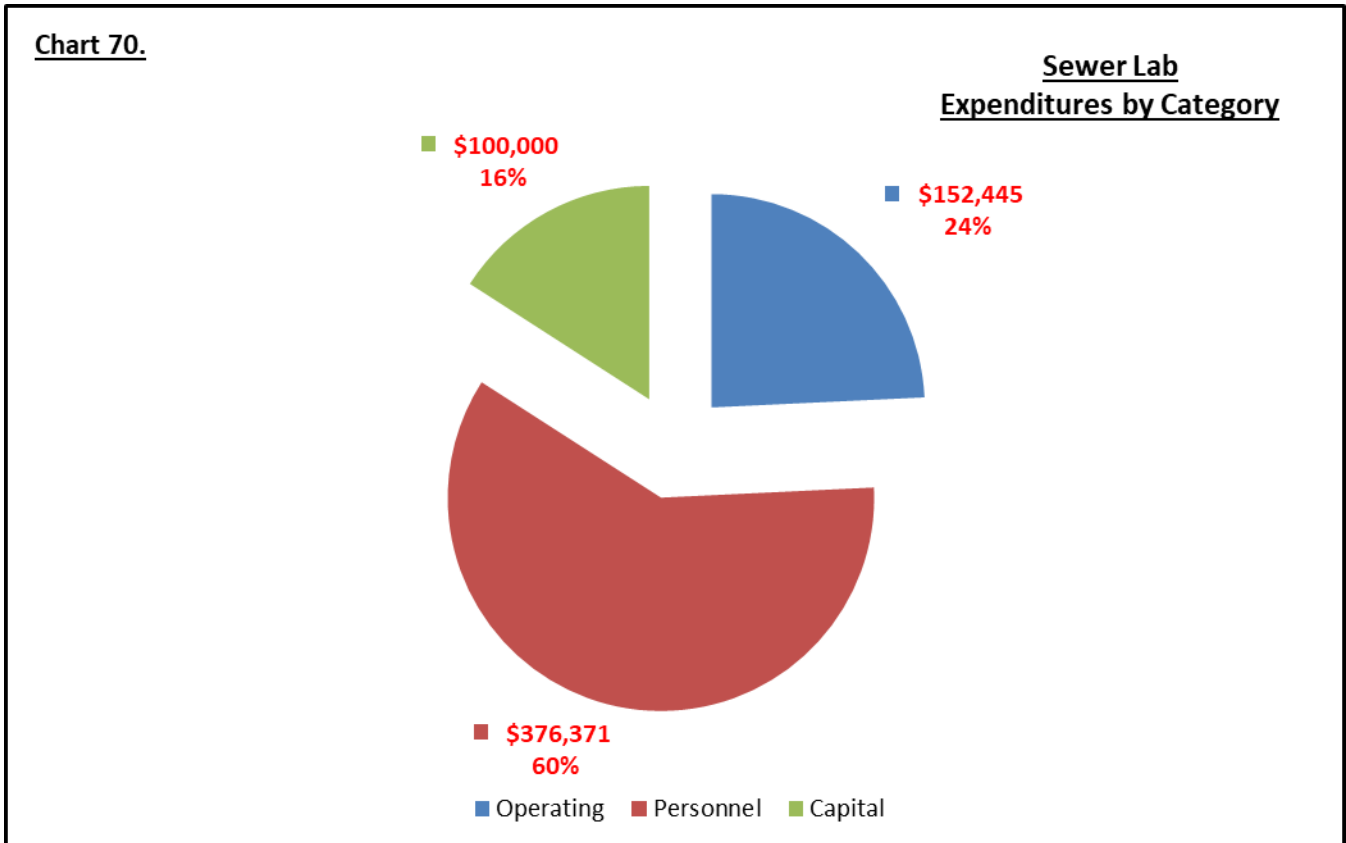
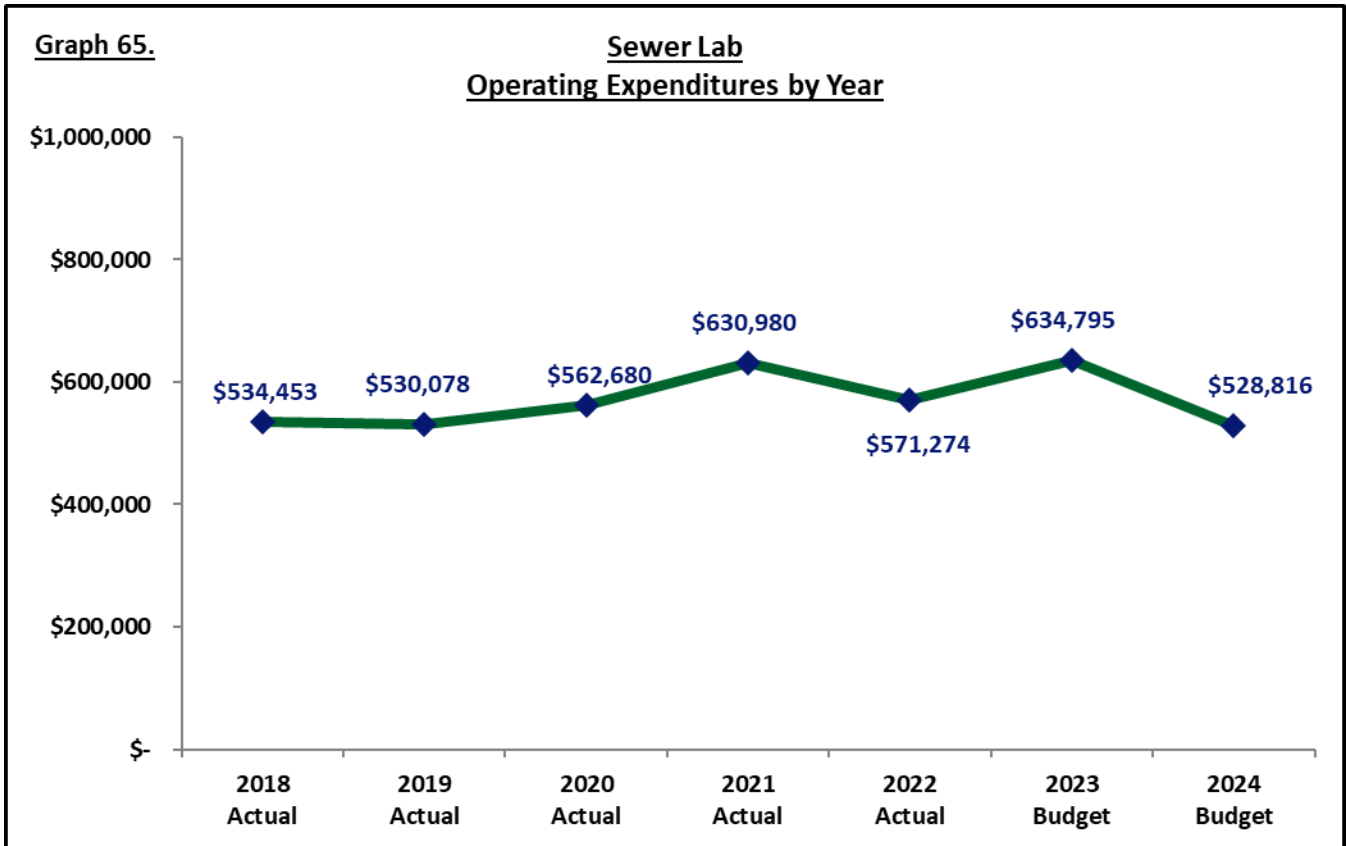
- Met all monitoring requirements of the Borough's NPDES permit.

- 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

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- 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.



**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	
<b>Department</b>	Public Works
<b>Applicable Funds</b>	Sewer
<b>Budget In Total</b>	\$527,590
<b>Operating Budget</b>	\$187,660
<b>Capital Budget</b>	\$339,930
<b>Full-Time Employees</b>	1

The wastewater collection system lift stations include Lift Station #1 (Waggoners 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**

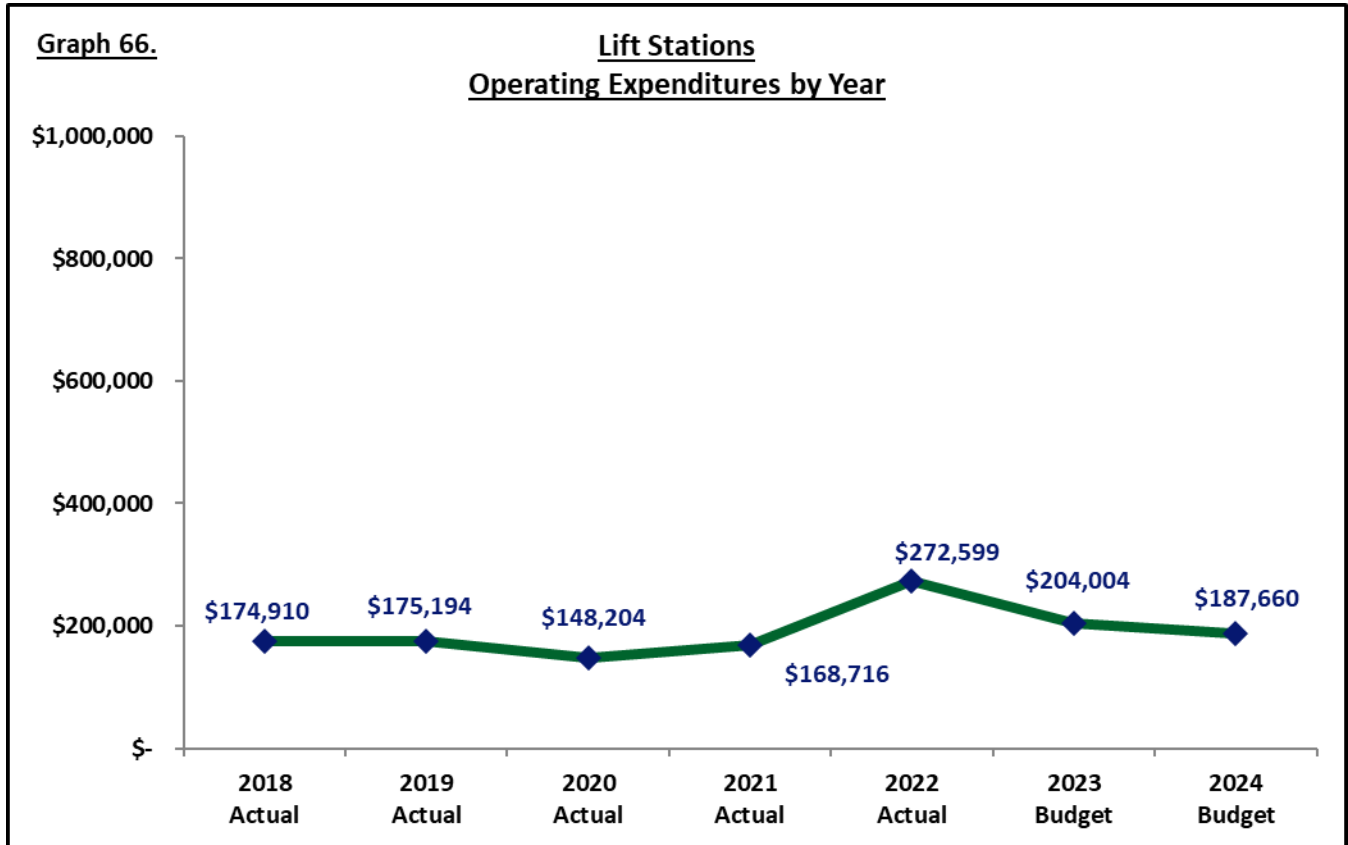
- Completed design, permitting, and bidding for expansion of the Ridge Street Lift Station #2 and awarded contracts for general construction, electrical work, and parallel force main installation
- Performed painting and general cleaning at South Spring Garden Street Lift Station #3
- Replaced flat roof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



## 2024 GOALS

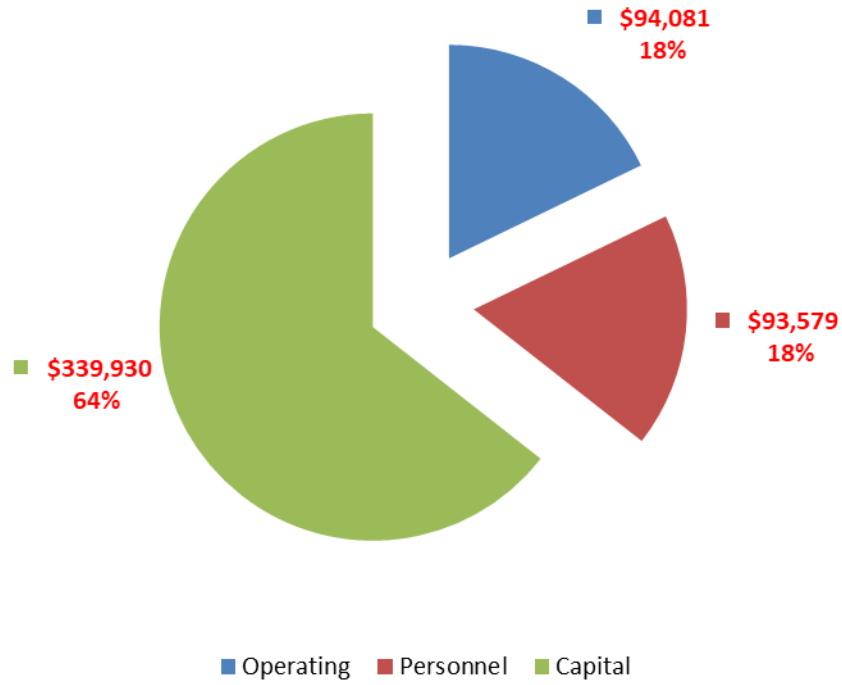
- Replace pump controls, valving, and piping at Waggoners Gap Lift Station #1.
- Expand capacity of Ridge Street Lift Station in accordance with agreement amendment with South Middleton Township
- Perform comprehensive inspections at each lift station, identify repair and major maintenance items needed,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

## FINANCIAL SUMMARIES



**Chart 71.**

**Lift Stations  
Expenditures by Category**



**FUNCTION OVERVIEW**

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.

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

**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

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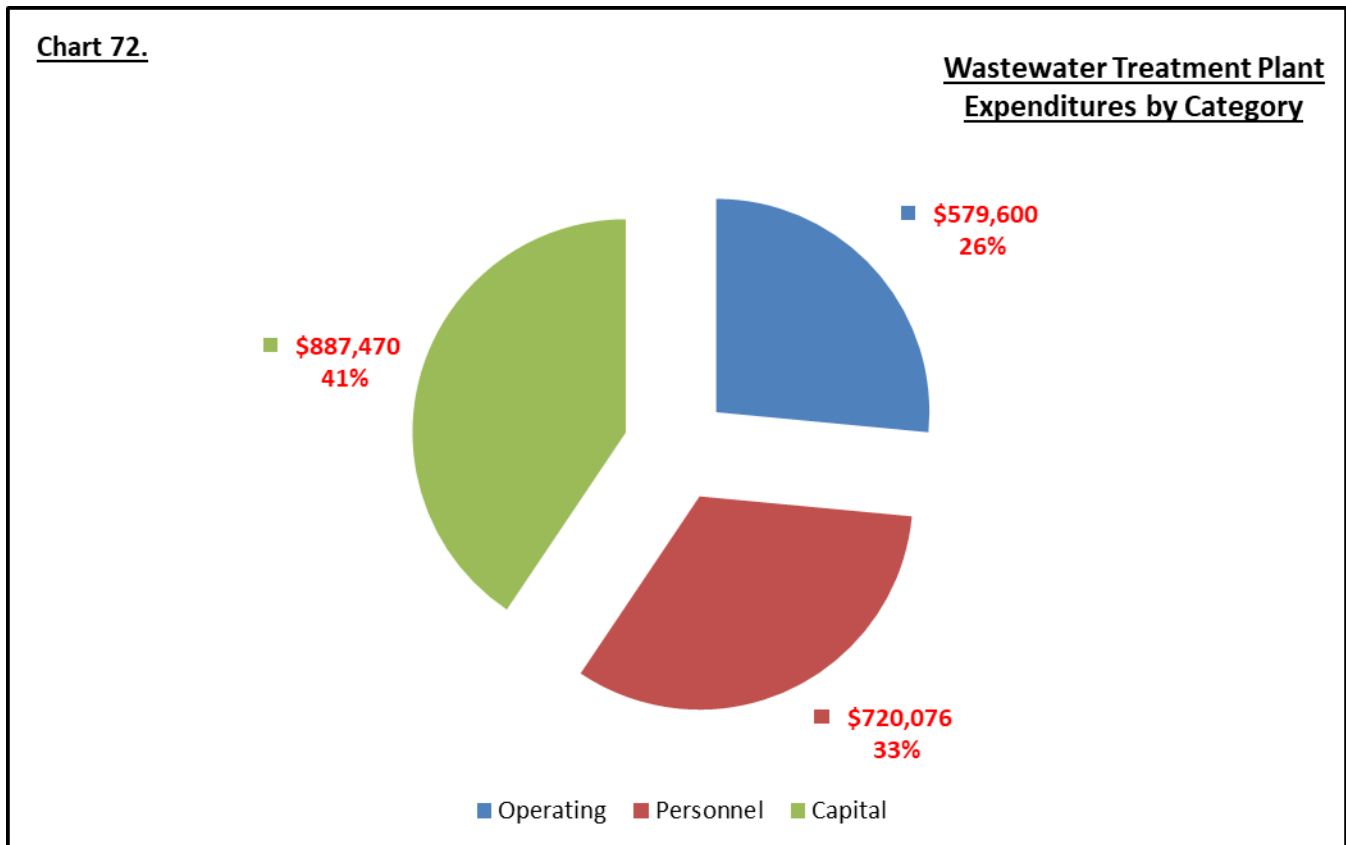
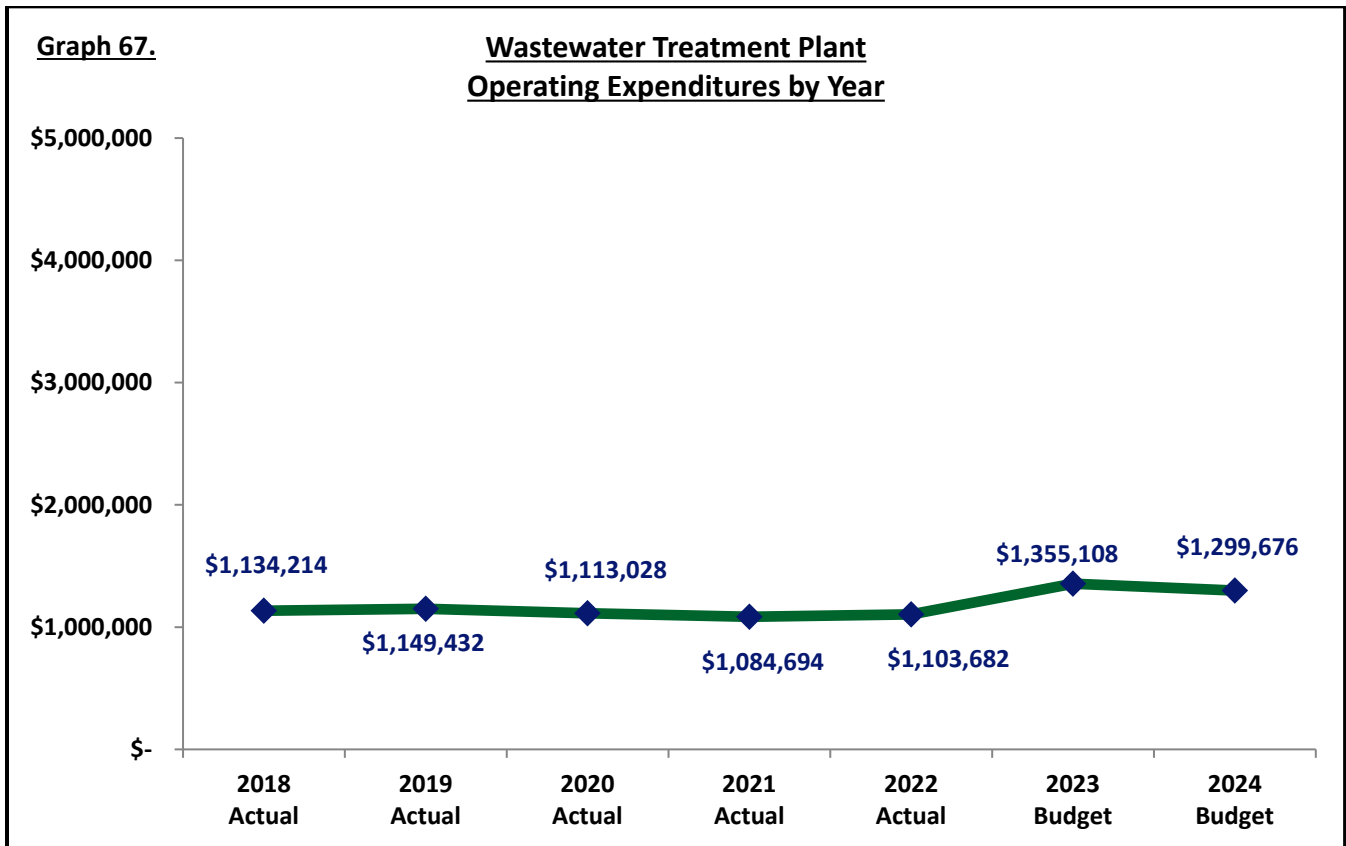
- Cleaned, removed, and disposed of the accumulated wet well debris.
- Maintained compliance with all regulatory requirements and generated Total Nitrogen and Total Phosphorus credits for potential sale on the PA nutrient credit market
- Implemented security upgrades at facility including installation 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

<b>Function Statistics</b>			
	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Budgeted</b>	<b>Estimated</b>	<b>Actual</b>
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

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- 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.



**FUNCTION OVERVIEW**

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.

Function Snapshot	
<b>Department</b>	Public Works
<b>Applicable Funds</b>	Sewer
<b>Budget In Total</b>	\$3,948,175
<b>Operating Budget</b>	\$768,175
<b>Capital Budget</b>	\$3,180,000
<b>Full-Time Employees</b>	3.50

**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**

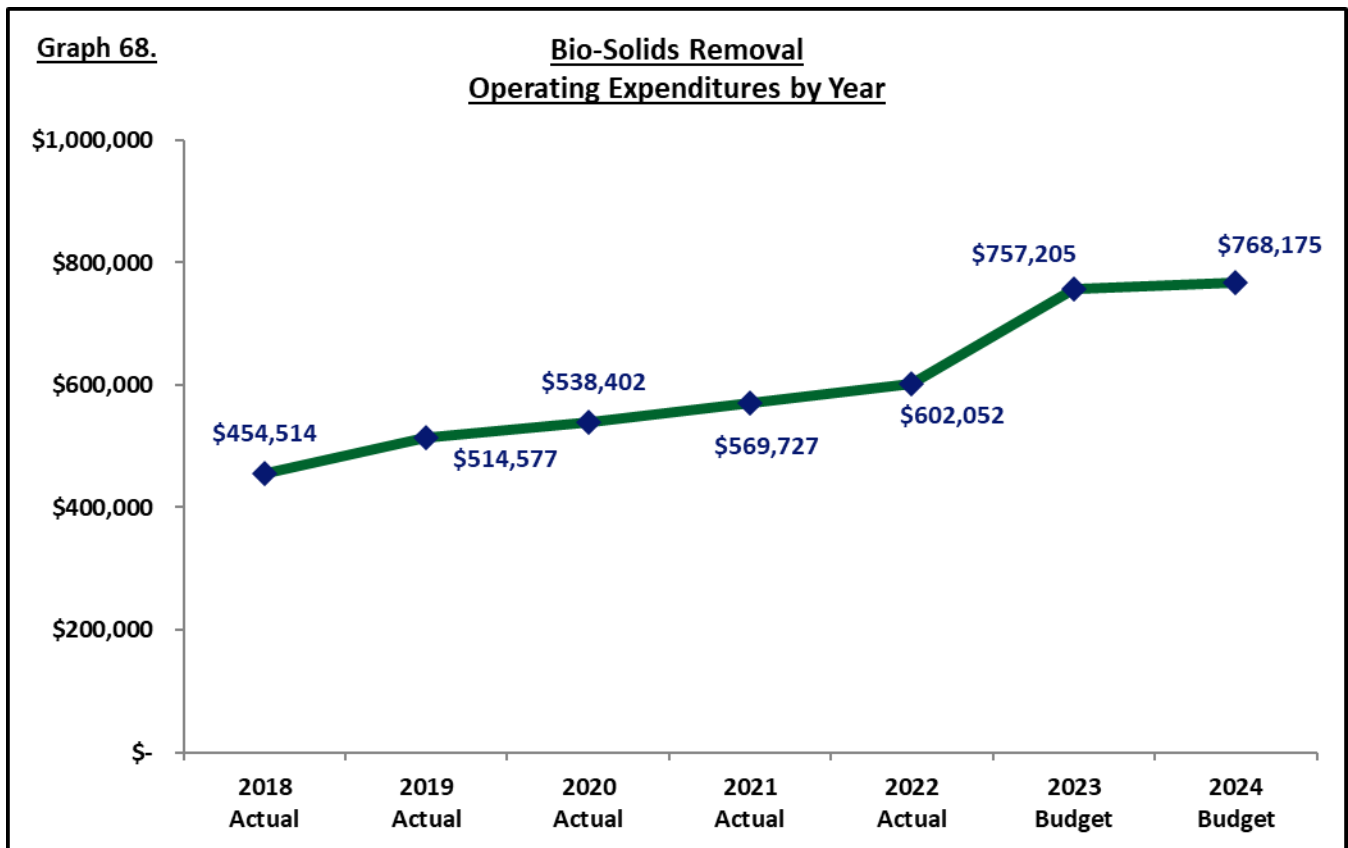
2023 Goal	Actions Completed During 2023
Haul and land apply 7,500,000 gallons of liquid biosolids.	Land applied 5,682,000 gallons of liquid biosolids thru September 2023.
Haul and land apply 1,000 tons of dewatered biosolids.	Land applied 520 tons of dewatered biosolids thru September 2023.
Replace tractor 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 plan for achieving Class A Biosolids.	Completed plan, incorporated findings into 2024 budget and will brief Borough Council in late 2023 Workshop meeting.

## 2024 GOALS

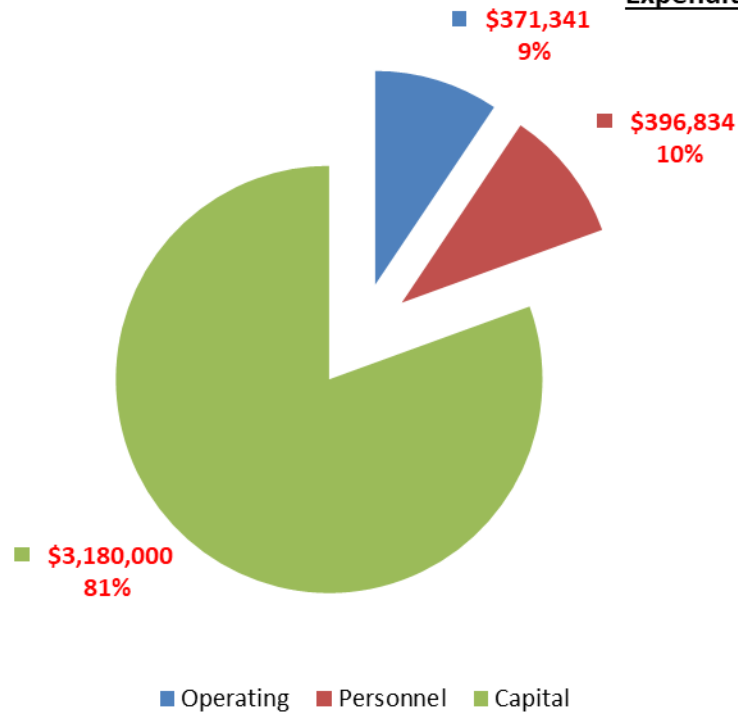
- Haul and land apply 7,500,000 gallons of biosolids.
- Haul and land apply 1,000 tons of dewatered biosolids.
- Replace tractor Truck #56.
- Maintain perfect compliance record with PA DEP and EPA biosolids regulations.
- Undertake design and permitting for upgrades to biosolids management facilities consistent with Biosolids Management Plan to achieve Class A Biosolids quality criteria.

## FINANCIAL SUMMARIES



**Chart 73.**

**Bio-Solids Removal  
Expenditures by Category**





**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	
<b>Department</b>	Public Works
<b>Applicable Funds</b>	General; Capital Projects; Highway Aid
<b>Budget In Total</b>	\$1,680,303
<b>Operating Budget</b>	\$322,182
<b>Capital Budget</b>	\$1,358,121
<b>Full-Time Employees</b>	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**

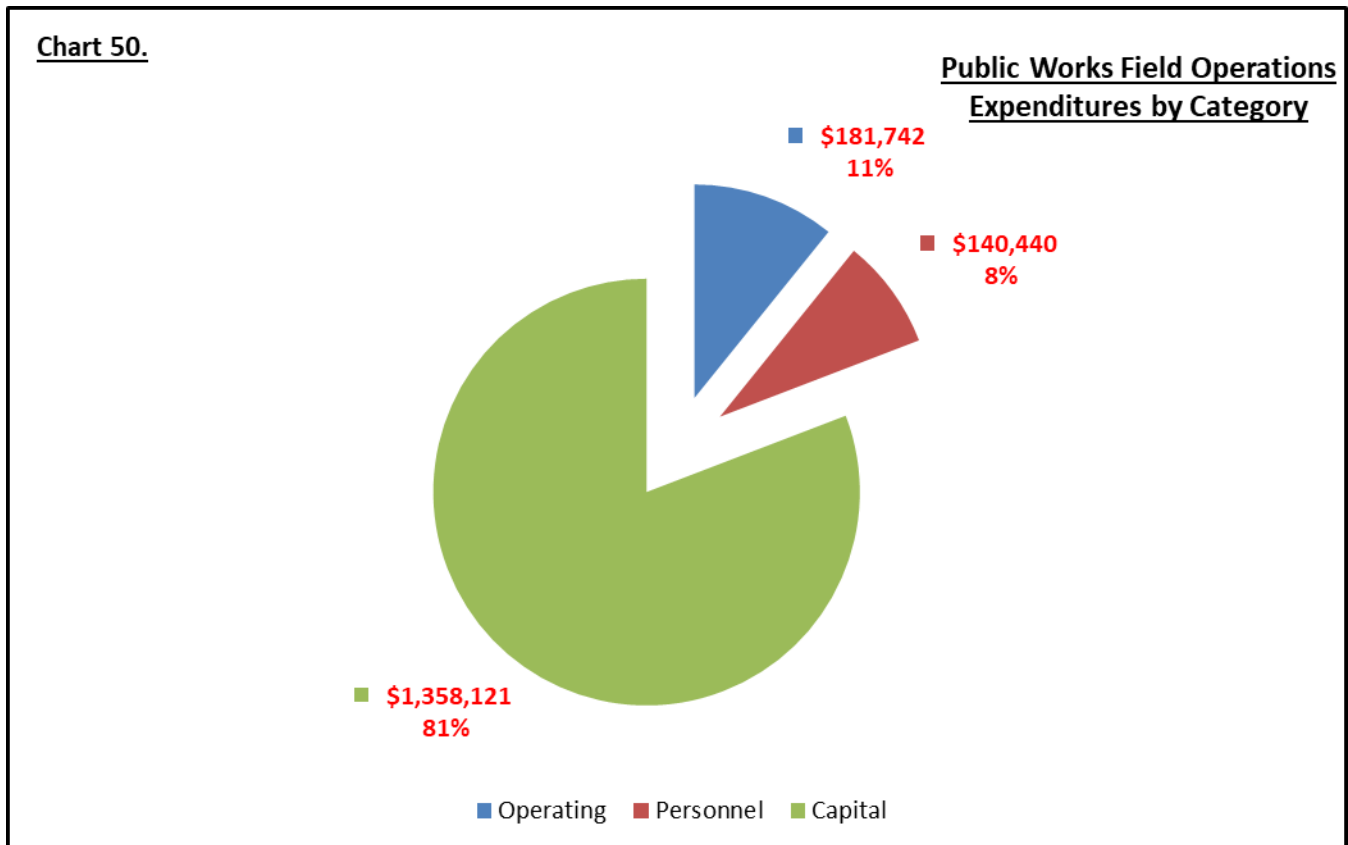
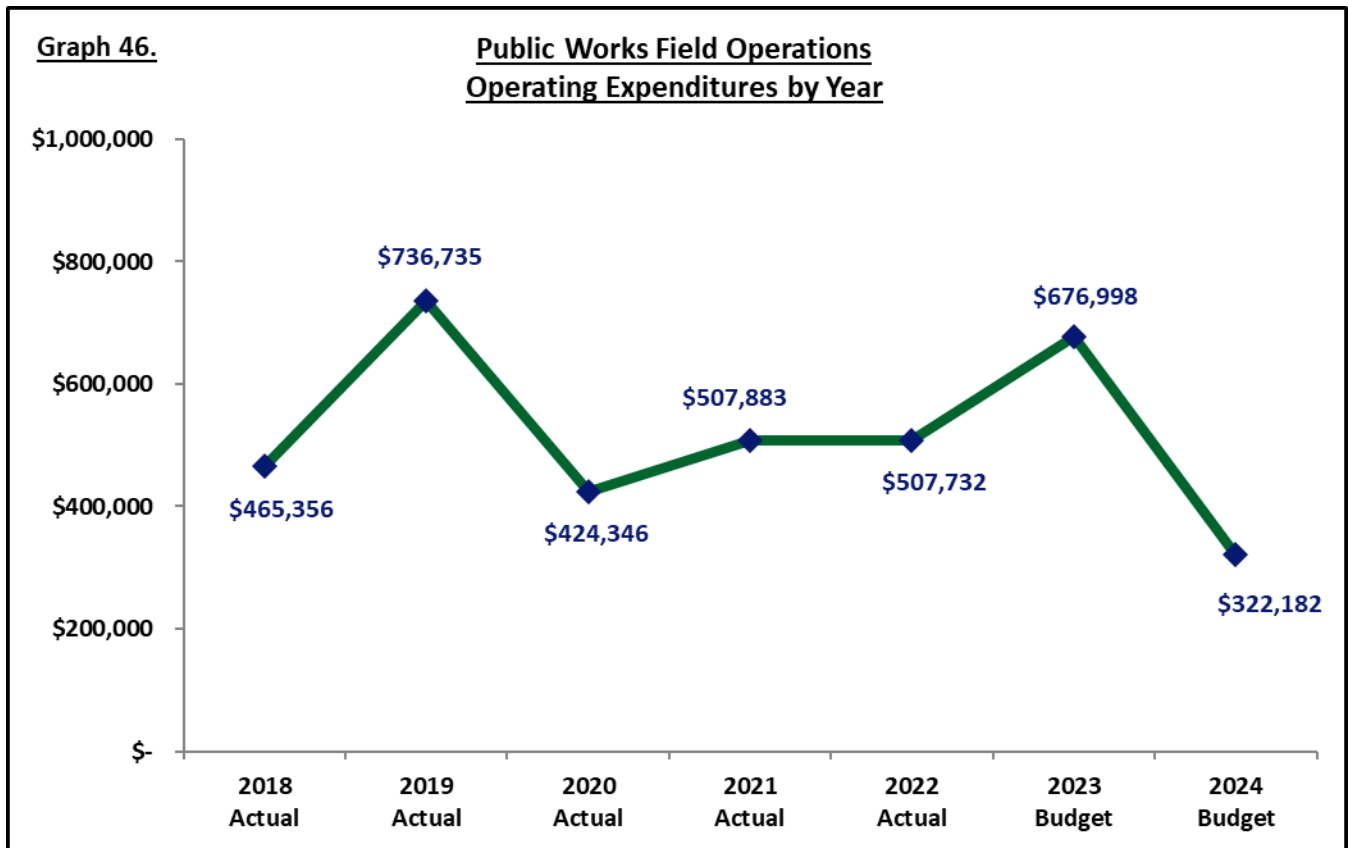
- repaired potholes throughout Borough
- Performed base restoration and wearing surface repairs on all outstanding borough utility street cuts
- Resumed annual curb painting program using summer interns
- Performed street patching adjacent to completed curb repairs
- Performed brush pick up

- 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

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- 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



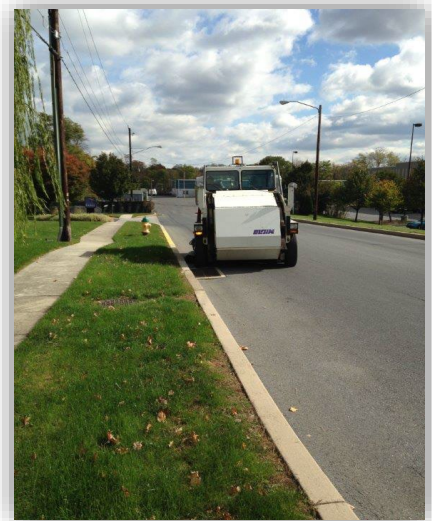
**FUNCTION OVERVIEW**

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.

Function Snapshot	
<b>Department</b>	Public Works
<b>Applicable Funds</b>	Stormwater
<b>Budget In Total</b>	\$122,183
<b>Operating Budget</b>	\$122,183
<b>Capital Budget</b>	\$ -
<b>Full-Time Employees</b>	1

**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**

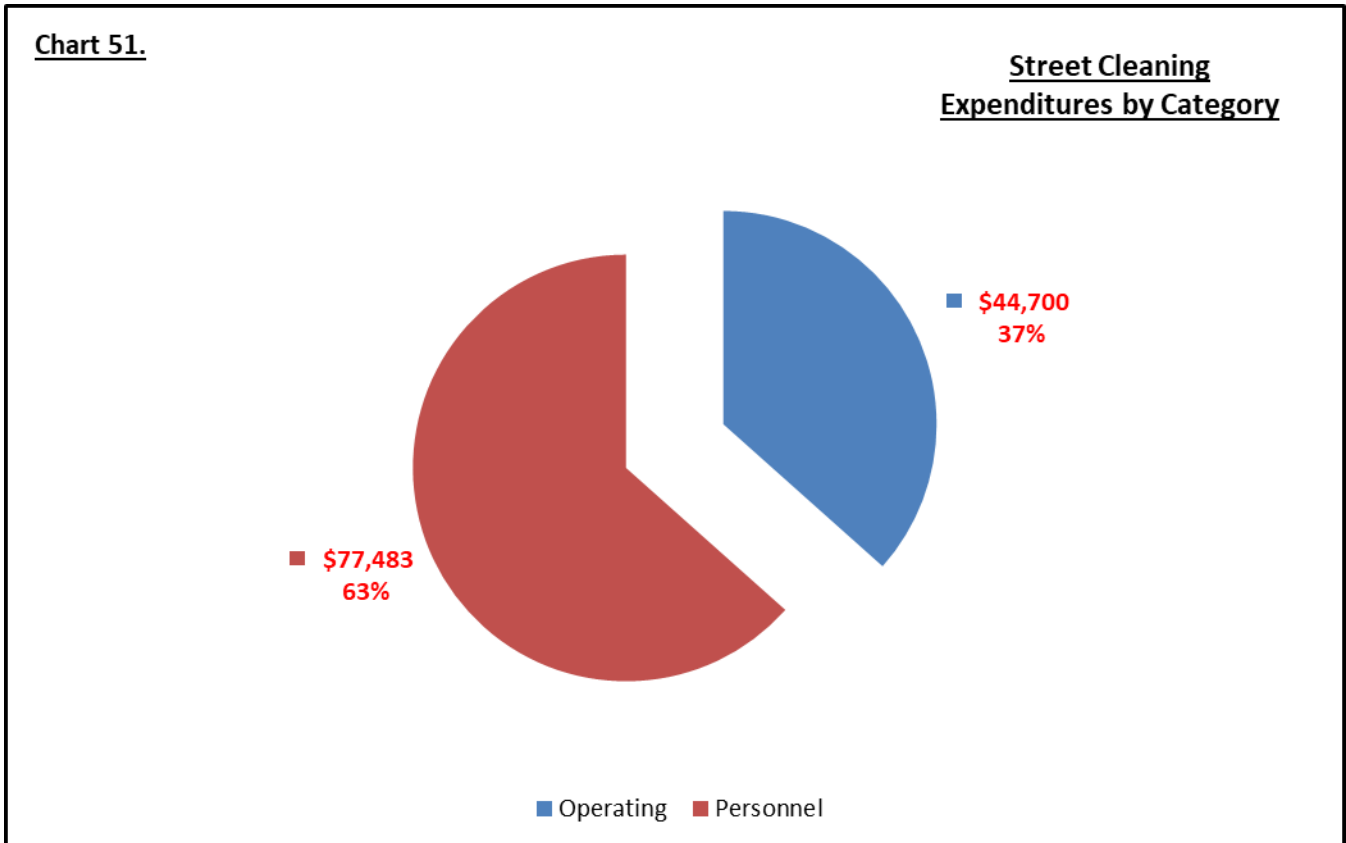
- Street Cleaning (431)

**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



**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	
<b>Department</b>	Public Works
<b>Applicable Funds</b>	General; Capital Projects
<b>Budget In Total</b>	\$1,011,872
<b>Operating Budget</b>	\$396,872
<b>Capital Budget</b>	\$615,000
<b>Full-Time Employees</b>	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

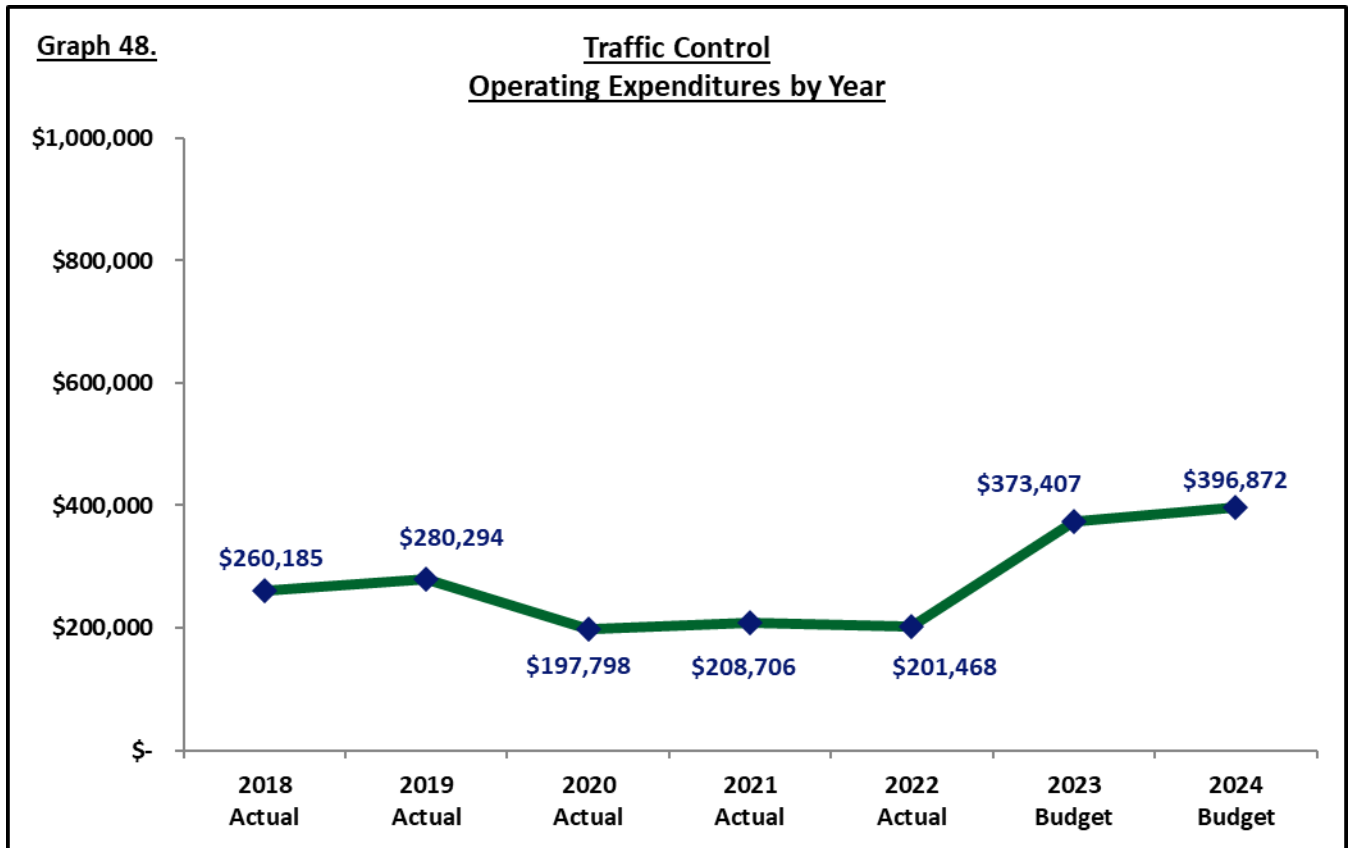
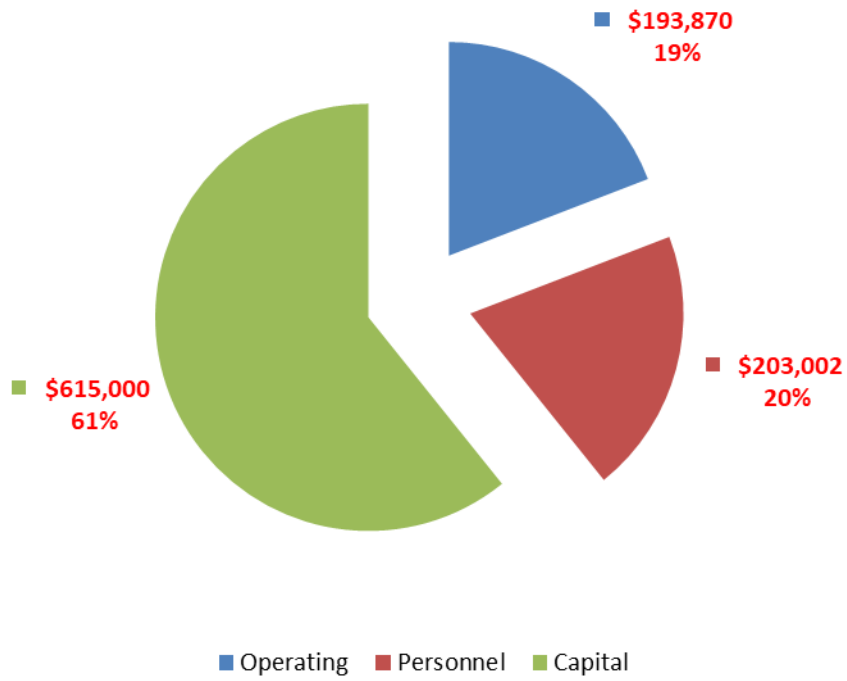


Chart 52.

**Traffic Control  
Expenditures by Category**





**FUNCTION OVERVIEW**

The primary responsibility of the street lighting division is to maintain 317 Borough-owned street lights located mainly throughout downtown and at all signalized intersections. Street light lamps are either high-pressure sodium or LED, which increase light output enhancing nighttime safety while deterring crime and providing residents with an improved nighttime environment. PPL maintains approximately 1,183 additional streetlights throughout the Borough. The Borough pays PPL a monthly energy and maintenance fee for each light for the service.

Function Snapshot	
<b>Department</b>	Public Works
<b>Applicable Funds</b>	General; Capital Projects
<b>Budget In Total</b>	\$336,729
<b>Operating Budget</b>	\$336,729
<b>Capital Budget</b>	\$ -
<b>Full-Time Employees</b>	.40

**SERVICES PERFORMED**

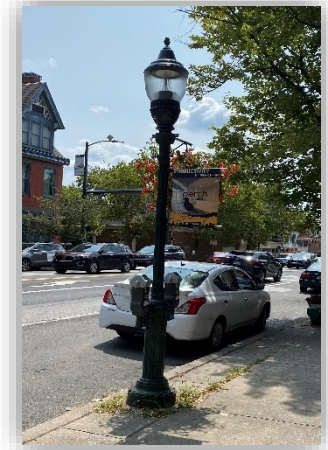
- perform maintenance and repair for all Borough-owned street lighting fixtures

**BUDGETARY ACTIVITIES**

- Street Lighting (434)

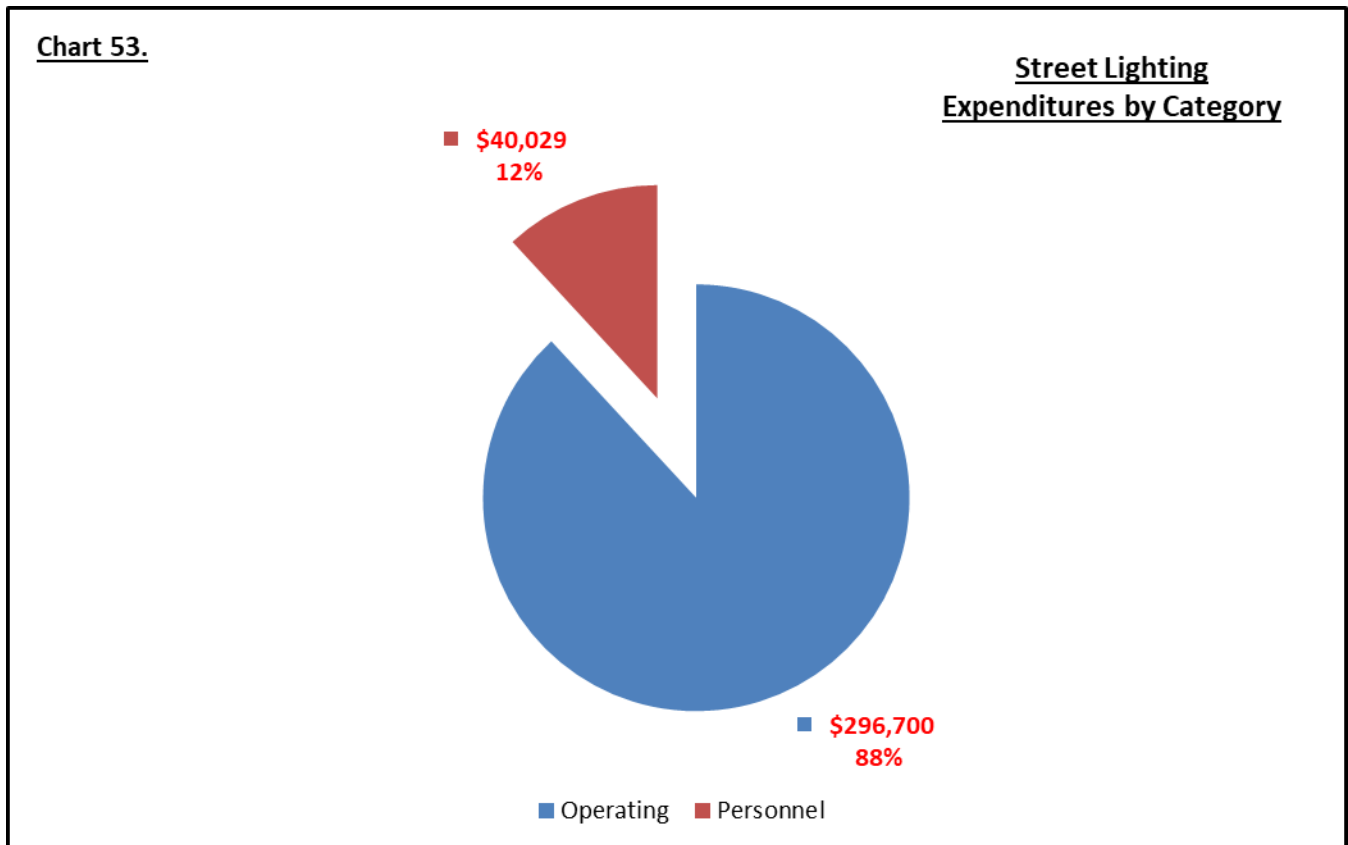
**2023 ACCOMPLISHMENTS**

- 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



**FUNCTION OVERVIEW**

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.

Function Snapshot	
<b>Department</b>	Public Works
<b>Applicable Funds</b>	Water
<b>Budget In Total</b>	\$380,448
<b>Operating Budget</b>	\$268,648
<b>Capital Budget</b>	\$118,800
<b>Full-Time Employees</b>	2.00

**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

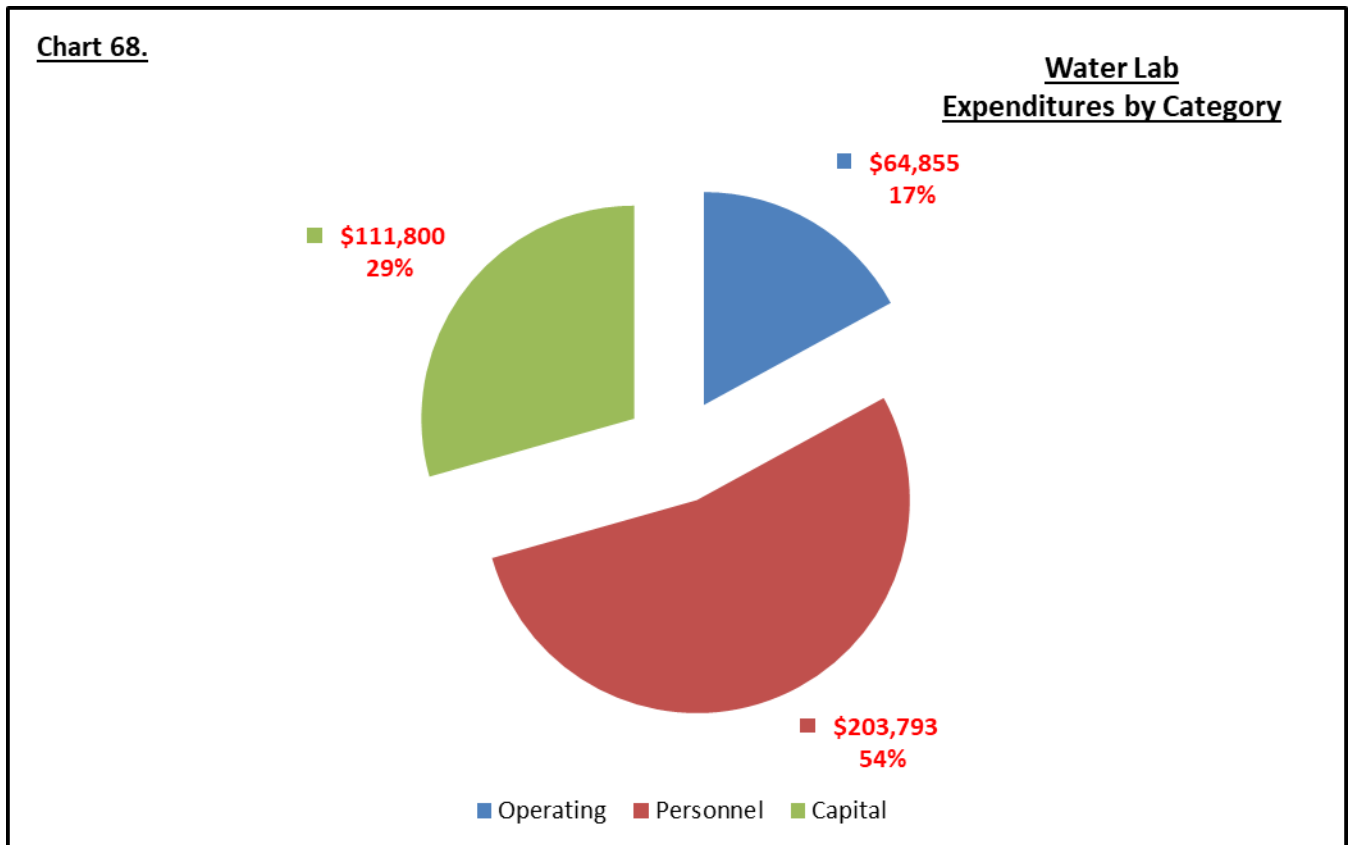
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- Met all testing requirements of the Safe Drinking Water Act.
- Continued to provide a local source for drinking water testing for existing and new clients, specifically other Public Water Supplies, well drillers, water purification businesses, and 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.



**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	
<b>Department</b>	Public Works
<b>Applicable Funds</b>	Water
<b>Budget In Total</b>	\$7,753,243
<b>Operating Budget</b>	\$1,696,543
<b>Capital Budget</b>	\$6,056,700
<b>Full-Time Employees</b>	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

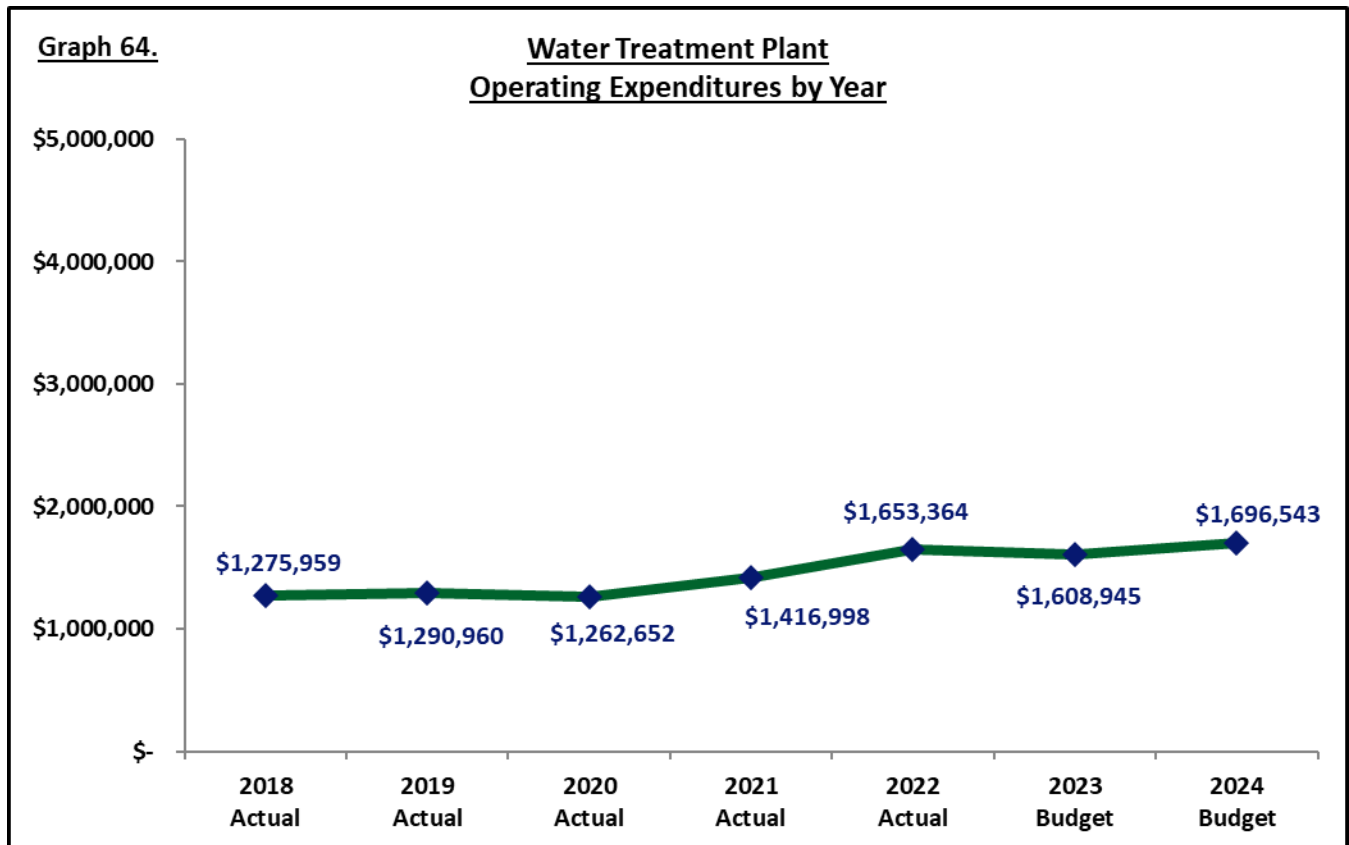
**2024 GOALS**

- Meet all state and federal regulations for the water supply
- Optimize treatment to meet Partnership for Safe Water benchmarks



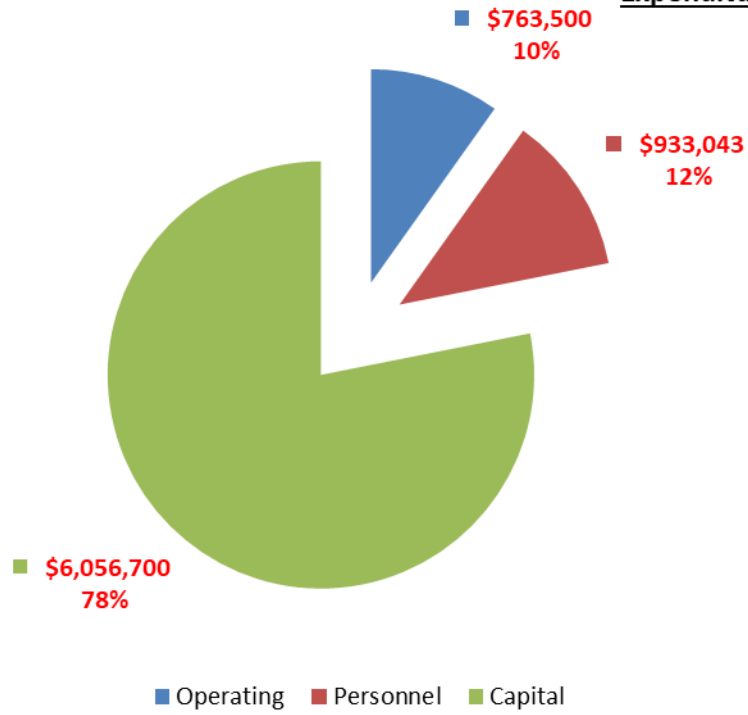
- Provide a safe working environment with no work related injuries
- Keep all equipment in good working order and maintain Operator Certified workforce
- Implement filter rebuilds and replace old flocculators with new units
- Support Ridge Street replacement Tank final design and permitting
- Complete 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

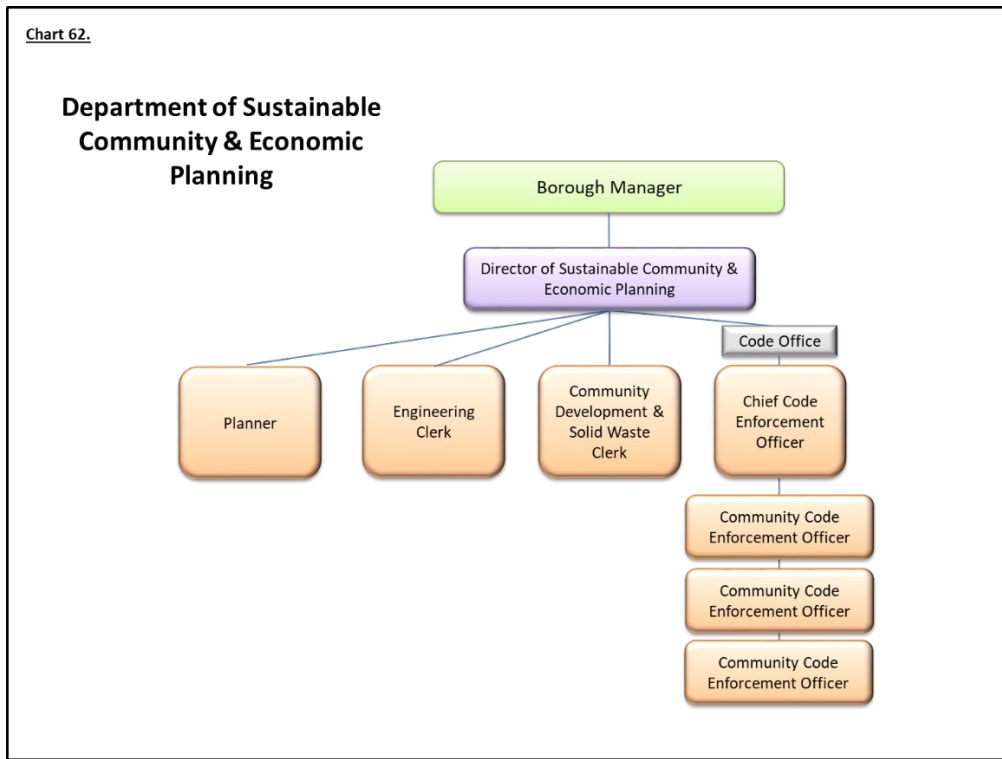


**Chart 69.**

**Water Treatment Plant Expenditures by Category**







## 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	
<b>Applicable Funds</b>	General; Capital Projects
<b>Budget In Total</b>	\$4,360,124
<b>Operating Budget</b>	\$1,026,603
<b>Capital Budget</b>	\$3,333,521
<b>Full-Time Employees</b>	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				
<b>Council Objective:</b> Complete review, setup, and implementation of rental ordinance software.				
<b>Department Goals:</b> Complete all remaining rental housing registrations & inspections.				
Dept/ Function	Performance Measure	2022 Actual	2023 Actual	2024 Target
Department of Sustainable Community & Economic Planning <i>Code Enforcement</i>	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](http://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 3<sup>rd</sup> 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]

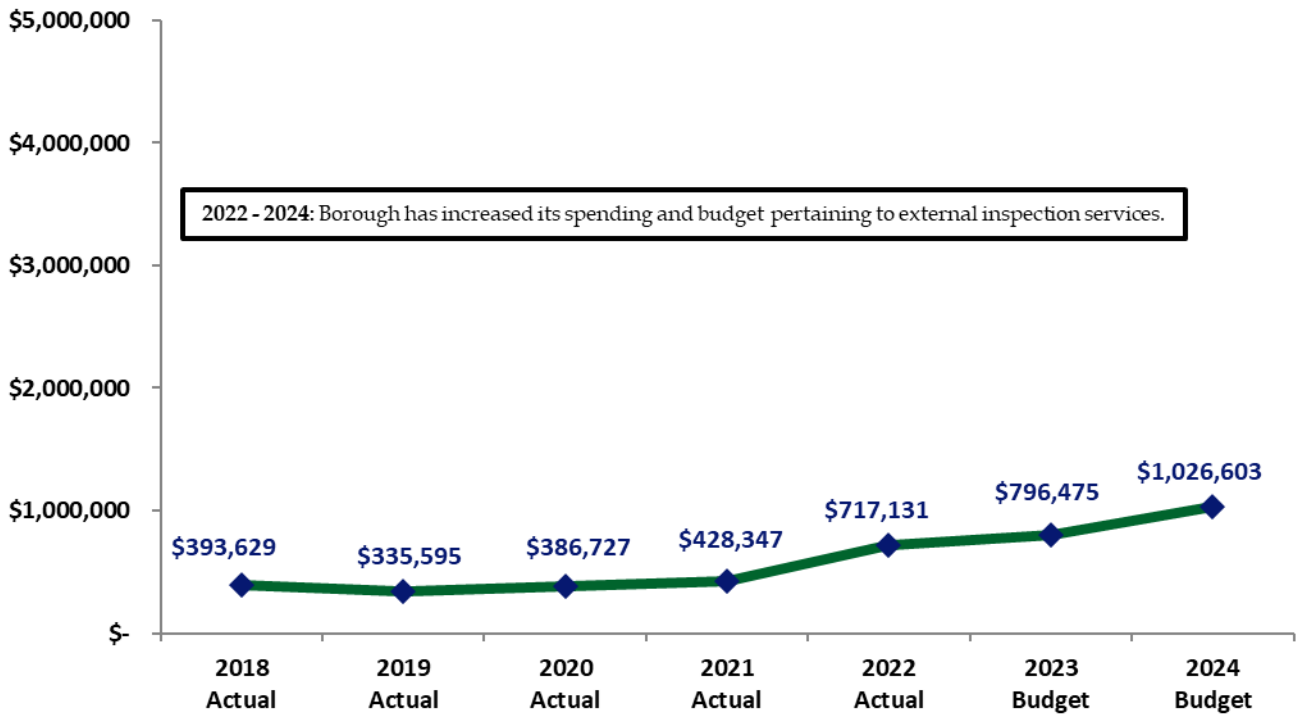


## FINANCIAL SUMMARIES

<b>Table 23a.</b>							
<b>Department of Sustainable Community &amp; Economic Planning</b>							
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Code Enforcement</b>							
<i>Operating Expenditures</i>	393,629	335,595	386,727	428,347	717,131	796,475	1,026,603
<i>Capital Expenditures</i>	1,744,504	810,147	1,185,831	2,060,196	2,645,378	3,737,700	3,333,521
<b>Total</b>	<b>2,138,133</b>	<b>1,145,742</b>	<b>1,572,558</b>	<b>2,488,543</b>	<b>3,362,509</b>	<b>4,534,175</b>	<b>4,360,124</b>
<b>Total</b>	<b>2,138,133</b>	<b>1,145,742</b>	<b>1,572,558</b>	<b>2,488,543</b>	<b>3,362,509</b>	<b>4,534,175</b>	<b>4,360,124</b>

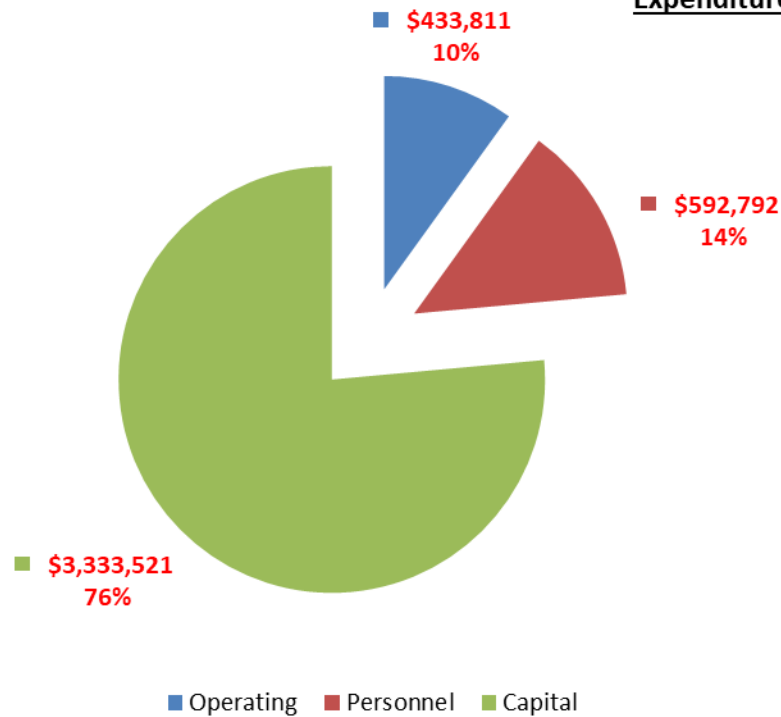
**Graph 45.**

**Code Enforcement  
Operating Expenditures by Year**

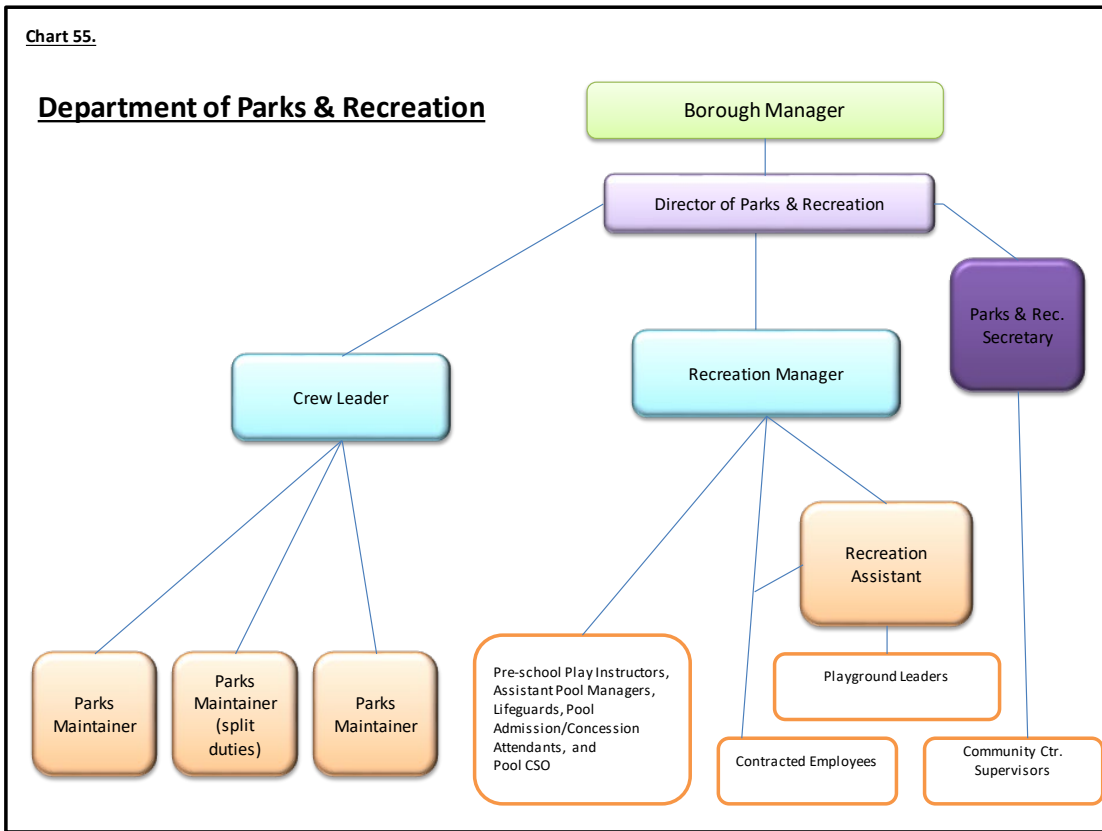


**Chart 49.**

**Code Enforcement  
Expenditures by Category**



# Department of Parks & Recreation



## 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	<b>Associated Funds</b>	General Fund,
Recreation Services		Capital Projects
Swimming Pool	<b>Budget In Total</b>	\$1,563,710
Parks Maintenance	<b>Operating Budget</b>	\$1,176,800
Shade Trees	<b>Capital Budget</b>	\$386,910
Community Center	<b>Full-Time Employees</b>	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 <i>Parks</i>	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 <i>Parks &amp; Recreation Administration</i>	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 facilities 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.



**FINANCIAL SUMMARIES**

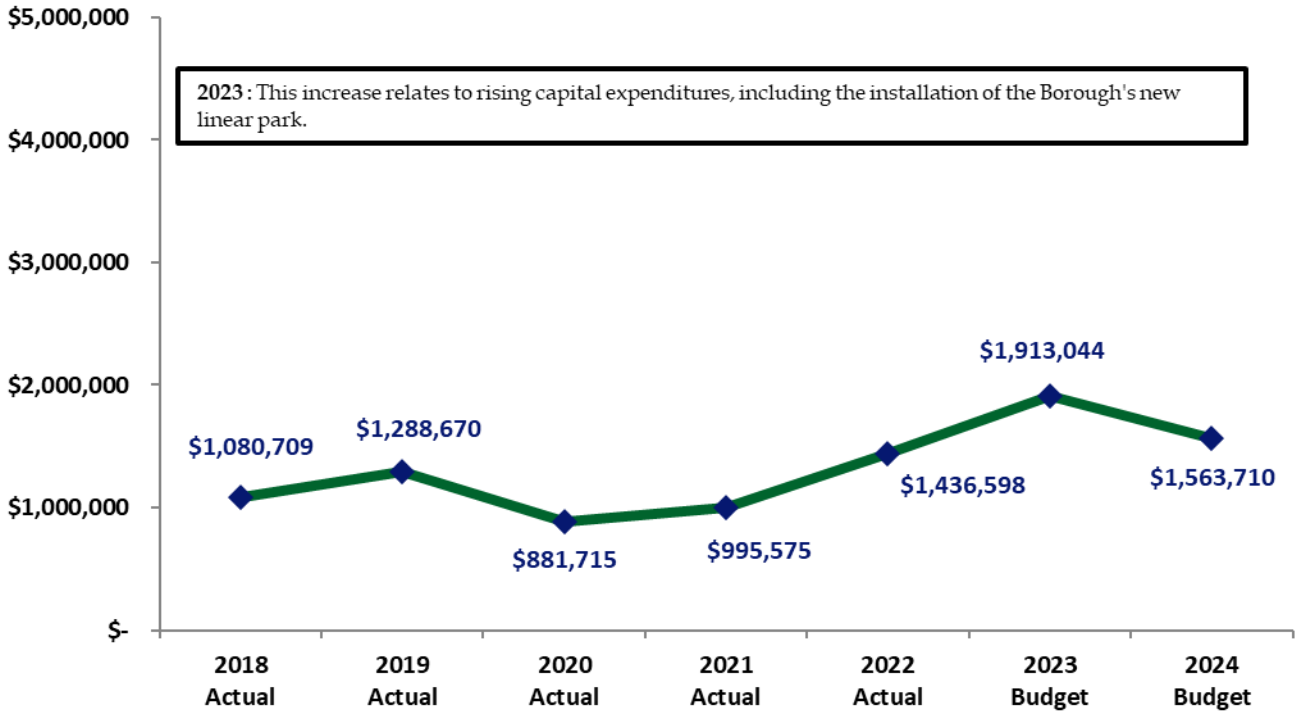
<b>Table 24. Department of Parks &amp; Recreation Expenditures</b>							
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Parks and Recreation Admin.</b>							
<i>Operating Expenditures</i>	210,928	202,888	204,565	213,820	197,209	118,697	221,452
<i>Capital Expenditures</i>	-	-	-	-	-	8,400	13,810
<b>Total</b>	<b>210,928</b>	<b>202,888</b>	<b>204,565</b>	<b>213,820</b>	<b>197,209</b>	<b>127,097</b>	<b>235,262</b>
<b>Recreation Services</b>							
<i>Operating Expenditures</i>	188,900	214,922	157,263	203,474	233,205	262,900	256,209
<i>Capital Expenditures</i>	-	-	-	-	-	-	-
<b>Total</b>	<b>188,900</b>	<b>214,922</b>	<b>157,263</b>	<b>203,474</b>	<b>233,205</b>	<b>262,900</b>	<b>256,209</b>
<b>Swimming Pool</b>							
<i>Operating Expenditures</i>	143,237	150,871	29,483	141,794	188,154	190,933	185,063
<i>Capital Expenditures</i>	-	16,964	3,780	28,852	11,672	27,000	32,000
<b>Total</b>	<b>143,237</b>	<b>167,835</b>	<b>33,263</b>	<b>170,646</b>	<b>199,826</b>	<b>217,933</b>	<b>217,063</b>
<b>Parks Maintenance</b>							
<i>Operating Expenditures</i>	367,679	377,747	339,759	286,346	307,541	589,094	385,408
<i>Capital Expenditures</i>	63,325	71,596	62,357	9,705	383,605	573,354	165,100
<b>Total</b>	<b>431,004</b>	<b>449,343</b>	<b>402,116</b>	<b>296,051</b>	<b>691,146</b>	<b>1,162,448</b>	<b>550,508</b>
<b>Shade Trees</b>							
<i>Operating Expenditures</i>	8,170	6,996	6,930	7,074	5,860	17,000	10,000
<i>Capital Expenditures</i>	-	-	-	-	-	-	-
<b>Total</b>	<b>8,170</b>	<b>6,996</b>	<b>6,930</b>	<b>7,074</b>	<b>5,860</b>	<b>17,000</b>	<b>10,000</b>
<b>Community Center</b>							
<i>Operating Expenditures</i>	84,895	92,042	77,578	96,260	109,352	114,956	118,668
<i>Capital Expenditures</i>	13,575	154,644	-	8,250	-	10,710	176,000
<b>Total</b>	<b>98,470</b>	<b>246,686</b>	<b>77,578</b>	<b>104,510</b>	<b>109,352</b>	<b>125,666</b>	<b>294,668</b>
<b>Total</b>	<b>1,080,709</b>	<b>1,288,670</b>	<b>881,715</b>	<b>995,575</b>	<b>1,436,598</b>	<b>1,913,044</b>	<b>1,563,710</b>





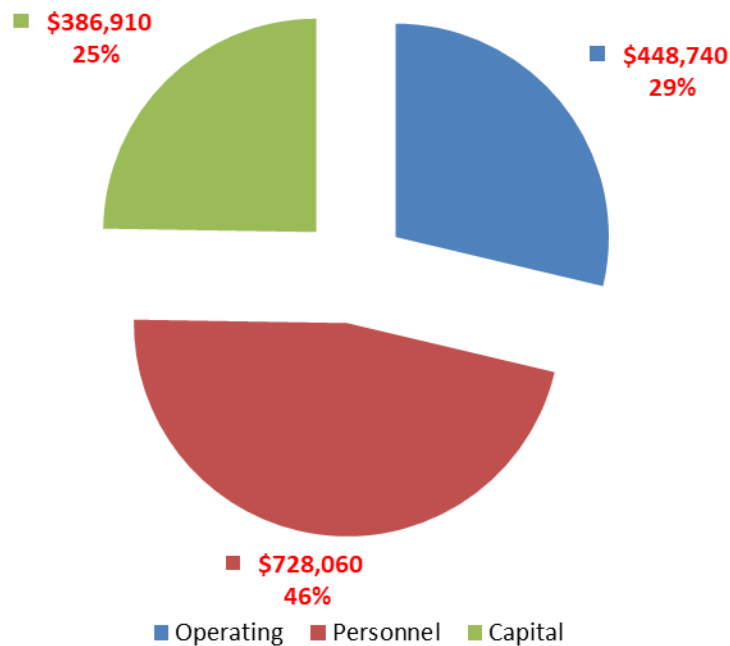
**Graph 51.**

**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	
<b>Department</b>	Parks & Rec.
<b>Applicable Funds</b>	General, Capital Projects
<b>Budget In Total</b>	\$235,262
<b>Operating Budget</b>	\$221,452
<b>Capital Budget</b>	\$13,810
<b>Full-Time Employees</b>	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**

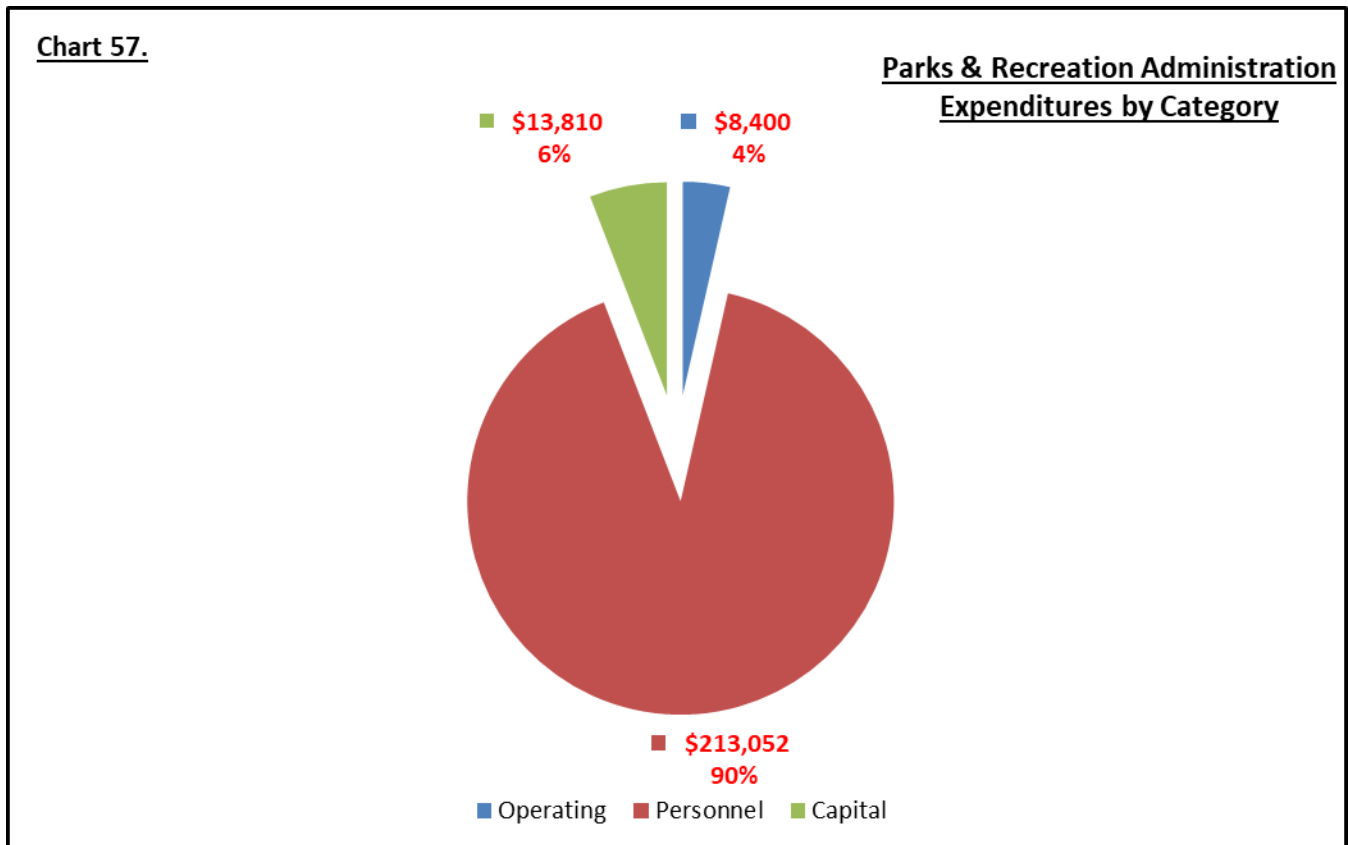
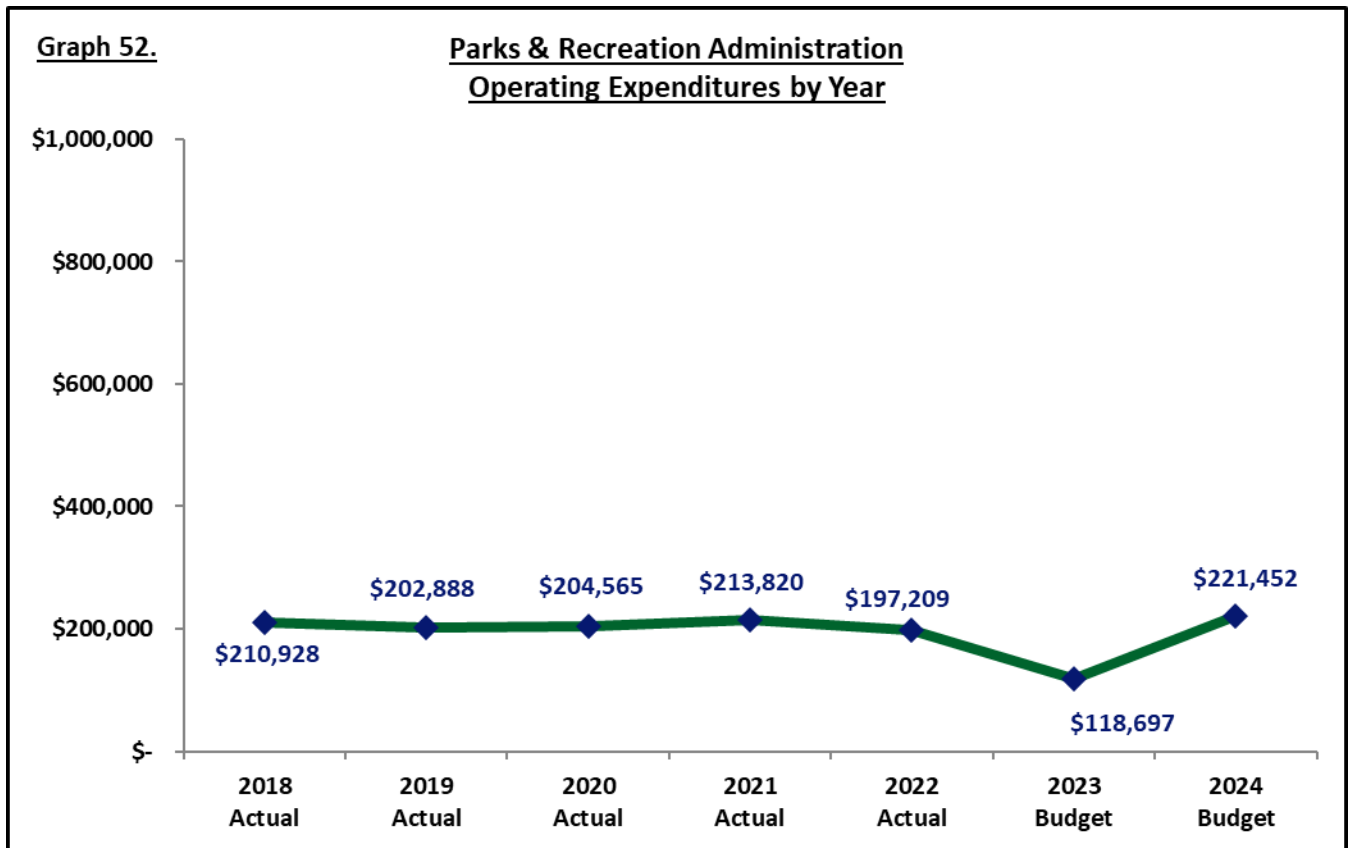
- Parks & Recreation Admin. (451)

**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.



**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	
<b>Department</b>	Parks & Rec.
<b>Applicable Funds</b>	General
<b>Budget In Total</b>	\$256,209
<b>Operating Budget</b>	\$256,209
<b>Capital Budget</b>	\$ -
<b>Full-Time Employees</b>	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



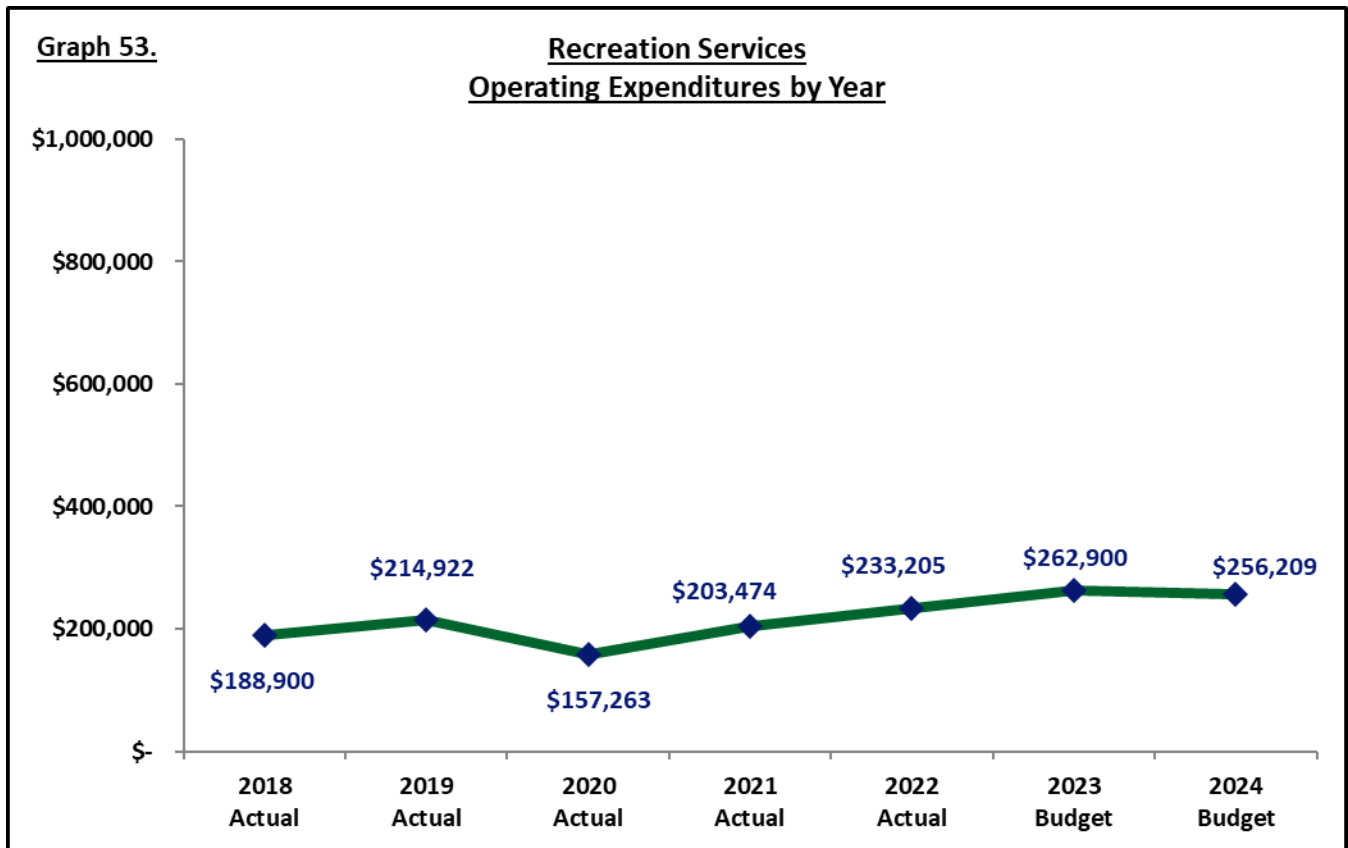
results from the recreation program survey conducted on Carlisle Engage, including 16 new offerings added in 2023.

- Continued to provide a diverse schedule of programs to the community with safety as the top priority.

**2024 GOALS**

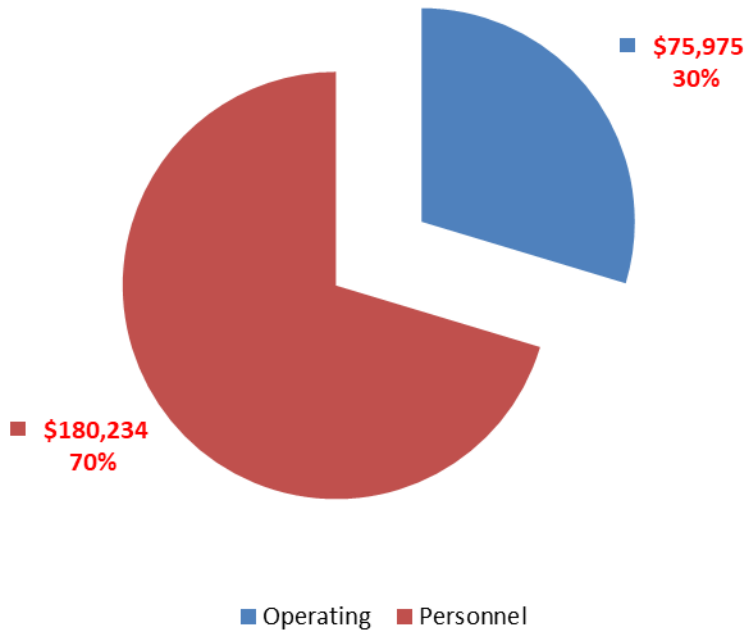
- Build diverse/inclusive partnerships with local businesses and organizations to increase recreation programming.
- Try to revive popular recreation programs from the past that are no longer offered.
- Continue to offer a diverse lineup of local musicians in the Summer Artist Series.

**FINANCIAL SUMMARIES**



**Chart 58.**

**Recreation Services Expenditures by Category**



**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	
<b>Department</b>	Parks & Rec.
<b>Applicable Funds</b>	General; Capital Projects
<b>Budget In Total</b>	\$217,063
<b>Operating Budget</b>	\$185,063
<b>Capital Budget</b>	\$32,000
<b>Full-Time Employees</b>	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)

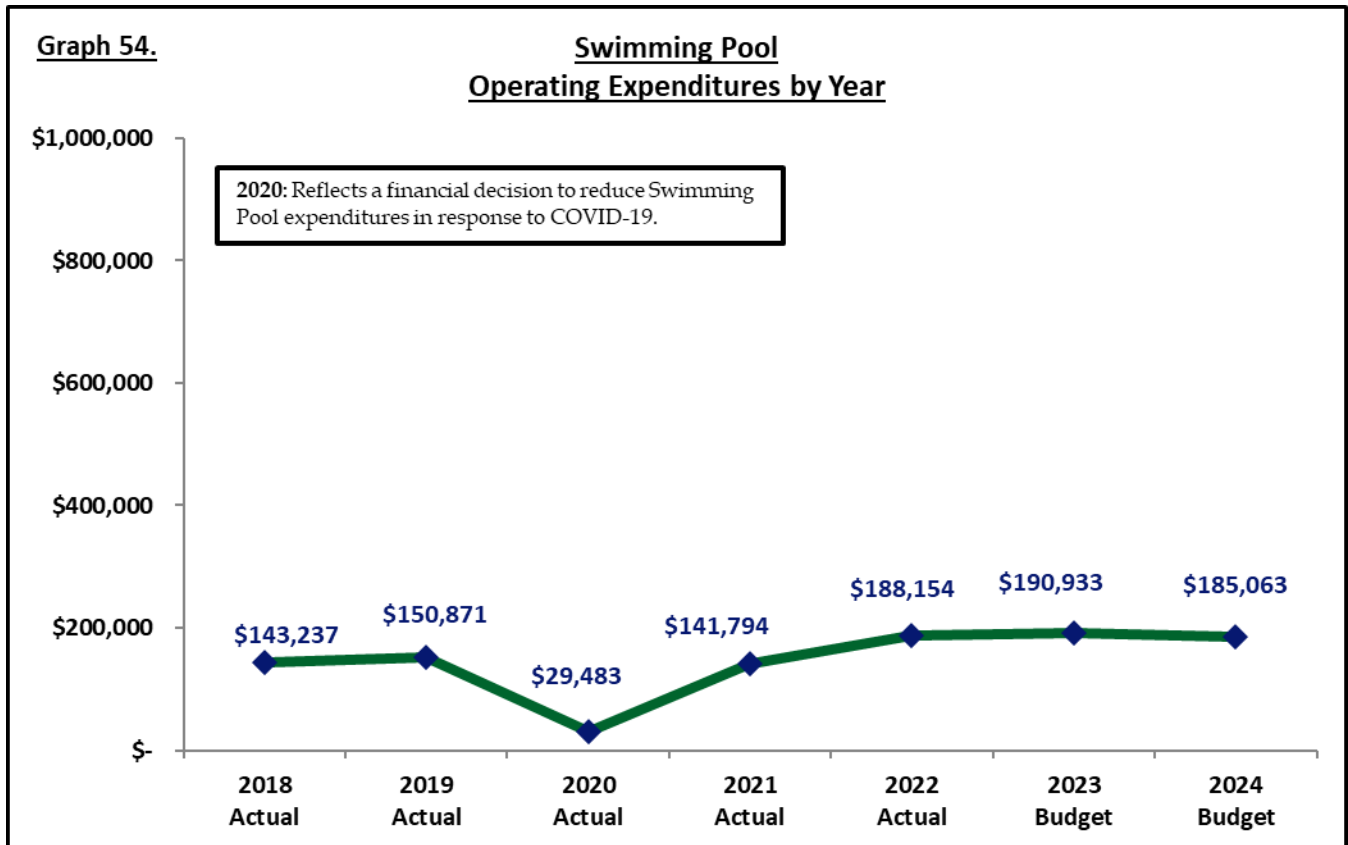
**2023 ACCOMPLISHMENTS:**

- 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 rescues and provided first aid 4 times.

## 2024 GOALS

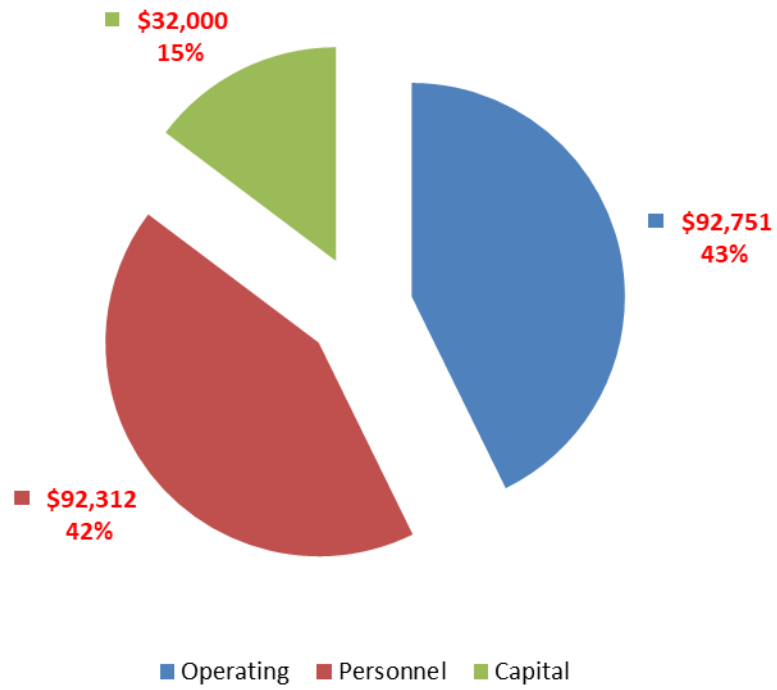
- Manage maintenance projects including chemical equipment replacements, sand replacement in main filters, bathhouse renovations and others.
- Improve recruitment strategies by reaching out to local high schools and swim teams to recruit a diverse staff.
- Provide consistent training for pool staff run 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	
<b>Department</b>	Parks & Rec.
<b>Applicable Funds</b>	General
<b>Budget In Total</b>	\$550,508
<b>Operating Budget</b>	\$385,408
<b>Capital Budget</b>	\$165,100
<b>Full-Time Employees</b>	3.00

**SERVICES PERFORMED**

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



**BUDGETARY ACTIVITIES**

- Parks Maintenance (454)

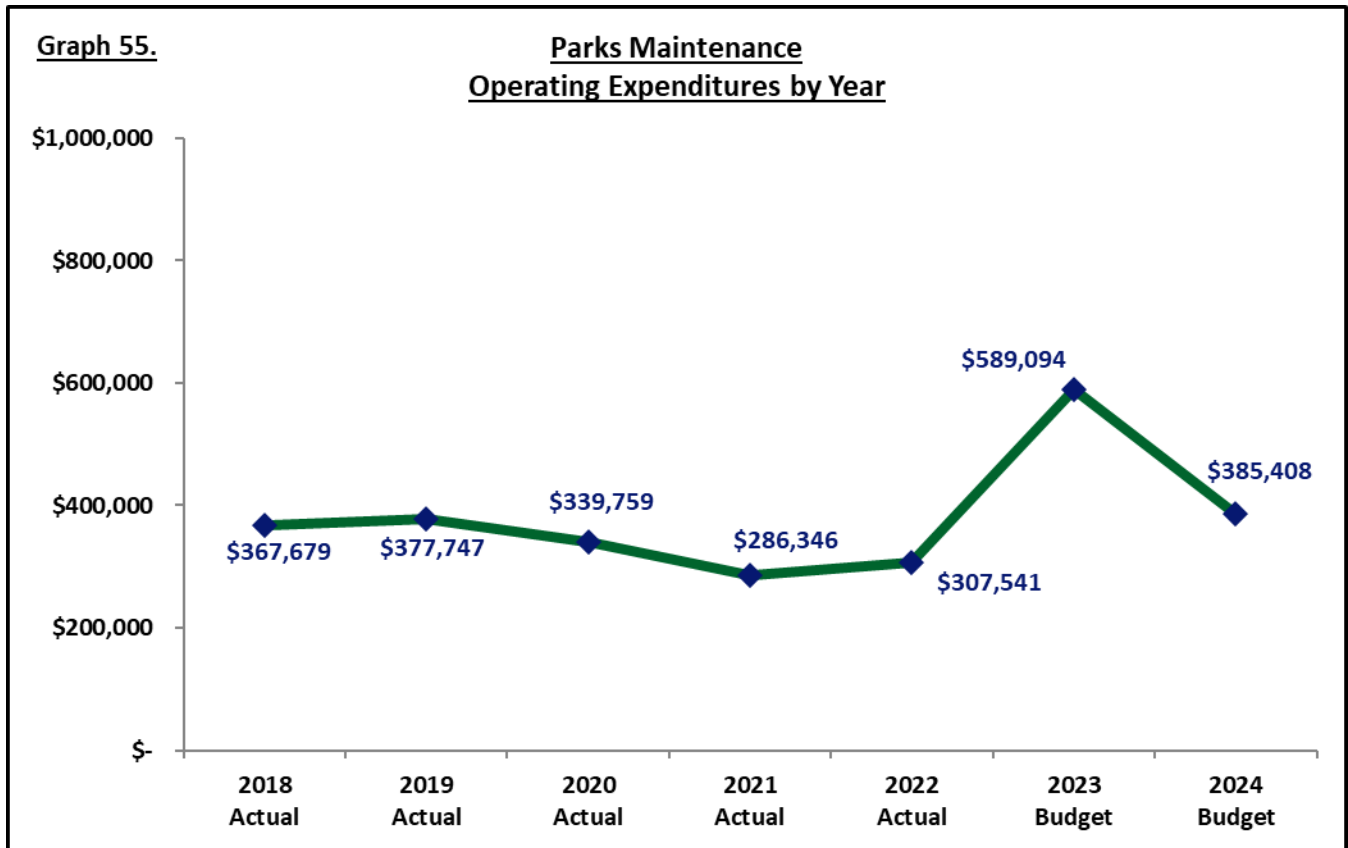
**2023 ACCOMPLISHMENTS**

- 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

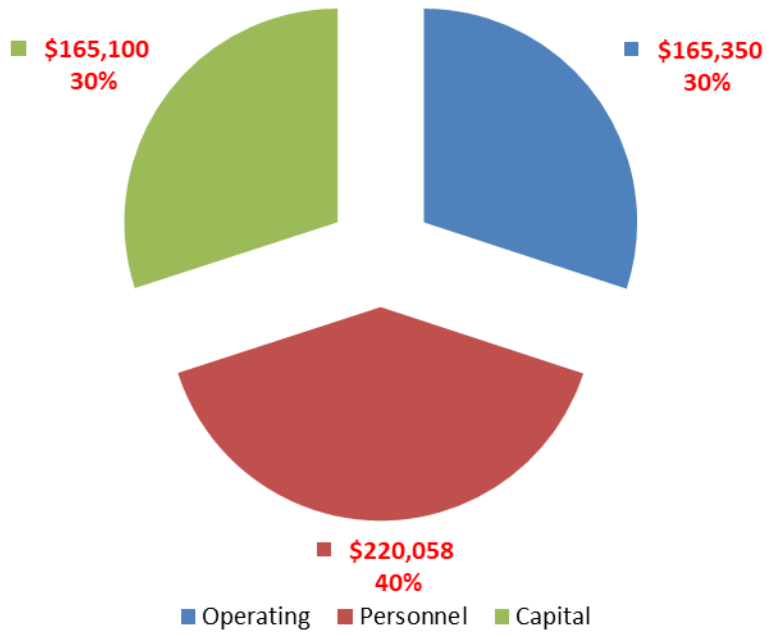
- Evaluate Park Maintainers reporting to Public Works through the fall, winter and spring seasons.
- Cross train Public Works employees in pool and park duties and Park Maintainers on Public Works duties and equipment.
- Continue playground safety inspections in parks and safety inspections for facilities. 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	
<b>Department</b>	Parks & Rec.
<b>Applicable Funds</b>	General
<b>Budget In Total</b>	\$10,000
<b>Operating Budget</b>	\$10,000
<b>Capital Budget</b>	\$ -
<b>Full-Time Employees</b>	-

**SERVICES PERFORMED**

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



**BUDGETARY ACTIVITIES**

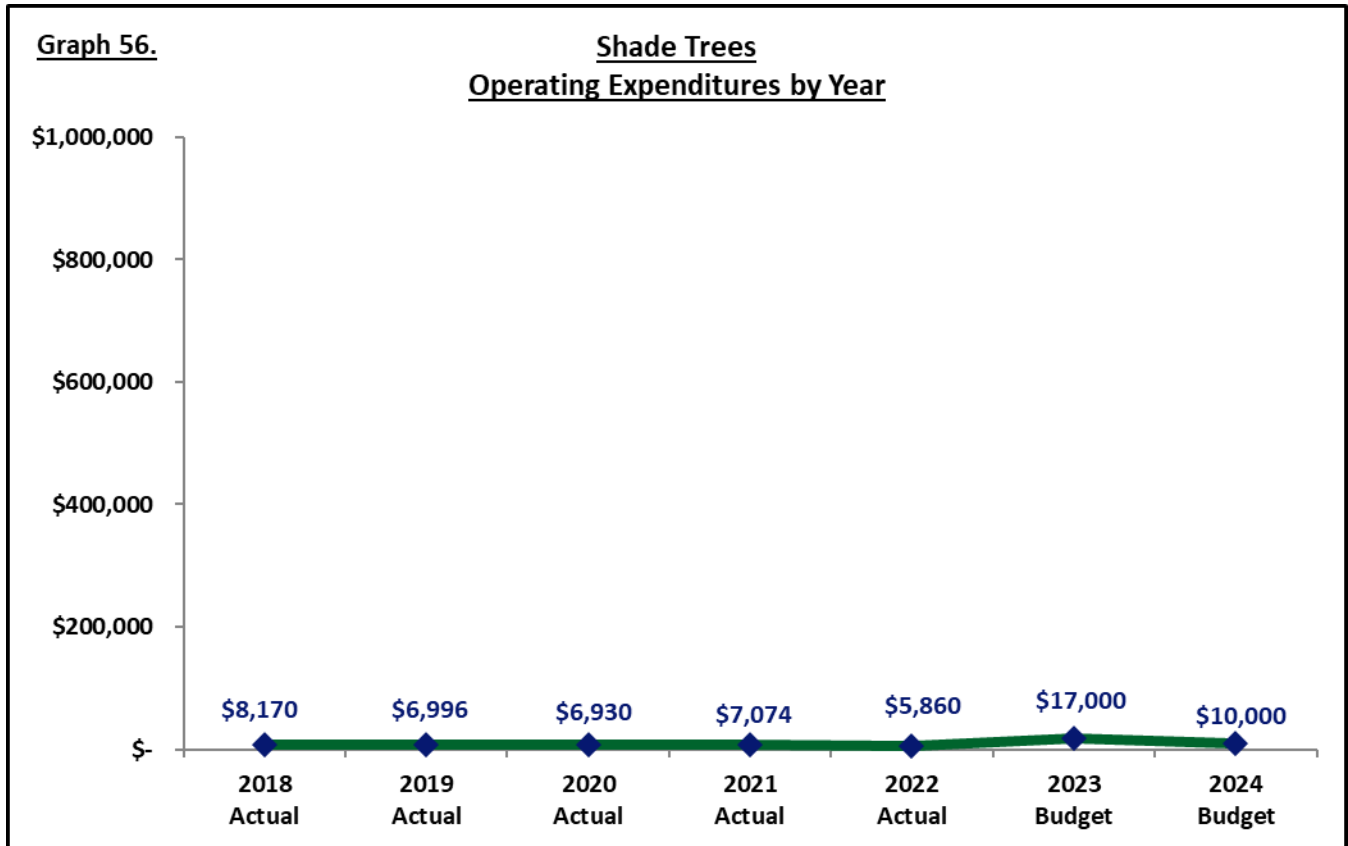
- Shade Trees (455)

**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.



**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	
<b>Department</b>	Parks & Rec.
<b>Applicable Funds</b>	General; Capital Projects
<b>Budget In Total</b>	\$294,668
<b>Operating Budget</b>	\$118,668
<b>Capital Budget</b>	\$176,000
<b>Full-Time Employees</b>	-

**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**

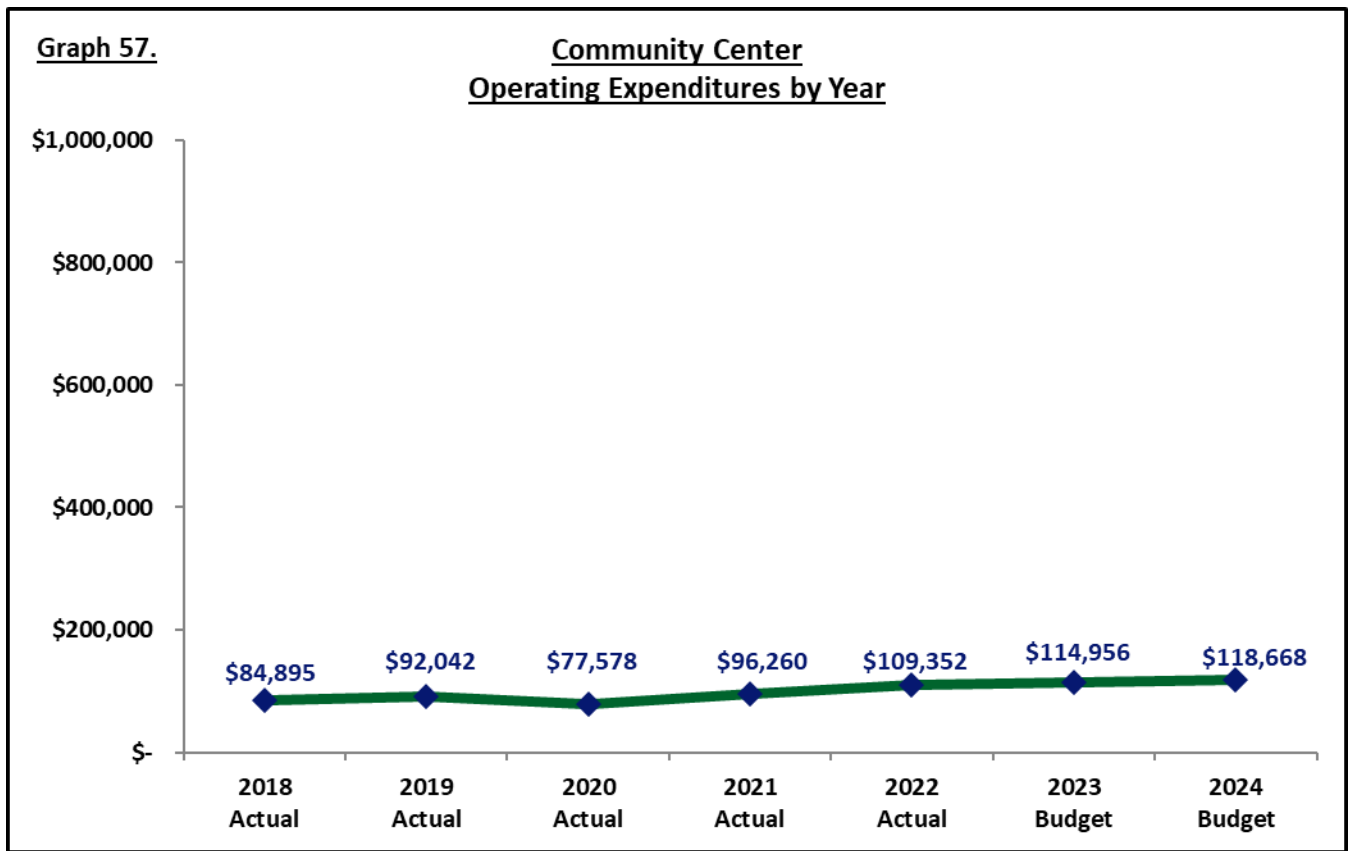
- Gym, meeting room, and multi-purpose rooms reserved 1078 times from August 2022 to August 2023. This was an increase from the previous year.
- Installed and implemented the use of donated projectors/Smartboards in two multi-purpose rooms.
- Replaced the office HVAC system.
- Safety concerns were addressed 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.

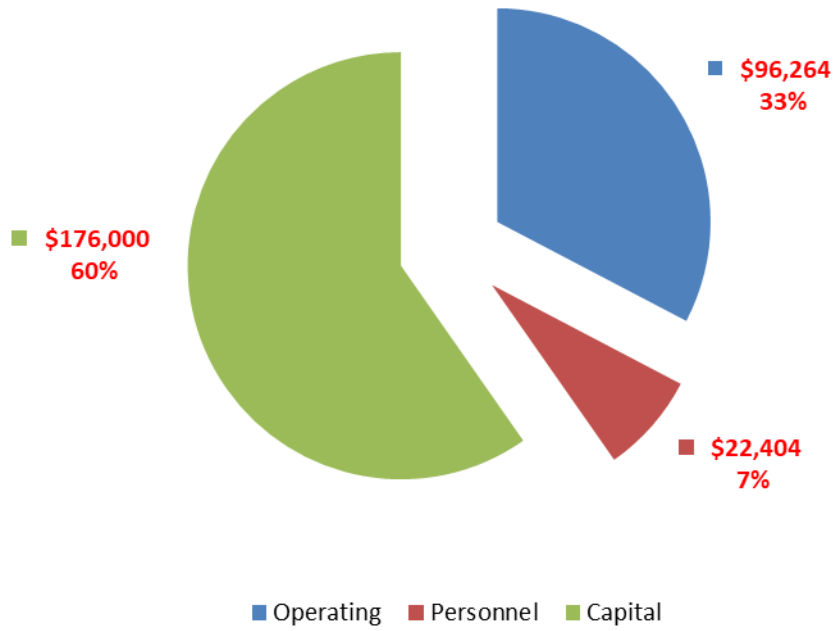
- Grow partnership with second floor lessee.
- Upgrade HVAC system from window units to heat/AC units to be more environmentally friendly and sustainable.

**FINANCIAL SUMMARIES**



**Chart 61.**

**Community Center Expenditures by Category**





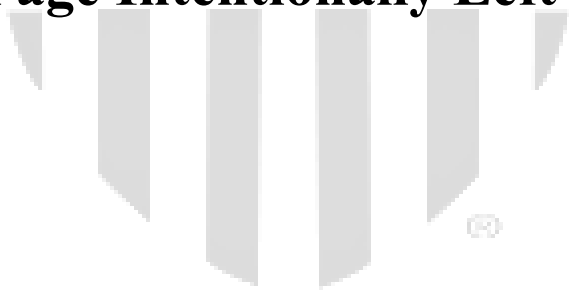
# CAPITAL EXPENDITURES & DEBT

Carlisle



All-America City

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2021

# Capital Expenditures

## 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 treasures, 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

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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 it’s 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.

<b>Table 26. Capital Budget - Summary</b>								
<b>Sources</b>	<b>Capital Projects Fund (18)</b>	<b>Highway Aid Fund (35)</b>	<b>Water Fund (06)</b>	<b>Stormwater Fund (07)</b>	<b>Sewer Fund (08)</b>	<b>Solid Waste Fund (09)</b>	<b>Parking Fund (32)</b>	<b>Total</b>
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
<b>Total</b>	<b>7,248,692</b>	<b>750,000</b>	<b>8,521,121</b>	<b>1,482,672</b>	<b>7,810,022</b>	<b>-</b>	<b>348,929</b>	<b>26,161,436</b>
<b>Uses by Department</b>								
Administration	162,548	-	-	-	-	-	-	162,548
Finance	-	-	262,500	-	262,500	-	348,929	873,929
Fire	419,818	-	-	-	-	-	-	419,818
Police	1,410,274	-	-	-	-	-	-	1,410,274
Public Works	1,535,621	750,000	8,258,621	1,482,672	7,547,522	-	-	19,574,436
Sustainable Community & Economic Planning	3,333,521	-	-	-	-	-	-	3,333,521
Parks & Recreation	386,910	-	-	-	-	-	-	386,910
<b>Total</b>	<b>7,248,692</b>	<b>750,000</b>	<b>8,521,121</b>	<b>1,482,672</b>	<b>7,810,022</b>	<b>-</b>	<b>348,929</b>	<b>26,161,436</b>

**Table 27.**

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

Department/Item	Type	Use \$	Source \$	Account No.	Project No.
<b>Department of Administration</b>					
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
<b>Total - Administration</b>		<b>162,548</b>	<b>162,548</b>		
<b>Department of Finance</b>					
7 E. Louthier St. N Pavement	I	54,015			23005
Parking Fund - Cash			54,015	32 445	720
8 E. Louthier 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. Louthier St. N Landscaping/Stormwater	L	14,100			23011
Parking Fund - Cash			7,050	32 445	750
Stormwater Fund - Cash			7,050	7 447	750
<b>Total - Finance</b>		<b>355,979</b>	<b>355,979</b>		
<b>Fire Department</b>					
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
<b>Total - Fire</b>		<b>419,818</b>	<b>419,818</b>		



**Table 27. (Continued)**

<b>Capital Budget - Sources &amp; Uses by Department</b>					
Department/Item	Type	Use \$	Source \$	Account No.	Project No.
<b>Police Department</b>					
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
<b>Total - Police</b>		<b>1,410,274</b>	<b>1,410,274</b>		
<b>Department of Public Works</b>					
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)**

<b>Capital Budget - Sources &amp; Uses by Department</b>					
Department/Item	Type	Use \$	Source \$	Account No.	Project No.
<b>Department of Public Works (Continued)</b>					
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)**

<b>Capital Budget - Sources &amp; Uses by Department</b>					
Department/Item	Type	Use \$	Source \$	Account No.	Project No.
<b>Department of Public Works (Continued)</b>					
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 Lambertton 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.
<b>Department of Public Works (Continued)</b>					
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)**

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



**Table 27. (Continued)**

<b>Capital Budget - Sources &amp; Uses by Department</b>					
Department/Item	Type	Use \$	Source \$	Account No.	Project No.
<b>Department of Public Works (Continued)</b>					
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
<b>Total - Public Works</b>		<b>20,092,386</b>	<b>20,092,386</b>		
<b>Dept. of Sustainable Community &amp; Economic Planning</b>					
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 MIF Grants			1,760,000	18 413	720
State - HATS RTP			500,000	18 413	720



**Table 27. (Continued)**

<b>Capital Budget - Sources &amp; Uses by Department</b>					
Department/Item	Type	Use \$	Source \$	Account No.	Project No.
<b>Dept. of Sustainable Community &amp; Economic Planning (Continued)</b>					
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
<b>Total - Sustainable Community &amp; Economic Planning</b>		<b>3,333,521</b>	<b>3,333,521</b>		
<b>Department of Parks &amp; Recreation</b>					
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
<b>Total - Parks &amp; Recreation</b>		<b>386,910</b>	<b>386,910</b>		
<b>Grand Total</b>		<b>26,161,436</b>	<b>26,161,436</b>		

<b>Table 27 (Cont'd).</b>			
<b>KEY</b>			
<b>Fund</b>		<b>Type</b>	
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		
<b>Department/Function</b>			
Finance Operations	402	Stormwater Operations	447
Information Technology	407	Water Line Maintenance	449
Public Works Administration	408	Swimming Pool	453
Borough Hall	409	Parks Maintenance	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		
<b>Other</b>			
(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	
Nonrecurring Capital Project	Annual Operating Impact
Security Camera Upgrades	Annual Operating Expenses are anticipated to increase by approximately \$10,000 - \$20,000 per year relating to annual software licensing and maintenance plans.

- **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.
- **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	
Nonrecurring Capital Project	Annual Operating Impact
EV Charging Stations	The Annual Operating Costs pertaining to this are an increase in annual electrical usage which is anticipated to be directly offset by fees paid by vehicle owner. This would result in a net increase of \$0. Additionally, the annual costs for maintenance of the facility are expected to be are projected 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.

- **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.
    - **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 Wastwater (\$10,000) to a Trash Compactor and Recycling Trucks (\$3,000,000).
    - **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	
<i>Nonrecurring Capital Project</i>	<i>Annual Operating Impact</i>
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 as well as install improvements that will aid in Stormwater Management. The operating expenses related to this will be included as part of the annual 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%
<b>Total</b>	<b>26,161,436</b>	<b>41,779,697</b>	<b>20,694,282</b>	<b>7,410,700</b>	<b>4,299,565</b>	<b>100,345,680</b>	

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%
<b>Total</b>	<b>26,161,436</b>	<b>41,779,697</b>	<b>20,694,282</b>	<b>7,410,700</b>	<b>4,299,565</b>	<b>100,345,680</b>	

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%
<b>Total</b>	<b>26,161,436</b>	<b>41,779,697</b>	<b>20,694,282</b>	<b>7,410,700</b>	<b>4,299,565</b>	<b>100,345,680</b>	

**Table 31.**

**2024-2028 Capital Improvements Plan**

No.	Item	Type	2024	2025	2026	2027	2028	Total	Fund	Func.	Source
<b>Administration</b>											
1	P25 Radio Equipment Upgrade (Borough Manager)	E	9,048	-	-	-	-	9,048	18	401	Mix <sup>3</sup>
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
	<b>Total</b>		<b>162,548</b>	<b>172,000</b>	<b>87,000</b>	<b>83,500</b>	<b>84,600</b>	<b>589,648</b>			
<b>Finance</b>											
13	E. Louthier St. N Pavement	I	54,015	-	-	-	-	54,015	32	445	Cash
14	E. Louthier 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 <sup>3</sup>
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 <sup>1</sup>	Split <sup>1</sup>	Cash
27	E. Louthier St. N Landscaping/Stormwater	L	14,100	-	-	-	-	14,100	Split <sup>1</sup>	Split <sup>1</sup>	Cash
	<b>Total</b>		<b>355,979</b>	<b>95,000</b>	<b>248,552</b>	<b>-</b>	<b>70,965</b>	<b>770,496</b>			
<b>Fire</b>											
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 <sup>3</sup>
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 <sup>3</sup>
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
	<b>Total</b>		<b>419,818</b>	<b>80,000</b>	<b>1,167,230</b>	<b>70,000</b>	<b>-</b>	<b>1,737,048</b>			
<b>Police</b>											
34	HVAC	B	200,000	-	-	-	-	200,000	18	41A	Mix <sup>1</sup>
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 <sup>3</sup>
37	New Vehicle - Chief	V	65,000	-	-	-	-	65,000	18	41A	Mix <sup>3</sup>
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 <sup>3</sup>
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 <sup>3</sup>
	<b>Total</b>		<b>1,410,274</b>	<b>145,000</b>	<b>150,000</b>	<b>155,000</b>	<b>160,000</b>	<b>2,020,274</b>			
<b>Public Works</b>											
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 <sup>1</sup>
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 <sup>3</sup>
50	P25 Radio Equipment Upgrade (Water Plant)	E	17,700	-	-	-	-	17,700	6	44P	Mix <sup>3</sup>
51	Transmission Line Replacement	I	900,000	-	-	-	-	900,000	6	44P	Mix <sup>1</sup>
52	Pump House Piping Replacements	I	-	475,000	-	-	-	475,000	6	44P	Mix <sup>1</sup>
53	Headrace Improvements	I	-	927,000	-	-	-	927,000	6	44P	Mix <sup>1</sup>
54	Ridge Street Tank Replacement	I	2,200,000	4,000,000	-	-	-	6,200,000	6	44P	Mix <sup>1</sup>
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 <sup>1</sup>
57	PFAS Project	I	2,500,000	7,500,000	-	-	-	10,000,000	6	44P	Mix <sup>1</sup>
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 <sup>1</sup>



Table 31. (Continued)

2024-2028 Capital Improvements Plan											
No.	Item	Type	2024	2025	2026	2027	2028	Total	Fund	Func.	Source
<b>Public Works (Continued)</b>											
61	Construct New Sludge Transfer Station	B	200,000	-	-	-	-	200,000	6	44P	Mix <sup>1</sup>
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 <sup>1</sup>
67	Stormwater - PW Field Yard (BMP)	I	20,000	-	-	-	-	20,000	7	447	Mix <sup>1</sup>
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 <sup>1</sup>
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 <sup>1</sup>
72	Thornwald Park (BMP)	I	100,000	200,000	-	-	-	300,000	7	447	Mix <sup>1</sup>
73	Bedford E Street Transportation Improvements	I	215,000	-	-	-	-	215,000	7	447	Mix <sup>3</sup>
74	Biddle Mission Park Stream Restore.	L	180,000	-	-	-	-	180,000	7	447	Mix <sup>1</sup>
75	Street Sweeper Replacement	V	280,000	-	-	-	-	280,000	7	447	Mix <sup>1</sup>
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 <sup>1</sup>
77	Lab Building Roof Replacement	B	-	-	-	100,000	-	100,000	8	42L	Mix <sup>2</sup>
78	2 Portable Wastewater Samplers	E	-	10,400	-	-	-	10,400	8	42L	Mix <sup>2</sup>
79	Lab Building Boiler Replacement	E	-	-	57,000	-	-	57,000	8	42L	Mix <sup>2</sup>
80	Refrigerated All Weather Wastewater Sampler	E	-	-	10,000	-	-	10,000	8	42L	Mix <sup>2</sup>
81	Drinking Water Undercounter Lab Glassware Washer	E	-	-	17,000	-	-	17,000	8	42L	Mix <sup>2</sup>
82	Sprinter 2500 Cargo Van	V	-	-	-	-	60,000	60,000	8	42L	Mix <sup>2</sup>
83	Catwalk Repair at Pump Station #2	B	55,000	-	-	-	-	55,000	8	42M	Mix <sup>2</sup>
84	Pump Station #1 Replace Controls/Pump	E	250,000	-	-	-	-	250,000	8	42M	Mix <sup>2</sup>
85	Pump Station #3 Generator Replacement	E	-	-	-	200,000	-	200,000	8	42M	Mix <sup>2</sup>
86	WWTP Mechanic Truck Replacement (Tr. 61)	V	60,000	-	-	-	-	60,000	8	42M	Mix <sup>2</sup>
87	Fire Alarm System For Blower Building	B	16,000	-	-	-	-	16,000	8	42P	Mix <sup>2</sup>
88	P25 Radio Equipment Upgrade (Waste Water)	E	19,040	-	-	-	-	19,040	8	42P	Mix <sup>3</sup>
89	Filter Feed Pump Replacement	E	300,000	300,000	-	-	-	600,000	8	42P	Mix <sup>2</sup>
90	Photovoltaic Cells at WWTP	E	500,000	-	-	-	-	500,000	8	42P	Mix <sup>3</sup>
91	Channel Monster Grinder (Replacement)	E	-	70,000	70,000	-	-	140,000	8	42P	Mix <sup>2</sup>
92	Wastewater - JD Loader Replacement	E	-	50,000	-	-	-	50,000	8	42P	Mix <sup>2</sup>
93	Lawn Mower	E	10,300	-	-	-	-	10,300	8	42P	Mix <sup>2</sup>
94	Tractor and Manure Spreader	E	-	-	-	360,000	-	360,000	8	42S	Mix <sup>2</sup>
95	P25 Radio Equipment Upgrade (Bio Solids)	E	17,060	-	-	-	-	17,060	8	42S	Mix <sup>3</sup>
96	Bio Solids Backhoe	E	-	150,000	-	-	-	150,000	8	42S	Mix <sup>2</sup>
97	Bio Solids Upgrade	I	3,000,000	12,000,000	12,000,000	-	-	27,000,000	8	42S	Mix <sup>2</sup>
98	Bio Solids Tractor Truck (Tr.56)	V	180,000	-	-	-	-	180,000	8	42S	Mix <sup>2</sup>
99	Bio Solids 15 Ton Dump Truck	V	-	-	225,000	-	-	225,000	8	42S	Mix <sup>2</sup>
100	Pickup Work Truck (Tr. 51)	V	-	-	60,000	-	-	60,000	8	42S	Mix <sup>2</sup>
101	Utility Truck	V	-	-	-	70,000	-	70,000	8	42S	Mix <sup>2</sup>
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 <sup>3</sup>
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 <sup>1</sup>
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 <sup>3</sup>
113	Route I-81 Interchange Traffic Signal Upgrade Project	E	158,000	-	-	-	-	158,000	18	433	Mix <sup>3</sup>
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 <sup>2</sup>	Split <sup>2</sup>	Mix <sup>1</sup>
121	Facilities Energy Improvements	B	400,000	-	-	-	-	400,000	Split <sup>2</sup>	Split <sup>2</sup>	Mix <sup>1</sup>
122	Borough Building HVAC Replacement	E	435,000	-	-	-	-	435,000	Split <sup>2</sup>	Split <sup>2</sup>	Mix <sup>1</sup>
123	P25 Radio Equipment Upgrade (Public Works)	E	60,486	-	-	-	-	60,486	Split <sup>3</sup>	Split <sup>3</sup>	Mix <sup>3</sup>
124	Electric charging station at PWFO Garage	E	50,000	-	-	-	-	50,000	Split <sup>3</sup>	Split <sup>3</sup>	Cash
125	Garage Paving	I	50,000	-	-	-	-	50,000	Split <sup>3</sup>	Split <sup>3</sup>	Cash
126	39000 GVWR Dump Truck (Tr. 27)	V	-	300,000	-	-	-	300,000	Split <sup>3</sup>	Split <sup>3</sup>	Mix <sup>1</sup>
127	Salt Brine Feed Truck Improvement	E	20,000	-	-	-	-	20,000	Split <sup>4</sup>	Split <sup>4</sup>	Cash
128	Zero-turn mowers (needed if switch from contractor)	E	36,000	-	-	-	-	36,000	Split <sup>4</sup>	Split <sup>4</sup>	Cash



**Table 31. (Continued)**

2024-2028 Capital Improvements Plan											
No.	Item	Type	2024	2025	2026	2027	2028	Total	Fund	Func.	Source
<b>Public Works (Continued)</b>											
129	Lab Cabinetry	B	200,000	-	-	-	-	200,000	Split <sup>5</sup>	Split <sup>5</sup>	Mix <sup>2</sup>
	<b>Total</b>		<b>20,092,386</b>	<b>38,022,400</b>	<b>19,012,000</b>	<b>6,746,000</b>	<b>3,959,000</b>	<b>87,831,786</b>			
<b>Sustainable Community &amp; Economic Planning</b>											
130	P25 Radio Equipment Upgrade (SCEP)	E	25,996	-	-	-	-	25,996	18	413	Mix <sup>3</sup>
131	Carlisle Urban Redevelopment Plan (TIF) -PROJECT 1	I	3,157,525	3,157,525	-	-	-	6,315,050	18	413	Mix <sup>3</sup>
132	Codes Pick-up Truck (Tr. 92)	V	50,000	-	-	-	-	50,000	18	413	Mix <sup>3</sup>
133	Codes Pick-up Truck (Tr. 94)	V	50,000	-	-	-	-	50,000	18	413	Mix <sup>3</sup>
134	Inspector Pick-up Truck (Tr. 98)	V	50,000	-	-	-	-	50,000	18	413	Mix <sup>3</sup>
	<b>Total</b>		<b>3,333,521</b>	<b>3,157,525</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,491,046</b>			
<b>Parks &amp; Recreation</b>											
135	P25 Radio Equipment Upgrade (P&R)	E	13,810	-	-	-	-	13,810	18	451	Mix <sup>3</sup>
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
	<b>Total</b>		<b>386,910</b>	<b>107,772</b>	<b>29,500</b>	<b>356,200</b>	<b>25,000</b>	<b>905,382</b>			
<b>Grand Total</b>			<b>26,161,436</b>	<b>41,779,697</b>	<b>20,694,282</b>	<b>7,410,700</b>	<b>4,299,565</b>	<b>100,345,680</b>			

Split<sup>1</sup>: Funds (7,32) Functions (445,447)

Split<sup>2</sup>: Funds (6,7,8,18) Functions (402,409,447)

Split<sup>3</sup>: Funds (6,7,8,18) Functions (425,430,447,449)

Split<sup>4</sup>: Funds (7,18) Functions (430,447)

Split<sup>5</sup>: Funds (6,8) Functions (42L,44L)

Mix<sup>1</sup>: Bonds and Cash Split.

Mix<sup>2</sup>: Inter-Municipal Partners Contribution with remainder covered by Cash or Bonds.

Mix<sup>3</sup>: 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
<b>Total</b>	<b>21,128,890</b>	<b>553,335</b>	<b>20,229,283</b>	<b>3,000,000</b>	<b>2,454,730</b>	<b>-</b>	<b>47,366,239</b>



# Debt

## 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.

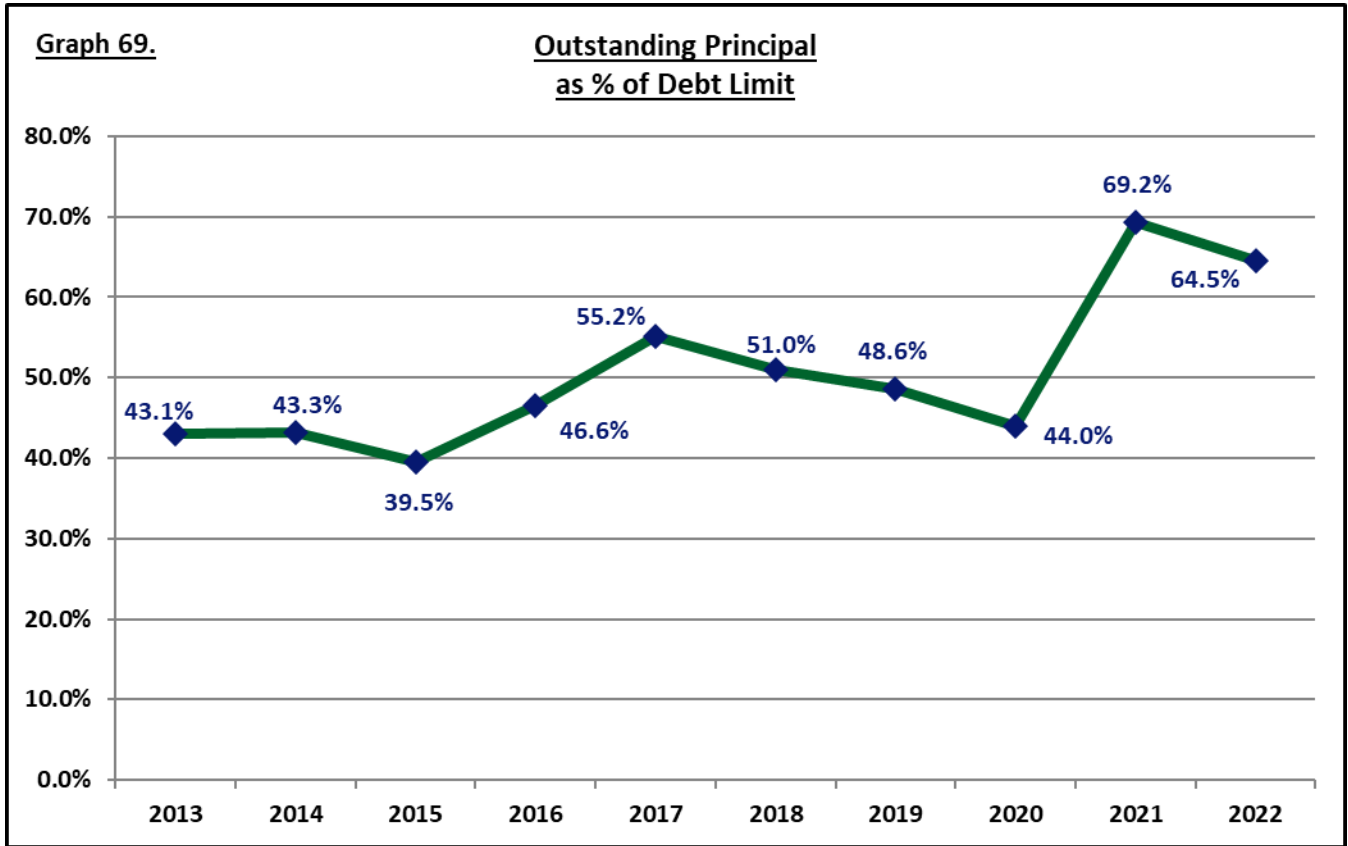
Under state law, the Borough’s debt is exempt from personal property taxes in the state. Interest on the debt is also exempt from state corporate net income taxes and from personal income taxation by the state or by any of its political subdivisions.

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		<b>Average Borrowing Base Revenue</b>
Legal Debt Limit		
\$ 26,328,403		<b>Average Borrowing Base Revenue</b>
x 250.0%		Debt Limit Percentage
\$ 65,821,007		<b>Debt Limit</b>
- 42,441,736		Existing Debt Applicable to Debt Limit
\$ 23,379,271		<b>Legal Debt Margin</b>

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				Solid	
			Projects	Water	Stormwater	Sewer	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
<b>Total</b>	<b>35,740,000</b>	<b>1,499,929</b>	<b>6,844,249</b>	<b>9,773,623</b>	<b>1,232,250</b>	<b>16,136,286</b>	<b>-</b>	<b>253,663</b>





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

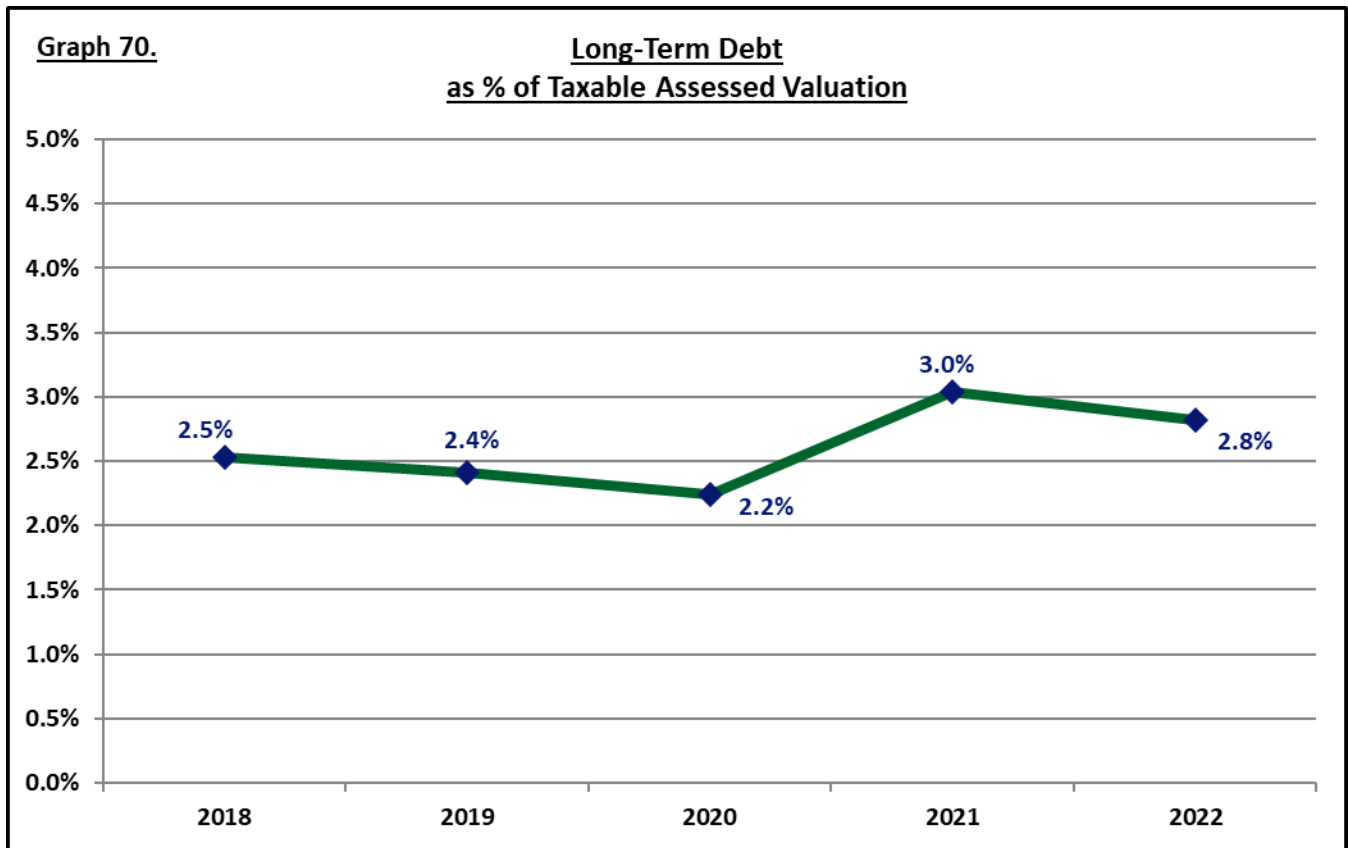
<b>Table 33A.</b>								
<b>2024 Debt Service Principal By Fund (Existing Debt)</b>								
<b>Debt Series</b>	<b>Total</b>	<b>General</b>	<b>Capital</b>				<b>Solid</b>	
			<b>Projects</b>	<b>Water</b>	<b>Stormwater</b>	<b>Sewer</b>	<b>Waste</b>	<b>Parking</b>
2017A	390,000	5,793	128,141	116,306	1,081	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
<b>Total</b>	<b>3,025,000</b>	<b>387,489</b>	<b>342,914</b>	<b>1,001,138</b>	<b>41,081</b>	<b>1,184,229</b>	<b>-</b>	<b>68,149</b>

<b>Table 33B.</b>								
<b>2024 Debt Service Interest By Fund (Existing Debt)</b>								
<b>Debt Series</b>	<b>Total</b>	<b>General</b>	<b>Capital</b>				<b>Solid</b>	
			<b>Projects</b>	<b>Water</b>	<b>Stormwater</b>	<b>Sewer</b>	<b>Waste</b>	<b>Parking</b>
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
<b>Total</b>	<b>1,205,850</b>	<b>63,187</b>	<b>203,071</b>	<b>330,424</b>	<b>36,503</b>	<b>563,444</b>	<b>-</b>	<b>9,221</b>

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:



**DEBT SERVICE SCHEDULES**

<b>Table 34.</b>			
<b>Summary of General Obligation Debt Service - All Funds</b>			
<b>Fiscal Year</b>	<b>G.O. Bond</b>	<b>G.O. Bond</b>	<b>G.O. Bond</b>
<b>Ended</b>	<b>Series of 2017A</b>	<b>Series of 2017B</b>	<b>Series of 2021</b>
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
<b>TOTAL:</b>	<u>9,984,438</u>	<u>7,893,950</u>	<u>26,733,970</u>
<b>Principal:</b>	7,765,000	7,090,000	20,885,000
<b>Interest:</b>	2,219,438	803,950	5,848,970



<b>Table 35.</b>			
<b>General Fund Debt Service</b>			
	<b>0.90%</b>	<b>27.24%</b>	<b>0.00%</b>
<b>Fiscal Year</b>	<b>G.O. Bond</b>	<b>G.O. Bond</b>	<b>G.O. Bond</b>
<b>Ended</b>	<b>Series of 2017A</b>	<b>Series of 2017B</b>	<b>Series of 2021</b>
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	-	-	-
<b>TOTAL:</b>	<b>66,591</b>	<b>1,596,185</b>	<b>85</b>
<b>Principal:</b>	<b>58,577</b>	<b>1,441,275</b>	<b>77</b>
<b>Interest:</b>	<b>8,014</b>	<b>154,910</b>	<b>8</b>

<b>Table 36.</b>		
<b>Capital Projects Fund Debt Service</b>		
	<b>22.03%</b>	<b>24.87%</b>
<b>Fiscal Year</b>	<b>G.O. Note</b>	<b>G.O. Bond</b>
<b>Ended</b>	<b>Series of 2017A</b>	<b>Series of 2021</b>
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
<b>TOTAL:</b>	<u>1,769,310</u>	<u>6,960,644</u>
<b>Principal:</b>	1,501,561	5,342,688
<b>Interest:</b>	267,749	1,617,956



<b>Table 37.</b>			
<b>Water Fund Debt Service</b>			
	<b>36.38%</b>	<b>34.63%</b>	<b>20.72%</b>
<b>Fiscal Year</b>	<b>G.O. Bond</b>	<b>G.O. Bond</b>	<b>G.O. Bond</b>
<b>Ended</b>	<b>Series of 2017A</b>	<b>Series of 2017B</b>	<b>Series of 2021</b>
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
<b>TOTAL:</b>	<u>3,846,036</u>	<u>2,894,684</u>	<u>5,468,251</u>
<b>Principal:</b>	2,918,942	2,607,093	4,247,588
<b>Interest:</b>	927,094	287,591	1,220,663

<b>Table 38.</b>		
<b>Stormwater Fund Debt Service</b>		
<b>Fiscal Year Ended</b>	<b>0.34% G.O. Note Series of 2017A</b>	<b>5.68% G.O. Bond Series of 2021</b>
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
<b>TOTAL:</b>	<b>35,905</b>	<b>1,573,350</b>
<b>Principal:</b>	<b>27,250</b>	<b>1,205,000</b>
<b>Interest:</b>	<b>8,655</b>	<b>368,350</b>

**Table 39.****Sewer Fund Debt Service**

Fiscal Year Ended	38.39%	34.02%	48.58%
	G.O. Bond Series of 2017A	G.O. Bond Series of 2017B	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
<b>TOTAL:</b>	<u>4,096,419</u>	<u>3,315,271</u>	<u>12,708,103</u>
<b>Principal:</b>	3,108,969	2,959,032	10,068,285
<b>Interest:</b>	987,450	356,239	2,639,818



**Table 40.****Parking Fund Debt Service**

Fiscal Year Ended	2.30%	4.11%	0.14%
	G.O. Bond Series of 2017A	G.O. Bond Series of 2017B	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	-	-	-
<b>TOTAL:</b>	<u>170,177</u>	<u>87,810</u>	<u>23,537</u>
<b>Principal:</b>	149,701	82,600	21,362
<b>Interest:</b>	20,476	5,210	2,175

Carlisle



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2021

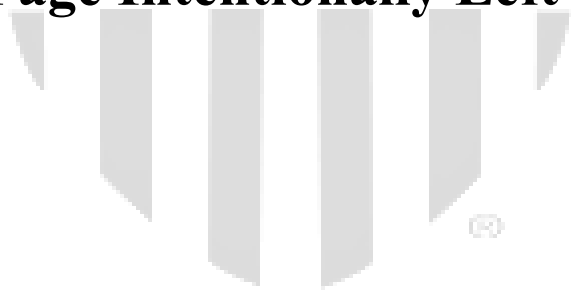
# APPENDICES

Carlisle



All-America City

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2021

# Full-Time Employee Summary

<b>Table 41.</b>					
<b>Full-Time Employees Summary Schedule</b>					
Department/Function	2020	2021	2022	2023	2024
<b>Administration</b>					
<b>Borough Manager's Office</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
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
<b>Human Resources / Risk Management</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>3.00</b>	<b>3.00</b>
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
<b>Sub-total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>7.00</b>	<b>7.00</b>
<b>Finance</b>					
<b>Finance Operations</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>4.75</b>
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
<b>Tax Collection</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Account Clerk	1.00	1.00	1.00	1.00	1.00
<b>Parking</b>	<b>0.75</b>	<b>0.75</b>	<b>1.05</b>	<b>0.30</b>	<b>0.55</b>
Assistant Finance Director	-	-	-	-	0.25
Parking & Utilities Supervisor	0.75	0.75	0.75	-	-
Director of SCEP	-	-	0.30	0.30	0.30
<b>Utility Billing &amp; Collection</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.00</b>	<b>1.00</b>
Parking & Utilities Supervisor	0.25	0.25	0.25	-	-
Account Clerk	1.00	1.00	1.00	1.00	1.00
<b>Sub-total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.30</b>	<b>7.30</b>	<b>7.30</b>

<b>Table 41. (Continued)</b>					
<b>Full-Time Employees Summary Schedule</b>					
<b>Department/Function</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Fire</b>					
<b>Fire Department</b>	-	-	-	-	-
Fire Chief (Part-Time Only)	-	-	-	-	-
Sub-total	-	-	-	-	-
<b>Police</b>					
<b>Administration</b>	<b>5.00</b>	<b>4.00</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>
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
<b>Investigation</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
Police Detective Sergeant	1.00	1.00	-	-	-
Police Detective	3.00	3.00	3.00	3.00	3.00
<b>Patrol</b>	<b>27.00</b>	<b>27.00</b>	<b>27.00</b>	<b>28.00</b>	<b>28.00</b>
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	<b>36.00</b>	<b>35.00</b>	<b>35.00</b>	<b>35.00</b>	<b>35.00</b>
<b>Sustainable Community &amp; Economic Planning</b>					
<b>Code Enforcement</b>	<b>4.77</b>	<b>4.77</b>	<b>5.27</b>	<b>6.27</b>	<b>6.27</b>
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	<b>4.77</b>	<b>4.77</b>	<b>5.27</b>	<b>6.27</b>	<b>6.27</b>

<b>Table 41. (Continued)</b>					
<b>Full-Time Employees Summary Schedule</b>					
<b>Department/Function</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Public Works</b>					
<b>Administration &amp; Engineering</b>	<b>3.25</b>	<b>3.25</b>	<b>3.25</b>	<b>4.25</b>	<b>3.50</b>
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
<b>Field Operations</b>	<b>19.65</b>	<b>17.65</b>	<b>16.75</b>	<b>16.75</b>	<b>20.00</b>
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	-	-	-	-
<b>Solid Waste Collection &amp; Disposal</b>	<b>0.33</b>	<b>0.33</b>	<b>0.43</b>	<b>0.43</b>	<b>0.43</b>
Director of SCEP	-	-	0.10	0.10	0.10
Comm. Development & Solid Waste Clerk	0.33	0.33	0.33	0.33	0.33
<b>Laboratory</b>	<b>5.50</b>	<b>5.50</b>	<b>6.00</b>	<b>6.00</b>	<b>5.50</b>
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
<b>Biosolids</b>	<b>4.00</b>	<b>4.00</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>
BioSolids Supervisor	1.00	1.00	0.50	0.50	0.50
Biosolids Operator	3.00	3.00	3.00	3.00	3.00

<b>Table 41. (Continued)</b>					
<b>Full-Time Employees Summary Schedule</b>					
<b>Department/Function</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Public Works (Continued)</b>					
<b>Wastewater Treatment Plant</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>7.00</b>
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
<b>Street Cleaning</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Equipment Operator	1.00	1.00	1.00	1.00	1.00
<b>Traffic Control</b>	<b>1.60</b>	<b>1.60</b>	<b>1.60</b>	<b>1.60</b>	<b>1.60</b>
Traffic Supervisor	0.80	0.80	0.80	0.80	0.80
Traffic Maintainer	0.80	0.80	0.80	0.80	0.80
<b>Street Lighting</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>
Traffic Supervisor	0.20	0.20	0.20	0.20	0.20
Traffic Maintainer	0.20	0.20	0.20	0.20	0.20
<b>Lift Stations</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Treatment Plant Mechanic	1.00	1.00	1.00	1.00	1.00
<b>Water Treatment Plant</b>	<b>7.50</b>	<b>7.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>
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	<b>52.23</b>	<b>50.23</b>	<b>50.43</b>	<b>51.43</b>	<b>52.43</b>
<b>Parks &amp; Recreation</b>					
<b>Administration</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>
Director of Parks & Recreation	1.00	1.00	1.00	1.00	1.00
Department Head Secretary	1.00	1.00	1.00	-	-
<b>Recreation Services</b>	<b>1.90</b>	<b>1.90</b>	<b>1.90</b>	<b>1.90</b>	<b>1.90</b>
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



<b>Table 41. (Continued)</b>					
<b>Full-Time Employees Summary Schedule</b>					
<b>Department/Function</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Parks &amp; Recreation (Continued)</b>					
<b>Pool</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>
Recreation Manager	0.10	0.10	0.10	0.10	0.10
<b>Parks Maintenance</b>	<b>3.00</b>	<b>3.00</b>	<b>5.00</b>	<b>5.00</b>	<b>3.00</b>
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	<b>7.00</b>	<b>7.00</b>	<b>9.00</b>	<b>8.00</b>	<b>6.00</b>
<b>Total</b>	<b>112.00</b>	<b>109.00</b>	<b>112.00</b>	<b>115.00</b>	<b>114.00</b>

**Full-Time Employee Changes:**

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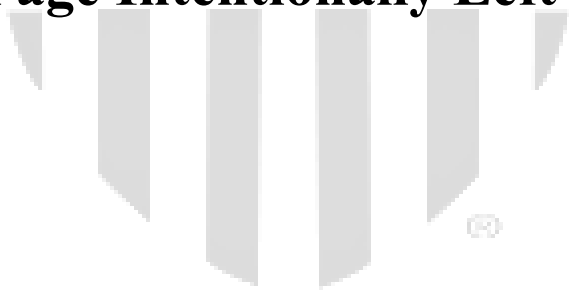
In 2024, the Borough added a new position titled “Facilities Coordinator”. This full-time position will be responsible for managing the maintenance programs for the Borough’s facilities. Additionally, the Borough removed two full-time “Parks Maintainers” with the responsibilities of these positions being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

Carlisle



All-America City

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2021



# Demographic & Economic Info

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

**Schedule 1**

	Fiscal Year				
	2022 <sup>(c)</sup>	2021	2020	2019	2018 <sup>(b)</sup>
<b>Governmental activities</b>					
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	<u>9,030,442</u>	<u>8,396,492</u>	<u>8,118,910</u>	<u>6,446,981</u>	<u>5,458,560</u>
Total governmental activities net position	<u>\$ 34,701,885</u>	<u>\$29,409,112</u>	<u>\$ 25,518,286</u>	<u>\$ 23,705,173</u>	<u>\$ 22,272,861</u>
<b>Business-type activities</b>					
Net investment in capital assets	\$ 22,784,204	\$21,711,225	\$ 22,589,169	\$ 23,163,967	\$ 19,263,605
Unrestricted	<u>26,495,257</u>	<u>25,323,464</u>	<u>22,668,779</u>	<u>19,599,734</u>	<u>18,373,208</u>
Total business-type activities net position	<u>\$ 49,279,461</u>	<u>\$47,034,689</u>	<u>\$ 45,257,948</u>	<u>\$ 42,763,701</u>	<u>\$ 37,636,813</u>
<b>Primary government</b>					
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	<u>35,525,699</u>	<u>33,719,956</u>	<u>30,787,689</u>	<u>26,046,715</u>	<u>23,831,768</u>
Total primary government net position	<u>\$ 83,981,346</u>	<u>\$76,443,801</u>	<u>\$ 70,776,234</u>	<u>\$ 66,468,874</u>	<u>\$ 59,909,674</u>

<sup>b</sup> 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.

<sup>c</sup> 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
<b>Program Revenues</b>					
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	<u>2,527,922</u>	<u>2,150,082</u>	<u>1,348,420</u>	<u>1,455,601</u>	<u>822,798</u>
Total governmental activities program revenues	<u>8,871,884</u>	<u>5,319,162</u>	<u>4,079,385</u>	<u>3,855,364</u>	<u>3,332,999</u>
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	<u>326,931</u>	<u>147,167</u>	<u>323,801</u>	<u>2,419,064</u>	<u>229,596</u>
Total business-type activities program revenues	<u>15,126,531</u>	<u>14,467,218</u>	<u>14,373,960</u>	<u>16,107,237</u>	<u>13,011,437</u>
Total primary government program revenues	<u>\$ 23,998,415</u>	<u>\$ 19,786,380</u>	<u>\$ 18,453,345</u>	<u>\$ 19,962,601</u>	<u>\$ 16,344,436</u>
<b>Expenses</b>					
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	<u>291,978</u>	<u>313,012</u>	<u>250,103</u>	<u>243,695</u>	<u>269,101</u>
Total governmental activities expenses	<u>\$ 13,310,159</u>	<u>\$ 10,764,565</u>	<u>\$ 10,982,250</u>	<u>\$ 11,506,370</u>	<u>\$ 11,412,279</u>
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	<u>1,318,665</u>	<u>1,138,103</u>	<u>1,055,188</u>	<u>581,219</u>	<u>-</u>
Total business-type activities expenses	<u>13,405,613</u>	<u>12,738,922</u>	<u>12,146,366</u>	<u>11,524,829</u>	<u>11,416,644</u>
Total primary government expense	<u>\$ 26,715,772</u>	<u>\$ 23,503,487</u>	<u>\$ 23,128,616</u>	<u>\$ 23,031,199</u>	<u>\$ 22,828,923</u>
<b>Net (Expense)/Revenue</b>					
Governmental activities	\$ (4,438,275)	\$ (5,445,403)	\$ (6,902,865)	\$ (7,651,006)	\$ (8,079,280)
Business-type activities	<u>1,720,918</u>	<u>1,728,296</u>	<u>2,227,594</u>	<u>4,582,408</u>	<u>1,594,793</u>
Total primary government net expense	<u>\$ (2,717,357)</u>	<u>\$ (3,717,107)</u>	<u>\$ (4,675,271)</u>	<u>\$ (3,068,598)</u>	<u>\$ (6,484,487)</u>



**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
<b>General Revenues and Other Changes in Net Position</b>					
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	<u>9,731,048</u>	<u>9,336,229</u>	<u>8,715,978</u>	<u>8,928,738</u>	<u>8,516,297</u>
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	<u>523,854</u>	<u>48,445</u>	<u>266,653</u>	<u>556,875</u>	<u>454,215</u>
Total primary government	<u>\$ 10,254,902</u>	<u>\$ 9,384,674</u>	<u>\$ 8,982,631</u>	<u>\$ 9,485,613</u>	<u>\$ 8,970,512</u>
<b>Change in Net Position</b>					
Governmental activities	\$ 5,292,773	\$ 3,890,826	\$ 1,813,113	\$ 1,277,732	\$ 437,017
Business-type activities	<u>2,244,772</u>	<u>1,776,741</u>	<u>2,494,247</u>	<u>5,139,283</u>	<u>2,049,008</u>
Total primary government	<u>\$ 7,537,545</u>	<u>\$ 5,667,567</u>	<u>\$ 4,307,360</u>	<u>\$ 6,417,015</u>	<u>\$ 2,486,025</u>

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	<u>9,015,736</u>	<u>7,783,269</u>	<u>7,405,190</u>	<u>7,104,470</u>	<u>5,554,601</u>
Total General Fund	<u>11,823,465</u>	<u>9,858,112</u>	<u>9,358,567</u>	<u>8,490,698</u>	<u>7,098,932</u>
Capital Projects Fund					
Nonspendable	-	-	-	-	-
Spendable					
Restricted	6,462,746	4,463,193	1,159,094	1,335,550	1,327,700
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Projects Fund	<u>6,462,746</u>	<u>4,463,193</u>	<u>1,159,094</u>	<u>1,335,550</u>	<u>1,327,700</u>
All Other Governmental Funds					
Restricted	<u>1,094,594</u>	<u>1,314,151</u>	<u>1,417,875</u>	<u>1,368,072</u>	<u>1,250,316</u>
Total All Other Governmental Funds	<u>1,094,594</u>	<u>1,314,151</u>	<u>1,417,875</u>	<u>1,368,072</u>	<u>1,250,316</u>
Total Governmental Funds	<u>\$ 19,380,805</u>	<u>\$ 15,635,456</u>	<u>\$ 11,935,536</u>	<u>\$11,194,320</u>	<u>\$ 9,676,948</u>

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
<b>Revenues</b>					
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
<b>Total revenues</b>	<u>18,414,401</u>	<u>14,716,284</u>	<u>12,027,565</u>	<u>12,027,565</u>	<u>11,800,082</u>
<b>Expenditures</b>					
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
<b>Total expenditures</b>	<u>15,885,154</u>	<u>13,717,865</u>	<u>12,699,539</u>	<u>12,081,809</u>	<u>12,627,072</u>
Excess (deficiency) of revenues over/(under) expenditures	<u>2,529,247</u>	<u>998,419</u>	<u>(671,974)</u>	<u>(54,244)</u>	<u>(826,990)</u>
<b>Other Financing Sources (Uses)</b>					
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)	-	-	-
<b>Total other financing sources (uses)</b>	<u>17,599</u>	<u>3,504,183</u>	<u>149,218</u>	<u>979,766</u>	<u>1,217,630</u>
<b>Net change in fund balances</b>	<u>\$ 2,546,846</u>	<u>\$ 4,502,602</u>	<u>(\$ 522,756)</u>	<u>\$ 925,522</u>	<u>\$ 390,640</u>
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

<i>Fiscal Year</i>	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 analysis 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

<i>Fiscal Year</i>	Borough of Carlisle			Overlapping Rates <sup>(a)</sup>					Borough Percentage of Total
	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	
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.

<sup>a</sup> 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**

Taxpayer	2022			2013		
	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%
<b>Total</b>	<b>\$ 223,198,700</b>		<b>14.8%</b>	<b>\$ 223,931,300</b>		<b>15.6%</b>
<b>Total Taxable Assessed Value</b>	<b>\$ 1,504,385,200</b>			<b>\$ 1,439,604,900</b>		

Source: DOF analysis of county assessment data.

**BOROUGH OF CARLISLE  
REVENUE CAPACITY INFORMATION  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS**

**Schedule 8**

Fiscal Year	Taxes Levied for the Fiscal Year	Fire Tax Levied for the Fiscal Year	Total Direct Tax Levied for the Fiscal Year	Collected Within the Fiscal Year of Levy		Total Collections to Date		
				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**

<i>Fiscal Year</i>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	General Obligation Notes	General Obligation Bonds	General Obligation Notes			
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**

<i>Fiscal Year</i>	General Obligation Bonds	General Obligation Notes	Total	Percentage of Actual Taxable Value <sup>(a)</sup> 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

<sup>(a)</sup> 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**

<b>Jurisdiction</b>	<b>Total Debt Outstanding</b>	<b>Percentage Applicable to the Borough<sup>(a)</sup></b>	<b>Amount Applicable to the Borough</b>
<b>Direct</b>			
Borough of Carlisle - Governmental activities debt	\$ 9,947,736	100.0%	\$ 9,947,736
<b>Overlapping</b>			
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

<sup>(a)</sup> 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	<u>27,987,688</u>
	<u>\$ 78,985,208</u>

Average Borrowing Base Revenue	\$ 26,328,403
Debt Limit Percentage	<u>250.0%</u>
Debt Limit	65,821,007
Less: Total Amount of Debt Applicable to Debt Limit	<u>42,441,736</u>
Legal Debt Margin	<u>\$ 23,379,271</u>

	2022	2021	Fiscal Year 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	<u>42,441,736</u>	<u>45,455,572</u>	<u>28,410,745</u>	<u>30,725,329</u>	<u>29,878,139</u>
Legal Debt Margin	<u>\$ 23,379,271</u>	<u>\$ 20,197,909</u>	<u>\$ 36,145,353</u>	<u>\$ 32,552,891</u>	<u>\$ 28,736,926</u>
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**

<i>Fiscal Year</i>	<i>Population<sup>(a)</sup></i>	<i>Personal Income</i>	<i>Per Capita Income<sup>(a)</sup></i>	<i>School Enrollment<sup>(b)</sup></i>	<i>Number of Dropouts<sup>(b)</sup></i>	<i>Dropouts as a Percentage of Enrollment</i>	<i>Unemployment Rate<sup>(c)</sup></i>
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%

<sup>(a)</sup> Census Bureau-American Community Survey.

<sup>(b)</sup> Carlisle Area School District.

<sup>(c)</sup> 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**

<b>Employer</b>	<b>2022</b>			<b>2013</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total Borough Employment</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total Borough Employment</b>
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%
	<u>13,419</u>		<u>43.8%</u>	<u>6,814</u>		<u>42.6%</u>
<b>Total Borough Employment</b>	<u>30,648</u>			<u>15,994</u>		

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
<b>Function/program</b>					
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
<b>Total Employment</b>	<b>117.00</b>	<b>111.12</b>	<b>116.73</b>	<b>120.82</b>	<b>117.96</b>

Source: DOF analysis of data.

**BOROUGH OF CARLISLE**

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

**Schedule 16**

	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>Function/program</b>					
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**

	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>Function/program</b>					
<b>Public Safety</b>					
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
<b>Public Services</b>					
Borough streets (in miles)	57.9	56.7	56.7	56.7	56.7
Number of traffic lighted intersections	43	43	43	43	43
<b>Parks and Recreation</b>					
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
<b>Water</b>					
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
<b>Sewer</b>					
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
<b>Parking</b>					
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

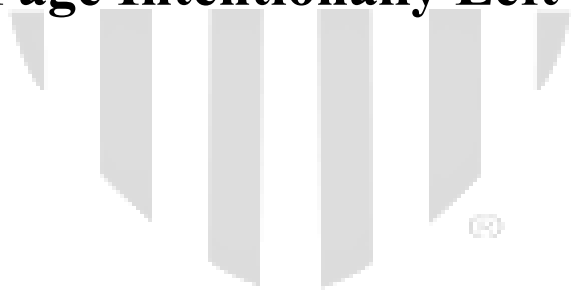


Carlisle



All-America City

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2021

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
<b>01</b>	<b>GENERAL FUND</b>					
<b>GENERAL FUND REVENUE</b>						
<b>000</b>	<b>Real Property Taxes</b>					
01-000-30110-00000	REAL ESTATE TAX CURRENT	(4,373,652)	(4,392,492)	(4,450,319)	(4,479,500)	
01-000-30140-00000	REAL ESTATE TAX DELINQUENT	(140,026)	(142,591)	(144,233)	(142,300)	
01-000-30170-00000	REAL ESTATE TAX - FIRE TAX	(624,577)	(627,704)	(635,968)	(1,101,627)	
01-000-30190-00000	FIRE TAX DELINQUENT	(20,291)	(20,258)	(19,880)	(20,200)	
	<b>Total Real Property Taxes</b>	<b>(5,158,546)</b>	<b>(5,183,045)</b>	<b>(5,250,400)</b>	<b>(5,743,627)</b>	
<b>000</b>	<b>Other Local Taxes</b>					
01-000-31010-00000	REAL ESTATE TRANSFER TAX	(553,436)	(599,808)	(471,423)	(542,000)	
01-000-31021-00000	EARNED INCOME TAX CURRENT	(1,916,683)	(2,099,036)	(1,904,705)	(2,038,600)	
01-000-31022-00000	EARNED INCOME TAX PRIOR	(380,510)	(410,167)	(356,776)	(417,100)	
01-000-31051-00000	LOCAL SERVICES TAX	(765,599)	(817,842)	(751,579)	(766,400)	
01-000-31061-00000	ADMISSIONS TAX	(78,869)	(62,461)	(70,706)	(65,200)	
01-000-31070-00000	AMUSEMENT TAX	(5,283)	(4,880)	(4,485)	(4,500)	
	<b>Total Other Local Taxes</b>	<b>(3,700,379)</b>	<b>(3,994,194)</b>	<b>(3,559,674)</b>	<b>(3,833,800)</b>	
<b>000</b>	<b>Licenses &amp; Permits</b>					
01-000-32161-00000	TRANSIENT MERCHANTS'	(350)	(1,087)	(621)	(800)	
01-000-32180-00000	CABLE FRANCHISE	(269,605)	(261,319)	(269,867)	(267,000)	
01-000-32210-00000	BUILDING PERMITS	(114,186)	(352,813)	(145,892)	(279,646)	
01-000-32215-00000	ZONING PERMIT	(8,150)	(10,980)	(7,946)	(9,100)	
01-000-32216-00000	HARB PERMIT	(2,050)	(2,600)	(1,690)	(2,100)	
01-000-32220-00000	PLUMBING PERMITS	(27,107)	(74,006)	(33,388)	(37,400)	
01-000-32230-00000	PLUMBING LICENSES	(5,200)	(6,175)	(5,125)	(5,200)	
01-000-32250-00000	SIGN PERMITS	(1,250)	(1,650)	(1,294)	(1,500)	
01-000-32260-00000	SEWER PERMITS	(2,850)	(12,000)	(3,800)	(4,900)	
01-000-32270-00000	ELECTRICAL PERMITS	(32,049)	(67,372)	(47,691)	(42,800)	
01-000-32280-00000	STREET OCCUPANCY PERMITS	(61,855)	(78,832)	(38,200)	(40,300)	
01-000-32281-00000	CURB & SIDEWALK PERMITS	(10,266)	(12,039)	(9,205)	(9,900)	
01-000-32283-00000	CHICKEN PERMITS	(50)	(250)	(140)	(200)	
01-000-32285-00000	SIDEWALK CAFÉ PERMIT	(60)	(240)	(78)	(100)	
01-000-32286-00000	Mobile Food Vending Permit	(570)	(200)	(228)	(400)	
01-000-32287-00000	OCCUPANCY INSPECTION	-	(254)	-	(300)	
01-000-36323-00000	COMPOST PERMITS	-	-	(5,067)	(5,100)	
	<b>Total Licenses &amp; Permits</b>	<b>(535,598)</b>	<b>(881,817)</b>	<b>(570,232)</b>	<b>(706,746)</b>	
<b>000</b>	<b>Fines &amp; Forfeits</b>					
01-000-32282-00000	STREET VACATION FEES	-	(2,450)	(70)	(500)	
01-000-32284-00000	RENTAL HOUSING INSPECTION PRGRM	-	(44,250)	(71,500)	(50,000)	
01-000-33140-00000	PARKING VIOLATIONS	(6,195)	(3,577)	(9,038)	(7,200)	
01-000-33150-00000	DISTRICT JUSTICE FINES	(39,476)	(31,767)	(49,235)	(45,100)	
01-000-33160-00000	FINES - STATE OF PA	(7,115)	(3,440)	(7,153)	(7,000)	
01-000-33170-00000	FINE - PROPERTY INSPECTION	-	-	(10)	(100)	
01-000-33190-00000	FINES - MISCELLANEOUS	(21,372)	(21,308)	(25,946)	(26,300)	
	<b>Total Fines &amp; Forfeits</b>	<b>(74,158)</b>	<b>(106,792)</b>	<b>(162,952)</b>	<b>(136,200)</b>	
<b>000</b>	<b>Interest &amp; Rents</b>					
01-000-34110-00000	INTEREST INCOME-SAVINGS	(1,817)	(35,783)	(3,480)	(120,000)	
01-000-34120-00000	INTEREST-CEMETERY TRUST	(2,275)	(3,835)	(3,099)	(3,100)	
01-000-34140-00000	INTEREST INCOME - PLGIT	(715)	(131,227)	(31,577)	(50,000)	
01-000-34141-00000	INTEREST - INVESTMENT	(6,750)	(2,311)	(12,924)	(13,000)	
01-000-34143-00000	INTEREST - LLEBG	(1)	(25)	(23)	(100)	
01-000-34144-00000	BOC 300TH CELEBRATION	(0)	(7)	(8)	(100)	
01-000-34210-00000	COMMUNITY CENTER RENTAL	(55,036)	(56,722)	(53,996)	(54,200)	
01-000-34211-00000	BOROUGH HALL RENTAL	(10)	(10)	(10)	(100)	

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
01-000-34220-00000	BUILDING & GROUND RENTAL	(18,926)	(24,301)	(20,035)	(20,800)	
01-000-34221-00000	LETORT RESERVATIONS	(6,296)	(5,557)	(5,158)	(5,200)	
30-000-34140-00000	INTEREST INCOME - PLGIT	(12)	(1,316)	-	(1,100)	
31-000-34140-00000	INTEREST INCOME - PLGIT	(4)	(195)	-	(400)	
33-000-34140-00000	INTEREST INCOME - PLGIT	-	(543)	-	-	
34-000-34110-00000	INTEREST INCOME - PLGIT	-	(97)	-	(300)	
	<b>Total Interest &amp; Rents</b>	<b>(91,843)</b>	<b>(261,929)</b>	<b>(130,310)</b>	<b>(268,400)</b>	
<b>000</b>	<b>Intergovernmental</b>					
01-000-35501-00000	PUBLIC UTILITY TAX	(8,454)	(8,611)	(8,228)	(8,300)	
01-000-35508-00000	STATE BEVERAGE TAX	(1,174)	(6,150)	(4,995)	(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)	
01-000-35513-00000	FOREIGN FIRE INSURANCE	(95,242)	(121,444)	(121,444)	(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)	
	<b>Total Intergovernmental</b>	<b>(1,201,771)</b>	<b>(3,847,159)</b>	<b>(2,143,514)</b>	<b>(790,900)</b>	
<b>000</b>	<b>Charges for Services</b>					
01-000-36130-00000	LAND DEVELOPMENT FEES	(760)	(8,272)	(6,372)	(5,400)	
01-000-36134-00000	ZONING APPEAL FEE	(2,900)	(4,300)	(3,660)	(3,500)	
01-000-36150-00000	MISCELLANEOUS SALES	(178)	(410)	(4,703)	(800)	
01-000-36210-00000	MISC SALES POLICE	(3,999)	(3,117)	(4,276)	(4,200)	
01-000-36310-00000	CURB/SIDEWALK REIMB	(1,130)	(16,485)	(14,170)	(8,400)	
01-000-36322-00000	PARKING PERMITS	(1,940)	(2,540)	(2,085)	(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)	
01-000-36730-00000	RECREATION PROGRAM FEE	(113,248)	(155,121)	(150,599)	(157,600)	
01-000-36731-00000	MISC RECREATION RECEIPTS	(1,188)	(3,900)	(3,432)	(3,100)	
01-000-36735-00000	POOL SPONSORSHIPS	(1,550)	(2,200)	(3,561)	(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)	
30-000-38711-00000	RECREATION AREA FEES	-	(590)	-	-	
	<b>Total Charges for Services</b>	<b>(217,921)</b>	<b>(309,415)</b>	<b>(284,934)</b>	<b>(289,500)</b>	
<b>000</b>	<b>Other Revenue</b>					
01-000-35516-00000	CREDIT CARD SERVICE FEE	-	-	-	(40,300)	
01-000-36736-00000	RECREATIONAL SPONSORSHIPS	(1,500)	(1,474)	(1,570)	(1,900)	
01-000-38010-00000	MISCELLANEOUS REVENUES	904	(8,199)	(9,562)	(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)	
01-000-38158-00000	TERM LIFE COPAY	(10,555)	(7,938)	(9,431)	(9,400)	
01-000-38196-00000	HEALTH INSURANCE CO-PAY	(85,126)	(127,737)	(121,535)	(149,679)	
01-000-38710-00000	PRIVATE CONTRIBUTIONS	(8,887)	(8,956)	(14,053)	(13,500)	
01-000-38710-STAR5	PRIVATE CONTRIBUTIONS - STARS	(10,500)	(18,250)	(25,000)	(25,000)	
01-000-38720-00000	PAYMENTS IN LIEU OF TAXES	(59,231)	(101,934)	(101,414)	(100,800)	
01-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(186,388)	(57,109)	(109,459)	(71,000)	
01-000-39110-00000	SALE OF PROPERTY	(7,620)	(17,599)	(34,605)	(17,200)	
01-000-39120-00000	REIMBURSEMENTS	(191,579)	(241,264)	(164,155)	(168,600)	
01-000-39136-00000	REIMBURSEMENTS-TAX COLLECTI	(46,448)	(49,659)	(45,504)	(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)	
	<b>Total Other Revenue</b>	<b>(733,102)</b>	<b>(676,104)</b>	<b>(674,389)</b>	<b>(704,379)</b>	
<b>000</b>	<b>Transfers In</b>					
01-000-39205-00000	TRANSFER FROM CDBG FUND	(188,625)	(297,683)	(145,323)	(163,685)	
01-000-39206-00000	TRANSFER FROM WATER FUND	(574,230)	(592,105)	(679,330)	(836,621)	
01-000-39207-00000	TRANSFER FROM STORMWATER FUND	(564,823)	(616,776)	(718,476)	(876,415)	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
01-000-39208-00000	TRANSFER FROM SEWER FUND	(542,230)	(592,105)	(679,330)	(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)	
01-000-39233-00000	TRANSFER FROM SOLID WASTE FUND	(22,593)	(24,671)	-	-	
	<b>Total Transfers In</b>	<b>(2,197,942)</b>	<b>(2,176,011)</b>	<b>(2,307,375)</b>	<b>(2,817,920)</b>	
<b>000</b>	<b>Other Sources</b>					
01-000-39990-00000	FUND BALANCE	-	-	(1,590,295)	(189,344)	
	<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>(1,590,295)</b>	<b>(189,344)</b>	
<b>TOTAL GENERAL FUND REVENUE:</b>		<b>(13,911,261)</b>	<b>(17,436,466)</b>	<b>(16,674,075)</b>	<b>(15,480,816)</b>	

**GENERAL FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION**

<b>400</b>	<b>Borough Council</b>					
01-400-00110-00000	SALARIES - ELECTED	34,031	34,924	34,809	34,809	
01-400-00192-00000	FICA/MEDICARE	2,603	2,671	2,663	2,700	
	<i>Salaries, Wages, &amp; Benefits</i>	<i>36,634</i>	<i>37,595</i>	<i>37,472</i>	<i>37,509</i>	
01-400-00210-00000	OFFICE SUPPLIES	32	54	500	500	
01-400-00215-00000	POSTAGE	3,824	3,858	5,500	6,500	
01-400-00220-00000	OPERATING SUPPLIES	1,361	1,789	1,500	1,600	
01-400-00312-00000	MGMT CONSULTING SERVICES	23,584	54,716	172,500	177,000	
01-400-00312-OSEAL	MGMT CONSULTING SERVICES	-	12,616	20,000	20,000	
01-400-00312-STAR5	MANAGEMENT CONSULTING SERVICES	18,500	21,626	25,000	25,000	
01-400-00331-00000	TRAVEL EXPENSES	-	1,082	5,700	10,000	
01-400-00341-00000	ADVERTISING	11,939	8,502	7,500	9,000	
01-400-00341-COVID	ADVERTISING	607	-	-	-	
01-400-00342-00000	PRINTING	8,485	10,638	10,950	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	
01-400-00420-COVID	DUES & SUBSCRIPTIONS	140	-	-	-	
01-400-00461-00000	TRAINING	70	1,185	3,660	4,660	
01-400-00520-00000	COUNCIL PROGRAMING	-	-	150,000	150,000	
01-400-00520-00TRC	COUNCIL PROGRAMING - TRC	-	5,300	32,000	40,000	
	<i>Supplies, Services &amp; Utilities</i>	<i>83,277</i>	<i>135,556</i>	<i>449,945</i>	<i>474,395</i>	
<b>400</b>	<b>Total Borough Council</b>	<b>119,912</b>	<b>173,151</b>	<b>487,417</b>	<b>511,904</b>	
<b>401</b>	<b>Manager's Office</b>					
01-401-00115-00000	SALARIES--PART TIME	2,687	-	-	-	
01-401-00130-00000	SALARIES--FULL TIME	352,316	372,259	391,218	409,823	
01-401-00158-00000	GROUP LIFE INSURANCE	501	533	444	444	
01-401-00159-00000	GROUP DISABILITY INS	2,728	2,884	2,228	2,228	
01-401-00167-00000	WELLNESS	163	200	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	
01-401-00192-00000	FICA/MEDICARE	27,947	29,059	30,289	31,265	
01-401-00196-00000	GROUP HOSPITAL INSURANCE	34,656	25,136	28,108	103,886	
01-401-00198-00000	GROUP DENTAL INSURANCE	784	605	3,736	3,924	
01-401-00199-00000	GROUP VISION INSURANCE	200	202	400	420	
	<i>Salaries, Wages, &amp; Benefits</i>	<i>426,507</i>	<i>434,806</i>	<i>463,234</i>	<i>557,470</i>	
01-401-00210-00000	OFFICE SUPPLIES	412	197	400	400	
01-401-00215-00000	POSTAGE	242	266	600	600	
01-401-00220-00000	OPERATING SUPPLIES	2,017	3,810	1,000	1,000	
01-401-00220-COVID	OPERATING SUPPLIES	300	-	-	-	
01-401-00231-00000	VEHICLE FUEL & OIL	-	-	200	200	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
01-401-00260-00000	SMALL TOOLS & EQUIPMENT	25	2,672	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	
01-401-00321-00000	TELEPHONE	3,064	2,972	3,900	3,900	
01-401-00321-COVID	TELEPHONE	157	-	-	-	
01-401-00331-00000	TRAVEL EXPENSES	57	221	3,800	4,000	
01-401-00341-00000	ADVERTISING	-	234	-	-	
01-401-00343-00000	PHOTOCOPY	213	851	600	600	
01-401-00372-00000	MAINTENANCE - VEHICLES	1,552	86	250	250	
01-401-00374-00000	MAINTENANCE-EQUIPMENT	-	-	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	
01-401-00461-00000	TRAINING	4,228	2,591	9,915	9,860	
	<i>Supplies, Services &amp; Utilities</i>	<u>28,479</u>	<u>28,839</u>	<u>38,885</u>	<u>38,813</u>	
<b>401</b>	<b>Total Manager's Office</b>	<b>454,987</b>	<b>463,645</b>	<b>502,119</b>	<b>596,283</b>	
<b>404</b>	<b>Legal</b>					
01-404-00314-00000	LEGAL SERVICES	105,207	69,755	125,000	125,000	
	<i>Supplies, Services &amp; Utilities</i>	<u>105,207</u>	<u>69,755</u>	<u>125,000</u>	<u>125,000</u>	
<b>404</b>	<b>Total Legal</b>	<b>105,207</b>	<b>69,755</b>	<b>125,000</b>	<b>125,000</b>	
<b>406</b>	<b>Personnel</b>					
01-406-00115-00000	PART-TIME SALARIES	-	1,704	-	-	
01-406-00130-00000	SALARIES--FULL TIME	43,647	106,671	162,198	219,574	
01-406-00158-00000	GROUP LIFE INSURANCE	131	163	222	333	
01-406-00159-00000	GROUP DISABILITY INS	841	956	1,114	1,671	
01-406-00167-00000	WELLNESS	155	482	775	1,205	
01-406-00180-00000	SALARIES--OVER TIME	-	1,546	1,040	1,000	
01-406-00192-00000	FICA/MEDICARE	3,397	8,389	12,489	16,767	
01-406-00196-00000	GROUP HOSPITAL INSURANCE	12,079	11,206	24,608	64,672	
01-406-00198-00000	GROUP DENTAL INSURANCE	308	303	1,868	2,943	
01-406-00199-00000	GROUP VISION INSURANCE	108	118	200	315	
	<i>Salaries, Wages, &amp; Benefits</i>	<u>60,667</u>	<u>131,538</u>	<u>204,514</u>	<u>308,480</u>	
01-406-00210-00000	OFFICE SUPPLIES	138	371	200	1,000	
01-406-00220-00000	OPERATING SUPPLIES	8,673	11,818	14,405	13,760	
01-406-00221-00000	DRUG TESTING	641	870	850	1,200	
01-406-00260-00000	SMALL TOOLS & EQUIPMENT	607	1,611	2,000	3,500	
01-406-00312-00000	MGMT CONSULTING SERVICES	-	-	-	10,000	
01-406-00318-00000	COMPUTER SERVICES	211	-	-	-	
01-406-00321-00000	TELEPHONE	74	284	540	1,620	
01-406-00331-00000	TRAVEL EXPENSES	318	3,274	3,500	5,000	
01-406-00341-00000	ADVERTISING	22,486	25,761	15,000	20,000	
01-406-00343-00000	PHOTOCOPY	1,136	34	1,200	1,200	
01-406-00394-00000	OTHER SERVICE FEES	2,314	6,415	2,600	2,600	
01-406-00420-00000	DUES & SUBSCRIPTIONS	5,957	6,196	5,874	8,350	
01-406-00461-00000	TRAINING	6,094	18,379	26,000	34,000	
	<i>Supplies, Services &amp; Utilities</i>	<u>48,650</u>	<u>75,013</u>	<u>72,169</u>	<u>102,230</u>	
<b>406</b>	<b>Total Personnel</b>	<b>109,317</b>	<b>206,551</b>	<b>276,683</b>	<b>410,710</b>	
<b>407</b>	<b>Information Technology</b>					
01-407-00220-00000	OPERATING SUPPLIES	2,925	2,022	5,000	5,000	
01-407-00260-00000	SMALL TOOLS & EQUIPMENT	12,836	30,432	31,500	40,500	
01-407-00312-00000	MANAGEMENT CONSULTING FEES	87,720	94,100	90,360	93,060	
01-407-00318-00000	COMPUTER SERVICES	129,451	169,694	204,148	247,260	
01-407-00318-COVID	COMPUTER SERVICES	1,253	-	-	-	
01-407-00321-00000	TELEPHONE	434	368	-	-	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
01-407-00374-00000	MAINTENANCE - EQUIPMENT	2,755	2,496	2,400	2,400	
01-407-00461-00000	TRAINING	-	-	7,500	7,500	
	<i>Supplies, Services &amp; Utilities</i>	237,374	299,112	340,908	395,720	
<b>407</b>	<b>Total Information Technology</b>	<b>237,374</b>	<b>299,112</b>	<b>340,908</b>	<b>395,720</b>	
<b>467</b>	<b>Outside Agencies</b>					
01-454-00540-00000	CONTRIBUTION TO NON-GOVT	-	-	-	2,500	
01-461-00540-00000	CONTRIBUTION TO NON-GOVT	4,200	7,050	7,050	17,000	
	<i>Supplies, Services &amp; Utilities</i>	4,200	7,050	7,050	19,500	
<b>467</b>	<b>Total Outside Agencies</b>	<b>4,200</b>	<b>7,050</b>	<b>7,050</b>	<b>19,500</b>	
<b>486</b>	<b>Property &amp; Casualty Insurance</b>					
01-486-00351-00000	DIRECT PROPERTY	20,354	16,514	23,609	23,609	
01-486-00352-00000	COMP GEN LIABILITY	22,308	35,167	35,398	35,398	
01-486-00353-00000	AUTOMOBILE LIABILITY	29,794	35,806	27,050	27,050	
01-486-00354-00000	PUBLIC OFFICIALS' LIAB	15,659	19,117	17,782	17,782	
01-486-00355-00000	LAW ENFORCEMENT LIAB	10,000	10,000	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	
01-486-00358-00000	CRIME INSURANCE	-	-	1,267	1,267	
	<i>Supplies, Services &amp; Utilities</i>	102,418	120,907	131,298	126,546	
<b>486</b>	<b>Total Insurance Premiums</b>	<b>102,418</b>	<b>120,907</b>	<b>131,298</b>	<b>126,546</b>	
<b>TOTAL DEPARTMENT OF ADMINISTRATION:</b>		<b>1,133,414</b>	<b>1,340,171</b>	<b>1,870,475</b>	<b>2,185,663</b>	

**GENERAL FUND EXPENDITURES - DEPARTMENT OF FINANCE**

<b>402</b>	<b>Finance Operations</b>					
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	
01-402-00158-00000	GROUP LIFE INSURANCE	475	447	333	528	
01-402-00159-00000	GROUP DISABILITY INS	2,646	2,473	1,671	2,646	
01-402-00167-00000	WELLNESS	600	200	600	1,000	
01-402-00177-00000	EXCESS SICK LEAVE PAYMENTS	467	2,379	1,190	1,190	
01-402-00180-00000	SALARIES--OVER TIME	1,981	2,054	1,040	2,000	
01-402-00192-00000	FICA/MEDICARE	20,439	21,587	21,321	26,415	
01-402-00196-00000	GROUP HOSPITAL INSURANCE	86,198	75,105	72,496	94,894	
01-402-00198-00000	GROUP DENTAL INSURANCE	2,761	2,514	2,802	4,660	
01-402-00199-00000	GROUP VISION INSURANCE	433	395	300	499	
	<i>Salaries, Wages, &amp; Benefits</i>	383,817	398,686	379,395	479,339	
01-402-00210-00000	OFFICE SUPPLIES	2,073	1,579	800	2,000	
01-402-00215-00000	POSTAGE	2,841	2,889	2,850	2,850	
01-402-00220-00000	OPERATING SUPPLIES	1,347	896	1,500	1,000	
01-402-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	5,550	5,550	
01-402-00311-00000	AUDITING SERVICES	32,500	38,025	42,200	42,900	
01-402-00312-00000	MGMT CONSULTING SERVICES	1,465	5,130	1,475	1,475	
01-402-00321-00000	TELEPHONE	1,450	1,803	2,350	2,350	
01-402-00331-00000	TRAVEL EXPENSES	-	455	5,725	6,325	
01-402-00341-00000	ADVERTISING	3,640	1,774	4,000	4,000	
01-402-00342-00000	PRINTING	1,088	-	500	500	
01-402-00343-00000	PHOTOCOPY	228	964	850	850	
01-402-00374-00000	MAINTENANCE-EQUIPMENT	3,213	2,616	4,672	4,672	
01-402-00394-00000	OTHER SERVICE FEES	94,108	208,137	54,405	94,405	
01-402-00420-00000	DUES & SUBSCRIPTIONS	1,137	1,601	1,136	1,236	
01-402-00461-00000	TRAINING	425	1,143	4,200	3,600	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
	<i>Supplies, Services &amp; Utilities</i>	145,514	267,012	132,213	173,713	
<b>402</b>	<b>Total Finance Operations</b>	<b>529,331</b>	<b>665,698</b>	<b>511,608</b>	<b>653,052</b>	
<b>403</b>	<b>Tax Collection</b>					
01-403-00116-00000	TAX COMMISSIONS	71,005	74,953	73,000	73,000	
01-403-00130-00000	SALARIES-FULL TIME	44,055	45,597	47,805	50,016	
01-403-00158-00000	GROUP LIFE INSURANCE	84	99	111	111	
01-403-00159-00000	GROUP DISABILITY INS	377	442	557	557	
01-403-00167-00000	WELLNESS PROGRAM	-	90	200	200	
01-403-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,621	1,684	1,457	1,457	
01-403-00180-00000	SALARIES-OVERTIME	237	493	260	500	
01-403-00192-00000	FICA/MEDICARE	3,454	3,547	3,678	3,822	
01-403-00196-00000	GROUP HOSPITAL INSURANCE	10,259	10,896	12,304	12,729	
01-403-00198-00000	GROUP DENTAL INSURANCE	270	303	934	981	
01-403-00199-00000	GROUP VISION INSURANCE	67	101	100	105	
	<i>Salaries, Wages, &amp; Benefits</i>	131,428	138,205	140,406	143,478	
01-403-00210-00000	OFFICE SUPPLIES	28	155	50	50	
01-403-00215-00000	POSTAGE	713	793	750	750	
01-403-00220-00000	OPERATING SUPPLIES	64	68	50	50	
01-403-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	1,000	1,000	
01-403-00312-00000	MGMT CONSULTING SERVICES	1,668	2,037	2,100	2,835	
01-403-00318-00000	COMPUTER SERVICES	1,051	225	1,220	1,220	
01-403-00331-00000	TRAVEL EXPENSES	278	226	800	800	
01-403-00350-00000	INSURANCE & BONDING	749	788	800	800	
01-403-00394-00000	OTHER SERVICE FEES	-	299	-	-	
01-403-00420-00000	DUES & SUBSCRIPTIONS	90	301	90	90	
01-403-00461-00000	TRAINING	320	175	320	320	
	<i>Supplies, Services &amp; Utilities</i>	4,962	5,067	7,180	7,915	
<b>403</b>	<b>Total Tax Collection</b>	<b>136,390</b>	<b>143,272</b>	<b>147,586</b>	<b>151,393</b>	
<b>472</b>	<b>Debt Service</b>					
01-464-00543-00000	ECONOMIC DEVELOPMENT	-	425,349	-	-	
01-471-47120-00000	DEBT SERVICE PRINCIPAL	569,563	550,297	585,795	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	
01-472-47305-00000	NOTE ISSUE COSTS	(1,900)	-	-	-	
	<i>Debt Service</i>	974,805	1,093,650	678,271	450,676	
<b>472</b>	<b>Total Debt Service</b>	<b>974,805</b>	<b>1,093,650</b>	<b>678,271</b>	<b>450,676</b>	
<b>488</b>	<b>Unallocated Employee Benefits</b>					
01-487-00158-00000	GROUP LIFE INSURANCE	9,409	8,325	-	10,000	
01-487-00196-00000	GROUP HOSPITAL INSURANCE	164	-	-	-	
01-488-00195-00000	WORKERS' COMPENSATION	172,458	168,661	216,939	175,000	
01-488-00197-00000	PENSION CONTRIBUTIONS	690,151	689,173	654,620	654,620	
01-488-00198-00000	HSA CONTRIBUTION	-	40,250	17,710	15,295	
	<i>Salaries, Wages, &amp; Benefits</i>	872,182	906,409	889,269	854,915	
<b>488</b>	<b>Total Unallocated Employee Benefits</b>	<b>872,182</b>	<b>906,409</b>	<b>889,269</b>	<b>854,915</b>	
<b>492</b>	<b>Transfers Out</b>					
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	
30-492-49230-00000	TRANSFER TO CAPITAL ASSET F	-	98,351	-	-	





Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
	<i>Transfers Out</i>	670,525	3,894,145	2,400,199	1,045,985	
<b>492</b>	<b>Total Transfers Out</b>	<b>670,525</b>	<b>3,894,145</b>	<b>2,400,199</b>	<b>1,045,985</b>	
<b>TOTAL DEPARTMENT OF FINANCE:</b>		<b>3,183,234</b>	<b>6,703,174</b>	<b>4,626,933</b>	<b>3,156,021</b>	

**GENERAL FUND EXPENDITURES - FIRE DEPARTMENT**

411	Fire Department					
01-411-00115-00000	SALARIES--PART TIME	96,535	68,588	55,722	75,102	
01-411-00191-00000	UNIFORM ALLOWANCE	297	2,819	300	300	
01-411-00192-00000	FICA/MEDICARE	7,385	5,247	8,263	8,500	
	<i>Salaries, Wages, &amp; Benefits</i>	<i>104,216</i>	<i>76,654</i>	<i>64,285</i>	<i>83,902</i>	
01-411-00210-00000	OFFICE SUPPLIES	222	115	200	200	
01-411-00215-00000	POSTAGE	3	1	50	50	
01-411-00220-00000	OPERATING SUPPLIES	5,728	7,099	2,000	2,000	
01-411-00220-COVID	OPERATING SUPPLIES	1,754	-	-	-	
01-411-00222-00000	CHEMICALS	-	-	3,500	3,500	
01-411-00231-00000	VEHICLE FUEL & OIL	10,576	17,640	15,000	15,000	
01-411-00249-00000	VEHICLE SUPPLIES	-	672	1,500	500	
01-411-00260-00000	SMALL TOOLS & EQUIPMENT	3,567	2,177	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	
01-411-00312-00000	MANAGEMENT CONSULTING SERVI	-	100	-	-	
01-411-00321-00000	TELEPHONE	783	591	600	600	
01-411-00327-00000	RADIO MAINTENANCE	157	-	1,700	1,000	
01-411-00341-00000	ADVERTISING	1,566	-	-	1,000	
01-411-00343-00000	PHOTOCOPY	71	268	200	200	
01-411-00372-00000	MAINTENANCE-VEHICLES	26,031	41,956	45,000	50,000	
01-411-00374-00000	MAINTENANCE-EQUIPMENT	8,163	13,564	16,457	22,100	
01-411-00394-00000	OTHER SERVICE FEES	8,721	13,412	24,700	24,700	
01-411-00420-00000	DUES & SUBSCRIPTIONS	1,710	349	325	325	
01-411-00461-00000	TRAINING	11,128	14,623	26,600	25,000	
01-411-00535-00000	FIRE RELIEF	95,242	121,444	107,570	107,570	
01-411-00540-00000	CONTRIBUTION TO NON-GOVT	765,478	811,773	842,322	892,172	
	<i>Supplies, Services &amp; Utilities</i>	<i>947,311</i>	<i>1,048,714</i>	<i>1,100,224</i>	<i>1,160,417</i>	
<b>411</b>	<b>Total Fire Department</b>	<b>1,051,528</b>	<b>1,125,368</b>	<b>1,164,509</b>	<b>1,244,319</b>	
<b>TOTAL FIRE DEPARTMENT:</b>		<b>1,051,528</b>	<b>1,125,368</b>	<b>1,164,509</b>	<b>1,244,319</b>	

**GENERAL FUND EXPENDITURES - POLICE DEPARTMENT**

41A	Police Administration					
01-41A-00115-00000	SALARIES--PART TIME	42,288	37,634	39,304	39,304	
01-41A-00130-00000	SALARIES--FULL TIME	330,148	405,307	463,852	362,164	
01-41A-00158-00000	GROUP LIFE INSURANCE	593	588	555	444	
01-41A-00159-00000	GROUP DISABILITY INS	1,169	1,365	2,785	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	
01-41A-00180-00000	SALARIES--OVER TIME	5,979	6,534	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	
01-41A-00192-00000	FICA/MEDICARE	14,986	15,995	17,417	12,097	
01-41A-00194-COVID	UNEMPLOYMENT COMPENSATION	793	-	-	-	
01-41A-00196-00000	GROUP HOSPITAL INSURANCE	77,497	59,665	104,550	54,282	
01-41A-00198-00000	GROUP DENTAL INSURANCE	2,928	3,165	4,670	3,924	
01-41A-00199-00000	GROUP VISION INSURANCE	367	403	500	420	
	<i>Salaries, Wages, &amp; Benefits</i>	<i>482,570</i>	<i>549,502</i>	<i>657,425</i>	<i>499,455</i>	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
01-41A-00210-00000	OFFICE SUPPLIES	5,066	5,233	4,300	4,300	
01-41A-00215-00000	POSTAGE	935	1,162	1,000	1,000	
01-41A-00220-00000	OPERATING SUPPLIES	(273)	6,545	1,000	1,500	
01-41A-00226-00000	CLEANING SUPPLIES	1,811	1,924	2,200	2,200	
01-41A-00231-00000	VEHICLE FUEL & OIL	345	598	600	600	
01-41A-00249-00000	VEHICLE SUPPLIES	-	-	200	200	
01-41A-00250-00000	MAINTENANCE SUPPLIES	-	34	-	-	
01-41A-00260-00000	SMALL TOOLS & EQUIPMENT	90	245	1,600	5,300	
01-41A-00312-00000	MGMT CONSULTING SERVICES	3,347	252	3,000	33,500	
01-41A-00317-00000	PEST CONTROL SERVICES	470	626	800	800	
01-41A-00318-00000	COMPUTER SERVICES	33,761	36,761	25,149	27,524	
01-41A-00321-00000	TELEPHONE	26,695	24,515	24,600	24,600	
01-41A-00331-00000	TRAVEL EXPENSES	43	-	6,700	7,700	
01-41A-00341-00000	ADVERTISING	150	171	-	-	
01-41A-00342-00000	PRINTING	-	-	700	700	
01-41A-00343-00000	PHOTOCOPY	-	232	600	900	
01-41A-00361-00000	ELECTRICITY	19,709	17,594	20,000	20,000	
01-41A-00362-00000	NATURAL GAS	14,496	14,552	13,000	13,000	
01-41A-00364-00000	SEWER	652	638	1,500	1,500	
01-41A-00365-00000	SOLID WASTE	1,990	2,273	2,500	2,500	
01-41A-00366-00000	WATER	684	708	1,200	1,200	
01-41A-00367-00000	STORMWATER FEE	2,604	2,604	2,700	2,700	
01-41A-00372-00000	MAINTENANCE-VEHICLES	-	-	-	250	
01-41A-00373-00000	MAINTENANCE-BUILDINGS	38,160	41,477	43,000	75,000	
01-41A-00373-COVID	MAINTENANCE-BUILDINGS	3,300	-	-	-	
01-41A-00374-00000	MAINTENANCE-EQUIPMENT	1,749	3,628	5,000	8,000	
01-41A-00394-00000	OTHER SERVICE FEES	2,537	675	1,500	1,500	
01-41A-00420-00000	DUES & SUBSCRIPTIONS	2,659	2,974	1,825	1,900	
01-41A-00421-00000	LICENSES & PERMITS	-	-	100	100	
01-41A-00442-00000	WELLNESS	519	-	5,400	9,000	
01-41A-00461-00000	TRAINING	136	264	2,500	6,000	
01-41A-00481-00000	PHYSICALS	1,875	1,765	1,500	6,000	
	<i>Supplies, Services &amp; Utilities</i>	<i>163,510</i>	<i>167,450</i>	<i>174,174</i>	<i>259,474</i>	
<b>41A</b>	<b>Total Police Administration</b>	<b>646,080</b>	<b>716,952</b>	<b>831,599</b>	<b>758,929</b>	
<b>41I</b>	<b>Police Investigation</b>					
01-41I-00130-00000	SALARIES--FULL TIME	359,656	260,030	263,890	266,584	
01-41I-00158-00000	GROUP LIFE INSURANCE	428	312	333	333	
01-41I-00159-00000	GROUP DISABILITY INS	258	189	1,671	1,671	
01-41I-00177-00000	EXCESS SICK LEAVE PAYMENTS	4,133	-	4,097	4,097	
01-41I-00180-00000	SALARIES--OVER TIME	25,534	30,060	36,400	36,400	
01-41I-00180-00005	SALARIES - OT HOLIDAY	-	198	2,080	2,080	
01-41I-00181-00000	OVERTIME - REIMBURSABLE	-	-	8,320	8,320	
01-41I-00191-00000	UNIFORM ALLOWANCE	5,304	3,000	4,000	4,000	
01-41I-00192-00000	FICA/MEDICARE	5,577	4,153	7,410	3,717	
01-41I-00196-00000	GROUP HOSPITAL INSURANCE	86,620	62,512	62,329	64,671	
01-41I-00198-00000	GROUP DENTAL INSURANCE	2,826	1,972	2,802	2,943	
01-41I-00199-00000	GROUP VISION INSURANCE	417	277	300	315	
	<i>Salaries, Wages, &amp; Benefits</i>	<i>490,752</i>	<i>362,703</i>	<i>393,632</i>	<i>395,131</i>	
01-41I-00220-00000	OPERATING SUPPLIES	1,629	1,797	1,500	1,500	
01-41I-00231-00000	VEHICLE FUEL & OIL	602	2,641	1,000	1,500	
01-41I-00249-00000	VEHICLE SUPPLIES	-	-	150	150	
01-41I-00318-00000	COMPUTER SERVICES	-	-	5,000	-	
01-41I-00331-00000	TRAVEL EXPENSES	129	1,198	2,500	2,500	
01-41I-00372-00000	MAINTENANCE-VEHICLES	-	-	2,000	2,000	
01-41I-00420-00000	DUES & SUBSCRIPTIONS	1,425	4,091	5,407	11,195	
01-41I-00461-00000	TRAINING	864	2,830	4,000	6,500	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
	<i>Supplies, Services &amp; Utilities</i>	4,649	12,557	21,557	25,345	
<b>41I</b>	<b>Total Police Investigation</b>	<b>495,402</b>	<b>375,260</b>	<b>415,189</b>	<b>420,476</b>	
<b>41P</b>	<b>Police Patrol</b>					
01-41P-00130-00000	SALARIES--FULL TIME	2,153,282	2,181,337	2,233,959	2,345,265	
01-41P-00158-00000	GROUP LIFE INSURANCE	3,738	3,626	2,997	3,108	
01-41P-00159-00000	GROUP DISABILITY INS	2,380	2,193	13,631	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	
01-41P-00180-00000	SALARIES--OVERTIME	76,333	86,230	133,120	145,120	
01-41P-00180-00005	SALARIES - OT HOLIDAY	1,226	3,977	20,800	5,000	
01-41P-00181-00000	OVERTIME - REIMBURSABLE	19,915	15,502	47,840	51,840	
01-41P-00181-00005	OVERTIME HOLIDAY - REIMBURSABLE	-	-	1,248	3,548	
01-41P-00191-00000	UNIFORM ALLOWANCE	32,797	54,825	38,408	48,107	
01-41P-00192-00000	FICA/MEDICARE	33,004	33,249	64,389	33,351	
01-41P-00194-COVID	UNEMPLOYMENT COMPENSATION	598	-	-	-	
01-41P-00196-00000	GROUP HOSPITAL INSURANCE	637,618	651,783	830,689	840,611	
01-41P-00198-00000	GROUP DENTAL INSURANCE	18,213	18,006	25,218	27,468	
01-41P-00199-00000	GROUP VISION INSURANCE	2,534	2,528	2,700	2,940	
	<i>Salaries, Wages, &amp; Benefits</i>	<i>3,006,356</i>	<i>3,069,710</i>	<i>3,437,706</i>	<i>3,544,661</i>	
01-41P-00210-00000	OFFICE SUPPLIES	-	218	1,000	1,000	
01-41P-00215-00000	POSTAGE	-	30	-	-	
01-41P-00220-00000	OPERATING SUPPLIES	566	769	4,100	4,100	
01-41P-00231-00000	VEHICLE FUEL & OIL	24,060	30,686	25,000	25,000	
01-41P-00239-00000	AMMUNITION	20,143	23,855	10,800	12,575	
01-41P-00249-00000	VEHICLE SUPPLIES	68	27	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	
01-41P-00318-00000	COMPUTER SERVICES	-	236	-	-	
01-41P-00327-00000	RADIO MAINTENANCE	2,103	12,588	17,700	12,000	
01-41P-00331-00000	TRAVEL EXPENSES	343	56	5,000	5,000	
01-41P-00372-00000	MAINTENANCE-VEHICLES	39,625	35,766	45,750	45,750	
01-41P-00374-00000	MAINTENANCE-EQUIPMENT	46,858	55,273	17,965	69,920	
01-41P-00394-00000	OTHER SERVICE FEES	3,575	4,527	3,000	3,000	
01-41P-00395-00000	ANIMAL CONTROL SERVICES	862	1,502	8,000	8,000	
01-41P-00420-00000	DUES & SUBSCRIPTIONS	50	-	350	350	
01-41P-00461-00000	TRAINING	8,482	22,045	27,740	25,340	
33-41P-00220-00000	OPERATING SUPPLIES	198	224	500	1,000	
33-41P-00249-00000	VEHICLE SUPPLIES	-	-	500	500	
33-41P-00260-00000	SMALL TOOLS & EQUIPMENT	-	3,325	1,500	1,500	
33-41P-00312-00000	MGMT CONSULTING SERVICES	-	-	-	5,000	
33-41P-00331-00000	TRAVEL EXPENSES	-	-	1,000	1,000	
33-41P-00372-00000	MAINTENANCE-VEHICLES	-	1,758	1,500	1,500	
33-41P-00394-00000	OTHER SERVICE FEES	-	26	-	-	
33-41P-00461-00000	TRAINING	-	-	2,200	4,000	
	<i>Supplies, Services &amp; Utilities</i>	<i>156,564</i>	<i>194,834</i>	<i>180,385</i>	<i>233,765</i>	
33-41P-00740-21035	MACHINERY & EQUIPMENT	69,283	-	-	-	
	<i>Capital Expenditures</i>	<i>69,283</i>	<i>-</i>	<i>-</i>	<i>-</i>	
<b>41P</b>	<b>Total Police Patrol</b>	<b>3,232,202</b>	<b>3,264,544</b>	<b>3,618,091</b>	<b>3,778,426</b>	
<b>TOTAL POLICE DEPARTMENT:</b>		<b>4,373,683</b>	<b>4,356,756</b>	<b>4,864,879</b>	<b>4,957,831</b>	

**GENERAL FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS**

**408 Public Works Administration**



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
01-408-00130-00000	SALARIES--FULL TIME	252,401	242,769	319,237	289,640	
01-408-00158-00000	GROUP LIFE INSURANCE	569	509	445	389	
01-408-00159-00000	GROUP DISABILITY INS	2,795	2,759	2,229	1,951	
01-408-00167-00000	WELLNESS PROGRAM	100	-	600	800	
01-408-00177-00000	EXCESS SICK LEAVE PAYMENTS	6,030	6,228	5,772	5,772	
01-408-00180-00000	SALARIES--OVER TIME	515	1,020	-	-	
01-408-00191-00000	UNIFORM ALLOWANCE	-	-	250	260	
01-408-00192-00000	FICA/MEDICARE	19,471	18,551	24,424	22,094	
01-408-00196-00000	GROUP HOSPITAL INSURANCE	92,070	81,567	116,572	92,568	
01-408-00198-00000	GROUP DENTAL INSURANCE	3,392	3,101	3,737	3,435	
01-408-00199-00000	GROUP VISION INSURANCE	499	403	400	369	
	<i>Salaries, Wages, &amp; Benefits</i>	<u>377,843</u>	<u>356,907</u>	<u>473,666</u>	<u>417,278</u>	
01-408-00210-00000	OFFICE SUPPLIES	405	240	400	500	
01-408-00215-00000	POSTAGE	1,278	984	800	800	
01-408-00220-00000	OPERATING SUPPLIES	283	78	500	500	
01-408-00231-00000	VEHICLE FUEL & OIL	1,160	2,483	2,000	3,600	
01-408-00249-00000	VEHICLE SUPPLIES	-	-	350	350	
01-408-00250-00000	MAINTENANCE SUPPLIES	14	788	-	-	
01-408-00260-00000	SMALL TOOLS & EQUIPMENT	70	18	350	350	
01-408-00318-00000	COMPUTER SERVICES	955	1,128	2,270	11,500	
01-408-00321-00000	TELEPHONE	4,758	4,509	4,400	6,350	
01-408-00343-00000	PHOTOCOPY	457	541	1,000	1,000	
01-408-00372-00000	MAINTENANCE-VEHICLES	774	606	2,000	2,000	
01-408-00374-00000	MAINTENANCE-EQUIPMENT	1,638	2,984	2,290	1,310	
01-408-00420-00000	DUES & SUBSCRIPTIONS	549	266	745	1,005	
01-408-00421-00000	LICENSES & PERMITS	100	-	225	225	
01-408-00461-00000	TRAINING	1,125	1,424	2,705	3,600	
	<i>Supplies, Services &amp; Utilities</i>	<u>13,567</u>	<u>16,049</u>	<u>20,035</u>	<u>33,090</u>	
<b>408</b>	<b>Total Public Works Administration</b>	<b>391,410</b>	<b>372,956</b>	<b>493,701</b>	<b>450,368</b>	
<b>409</b>	<b>Borough Hall Maintenance</b>					
01-409-00210-00000	Office Supplies	-	1,207	-	-	
01-409-00220-00000	OPERATING SUPPLIES	623	908	600	600	
01-409-00220-COVID	OPERATING SUPPLIES	-	-	-	-	
01-409-00226-00000	CLEANING SUPPLIES	1,353	1,164	1,700	1,700	
01-409-00250-00000	MAINTENANCE SUPPLIES	1,882	327	3,100	3,100	
01-409-00260-00000	SMALL TOOLS & EQUIPMENT	-	249	-	-	
01-409-00317-00000	PEST CONTROL SERVICES	742	-	1,504	1,504	
01-409-00321-00000	TELEPHONE	5,068	4,707	3,670	3,670	
01-409-00361-00000	ELECTRICITY	10,595	11,331	12,500	12,500	
01-409-00362-00000	NATURAL GAS	6,744	10,200	7,000	7,000	
01-409-00364-00000	SEWER	1,337	529	864	864	
01-409-00365-00000	SOLID WASTE	2,190	3,054	2,640	2,640	
01-409-00366-00000	WATER	1,346	530	648	648	
01-409-00367-00000	STORMWATER FEE	46,893	20,097	26,800	26,800	
01-409-00373-00000	MAINTENANCE-BUILDINGS	22,148	20,823	33,350	33,350	
01-409-00374-00000	MAINTENANCE-EQUIPMENT	7,287	8,288	13,840	13,840	
01-409-00394-00000	OTHER SERVICE FEES	13,970	16,069	19,728	19,728	
01-409-00394-COVID	OTHER SERVICE FEES	2,700	-	-	-	
	<i>Supplies, Services &amp; Utilities</i>	<u>124,877</u>	<u>99,483</u>	<u>127,944</u>	<u>127,944</u>	
01-409-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	
	<i>Capital Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>409</b>	<b>Total Borough Hall Maintenance</b>	<b>124,877</b>	<b>99,483</b>	<b>127,944</b>	<b>127,944</b>	
<b>427</b>	<b>Solid Waste Collection &amp; Disposal</b>					
01-427-00115-00000	PART-TIME SALARIES	-	-	10,498	10,498	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
01-427-00130-00000	SALARIES - FULL TIME	-	-	29,168	31,919	
01-427-00158-00000	GROUP LIFE INSURANCE	-	-	49	49	
01-427-00159-00000	GROUP DISABILITY INSURANCE	-	-	243	243	
01-427-00180-00000	SALARIES - OVERTIME	-	-	1,820	1,820	
01-427-00192-00000	FICA/MEDICARE	-	-	3,177	2,333	
01-427-00196-00000	GROUP HOSPITAL INSURANCE	-	-	7,834	8,123	
01-427-00198-00000	GROUP DENTAL INSURANCE	-	-	403	423	
01-427-00199-00000	GROUP VISION INSURANCE	-	-	43	46	
	<i>Salaries, Wages, &amp; Benefits</i>	-	-	53,235	55,454	
01-427-00220-00000	OPERATING SUPPLIES	-	-	730	730	
01-427-00249-00000	VEHICLE SUPPLIES	-	-	1,500	1,500	
01-427-00341-00000	ADVERTISING	-	-	2,500	2,500	
01-427-00365-00001	SOLID WASTE - LANDFILL	-	-	6,000	6,000	
01-427-00371-00000	MAINTENANCE - LAND	-	-	800	800	
01-427-00374-00000	MAINTENANCE - EQUIPMENT	-	-	5,000	5,000	
01-427-00384-00000	RENTAL-EQUIPMENT	-	-	27,500	27,500	
	Supplies, Services & Utilities	-	-	44,030	44,030	
<b>427</b>	<b>Total Solid Waste Collection &amp; Disposal</b>	-	-	<b>97,265</b>	<b>99,484</b>	
<b>430</b>	<b>Public Works Field Operations</b>					
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	
01-430-00158-00000	GROUP LIFE INSURANCE	350	401	687	161	
01-430-00159-00000	GROUP DISABILITY INS	1,842	1,920	3,451	820	
01-430-00167-00000	WELLNESS	-	200	2,400	2,400	
01-430-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,339	2,462	2,715	2,715	
01-430-00180-00000	SALARIES--OVER TIME	5,596	5,339	18,668	18,668	
01-430-00191-00000	UNIFORM ALLOWANCE	739	1,141	1,250	1,350	
01-430-00192-00000	FICA/MEDICARE	16,451	15,919	24,295	4,846	
01-430-00196-00000	GROUP HOSPITAL INSURANCE	111,748	69,611	116,218	42,510	
01-430-00198-00000	GROUP DENTAL INSURANCE	3,785	2,737	5,757	1,377	
01-430-00199-00000	GROUP VISION INSURANCE	406	381	616	159	
	<i>Salaries, Wages, &amp; Benefits</i>	354,240	309,218	474,853	140,440	
01-430-00210-00000	OFFICE SUPPLIES	170	345	400	400	
01-430-00220-00000	OPERATING SUPPLIES	61,967	101,092	73,070	60,507	
01-430-00220-17027	OPERATING SUPPLIES	-	2,175	-	-	
01-430-00226-00000	CLEANING SUPPLIES	98	396	440	440	
01-430-00231-00000	VEHICLE FUEL & OIL	9,448	13,443	12,000	19,100	
01-430-00249-00000	VEHICLE SUPPLIES	1,761	2,590	10,000	2,500	
01-430-00250-00000	MAINTENANCE SUPPLIES	26,125	20,188	35,000	33,050	
01-430-00260-00000	SMALL TOOLS & EQUIPMENT	1,931	3,978	5,550	5,550	
01-430-00313-00000	ENGINEERING SERVICES	-	-	-	-	
01-430-00317-00000	PEST CONTROL SERVICES	113	113	200	100	
01-430-00321-00000	TELEPHONE	1,956	1,904	2,625	2,000	
01-430-00327-00000	RADIO MAINTENANCE	-	-	385	385	
01-430-00331-00000	TRAVEL EXPENSES	-	15	-	-	
01-430-00343-00000	PHOTOCOPY	-	-	100	100	
01-430-00361-00000	ELECTRICITY	2,093	1,837	3,000	2,600	
01-430-00362-00000	NATURAL GAS	1,910	3,264	4,200	4,200	
01-430-00364-00000	SEWER	403	207	320	320	
01-430-00365-00000	SOLID WASTE	790	636	750	805	
01-430-00366-00000	WATER	454	238	320	320	
01-430-00371-00000	MAINTENANCE-LAND	19,309	19,675	19,300	4,500	
01-430-00372-00000	MAINTENANCE-VEHICLES	9,173	9,436	10,600	17,800	
01-430-00373-00000	MAINTENANCE-BUILDINGS	657	454	5,195	5,195	
01-430-00374-00000	MAINTENANCE-EQUIPMENT	3,846	4,643	4,925	7,425	
01-430-00384-00000	RENTAL-EQUIPMENT	5,393	-	750	750	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
01-430-00394-00000	OTHER SERVICE FEES	2,937	3,726	6,140	6,320	
01-430-00395-00000	ANIMAL CONTROL SERVICES	-	-	1,400	1,400	
01-430-00420-00000	DUES & SUBSCRIPTIONS	500	38	125	125	
01-430-00421-00000	LICENSES & PERMITS	903	2,405	850	1,350	
01-430-00440-00000	LAUNDRY SERVICE	1,304	1,334	1,500	1,500	
01-430-00461-00000	TRAINING	403	4,382	3,000	3,000	
	<i>Supplies, Services &amp; Utilities</i>	<i>153,641</i>	<i>198,514</i>	<i>202,145</i>	<i>181,742</i>	
<b>430</b>	<b>Total Public Works Field Operations</b>	<b>507,881</b>	<b>507,732</b>	<b>676,998</b>	<b>322,182</b>	
<b>433</b>	<b>Traffic Control</b>					
01-433-00115-00000	SALARIES--PART TIME	-	2,486	22,496	37,800	
01-433-00130-00000	SALARIES--FULL TIME	47,978	49,666	112,614	88,396	
01-433-00158-00000	GROUP LIFE INSURANCE	78	106	200	178	
01-433-00159-00000	GROUP DISABILITY INS	346	480	1,004	894	
01-433-00180-00000	SALARIES--OVER TIME	261	1,110	4,576	4,400	
01-433-00191-00000	UNIFORM ALLOWANCE	124	400	555	465	
01-433-00192-00000	FICA/MEDICARE	3,615	3,942	10,688	6,389	
01-433-00196-00000	GROUP HOSPITAL INSURANCE	27,552	26,727	67,898	62,742	
01-433-00198-00000	GROUP DENTAL INSURANCE	760	763	1,682	1,570	
01-433-00199-00000	GROUP VISION INSURANCE	80	81	180	168	
	<i>Salaries, Wages, &amp; Benefits</i>	<i>80,794</i>	<i>85,761</i>	<i>221,893</i>	<i>203,002</i>	
01-433-00210-00000	OFFICE SUPPLIES	-	7	60	60	
01-433-00220-00000	OPERATING SUPPLIES	51,308	50,476	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	
01-433-00249-00000	VEHICLE SUPPLIES	-	24	2,000	2,000	
01-433-00250-00000	MAINTENANCE SUPPLIES	14,746	12,159	19,850	59,850	
01-433-00260-00000	SMALL TOOLS & EQUIPMENT	1,411	642	1,144	1,450	
01-433-00321-00000	TELEPHONE	3,210	3,250	4,200	3,300	
01-433-00331-00000	TRAVEL EXPENSES	-	-	450	450	
01-433-00342-00000	PRINTING	546	1,122	2,200	1,500	
01-433-00361-00000	ELECTRICITY	26,502	22,292	29,000	25,000	
01-433-00371-00000	MAINTENANCE-LAND	-	490	1,000	1,000	
01-433-00372-00000	MAINTENANCE-VEHICLES	-	289	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	
01-433-00420-00000	DUES & SUBSCRIPTIONS	100	-	400	100	
01-433-00440-00000	LAUNDRY SERVICE	690	635	850	800	
01-433-00461-00000	TRAINING	40	-	2,400	1,200	
	<i>Supplies, Services &amp; Utilities</i>	<i>127,911</i>	<i>115,707</i>	<i>151,514</i>	<i>193,870</i>	
<b>433</b>	<b>Total Traffic Control</b>	<b>208,705</b>	<b>201,468</b>	<b>373,407</b>	<b>396,872</b>	
<b>434</b>	<b>Street Lighting</b>					
01-434-00130-00000	SALARIES--FULL TIME	11,995	12,417	12,913	20,997	
01-434-00158-00000	GROUP LIFE INSURANCE	19	27	23	46	
01-434-00159-00000	GROUP DISABILITY INS	86	120	113	226	
01-434-00180-00000	SALARIES--OVER TIME	65	277	1,040	1,040	
01-434-00192-00000	FICA/MEDICARE	904	938	1,068	1,598	
01-434-00196-00000	GROUP HOSPITAL INSURANCE	5,513	6,682	7,545	15,686	
01-434-00198-00000	GROUP DENTAL INSURANCE	140	191	187	394	
01-434-00199-00000	GROUP VISION INSURANCE	20	20	20	42	
	<i>Salaries, Wages, &amp; Benefits</i>	<i>18,743</i>	<i>20,672</i>	<i>22,909</i>	<i>40,029</i>	
01-434-00220-00000	Operating Supplies	3,348	30,928	5,000	2,000	
01-434-00250-00000	MAINTENANCE SUPPLIES	1,949	5,561	10,000	1,500	
01-434-00260-00000	SMALL TOOLS & EQUIPMENT	139	-	-	-	
01-434-00361-00000	ELECTRICITY	244,933	238,603	250,000	293,200	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
	<i>Supplies, Services &amp; Utilities</i>	250,368	275,092	265,000	296,700	
<b>434</b>	<b>Total Street Lighting</b>	<b>269,111</b>	<b>295,764</b>	<b>287,909</b>	<b>336,729</b>	
<b>TOTAL DEPARTMENT OF PUBLIC WORKS:</b>		<b>1,501,984</b>	<b>1,477,403</b>	<b>2,057,224</b>	<b>1,733,579</b>	

**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	
01-413-00130-00000	SALARIES--FULL TIME	217,703	253,722	391,749	423,179	
01-413-00158-00000	GROUP LIFE INSURANCE	304	346	689	698	
01-413-00159-00000	GROUP DISABILITY INS	1,371	2,201	3,451	3,497	
01-413-00167-00000	WELLNESS	566	361	1,400	1,600	
01-413-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,174	697	4,977	4,977	
01-413-00180-00000	SALARIES--OVER TIME	644	1,023	3,120	3,120	
01-413-00191-00000	UNIFORM ALLOWANCE	356	1,751	1,460	2,832	
01-413-00192-00000	FICA/MEDICARE	17,091	19,437	32,084	32,323	
01-413-00196-00000	GROUP HOSPITAL INSURANCE	46,796	73,709	107,231	110,753	
01-413-00198-00000	GROUP DENTAL INSURANCE	1,992	2,527	5,780	6,153	
01-413-00199-00000	GROUP VISION INSURANCE	285	241	619	660	
	<i>Salaries, Wages, &amp; Benefits</i>	<i>291,272</i>	<i>356,015</i>	<i>577,026</i>	<i>592,792</i>	
01-413-00210-00000	OFFICE SUPPLIES	1,254	2,129	1,500	1,500	
01-413-00215-00000	POSTAGE	899	2,410	1,000	3,000	
01-413-00220-00000	OPERATING SUPPLIES	536	595	1,250	1,250	
01-413-00231-00000	VEHICLE FUEL & OIL	1,187	1,253	2,550	1,700	
01-413-00249-00000	VEHICLE SUPPLIES	28	881	1,000	1,000	
01-413-00260-00000	SMALL TOOLS & EQUIPMENT	204	666	21,651	11,500	
01-413-00312-00000	MGMT CONSULTING SERVICES	113,963	323,096	145,892	352,146	
01-413-00318-00000	COMPUTER SERVICES	-	-	1,020	5,870	
01-413-00319-00000	PLANNING	-	-	-	-	
01-413-00321-00000	TELEPHONE	1,320	2,662	2,550	6,000	
01-413-00331-00000	TRAVEL EXPENSES	1,067	-	500	5,000	
01-413-00337-00000	AUTOMOBILE ALLOWANCE	4,000	-	-	-	
01-413-00341-00000	ADVERTISING	347	924	500	1,000	
01-413-00342-00000	PRINTING	82	-	500	500	
01-413-00343-00000	PHOTOCOPY	771	381	1,000	1,000	
01-413-00372-00000	MAINTENANCE-VEHICLES	1,113	2,304	2,500	2,500	
01-413-00374-00000	MAINTENANCE-EQUIPMENT	194	366	1,300	2,000	
01-413-00390-00000	RENTAL HOUSING INSPECTION PRGM	-	-	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	
01-413-00461-00000	TRAINING	4,395	6,124	7,500	9,400	
01-413-00610-00000	CONSTRUCTION CONTRACTS	1,580	16,485	15,000	15,000	
	<i>Supplies, Services &amp; Utilities</i>	<i>137,076</i>	<i>361,116</i>	<i>219,449</i>	<i>433,811</i>	
01-413-00720-00000	IMPROVEMENTS	-	-	-	-	
	<i>Capital Expenditures</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	
<b>413</b>	<b>Total Code Enforcement</b>	<b>428,347</b>	<b>717,131</b>	<b>796,475</b>	<b>1,026,603</b>	
<b>TOTAL DEPARTMENT OF SCEP:</b>		<b>428,347</b>	<b>717,131</b>	<b>796,475</b>	<b>1,026,603</b>	

**GENERAL FUND EXPENDITURES - DEPARTMENT OF PARKS & RECREATION**

451	Parks & Recreation Admin.					
01-451-00115-00000	SALARIES--PART TIME	-	-	29,146	48,880	
01-451-00130-00000	SALARIES--FULL TIME	135,579	134,018	49,879	109,916	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
01-451-00158-00000	GROUP LIFE INSURANCE	232	177	56	111	
01-451-00159-00000	GROUP DISABILITY INS	1,240	1,019	279	557	
01-451-00167-00000	WELLNESS	400	305	600	600	
01-451-00177-00000	EXCESS SICK LEAVE PAYMENTS	4,855	4,129	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	
01-451-00194-COVID	UNEMPLOYMENT COMPENSATION	78	-	-	-	
01-451-00196-00000	GROUP HOSPITAL INSURANCE	53,006	40,044	18,861	39,214	
01-451-00198-00000	GROUP DENTAL INSURANCE	1,704	1,272	467	981	
01-451-00199-00000	GROUP VISION INSURANCE	200	143	50	105	
	<i>Salaries, Wages, &amp; Benefits</i>	<u>208,300</u>	<u>191,532</u>	<u>110,097</u>	<u>213,052</u>	
01-451-00210-00000	OFFICE SUPPLIES	347	250	250	300	
01-451-00215-00000	POSTAGE	135	177	500	250	
01-451-00220-00000	OPERATING SUPPLIES	356	(430)	500	500	
01-451-00318-00000	COMPUTER SERVICES	1,769	973	2,015	2,015	
01-451-00321-00000	TELEPHONE	1,659	2,971	2,100	2,100	
01-451-00331-00000	TRAVEL EXPENSES	732	936	1,600	1,600	
01-451-00341-00000	ADVERTISING	-	-	200	200	
01-451-00342-00000	PRINTING	125	-	350	350	
01-451-00343-00000	PHOTOCOPY	59	116	250	250	
01-451-00420-00000	DUES & SUBSCRIPTIONS	340	200	435	435	
01-451-00461-00000	TRAINING	-	484	400	400	
	<i>Supplies, Services &amp; Utilities</i>	<u>5,522</u>	<u>5,677</u>	<u>8,600</u>	<u>8,400</u>	
<b>451</b>	<b>Total Parks &amp; Recreation Admin.</b>	<b>213,821</b>	<b>197,209</b>	<b>118,697</b>	<b>221,452</b>	
<b>452</b>	<b>Recreation Services</b>					
01-452-00115-00000	SALARIES--PART TIME	6,024	392	32,500	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	
01-452-00158-00000	GROUP LIFE INSURANCE	180	209	225	211	
01-452-00159-00000	GROUP DISABILITY INS	802	933	1,129	1,059	
01-452-00167-00000	WELLNESS	390	343	-	-	
01-452-00180-00000	SALARIES - OVERTIME	299	-	-	750	
01-452-00191-00000	UNIFORM ALLOWANCE	499	293	500	350	
01-452-00192-00000	FICA/MEDICARE	8,282	9,475	12,023	8,194	
01-452-00196-00000	GROUP HOSPITAL INSURANCE	29,466	31,849	37,244	24,185	
01-452-00198-00000	GROUP DENTAL INSURANCE	1,052	1,161	1,892	1,864	
01-452-00199-00000	GROUP VISION INSURANCE	190	192	203	200	
	<i>Salaries, Wages, &amp; Benefits</i>	<u>150,925</u>	<u>175,186</u>	<u>209,055</u>	<u>180,234</u>	
01-452-00210-00000	OFFICE SUPPLIES	305	485	500	500	
01-452-00215-00000	POSTAGE	421	172	700	850	
01-452-00220-00000	OPERATING SUPPLIES	245	322	6,390	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	-	-	-	





Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
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	-
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	-
01-452-00331-00000	TRAVEL EXPENSES	412	1,021	1,300	2,700	-
01-452-00341-00000	ADVERTISING	860	366	500	500	-
01-452-00342-00000	PRINTING	3,036	1,896	3,000	3,070	-
01-452-00343-00000	PHOTOCOPY	58	58	100	60	-
01-452-00394-00000	OTHER SERVICE FEES	3,468	1,761	38,064	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	-	-	-
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	-
01-452-00461-00000	TRAINING	335	560	1,050	2,120	-
01-452-00461-COVID	TRAINING	159	-	-	-	-
	<i>Supplies, Services &amp; Utilities</i>	<i>52,544</i>	<i>58,019</i>	<i>53,845</i>	<i>75,975</i>	
<b>452</b>	<b>Total Recreation Services</b>	<b>203,469</b>	<b>233,205</b>	<b>262,900</b>	<b>256,209</b>	
<b>453</b>	<b>Swimming Pool</b>					
01-453-00115-00000	SALARIES--PART TIME	60,041	77,032	77,074	74,675	-
01-453-00130-00000	SALARIES--FULL TIME	5,751	5,949	18,709	14,260	-
01-453-00158-00000	GROUP LIFE INSURANCE	11	13	26	12	-
01-453-00159-00000	GROUP DISABILITY INS	51	58	128	58	-
01-453-00180-00000	SALARIES--OVER TIME	-	-	-	500	-
01-453-00191-00000	UNIFORM ALLOWANCE	737	551	1,000	1,000	-
01-453-00192-00000	FICA/MEDICARE	5,021	6,313	7,565	424	-
01-453-00194-COVID	UNEMPLOYMENT COMPENSATION	150	-	-	-	-
01-453-00196-00000	GROUP HOSPITAL INSURANCE	1,662	2,328	6,964	1,273	-
01-453-00198-00000	GROUP DENTAL INSURANCE	70	95	211	99	-
01-453-00199-00000	GROUP VISION INSURANCE	10	10	23	11	-
	<i>Salaries, Wages, &amp; Benefits</i>	<i>73,505</i>	<i>92,349</i>	<i>111,700</i>	<i>92,312</i>	
01-453-00210-00000	OFFICE SUPPLIES	184	-	250	250	-
01-453-00220-00000	OPERATING SUPPLIES	1,502	874	2,808	2,808	-
01-453-00220-SPONS	Operating Supplies	-	-	500	500	-
01-453-00222-00000	CHEMICALS	15,123	20,436	22,890	29,033	-
01-453-00226-00000	CLEANING SUPPLIES	423	549	700	700	-
01-453-00250-00000	MAINTENANCE SUPPLIES	970	1,173	1,500	1,500	-
01-453-00260-00000	SMALL TOOLS & EQUIPMENT	796	816	2,950	2,950	-



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
01-453-00317-00000	PEST CONTROL SERVICES	-	-	-	350	
01-453-00321-00000	TELEPHONE	3,422	3,334	3,500	3,500	
01-453-00331-00000	TRAVEL EXPENSES	-	30	50	50	
01-453-00341-00000	ADVERTISING	16	23	500	500	
01-453-00342-00000	PRINTING	34	122	150	150	
01-453-00361-00000	ELECTRICITY	7,515	8,395	11,000	8,500	
01-453-00362-00000	NATURAL GAS	446	506	400	500	
01-453-00364-00000	SEWER	11,619	21,071	8,000	8,000	
01-453-00365-00000	SOLID WASTE	1,240	774	1,275	1,275	
01-453-00366-00000	WATER	8,933	16,490	6,500	6,500	
01-453-00371-00000	MAINTENANCE-LAND	-	-	75	200	
01-453-00373-00000	MAINTENANCE-BUILDINGS	9,768	16,280	9,500	14,500	
01-453-00373-COVID	MAINTENANCE-BUILDINGS	420	-	-	-	
01-453-00374-00000	MAINTENANCE-EQUIPMENT	486	528	300	5,400	
01-453-00394-00000	OTHER SERVICE FEES	4,399	3,899	4,350	3,500	
01-453-00421-00000	LICENSES & PERMITS	304	35	35	85	
01-453-00461-00000	TRAINING	690	470	2,000	2,000	
	<i>Supplies, Services &amp; Utilities</i>	<i>68,289</i>	<i>95,805</i>	<i>79,233</i>	<i>92,751</i>	
<b>453</b>	<b>Total Swimming Pool</b>	<b>141,794</b>	<b>188,154</b>	<b>190,933</b>	<b>185,063</b>	
<b>454</b>	<b>Parks Maintenance</b>					
01-454-00115-00000	SALARIES--PART TIME	5,397	4,321	7,280	7,560	
01-454-00130-00000	SALARIES--FULL TIME	95,900	88,464	212,056	104,492	
01-454-00158-00000	GROUP LIFE INSURANCE	151	159	583	333	
01-454-00159-00000	GROUP DISABILITY INS	512	845	2,925	1,671	
01-454-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	-	1,375	1,375	
01-454-00180-00000	SALARIES--OVER TIME	3,341	4,350	7,063	7,063	
01-454-00191-00000	UNIFORM ALLOWANCE	728	662	710	580	
01-454-00192-00000	FICA/MEDICARE	7,800	6,968	17,365	7,864	
01-454-00194-COVID	UNEMPLOYMENT COMPENSATION	444	-	-	-	
01-454-00196-00000	GROUP HOSPITAL INSURANCE	33,375	35,320	157,369	85,862	
01-454-00198-00000	GROUP DENTAL INSURANCE	1,305	1,381	4,904	2,943	
01-454-00199-00000	GROUP VISION INSURANCE	308	218	525	315	
	<i>Salaries, Wages, &amp; Benefits</i>	<i>149,259</i>	<i>142,688</i>	<i>412,155</i>	<i>220,058</i>	
01-454-00220-00000	OPERATING SUPPLIES	6,076	2,058	5,615	5,615	
01-454-00226-00000	CLEANING SUPPLIES	-	128	200	200	
01-454-00231-00000	VEHICLE FUEL & OIL	2,280	2,965	5,200	3,200	
01-454-00249-00000	VEHICLE SUPPLIES	575	241	1,700	1,700	
01-454-00250-00000	MAINTENANCE SUPPLIES	11,766	11,226	27,405	20,500	
01-454-00260-00000	SMALL TOOLS & EQUIPMENT	1,515	2,105	1,200	1,200	
01-454-00317-00000	PEST CONTROL	300	600	690	690	
01-454-00321-00000	TELEPHONE	4,675	4,670	5,800	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	
01-454-00362-00000	NATURAL GAS	6,843	10,160	7,000	7,000	
01-454-00364-00000	SEWER	711	21,286	1,000	25,000	
01-454-00365-00000	SOLID WASTE	5,336	2,782	7,110	7,110	
01-454-00366-00000	WATER	11,950	26,497	15,000	25,000	
01-454-00367-00000	STORMWATER FEE	1,575	2,373	2,856	2,856	
01-454-00371-00000	MAINTENANCE-LAND	52,835	54,805	59,780	22,050	
01-454-00372-00000	MAINTENANCE-VEHICLES	3,008	3,531	3,000	3,000	
01-454-00373-00000	MAINTENANCE-BUILDINGS	9,281	93	12,000	12,000	
01-454-00374-00000	MAINTENANCE-EQUIPMENT	894	2,144	1,365	1,365	
01-454-00384-00000	RENTAL-EQUIPMENT	5,158	5,307	5,488	8,034	
01-454-00394-00000	OTHER SERVICE FEES	674	530	550	550	
01-454-00421-00000	LICENSES & PERMITS	-	125	100	100	
01-454-00440-00000	LAUNDRY SERVICE	1,038	1,140	1,700	1,700	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
01-454-00461-00000	TRAINING	180	680	600	600	
31-454-00250-00000	MAINTENANCE SUPPLIES	88	-	-	-	
	<i>Supplies, Services &amp; Utilities</i>	137,088	164,853	176,939	165,350	
<b>454</b>	<b>Total Parks Maintenance</b>	<b>286,347</b>	<b>307,541</b>	<b>589,094</b>	<b>385,408</b>	
<b>455</b>	<b>Shade Tree Program</b>					
01-455-00371-00000	MAINTENANCE-LAND	7,074	5,860	17,000	10,000	
	<i>Supplies, Services &amp; Utilities</i>	7,074	5,860	17,000	10,000	
<b>455</b>	<b>Total Shade Tree Program</b>	<b>7,074</b>	<b>5,860</b>	<b>17,000</b>	<b>10,000</b>	
<b>458</b>	<b>Community Center</b>					
01-458-00115-00000	SALARIES--PART TIME	13,932	18,240	19,985	19,985	
01-458-00191-00000	UNIFORM ALLOWANCE	86	100	100	100	
01-458-00192-00000	FICA/MEDICARE	1,066	1,395	1,591	2,319	
01-458-00196-00000	GROUP HOSPITAL INSURANCE	-	-	-	-	
	<i>Salaries, Wages, &amp; Benefits</i>	15,083	19,735	21,676	22,404	
01-458-00220-00000	OPERATING SUPPLIES	2,059	1,844	2,100	3,510	
01-458-00226-00000	CLEANING SUPPLIES	506	496	575	1,400	
01-458-00250-00000	MAINTENANCE SUPPLIES	1,990	1,379	2,000	2,000	
01-458-00260-00000	SMALL TOOLS & EQUIPMENT	502	1,050	1,000	4,985	
01-458-00317-00000	PEST CONTROL SERVICES	830	850	800	850	
01-458-00318-00000	COMPUTER SERVICES	330	-	395	395	
01-458-00321-00000	TELEPHONE	2,956	3,164	2,716	3,375	
01-458-00341-00000	ADVERTISING	-	-	-	175	
01-458-00361-00000	ELECTRICITY	8,588	9,214	9,900	9,900	
01-458-00362-00000	NATURAL GAS	13,919	21,125	14,000	21,000	
01-458-00364-00000	SEWER	622	727	1,200	750	
01-458-00365-00000	SOLID WASTE	2,539	2,936	3,360	3,360	
01-458-00366-00000	WATER	684	725	1,000	725	
01-458-00367-00000	STORMWATER FEE	2,604	2,604	2,604	2,604	
01-458-00371-00000	MAINTENANCE-LAND	-	-	1,500	1,500	
01-458-00373-00000	MAINTENANCE-BUILDINGS	15,127	12,221	20,450	9,850	
01-458-00374-00000	MAINTENANCE-EQUIPMENT	7,227	9,171	9,130	9,130	
01-458-00394-00000	OTHER SERVICE FEES	20,563	21,800	20,090	20,440	
01-458-00421-00000	LICENSES & PERMITS	130	311	300	315	
01-458-00440-00000	LAUNDRY SERVICE	-	-	160	-	
	<i>Supplies, Services &amp; Utilities</i>	81,178	89,617	93,280	96,264	
<b>458</b>	<b>Total Community Center</b>	<b>96,261</b>	<b>109,352</b>	<b>114,956</b>	<b>118,668</b>	
<b>TOTAL DEPARTMENT OF PARKS &amp; RECREATION:</b>		<b>948,766</b>	<b>1,041,321</b>	<b>1,293,580</b>	<b>1,176,800</b>	
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>12,620,956</b>	<b>16,761,324</b>	<b>16,674,075</b>	<b>15,480,816</b>	

General Fund Revenue Total	13,911,261	17,436,466	16,674,075	15,480,816
General Fund Expense Total	12,620,956	16,761,324	16,674,075	15,480,816
General Fund Gain/(Loss) from Operation	1,290,305	675,142	-	-

**06 WATER FUND**

**WATER FUND REVENUE**

<b>000</b>	<b>Interest &amp; Rents</b>				
06-000-34110-00000	INTEREST INCOME-SAVINGS	(436)	(5,434)	(590)	(5,000)
06-000-34140-00000	INTEREST INCOME - PLGIT	(899)	(66,735)	(13,077)	(250,000)



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
06-000-34141-00000	INTEREST - INVESTMENT	(2,367)	(783)	(3,531)	(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)	
06-000-34148-00000	INTEREST - OTHER	-	(27,162)	-	-	
06-000-37895-00000	CELL TOWER SPACE RENTAL	(172,875)	(195,517)	(171,877)	(180,100)	
	<b>Total Interest &amp; Rents</b>	<b>(178,119)</b>	<b>(402,956)</b>	<b>(194,705)</b>	<b>(444,330)</b>	
<b>000</b>	<b>Intergovernmental</b>					
06-000-35704-00000	STATE GRANTS	-	-	(21,750)	(44,621)	
	<b>Total Intergovernmental</b>	<b>-</b>	<b>-</b>	<b>(21,750)</b>	<b>(44,621)</b>	
<b>000</b>	<b>Charges for Services</b>					
06-000-37810-00000	METERED WATER SALES	(3,823,398)	(4,049,468)	(4,063,150)	(4,129,585)	
06-000-37870-00000	SALES TO TOWNSHIPS	(75,978)	(86,809)	(73,906)	(78,900)	
	<b>Total Charges for Services</b>	<b>(3,899,376)</b>	<b>(4,136,277)</b>	<b>(4,137,056)</b>	<b>(4,208,485)</b>	
<b>000</b>	<b>Other Revenue</b>					
06-000-37500-00000	DONATED CAPITAL	(10,750)	-	-	-	
06-000-37880-00000	WATER CAPACITY TAP FEE	(30,586)	(263,865)	(118,818)	(110,200)	
06-000-37890-00000	OTHER SERVICE REVENUE	(7,418)	(11,087)	(10,076)	(8,900)	
06-000-37891-00000	SALES OF WATER METERS	(22,173)	(39,248)	(21,142)	(23,300)	
06-000-38010-00000	MISCELLANEOUS REVENUE	(1,796)	(545)	(3,043)	(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)	
06-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(37,567)	(18,071)	(25,046)	(34,522)	
06-000-39110-00000	SALE OF PROPERTY	-	(452)	(1,618)	(200)	
06-000-39120-00000	REIMBURSEMENTS	(13,834)	(10,226)	(10,595)	(17,100)	
06-000-39213-00000	WATER AUTHORITY TRANSFER	(157,118)	(197,207)	(197,787)	(194,300)	
	<b>Total Other Revenue</b>	<b>(400,545)</b>	<b>(573,799)</b>	<b>(421,848)</b>	<b>(425,394)</b>	
<b>000</b>	<b>Transfers In</b>					
06-000-39208-00000	TRANSFER FROM SEWER FUND	(18,875)	(26,375)	(30,825)	(40,325)	
	<b>Total Transfers In</b>	<b>(18,875)</b>	<b>(26,375)</b>	<b>(30,825)</b>	<b>(40,325)</b>	
<b>000</b>	<b>Other Sources</b>					
06-000-39310-00000	PROCEEDS FROM BOND ISSUE	-	-	-	(3,868,291)	
06-000-39990-00000	FUND BALANCE	-	-	(5,693,752)	(4,608,209)	
	<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>(5,693,752)</b>	<b>(8,476,500)</b>	
<b>TOTAL WATER FUND REVENUE:</b>		<b>(4,496,915)</b>	<b>(5,139,407)</b>	<b>(10,499,936)</b>	<b>(13,639,655)</b>	

**WATER FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION**

<b>486</b>	<b>Property &amp; Casualty Insurance</b>					
06-486-00351-00000	DIRECT PROPERTY	23,068	18,716	26,245	26,245	
06-486-00352-00000	COMP GEN LIABILITY	3,505	1,942	11,538	11,538	
06-486-00353-00000	AUTOMOBILE LIABILITY	5,500	4,614	4,878	4,878	
06-486-00354-00000	PUBLIC OFFICIALS' LIAB	6,448	5,104	7,324	7,324	
	<i>Supplies, Services &amp; Utilities</i>	<i>38,522</i>	<i>30,376</i>	<i>49,985</i>	<i>49,985</i>	
<b>486</b>	<b>Total Insurance Premiums</b>	<b>38,522</b>	<b>30,376</b>	<b>49,985</b>	<b>49,985</b>	
<b>TOTAL DEPARTMENT OF ADMINISTRATION:</b>		<b>38,522</b>	<b>30,376</b>	<b>49,985</b>	<b>49,985</b>	

**WATER FUND EXPENDITURES - DEPARTMENT OF FINANCE**

<b>402</b>	<b>Water Billing &amp; Collection</b>					
06-402-00130-00000	SALARIES--FULL TIME	17,155	69,399	20,784	15,140	
06-402-00158-00000	GROUP LIFE INSURANCE	25	23	48	38	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
06-402-00159-00000	GROUP DISABILITY INS	125	115	239	191	
06-402-00167-00000	WELLNESS	-	-	67	67	
06-402-00180-00000	SALARIES--OVER TIME	-	159	-	160	
06-402-00192-00000	FICA/MEDICARE	1,289	1,128	1,591	1,157	
06-402-00196-00000	GROUP HOSPITAL INSURANCE	3,705	3,549	13,853	1,190	
06-402-00198-00000	GROUP DENTAL INSURANCE	124	154	396	334	
06-402-00199-00000	GROUP VISION INSURANCE	61	33	43	36	
	<i>Salaries, Wages, &amp; Benefits</i>	<u>22,484</u>	<u>74,560</u>	<u>37,021</u>	<u>18,313</u>	
06-402-00210-00000	OFFICE SUPPLIES	31	57	50	50	
06-402-00215-00000	POSTAGE	6,682	4,585	5,200	5,200	
06-402-00220-00000	OPERATING SUPPLIES	22	-	50	50	
06-402-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	100	100	
06-402-00318-00000	COMPUTER SERVICES	-	-	18,300	18,300	
06-402-00321-00000	TELEPHONE	405	406	430	430	
06-402-00342-00000	PRINTING	1,200	4,847	7,162	7,162	
06-402-00343-00000	PHOTOCOPY	46	26	350	350	
06-402-00374-00000	MAINTENANCE-EQUIPMENT	1,377	2,238	658	1,500	
06-402-00394-00000	OTHER SERVICE FEES	-	-	2,324	2,324	
06-402-00430-00000	SALES TAX - WATER METERS	1,097	3,092	2,000	2,000	
06-402-00461-00000	TRAINING	310	56	500	500	
	<i>Supplies, Services &amp; Utilities</i>	<u>11,170</u>	<u>15,307</u>	<u>37,124</u>	<u>37,966</u>	
06-402-00730-00000	BUILDINGS	-	-	53,750	153,750	
06-402-00730-17018	BUILDINGS	6,710	-	-	-	
06-402-00740-00000	MACHINERY & EQUIPMENT	-	-	110,750	108,750	
	<i>Capital Expenditures</i>	<u>6,710</u>	<u>-</u>	<u>164,500</u>	<u>262,500</u>	
<b>402</b>	<b>Total Water Billing &amp; Collection</b>	<b>40,364</b>	<b>89,867</b>	<b>238,645</b>	<b>318,779</b>	
<b>472</b>	<b>Debt Service</b>					
06-471-47120-00000	DEBT SERVICE PRINCIPAL	-	-	863,372	1,001,138	
06-472-47220-00000	DEBT SERVICE INTEREST	283,846	316,139	373,593	330,424	
06-472-47305-00000	NOTE ISSUE COSTS	70,359	-	-	-	
	<i>Debt Service</i>	<u>354,205</u>	<u>316,139</u>	<u>1,236,965</u>	<u>1,331,562</u>	
<b>472</b>	<b>Total Debt Service</b>	<b>354,205</b>	<b>316,139</b>	<b>1,236,965</b>	<b>1,331,562</b>	
<b>481</b>	<b>Water Authority</b>					
06-481-00311-00000	AUDITING FEES	-	875	875	875	
06-481-00313-00000	ENGINEERING SERVICES	-	-	1,250	1,250	
06-481-00314-00000	LEGAL SERVICES	3,524	2,668	6,000	6,000	
	<i>Supplies, Services &amp; Utilities</i>	<u>3,524</u>	<u>3,543</u>	<u>8,125</u>	<u>8,125</u>	
<b>481</b>	<b>Total Water Authority</b>	<b>3,524</b>	<b>3,543</b>	<b>8,125</b>	<b>8,125</b>	
<b>488</b>	<b>Unallocated Employee Benefits</b>					
06-487-00196-00000	GROUP HOSPITAL INSURANCE	109	-	-	-	
06-488-00195-00000	WORKERS' COMPENSATION	37,466	14,872	39,827	38,166	
06-488-00198-00000	HSA CONTRIBUTIONS	-	-	10,355	11,523	
	<i>Salaries, Wages, &amp; Benefits</i>	<u>37,575</u>	<u>14,872</u>	<u>50,182</u>	<u>49,689</u>	
<b>488</b>	<b>Total Unallocated Employee Benefits</b>	<b>37,575</b>	<b>14,872</b>	<b>50,182</b>	<b>49,689</b>	
<b>492</b>	<b>Transfers Out</b>					
06-492-49201-00000	TRANSFER TO GENERAL FUND	574,230	592,105	679,330	836,621	
	<i>Transfers Out</i>	<u>574,230</u>	<u>592,105</u>	<u>679,330</u>	<u>836,621</u>	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
<b>492</b>	<b>Total Transfers Out</b>	<b>574,230</b>	<b>592,105</b>	<b>679,330</b>	<b>836,621</b>	
<b>800</b>	<b>Depreciation</b>					
06-800-00800-00000	DEPRECIATION EXPENSE	783,606	866,943	-	-	
	<i>Depreciation</i>	783,606	866,943	-	-	
<b>800</b>	<b>Total Depreciation</b>	<b>783,606</b>	<b>866,943</b>	<b>-</b>	<b>-</b>	
<b>TOTAL DEPARTMENT OF FINANCE:</b>		<b>1,793,505</b>	<b>1,883,469</b>	<b>2,213,247</b>	<b>2,544,776</b>	

**WATER FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS**

<b>449</b>	<b>Water Lines Maintenance</b>					
06-449-00115-00000	SALARIES--PART TIME	-	2,486	-	-	
06-449-00130-00000	SALARIES--FULL TIME	193,537	223,737	227,479	374,746	
06-449-00158-00000	GROUP LIFE INSURANCE	366	402	385	692	
06-449-00159-00000	GROUP DISABILITY INS	2,025	2,279	1,938	3,484	
06-449-00167-00000	WELLNESS	200	-	-	-	
06-449-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,682	3,137	3,305	3,305	
06-449-00180-00000	SALARIES--OVER TIME	1,501	3,522	6,500	6,500	
06-449-00191-00000	UNIFORM ALLOWANCE	1,060	1,152	1,250	1,350	
06-449-00192-00000	FICA/MEDICARE	15,782	15,830	17,906	28,584	
06-449-00196-00000	GROUP HOSPITAL INSURANCE	84,948	109,253	92,519	159,043	
06-449-00198-00000	GROUP DENTAL INSURANCE	2,666	3,328	3,230	6,093	
06-449-00199-00000	GROUP VISION INSURANCE	407	348	351	655	
	<i>Salaries, Wages, &amp; Benefits</i>	305,174	365,474	354,863	584,452	
06-449-00210-00000	OFFICE SUPPLIES	274	345	400	400	
06-449-00215-00000	POSTAGE	-	31	-	-	
06-449-00220-00000	OPERATING SUPPLIES	1,630	65,929	68,520	68,520	
06-449-00222-00000	CHEMICALS	1,482	5,650	-	-	
06-449-00226-00000	CLEANING SUPPLIES	103	396	440	440	
06-449-00231-00000	VEHICLE FUEL & OIL	6,140	10,428	11,200	11,200	
06-449-00249-00000	VEHICLE SUPPLIES	478	2,536	10,000	2,500	
06-449-00250-00000	MAINTENANCE SUPPLIES	528	3,125	7,750	7,750	
06-449-00260-00000	SMALL TOOLS & EQUIPMENT	2,705	2,539	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	
06-449-00318-00000	COMPUTER SERVICES	-	-	-	4,850	
06-449-00321-00000	TELEPHONE	2,949	2,884	3,000	3,000	
06-449-00327-00000	RADIO MAINTENANCE	-	-	385	385	
06-449-00331-00000	TRAVEL EXPENSES	-	42	500	500	
06-449-00343-00000	PHOTOCOPY	-	-	100	100	
06-449-00361-00000	ELECTRICITY	2,093	1,837	3,000	2,600	
06-449-00362-00000	NATURAL GAS	1,910	3,264	4,920	4,200	
06-449-00364-00000	SEWER	403	207	320	320	
06-449-00365-00000	SOLID WASTE	789	636	750	805	
06-449-00366-00000	WATER	454	238	320	320	
06-449-00371-00000	MAINTENANCE-LAND	50	375	-	-	
06-449-00372-00000	MAINTENANCE-VEHICLES	9,457	9,437	10,600	17,800	
06-449-00373-00000	MAINTENANCE-BUILDINGS	680	454	4,695	4,695	
06-449-00374-00000	MAINTENANCE-EQUIPMENT	7,072	4,660	4,925	7,425	
06-449-00384-00000	RENTAL-EQUIPMENT	-	-	350	350	
06-449-00394-00000	OTHER SERVICE FEES	6,620	10,549	8,340	1,140	
06-449-00420-00000	DUES & SUBSCRIPTIONS	500	278	260	260	
06-449-00421-00000	LICENSES & PERMITS	1,800	3,418	5,570	5,570	
06-449-00440-00000	LAUNDRY SERVICE	1,304	1,334	1,500	1,500	
06-449-00461-00000	TRAINING	651	1,576	5,500	5,500	
	<i>Supplies, Services &amp; Utilities</i>	52,260	130,206	157,295	155,980	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
06-449-00720-00000	IMPROVEMENTS	-	-	3,700,000	2,012,500	
06-449-00730-00000	BUILDINGS	-	-	15,000	-	
06-449-00740-00000	MACHINERY & EQUIPMENT	1,300	-	118,550	77,621	
	<i>Capital Expenditures</i>	<i>1,300</i>	<i>-</i>	<i>3,833,550</i>	<i>2,090,121</i>	
<b>449</b>	<b>Total Water Lines Maintenance</b>	<b>358,733</b>	<b>495,680</b>	<b>4,345,708</b>	<b>2,830,553</b>	
<b>450</b>	<b>Water Meter Maintenance</b>					
06-450-00159-00000	GROUP DISABILITY INS	48	-	-	-	
	<i>Salaries, Wages, &amp; Benefits</i>	<i>48</i>	<i>-</i>	<i>-</i>	<i>-</i>	
06-450-00220-00000	OPERATING SUPPLIES	53,125	38,560	60,000	80,000	
06-450-00231-00000	VEHICLE FUEL & OIL	506	127	500	-	
06-450-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	300	300	
06-450-00318-00000	COMPUTER SERVICES	-	35,371	-	-	
06-450-00321-00000	TELEPHONE	691	617	700	200	
06-450-00461-00000	TRAINING	-	-	150	150	
	<i>Supplies, Services &amp; Utilities</i>	<i>54,321</i>	<i>74,675</i>	<i>61,650</i>	<i>80,650</i>	
<b>450</b>	<b>Total Water Meter Maintenance</b>	<b>54,369</b>	<b>74,675</b>	<b>61,650</b>	<b>80,650</b>	
<b>44L</b>	<b>Water Lab</b>					
06-44L-00130-00000	SALARIES--FULL TIME	80,764	70,745	86,834	132,216	
06-44L-00158-00000	GROUP LIFE INSURANCE	171	156	139	223	
06-44L-00159-00000	GROUP DISABILITY INS	816	746	697	1,115	
06-44L-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	-	912	912	
06-44L-00180-00000	SALARIES--OVER TIME	175	609	731	731	
06-44L-00191-00000	UNIFORM ALLOWANCE	116	337	397	410	
06-44L-00192-00000	FICA/MEDICARE	6,182	5,206	6,700	10,094	
06-44L-00196-00000	GROUP HOSPITAL INSURANCE	30,893	20,797	40,797	55,918	
06-44L-00198-00000	GROUP DENTAL INSURANCE	1,356	973	1,168	1,963	
06-44L-00199-00000	GROUP VISION INSURANCE	129	126	125	211	
	<i>Salaries, Wages, &amp; Benefits</i>	<i>120,601</i>	<i>99,695</i>	<i>138,500</i>	<i>203,793</i>	
06-44L-00210-00000	OFFICE SUPPLIES	276	299	250	300	
06-44L-00215-00000	POSTAGE	-	28	142	160	
06-44L-00220-00000	OPERATING SUPPLIES	3,180	1,668	450	450	
06-44L-00222-00000	CHEMICALS	3,987	6,717	6,056	13,700	
06-44L-00225-00000	LAB SUPPLIES	3,197	5,916	5,111	3,710	
06-44L-00226-00000	CLEANING SUPPLIES	-	43	410	250	
06-44L-00231-00000	VEHICLE FUEL & OIL	264	634	500	1,000	
06-44L-00249-00000	VEHICLE SUPPLIES	-	-	186	200	
06-44L-00260-00000	SMALL TOOLS & EQUIPMENT	2,370	4,628	3,961	3,400	
06-44L-00313-00000	ENGINEERING SERVICES	-	-	10,000	1,000	
06-44L-00316-00000	LABORATORY TEST SERVICES	7,285	6,949	16,905	15,580	
06-44L-00318-00000	COMPUTER SERVICES	456	-	1,000	4,750	
06-44L-00321-00000	TELEPHONE	452	273	334	375	
06-44L-00327-00000	RADIO MAINTENANCE	-	-	1,000	1,000	
06-44L-00331-00000	TRAVEL EXPENSES	-	32	440	900	
06-44L-00341-00000	ADVERTISING	1,089	1,489	1,500	1,500	
06-44L-00343-00000	PHOTOCOPY	77	100	120	180	
06-44L-00372-00000	MAINTENANCE-VEHICLES	821	529	520	550	
06-44L-00373-00000	MAINTENANCE-BUILDINGS	1,154	1,691	5,000	8,700	
06-44L-00374-00000	MAINTENANCE-EQUIPMENT	3,592	2,387	2,882	3,050	
06-44L-00394-COVID	OTHER SERVICE FEES	5,164	-	-	-	
06-44L-00420-00000	DUES & SUBSCRIPTIONS	772	371	1,044	1,100	
06-44L-00421-00000	LICENSES & PERMITS	1,050	1,050	1,450	1,450	
06-44L-00440-00000	LAUNDRY SERVICE	546	326	350	375	
06-44L-00461-00000	TRAINING	-	288	940	1,175	
	<i>Supplies, Services &amp; Utilities</i>	<i>35,730</i>	<i>35,418</i>	<i>60,551</i>	<i>64,855</i>	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
06-44L-00730-00000	BUILDINGS	-	-	-	100,000	
06-44L-00740-00000	MACHINERY & EQUIPMENT	-	-	27,950	11,800	
	<i>Capital Expenditures</i>	-	-	27,950	111,800	
<b>44L</b>	<b>Total Water Lab</b>	<b>156,332</b>	<b>135,113</b>	<b>227,001</b>	<b>380,448</b>	
<b>44P</b>	<b>Water Treatment Plant</b>					
06-44P-00130-00000	SALARIES--FULL TIME	515,531	614,425	596,252	618,968	
06-44P-00158-00000	GROUP LIFE INSURANCE	1,090	1,281	944	944	
06-44p-00159-00000	GROUP DISABILITY INS	4,491	5,185	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	
06-44P-00180-00000	SALARIES--OVER TIME	64,485	65,024	50,270	50,270	
06-44P-00191-00000	UNIFORM ALLOWANCE	1,406	1,953	2,500	2,500	
06-44P-00192-00000	FICA/MEDICARE	44,047	50,781	49,465	46,805	
06-44P-00196-00000	GROUP HOSPITAL INSURANCE	143,966	167,579	192,366	196,965	
06-44P-00198-00000	GROUP DENTAL INSURANCE	6,016	7,224	7,939	8,339	
06-44P-00199-00000	GROUP VISION INSURANCE	744	900	850	893	
	<i>Salaries, Wages, &amp; Benefits</i>	782,347	916,804	907,945	933,043	
06-44P-00210-00000	OFFICE SUPPLIES	695	517	400	400	
06-44P-00215-00000	POSTAGE	127	409	300	300	
06-44P-00220-00000	OPERATING SUPPLIES	(21,292)	19,393	10,000	10,000	
06-44P-00222-00000	CHEMICALS	201,068	244,895	210,000	240,000	
06-44P-00225-00000	LAB SUPPLIES	13,029	9,611	12,000	15,000	
06-44P-00226-00000	CLEANING SUPPLIES	155	377	700	700	
06-44P-00231-00000	VEHICLE FUEL & OIL	4,213	5,106	5,000	5,000	
06-44P-00249-00000	VEHICLE SUPPLIES	106	135	600	600	
06-44P-00250-00000	MAINTENANCE SUPPLIES	17,543	26,331	30,000	30,000	
06-44P-00260-00000	SMALL TOOLS & EQUIPMENT	5,768	3,499	5,000	5,000	
06-44P-00313-00000	ENGINEERING SERVICES	20,532	15,075	12,000	30,000	
06-44P-00317-00000	PEST CONTROL SERVICES	130	-	-	-	
06-44P-00318-00000	COMPUTER SERVICES	4,068	6,128	10,000	10,000	
06-44P-00321-00000	TELEPHONE	5,609	6,558	6,000	6,000	
06-44P-00331-00000	TRAVEL EXPENSES	34	294	600	600	
06-44P-00343-00000	PHOTOCOPY	87	87	500	500	
06-44P-00361-00000	ELECTRICITY	125,541	106,941	125,000	125,000	
06-44P-00362-00000	NATURAL GAS	25,915	32,732	34,000	34,000	
06-44P-00364-00000	SEWER	410	339	400	400	
06-44P-00365-00000	SOLID WASTE	110,010	121,573	100,000	100,000	
06-44P-00371-00000	MAINTENANCE-LAND	5,885	13,340	15,000	15,000	
06-44P-00372-00000	MAINTENANCE-VEHICLES	1,032	1,677	2,500	3,000	
06-44P-00373-00000	MAINTENANCE-BUILDINGS	6,959	7,678	10,000	14,000	
06-44P-00374-00000	MAINTENANCE-EQUIPMENT	61,558	58,297	50,000	50,000	
06-44P-00394-00000	OTHER SERVICE FEES	15,448	24,966	24,000	24,000	
06-44P-00420-00000	DUES & SUBSCRIPTIONS	430	238	1,500	1,500	
06-44P-00421-00000	LICENSES & PERMITS	26,340	27,594	30,000	35,000	
06-44P-00440-00000	LAUNDRY SERVICE	2,356	1,777	2,500	2,500	
06-44P-00461-00000	TRAINING	895	993	3,000	5,000	
	<i>Supplies, Services &amp; Utilities</i>	634,651	736,560	701,000	763,500	
06-44P-00720-00000	IMPROVEMENTS	-	-	1,450,000	5,600,000	
06-44P-00730-00000	BUILDINGS	-	-	230,000	230,000	
06-44P-00740-00000	MACHINERY & EQUIPMENT	-	-	313,400	226,700	
06-44P-00740-20021	MACHINERY & EQUIPMENT	29,921	-	-	-	
	<i>Capital Expenditures</i>	29,921	-	1,993,400	6,056,700	
<b>44P</b>	<b>Total Water Treatment Plant</b>	<b>1,446,920</b>	<b>1,653,364</b>	<b>3,602,345</b>	<b>7,753,243</b>	





Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
<b>TOTAL DEPARTMENT OF PUBLIC WORKS:</b>		<b>2,016,354</b>	<b>2,358,832</b>	<b>8,236,704</b>	<b>11,044,894</b>	
<b>TOTAL WATER FUND EXPENDITURES:</b>		<b>3,848,381</b>	<b>4,272,677</b>	<b>10,499,936</b>	<b>13,639,655</b>	
Water Fund Revenue Total		4,496,915	5,139,407	10,499,936	13,639,655	
Water Fund Expense Total		3,848,381	4,272,677	10,499,936	13,639,655	
Water Fund Gain/(Loss) from Operation		648,534	866,730	-	-	

**07 STORMWATER FUND**

**STORMWATER FUND REVENUE**

<b>000</b>	<b>Interest &amp; Rents</b>					
07-000-34110-00000	INTEREST INCOME-SAVINGS	(314)	(5,311)	(440)	(30,000)	
07-000-34140-00000	INTEREST INCOME - PLGIT	(3)	(1,354)	(121)	(40,000)	
07-000-34141-GOB21	STORMWATER GOB21 INTEREST	(257)	(21,808)	(1,926)	(2,000)	
	<b>Total Interest &amp; Rents</b>	<b>(575)</b>	<b>(28,473)</b>	<b>(2,487)</b>	<b>(72,000)</b>	
<b>000</b>	<b>Charges for Services</b>					
07-000-37700-00000	STORMWATER FEE	(1,701,166)	(1,742,595)	(1,754,220)	(1,754,300)	
	<b>Total Charges for Services</b>	<b>(1,701,166)</b>	<b>(1,742,595)</b>	<b>(1,754,220)</b>	<b>(1,754,300)</b>	
<b>000</b>	<b>Intergovernmental</b>					
07-000-35704-00000	STATE GRANTS	-	(192,181)	-	(15,122)	
	<b>Total Intergovernmental</b>	<b>-</b>	<b>(192,181)</b>	<b>-</b>	<b>(15,122)</b>	
<b>000</b>	<b>Other Revenue</b>					
07-000-37500-00000	DONATED CAPITAL	(51,650)	-	-	-	
07-000-38196-00000	HEALTH INSURANCE COPAY	(2,738)	(2,327)	(12,060)	(12,330)	
07-000-38725-00000	DIVIDENDS - GROUP HEALTH INSURANCE	(1,914)	(411)	(1,278)	(1,788)	
07-000-39120-00000	REIMBURSEMENTS	-	(4,995)	-	(800)	
	<b>Total Other Revenue</b>	<b>(56,302)</b>	<b>(7,733)</b>	<b>(13,338)</b>	<b>(14,918)</b>	
<b>000</b>	<b>Transfers In</b>					
07-000-39201-00000	TRANSFER FROM GENERAL FUND	-	-	(465,000)	-	
	<b>Total Transfers In</b>	<b>-</b>	<b>-</b>	<b>(465,000)</b>	<b>-</b>	
<b>000</b>	<b>Other Sources</b>					
07-000-39990-00000	FUND BALANCE	-	-	(800,500)	(1,466,216)	
	<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>(800,500)</b>	<b>(1,466,216)</b>	
<b>TOTAL STORMWATER FUND REVENUE:</b>		<b>(1,758,043)</b>	<b>(1,970,982)</b>	<b>(3,035,545)</b>	<b>(3,322,556)</b>	

**STORMWATER FUND EXPENDITURES - DEPARTMENT OF FINANCE**

<b>402</b>	<b>Stormwater Billing &amp; Collection</b>					
07-402-00130-00000	SALARIES - FULL TIME	5,653	24,805	20,320	14,676	
07-402-00158-00000	GROUP LIFE INSURANCE	26	21	47	87	
07-402-00159-00000	GROUP DISABILITY INSURANCE	125	115	233	418	
07-402-00167-00000	WELLNESS	-	-	67	67	
07-402-00192-00000	FICA/ MEDICARE	1,316	1,020	1,556	2,723	
07-402-00196-00000	GROUP HOSPITAL INSURANCE	3,779	3,850	13,473	2,905	
07-402-00198-00000	GROUP DENTAL INSURANCE	126	157	387	711	
07-402-00199-00000	GROUP VISION INSURANCE	28	33	42	85	
	<i>Salaries, Wages, &amp; Benefits</i>	<i>11,053</i>	<i>30,001</i>	<i>36,125</i>	<i>21,672</i>	
07-402-00210-00000	OFFICE SUPPLIES	31	57	50	50	
07-402-00215-00000	POSTAGE	6,682	4,585	5,200	5,200	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
07-402-00220-00000	OPERATING SUPPLIES	22	-	50	50	
07-402-00318-00000	COMPUTER SERVICES	-	-	300	300	
07-402-00321-00000	TELEPHONE	-	-	430	430	
07-402-00342-00000	PRINTING	1,200	4,847	7,162	7,162	
07-402-00343-00000	PHOTOCOPY	40	-	350	350	
07-402-00374-00000	MAINTENANCE - EQUIPMENT	1,377	2,238	658	1,500	
07-402-00394-00000	OTHER SERVICE FEES	-	-	2,324	2,324	
07-402-00461-00000	TRAINING	310	56	500	500	
	<i>Supplies, Services &amp; Utilities</i>	<u>9,661</u>	<u>11,783</u>	<u>17,024</u>	<u>17,866</u>	
07-402-00740-00000	MACHINERY & EQUIPMENT	-	-	2,000	-	
	<i>Capital Expenditures</i>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	
<b>402</b>	<b>Total Stormwater Billing &amp; Collection</b>	<b>20,715</b>	<b>41,784</b>	<b>55,149</b>	<b>39,538</b>	
<b>472</b>	<b>Debt Service</b>					
07-471-47120-00000	DEBT SERVICE PRINCIPAL	-	-	36,029	41,081	
07-472-47220-00000	DEBT SERVICE INTEREST	16,706	34,544	38,304	36,503	
07-472-47305-00000	DEBT ISSUANCE COSTS	22,224	-	-	-	
	<i>Debt Service</i>	<u>38,930</u>	<u>34,544</u>	<u>74,333</u>	<u>77,584</u>	
<b>472</b>	<b>Total Debt Service</b>	<b>38,930</b>	<b>34,544</b>	<b>74,333</b>	<b>77,584</b>	
<b>488</b>	<b>Unallocated Employee Benefits</b>					
07-487-00196-00000	GROUP HOSPITAL INSURANCE	109	-	-	-	
07-488-00195-00000	WORKERS' COMPENSATION	-	14,872	14,914	16,184	
07-488-00198-00000	HSA CONTRIBUTION	-	-	957	1,915	
	<i>Salaries, Wages, &amp; Benefits</i>	<u>109</u>	<u>14,872</u>	<u>15,871</u>	<u>18,099</u>	
<b>488</b>	<b>Total Unallocated Employee Benefits</b>	<b>109</b>	<b>14,872</b>	<b>15,871</b>	<b>18,099</b>	
<b>492</b>	<b>Transfers Out</b>					
07-492-49201-00000	TRANSFER TO GENERAL FUND	564,823	616,776	718,476	876,415	
	<i>Transfers Out</i>	<u>564,823</u>	<u>616,776</u>	<u>718,476</u>	<u>876,415</u>	
<b>492</b>	<b>Total Transfers Out</b>	<b>564,823</b>	<b>616,776</b>	<b>718,476</b>	<b>876,415</b>	
<b>800</b>	<b>Depreciation</b>					
07-800-00800-00000	DEPRECIATION EXPENSE	16,111	20,403	-	-	
	<i>Depreciation</i>	<u>16,111</u>	<u>20,403</u>	<u>-</u>	<u>-</u>	
<b>800</b>	<b>Total Depreciation</b>	<b>16,111</b>	<b>20,403</b>	<b>-</b>	<b>-</b>	
<b>TOTAL DEPARTMENT OF FINANCE:</b>		<b>640,688</b>	<b>728,379</b>	<b>863,829</b>	<b>1,011,636</b>	

**STORMWATER FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS**

<b>431</b>	<b>Street Cleaning</b>					
07-431-00130-00000	SALARIES--FULL TIME	54,012	55,488	56,460	52,962	
07-431-00158-00000	GROUP LIFE INSURANCE	108	117	111	111	
07-431-00159-00000	GROUP DISABILITY INS	486	523	557	557	
07-431-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,936	1,994	1,863	1,863	
07-431-00180-00000	SALARIES--OVER TIME	4,972	5,350	4,160	4,160	
07-431-00192-00000	FICA/MEDICARE	4,554	4,623	4,639	4,015	
07-431-00196-00000	GROUP HOSPITAL INSURANCE	33,065	34,889	37,721	12,729	
07-431-00198-00000	GROUP DENTAL INSURANCE	852	954	934	981	
07-431-00199-00000	GROUP VISION INSURANCE	100	101	100	105	
	<i>Salaries, Wages, &amp; Benefits</i>	<u>100,086</u>	<u>104,039</u>	<u>106,545</u>	<u>77,483</u>	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
07-431-00220-00000	OPERATING SUPPLIES	13,420	21,670	8,700	10,700	
07-431-00231-00000	VEHICLE FUEL & OIL	5,417	10,571	10,000	13,000	
07-431-00249-00000	VEHICLE SUPPLIES	3,366	3,249	5,500	10,000	
07-431-00260-00000	SMALL TOOLS & EQUIPMENT	531	-	1,000	1,000	
07-431-00365-00000	SOLID WASTE	14,036	1,394	17,000	10,000	
07-431-00372-00000	ENGINEERING SERVICES	-	514	-	-	
	<i>Supplies, Services &amp; Utilities</i>	<i>36,770</i>	<i>37,398</i>	<i>42,200</i>	<i>44,700</i>	
<b>431</b>	<b>Total Street Cleaning</b>	<b>136,855</b>	<b>141,437</b>	<b>148,745</b>	<b>122,183</b>	
<b>447</b>	<b>Stormwater Operations</b>					
07-447-00130-00000	SALARIES - FULL TIME	171,233	219,070	236,407	359,526	
07-447-00158-00000	GROUP LIFE INSURANCE	290	408	418	692	
07-447-00159-00000	GROUP DISABILITY INSURANCE	765	1,291	2,080	3,447	
07-447-00167-00000	FITNESS REIMBURSEMENT	187	200	200	200	
07-447-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,573	1,901	1,528	1,528	
07-447-00180-00000	SALARIES - OVER TIME	1,217	3,056	2,548	2,548	
07-447-00191-00000	UNIFORM ALLOWANCE	1,235	1,298	1,250	1,250	
07-447-00192-00000	FICA/ MEDICARE	13,565	15,830	18,288	27,466	
07-447-00196-00000	GROUP HOSPITAL INSURANCE	63,970	103,371	109,557	143,929	
07-447-00198-00000	GROUP DENTAL INSURANCE	2,092	3,376	3,460	6,027	
07-447-00199-00000	GROUP VISION INSURANCE	206	363	376	651	
	<i>Salaries, Wages, &amp; Benefits</i>	<i>256,334</i>	<i>350,164</i>	<i>376,112</i>	<i>547,264</i>	
07-447-00210-00000	OFFICE SUPPLIES	285	591	400	400	
07-447-00220-00000	OPERATING SUPPLIES	44,434	23,938	29,900	29,900	
07-447-00226-00000	CLEANING SUPPLIES	103	396	440	440	
07-447-00231-00000	VEHICLE FUEL AND OIL	6,008	6,277	10,000	10,000	
07-447-00249-00000	VEHICLE SUPPLIES	478	2,536	10,000	2,500	
07-447-00250-00000	MAINTENANCE SUPPLIES	528	5,986	10,860	20,000	
07-447-00260-00000	SMALL TOOLS AND EQUIPMENT	12,878	2,383	4,250	4,250	
07-447-00313-00000	ENGINEERING SERVICES	-	-	6,000	-	
07-447-00317-00000	PEST CONTROL SERVICES	113	113	200	200	
07-447-00318-00000	COMPUTER SERVICES	2,206	2,206	2,910	7,060	
07-447-00321-00000	TELEPHONE	1,221	1,312	3,105	3,105	
07-447-00327-00000	RADIO MAINTENANCE	-	-	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	
07-447-00343-00000	PHOTOCOPY	-	-	110	110	
07-447-00361-00000	ELECTRICITY	2,093	1,837	3,000	3,000	
07-447-00362-00000	NATURAL GAS	1,910	3,264	4,160	4,200	
07-447-00364-00000	SEWER	-	-	320	320	
07-447-00365-00000	SOLID WASTE	790	636	750	750	
07-447-00366-00000	WATER	-	-	320	320	
07-447-00371-00000	MAINTENANCE - LAND	10	375	1,560	1,560	
07-447-00372-00000	MAINTENANCE - VEHICLES	9,457	9,712	10,600	17,800	
07-447-00373-00000	MAINTENANCE - BUILDINGS	680	454	4,695	4,695	
07-447-00374-00000	MAINTENANCE - EQUIPMENT	6,584	4,643	4,925	4,925	
07-447-00394-00000	OTHER SERVICE FEES	7,004	7,691	31,038	31,826	
07-447-00420-00000	DUES & SUBSCRIPTIONS	500	38	655	655	
07-447-00421-00000	LICENSES & PERMITS	1,886	4,968	4,700	4,700	
07-447-00440-00000	LAUNDRY SERVICE	1,304	1,334	1,500	1,500	
07-447-00461-00000	TRAINING	1,652	778	3,200	3,200	
	<i>Supplies, Services &amp; Utilities</i>	<i>102,166</i>	<i>81,485</i>	<i>150,983</i>	<i>158,801</i>	
07-447-00720-00000	IMPROVEMENTS	-	-	935,000	697,500	
07-447-00720-21021	INFRASTRUCTURE	-	19,938	-	-	
07-447-00730-00000	BUILDINGS	-	-	68,750	153,750	
07-447-00730-17018	BUILDINGS	6,710	-	-	-	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
07-447-00740-00000	MACHINERY & EQUIPMENT	-	-	152,300	164,372	
07-447-00750-00000	IMPROVEMENTS TO LAND	-	-	297,050	467,050	
	<i>Capital Expenditures</i>	<i>6,710</i>	<i>19,938</i>	<i>1,453,100</i>	<i>1,482,672</i>	
<b>447</b>	<b>Total Stormwater Operations</b>	<b>365,210</b>	<b>451,587</b>	<b>1,980,195</b>	<b>2,188,737</b>	
<b>TOTAL DEPARTMENT OF PUBLIC WORKS:</b>		<b>502,066</b>	<b>593,024</b>	<b>2,128,940</b>	<b>2,310,920</b>	
<b>TOTAL WATER FUND EXPENDITURES:</b>		<b>1,142,754</b>	<b>1,321,403</b>	<b>2,992,769</b>	<b>3,322,556</b>	
Stormwater Fund Revenue Total		<b>1,758,043</b>	<b>1,970,982</b>	<b>3,035,545</b>	<b>3,322,556</b>	
Stormwater Fund Expense Total		<b>1,142,754</b>	<b>1,321,403</b>	<b>2,992,769</b>	<b>3,322,556</b>	
Stormwater Fund Gain/(Loss) from Operation		<b>615,289</b>	<b>649,579</b>	<b>42,776</b>	<b>-</b>	
<b>08</b>	<b>SEWER FUND</b>					
<b>SEWER FUND REVENUE</b>						
<b>000</b>	<b>Interest &amp; Rents</b>					
08-000-34110-00000	INTEREST INCOME-SAVINGS	(1,169)	(16,866)	(500)	(80,000)	
08-000-34140-00000	INTEREST INCOME - PLGIT	(1,755)	(131,159)	(21,951)	(260,000)	
08-000-34141-00000	INTEREST - INVESTMENT	(4,645)	(1,590)	(6,330)	(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)	-	
	<b>Total Interest &amp; Rents</b>	<b>(8,743)</b>	<b>(242,170)</b>	<b>(42,528)</b>	<b>(341,600)</b>	
<b>000</b>	<b>Intergovernmental</b>					
08-000-35704-00000	STATE GRANTS	-	-	(350,000)	(51,222)	
08-000-39130-00000	CAPITAL REIMB-TOWNSHIPS	(59,327)	(134,750)	(414,705)	(1,618,976)	
	<b>Total Intergovernmental</b>	<b>(59,327)</b>	<b>(134,750)</b>	<b>(764,705)</b>	<b>(1,670,198)</b>	
<b>000</b>	<b>Charges for Services</b>					
08-000-36412-00000	METERED SEWER SALES	(4,954,001)	(5,154,788)	(5,391,410)	(5,391,500)	
08-000-36470-00000	SALES TO TOWNSHIPS	(854,448)	(819,141)	(657,667)	(641,200)	
08-000-36475-00000	SALES TO ARMY WAR COLLEGE	(114,186)	(101,332)	(101,102)	(103,800)	
	<b>Total Charges for Services</b>	<b>(5,922,635)</b>	<b>(6,075,261)</b>	<b>(6,150,179)</b>	<b>(6,136,500)</b>	
<b>000</b>	<b>Other Revenue</b>					
08-000-36411-00000	SEWER TAPPING FEES	(36,301)	(294,175)	(141,746)	(128,700)	
08-000-36481-00000	SURCHARGE FEES	(137,697)	(79,434)	(190,554)	(171,600)	
08-000-36482-00000	PRETREATMENT MONITORING	(7,500)	(5,700)	(6,355)	(3,500)	
08-000-36490-00000	OTHER SERVICE REVENUE	(27,418)	(28,704)	(28,135)	(29,100)	
08-000-37500-00000	DONATED CAPITAL	(25,440)	-	-	-	
08-000-38010-00000	MISCELLANEOUS REVENUE	(2,359)	(3,347)	(2,613)	(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)	
08-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(44,670)	(15,001)	(27,337)	(30,258)	
08-000-39110-00000	SALE OF PROPERTY	-	-	(3,916)	(2,500)	
08-000-39120-00000	REIMBURSEMENTS	(19,625)	(9,430)	(12,798)	(11,400)	
	<b>Total Other Revenue</b>	<b>(488,867)</b>	<b>(475,818)</b>	<b>(468,895)</b>	<b>(426,697)</b>	
<b>000</b>	<b>Other Sources</b>					
08-000-39310-00000	PROCEEDS OF BOND ISSUE	-	-	-	(933,297)	
08-000-39990-00000	FUND BALANCE	-	-	(5,216,004)	(4,670,111)	
	<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>(5,216,004)</b>	<b>(5,603,408)</b>	
<b>TOTAL SEWER FUND REVENUE:</b>		<b>(6,479,572)</b>	<b>(6,927,999)</b>	<b>(12,642,311)</b>	<b>(14,178,403)</b>	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
<b>SEWER FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION</b>						
<b>486</b>	<b>Property &amp; Casualty Insurance</b>					
08-486-00351-00000	DIRECT PROPERTY	90,916	73,762	103,430	103,430	
08-486-00352-00000	COMP GEN LIABILITY	4,507	2,497	14,834	14,834	
08-486-00353-00000	AUTOMOBILE LIABILITY	10,084	8,459	10,011	10,011	
08-486-00354-00000	PUBLIC OFFICIALS' LIAB	8,290	6,562	9,414	9,414	
	<i>Supplies, Services &amp; Utilities</i>	113,797	91,280	137,689	137,689	
<b>486</b>	<b>Total Insurance Premiums</b>	<b>113,797</b>	<b>91,280</b>	<b>137,689</b>	<b>137,689</b>	
<b>TOTAL DEPARTMENT OF ADMINISTRATION:</b>		<b>113,797</b>	<b>91,280</b>	<b>137,689</b>	<b>137,689</b>	

<b>SEWER FUND EXPENDITURES - DEPARTMENT OF FINANCE</b>						
<b>402</b>	<b>Finance Operations</b>					
08-402-00130-00000	SALARIES--FULL TIME	17,149	100,414	20,320	14,676	
08-402-00158-00000	GROUP LIFE INSURANCE	25	23	47	37	
08-402-00159-00000	GROUP DISABILITY INS	128	118	233	185	
08-402-00167-00000	WELLNESS	-	-	67	67	
08-402-00180-00000	SALARIES--OVER TIME	-	159	-	-	
08-402-00192-00000	FICA/MEDICARE	1,288	1,128	1,556	1,123	
08-402-00196-00000	GROUP HOSPITAL INSURANCE	3,704	3,643	13,473	1,155	
08-402-00198-00000	GROUP DENTAL INSURANCE	124	154	387	324	
08-402-00199-00000	GROUP VISION INSURANCE	61	33	42	35	
	<i>Salaries, Wages, &amp; Benefits</i>	22,481	105,672	36,125	17,602	
08-402-00210-00000	OFFICE SUPPLIES	31	57	50	50	
08-402-00215-00000	POSTAGE	6,682	4,585	5,200	5,200	
08-402-00220-00000	OPERATING SUPPLIES	22	-	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	
08-402-00321-00000	TELEPHONE	405	406	430	430	
08-402-00342-00000	PRINTING	1,200	4,847	7,162	7,162	
08-402-00343-00000	PHOTOCOPY	46	26	350	350	
08-402-00374-00000	MAINTENANCE-EQUIPMENT	1,377	2,238	658	1,500	
08-402-00394-00000	OTHER SERVICE FEES	-	-	2,324	2,324	
08-402-00461-00000	TRAINING	310	56	500	500	
	<i>Supplies, Services &amp; Utilities</i>	14,105	17,487	39,124	17,866	
08-402-00730-00000	BUILDINGS	6,710	(6,710)	53,750	153,750	
08-402-00730-17018	BUILDINGS	-	6,710	-	-	
08-402-00740-00000	MACHINERY & EQUIPMENT	-	-	110,750	108,750	
	<i>Capital Expenditures</i>	6,710	-	164,500	262,500	
<b>402</b>	<b>Total Finance Operations</b>	<b>43,295</b>	<b>123,159</b>	<b>239,749</b>	<b>297,968</b>	
<b>472</b>	<b>Debt Service</b>					
08-471-47120-00000	DEBT SERVICE PRINCIPAL	-	1	990,674	1,184,229	
08-472-47220-00000	DEBT SERVICE INTEREST	460,422	517,398	612,978	563,444	
08-472-47305-00000	NOTE ISSUE COSTS	162,363	-	-	-	
	<i>Debt Service</i>	622,786	517,399	1,603,652	1,747,673	
<b>472</b>	<b>Total Debt Service</b>	<b>622,786</b>	<b>517,399</b>	<b>1,603,652</b>	<b>1,747,673</b>	
<b>481</b>	<b>Sewer Authority</b>					
08-481-00314-00000	LEGAL SERVICES	7,735	5,882	15,000	15,000	
08-481-00420-00000	DUES & SUBSCRIPTIONS	200	200	200	200	
	<i>Supplies, Services &amp; Utilities</i>	7,935	6,082	15,200	15,200	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
<b>481</b>	<b>Total Sewer Authority</b>	<b>7,935</b>	<b>6,082</b>	<b>15,200</b>	<b>15,200</b>	
<b>488</b>	<b>Unallocated Employee Benefits</b>					
08-487-00196-00000	GROUP HOSPITAL INSURANCE	109	-	-	-	
08-488-00195-00000	WORKERS' COMPENSATION	48,674	14,872	48,802	48,341	
08-488-00198-00000	STATE GRANTS	-	-	12,980	10,648	
	<i>Salaries, Wages, &amp; Benefits</i>	<i>48,783</i>	<i>14,872</i>	<i>61,782</i>	<i>58,989</i>	
<b>488</b>	<b>Total Unallocated Employee Benefits</b>	<b>48,783</b>	<b>14,872</b>	<b>61,782</b>	<b>58,989</b>	
<b>492</b>	<b>Transfers Out</b>					
08-492-49201-00000	TRANSFER TO GENERAL FUND	542,230	592,105	679,330	836,621	
08-492-49206-00000	TRANSFER TO WATER FUND	18,875	26,375	30,825	40,325	
	<i>Transfers Out</i>	<i>561,105</i>	<i>618,480</i>	<i>710,155</i>	<i>876,946</i>	
<b>492</b>	<b>Total Transfers Out</b>	<b>561,105</b>	<b>618,480</b>	<b>710,155</b>	<b>876,946</b>	
<b>800</b>	<b>Depreciation</b>					
08-800-00800-00000	DEPRECIATION EXPENSE	1,743,688	1,741,947	-	-	
	<i>Depreciation</i>	<i>1,743,688</i>	<i>1,741,947</i>	<i>-</i>	<i>-</i>	
<b>800</b>	<b>Total Depreciation</b>	<b>1,743,688</b>	<b>1,741,947</b>	<b>-</b>	<b>-</b>	
<b>TOTAL DEPARTMENT OF FINANCE:</b>		<b>3,027,592</b>	<b>3,021,939</b>	<b>2,630,538</b>	<b>2,996,776</b>	

**SEWER FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS**

<b>425</b>	<b>Sewer Collection System</b>					
08-425-00130-00000	SALARIES--FULL TIME	199,800	201,154	227,479	377,393	
08-425-00158-00000	GROUP LIFE INSURANCE	357	401	385	698	
08-425-00159-00000	GROUP DISABILITY INS	1,884	2,014	1,938	3,517	
08-425-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,682	3,137	3,318	3,318	
08-425-00180-00000	SALARIES--OVER TIME	1,501	3,522	2,600	2,600	
08-425-00191-00000	UNIFORM ALLOWANCE	980	1,152	1,250	1,350	
08-425-00192-00000	FICA/MEDICARE	15,782	15,640	17,607	28,779	
08-425-00196-00000	GROUP HOSPITAL INSURANCE	76,663	108,639	92,519	161,392	
08-425-00198-00000	GROUP DENTAL INSURANCE	2,475	3,071	3,230	6,151	
08-425-00199-00000	GROUP VISION INSURANCE	391	407	351	661	
	<i>Salaries, Wages, &amp; Benefits</i>	<i>302,513</i>	<i>339,137</i>	<i>350,677</i>	<i>585,859</i>	
08-425-00210-00000	OFFICE SUPPLIES	274	345	400	400	
08-425-00220-00000	OPERATING SUPPLIES	30,994	14,379	23,130	23,130	
08-425-00222-00000	CHEMICALS	-	5,186	-	-	
08-425-00226-00000	CLEANING SUPPLIES	103	396	440	440	
08-425-00231-00000	VEHICLE FUEL & OIL	5,960	6,198	12,000	10,000	
08-425-00249-00000	VEHICLE SUPPLIES	478	2,536	10,000	2,500	
08-425-00250-00000	MAINTENANCE SUPPLIES	528	3,125	15,225	16,025	
08-425-00260-00000	SMALL TOOLS & EQUIPMENT	2,705	2,383	3,750	3,750	
08-425-00317-00000	PEST CONTROL SERVICES	113	113	200	100	
08-425-00318-00000	COMPUTER SERVICES	-	-	-	4,850	
08-425-00321-00000	TELEPHONE	2,580	2,468	2,625	2,625	
08-425-00327-00000	RADIO MAINTENANCE	-	-	385	385	
08-425-00331-00000	TRAVEL EXPENSES	-	15	500	500	
08-425-00343-00000	PHOTOCOPY	-	-	100	100	
08-425-00361-00000	ELECTRICITY	2,093	1,837	3,000	2,600	
08-425-00362-00000	NATURAL GAS	1,910	3,264	4,200	4,200	
08-425-00364-00000	SEWER	403	207	320	320	
08-425-00365-00000	SOLID WASTE	790	636	750	805	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
08-425-00366-00000	WATER	454	238	320	320	
08-425-00371-00000	MAINTENANCE-LAND	-	375	-	-	
08-425-00372-00000	MAINTENANCE-VEHICLES	9,457	9,437	15,600	17,800	
08-425-00373-00000	MAINTENANCE-BUILDINGS	680	454	4,695	4,695	
08-425-00374-00000	MAINTENANCE-EQUIPMENT	6,584	4,649	5,525	9,025	
08-425-00384-00000	RENTAL-EQUIPMENT	-	-	350	350	
08-425-00394-00000	OTHER SERVICE FEES	6,620	8,012	8,360	8,590	
08-425-00420-00000	DUES & SUBSCRIPTIONS	500	38	270	1,070	
08-425-00421-00000	LICENSES & PERMITS	1,549	2,468	3,600	3,600	
08-425-00440-00000	LAUNDRY SERVICE	1,304	1,334	1,500	1,500	
08-425-00461-00000	TRAINING	403	442	6,550	6,550	
	<i>Supplies, Services &amp; Utilities</i>	<i>76,482</i>	<i>70,535</i>	<i>123,795</i>	<i>126,230</i>	
08-425-00720-00000	IMPROVEMENTS	-	-	4,782,000	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	
	<i>Capital Expenditures</i>	<i>2,945</i>	<i>-</i>	<i>4,822,550</i>	<i>3,040,122</i>	
<b>425</b>	<b>Sewer Collection System</b>	<b>381,940</b>	<b>409,672</b>	<b>5,297,022</b>	<b>3,752,211</b>	
<b>42L</b>	<b>Sewer Lab</b>					
08-42L-00130-00000	SALARIES--FULL TIME	378,348	343,260	337,500	259,839	
08-42L-00158-00000	GROUP LIFE INSURANCE	604	503	529	390	
08-42L-00159-00000	GROUP DISABILITY INS	2,876	2,662	2,647	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	
08-42L-00180-00000	SALARIES--OVER TIME	5,849	383	2,767	2,679	
08-42L-00191-00000	UNIFORM ALLOWANCE	812	566	1,030	980	
08-42L-00192-00000	FICA/MEDICARE	29,409	25,326	26,033	19,851	
08-42L-00196-00000	GROUP HOSPITAL INSURANCE	84,017	90,418	119,446	81,672	
08-42L-00198-00000	GROUP DENTAL INSURANCE	3,549	3,396	4,437	3,435	
08-42L-00199-00000	GROUP VISION INSURANCE	454	393	475	369	
	<i>Salaries, Wages, &amp; Benefits</i>	<i>509,853</i>	<i>469,865</i>	<i>500,069</i>	<i>376,371</i>	
08-42L-00210-00000	OFFICE SUPPLIES	443	402	300	300	
08-42L-00215-00000	POSTAGE	8	44	113	110	
08-42L-00220-00000	OPERATING SUPPLIES	19,276	2,371	1,950	1,950	
08-42L-00220-COVID	OPERATING SUPPLIES	661	-	-	-	
08-42L-00222-00000	CHEMICALS	13,289	15,312	16,712	16,850	
08-42L-00225-00000	LAB SUPPLIES	4,920	6,511	10,948	10,200	
08-42L-00226-00000	CLEANING SUPPLIES	72	174	500	400	
08-42L-00226-COVID	CLEANING SUPPLIES	20	-	-	-	
08-42L-00231-00000	VEHICLE FUEL & OIL	433	968	500	1,000	
08-42L-00249-00000	VEHICLE SUPPLIES	-	-	375	375	
08-42L-00250-00000	MAINTENANCE SUPPLIES	996	27	2,737	2,775	
08-42L-00260-00000	SMALL TOOLS & EQUIPMENT	7,497	6,924	8,767	7,250	
08-42L-00313-00000	ENGINEERING	-	-	-	10,000	
08-42L-00314-00000	LEGAL SERVICES	-	-	5,000	5,000	
08-42L-00316-00000	LABORATORY TEST SERVICES	33,463	41,028	45,379	39,050	
08-42L-00318-00000	COMPUTER EXPENSES	399	-	1,000	12,250	
08-42L-00321-00000	TELEPHONE	453	246	334	375	
08-42L-00327-00000	RADIO MAINTENANCE	-	-	1,000	1,000	
08-42L-00331-00000	TRAVEL EXPENSES	157	227	1,299	1,500	
08-42L-00341-00000	ADVERTISING	81	303	275	275	
08-42L-00343-00000	PHOTOCOPY	78	428	280	530	
08-42L-00372-00000	MAINTENANCE-VEHICLES	1,079	1,587	530	520	
08-42L-00373-00000	MAINTENANCE-BUILDINGS	14,084	10,869	14,658	17,400	
08-42L-00374-00000	MAINTENANCE-EQUIPMENT	10,350	7,029	9,985	9,400	
08-42L-00394-COVID	OTHER SERVICE FEES	5,164	-	-	-	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
08-42L-00420-00000	DUES & SUBSCRIPTIONS	1,138	1,359	1,489	1,610	
08-42L-00421-00000	LICENSES & PERMITS	4,800	3,150	7,520	9,100	
08-42L-00440-00000	LAUNDRY SERVICE	1,507	1,004	1,100	1,200	
08-42L-00461-00000	TRAINING	759	1,446	1,975	2,025	
	<i>Supplies, Services &amp; Utilities</i>	<i>121,128</i>	<i>101,409</i>	<i>134,726</i>	<i>152,445</i>	
08-42L-00730-00000	BUILDINGS	-	-	-	100,000	
08-42L-00740-00000	MACHINERY & EQUIPMENT	-	-	41,250	-	
	<i>Capital Expenditures</i>	<i>-</i>	<i>-</i>	<i>41,250</i>	<i>100,000</i>	
<b>42L</b>	<b>Total Sewer Plant Lab</b>	<b>630,981</b>	<b>571,274</b>	<b>676,045</b>	<b>628,816</b>	
<b>42M</b>	<b>Lift Stations</b>					
08-42M-00130-00000	SALARIES--FULL TIME	64,598	65,913	68,551	71,200	
08-42M-00158-00000	GROUP LIFE INSURANCE	126	141	111	111	
08-42m-00159-00000	GROUP DISABILITY INS	562	636	557	557	
08-42M-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	-	1,174	1,174	
08-42M-00180-00000	SALARIES--OVER TIME	276	177	1,199	1,152	
08-42M-00191-00000	UNIFORM ALLOWANCE	139	146	150	160	
08-42M-00192-00000	FICA/MEDICARE	4,865	4,905	5,337	5,410	
08-42M-00196-00000	GROUP HOSPITAL INSURANCE	19,941	20,115	22,471	12,729	
08-42M-00198-00000	GROUP DENTAL INSURANCE	852	954	934	981	
08-42M-00199-00000	GROUP VISION INSURANCE	100	101	100	105	
	<i>Salaries, Wages, &amp; Benefits</i>	<i>91,457</i>	<i>93,088</i>	<i>100,584</i>	<i>93,579</i>	
08-42M-00220-00000	OPERATING SUPPLIES	1,901	563	2,100	2,100	
08-42M-00222-00000	CHEMICALS	9,624	15,447	14,000	15,606	
08-42M-00226-00000	CLEANING SUPPLIES	-	-	200	200	
08-42M-00231-00000	VEHICLE FUEL & OIL	3,384	4,431	7,400	6,775	
08-42M-00249-00000	VEHICLE SUPPLIES	189	266	1,600	1,900	
08-42M-00250-00000	MAINTENANCE SUPPLIES	16,366	29,631	13,000	12,400	
08-42M-00260-00000	SMALL TOOLS & EQUIPMENT	234	263	500	500	
08-42M-00321-00000	TELEPHONE	6,812	6,831	6,900	7,000	
08-42M-00361-00000	ELECTRICITY	23,184	20,355	29,000	29,000	
08-42M-00362-00000	NATURAL GAS	540	797	920	1,300	
08-42M-00366-00000	WATER	419	423	600	600	
08-42M-00371-00000	MAINTENANCE-LAND	1,620	-	1,500	1,500	
08-42M-00372-00000	MAINTENANCE-VEHICLES	-	121	800	800	
08-42M-00373-00000	MAINTENANCE-BUILDINGS	7,521	-	16,000	6,000	
08-42M-00374-00000	MAINTENANCE-EQUIPMENT	5,463	100,383	8,100	6,900	
08-42M-00421-00000	LICENSES & PERMITS	-	-	-	-	
08-42M-00461-00000	TRAINING	-	-	800	1,500	
	<i>Supplies, Services &amp; Utilities</i>	<i>77,257</i>	<i>179,511</i>	<i>103,420</i>	<i>94,081</i>	
08-42M-00730-00000	BUILDINGS	-	-	-	55,000	
08-42m-00740-00000	MACHINERY & EQUIPMENT	-	-	280,000	250,000	
08-42M-00760-00000	VEHICLES	-	-	-	34,930	
	<i>Capital Expenditures</i>	<i>-</i>	<i>-</i>	<i>280,000</i>	<i>339,930</i>	
<b>42M</b>	<b>Total Lift Stations</b>	<b>168,715</b>	<b>272,599</b>	<b>484,004</b>	<b>527,590</b>	
<b>42P</b>	<b>Wastewater Treatment Plant</b>					
08-42P-00130-00000	SALARIES--FULL TIME	454,315	479,816	556,973	491,947	
08-42P-00158-00000	GROUP LIFE INSURANCE	696	784	888	777	
08-42p-00159-00000	GROUP DISABILITY INS	3,886	4,528	4,456	3,899	
08-42P-00167-00000	WELLNESS	105	-	-	-	
08-42P-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,218	2,634	3,413	3,413	
08-42P-00180-00000	SALARIES--OVER TIME	11,250	11,776	8,736	9,500	
08-42P-00191-00000	UNIFORM ALLOWANCE	1,389	1,324	2,100	2,160	





Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
08-42P-00192-00000	FICA/MEDICARE	35,183	36,359	43,281	37,515	
08-42P-00196-00000	GROUP HOSPITAL INSURANCE	126,593	124,399	164,517	163,263	
08-42P-00198-00000	GROUP DENTAL INSURANCE	4,199	4,649	7,472	6,867	
08-42P-00199-00000	GROUP VISION INSURANCE	739	706	800	735	
	<i>Salaries, Wages, &amp; Benefits</i>	<i>640,572</i>	<i>666,975</i>	<i>792,636</i>	<i>720,076</i>	
08-42P-00210-00000	OFFICE SUPPLIES	1,514	1,167	1,200	1,200	
08-42P-00220-00000	OPERATING SUPPLIES	17,076	4,823	5,700	5,900	
08-42P-00222-00000	CHEMICALS	19,923	34,465	37,582	46,200	
08-42P-00226-00000	CLEANING SUPPLIES	1,715	1,965	2,500	2,500	
08-42P-00231-00000	VEHICLE FUEL & OIL	3,288	5,217	9,035	8,805	
08-42P-00249-00000	VEHICLE SUPPLIES	2,462	1,166	4,400	6,310	
08-42P-00250-00000	MAINTENANCE SUPPLIES	68,939	49,739	95,300	91,100	
08-42P-00260-00000	SMALL TOOLS & EQUIPMENT	1,176	1,343	1,600	1,600	
08-42P-00313-00000	ENGINEERING SERVICES	5,910	10,599	6,500	7,000	
08-42P-00318-00000	COMPUTER SERVICES	3,004	2,745	9,000	18,060	
08-42P-00319-00000	STORMWATER COMPLIANCE	-	-	3,000	3,000	
08-42P-00321-00000	TELEPHONE	3,404	3,392	3,300	3,200	
08-42P-00327-00000	RADIO MAINTENANCE	-	-	4,000	4,000	
08-42P-00331-00000	TRAVEL EXPENSES	-	-	300	300	
08-42P-00343-00000	PHOTOCOPY	87	87	-	-	
08-42P-00361-00000	ELECTRICITY	225,052	226,897	230,000	230,000	
08-42P-00362-00000	NATURAL GAS	30,085	40,434	40,000	43,000	
08-42P-00365-00000	SOLID WASTE	7,292	8,573	7,600	8,000	
08-42P-00366-00000	WATER	2,303	1,928	2,400	2,400	
08-42P-00371-00000	MAINTENANCE-LAND	542	345	1,500	1,500	
08-42P-00372-00000	MAINTENANCE-VEHICLES	674	494	800	800	
08-42P-00373-00000	MAINTENANCE-BUILDINGS	2,650	3,551	10,000	10,000	
08-42P-00374-00000	MAINTENANCE-EQUIPMENT	35,512	21,404	65,100	64,400	
08-42P-00384-00000	RENTAL-EQUIPMENT	1,045	850	1,600	1,600	
08-42P-00394-00000	OTHER SERVICE FEES	4,427	3,171	4,500	4,500	
08-42P-00420-00000	DUES & SUBSCRIPTIONS	171	261	875	875	
08-42P-00421-00000	LICENSES & PERMITS	780	6,995	6,850	1,850	
08-42P-00440-00000	LAUNDRY SERVICE	4,315	4,372	4,430	3,500	
08-42P-00461-00000	TRAINING	775	724	3,400	8,000	
	<i>Supplies, Services &amp; Utilities</i>	<i>444,125</i>	<i>436,707</i>	<i>562,472</i>	<i>579,600</i>	
08-42P-00730-00000	BUILDINGS	-	-	-	41,070	
08-42P-00740-00000	MACHINERY & EQUIPMENT	-	-	850,000	846,400	
	<i>Capital Expenditures</i>	<i>-</i>	<i>-</i>	<i>850,000</i>	<i>887,470</i>	
<b>42P</b>	<b>Total Wastewater Treatment Plant</b>	<b>1,084,697</b>	<b>1,103,682</b>	<b>2,205,108</b>	<b>2,187,146</b>	
<b>42S</b>	<b>Bio-Solids Removal</b>					
08-42S-00130-00000	SALARIES--FULL TIME	215,179	222,199	232,177	245,047	
08-42S-00158-00000	GROUP LIFE INSURANCE	411	453	389	389	
08-42S-00159-00000	GROUP DISABILITY INS	1,913	2,138	1,950	1,950	
08-42S-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	1,556	1,208	1,208	
08-42S-00180-00000	SALARIES--OVER TIME	25,589	28,246	25,270	29,975	
08-42S-00191-00000	UNIFORM ALLOWANCE	658	927	1,085	1,133	
08-42S-00192-00000	FICA/MEDICARE	18,081	18,390	20,079	18,456	
08-42S-00196-00000	GROUP HOSPITAL INSURANCE	76,805	81,779	91,357	94,874	
08-42S-00198-00000	GROUP DENTAL INSURANCE	2,233	2,946	3,269	3,434	
08-42S-00199-00000	GROUP VISION INSURANCE	350	353	350	368	
	<i>Salaries, Wages, &amp; Benefits</i>	<i>341,218</i>	<i>358,987</i>	<i>377,134</i>	<i>396,834</i>	
08-42S-00210-00000	Office Supplies	60	39	105	105	
08-42S-00215-00000	POSTAGE	168	196	243	243	
08-42S-00220-00000	OPERATING SUPPLIES	2,057	1,011	150	150	
08-42S-00222-00000	CHEMICALS	134,308	134,254	207,941	214,386	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
08-42S-00226-00000	CLEANING SUPPLIES	106	12	300	300	
08-42S-00231-00000	VEHICLE FUEL & OIL	29,334	46,368	95,795	49,745	
08-42S-00249-00000	VEHICLE SUPPLIES	9,210	15,929	10,000	14,000	
08-42S-00250-00000	MAINTENANCE SUPPLIES	7,026	15,124	15,745	19,150	
08-42S-00260-00000	SMALL TOOLS & EQUIPMENT	511	374	500	500	
08-42S-00313-00000	ENGINEERING SERVICES	-	441	2,000	6,000	
08-42S-00314-00000	LEGAL	-	-	2,000	3,000	
08-42S-00316-00000	LABORATORY TEST SERVICES	3,080	2,550	4,800	5,980	
08-42S-00318-00000	COMPUTER SERVICES	-	-	100	100	
08-42S-00321-00000	TELEPHONE	392	533	600	600	
08-42S-00327-00000	RADIO MAINTENANCE	-	-	1,000	-	
08-42S-00331-00000	TRAVEL EXPENSES	-	-	100	100	
08-42S-00341-00000	ADVERTISING	-	-	100	100	
08-42S-00361-00000	ELECTRICITY	359	287	300	300	
08-42S-00371-00000	MAINTENANCE-LAND	690	-	2,000	3,000	
08-42S-00372-00000	MAINTENANCE-VEHICLES	30,768	13,423	17,500	25,500	
08-42S-00374-00000	MAINTENANCE-EQUIPMENT	5,735	7,804	10,000	11,500	
08-42S-00384-00000	RENTAL-EQUIPMENT	850	1,250	4,000	11,750	
08-42S-00420-00000	DUES & SUBSCRIPTIONS	1,303	1,200	1,620	1,660	
08-42S-00421-00000	LICENSES & PERMITS	332	200	500	500	
08-42S-00440-00000	LAUNDRY SERVICE	1,984	1,990	1,872	1,872	
08-42S-00461-00000	TRAINING	235	80	800	800	
	<i>Supplies, Services &amp; Utilities</i>	<i>228,507</i>	<i>243,065</i>	<i>380,071</i>	<i>371,341</i>	
08-42S-00720-00000	IMPROVEMENTS	-	-	149,790	3,000,000	
08-42S-00740-00000	MACHINERY & EQUIPMENT	-	-	145,134	-	
08-42S-00760-00000	VEHICLES	-	-	159,776	180,000	
	<i>Capital Expenditures</i>	<i>-</i>	<i>-</i>	<i>454,700</i>	<i>3,180,000</i>	
<b>42S</b>	<b>Total Bio-Solids Removal</b>	<b>569,726</b>	<b>602,052</b>	<b>1,211,905</b>	<b>3,948,175</b>	
<b>TOTAL DEPARTMENT OF PUBLIC WORKS:</b>		<b>2,836,058</b>	<b>2,959,279</b>	<b>9,874,084</b>	<b>11,043,938</b>	
<b>TOTAL SEWER FUND EXPENDITURES:</b>		<b>5,977,447</b>	<b>6,072,498</b>	<b>12,642,311</b>	<b>14,178,403</b>	
Sewer Fund Revenue Total		<b>6,479,572</b>	<b>6,927,999</b>	<b>12,642,311</b>	<b>14,178,403</b>	
Sewer Fund Expense Total		<b>5,977,447</b>	<b>6,072,498</b>	<b>12,642,311</b>	<b>14,178,403</b>	
Sewer Fund Gain/(Loss) from Operation		<b>502,125</b>	<b>855,501</b>	<b>-</b>	<b>-</b>	

**09 SOLID WASTE FUND**

**SOLID WASTE FUND REVENUE**

<b>000</b>	<b>Interest &amp; Rents</b>					
09-000-34110-00000	INTEREST-SAVINGS	(46)	(752)	(20)	(2,500)	
09-000-34140-00000	INTEREST INCOME - PLGIT	(26)	(333)	(250)	(600)	
09-000-34141-GOB17	Solid Waste GOB17 Series B	-	(750)	-	-	
	<b>Total Interest &amp; Rents</b>	<b>(72)</b>	<b>(1,835)</b>	<b>(270)</b>	<b>(3,100)</b>	
<b>000</b>	<b>Intergovernmental</b>					
09-000-35401-00000	STATE RECYCLING GRANT	(46,906)	-	(45,000)	(45,000)	
	<b>Total Intergovernmental</b>	<b>(46,906)</b>	<b>-</b>	<b>(45,000)</b>	<b>(45,000)</b>	
<b>000</b>	<b>Licenses &amp; Permits</b>					
09-000-36323-00000	COMPOST PERMITS	(6,400)	(5,406)	-	-	
	<b>Total Intergovernmental</b>	<b>(6,400)</b>	<b>(5,406)</b>	<b>-</b>	<b>-</b>	
<b>000</b>	<b>Charges for Services</b>					
09-000-36430-00000	TRASH BAG SALES - INTERNAL	(82,963)	(76,802)	-	-	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
09-000-36431-00000	TRASH BAG SALES - RETAIL	(1,386,272)	(980,145)	(1,897,700)	(2,083,215)	
	<b>Total Charges for Services</b>	<b>(1,469,235)</b>	<b>(1,056,947)</b>	<b>(1,897,700)</b>	<b>(2,083,215)</b>	
<b>000</b>	<b>Other Revenue</b>					
09-000-38010-00000	MISCELLANEOUS REVENUE	(11,402)	(8,760)	-	(9,620)	
	<b>Total Other Revenue</b>	<b>(11,402)</b>	<b>(8,760)</b>	<b>-</b>	<b>(9,620)</b>	
<b>TOTAL SOLID WASTE FUND REVENUE:</b>		<b>(1,534,015)</b>	<b>(1,072,948)</b>	<b>(1,942,970)</b>	<b>(2,140,935)</b>	

**SOLID WASTE FUND EXPENDITURES - DEPARTMENT OF FINANCE**

<b>472</b>	<b>Debt Service</b>					
09-472-47220-00000	DEBT SERVICE INTEREST	2,300	2,053	-	-	
09-472-47305-00000	NOTE ISSUE COSTS	2	-	-	-	
	<i>Debt Service</i>	<i>2,302</i>	<i>2,053</i>	<i>-</i>	<i>-</i>	
<b>472</b>	<b>Total Debt Service</b>	<b>2,302</b>	<b>2,053</b>	<b>-</b>	<b>-</b>	
<b>492</b>	<b>Transfers Out</b>					
09-492-49201-00000	TRANSFER TO GENERAL FUND	22,593	24,671	-	48,100	
	<i>Transfers Out</i>	<i>22,593</i>	<i>24,671</i>	<i>-</i>	<i>48,100</i>	
<b>492</b>	<b>Total Transfers Out</b>	<b>22,593</b>	<b>24,671</b>	<b>-</b>	<b>48,100</b>	
<b>800</b>	<b>Depreciation</b>					
09-800-00800-00000	DEPRECIATION EXPENSE	6,769	905	-	-	
	<i>Depreciation</i>	<i>6,769</i>	<i>905</i>	<i>-</i>	<i>-</i>	
<b>800</b>	<b>Total Depreciation</b>	<b>6,769</b>	<b>905</b>	<b>-</b>	<b>-</b>	
<b>TOTAL DEPARTMENT OF FINANCE:</b>		<b>31,664</b>	<b>27,629</b>	<b>-</b>	<b>48,100</b>	

**SOLID WASTE FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS**

<b>427</b>	<b>Solid Waste Collection &amp; Disposal</b>					
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	-	-	
	<i>Salaries, Wages, &amp; Benefits</i>	<i>34,282</i>	<i>35,727</i>	<i>-</i>	<i>-</i>	
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	
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	
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	-	-	-	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
09-427-00394-COVID	OTHER SERVICE FEES	0	(305)	-	-	-
	Supplies, Services & Utilities	1,609,395	1,255,599	1,942,970	2,092,835	-
<b>427</b>	<b>Total Solid Waste Collection &amp; Disposal</b>	<b>1,643,677</b>	<b>1,291,326</b>	<b>1,942,970</b>	<b>2,092,835</b>	
<b>TOTAL DEPARTMENT OF PUBLIC WORKS:</b>		<b>1,643,677</b>	<b>1,291,326</b>	<b>1,942,970</b>	<b>2,092,835</b>	
<b>TOTAL SOLID WASTE FUND EXPENDITURES:</b>		<b>1,675,341</b>	<b>1,318,955</b>	<b>1,942,970</b>	<b>2,140,935</b>	
Solid Waste Fund Revenue Total		1,534,015	1,072,948	1,942,970	2,140,935	
Solid Waste Fund Expense Total		1,675,341	1,318,955	1,942,970	2,140,935	
Solid Waste Fund Gain/(Loss) from Operation		(141,326)	(246,007)	-	-	

**18 CAPITAL PROJECTS FUND**

**CAPITAL PROJECTS FUND REVENUE**

<b>000</b>	<b>Interest &amp; Rents</b>					
18-000-34140-00000	Interest - PLGIT	(117)	(19,818)	(4,500)	(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)	
	<b>Total Interest &amp; Rents</b>	<b>(722)</b>	<b>(76,960)</b>	<b>(16,450)</b>	<b>(38,000)</b>	
<b>000</b>	<b>Intergovernmental</b>					
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)	
	<b>Total Intergovernmental</b>	<b>(1,738,087)</b>	<b>(1,955,625)</b>	<b>(4,548,542)</b>	<b>(3,850,952)</b>	
<b>000</b>	<b>Other Revenue</b>					
18-000-38010-00000	MISCELLANEOUS REVENUE	-	(64)	-	(500)	
18-000-39130-00000	MISCELLANEOUS REVENUE	-	(425)	-	-	
18-000-39202-00000	TRANSFERS FROM OTHER FUNDS	-	(98,351)	(13,608)	(13,608)	
	<b>Total Other Revenue</b>	<b>(0)</b>	<b>(98,840)</b>	<b>(13,608)</b>	<b>(14,108)</b>	
<b>000</b>	<b>Transfers In</b>					
18-000-39201-00000	TRANSFER FROM GENERAL FUND	(670,525)	(3,795,794)	(1,935,199)	(1,045,985)	
	<b>Total Transfers In</b>	<b>(670,525)</b>	<b>(3,795,794)</b>	<b>(1,935,199)</b>	<b>(1,045,985)</b>	
<b>000</b>	<b>Other Sources</b>					
18-000-39310-00000	BOND PROCEEDS	(5,799,158)	-	-	(1,088,020)	
18-000-39990-00000	FUND BALANCE	-	-	(2,786,024)	(1,757,612)	
18-394-47300-00000	PREMIUM	(465,032)	-	-	-	
	<b>Total Other Sources</b>	<b>(6,264,190)</b>	<b>-</b>	<b>(2,786,024)</b>	<b>(2,845,632)</b>	
<b>TOTAL CAPITAL PROJECTS FUND REVENUE:</b>		<b>(8,673,524)</b>	<b>(5,927,219)</b>	<b>(9,299,823)</b>	<b>(7,794,677)</b>	

**CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION**

<b>401</b>	<b>Administration</b>					
18-401-00740-00000	MACHINERY & EQUIPMENT	-	-	2,800	-	
	Capital Expenditures	-	-	2,800	-	
<b>401</b>	<b>Total Administration</b>	<b>-</b>	<b>-</b>	<b>2,800</b>	<b>-</b>	
<b>407</b>	<b>Information Technology</b>					
18-407-00740-00000	MACHINERY & EQUIPMENT	4,288	185,353	719,500	162,548	
18-407-00740-22002	MACHINERY & EQUIPMENT	-	5,075	-	-	
	Capital Expenditures	4,288	190,428	719,500	162,548	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
<b>407</b>	<b>Total Information Technology</b>	<b>4,288</b>	<b>190,428</b>	<b>719,500</b>	<b>162,548</b>	
<b>TOTAL DEPARTMENT OF ADMINISTRATION:</b>		<b>4,288</b>	<b>190,428</b>	<b>722,300</b>	<b>162,548</b>	

**CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF FINANCE**

<b>472</b>	<b>Debt Service</b>					
18-471-47120-00000	DEBT SERVICE PRINCIPAL	109,307	229,320	240,418	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	
18-472-47305-00000	NOTE ISSUE COSTS	83,811	-	-	-	
	<i>Debt Service</i>	<i>2,801,365</i>	<i>455,402</i>	<i>455,509</i>	<i>545,985</i>	
<b>472</b>	<b>Total Debt Service</b>	<b>2,801,365</b>	<b>455,402</b>	<b>455,509</b>	<b>545,985</b>	
<b>492</b>	<b>Transfers Out</b>					
18-492-49201-00000	TRANSFER TO GENERAL FUND	257,848	-	-	-	
	<i>Transfers Out</i>	<i>257,848</i>	<i>-</i>	<i>-</i>	<i>-</i>	
<b>492</b>	<b>Total Transfers Out</b>	<b>257,848</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL DEPARTMENT OF FINANCE:</b>		<b>3,059,213</b>	<b>455,402</b>	<b>455,509</b>	<b>545,985</b>	

**CAPITAL PROJECTS FUND EXPENDITURES - FIRE DEPARTMENT**

<b>411</b>	<b>Fire Department</b>					
18-411-00740-00000	MACHINERY & EQUIPMENT	-	-	1,132,000	419,818	
	<i>Capital Expenditures</i>	<i>-</i>	<i>-</i>	<i>1,132,000</i>	<i>419,818</i>	
<b>411</b>	<b>Total Fire Department</b>	<b>-</b>	<b>-</b>	<b>1,132,000</b>	<b>419,818</b>	
<b>TOTAL FIRE DEPARTMENT:</b>		<b>-</b>	<b>-</b>	<b>1,132,000</b>	<b>419,818</b>	

**CAPITAL PROJECTS FUND EXPENDITURES - POLICE DEPARTMENT**

<b>41A</b>	<b>Police Administration</b>					
18-41A-00730-00000	BUILDINGS	-	-	220,000	200,000	
18-41A-00730-20007	BUILDINGS	-	48,645	-	-	
18-41A-00740-00000	MACHINERY & EQUIPMENT	-	-	356,000	422,000	
	<i>Capital Expenditures</i>	<i>-</i>	<i>48,645</i>	<i>576,000</i>	<i>622,000</i>	
<b>41A</b>	<b>Total Police Administration</b>	<b>-</b>	<b>48,645</b>	<b>576,000</b>	<b>622,000</b>	
<b>41P</b>	<b>Police Patrol</b>					
18-41P-00740-00000	MACHINERY & EQUIPMENT	-	225	649,300	643,274	
18-41P-00740-22004	MACHINERY & EQUIPMENT	-	5,300	-	-	
18-41P-00740-22005	MACHINERY & EQUIPMENT	-	5,804	-	-	
18-41P-00760-00000	VEHICLES	-	-	110,000	145,000	
18-41P-00760-18012	VEHICLES	98,152	82,659	-	-	
	<i>Capital Expenditures</i>	<i>98,152</i>	<i>93,988</i>	<i>759,300</i>	<i>788,274</i>	
<b>41P</b>	<b>Total Police Patrol</b>	<b>98,152</b>	<b>93,988</b>	<b>759,300</b>	<b>788,274</b>	
<b>TOTAL POLICE DEPARTMENT:</b>		<b>98,152</b>	<b>142,633</b>	<b>1,335,300</b>	<b>1,410,274</b>	

**CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS**



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
<b>408</b>	<b>Public Works Administration</b>					
18-408-00740-00000	MACHINERY & EQUIPMENT	-	-	18,500	-	
18-408-00760-00000	vehicles	-	-	-	50,000	
	<i>Capital Expenditures</i>	-	-	18,500	50,000	
<b>408</b>	<b>Total Public Works Administration</b>	-	-	18,500	50,000	
<b>409</b>	<b>Borough Hall Maintenance</b>					
18-409-00730-00000	BUILDINGS	-	-	53,750	153,750	
18-409-00730-17018	BUILDINGS	8,427	-	-	-	
18-409-00740-00000	MACHINERY & EQUIPMENT	-	-	108,750	108,750	
	<i>Capital Expenditures</i>	8,427	-	162,500	262,500	
<b>409</b>	<b>Total Borough Hall Maintenance</b>	8,427	-	162,500	262,500	
<b>430</b>	<b>Public Works Field Operations</b>					
18-430-00720-00000	GARAGE PAVING	-	-	25,000	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	
18-430-00740-22006	MACHINERY & EQUIPMENT	-	34,627	-	-	
	<i>Capital Expenditures</i>	11,594	59,127	83,550	608,121	
<b>430</b>	<b>Total Public Works Field Operations</b>	11,594	59,127	83,550	608,121	
<b>433</b>	<b>Traffic Control</b>					
18-433-00720-00000	IMPROVEMENTS	-	-	112,000	82,000	
18-433-00720-17039	IMPROVEMENTS	15,114	-	-	-	
18-433-00740-00000	MACHINERY & EQUIPMENT	65,751	-	733,000	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	-	-	
	<i>Capital Expenditures</i>	80,864	39,421	845,000	615,000	
<b>433</b>	<b>Total Traffic Control</b>	80,864	39,421	845,000	615,000	
<b>434</b>	<b>Street Lighting</b>					
18-434-00740-00000	MACHINERY & EQUIPMENT	-	-	188,000	-	
	<i>Capital Expenditures</i>	-	-	188,000	-	
<b>434</b>	<b>Total Street Lighting</b>	-	-	188,000	-	
<b>TOTAL DEPARTMENT OF PUBLIC WORKS:</b>		<b>100,886</b>	<b>98,548</b>	<b>1,297,550</b>	<b>1,535,621</b>	

**CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF SUSTAINABLE COMMUNITY & ECONOMIC PLANNING**

<b>413</b>	<b>Code Enforcement</b>					
18-413-00720-00000	IMPROVEMENTS	-	-	3,719,000	3,157,525	
18-413-00720-17052	IMPROVEMENTS	2,060,196	2,627,378	-	-	
18-413-00740-00000	MACHINERY & EQUIPMENT	-	-	18,700	25,996	
18-413-00740-20012	MACHINERY & EQUIPMENT	-	18,000	-	-	
18-413-00760-00000	VEHICLES	-	-	-	150,000	
	<i>Capital Expenditures</i>	2,060,196	2,645,378	3,737,700	3,333,521	
<b>413</b>	<b>Total Code Enforcement</b>	<b>2,060,196</b>	<b>2,645,378</b>	<b>3,737,700</b>	<b>3,333,521</b>	
<b>TOTAL DEPARTMENT OF SCEP:</b>		<b>2,060,196</b>	<b>2,645,378</b>	<b>3,737,700</b>	<b>3,333,521</b>	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
<b>CAPITAL PROJECTS FUND EXPENDITURES - DEPARTMENT OF PARKS &amp; RECREATION</b>						
<b>451</b>	<b>P&amp;R Administration</b>					
18-451-00740-00000	MACHINERY & EQUIPMENT	-	-	8,400	13,810	
	<i>Capital Expenditures</i>	-	-	8,400	13,810	
<b>451</b>	<b>Total P&amp;R Administration</b>	-	-	<b>8,400</b>	<b>13,810</b>	
<b>453</b>	<b>Swimming Pool</b>					
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	
18-453-00740-00000	MACHINERY & EQUIPMENT	-	-	-	12,000	
18-453-00740-22010	MACHINERY & EQUIPMENT	-	11,672	-	-	
	<i>Capital Expenditures</i>	28,852	11,672	27,000	32,000	
<b>453</b>	<b>Total Swimming Pool</b>	<b>28,852</b>	<b>11,672</b>	<b>27,000</b>	<b>32,000</b>	
<b>454</b>	<b>Parks Maintenance</b>					
18-454-00720-00000	IMPROVEMENT	-	-	13,000	100,000	
18-454-00730-00000	BUILDINGS	-	24,645	64,540	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	-	-	
	<i>Capital Expenditures</i>	9,704	383,605	573,354	165,100	
<b>454</b>	<b>Total Parks Maintenance</b>	<b>9,704</b>	<b>383,605</b>	<b>573,354</b>	<b>165,100</b>	
<b>458</b>	<b>Community Center</b>					
18-458-00730-00000	BUILDINGS	-	-	-	40,000	
18-458-00730-17055	BUILDINGS	8,250	-	-	-	
18-458-00740-00000	MACHINERY & EQUIPMENT	-	-	10,710	136,000	
	<i>Capital Expenditures</i>	8,250	-	10,710	176,000	
<b>458</b>	<b>Total Community Center</b>	<b>8,250</b>	<b>-</b>	<b>10,710</b>	<b>176,000</b>	
<b>TOTAL DEPARTMENT OF PARKS &amp; RECREATION:</b>		<b>46,806</b>	<b>395,277</b>	<b>619,464</b>	<b>386,910</b>	
<b>TOTAL CAPITAL PROJECTS FUND EXPENDITURES:</b>		<b>5,369,541</b>	<b>3,927,666</b>	<b>9,299,823</b>	<b>7,794,677</b>	
Capital Projects Fund Revenue Total		8,673,524	5,927,219	9,299,823	7,794,677	
Capital Projects Fund Expense Total		5,369,541	3,927,666	9,299,823	7,794,677	
Capital Projects Fund Gain/(Loss) from Operation		3,303,983	1,999,553	-	-	

**32 PARKING FUND**

**PARKING FUND REVENUE**

<b>000</b>	<b>Fines &amp; Forfeits</b>					
32-000-33130-00000	OVERTIME PARKING	(115,603)	(99,195)	(91,140)	(92,600)	
32-000-33131-00000	MISC PARKING VIOLATIONS	(18,839)	(18,762)	(16,645)	(22,000)	
32-000-33150-00000	DISTRICT JUSTICE FINES - PKG	(15,489)	(11,522)	(12,028)	(11,800)	
	<b>Total Fines &amp; Forfeits</b>	<b>(149,931)</b>	<b>(129,479)</b>	<b>(119,813)</b>	<b>(126,400)</b>	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
<b>000</b>	<b>Interest &amp; Rents</b>					
32-000-34110-00000	INTEREST INCOME-SAVINGS	(29)	(430)	(20)	(1,800)	
32-000-34140-00000	INTEREST INCOME - PLGIT	(182)	(16,058)	(7,519)	(47,000)	
32-000-34141-00000	INTEREST-BOND PROCEEDS	(835)	(286)	(1,283)	(1,300)	
32-000-34141-GOB17	Parking GOB17 Series B	(44)	(2,317)	-	-	
	<b>Total Interest &amp; Rents</b>	<b>(1,090)</b>	<b>(19,091)</b>	<b>(8,822)</b>	<b>(50,100)</b>	
<b>000</b>	<b>Intergovernmental</b>					
32-000-35704-00000	STATE GRANTS	-	-	(269,250)	(20,914)	
	<b>Total Intergovernmental</b>	<b>-</b>	<b>-</b>	<b>(269,250)</b>	<b>(20,914)</b>	
<b>000</b>	<b>Charges for Services</b>					
32-000-36321-00000	PARKING METER REVENUE	(202,433)	(226,978)	(280,924)	(208,400)	
32-000-36322-00000	PARKING PERMITS	(13,068)	(21,302)	(14,650)	(14,200)	
32-000-36325-00000	PARKING GARAGE LEASES	(64,238)	(62,342)	(63,066)	(58,000)	
32-000-36335-00000	PARKING GARAGE DAILY	(30,386)	(43,025)	(43,326)	(38,400)	
32-000-36345-00000	POMFRET GARAGE HOTEL	(66,566)	(97,987)	(85,926)	(73,600)	
32-000-36355-00000	POMFRET GARAGE JUROR	(20,637)	(8,203)	(11,706)	(11,400)	
32-000-36356-00000	POMFRET GARAGE - VICTIM/ADULT	(5,238)	-	(1,310)	(1,400)	
32-000-36625-00000	POMFRET LOT LEASE	(23,394)	(23,383)	(24,054)	(22,100)	
32-000-36635-00000	POMFRET LOT DAILY	(9,881)	(2,901)	(10,229)	(8,100)	
32-000-36926-00000	W. LOUTHER LEASE-SUNSHINE	(9,156)	(9,156)	(9,004)	(9,200)	
32-000-37620-00000	LEASED PARKING SPACES	(55,001)	(19,886)	(48,606)	(39,600)	
32-000-37625-00000	PARKING LEASES - LIBERTY LO	(13,075)	(13,635)	(12,860)	(12,300)	
32-000-37626-00000	W. LOUTHER LEASE - BCT	(840)	(1,140)	(780)	(800)	
	<b>Total Charges for Services</b>	<b>(513,911)</b>	<b>(529,938)</b>	<b>(606,441)</b>	<b>(497,500)</b>	
<b>000</b>	<b>Other Revenue</b>					
32-000-38010-00000	MISCELLANEOUS REVENUE	(380)	(417)	(402)	(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)	
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)	
	<b>Total Other Revenue</b>	<b>(4,457)</b>	<b>(4,257)</b>	<b>(5,386)</b>	<b>(5,146)</b>	
<b>000</b>	<b>Other Sources</b>					
32-000-39990-00000	FUND BALANCE	-	-	(477,785)	(305,367)	
	<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>(477,785)</b>	<b>(305,367)</b>	
<b>TOTAL PARKING FUND REVENUE:</b>		<b>(669,388)</b>	<b>(682,765)</b>	<b>(1,487,497)</b>	<b>(1,005,427)</b>	
<b>PARKING FUND EXPENDITURES - DEPARTMENT OF ADMINISTRATION</b>						
<b>467</b>	<b>Outside Agencies</b>					
32-445-00540-00000	CONTRIBUTION TO NON-GOVT <i>Supplies, Services &amp; Utilities</i>	64,300	60,950	85,950	88,000	
		64,300	60,950	85,950	88,000	
<b>467</b>	<b>Total Outside Agencies</b>	<b>64,300</b>	<b>60,950</b>	<b>85,950</b>	<b>88,000</b>	
<b>486</b>	<b>Property &amp; Casualty Insurance</b>					
32-486-00351-00000	DIRECT PROPERTY	1,357	1,101	1,544	1,544	
32-486-00352-00000	COMP GEN LIABILITY	167	92	549	549	
32-486-00353-00000	AUTOMOBILE LIABILITY	458	385	408	408	
32-486-00354-00000	PUBLIC OFFICIALS' LIAB <i>Supplies, Services &amp; Utilities</i>	307	243	350	350	
		2,289	1,821	2,851	2,851	
<b>486</b>	<b>Total Insurance Premiums</b>	<b>2,289</b>	<b>1,821</b>	<b>2,851</b>	<b>2,851</b>	
<b>TOTAL DEPARTMENT OF ADMINISTRATION:</b>		<b>66,589</b>	<b>62,771</b>	<b>88,801</b>	<b>90,851</b>	





Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
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**PARKING FUND EXPENDITURES - DEPARTMENT OF FINANCE**

<b>445</b>	<b>Parking Operations</b>					
32-445-00115-00000	SALARIES--PART TIME	17,069	27,768	45,880	45,880	
32-445-00130-00000	SALARIES--FULL TIME	21,723	32,046	54,441	63,550	
32-445-00158-00000	GROUP LIFE INSURANCE	57	66	76	62	
32-445-00159-00000	GROUP DISABILITY INS	237	301	378	309	
32-445-00167-00000	WELLNESS	-	-	50	50	
32-445-00180-00000	SALARIES--OVER TIME	-	-	24,960	24,960	
32-445-00191-00000	UNIFORM ALLOWANCE	396	148	1,010	1,010	
32-445-00192-00000	FICA/MEDICARE	3,385	4,198	9,585	4,234	
32-445-00196-00000	GROUP HOSPITAL INSURANCE	4,664	8,051	15,931	17,596	
32-445-00198-00000	GROUP DENTAL INSURANCE	350	453	632	541	
32-445-00199-00000	GROUP VISION INSURANCE	25	47	68	59	
	<i>Salaries, Wages, &amp; Benefits</i>	<u>47,905</u>	<u>73,078</u>	<u>153,011</u>	<u>158,251</u>	
32-445-00210-00000	OFFICE SUPPLIES	49	63	300	300	
32-445-00215-00000	POSTAGE	2,494	2,940	3,500	3,500	
32-445-00220-00000	OPERATING SUPPLIES	5,614	547	7,780	7,780	
32-445-00231-00000	VEHICLE FUEL & OIL	-	622	-	-	
32-445-00249-00000	VEHICLE SUPPLIES	3	-	200	200	
32-445-00250-00000	MAINTENANCE SUPPLIES	9,566	3,936	10,039	10,039	
32-445-00260-00000	SMALL TOOLS & EQUIPMENT	318	-	300	300	
32-445-00321-00000	TELEPHONE	254	253	300	300	
32-445-00331-00000	TRAVEL EXPENSES	-	-	360	360	
32-445-00341-00000	ADVERTISING	745	831	1,100	1,100	
32-445-00342-00000	PRINTING	329	-	4,212	4,212	
32-445-00343-00000	PHOTOCOPY	376	343	600	600	
32-445-00361-00000	ELECTRICITY	4,167	4,255	5,540	5,540	
32-445-00371-00000	MAINTENANCE-LAND	4,717	1,820	5,680	5,680	
32-445-00372-00000	MAINTENANCE-VEHICLES	238	590	500	500	
32-445-00374-00000	MAINTENANCE-EQUIPMENT	8,709	8,496	5,360	5,360	
32-445-00394-00000	OTHER SERVICE FEES	60,878	63,961	69,343	69,343	
32-445-00420-00000	DUES & SUBSCRIPTIONS	-	50	450	450	
32-445-00440-00000	LAUNDRY SERVICE	-	-	300	300	
32-445-00461-00000	TRAINING	-	92	340	340	
	<i>Supplies, Services &amp; Utilities</i>	<u>98,456</u>	<u>88,799</u>	<u>116,204</u>	<u>116,204</u>	
32-445-00720-00000	IMPROVEMENTS	-	-	70,965	166,879	
32-445-00740-00000	MACHINERY & EQUIPMENT	-	-	574,000	75,000	
32-445-00750-00000	IMPROVEMENTS TO LAND	-	-	7,050	7,050	
	<i>Capital Expenditures</i>	<u>-</u>	<u>-</u>	<u>652,015</u>	<u>248,929</u>	
<b>445</b>	<b>Total Parking Operations</b>	<b>146,361</b>	<b>161,877</b>	<b>921,230</b>	<b>523,384</b>	
<b>446</b>	<b>Parking Garage</b>					
32-446-00115-00000	SALARIES--PART TIME	30,415	38,730	40,592	40,592	
32-446-00130-00000	SALARIES--FULL TIME	22,146	19,028	23,607	4,709	
32-446-00158-00000	GROUP LIFE INSURANCE	57	54	42	-	
32-446-00159-00000	GROUP DISABILITY INS	237	226	209	209	
32-446-00167-00000	WELLNESS	-	-	50	-	
32-446-00192-00000	FICA/MEDICARE	3,962	4,247	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	-	
	<i>Salaries, Wages, &amp; Benefits</i>	<u>63,771</u>	<u>66,686</u>	<u>74,415</u>	<u>50,422</u>	
32-446-00210-00000	OFFICE SUPPLIES	29	213	500	500	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
32-446-00220-00000	OPERATING SUPPLIES	-	203	6,030	6,030	
32-446-00226-00000	CLEANING SUPPLIES	-	10	1,900	1,900	
32-446-00250-00000	MAINTENANCE SUPPLIES	185	320	1,500	1,500	
32-446-00311-00000	AUDITING SERVICES	-	-	2,600	2,600	
32-446-00321-00000	TELEPHONE	2,631	2,566	2,520	2,520	
32-446-00331-00000	TRAVEL EXPENSES	-	-	360	360	
32-446-00341-00000	ADVERTISING	225	-	-	-	
32-446-00342-00000	PRINTING	-	-	2,500	2,500	
32-446-00361-00000	ELECTRICITY	3,443	3,884	6,600	6,600	
32-446-00364-00000	SEWER	706	273	600	600	
32-446-00366-00000	WATER	942	371	700	700	
32-446-00367-00000	STORMWATER FEE	1,470	630	840	840	
32-446-00371-00000	MAINTENANCE-LAND	243	-	500	500	
32-446-00373-00000	MAINTENANCE-BUILDINGS	533	4,999	6,430	6,430	
32-446-00374-00000	MAINTENANCE-EQUIPMENT	16,108	46,582	22,977	22,977	
32-446-00394-00000	OTHER SERVICE FEES	-	2,750	-	-	
32-446-00420-00000	DUES & SUBSCRIPTIONS	-	50	50	50	
32-446-00461-00000	TRAINING	-	-	340	340	
	<i>Supplies, Services &amp; Utilities</i>	<i>26,515</i>	<i>62,851</i>	<i>56,947</i>	<i>56,947</i>	
32-446-00730-00000	BUILDING	-	-	100,000	100,000	
	<i>Capital Expenditures</i>	<i>-</i>	<i>-</i>	<i>100,000</i>	<i>100,000</i>	
<b>446</b>	<b>Total Parking Garage</b>	<b>90,286</b>	<b>129,537</b>	<b>231,362</b>	<b>207,369</b>	
<b>472</b>	<b>Debt Service</b>					
32-471-47120-00000	DEBT SERVICE PRINCIPAL	-	-	138,712	68,149	
32-472-47220-00000	DEBT SERVICE INTEREST	20,731	14,812	16,158	9,221	
32-472-47305-00000	NOTE ISSUE COSTS	480	-	-	-	
	<i>Debt Service</i>	<i>21,211</i>	<i>14,812</i>	<i>154,870</i>	<i>77,370</i>	
<b>472</b>	<b>Total Debt Service</b>	<b>21,211</b>	<b>14,812</b>	<b>154,870</b>	<b>77,370</b>	
<b>488</b>	<b>Unallocated Employee Benefits</b>					
32-488-00198-00000	HSA CONTRIBUTION	-	-	-	875	
32-488-00195-00000	WORKERS' COMPENSATION	5,970	5,573	6,318	1,000	
	<i>Salaries, Wages, &amp; Benefits</i>	<i>5,970</i>	<i>5,573</i>	<i>6,318</i>	<i>1,875</i>	
<b>488</b>	<b>Total Unallocated Employee Benefits</b>	<b>5,970</b>	<b>5,573</b>	<b>6,318</b>	<b>1,875</b>	
<b>492</b>	<b>Transfers Out</b>					
32-492-49201-00000	TRANSFER TO GENERAL FUND	47,593	49,671	84,916	104,578	
32-492-49232-00000	TRANSFER TO OTHER FUND	-	-	-	-	
	<i>Transfers Out</i>	<i>47,593</i>	<i>49,671</i>	<i>84,916</i>	<i>104,578</i>	
<b>492</b>	<b>Total Transfers Out</b>	<b>47,593</b>	<b>49,671</b>	<b>84,916</b>	<b>104,578</b>	
<b>800</b>	<b>Depreciation</b>					
32-800-00800-00000	DEPRECIATION EXPENSE	139,279	139,555	-	-	
	<i>Depreciation</i>	<i>139,279</i>	<i>139,555</i>	<i>-</i>	<i>-</i>	
<b>800</b>	<b>Total Depreciation</b>	<b>139,279</b>	<b>139,555</b>	<b>-</b>	<b>-</b>	
<b>TOTAL DEPARTMENT OF FINANCE:</b>		<b>450,700</b>	<b>501,025</b>	<b>1,398,696</b>	<b>914,576</b>	
<b>TOTAL PARKING FUND EXPENDITURES</b>		<b>517,289</b>	<b>563,796</b>	<b>1,487,497</b>	<b>1,005,427</b>	
Parking Fund Revenue Total		669,388	682,765	1,487,497	1,005,427	
Parking Fund Expense Total		517,289	563,796	1,487,497	1,005,427	



Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget (Proposed)	2024 Budget (Adopted)
Parking Fund Gain/(Loss) from Operation		152,099	118,969	-	-	
<b>35</b>	<b>HIGHWAY AID FUND</b>					
<b>HIGHWAY AID FUND REVENUE</b>						
<b>000</b>	<b>Interest &amp; Rents</b>					
35-000-34140-00000	INTEREST INCOME - PLGIT	(605)	(22,851)	(6,743)	(6,800)	
	<b>Total Interest &amp; Rents</b>	<b>(605)</b>	<b>(22,851)</b>	<b>(6,743)</b>	<b>(6,800)</b>	
<b>000</b>	<b>Intergovernmental</b>					
35-000-35505-00000	LIQUID FUELS ALLOCATION	(511,987)	(533,401)	(538,816)	(550,000)	
	<b>Total Intergovernmental</b>	<b>(511,987)</b>	<b>(533,401)</b>	<b>(538,816)</b>	<b>(550,000)</b>	
<b>000</b>	<b>Other Sources</b>					
35-000-39990-00000	FUND BALANCE	-	-	(154,441)	(193,200)	
	<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>(154,441)</b>	<b>(193,200)</b>	
<b>TOTAL HIGHWAY AID FUND REVENUE:</b>		<b>(512,591)</b>	<b>(556,252)</b>	<b>(700,000)</b>	<b>(750,000)</b>	
<b>HIGHWAY AID FUND EXPENDITURES - DEPARTMENT OF PUBLIC WORKS</b>						
35-430-00720-00000	IMPROVEMENTS	-	-	700,000	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	-	-	-	
	<i>Capital Expenditures</i>	<i>604,411</i>	<i>684,096</i>	<i>700,000</i>	<i>750,000</i>	
<b>430</b>	<b>Total Public Works Field Operations</b>	<b>604,411</b>	<b>684,096</b>	<b>700,000</b>	<b>750,000</b>	
<b>TOTAL DEPARTMENT OF PUBLIC WORKS:</b>		<b>604,411</b>	<b>684,096</b>	<b>700,000</b>	<b>750,000</b>	
<b>TOTAL HIGHWAY AID FUND EXPENDITURES:</b>		<b>604,411</b>	<b>684,096</b>	<b>700,000</b>	<b>750,000</b>	
Highway Aid Fund Revenue Total		512,591	556,252	700,000	750,000	
Highway Aid Fund Expense Total		604,411	684,096	700,000	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	
Total Borough of Carlisle Expense Total		31,756,119	34,922,415	56,239,381	58,312,469	
Total Borough of Carlisle Gain/(Loss) from Operation		6,279,189	4,791,623	42,776	-	

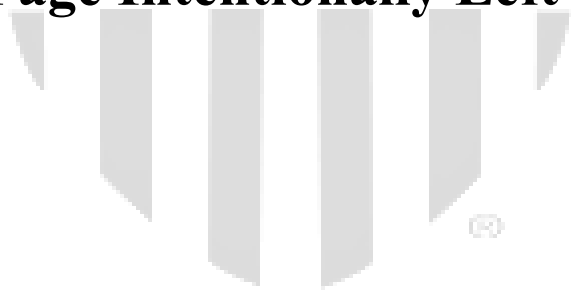


Carlisle



All-America City

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2021



# Budget Adoption Legislation

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 several departments from various funds as follows:

	General Fund (01)	Cap. Proj. Fund (18)	Highway Aid Fund (35)	Water Fund (06)	Stormwater Fund (07)	Sewer Fund (08)	Solid Waste Fund (09)	Parking Fund (32)	Total
<b>1. Department of Administration</b>									
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
<b>Total</b>	<b>2,185,663</b>	<b>162,548</b>	<b>-</b>	<b>49,985</b>	<b>-</b>	<b>137,689</b>	<b>-</b>	<b>90,851</b>	<b>2,626,736</b>
<b>2. Department of Finance</b>									
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
<b>Total</b>	<b>3,156,021</b>	<b>545,985</b>	<b>-</b>	<b>2,544,776</b>	<b>1,011,636</b>	<b>2,996,776</b>	<b>48,100</b>	<b>914,576</b>	<b>11,217,870</b>
<b>3. Fire Department</b>									
411 Fire Department	1,244,319	419,818	-	-	-	-	-	-	1,664,137
<b>Total</b>	<b>1,244,319</b>	<b>419,818</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,664,137</b>
<b>4. Police Department</b>									
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
<b>Total</b>	<b>4,957,831</b>	<b>1,410,274</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,368,105</b>
<b>5. Department of Public Works</b>									
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
<b>Total</b>	<b>1,733,579</b>	<b>1,535,621</b>	<b>750,000</b>	<b>11,044,894</b>	<b>2,310,920</b>	<b>11,043,938</b>	<b>2,092,835</b>	<b>-</b>	<b>30,511,787</b>
<b>6. Department of SCEP</b>									
413 Code Enforcement	1,026,603	3,333,521	-	-	-	-	-	-	4,360,124
<b>Total</b>	<b>1,026,603</b>	<b>3,333,521</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,360,124</b>
<b>7. Department of Parks &amp; Recreation</b>									
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
<b>Total</b>	<b>1,176,800</b>	<b>386,910</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,563,710</b>
<b>Total Expenditures</b>	<b>\$15,480,816</b>	<b>\$7,794,677</b>	<b>\$ 750,000</b>	<b>\$13,639,655</b>	<b>\$ 3,322,556</b>	<b>\$14,178,403</b>	<b>\$ 2,140,935</b>	<b>\$1,005,427</b>	<b>\$58,312,469</b>



**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

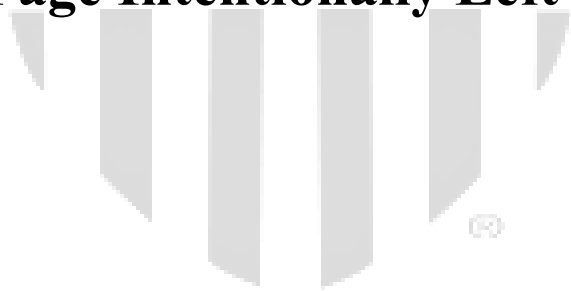


Carlisle



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2021



**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**

<b>Size of Water Meter (Inches)</b>	<b>Monthly Charge</b>
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:

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Owen A. Snyder, Assistant Borough Secretary

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Sean M. Shultz, Mayor

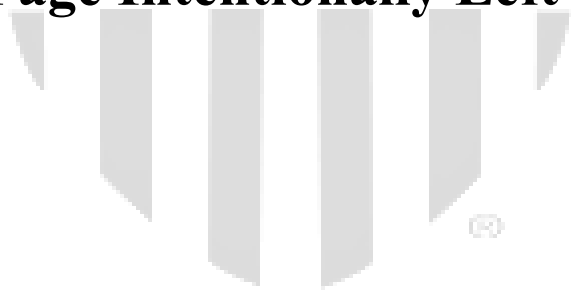


Carlisle



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2021

**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

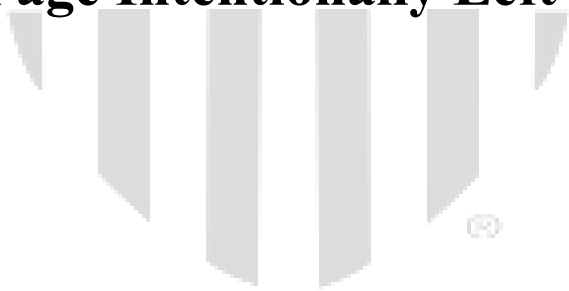


Carlisle



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2021



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# Glossary



This glossary provides definitions of the various specialized terms used in this budget document. The following abbreviations are used throughout the budget document:

- ALLARM:** Alliance for Aquatic Resource Monitoring
- ATAD:** Auto-thermal Thermophilic Aerobic Digestion
- 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



<b>PFAS:</b>	Per- and Polyfluorinated Substances
<b>PLEAC:</b>	Pennsylvania Law Enforcement Accreditation Commission
<b>PIRHL:</b>	Partnership for Income Restricted Housing Leadership
<b>RFP:</b>	Request for Proposal
<b>RGGI:</b>	Regional Greenhouse Gas Initiative
<b>TAP:</b>	Transportation Assistance Program
<b>TIF:</b>	Tax Increment Financing
<b>TIGER:</b>	Transportation Investment Generating Economic Recovery
<b>TRC:</b>	Truth & Reconciliation Commission
<b>UCC:</b>	Uniform Commercial Code
<b>VFD:</b>	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 treasures, 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:** Funds used to account for the financing of services to the general public where all or most of the costs involved are paid in the form of charges to the

users of such services. The focus of proprietary funds is on the determination of net earnings and capital maintenance.

**Rental Housing Registration Program:** On January 12, 2012, Carlisle Borough passed Ordinance 2158 whereby incorporating a new chapter (193) entitled, “Rental Housing” for the purpose of regulating residential rental dwelling units within Borough limits.

**Retail Market Data and Analysis Project:** A compilation of market data used to assist in the community’s downtown retail recruitment and retention program.

**Revenue:** Money received as income from taxation, fees, fines, inter-governmental grants or transfers, sale, etc.

**Single Audit:** Also known as the OMB A-133 audit, is a rigorous, organization-wide audit or examination of an entity that annually expends \$750,000 or more of federal assistance received for its operations. The objective is to provide assurance to the federal government as to the management and use of such funds by recipients. The audit is typically performed by an independent certified public accountant and encompasses both financial and compliance components.

**Special Revenue Funds:** Funds accounting for proceeds of specific revenue sources used to finance specific activities as required by law or administrative regulation.

**Structural Deficit:** A deficit that exists regardless of the point in the business cycle due to an underlying imbalance in government revenues and expenditures. Structural deficit issues can only be addressed by explicit and direct government policies, primarily involving reducing government spending, increasing taxation, or both.

**TreeVitalize:** A public-private partnership to help restore tree cover, educate residents about planting trees as an act of caring for our environment, and to build capacity among local governments to understand, protect and restore their urban trees.

**Uniform Construction Code (UCC):** Pennsylvania’s statewide building code established by Act 106 of 2008.

**Unmodified Audit Opinion:** An opinion without qualification stating that the financial statements present a fair and accurate picture of the entity in accordance with Government Auditing Standards. Also known as a “clean” opinion.

