

Borough of Carlisle

Committed to Excellence in Community Service

2017 Budget





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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PRESENTED TO

**Borough of Carlisle
Pennsylvania**

For the Fiscal Year Beginning

January 1, 2016

Executive Director

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Readers Guide

This budget document is prepared in a format to help users better understand the Borough of Carlisle's overall financial management programs and processes. In preparing the budget staff is guided by the Government Finance Officers Association criteria for its Distinguished Budget Presentation Award. Those criteria require a municipal budget to be not only a financial document, but also a policy and communications document simply and adequately describing the depth and breadth of municipal operations.

Readers who are using the electronic copy of this document can be directed to specific sections of the budget by clicking on the section name in the table of contents. For example, if a reader wants to go directly to the Borough Manager's budget message on page 13, the reader can click on "Budget Message" in the table of contents and go directly to page 13.

Each section of the budget document and its contents are described below:

- **1. INTRODUCTION**
 - Provides a profile of the Borough of Carlisle, highlighting key features and awards
 - Presents the organizational structure of the Borough including a listing of elected and appointed officials
 - Includes the Borough Manager's budget message summarizing key issues in the budget and long-term strategies and goals to help the reader understand key issues facing the Borough in upcoming years

- **2. GOALS & POLICIES**
 - Summarizes key Borough financial goals & policies
 - Describes the Borough's fund balance reporting
 - Explains the Borough's budget process and includes the budget calendar

- **3. FINANCIAL SUMMARIES**
 - Describes the Borough's fund and department structure
 - Presents revenue and expenditure information overall and by fund, department, and major categories

- **4. OPERATING BUDGETS**
 - Presents an organization chart and overview describing the services performed, 2016 accomplishments, and 2017 goals for each of the Borough's seven departments and major sub-divisions
 - Summarizes proposed and prior years' expenditures with appropriate tables, charts, and graphs

- **5. CAPITAL EXPENDITURES & DEBT**
 - Presents a summary of the Borough's 2017 capital projects budget along with the five-year 2017-2021 capital improvements program
 - Presents an overview of the Borough's debt obligations including debt service schedules by fund and year

- **6. 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



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1. Introduction

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Principal Officials

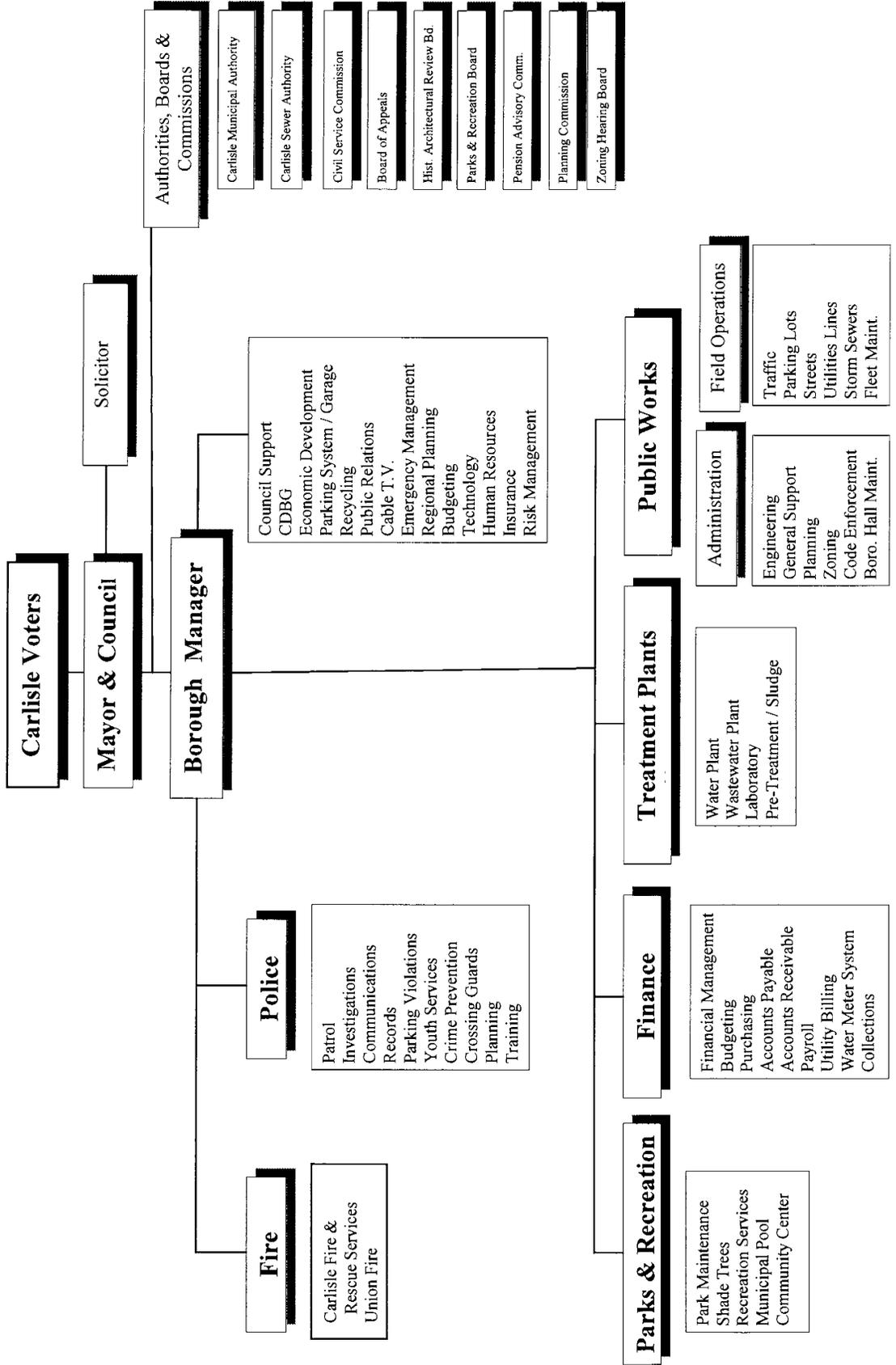
Mayor & Council

Mayor Timothy A. Scott
Councilor & Deputy Mayor Sean M. Shultz
Councilor Perry P. Heath
Councilor Sean Crampsie
Councilor Robin L. Guido
Councilor Dawn L. Flower-Webb
Councilor Connie Bires

Administrative Officials

Borough Manager Matthew H. Candland
Assistant Borough Manager Susan D. Armstrong
Borough Secretary Joyce E. Stone
Director of Finance Norman D. Butts
Director of Public Works Mark A. Malarich
Director of Treatment Plants Peter M. Selan
Director of Parks & Recreation Andrea C. Crouse
Interim Police Chief Stephen Latshaw
Fire Chief Jeffrey S. Snyder
Solicitor Keith O. Brenneman

Borough of Carlisle



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 18,916. 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.



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 and 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.



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 doesn't 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 places to relax and unwind. With biking, hiking, tennis, basketball, and a local community center readily available recreation abounds!

Many of the stunning pictures of Carlisle are provided by the Cumberland Area Economic Development Corporation/Visitors Bureau. The Borough would also like to thank the Downtown Carlisle Association for the design of the budget cover.



Vision Statement

Carlisle: a premier town with a strong sense of community identity and an excellent quality of life, which makes it a superb place to live, learn, work, visit, shop, and play.

- A Balanced Community: A small town in spirit and a small city in amenities. The historic and quaint charm of the past centuries, evolving to meet the challenges and opportunities of the 21st century. Preserving our natural resources while promoting smart growth.
- Forward looking and responsible in community and economic development
- A caring and engaged community, with unity in diversity

Mission Statement

The residents of Carlisle will continually strive to make Carlisle an even greater place in which to live, work, learn and play. These efforts will emphasize an active downtown, strong

neighborhoods, an attractive living environment, preservation of historic buildings, economic growth, high-quality life-long education, a strong sense of community, citizen involvement, regional cooperation, abundant recreation, preserved natural areas, and the celebration of arts and culture.

Form of Government

The Borough of Carlisle, a home rule municipality, operates under the council/manager form of government. Borough Council, the policy-making body, is comprised of a mayor and six councilors elected at large for four-year overlapping terms. Primary duties of Borough Council include appointment of the Borough Manager (the chief administrative officer), adoption of the annual budget, the establishment of policies for the conduct of Borough affairs, enactment of ordinances and resolutions for the protection of the public's safety and welfare, and appointment of members of various municipal authorities, boards and commissions.

Economy

The economy of south-central Pennsylvania is well diversified. Located on the western edge of the Harrisburg-Carlisle Metropolitan Statistical Area (MSA), the local economy has provided a more stable economic environment compared to the national and state-wide 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 not been significantly impacted by unemployment. 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 2016 was 4.7% compared to 5.7% for Pennsylvania, and 5.0 nationally.

One reason Carlisle is a more stable economic environment is the number of educational institutions in and surrounding the Borough.

- 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 the Borough and is a premier advanced training facility for the U. S. Army. It contains some of the most sophisticated computer technology simulation equipment in the armed forces.
- Just outside the Borough limits, the U.S. Army Heritage and Education Center (USAHEC) is the United States Army's preeminent museum and research complex.

Carlisle's economy is well diversified. Principal industrial products manufactured or distributed in Carlisle include premium building products, steel castings, apparel, food products, and wooden windows and doors. Non-manufacturing sources of Carlisle's largest employers include higher education, local government, warehousing, transportation, and employment services. Other local employment opportunities include Commonwealth of Pennsylvania (Harrisburg), Naval Inventory Control Point NAVICP (Mechanicsburg), and a world renowned collector car and truck special events venue.



Carlisle Urban Redevelopment Plan

Changes in commercial and industrial facilities have provided the Borough with a rare opportunity for the community to transform and revitalize approximately 59 acres of land on three sites just outside the downtown. Reuse of these sites would include the creation of walkable, mixed-use in-fill residential, commercial, and possible light industrial redevelopment.



In 2013 the community led by the Borough, initiated an urban redevelopment plan (www.carlisleplan.com) 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 5 and 7 years to fully implement. 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.

Two specific projects are an immediate out-growth of the CURP: Carlisle Town Homes (CTH) and the Tax Increment Financing Plan for the Carlisle Auto Industries, Inc. Project (TIF Plan).

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 will be a 52-unit affordable residential development with town homes and two-family semi-detached dwellings on the 10-acre former Carlisle Tire and Wheel property.

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 envisioned the plan will include 14,000 square feet of retail space, a 100-unit hotel, 45 two-story townhouse ("auto condo") units, 86 two-story townhouse units, 92 mid-rise apartment units, 120,000 square feet of office space, 18,000 square feet of restaurant space, a 650 space parking garage, and 30 residential garages. Necessary public improvements including transportation infrastructure, sewer and water infrastructure will be financed by a variety of state and federal grants and bond proceeds from the tax increment financing district.

These potential developments will provide significant improvements to Carlisle's quality of life, services provided to Borough residents, and will increase the overall tax base. These are extremely exciting opportunities for Carlisle.

Transportation

US Route 11 crosses Carlisle in an east-west direction. State Routes 34, 74, 641 and 465 provide access to and from the Borough. An interchange of the Pennsylvania Turnpike (Interstate 76) which runs in an east-west direction is located two miles from the Borough. Interstate 81 runs in a north-south direction and has four interchanges either within or in close proximity to the Borough. A very good network of highways, a large number of trucking firms, and a growing warehouse industry make Carlisle an important hub in the nation's transportation system. Other noteworthy transportation elements include:

- Norfolk Southern, which transports freight via rail service.
- Capital Area Transit Authority Company which operates local area bus service within the Borough, to other locations in Cumberland County, and to Harrisburg as well.
- RabbitTransit, a multi-county municipal transportation authority, currently oversees shared ride operations in neighboring counties.
- Numerous charter and tour bus companies such as Elite Coach, Executive Coach, and Wolf's Bus Lines service the greater Carlisle area.
- The Carlisle Airport, for public and private use, is located southeast of the Borough in South Middleton Township.
- Harrisburg International Airport, the nearest international airport, is approximately 25 miles to the east and is serviced Air Canada, Allegiant, American, Delta, and United airlines.
- The Thurgood Marshall/BWI Airport is located 90 miles south of Carlisle.

Parks and Recreation

There are 181 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 dog Park, and a 13-



mile network of trails for walking, running, and biking.

Amenities within the park system include a lighted ball field, 2 lighted tennis courts, 5 outdoor basketball pads, a tree arboretum, 9 parks with playground equipment, 5 rentable pavilions, and 3 spray pools.

Public Safety

The police department includes 31 sworn officers. The fire department consists of two volunteer fire companies with 50 active volunteers and 7 paid drivers. Funds to support the individual companies come from a Borough appropriation and a variety of fund raising activities undertaken by the volunteers.

Parking

Whether on High, Hanover, Pomfret or any other street in between, the public will have 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.
- **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 664 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.

Facilities

Borough facilities and locations include Borough Hall (53 W. South St.), Police Department (240 Lincoln St.), Community Center (415 Franklin St.), and Community Pool (1236 Franklin St.), Public Works Garage (7 E. Garland Dr.), Parks Maintenance Garage (228 N. West St.), Water Plant (165 Longs Gap Rd.), and Wastewater Treatment Plant (54 N. Middlesex Rd.).

Public Works Infrastructure

The Borough maintains 56 miles of streets, 18 miles of avenues, 43 traffic signals, 317 street lights, 990 storm water inlets, 1,314 water valves, 6,516 water meters, 77 miles of water mains, 4 water tanks, 28 miles of storm sewers, 69 miles of sanitary sewers, and 5 pumping stations.



BOROUGH OF CARLISLE

"Committed To Excellence in Community Service"

November 5, 2016

Honorable Mayor and Borough Council,

I am pleased to submit the Borough of Carlisle's proposed 2017 budget for your consideration. In accordance with Article V, Section 502, of the recently adopted Home Rule Charter of the Borough of Carlisle, "on or before the thirtieth (30th) day prior to the end of the fiscal year, the Manager shall submit to the Council a budget and an accompanying message for the ensuing fiscal year."

The explanatory budget message below will (1) review the budget format, (2) explain the process through which the budget was crafted and balanced, (3) provide a brief overview of each of the five funds that comprise the budget, and (4) describe a number of the accomplishments and initiatives that occurred in 2016, some of which may affect the 2017 budget.

Budget Format

This past summer, the Borough's budget document was recognized for the third straight year with the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA). This is a very prestigious award and one for which we are very proud.

Needless to say, we will again pursue this designation for the 2017 budget. The primary objective of this format is to produce a budget document that is easily understood and provides as little or as much information as the reader would like. Our aim is for our budget to serve as a(n):

Policy Document:

- Presents a coherent statement of departmental and Borough- wide policies, priorities, goals, objectives, and short term initiatives that guide the current and future budgets.

Financial Plan:

- Describes all allocated funds and the major expenditures, revenues and revenue sources for each.
- Explains how projections were determined as well as describes significant trends.
- Shows the Borough's debt levels and its impact on operations.

Operations Guide:

- Explains all of the activities, services, and functions carried out by the Borough's organizational units.
- Provides objective measures of progress toward accomplishing the Borough's operational mission, goals and objectives.

Communication Device:

- Includes statistical and supplemental information that describe the Borough including its history, population, and governmental structure.
- Furnishes background information concerning the services provided and summary information, including an overview of significant budgetary issues and trends.
- Explains the process through which the budget is adopted and amended.

We are pleased that elected officials, staff, and residents continue to find that this format makes the Borough's budget information more accessible and easier to understand. It is our intention to refine it even more in future years.

Budget Process

The budget process was a little different this year than in past years. The process began in late spring/early summer. Unfortunately, this coincided with the resignation of our Assistant Finance Director. This placed a significant burden on Norm Butts, our still then relatively new Finance Director. Not only was Norm himself very new in the position, having only been with the borough for a matter of months, but the Finance Department was also without an Assistant Finance Director.

I am happy to report that Norm stepped up, dedicated many hours, including weekends and did an outstanding job in completing the draft budget. He was assisted by Richard Juday who was hired in September as the new Assistant Finance Director and was a great help in preparing the draft budget.

At the beginning of the process we suspected that (1) we were again facing a structural deficit in the General Fund, (2) we needed to continue to find ways to reduce and ultimately

eliminate this deficit and (3) we were likely going to have to recommend a tax increase for 2017 due to the structural deficit as well as significant new expenses (two new fire apparatus and new public information officer position). All of these assumptions were later confirmed.

We began in mid to late summer meeting with senior staff to review their budget requests. Incorporating their requests into the draft budget resulted in a fairly significant deficit. As a result, senior staff was again, similar to last year, asked to identify a number of reductions that would help to balance the budget.

Following this lengthy process and with a proposed increase to the Fire tax of \$.22 per \$1,000 of assessed valuation, we were able to prepare a balanced budget.

1. Budget Cuts/Changes - Each department head was assigned the task to provide a list of recommended cuts to their respective budgets. The specific level of cuts was based on each department's portion of the overall budget. So, for example, the Public Works Department, which has one of the larger departmental budgets, was asked to provide greater amount cuts than a department with a much smaller portion of the budget. Each department responded as requested and produced many ideas for reductions. These cuts amounted to approximately \$100,000.
2. "Hold the Line" on Expenditures and Preserve Services – While some line items are slightly up and others slightly down, on the whole, this budget proposes to "hold the line" on expenditures to 2016 levels. At the same time, it proposes to preserve services to 2016 levels as well.
3. Employee Compensation – The proposed budget includes an across the board 1% COLA and applicable step increases for all non-uniform employees. The proposed non-uniformed pay increases, which varies from employee to employee (based on the compensation system), averages just under 2%.

Since we are still awaiting the decision of the interest arbitration hearing that was held last May, it is uncertain as to what changes will be made to the Police Association's Collective Bargaining Agreement. Absent a decision, we will assume the same numbers from the previous agreement, which included a 2.5% COLA and applicable step increases.

Concerning the non-uniform compensation system, as was mentioned last year, given the fact that this system is now over seven years old and as a matter of good practice should be reviewed and that the data sources upon which the compensation system is based are becoming less and less reliable, we have included funding in the proposed

budget to retain the services of a consultant to assist the Borough in updating its non-uniform compensation plan.

4. Use of Reserves – We will only be using committed reserves in this year’s budget to fund previously planned capital expenditures. In past years, we have had to utilize the use of uncommitted reserve funds to help fund operations and balance the budget.
5. Based on Conservative Revenue and More Liberal Expenditure Assumptions – As we have done in the past, in creating this budget we have tried to estimate our revenues conservatively and our expenditures more liberally.

Budget Overview by Fund

The Borough of Carlisle’s budget consists of five primary funds. A thorough description of each fund is included within this budget. Each fund is a separate financial entity with its own revenues and expenses. While money can be transferred between funds to pay for shared services and resources, money should not be “commingled” between funds. Therefore, each fund must ultimately be self-supporting, and decisions on the revenues and expenses for each fund are largely independent of each other.

With this in mind, the status of each of our five funds is described below. In this description, I have included a few highlights and points about the positive and negative trends in each.

General Fund – This fund, as in past years, is the one about which I am most concerned. The Borough experienced a modest budget surplus in 2016 that was due primarily to slightly less than anticipated health care costs and other one-time revenues.

The General Fund’s current fund balance is above our goal of 25% of annual operating expenses. Even so, future long-term revenues in general are expected to continue to be sluggish and it is uncertain as to whether sources such as the EIT and Building Permit revenue can be expected to remain at or above current levels. One thing, however, appears to be certain and that is that many of the Borough’s expenditures are expected to continue to increase at a higher rate than revenues.

The revenue sources for this fund are somewhat limited with the largest coming from the property tax. Over the past several years, no significant changes have occurred in our property assessments that would increase revenue. It is expected that the former IAC site owned by Carlisle Events and the Tire and Wheel site owned by Reinvest Solutions (soon to be developed by PIRHL), will experience redevelopment.

While we do expect some new tax revenue from the PIRHL project upon completion we will likely not see much new tax revenue from the Carlisle Events property due to our utilizing a Tax Increment Financing program to help fund infrastructure costs associated with the redevelopment. Without any significant new revenue from development, our property tax revenues will likely remain relatively flat.

Further, many of the other sources of General Fund revenue are limited by state law, and the Borough is currently at those limits. For example, the Borough levies a Local Services Tax of \$52 on each employee who works within the Borough. This is the statutory maximum tax levy. With limited job growth in the Borough in the short term, these revenues will not likely increase.

Finally, due to Carlisle's "urbanized" nature, we have a higher demand for services than other surrounding jurisdictions. Services such as police, fire and code enforcement are particularly in high demand in an urban environment. Unlike many other Borough services, these are funded almost entirely with General Fund dollars. In comparison to most other Cumberland County municipalities, Carlisle Borough spends far more per resident on police and fire protection.

With respect to expenditures, the Borough has and will continue to face significant pressure. For example, it is estimated that the Borough will face an approximately 8% increase in health insurance premiums. It should be pointed out, however, that due to changes in personnel and the respective plans that new personnel choose compared to former employees (family, couple or single plans) we are not expecting an increase in health insurance premium costs in 2017. We have been informed by our insurance broker that we will likely see 5% to 10% increases in the coming years which would translate to significant increases.

Our current Police Association Bargaining Agreement expired at the end of 2015. We were unable to reach an agreement on our new agreement which resulted in us meeting in interest arbitration. As of the date of this letter, we have not received a decision from the arbitrator. It is our hope that the arbitrator will agree with us that, among other things, our uniformed personnel should begin contributing to health insurance premiums in much the same way as our non-uniformed employees do.

Finally, based on the non-uniformed employee pay plan, we have recommended a 1% COLA and applicable step increases that equal, on average, a little under 2% per employee. As

mentioned above, we have included funding in the proposed budget to evaluate and update the current non-uniformed pay plan.

Maintaining the status quo will result in continued stagnant revenues and ongoing and, in some cases, increasing expenditures, both of which will continue to place pressure on the structural deficit we have experienced for many years. This has not only necessitated a reevaluation of several expenditures but also a proposed fire tax increase of \$.22 per \$1,000.

As mentioned earlier, we have included a section in our budget that shows the costs associated with storm water management. In 2017 we will evaluate and potentially recommend that a storm water utility be created similar to our water and sewer utilities. This storm water utility would function much like a water or sewer utility does including the assessment of fees for service.

It is our intention, in this budget year and over the next four to five years, to reduce and hopefully eventually eliminate this structural deficit. We recognize that it will be extremely challenging, but we also recognize that in order to keep the Borough on a sure financial foundation we must reduce and eliminate the structural deficit.

Water Fund – this fund has been relatively stable over the past few years. In 2014, we increased this fund’s stated fund balance goal from 5% to 25%. I am happy to report that we have reached this goal and expect to be able to retain this level. It is recommended that funds in excess of the stated fund balance goal be directed toward future capital projects.

Current revenues are generally keeping up with operational expenditures, however, it is questionable as to whether they are keeping up with capital costs. In 2016, we retained the services of Gannett Fleming to evaluate the condition of our water distribution system and plan to implement their recommendations beginning in 2017.

This evaluation, the report of which we should receive in early 2017, will provide guidance as to what our future capital costs will be in order to maintain a well-functioning distribution system. With our very old water distribution system, we believe that significant future capital costs will be needed in the coming years and, with this, the need to increase rates.

For the 2015 budget, it was determined that, in order to keep up with inflation, the water rate would need to be increased by 12%. We recommended, however, that this inflationary adjustment occur over the following two budget years; 6% in 2015 and 6% in 2016.

Although we have not yet received the water system evaluation report, we propose to increase the water rate by 3% (1% COLA and 2% for potential initial capital improvements in late 2017).

A 3% increase in the water rate would translate to an approximately \$4 per quarter increase for an average household.

Sewer Fund – I am happy to report that, in 2015, we met our stated fund balance goal of 50% of annual operating expenses. Even so, there are concerns with this fund.

Much of this concern is based on the long term capital improvement plan developed by HRG Engineering in early 2015. The plan, estimated to cost between \$30 and \$50 million to implement, sets forth a long term repair, rehabilitation and replacement project that will help the Borough ensure that its sewer collection system is ready to handle our needs well into the future.

In order to implement Year One of the capital plan we increased the rate by 6% for 2015. This translated to an increase of approximately \$10 per quarter for an average household. In order to implement Year Two we again increased the rate by 6% in 2016.

Due to a slightly lower than anticipated costs for the first two years of work, rather than again recommending a 6% increase we believe we will only need a 4% increase. This will translate into an increase of approximately \$6 to \$7 per quarter for an average household.

Parking Fund – this fund is generally in good shape. The fund balance is above the goal of 50% of annual operating expenses. With the recent development of a Parking Plan, we have begun implementing elements of the plan such as parking garage maintenance and parking lot upgrades.

We are recommending the following inflationary adjustments/increases to leases for the following lots:

- Locust Avenue Lot – approx. 14% adjustment/increase. Last adjusted/increased in 2006.
- East Louthier Street North Lot – approx. 17% adjustment/increase. Last adjusted/increased in 1993.
- Liberty Avenue Lot – approx. 18% adjustment/increase. Last adjusted/increased in 2007
- Pomfret Lot – approx. 18% adjustment/increase. Last adjusted/increased in 2003.

Solid Waste Fund – in 2014 the Borough entered into a three-year contract with Advanced Disposal to collect the Borough's trash and recycling. Additionally, in early 2015, we received

bids for a two-year contract to purchase trash bags. In 2016, the Borough's cost per bag increased from \$3.25 to \$3.50 per bag as a result.

The Borough recently solicited bids for a new three-year contract to collect the Borough's solid waste and recycling. Advanced Disposal was again the low bidder and submitted a proposal that was slightly less than the previous agreement. As a result, we are recommending that the trash bag price remain unchanged.

Accomplishments and Initiatives

During 2016, we undertook a number of initiatives that resulted in several positive accomplishments. These accomplishments will (1) help us maintain our high level of services to our residents, (2) allow us to realize savings in the 2017 budget as well as assist us in developing long term strategies to reduce and eliminate our structural deficit and (3) facilitate the long term management of the Borough's infrastructure assets. Some of these accomplishments include:

1. Successfully implemented the new Home Rule Charter which included, among other things, (1) appointment of the Finance Director as the Tax Collector upon the completion of the current Tax Collector's term, (2) adopted procedures for meaningful public input in Council meetings, (3) adopted an Ethics Code for elected and appointed officials, (4) adopted a purchasing code, and (5) adopted a personnel code.
2. Retained the services of The Matrix Consulting Group in late 2015 to conduct an organizational assessment of our police department. This assessment resulted in a report that sets forth a blue print for many improvements in the police department that should help our police department operate more efficiently and effectively as well improve on the level of service we provide our residents.
3. Implemented the vast majority of the projects outlined in Five Year Capital Improvement Plan for 2016.
4. The Borough was awarded approximately \$12.5 million in grants from a variety of sources to assist in financing critical transportation and other infrastructure to help facilitate the Carlisle Urban Redevelopment Plan. Some of the more significant grants included a \$5 million Federal TIGER grant and \$1.8 million and \$2.0 million multi modal grants from DCED and PennDOT respectively.

5. On schedule to successfully complete the second year of the long term repair, rehabilitation and replacement program developed by HRG to help ensure that the Borough's underground pipe infrastructure is sound and functional.
6. Successfully completed another table top exercise of the Borough's Emergency Preparedness Plan.
7. Worked with FSA Engineering to design a plan and identified funding (most of it through grants) to successfully mitigate the impacts on the Valley Meadows and Nottingham neighborhoods as a result of the construction of new warehouses on the west end of the Borough.
8. Successfully implemented the new initiative requiring residential leaves to be placed in biodegradable bags in order to be collected curbside. This initiative will help to reduce collection costs, eliminate unsightly litter from empty green bags being blown around our neighborhoods and assist in reducing negative environmental impacts.
9. For the third year in a row, the Borough was recognized with the GFOA Distinguished Budget Award for the Borough's new budget format.
10. The Borough was recognized once again with the GFOA Excellence in Financial Reporting Award.
11. As a result of the Borough's sound financial policies and decisions, the Borough's bond rating was increased by Moody's from AA2 to AA1. This resulted in Carlisle Borough having the highest bond rating of any Borough in the Commonwealth.
12. Received the Partnership for Safe Water Excellence in Water Treatment Award for the sixth straight year. Also received the Partnership for Safe Water Director's Award for the 13th straight year.
13. As part of the adoption of a personnel code, we completed the evaluation, revision and update of the Employee Handbook to ensure regulatory compliance and to promote predictable employee rules and regulations.
14. Continued the comprehensive review of the Borough's storm water system. The objective of this effort is to identify sustainable solutions to improving water quality and to reducing the impacts of the Borough's chronic flooding in certain areas of town during storms.

Goals for 2017

In our efforts to continually improve the services we provide our residents we have adopted a number of goals for the coming year. Some of these include:

1. As part of the Carlisle Urban Redevelopment Plan, successfully implement the Tax Increment Financing program to help fund needed infrastructure improvements at the Carlisle Events site.
2. Implement, or begin to implement, the approximately \$12.5 million in grants that the Borough has received from a variety of sources for the construction of several transportation and other infrastructure projects.
3. Implement the third year of the capital improvement plan to address the deteriorated sewer collection system as outlined in the HRG report.
4. Hire a public information officer position (title to be determined) to, among other duties, manage the Borough's social media efforts, manage the dissemination of information to the public (particularly during emergencies) and manage the Borough's website.
5. Complete the water distribution evaluation, which will include a capital plan and begin implementation of this plan.
6. Evaluate the Borough's storm water management and determine the best approach to its future funding and management. Analyze the feasibility of creating a storm water utility to accomplish this goal.
7. Complete the final phase of the West End Trail connection.
8. Complete the Valley Meadows park and storm water management improvement project for the Valley Meadows Subdivision. Additionally, complete the Valley Meadows and Nottingham berm improvements.
9. Complete work on the Borough's Comprehensive Plan update.

Conclusion

I would like to thank our staff for the outstanding service they provide our community. I would especially like to thank Norm Butts and his staff who, with very little institutional

knowledge, did an outstanding job in organizing and putting the budget together. We are fortunate to have such capable professionals. As in past years, the development of the budget document was a team effort that required creativity, hard work, difficult decisions and shared sacrifice.

For the fifth year in a row, we were able to make inroads in closing the Borough's structural deficit. Although we have several more years and many difficult decisions ahead, I believe we are charting a course that will allow us to place the Borough on a sure financial foundation.

We look forward to discussing this budget in more detail with Borough Council as well as with our residents at the upcoming budget hearings.

Respectfully submitted

A handwritten signature in black ink, appearing to read 'M. Candland', written in a cursive style.

Matthew H. Candland
Borough Manager

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2. Goals & Policies

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Community 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 2016 and 2017:

- **Budget & Finance**
 - Improve financial stability and increase the use of best practices
 - Determine appropriate strategies to fund the Carlisle Urban Redevelopment Plan
 - Increase staff efficiency through the expanded use of technology
- **Economic Development**
 - Implement the Carlisle Urban Redevelopment Plan
 - Continue to strengthen central business district activities in partnership with the Downtown Carlisle Association
- **Public Works**
 - Reduce inflow and infiltration in the wastewater collection system
 - Improve and update the water distribution system
 - Maintain and improve the storm water management system
 - Reevaluate and make improvements to the “Road Diet”
- **Public Safety**
 - Achieve a higher level of citizen satisfaction regarding police services
 - Increase the efficiency and effectiveness in the delivery of police services
 - Review and update department policies pertaining to professional standards
 - Decrease “Part I Crimes” by 5% per year for 2016 and 2017
 - Increase community awareness of fire safety measures
 - Implement an emergency operations plan
 - Streamline access to and from multi-family dwellings
 - Increase regional training to improve operating procedures
 - Maintain citizen and volunteer satisfaction with the fire department
- **Parks and Recreation**
 - Increase citizen satisfaction with and beauty of Borough parks
 - Increase awareness of and satisfaction with bike and pedestrian trails

- Increase user satisfaction with recreation programs and park facilities
- Review and update as necessary leases in Borough parks with private groups
- **Employee Relations and Citizen Participation**
 - Ensure clear employee policies and timely evaluations
 - Review pension and retirement fund options
 - Improve the board and commission process and relationship
 - Increase and ensure timely Borough Council communication with neighborhood groups, community organizations, and educational institutions
- **Sustainability and Community Planning**
 - Increase Intermunicipal Cooperation on Zoning and Planning Decisions
 - Support regional sustainability efforts
 - Remain compliant with federal CDBG and other grant requirements
 - Establish cleaner fuel infrastructure options
 - Update the Comprehensive Plan

Comprehensive Plan

Periodically the Borough updates its Comprehensive Plan. That process was started in 2015 and should be completed in 2017.

The Comprehensive Plan is intended to establish overall policies for the long-term development and preservation of Carlisle. The plan is not a formal regulation, but is intended to provide policy direction for changes to the Borough’s development regulations. The Comprehensive Plan addresses goals and objectives summarized below.

- **Goal: Land Use and Housing**
 - **Objectives**
 - Recommend policies concerning residential, business and institutional development and redevelopment
 - Minimize conflicts between different land uses – especially conflicts with homes
 - Strengthen Carlisle’s economy and the area’s employment choices
 - Spur business investment in appropriate areas
- **Goal: Historic Preservation**
 - **Objectives**
 - Encourage appropriate reuse and rehabilitation of older buildings and new construction compatible with historic surroundings
 - Consider carefully targeted zoning provisions and incentives to help protect major concentrations of historic buildings outside of the historic district

- **Goal: Downtown**
 - **Objectives**
 - Strengthen the downtown as the business, entertainment, cultural and civic center for the region
 - Properly manage parking to serve different needs

- **Goal: Community Facilities and Services**
 - **Objectives**
 - Provide sufficient community facilities and services throughout all areas of Carlisle, in a cost-efficient manner, including improved parks and playgrounds
 - Continue to emphasize high-quality police, emergency medical and fire protection services

- **Goal: Transportation**
 - **Objectives**
 - Work with PennDOT to make cost-effective improvements to the region's street system to mitigate congestion and improve traffic safety
 - Continue to work with adjacent municipalities and PennDOT to carry out the PA 465/I-81 land use and traffic impact study

- **Goal: Natural Features**
 - **Objective**
 - Protect important natural features, with a special emphasis upon the Letort Spring Run and mature trees

- **Goal: Put Plan into Action**



Building Massing Diagram
- Former IAC/Masland Site

- **Objectives**

- Update the Borough's zoning ordinance, zoning map, and subdivision & land development ordinances
- Adopt an official map reserving proposed land for future street improvements and public uses for a limited period of time
- Seek appropriate additional federal and state grant funding
- Maintain close working relationship with property owners, businesses, institutions, the Carlisle Area School District, adjacent municipalities, Cumberland County, and state and federal agencies
- Encourage greater citizen involvement

Fiscal Policies

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 each policy.

- **Financial Planning Policies**
 - Balanced Budget
 - Defines balanced operating budget
 - Encourages commitment to balanced budget in normal circumstances
 - Provides for disclosure when deviation from balanced operating budget is planned or when it occurs
 - Long-Range Planning
 - Process that assesses the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management and investment practices, programs and assumptions
 - Asset Inventory
 - Assess condition of all major capital assets
 - Used to plan for ongoing financial commitments required to maximize the public's benefit

- **Revenue Policies**
 - Revenue Diversification
 - Encourages diversity of revenue sources in order to improve the ability to handle fluctuations in individual sources
 - Fees and Charges
 - Identifies manner in which fees and charges are set and to the extent to which they cover the cost of the service provided
 - Use of One-time Revenues
 - Discourages use of one-time revenues for ongoing expenditures
 - Use of Unpredictable Revenues
 - Provides guidelines on collection and use of major revenue considered unpredictable

- **Expenditure Policies**
 - Debt Capacity, Issuance, and Management
 - Specifies appropriate uses for debt
 - Identifies maximum amount of debt and debt service that should be outstanding at any time
 - Reserve Accounts
 - Maintain prudent level of financial resources to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures

- Operating / Capital Expenditure Accountability
 - Compare actual expenditures to budget periodically
 - Decide on actions to bring budget into balance, if necessary

GFOA believes that the adopted financial policies should be used to frame major policy initiatives and be summarized in the budget document.

Additionally, GFOA recommends these policies, along with any others that may be adopted, be reviewed during the budget process. Professional staff should review the policies to ensure continued relevance and to identify any gaps that should be addressed with new policies. The results of the review should be shared with the governing board during the review of the proposed budget.

The Borough follows closely all appropriate GFOA recommendations. Below are the financial policies developed by the Borough. These policies are used as a guide for providing services to the community at a reasonable cost; however, the policies presented are not intended to restrict Borough Council authority when determining service requirements for the activities of the Borough.

Financial Planning Policy

- A balanced operating budget is defined as one where recurring operating revenues equal recurring operating expenditures. Section 27-3 of the Carlisle Code of Ordinances (the “Carlisle Code”) requires a balanced budget be adopted with estimated revenues equal to appropriated expenditures for all funds.
- Capital expenditures and the funding of capital expenditures are not considered part of a balanced operating budget. Funding of capital expenditures will be provided through designated revenues, debt proceeds, grants, contributions, or cash reserves.
- Section 27-8(A) of the Carlisle Code requires any increase in fund budget appropriations to be approved by Borough Council in the form of an amendment to the budget resolution.
- Section 27-8(B) of the Carlisle Borough Code requires that transfers among budget accounts only require the approval of the Borough Manager, except that any transfer of appropriations within any budget account so as to increase the salary appropriation for the purpose of employing additional personnel will require an amendment of the budget resolution by the Council.
- The Borough will follow Section 1316, Investment of Funds, of the Pennsylvania Borough Code. This section specifically identifies authorized types of investments.
- Periodically the Borough will conduct long-term projections of its finances.
- Periodically the Borough will update its capital improvement plan to assess current capital assets and plan for future capital requirements.

Revenue Policy

- Included as part of Borough Council's biennial goal planning process was an initiative for administrative staff to investigate revenue generating concepts.
- 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 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.
- Only the Borough Manager has the authority to write off uncollectible/delinquent accounts receivable.

Expenditure Policy

- 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.
- Capital projects being financed will have a useful life of at least the term of the debt issued for the particular capital project.
- 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.
- The Borough will strive to achieve fund balance reserves consistent with goals adopted by Borough Council. Below is each fund's goal as a percentage of annual operating expenditures:
 - General – 25%
 - Water – 25%
 - Sewer – 50%
 - Parking – 50%
 - Solid Waste – 25%
- 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 at mid-year administrative staff will analyze "actual vs. budget" status and report the results to Borough Council.
 - Capital expenditures status will be provided quarterly as part of the director of finance staff report.

Fund Balance Policy

Fund Balance is defined as a measurement of available financial resources. It is used to identify available cash reserves that could be used 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 policies established by Borough Council.

When the Borough develops fund balance estimates during the budget process, cash reserves at December 31 of the second year prior to the proposed budget year are used as a starting point. For example, with regard to the 2017 budget, December 31, 2015 was used as the starting point. Projections for 2016 were added to develop estimated December 31, 2016 fund balances. Those balances were then used to estimate fund balances at December 31, 2017.

The Borough's presentation of fund balances in the budget differs from the presentation of fund balances in the CAFR. When the Borough prepares the budget, the emphasis is on the amount of cash. Therefore, amounts stated in the CAFR may be significantly different from the amounts used for the budget since fund balances in the CAFR are calculated by taking the difference between total assets and liabilities in each fund.

Budget Process

Home Rule Charter Provisions

Carlisle's Home Rule Charter requires the Borough Manager submit a proposed budget and accompanying message to Borough Council no later than December 1. The proposed budget must provide a complete financial plan for all Borough funds and activities. The budget message must explain the budget in fiscal terms and in terms of programs, policies, activities and plans; summarize accomplishments and challenges of the past year and point to major issues for the coming year; include a separate section for capital programs and expenditures; and summarize the Borough's debt position. The budget is required to be balanced.

Borough Council must publish, in a manner it deems appropriate, a general summary of the budget and a notice stating the times and places the budget is available for inspection and the time and place for a public hearing on the budget. The budget must be adopted by resolution no later than December 31; however, past practice is for Borough Council to adopt the budget at its regularly scheduled meeting earlier in the month. Once the budget is adopted, it is put on the Borough's website and a hard copy is made available by the borough secretary for public review.

The budget may be supplemented or reduced by amending resolution any time during the fiscal year. Also, at any time during the fiscal year, the Borough Manager may transfer appropriations within departments; transfers among departments and funds require Borough Council action.

Administrative Actions

The Borough's administrative budget process starts in early July with the distribution of the budget schedule and instructions to department directors, senior staff, budget managers and elected officials. Included in the instructions are key dates of completion to help participants understand the various deadlines of the budget process. Each budget manager is able to enter budget information appropriate to his/her 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 finance compiles information prepared by the departments, performs variance analyses on expenditure requests, and develops revenue estimates. The director of finance and Assistant director/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.
- The 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 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, assistant director/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 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.

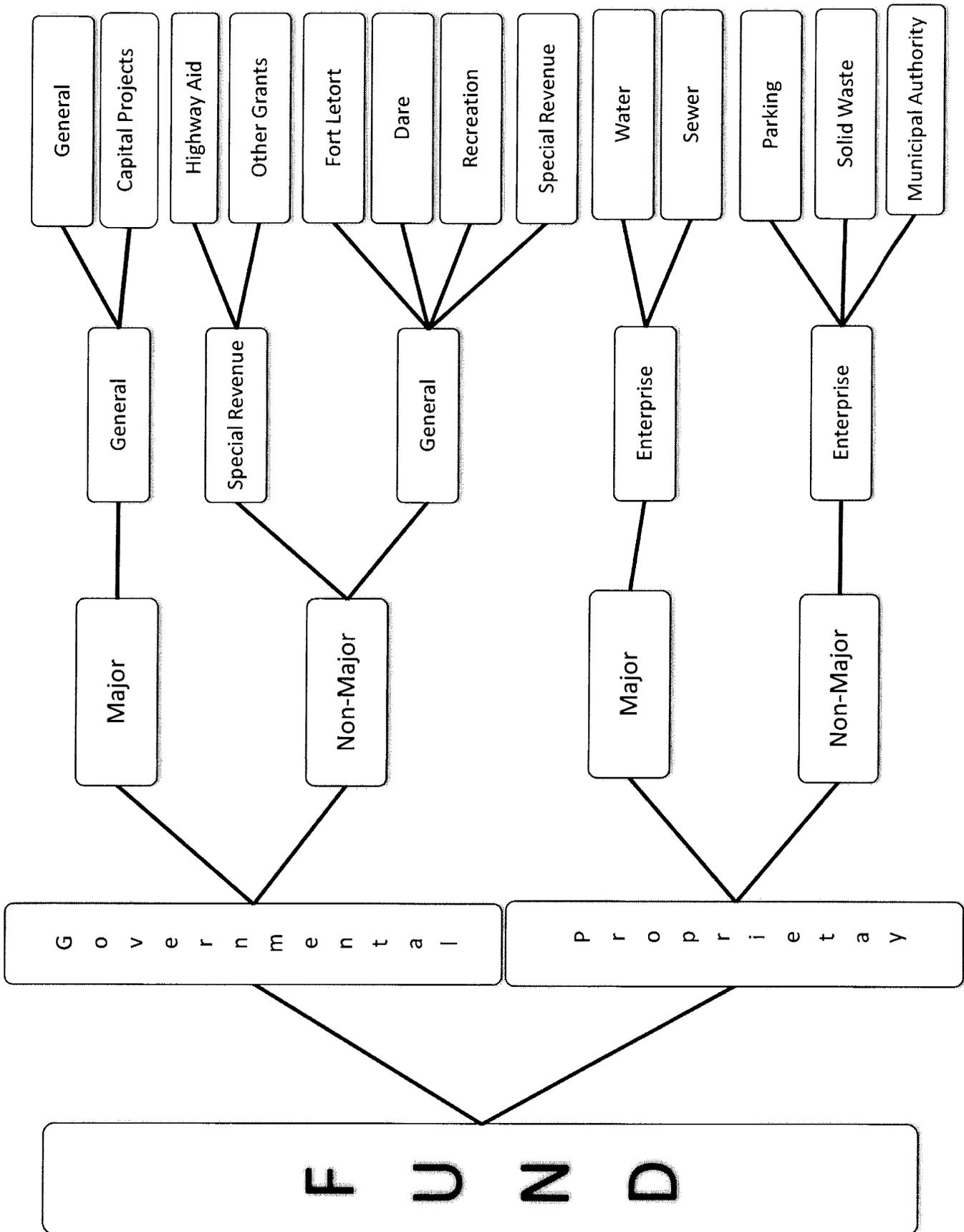
Budget Calendar

Date	Description
7/7	Budget Instructions Distributed
8/5	Capital Improvement Forms Due to Finance (for new items not on 5 yr pl
8/5	Outside Agency Packets Mailed
8/19	Budgets and 2016 Projections Completed in Springbrook
9/6-9/30	Department Budget & Capital Review Meetings
9/12	Schedule Outside Agency Hearings for October Council Meeting
9/26-10/7	Budget Analysis and Preparation
9/30	Department Information Due to Finance
9/30	Wages Completed
10/3	Revenue Estimates Completed (using September data)
10/13	Outside Agency Hearings
10/7	Fund Balance Estimates Completed
10/14	Rate Increases Decision
10/18	Intermunicipal Township Meeting
10/17-10/24	Analysis and Review
10/24-10/29	Senior Staff Budget Review
10/25	Budget and Finance Committee Meeting
10/31	Manager Message Complete
10/31	Council Budget Books Prepared
11/4	Budget Books to Council
11/14-11/17	Council Budget Hearings
11/21	Public Hearing Advertised
11/21-12/7	Public Review of Budget
12/8	Budget Public Hearing
12/8	Council Budget and Tax Ordinance Adoption
12/31	Required Council Budget Adoption

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3. Financial Summaries

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Fund Descriptions & Structure

Carlisle Borough, like other most state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Each fund is considered a separate accounting entity. A fund is a group of related accounts that is used to maintain control over resources that have been 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 of the funds of the Borough can be 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 Comprehensive Annual Financial Report (CAFR).

Proprietary funds use the modified accrual basis of accounting for budgeting purposes. This is different than the basis of accounting used for the CAFR, which is full accrual. 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 CAFR, 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 modified accrual basis of accounting recognizes revenues as soon as they are both measurable and available. Revenues are considered to be 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 of Carlisle 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 accrual 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.

<u>Fund</u>	<u>Category</u>	<u>Reporting</u>	<u>Type</u>	<u>Budget Basis of Accounting</u>	<u>CAFR Basis of Accounting</u>
General	Governmental	Major	General	Modified Accrual	Modified Accrual
Capital Projects	Governmental	Major	General	Modified Accrual	Modified Accrual
Community Development Block Grant	Governmental	Non-Major	Special Revenue	Modified Accrual	Modified Accrual
Highway Aid	Governmental	Non-Major	Special Revenue	Modified Accrual	Modified Accrual
Other Grants	Governmental	Non-Major	Special Revenue	Modified Accrual	Modified Accrual
DARE	Governmental	Non-Major	General	Modified Accrual	Modified Accrual
Recreation Fund	Governmental	Non-Major	General	Modified Accrual	Modified Accrual
Fort Letort	Governmental	Non-Major	General	Modified Accrual	Modified Accrual
Asset Forfeiture	Governmental	Non-Major	Special Revenue	Modified Accrual	Modified Accrual
Water	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	Private Purpose 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 of Carlisle, its residents, business establishments and various customers within the proximity of the Borough.
- **Sewer** – The Sewer Fund is used to account for the financing of wastewater treatment services, including laboratory analysis, for the Borough of Carlisle, its residents, business establishments and various customers within the proximity of the Borough.

Non-Major Fund Descriptions Included in Budget Document

- **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.
- **DARE** – The DARE Fund is used to properly account for the activities supporting the Borough's Drug Abuse and Resistance Education (DARE) program. This program is operated and controlled by the Carlisle Police Department. Officers work in conjunction with the local school districts, to instruct children about the use of and consequences of using drugs.
- **Recreation** – The Recreation Fund is used to properly account for recreation area fees received in conjunction with development projects. Fees are received in lieu of land area set aside for green space. Revenues are restricted to be used to fund upgrades, improvements, and capital additions to the Borough's Parks and Recreation areas.
- **Fort Letort** – The Fort Letort Fund is used to properly account for activities supporting the Borough's playground fort constructed in Letort Park.
- **Asset Forfeiture** – The Asset Forfeiture Fund is used to properly account for proceeds from forfeitures obtained in drug arrests and received through the United States Department of Justice (USDOJ). The USDOJ shares these funds with the local law

enforcement agencies that assist in arrests or provided assistance which led to arrests. Funds must be used to “supplement, not supplant” existing law enforcement functions.

- **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 of Carlisle.
- **Solid Waste** – The Solid Waste Fund is used to account for the financing of services related to trash and garbage removal for the Borough of Carlisle, its residents, and commercial establishments throughout the Borough.

FUND BALANCE SUMMARY

Description	01 General	06 Water	08 Sewer	09 Solid Waste	32 Parking
12/31/15 Fund Balance ¹	\$ 5,516,904	\$ 2,701,608	\$ 4,556,476	\$ 62,395	\$ 691,588
Projected 2016 Revenues	13,908,643	4,287,984	7,046,598	717,208	606,855
Projected 2016 Expenses	(13,826,894)	(3,648,414)	(6,470,995)	(686,000)	(567,128)
Projected 2016 Net Activity	81,749	639,570	575,603	31,208	39,727
Projected 12/31/16 Fund Balance	\$ 5,598,653	\$ 3,341,178	\$ 5,132,079	\$ 93,603	\$ 731,315
Budget 2017 Revenues	15,338,678	5,252,162	7,735,744	804,125	697,047
Budget 2017 Expenses	(15,268,815)	(4,696,547)	(7,270,199)	(747,230)	(652,308)
Budget 2017 Net Activity	69,863	555,615	465,545	56,895	44,739
Projected 12/31/17 Fund Balance	\$ 5,668,516	\$ 3,896,793	\$ 5,597,624	\$ 150,498	\$ 776,054
Projected 12/31/17 reserves as % of annual operating expenses (based on '17 Budget)	37.12%	103.75%	107.73%	24.11%	148.44%

Budget Summary - Revenue & Expenditures by Fund

Fund	Name	Sources	Uses	Difference
01	General Fund	15,338,678	15,268,815	69,863
06	Water Fund	5,252,162	4,756,547	495,615
08	Sewer Fund	7,735,744	7,270,199	465,545
09	Solid Waste Fund	804,125	771,288	32,837
18	Capital Projects Fund	9,886,425	9,886,425	-
32	Parking Fund	697,047	676,366	20,681
35	Highway Aid Fund	512,585	480,314	32,271
	Total	<u>40,226,766</u>	<u>39,109,954</u>	

	2011	2012	2013	2014	2015	2016	2017
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
Revenue by Fund							
General Fund	13,069,805	11,504,483	16,929,465	13,262,335	12,303,349	16,599,265	15,338,678
Water	4,049,073	3,678,291	3,666,327	3,863,723	4,111,854	4,505,411	5,252,162
Sewer	9,784,925	5,892,307	5,599,654	5,389,267	5,712,561	10,086,768	7,735,744
Solid Waste	670,248	641,466	647,052	654,047	697,434	716,651	804,125
Capital Projects	232	-	-	-	-	-	9,886,425
Parking	536,122	561,844	530,441	620,751	634,639	1,003,047	697,047
Highway Aid	360,224	366,638	360,611	388,521	428,384	487,142	512,585
Total Revenue	28,470,629	22,645,030	27,733,550	24,178,644	23,888,220	33,398,284	40,226,766

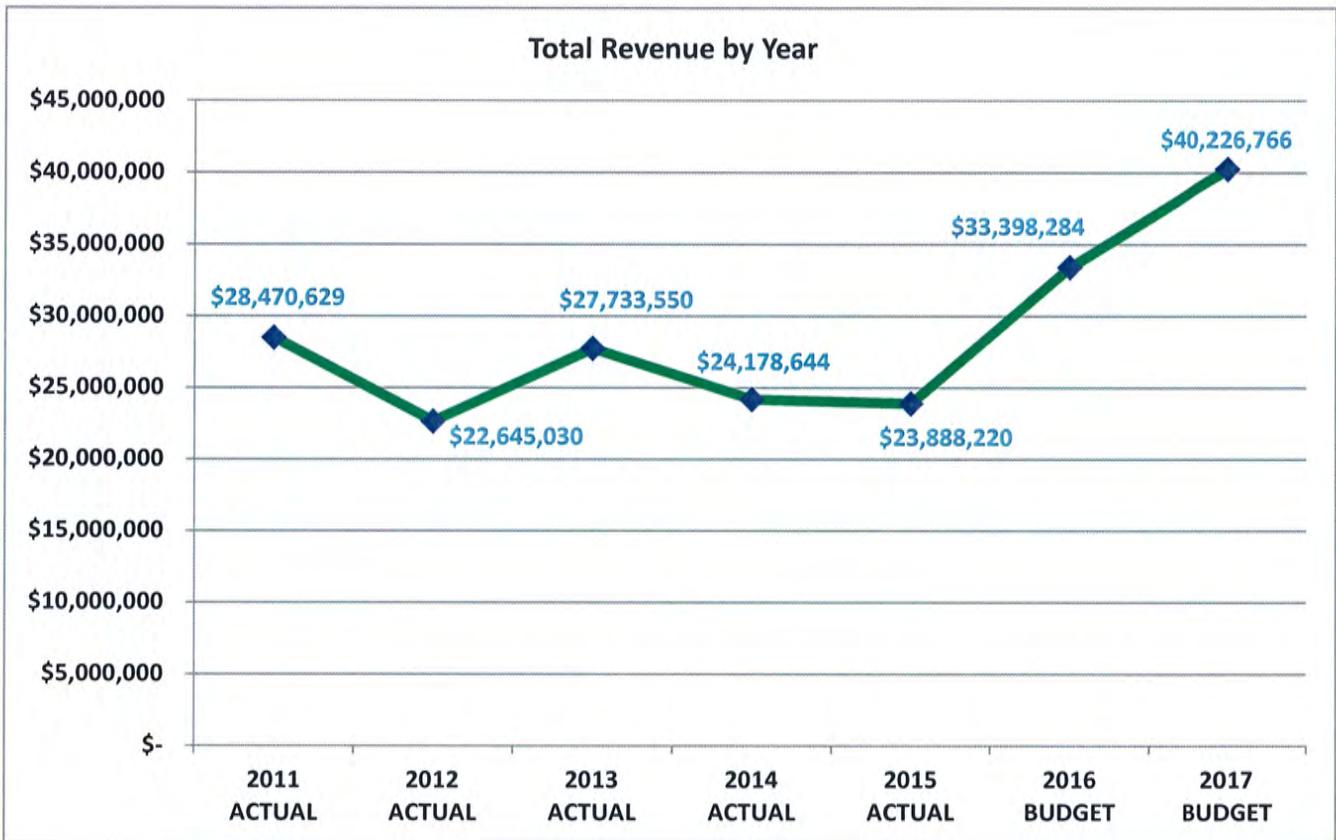
Expenditures by Fund							
General	12,576,700	10,839,239	15,774,252	11,427,987	12,575,251	16,548,011	15,268,815
Water	4,016,307	4,079,261	3,732,658	4,255,184	4,377,051	4,470,655	4,756,547
Sewer	15,726,222	7,528,746	6,324,981	6,074,775	6,324,620	9,701,742	7,270,199
Solid Waste	745,315	719,719	716,332	683,237	684,489	711,308	771,288
Capital Projects	923,738	-	-	-	-	-	9,886,425
Parking	457,486	477,327	429,369	583,120	655,602	943,411	676,366
Highway Aid	488,995	332,675	236,208	382,814	268,177	320,537	480,314
Total Expenditures	34,934,763	23,976,968	27,213,801	23,407,117	24,885,190	32,695,664	39,109,954

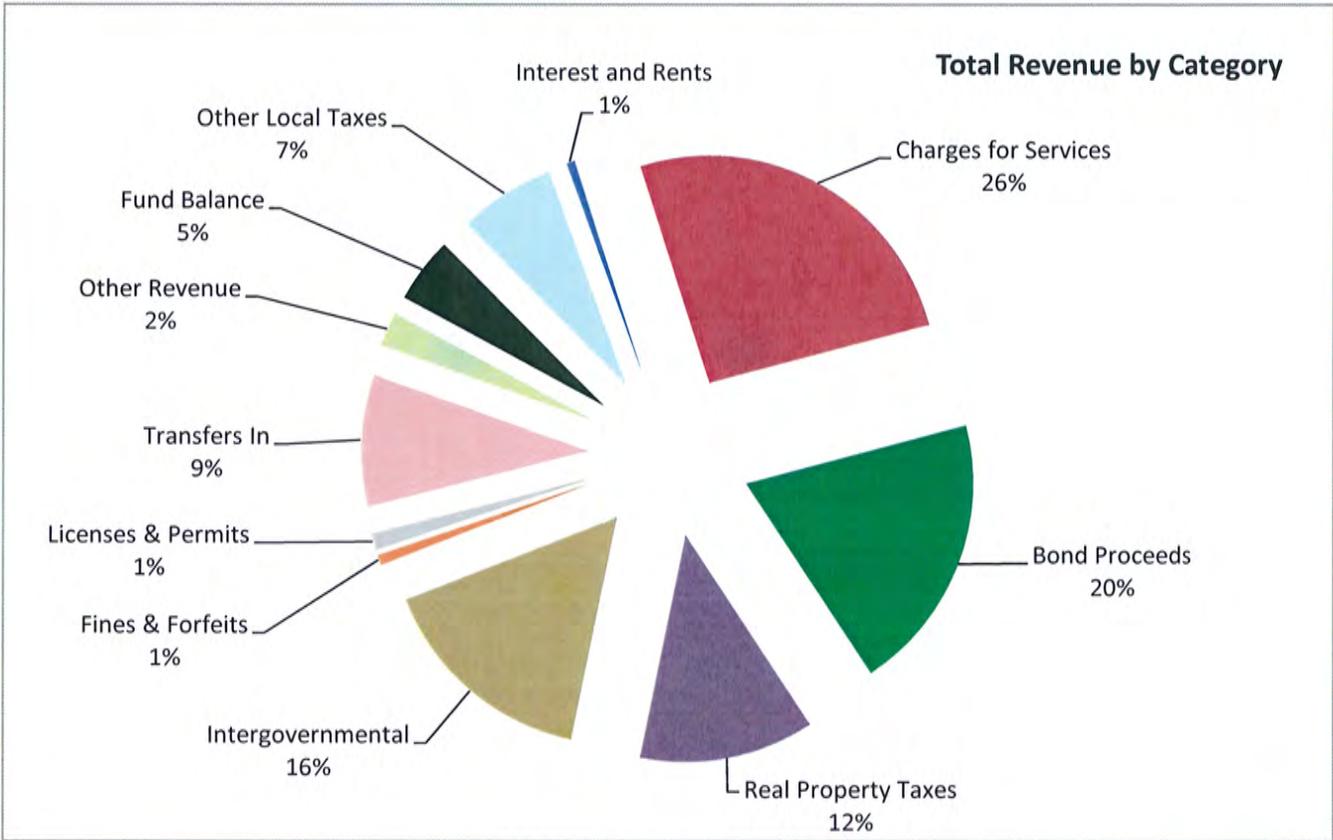
	2011	2012	2013	2014	2015	2016	2017
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
Revenue by Category							
Bond Proceeds	923,273	131,397	4,397,198	1,565,309	(487,137)	5,725,696	7,982,547
Charges for Services	8,830,254	9,282,781	9,318,016	9,698,660	10,195,652	10,444,203	10,388,370
Fines & Forfeits	299,696	290,276	268,742	302,114	272,603	329,270	302,766
Fund Balance	-	-	0	-	-	698,187	1,886,781
Interest and Rents	253,387	229,693	245,268	243,697	245,722	242,947	238,765
Intergovernmental	7,984,109	2,314,785	1,941,022	1,312,824	1,647,646	4,696,075	6,375,765
Licenses & Permits	449,695	722,507	589,653	500,018	491,212	566,953	482,000
Other Local Taxes	2,545,025	2,701,993	2,920,657	2,971,872	3,172,277	2,720,152	2,772,500
Other Revenue	2,402,029	4,418,866	1,693,747	3,498,876	2,913,941	1,040,598	975,508
Real Property Taxes	4,315,552	4,335,377	4,661,412	4,593,163	4,657,470	4,595,729	5,030,855
Transfers In	1,436,726	1,585,123	1,699,576	1,744,231	1,861,362	2,338,474	3,790,909
Total Revenue	29,439,747	26,012,799	27,735,293	26,430,764	24,970,748	33,398,284	40,226,766

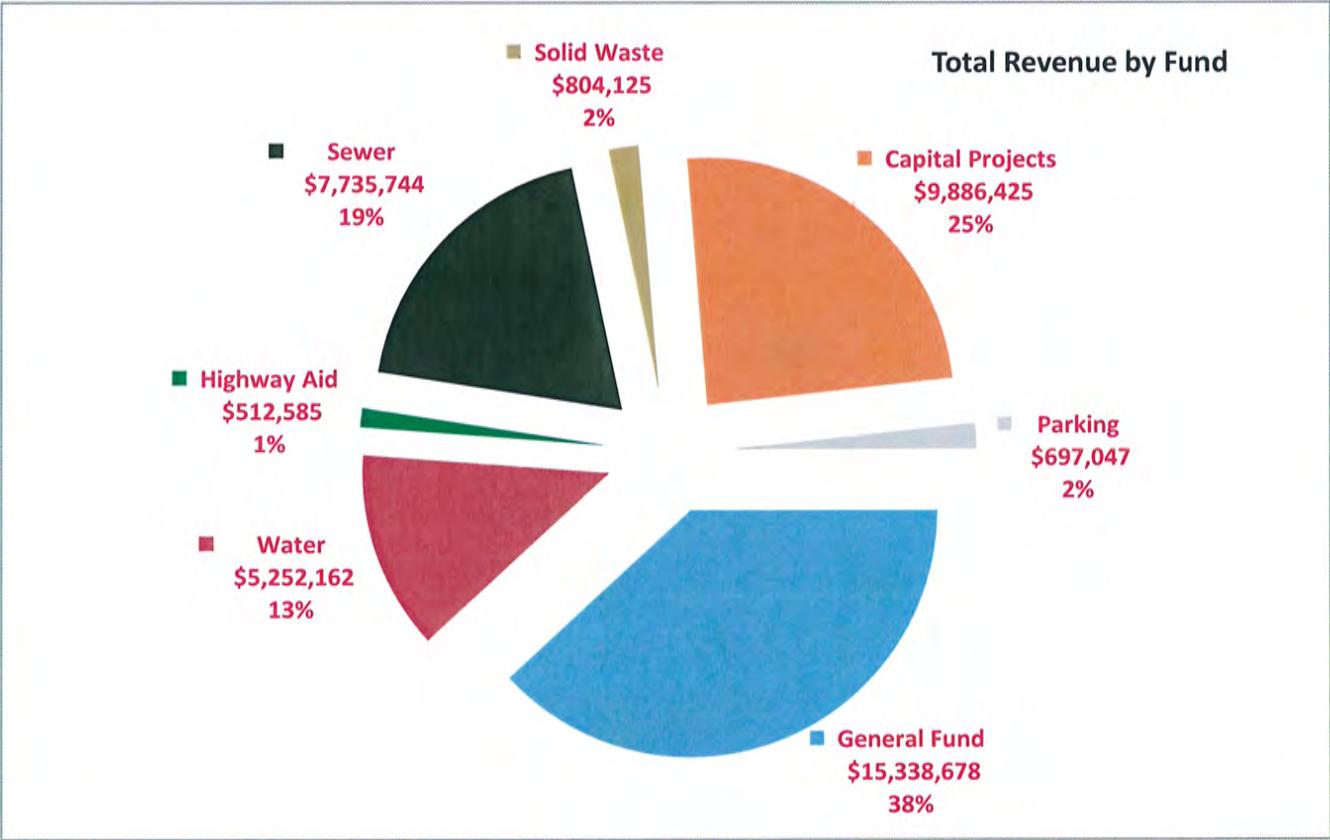
Expenditures by Category							
Capital Expenditures	14,435,449	4,162,644	4,131,731	2,952,393	4,032,376	10,654,216	13,661,769
Debt Service	2,528,185	2,557,374	5,429,976	2,361,975	2,369,099	2,893,739	2,784,025
Salaries and Benefits	10,055,748	10,215,050	10,331,863	10,294,563	10,571,158	10,731,554	11,089,303
Supplies, Service Charges, and Utilities	6,709,758	6,650,501	5,738,341	7,318,464	7,382,881	6,726,268	6,126,924
Transfers Out	2,243,092	1,515,303	1,627,709	1,662,932	1,765,881	1,689,887	5,447,933
Total Expenditures	35,972,231	25,100,870	27,259,621	24,590,328	26,121,396	32,695,664	39,109,954

Revenue Summary - All Funds by Category

	General Fund (01)	Cap. Proj. Fund (18)	Highway Aid Fund (35)	Water Fund (06)	Sewer Fund (08)	Solid Waste Fund (09)	Parking Fund (32)	Total
Revenue								
Real Property Taxes	5,030,855							5,030,855
Other Local Taxes (Act 511)	2,772,500							2,772,500
Licenses & Permits	482,000							482,000
Fines & Forfeits	195,000						107,766	302,766
Interest & Rents	76,000			157,600	3,800	25	380	237,805
Intergovernmental	681,973	4,903,103	511,625		239,064	40,000		6,375,765
Charges for Services	234,500			3,558,632	5,442,469	667,900	484,869	10,388,370
Other Revenue	438,000	52,900		217,000	257,376	6,200	4,032	975,508
Transfers In	1,767,098	1,995,811		28,000				3,790,909
Bond Proceeds	1,773,971	2,934,611		1,290,930	1,793,035	90,000	100,000	7,982,547
Fund Balance	1,886,781							1,886,781
Total Revenue	15,338,678	9,886,425	511,625	5,252,162	7,735,744	804,125	697,047	40,225,806





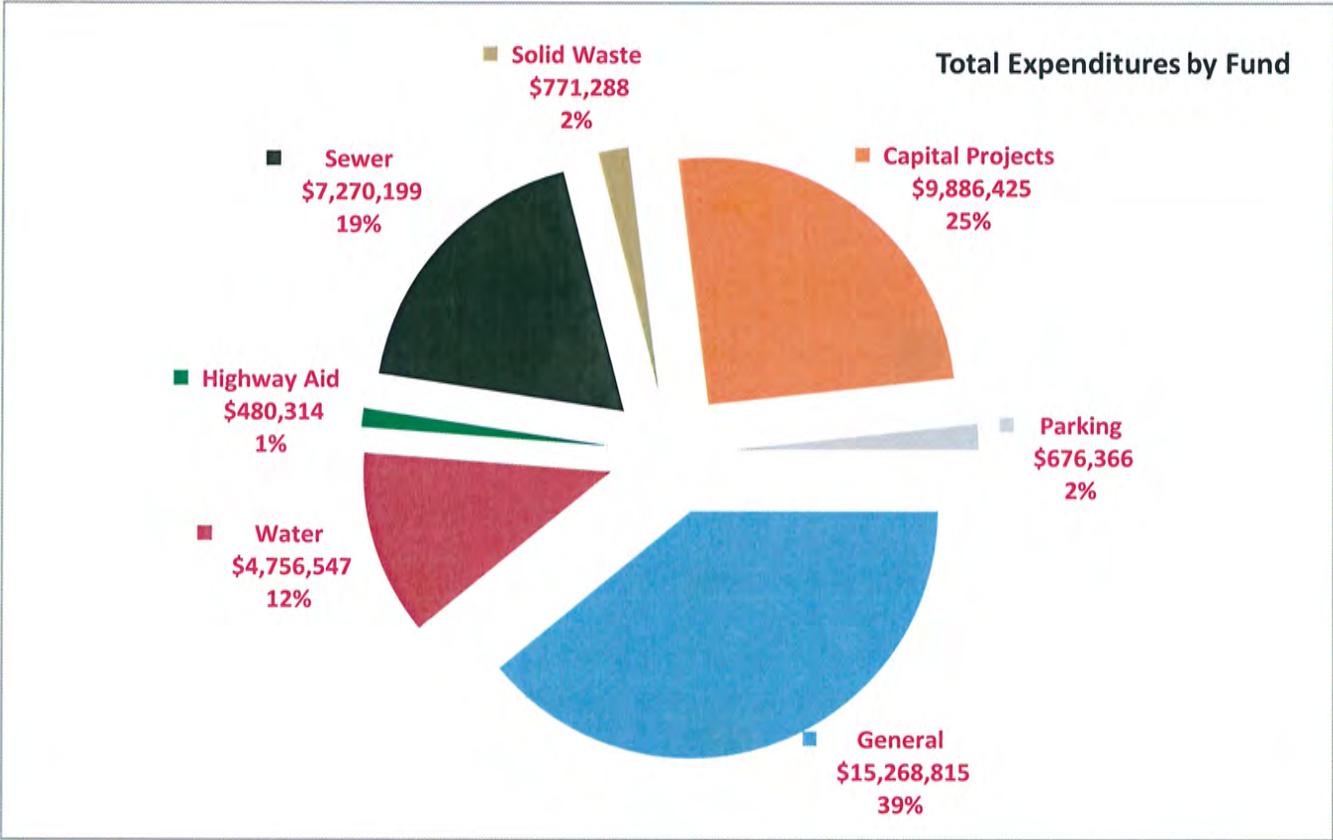


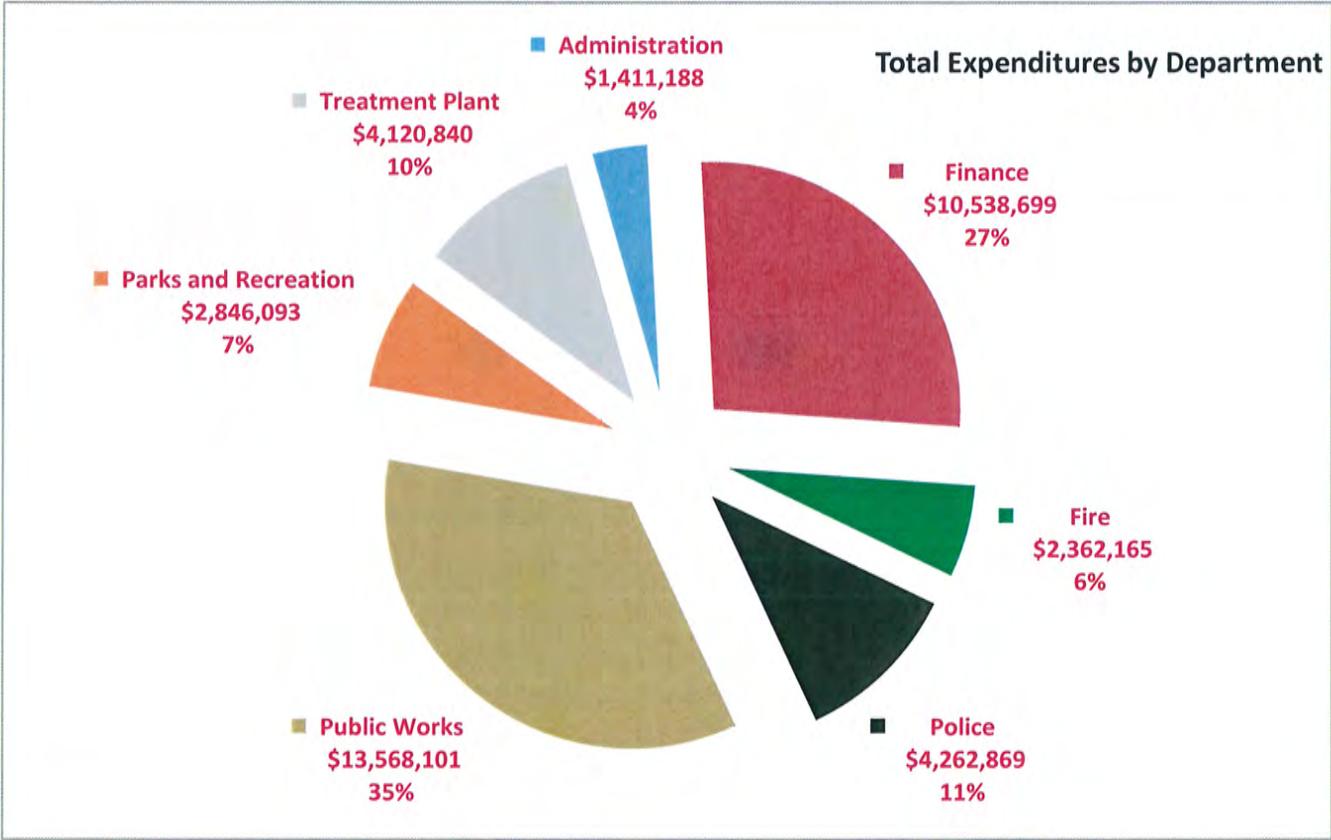
	2011	2012	2013	2014	2015	2016	2017
Expenditures by Department	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
Administration	1,066,530	1,123,593	1,322,503	1,292,689	1,357,682	1,431,115	1,411,188
Finance	6,114,933	5,784,474	4,432,726	5,833,682	6,021,809	7,020,507	10,538,699
Fire	984,644	901,173	941,701	954,636	1,479,365	940,558	2,362,165
Police	3,802,140	3,944,531	3,934,024	4,089,380	4,173,479	4,094,001	4,262,869
Public Works	7,035,399	4,261,775	4,175,994	4,189,203	4,612,572	12,268,649	13,568,101
Parks and Recreation	1,030,789	1,056,162	1,378,325	1,099,614	1,040,510	2,561,749	2,846,093
Treatment Plant	13,960,691	6,876,367	3,380,013	3,544,001	3,598,801	4,372,785	4,120,840
Total Expenditures	33,995,125	23,948,074	19,565,286	21,003,205	22,284,219	32,689,364	39,109,954

Expenditure Summary - All Funds by Department

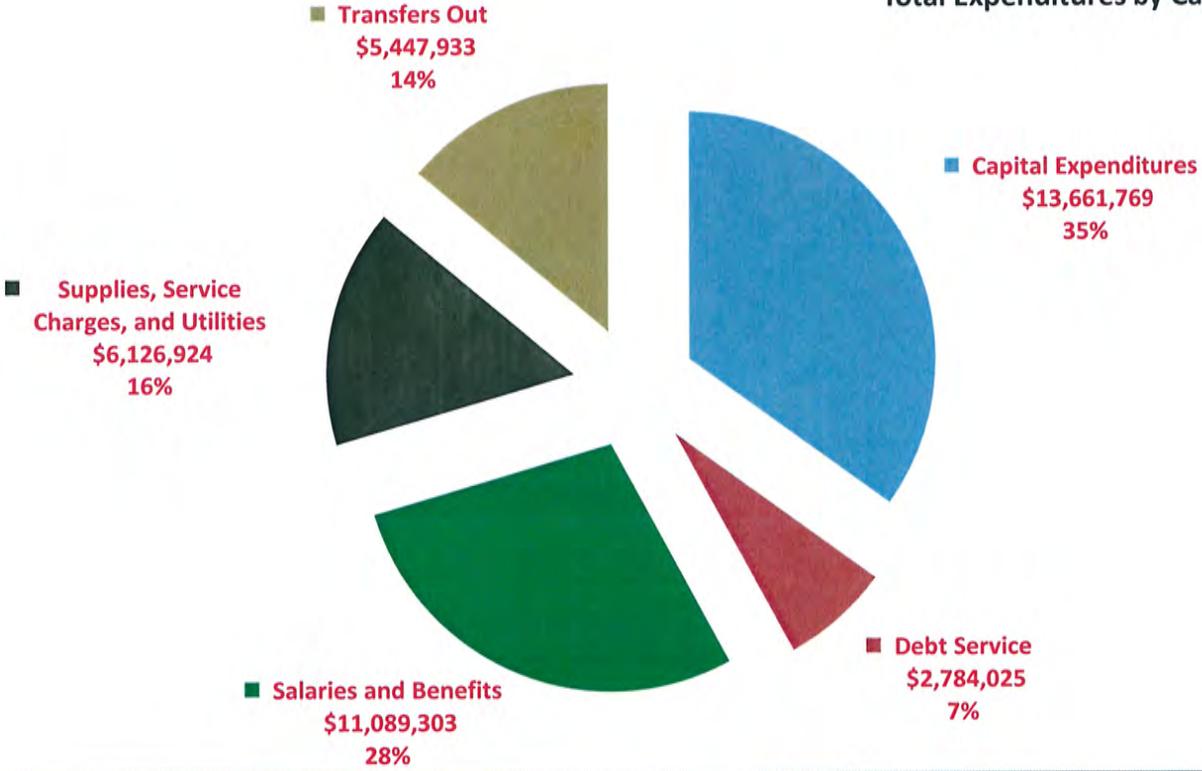
	General Fund (01)	Cap. Proj. Fund (18)	Highway Aid Fund (35)	Water Fund (06)	Sewer Fund (08)	Solid Waste Fund (09)	Parking Fund (32)	Total
1. Department of Administration								
400 Borough Council	118,370							118,370
401 Manager's Office	380,502							380,502
404 Legal Services	150,000							150,000
406 Personnel	177,863							177,863
486 Property & Casualty Insurance	92,206			34,787	101,731		2,044	230,768
407 Information Technology	226,685	19,500						246,185
467 Outside Agencies	6,300						101,200	107,500
Total	1,151,926	19,500	-	34,787	101,731	-	103,244	1,411,188
2. Department of Finance								
402 Finance Operations	467,177							467,177
402 Water Billing & Collection				139,150				139,150
402 Sewer Billing & Collection					129,857			129,857
403 Tax Collection	141,088							141,088
445 Parking Operations							197,149	197,149
446 Parking Garage							221,566	221,566
472 Debt Service	767,162			735,816	1,157,192	43	123,849	2,784,062
481 Water Authority				8,850				8,850
481 Sewer Authority					15,200			15,200
488 Unallocated Employee Benefits	880,967			41,900	57,300		6,500	986,667
492 Transfers Out	3,660,752			932,298	806,767	24,058	24,958	5,448,833
Total	5,917,146	-	-	1,858,014	2,166,316	24,101	574,022	10,539,599
3. Fire Department								
411 Fire Department	962,165	1,400,000						2,362,165
Total	962,165	1,400,000	-	-	-	-	-	2,362,165
4. Police Department								
41A Police Administration	774,466	25,600						800,066
411 Police Investigation	462,772							462,772
41P Police Patrol	2,700,150	299,881						3,000,031
Total	3,937,388	325,481	-	-	-	-	-	4,262,869
5. Department of Public Works								
408 Public Works Administration	497,998							497,998
409 Borough Hall Maintenance	77,809	42,875						120,684
413 Code Enforcement	347,283	5,132,343						5,479,626
430 Public Works Field Operations	566,656	248,400	480,314					1,295,370
431 Street Cleaning	110,361							110,361
433 Traffic Control	253,089	160,000						413,089
434 Street Lighting	261,319							261,319
446 Stormwater Management	166,617	730,796						897,413
425 Sewer Collection System					2,391,711			2,391,711
449 Water Lines Maintenance				1,313,182				1,313,182
450 Water Meter Maintenance				40,166				40,166
427 Solid Waste Collection & Disposal						747,187		747,187
Total	2,281,132	6,314,414	480,314	1,353,348	2,391,711	747,187	-	13,568,106
6. Department of Parks & Recreation								
451 Parks & Recreation Admin.	203,496							203,496
452 Recreation Services	200,057							200,057
453 Swimming Pool	154,091	40,000						194,091
454 Parks Maintenance	353,031	1,643,330						1,996,361
455 Shade Trees	7,000							7,000
458 Community Center	101,388	143,700						245,088
Total	1,019,063	1,827,030	-	-	-	-	-	2,846,093

	Fund (01)	Fund (18)	Fund (35)	Fund (06)	Fund (08)	Fund (09)	Fund (32)	Total
7. Department of Treatment Plants								
44L Water Lab				157,989				157,989
44P Water Treatment Plant				1,352,409				1,352,409
42L Sewer Lab					567,935			567,935
42M Lift Stations					175,881			175,881
42P Wastewater Treatment Plant					1320705			1,320,705
42S Sludge Removal					545,921			545,921
Total				1,510,398	2,610,442	-	-	4,120,840
Total Expenditures	15,268,820	9,886,425	480,314	4,756,547	7,270,200	771,288	677,266	39,110,860





Total Expenditures by Category



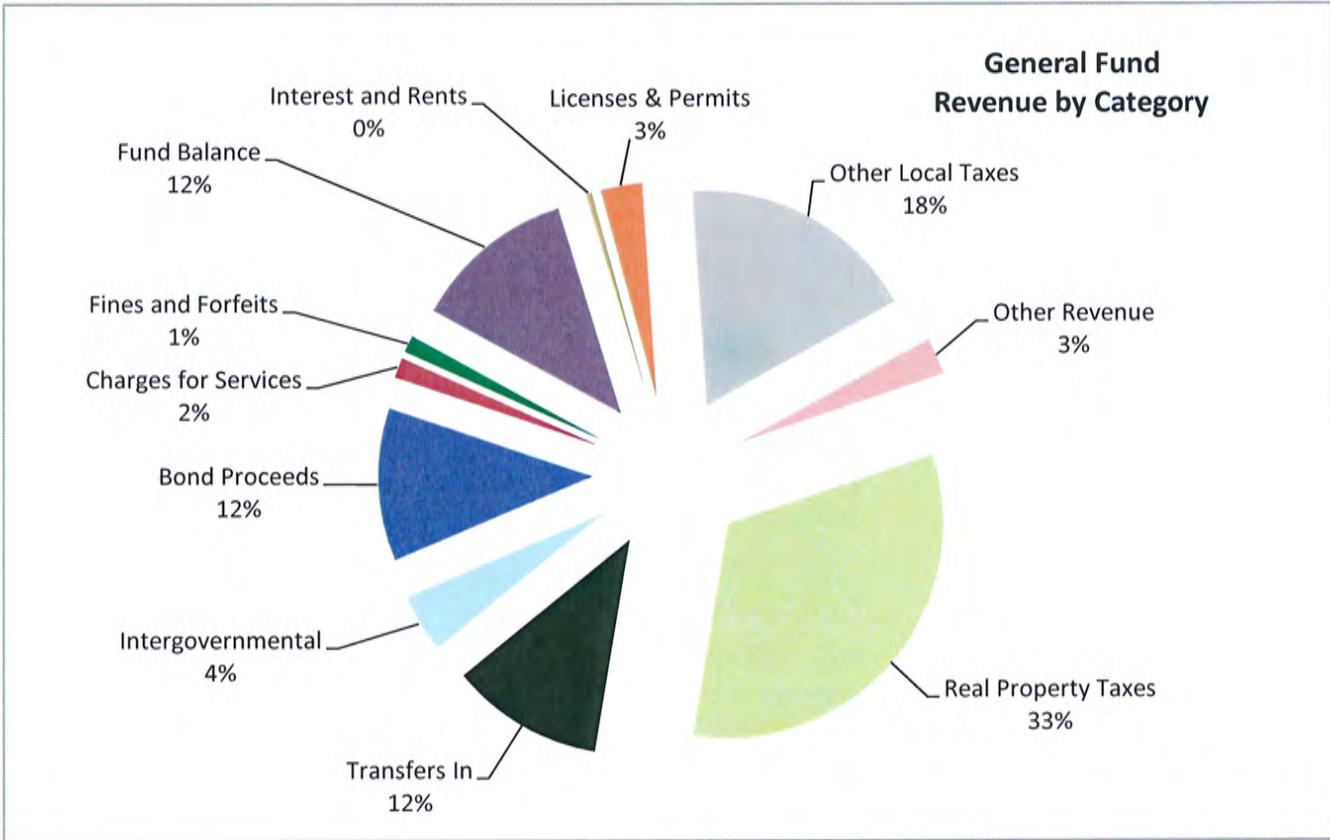
	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET
General Fund							
Revenue							
Bond Proceeds	111,813	131,397	4,397,198	1,565,309	(487,137)	893,119	1,773,971
Charges for Services	236,969	220,926	223,653	247,199	279,828	269,552	234,500
Fines and Forfeits	238,128	230,116	223,413	194,348	186,816	221,504	195,000
Fund Balance	-	-	-	-	-	312,187	1,886,781
Interest and Rents	82,929	68,140	77,677	82,498	86,491	81,332	76,000
Licenses & Permits	449,695	722,507	589,653	500,018	491,212	566,953	482,000
Other Local Taxes	2,545,025	2,701,993	2,920,657	2,971,872	3,172,277	2,720,152	2,772,500
Other Revenue	651,243	483,671	726,284	572,302	1,176,572	541,245	438,000
Real Property Taxes	4,315,552	4,335,377	4,661,412	4,593,163	4,657,470	4,595,729	5,030,855
Transfers In	1,387,647	1,540,084	1,653,419	1,632,525	1,801,464	2,310,293	1,767,098
Intergovernmental	3,050,803	1,070,272	1,456,098	903,100	938,357	4,087,199	681,973
Total Revenue	13,069,805	11,504,483	16,929,465	13,262,335	12,303,349	16,599,265	15,338,678
Expenditures							
Capital Expenditures	2,481,739	389,783	747,836	553,424	1,421,673	4,783,297	16,000
Debt Service	387,691	545,453	4,811,847	583,077	592,942	717,404	767,162
Salaries and Benefits	6,875,379	6,978,420	7,145,688	7,089,023	7,374,029	7,366,048	7,690,898
Supplies, Service Charges, and Utilities	2,831,891	2,925,583	3,068,881	3,139,187	3,176,773	3,681,262	3,134,003
Transfers Out	-	-	-	63,275	9,833	-	3,660,752
Total Expenditures	12,576,700	10,839,239	15,774,252	11,427,987	12,575,251	16,548,011	15,268,815

General Fund Revenue

	2014 Actual	2015 Actual	2016 Budget	2016 YTD	2017 Budget
Real Estate Taxes	4,593,163	4,657,470	4,595,729	4,512,165	5,030,855
Other Local Taxes	2,971,861	3,172,266	2,720,095	1,884,705	2,772,500
Licenses & Permits	500,018	491,212	566,953	493,212	482,000
Fines & Forfeits	194,348	186,816	221,504	124,308	195,000
Interest & Rents	82,497	86,490	81,332	58,189	76,000
Intergovernmental Revenue	903,100	938,357	4,087,199	936,673	681,973
Charges for Services	247,199	279,828	269,552	259,282	234,500
Other Operating Revenue	571,444	1,182,954	541,245	569,144	438,000
Transfers In	1,632,525	1,801,464	2,310,293	1,712,686	1,767,098
Other Sources	1,565,309	487,137	1,205,306	1,959,285	3,660,752
Total Revenue	13,261,465	13,283,993	16,599,208	12,509,649	15,338,678

General Fund
Revenue by Year

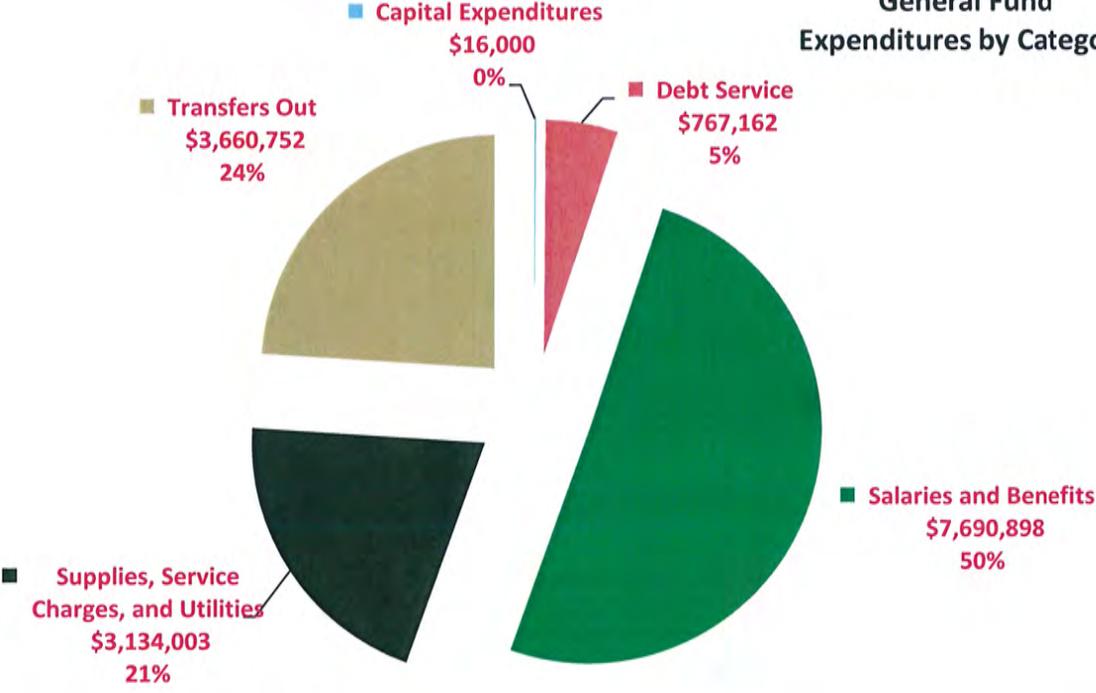




General Fund Expenditures by Year



**General Fund
Expenditures by Category**

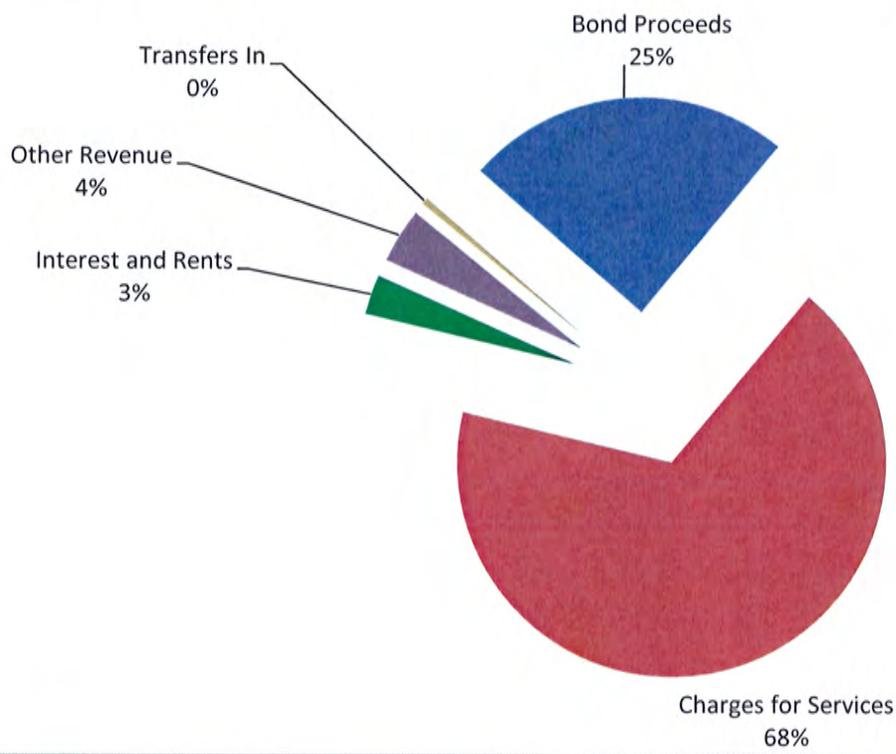


	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET
Water Fund							
Revenue							
Bond Proceeds	422,252	-	-	-	-	531,799	1,290,930
Charges for Services	3,113,056	3,209,248	3,175,053	3,347,289	3,600,197	3,558,260	3,558,632
Interest and Rents	149,732	155,364	163,588	156,482	147,849	156,766	157,600
Other Revenue	314,954	257,121	281,530	311,522	313,743	230,405	217,000
Transfers In	49,079	45,039	46,157	48,431	50,065	28,181	28,000
Intergovernmental	-	11,518	-	-	-	-	-
Total Revenue	4,049,073	3,678,291	3,666,327	3,863,723	4,111,854	4,505,411	5,252,162
Expenditures							
Capital Expenditures	794,258	806,242	762,411	744,071	823,308	682,731	1,007,665
Debt Service	782,151	687,880	214,119	624,853	637,515	764,835	735,816
Salaries and Benefits	1,235,986	1,266,900	1,305,073	1,292,773	1,272,966	1,309,183	1,283,351
Supplies, Service Charges, and Utilities	610,480	556,504	630,405	772,942	756,504	844,891	797,417
Transfers Out	593,432	761,735	820,651	820,545	886,758	869,015	932,298
Total Expenditures	4,016,307	4,079,261	3,732,658	4,255,184	4,377,051	4,470,655	4,756,547

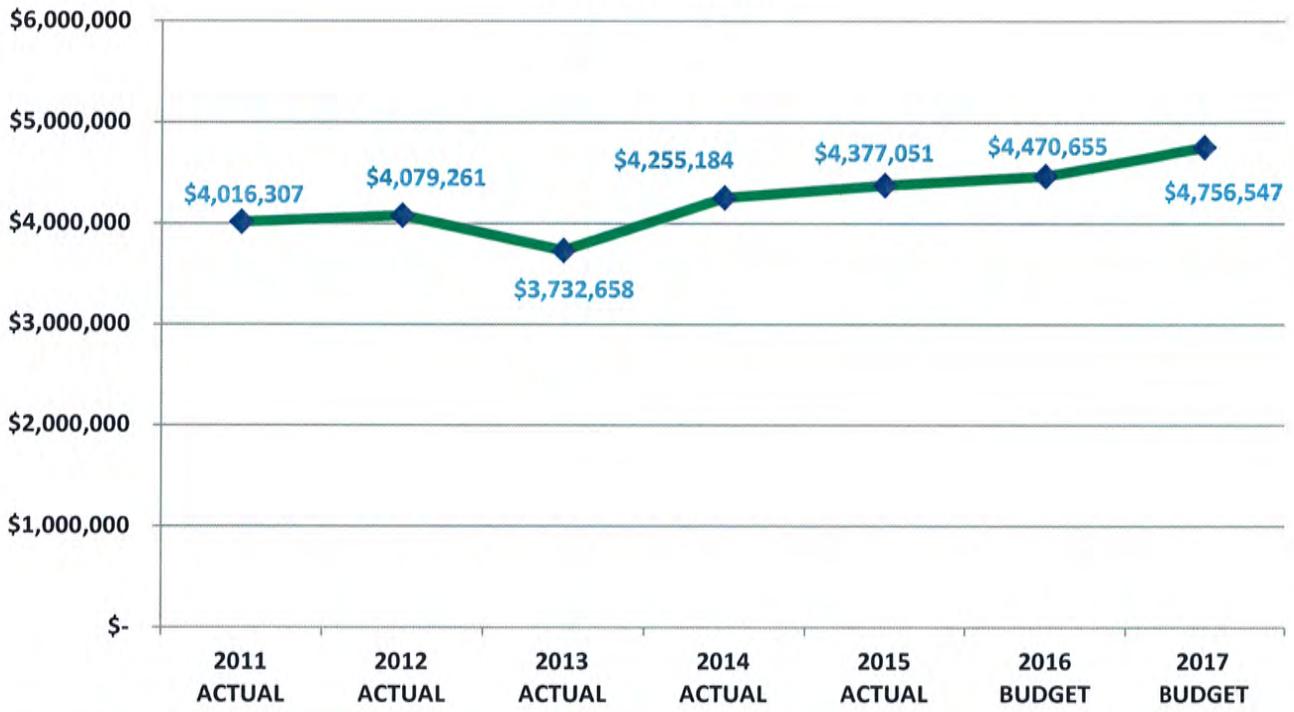
Water Fund Revenue by Year



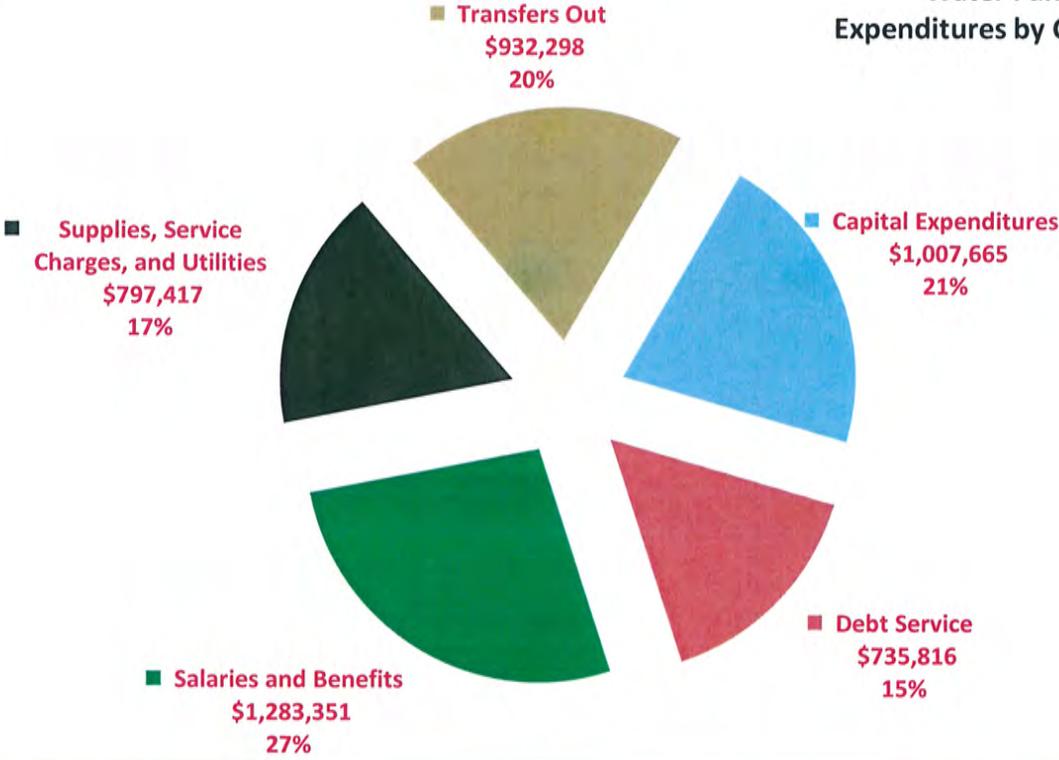
**Water Fund
Revenue by Category**



Water Fund Expenditures by Year



**Water Fund
Expenditures by Category**

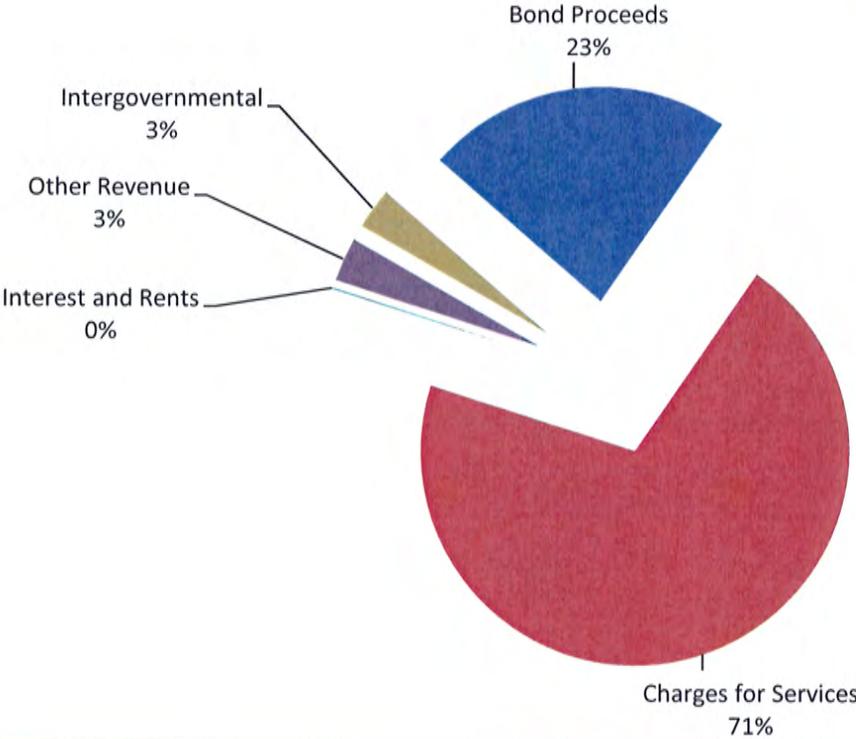


	2011	2012	2013	2014	2015	2016	2017
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
Sewer Fund							
Revenue							
Bond Proceeds	388,742	-	-	-	-	4,300,778	1,793,035
Charges for Services	4,426,716	4,763,968	4,842,605	5,000,179	5,118,700	5,443,619	5,442,469
Interest and Rents	11,272	4,537	3,285	4,170	9,390	3,800	3,800
Other Revenue	455,075	302,864	677,900	405,918	342,823	258,662	257,376
Intergovernmental	4,503,119	820,938	75,865	(21,000)	241,649	79,909	239,064
Total Revenue	9,784,925	5,892,307	5,599,654	5,389,267	5,712,561	10,086,768	7,735,744
Expenditures							
Capital Expenditures	11,028,526	2,904,918	2,503,499	1,539,443	1,666,984	4,481,651	2,071,365
Debt Service	1,172,916	1,132,260	354,285	1,013,993	996,033	1,269,378	1,157,192
Salaries and Benefits	1,779,105	1,806,327	1,760,309	1,776,472	1,784,405	1,905,262	1,925,896
Supplies, Service Charges, and Utilities	1,103,163	1,026,506	1,000,228	1,040,891	1,088,152	1,293,869	1,308,980
Transfers Out	642,511	658,735	706,660	703,976	789,046	751,582	806,767
Total Expenditures	15,726,222	7,528,746	6,324,981	6,074,775	6,324,620	9,701,742	7,270,199

Sewer Fund Revenue by Year



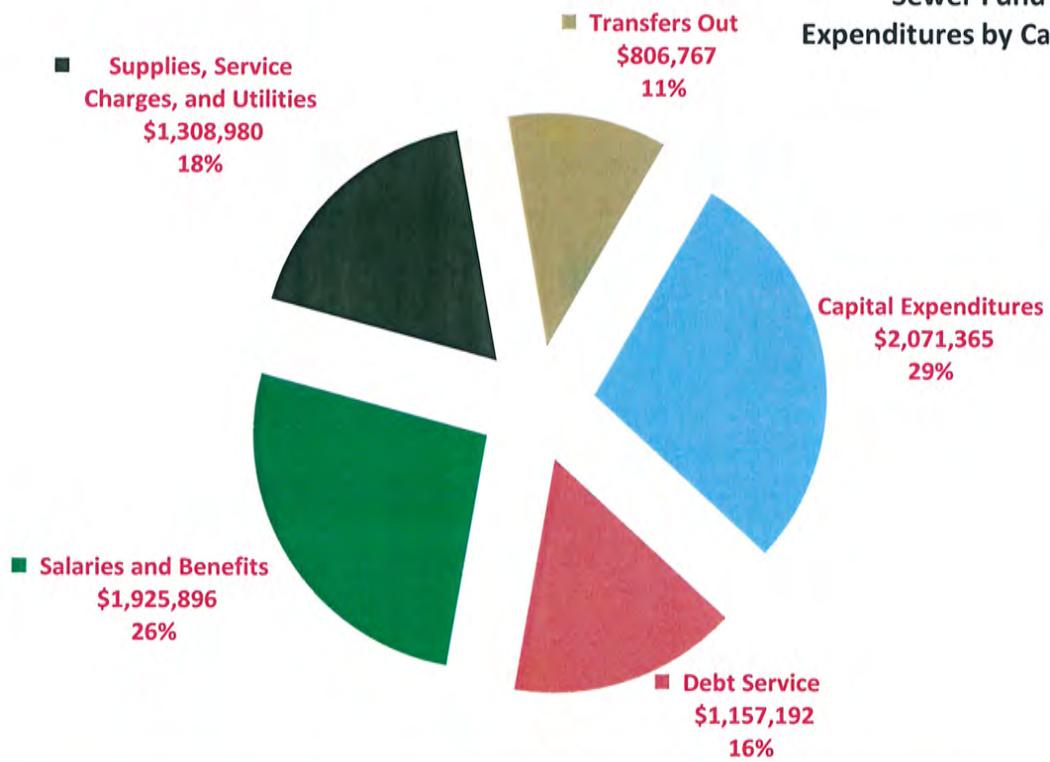
**Sewer Fund
Revenue by Category**



Sewer Fund Expenditures by Year



Sewer Fund Expenditures by Category

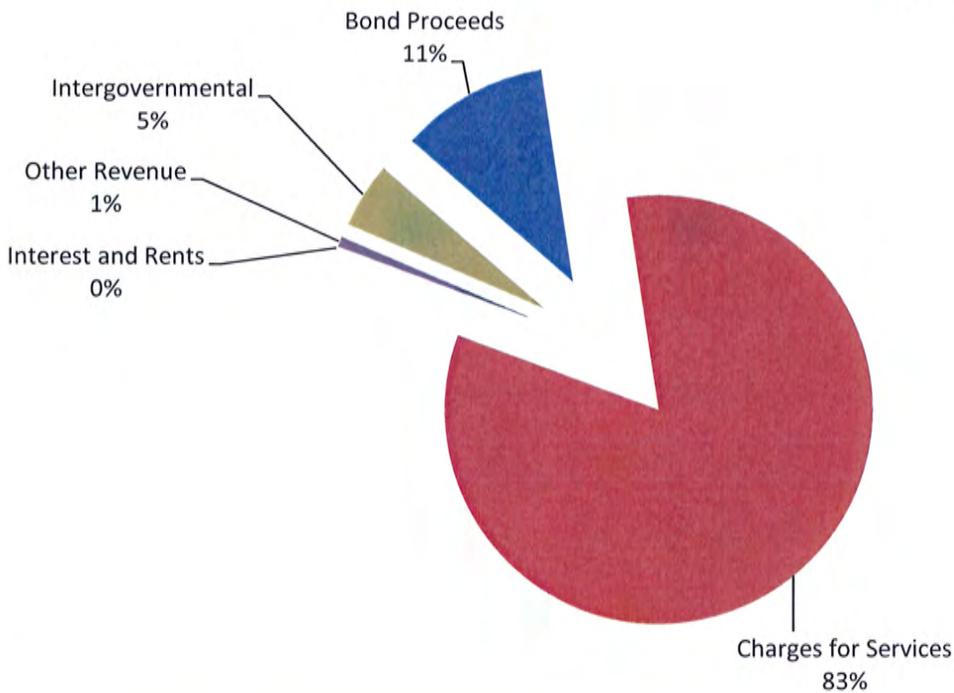


	2011	2012	2013	2014	2015	2016	2017
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
Solid Waste Fund							
Revenue							
Bond Proceeds	-	-	-	-	-	-	90,000
Charges for Services	586,390	590,330	597,397	599,122	653,519	667,903	667,900
Interest and Rents	853	483	95	43	31	29	25
Other Revenue	6,103	4,786	769	12,417	3,946	6,254	6,200
Intergovernmental	76,902	45,868	48,791	42,465	39,938	42,465	40,000
Total Revenue	670,248	641,466	647,052	654,047	697,434	716,651	804,125
Expenditures							
Capital Expenditures	69,693	-	6,348	6,349	6,350	-	90,000
Debt Service	25	75	23	47	47	47	43
Salaries and Benefits	19,570	25,913	19,792	14,645	17,083	16,344	13,537
Supplies, Service Charges, and Utilities	637,879	674,965	669,970	642,128	638,387	672,772	643,650
Transfers Out	18,148	18,767	20,199	20,068	22,622	22,145	24,058
Total Expenditures	745,315	719,719	716,332	683,237	684,489	711,308	771,288

Solid Waste Fund
Revenue by Year



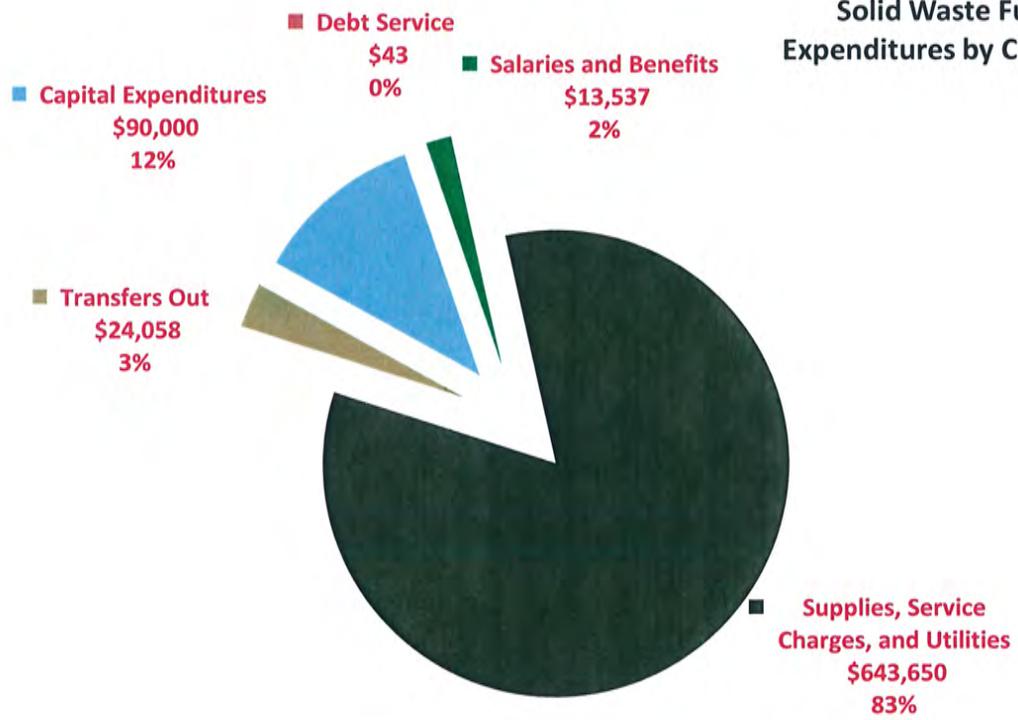
**Solid Waste Fund
Revenue by Category**



Solid Waste Fund Expenditures by Year

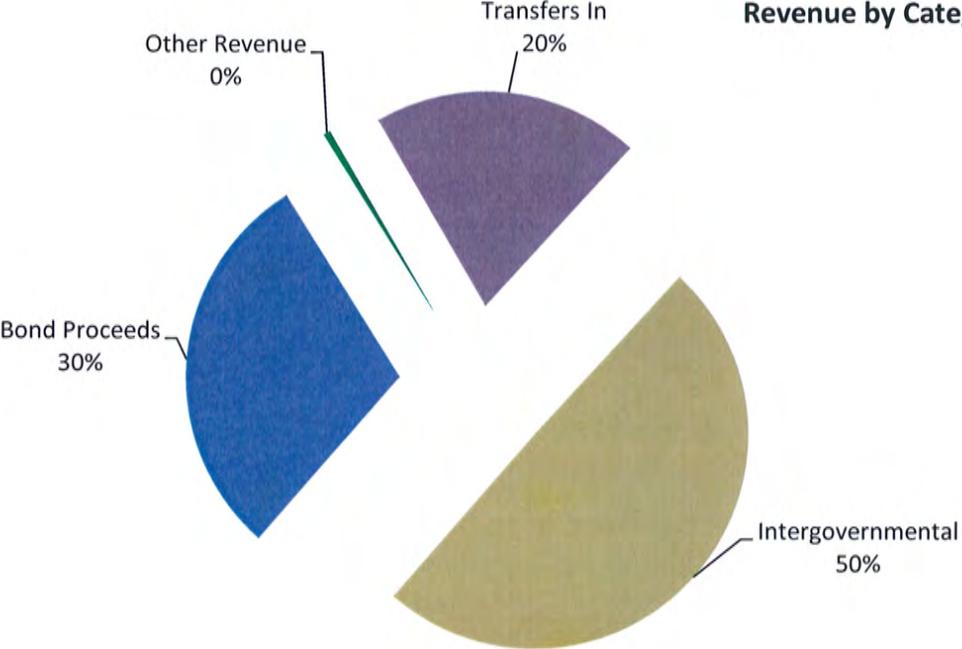


**Solid Waste Fund
Expenditures by Category**



	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET
Capital Projects Fund							
Revenue							
Bond Proceeds	-	-	-	-	-	-	2,934,611
Interest and Rents	232	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	52,900
Transfers In	-	-	-	-	-	-	1,995,811
Intergovernmental	-	-	-	-	-	-	4,903,103
Total Revenue	232	-	-	-	-	-	9,886,425
Expenditures							
Capital Expenditures	-	-	-	-	-	-	9,886,425
Transfers Out	923,738	-	-	-	-	-	-
Total Expenditures	923,738	-	-	-	-	-	9,886,425

**Capital Projects Fund
Revenue by Category**

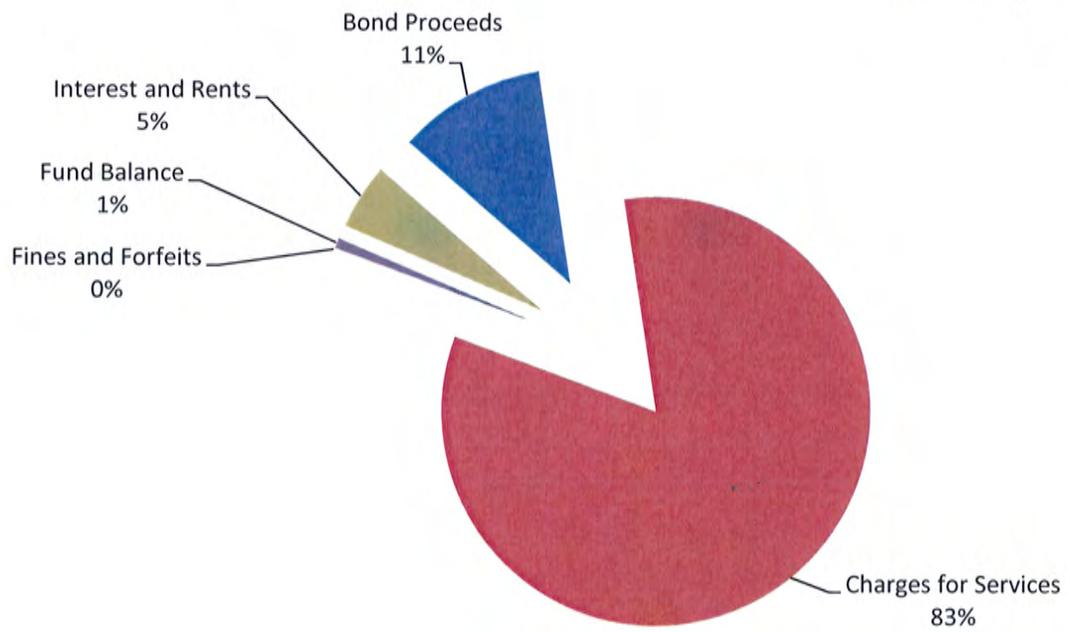


	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET
Parking Fund							
Revenue							
Bond Proceeds	465	-	-	-	-	-	100,000
Charges for Services	467,122	498,310	479,309	504,871	543,408	504,869	484,869
Fines and Forfeits	61,568	60,160	45,329	107,766	85,787	107,766	107,766
Fund Balance	-	-	-	-	-	386,000	-
Interest and Rents	637	299	39	52	1,119	380	380
Other Revenue	6,331	3,075	5,764	8,063	4,325	4,032	4,032
Total Revenue	536,122	561,844	530,441	620,751	634,639	1,003,047	697,047
Expenditures							
Capital Expenditures	37,380	28,006	100,818	104,049	107,031	386,000	110,000
Debt Service	185,401	191,705	49,702	140,005	142,562	142,111	123,850
Salaries and Benefits	98,515	101,375	101,001	121,650	122,675	134,717	175,622
Supplies, Service Charges, and Utilities	118,042	112,474	132,649	172,348	235,712	233,438	242,837
Transfers Out	18,148	43,767	45,199	45,068	47,622	47,145	24,058
Total Expenditures	457,486	477,327	429,369	583,120	655,602	943,411	676,366

Parking Fund Revenue by Year



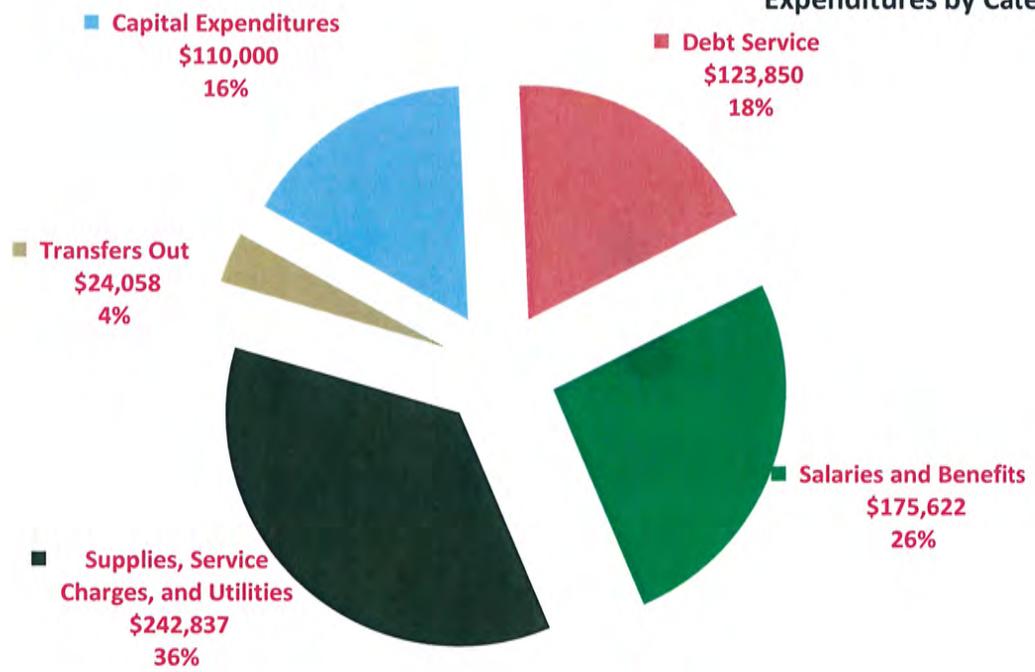
**Parking Fund
Revenue by Category**



Parking Fund Expenditures by Year

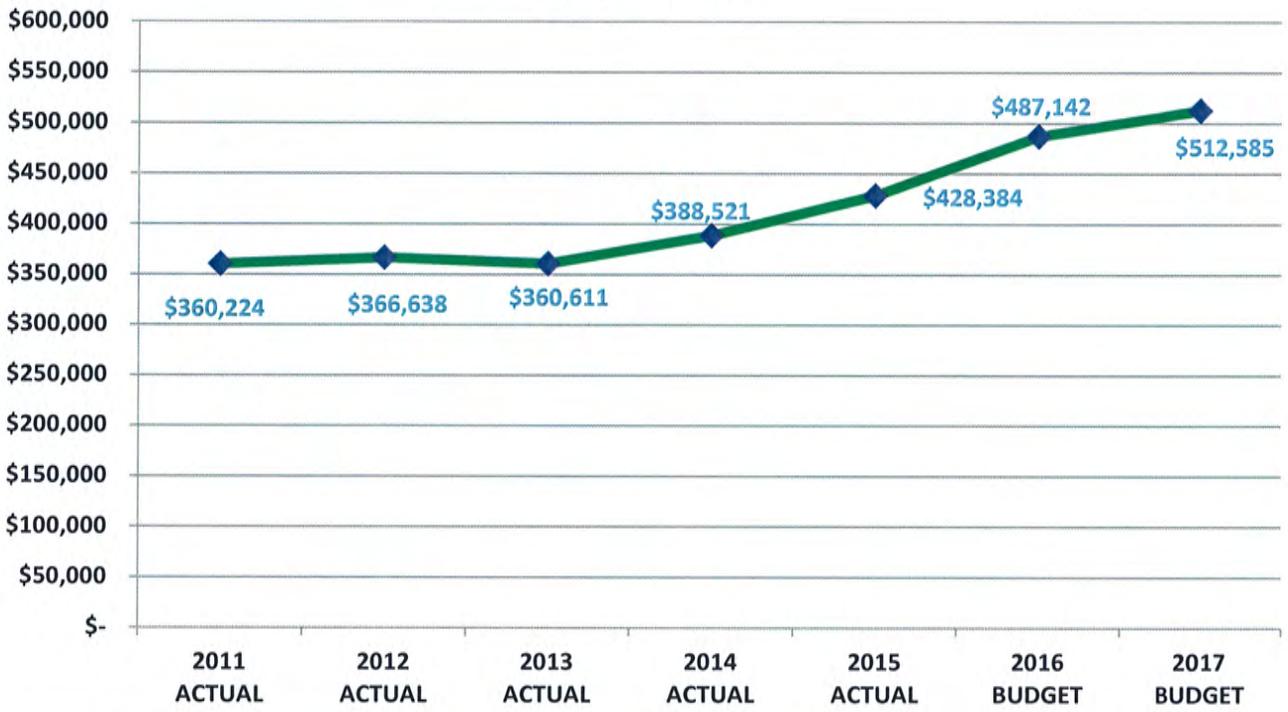


Parking Fund Expenditures by Category

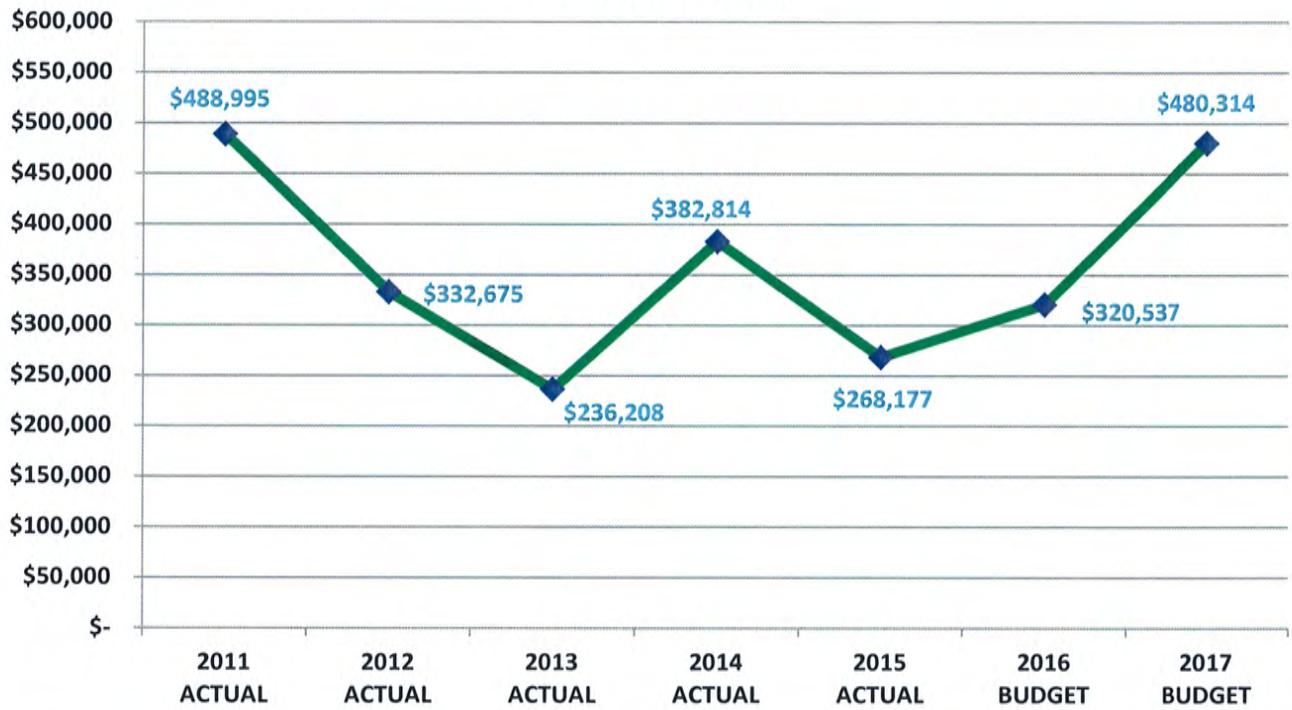


	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET
Highway Aid							
Revenue							
Fund Balance	-	-	-	-	-	-	-
Interest and Rents	6,938	449	343	261	681	640	960
Intergovernmental	353,286	366,189	360,268	388,260	427,703	486,502	511,625
Total Revenue	360,224	366,638	360,611	388,521	428,384	487,142	512,585
Expenditures							
Capital Expenditures	-	-	-	-	-	320,537	480,314
Supplies, Service Charges, and Utilities	488,995	332,675	236,208	382,814	268,177	-	-
Total Expenditures	488,995	332,675	236,208	382,814	268,177	320,537	480,314

Highway Aid Fund Revenue by Year



Highway Aid Fund Expenditures by Year



4. Operating Budgets

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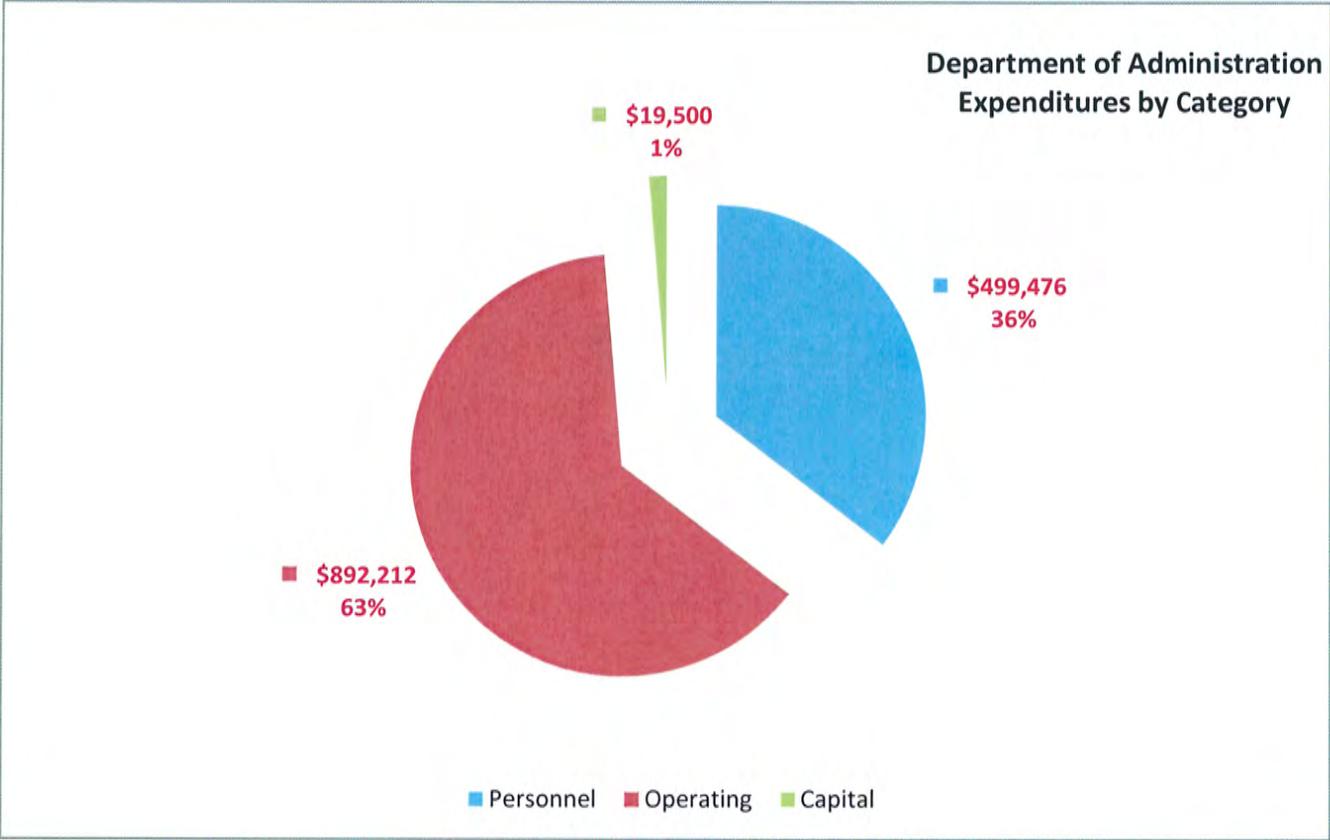
Department of Administration

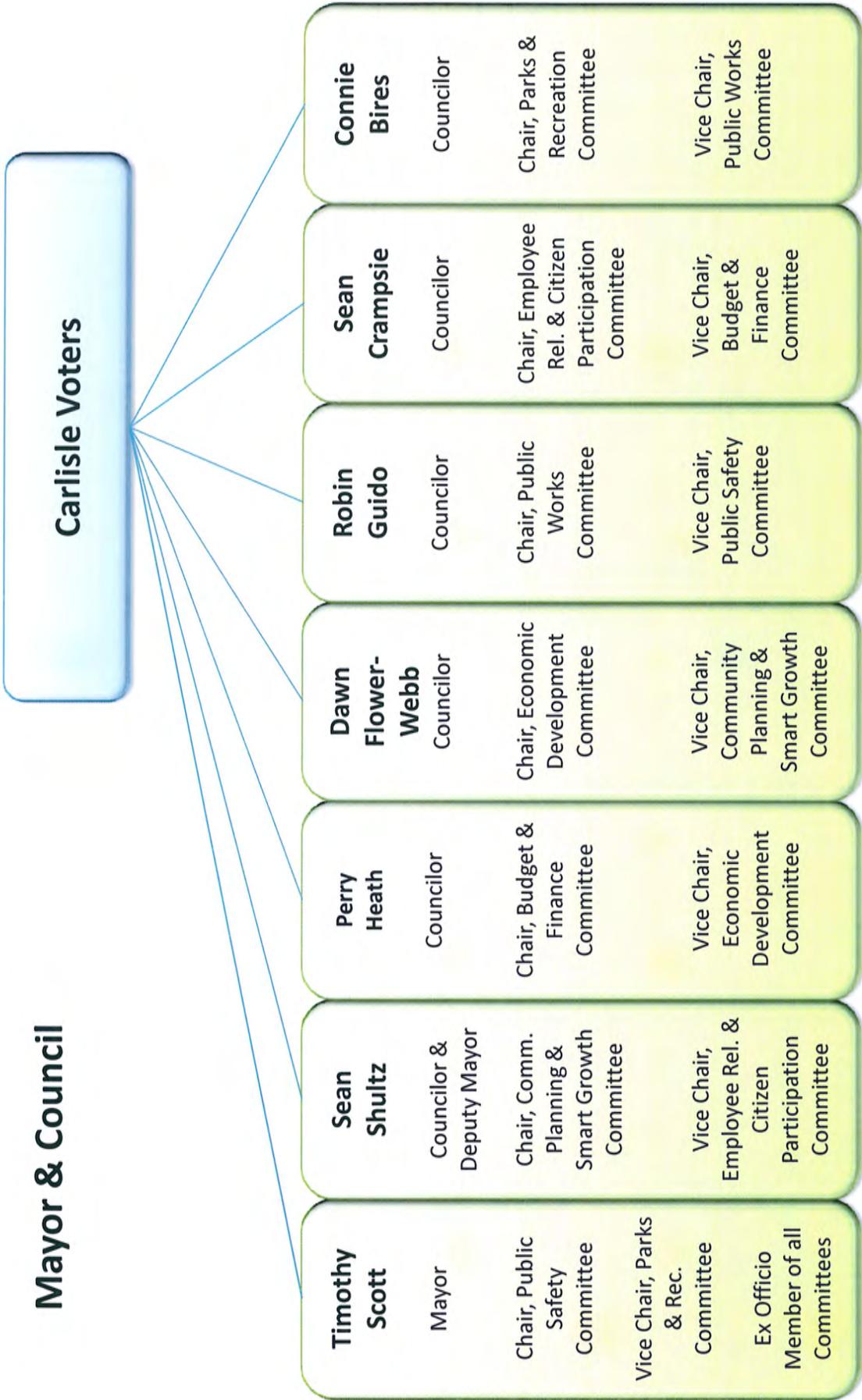
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	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET
Department of Administration							
Borough Council							
<i>Operating Expenses</i>	110,129	112,217	99,655	118,190	120,289	116,616	118,370
<i>Capital Expenses</i>	-	-	-	-	-	-	-
Total	110,129	112,217	99,655	118,190	120,289	116,616	118,370
Managers Office							
<i>Operating Expenses</i>	290,043	285,242	331,029	341,064	348,052	361,288	380,502
<i>Capital Expenses</i>	-	-	-	-	-	-	-
Total	290,043	285,242	331,029	341,064	348,052	361,288	380,502
Legal Services							
<i>Operating Expenses</i>	41,135	84,924	131,081	112,187	155,371	179,844	150,000
<i>Capital Expenses</i>	-	-	-	-	-	-	-
Total	41,135	84,924	131,081	112,187	155,371	179,844	150,000
Human Resources & Risk Management							
<i>Operating Expenses</i>	60,554	86,280	115,980	118,846	140,886	133,234	177,863
<i>Capital Expenses</i>	-	-	-	-	-	-	-
Total	60,554	86,280	115,980	118,846	140,886	133,234	177,863
Property & Casualty Insurance							
<i>Operating Expenses</i>	187,626	220,544	275,951	283,595	215,594	221,894	230,768
<i>Capital Expenses</i>	-	-	-	-	-	-	-
Total	187,626	220,544	275,951	283,595	215,594	221,894	230,768
Information Technology							
<i>Operating Expenses</i>	155,451	225,187	191,380	200,157	218,500	248,039	226,685
<i>Capital Expenses</i>	130,050	26,949	61,527	-	14,490	35,500	19,500
Total	285,501	252,136	252,907	200,157	232,990	283,539	246,185
Outside Agencies							
<i>Operating Expenses</i>	91,541	82,250	115,900	118,650	144,500	141,000	107,500
<i>Capital Expenses</i>	-	-	-	-	-	-	-
Total	91,541	82,250	115,900	118,650	144,500	141,000	107,500
Total Department Expenditures:	1,066,530	1,123,593	1,322,503	1,292,689	1,357,682	1,437,415	1,411,188

**Department of Administration
Total Expenditures by Year
(not adjust for inflation)**







FUND: General
DEPARTMENT: Administration
FUNCTION: Borough Council



FUNCTION OVERVIEW:

At the May 2015 primary election, Carlisle voters approved a referendum adopting a Home Rule Charter effective January 1, 2016. The Charter provides that the Borough will be governed by a seven-member Council consisting six Councilors elected at large to staggered four-year terms and a Mayor also elected at large to a four-year term. All Councilors and the Mayor must be Carlisle residents and registered voters who have resided within Borough for at least one (1) year immediately prior to assuming office. The Mayor presides at Council meetings, participates in actions by Council, has one vote, and does not have veto power. The Mayor and Councilors are limited to two complete terms of office. Councilors who reach the term limit are required to wait at least two years, until the next municipal election, to run for a Council seat. Salaries of the Mayor and Councilors are limited by the provisions of the Pennsylvania Borough Code.

The Council appoints a Borough Manager to whom all department heads report. In contrast to the pre-Charter government, the police chief is also a department head appointed by and reporting to the Borough Manager.

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 Councilor to serve as Deputy Mayor. The Deputy Mayor chairs meetings of Council when the Mayor is absent and exercises the authority of the Mayor as described in the Charter during a temporary absence of the Mayor. The Council also elects from their membership a chairman and vice-chairman for each of the following committees: smart growth & community planning, economic development, employee relations/citizen participation, parks and recreation, budget & finance, public works, and public safety.

The primary duties of Borough Council include adoption of the annual budget, the establishment of policies for the conduct of Borough affairs, the enactment of ordinances and resolutions, and approval of contracts and bids.

SERVICES PERFORMED:

- protect and promote the rights of Borough citizens
- appoint qualified citizens to boards, commissions, authorities or other agencies
- attend Council/special community meetings
- approve the annual general fund and enterprise fund budgets
- represent the welfare of the community
- establish policy for implementation by the Borough Manager
- represent the Borough at official functions

2017 GOALS:

- evaluate and update the Borough's compensation plan
- finalize the adoption of the comprehensive plan
- create a plan to recognize volunteers within Borough government
- implement policies and procedures for the consolidation and collection of local taxes
- enhance communications through a public information officer position
- advance the tax increment financing plan and other financing strategies for the Carlisle Urban Redevelopment Plan (CURP)

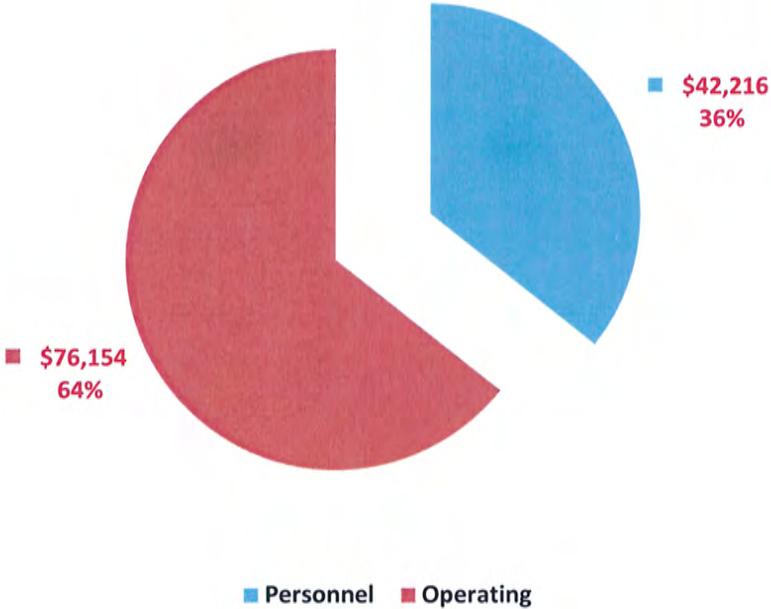
2016 ACCOMPLISHMENTS:

- established the 2016-2018 Borough Council Goals
- implemented the Home Rule Charter and associated administrative code that included:
 - ✓ code of accountability, conduct and ethics
 - ✓ procedures for meaningful public input
 - ✓ appointment of a tax collector
 - ✓ personnel code
 - ✓ purchasing code
- supported implementation of the CURP
- approved funding strategies for the CURP resulting in the awarding of \$12,153,000 in grants obtained to date
- increased staff efficiencies through technology
- updated the personnel handbook
- supported the My Brother's Keeper initiative
- adopted a balanced 2016 budget

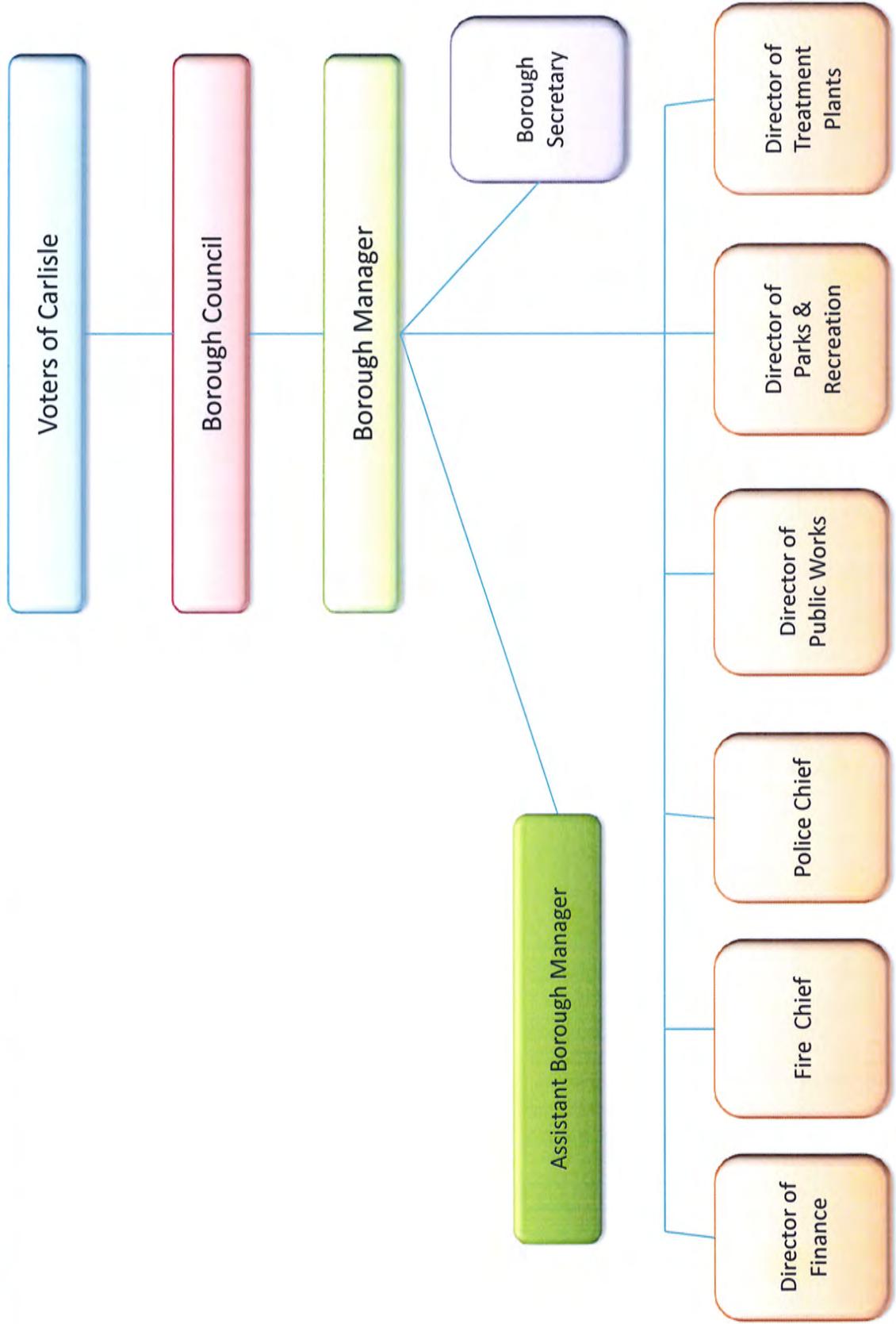
**Borough Council
Operating Expenditures by Year
(not adjust for inflation)**



**Borough Council
Expenditures by Category**



Office of Borough Manager



FUND: General
DEPARTMENT: Administration
FUNCTION: Borough Manager



FUNCTION OVERVIEW:

The Borough of Carlisle operates under the council/manager form of government pursuant to a Home Rule Charter. Under the Charter, Borough Council appoints a full-time professional manager who is the chief administrative officer responsible for the administration and management of all municipal affairs placed in his/her charge by Council. Examples of assigned duties include among other things: full responsibility for all personnel matters; enforcement of Borough ordinances and regulations; supervision of the administration of all Borough departments and those offices and agencies under the Manager's purview; policy recommendations to Council concerning the affairs of the Borough; development and delivery of an annual budget to Council; submission of reports to Council regarding municipal departments' operations and those offices and agencies under the Manager's direction and supervision; preparation of the monthly Council meeting agenda in consultation with the Mayor; preservation of municipal records and certification of their accuracy and completeness; execution of all municipal documents; recordation of all ordinances; and, other duties as deemed appropriate by Council and as set forth in the administrative code.

This office also directly oversees human resources/risk management, information technology, the implementation of the Carlisle Urban Redevelopment Plan and the Community Development Block Grant Program.

SERVICES PERFORMED:

- Council goals implementation
- Council agendas and meeting minutes
- human resources/risk management
- community liaison
- employee benefits
- strategic planning
- website oversight
- performance management
- IT oversight
- economic development
- community planning
- union negotiations
- wellness program
- staff liaison with Dickinson College, Penn State's Dickinson School of Law, and the U.S. Army War College

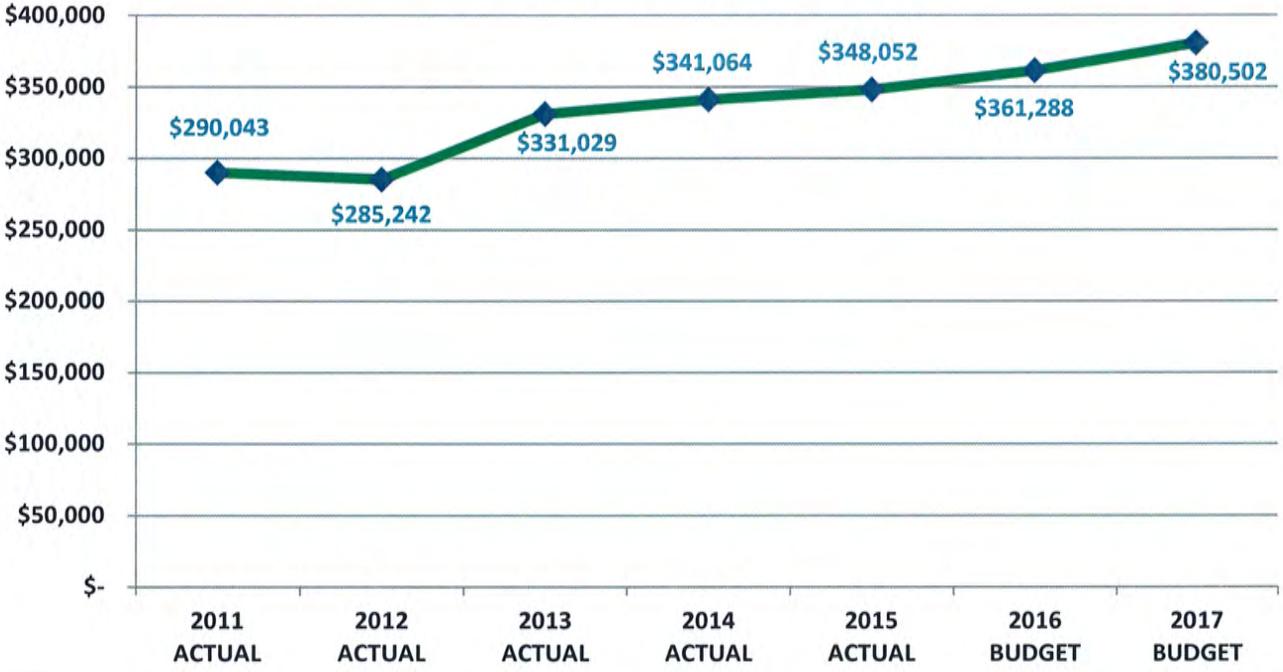
2017 GOALS:

- propose a balanced 2017 budget to Borough Council
- continue implementation of the Carlisle Urban Redevelopment Plan
- continue implementation of the emergency preparedness plan to ensure effective & efficient Borough response in times of crisis
- implement 2016-2018 Council goals
- update and implement the Borough's wellness program to increase employee health and reduce health insurance costs
- complete Carlisle's comprehensive plan update
- complete negotiations on the collective bargaining agreement with police association
- have the new chief of police in place and functioning
- Implement the police department Matrix Plan
- continue a multi-year process to ensure that no short term or longer term deficit exists in the budget to ensure the Borough remains financially stable
- continue to implement plans to repair, rehabilitate and replace the Borough's water and sewer systems.
- evaluate the feasibility of creating a storm water utility.

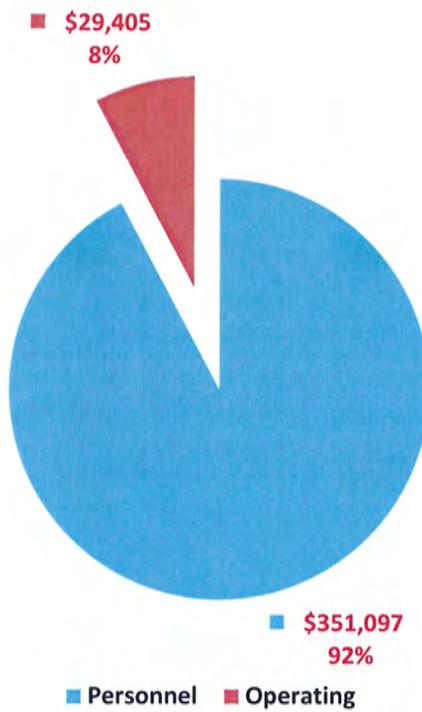
2016 ACCOMPLISHMENTS:

- provided a balanced 2016 budget to Borough Council without a real estate tax increase
- continued the implementation of the emergency preparedness plan
- assisted in the development of the 2016-2018 Council goals
- facilitated the Carlisle Urban Redevelopment Plan implementation
- advanced the comprehensive plan update
- selected Susan D. Armstrong as Carlisle's assistant borough manager
- selected Norman D. Butts as Carlisle's director of finance
- selected Richard J.T. Juday as Carlisle's assistant director of finance
- continued the EPA Brownfield Assessment Program
- advanced the Borough's storm water infrastructure system analysis/plan
- continued the design and engineering of critical transportation and stormwater improvements for the redevelopment of existing brownfields
- implemented the sewer repair, rehabilitation and replacement program
- retained the services of Gannett Fleming to conduct a water distribution system evaluation.

**Manager's Office
Operating Expenditures by Year
(not adjust for inflation)**



**Manager's Office
Expenditures by Category**



Legal
Operating Expenditures by Year
(not adjust for inflation)



Personnel Management

Personnel management involves the development and implementation of policies, programs, standards, and systems for effective utilization, development, and management of human resources. To accomplish the overall mission of the Borough, services provided by the human resource manager include recruitment, selection and retention of competent employees for all Borough positions, maintenance of the pay classification system and ensuring a competitive total benefits and compensation package, along with an attractive retirement option.

The human resource manager also acts as the Borough's privacy officer for the Health Insurance Portability & Accountability Act (HIPPA) of 1996.

The personnel management function was created to account for costs associated with managing the Borough's human resources which include, but are not limited to employee relations and labor law compliance.

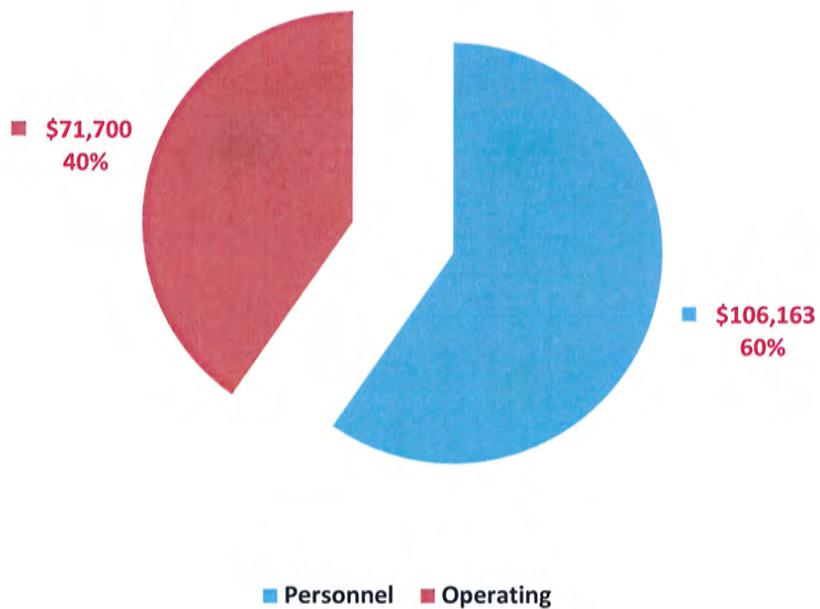
Notes on Proposed Budget

The 2017 budget for personnel management shows a significant increase from the 2016 year end projected budget. The increase is due primarily to management consulting fees. The Borough's current compensation structure was instituted in 2010, and we believe that it is time to reevaluate that system. We plan to hire an outside consulting firm to perform that evaluation, and for that firm to propose and help develop a new system. The anticipated cost for this service is \$50,000. All other human resource related expenses have remained pretty constant, and there is little change from 2016.

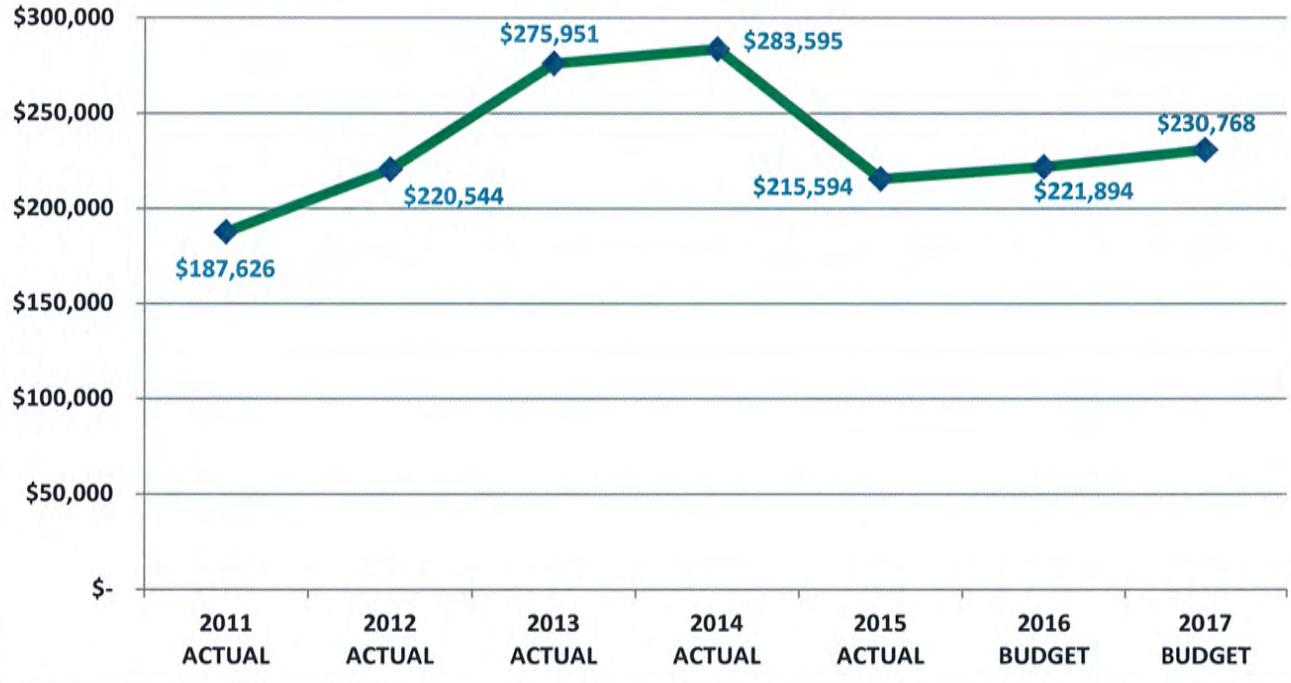
**Human Resources & Risk Management
Operating Expenditures by Year
(not adjust for inflation)**



**Personnel
Expenditures by Category**



**Property & Casualty Insurance
Operating Expenditures by Year**
(not adjust for inflation)



FUND: General
DEPARTMENT: Administration
FUNCTION: Information Technology



FUNCTION OVERVIEW:

The Borough implemented its information technology strategy in 2007 following an assessment study of the organization's network infrastructure, software, hardware and related peripherals. This study proved beneficial in making budget recommendations to Council and implementing IT upgrades over the past decade. The strategy has helped the Borough streamline and reduce hardware maintenance issues; develop automated processes that have improved staff efficiency; provide remote access for staff and Council to work productively outside of Borough facilities; store and protect information including vital records and secure files; improve communication internally and externally with modernized voice, video, and conferencing equipment; and, e-mail, website and social media capabilities. These measures have enhanced all aspects of Borough government to ensure that the organization can conduct business and communicate quickly and efficiently. Information technology is overseen by the Borough Manager's office and is currently delivered by an outside vendor.

SERVICES PERFORMED:

- computer, phone, server and printer replacement and support
- website support
- strategic planning for information technology requirements

2017 GOALS:

- installation of new desktop and laptop computers to remain current with technology
- complete the conversion of police department laptops with tablets to reduce long term costs while increasing productivity
- continual maintenance to ensure a healthy information technology infrastructure

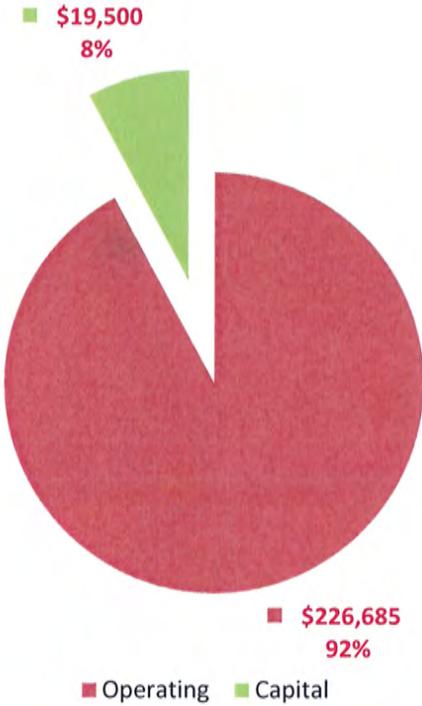
2016 ACCOMPLISHMENTS:

- installation of new desktop and laptop computers to remain current with technology
- continual maintenance to ensure a healthy information technology infrastructure
- implementing a successful solution to on-going phone issues
- upgraded Pomfret Street parking garage technology

**Information Technologies
Operating Expenditures by Year
(not adjust for inflation)**



**Information Technology
Expenditures by Category**



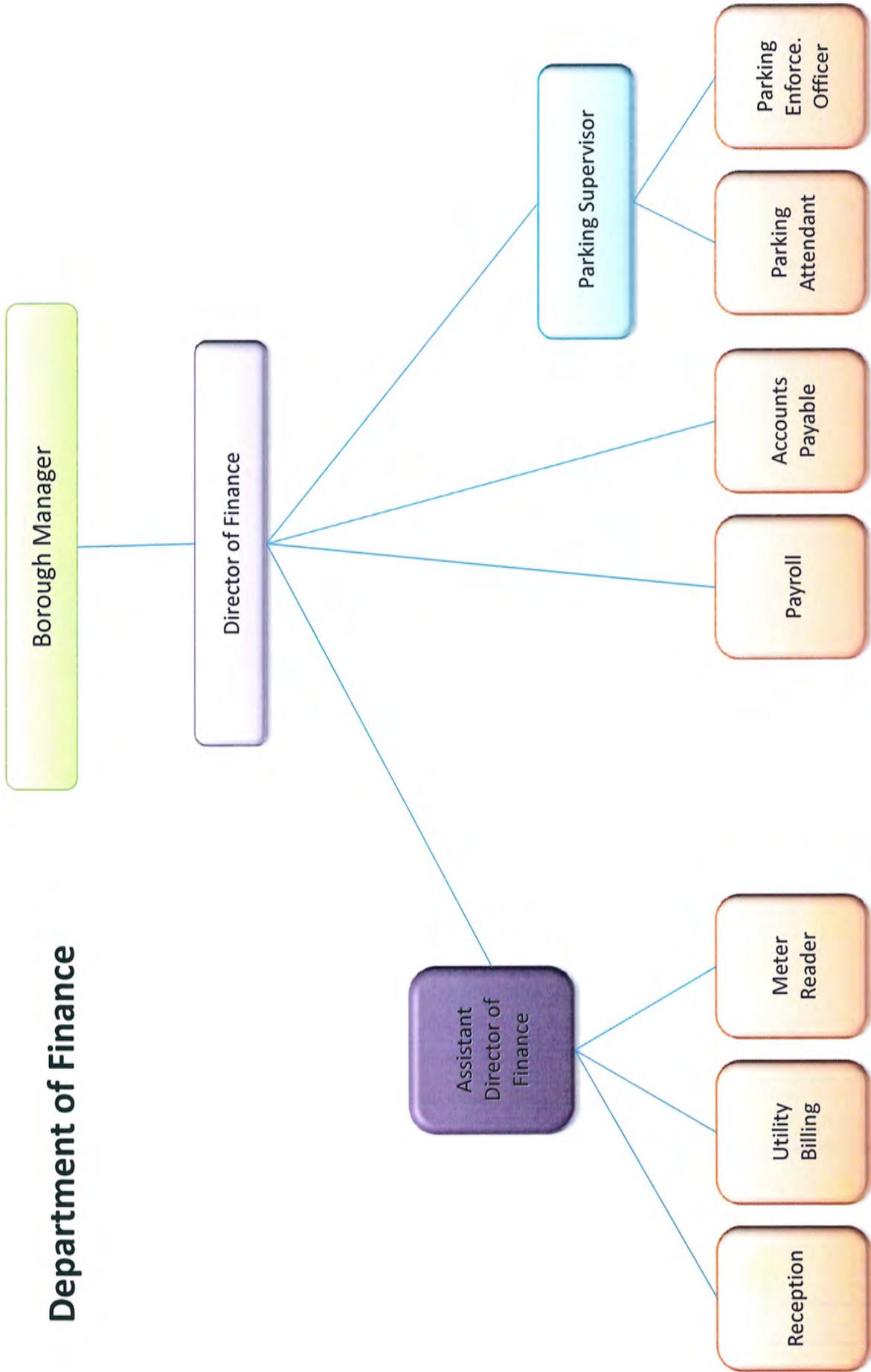
**Outside Agencies
Operating Expenditures by Year
(not adjust for inflation)**



Department of Finance

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Department of Finance



FUND: All Funds
DEPARTMENT: Finance
FUNCTION: Operations



FUNCTION OVERVIEW:

The primary responsibility of the department of finance is to ensure all Borough's funds are managed in accordance with federal, state, and local laws and regulations. Included in these duties is responsibility for the annual audit and the Borough's compliance with generally accepted accounting and financial reporting procedures. The department is also charged with overall responsibility for the Borough's internal controls and the detection and prevention of waste, fraud, and abuse.

SERVICES PERFORMED:

- customer service
- internal controls
- annual audit
- utility billing & collection
- annual & capital budgets
- parking enforcement
- debt & cash management
- payroll
- financial reporting
- accounts receivable
- accounts payable
- procurement

2017 GOALS:

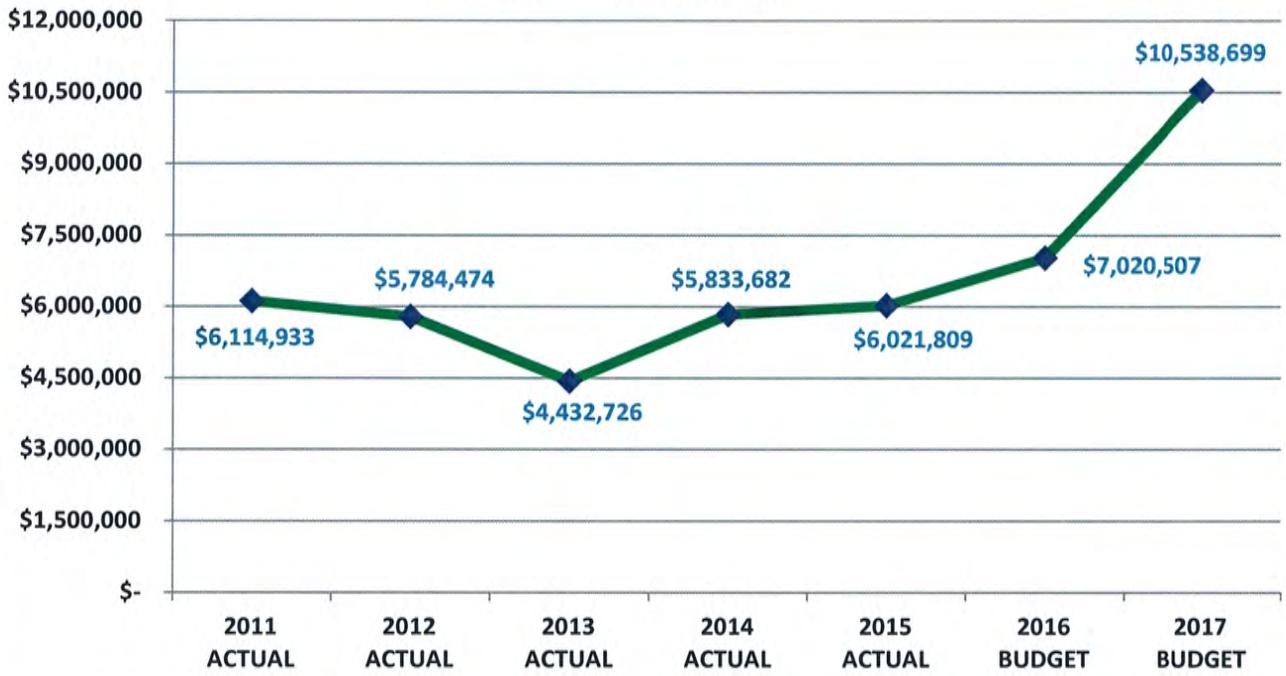
- unmodified audit opinion
- GFOA Award for Excellence in Financial Reporting
- GFOA Award for Distinguished Budget Presentation
- Implementation of tax increment financing plan

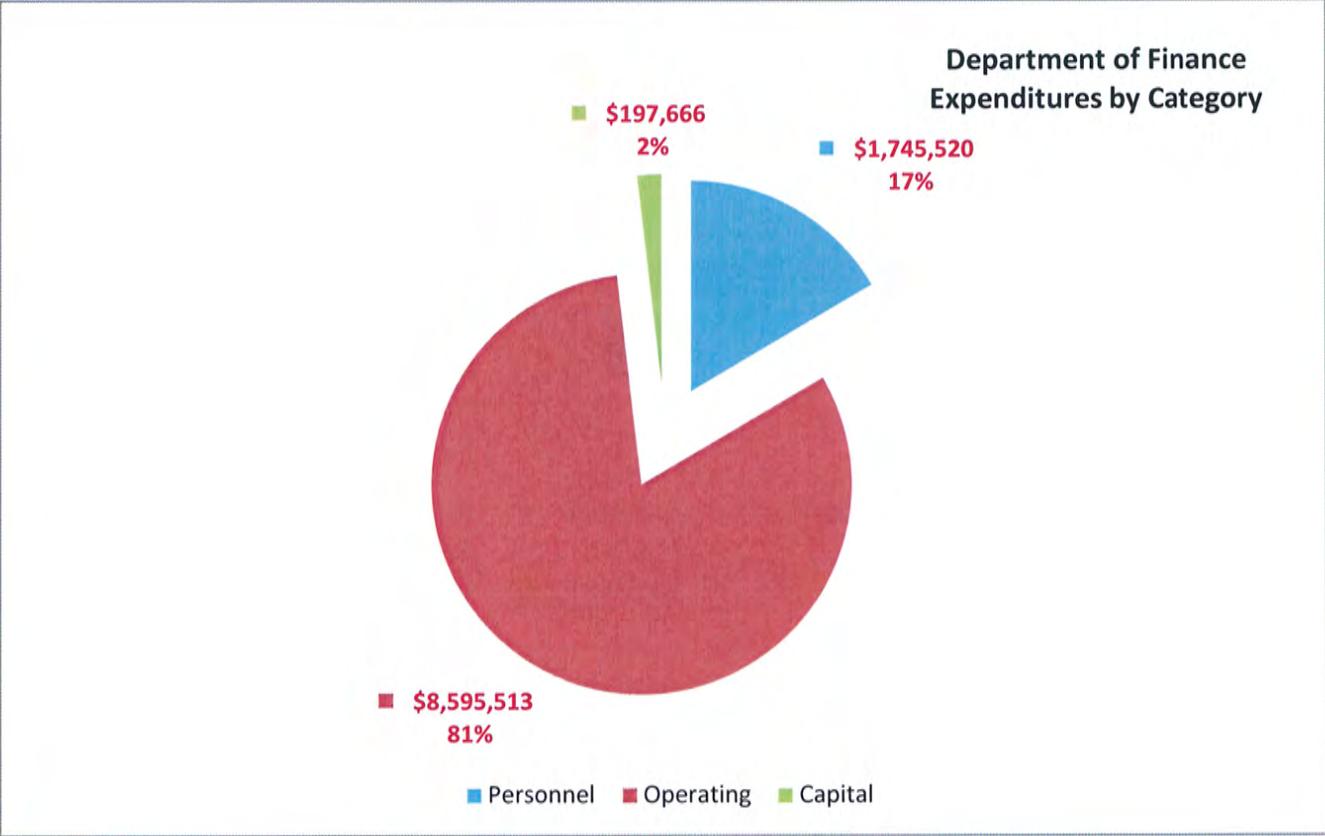
2016 ACCOMPLISHMENTS:

- Borough's bond rating upgraded to Aa1 by Moody's Investors Service
- 2015 audit report issued with unmodified opinion
- Received GFOA Award for Excellence in Financial Reporting for 2015 audit (6th year in a row, expected for 2016 and thereafter)
- Received GFOA Budget Award for 2016 budget (3rd year in a row, expected for 2017 and thereafter)

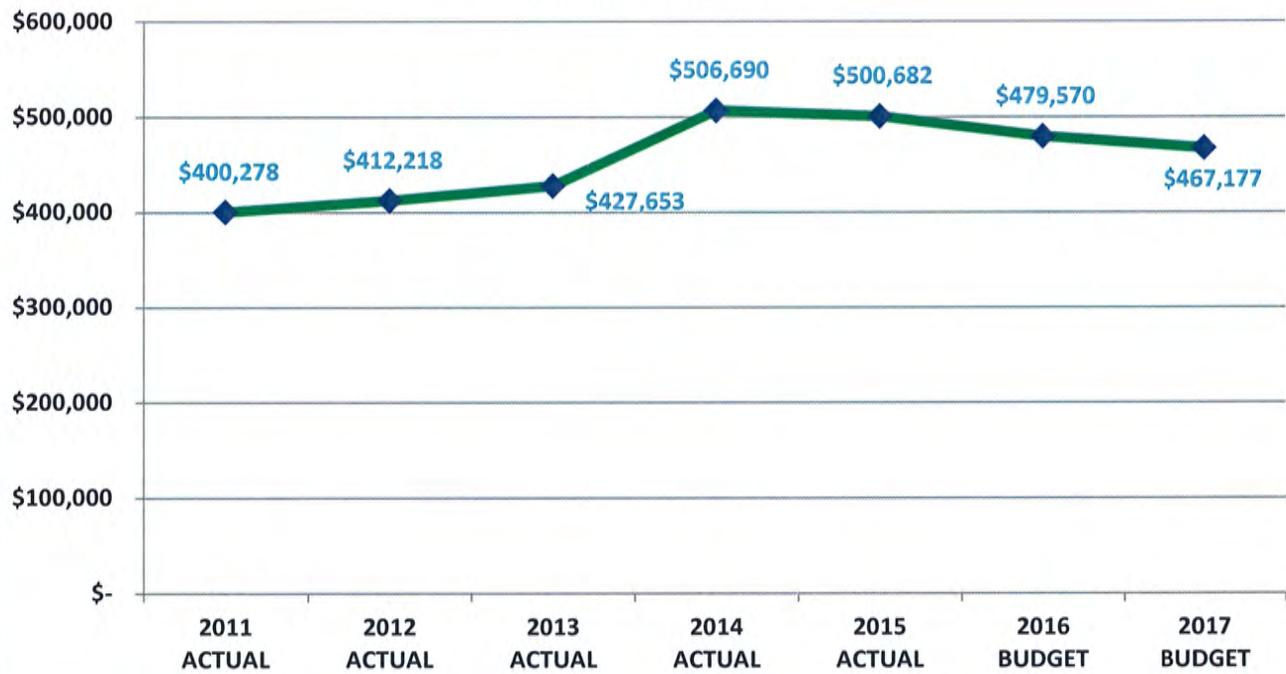
	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET
Department of Finance							
Finance Operations							
<i>Operating Expenses</i>	400,278	412,218	427,653	506,690	500,682	479,570	467,177
<i>Capital Expenses</i>	-	-	-	-	-	-	-
Total	400,278	412,218	427,653	506,690	500,682	479,570	467,177
Water Billing & Collections							
<i>Operating Expenses</i>	46,263	47,206	40,062	39,465	60,497	81,331	95,317
<i>Capital Expenses</i>	-	14,559	-	-	-	59,832	43,833
Total	46,263	61,765	40,062	39,465	60,497	141,163	139,150
Sewer Billing & Collections							
<i>Operating Expenses</i>	47,642	48,478	39,455	39,141	60,866	86,831	86,024
<i>Capital Expenses</i>	555,724	38,195	-	-	-	59,832	43,833
Total	603,366	86,673	39,455	39,141	60,866	146,663	129,857
Tax Collection							
<i>Operating Expenses</i>	88,452	75,222	81,140	62,231	66,332	67,970	141,088
<i>Capital Expenses</i>	-	-	-	-	-	-	-
Total	88,452	75,222	81,140	62,231	66,332	67,970	141,088
Parking Operations							
<i>Operating Expenses</i>	50,958	59,296	58,353	89,658	111,276	120,473	187,149
<i>Capital Expenses</i>	37,380	28,006	-	-	-	164,000	10,000
Total	88,338	87,302	58,353	89,658	111,276	284,473	197,149
Parking Garage							
<i>Operating Expenses</i>	72,981	70,251	56,666	82,874	98,307	103,991	121,566
<i>Capital Expenses</i>	-	-	-	-	-	222,000	100,000
Total	72,981	70,251	56,666	82,874	98,307	325,991	221,566
Debt Service							
<i>Operating Expenses</i>	2,528,185	2,542,142	1,150,297	2,361,975	2,369,099	2,893,775	2,784,062
<i>Capital Expenses</i>	-	-	-	-	-	-	-
Total	2,528,185	2,542,142	1,150,297	2,361,975	2,369,099	2,893,775	2,784,062
Water Authority							
<i>Operating Expenses</i>	-	8,793	1,186	7,997	8,933	6,600	8,850
<i>Capital Expenses</i>	-	-	-	-	-	-	-
Total	-	8,793	1,186	7,997	8,933	6,600	8,850
Sewer Authority							
<i>Operating Expenses</i>	5,527	10,716	16,798	21,311	10,826	15,200	15,200
<i>Capital Expenses</i>	-	-	-	-	-	-	-
Total	5,527	10,716	16,798	21,311	10,826	15,200	15,200
Unallocated Employee Benefits							
<i>Operating Expenses</i>	1,009,305	946,388	968,408	969,407	979,109	969,215	986,667
<i>Capital Expenses</i>	-	-	-	-	-	-	-
Total	1,009,305	946,388	968,408	969,407	979,109	969,215	986,667
Transfers Out							
<i>Operating Expenses</i>	1,272,239	1,483,004	1,592,709	1,652,932	1,755,881	1,689,887	5,447,933
<i>Capital Expenses</i>	-	-	-	-	-	-	-
Total	1,272,239	1,483,004	1,592,709	1,652,932	1,755,881	1,689,887	5,447,933
Total Department Expenditures:	6,114,933	5,784,474	4,432,726	5,833,682	6,021,809	7,020,507	10,538,699

**Department of Finance
Total Expenditures by Year
(not adjust for inflation)**

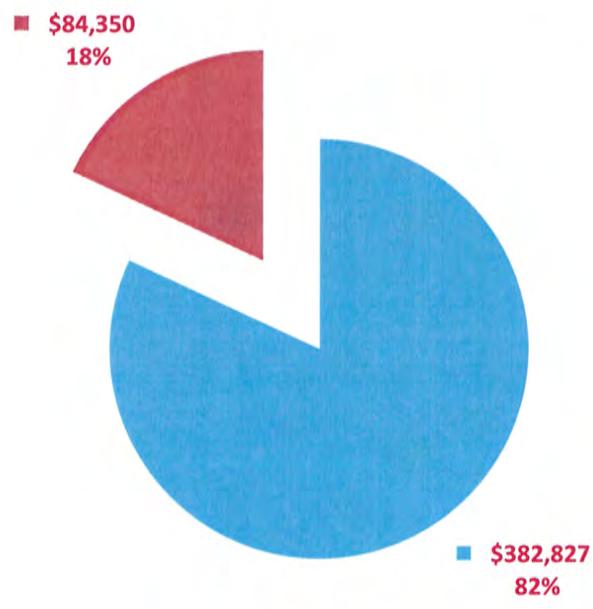




Finance Operations
Operating Expenditures by Year
(not adjust for inflation)



Finance Operations Expenditures by Category

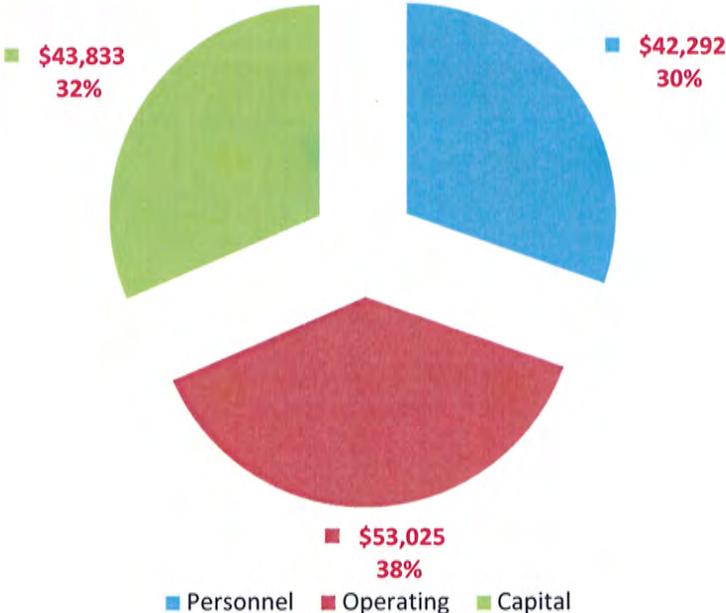


■ Personnel ■ Operating

**Water Billing & Collections
Operating Expenditures by Year
(not adjust for inflation)**



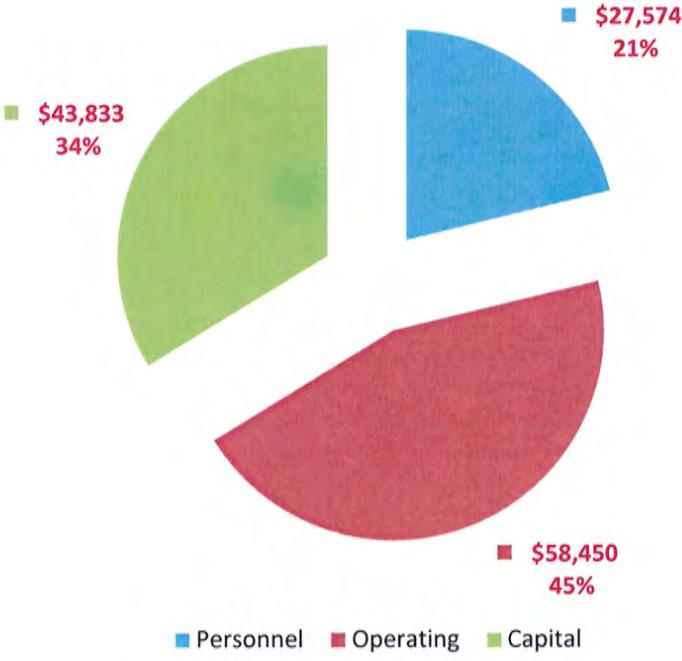
**Water Billing & Collections
Expenditures by Category**



**Sewer Billing & Collections
Operating Expenditures by Year**
(not adjust for inflation)



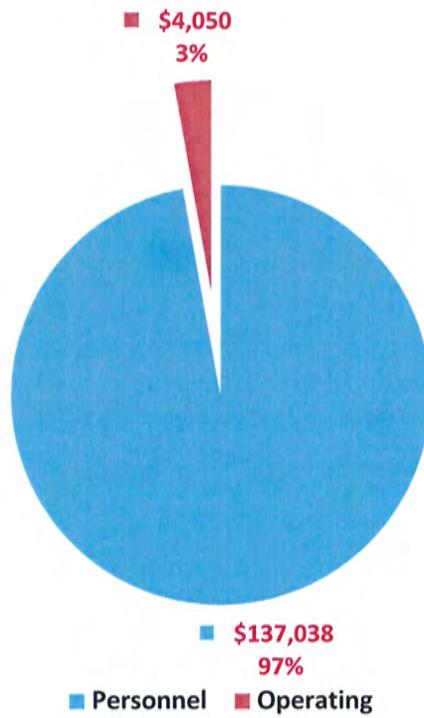
**Sewer Billing & Collections
Expenditures by Category**



Tax Collection
Operating Expenditures by Year
(not adjust for inflation)



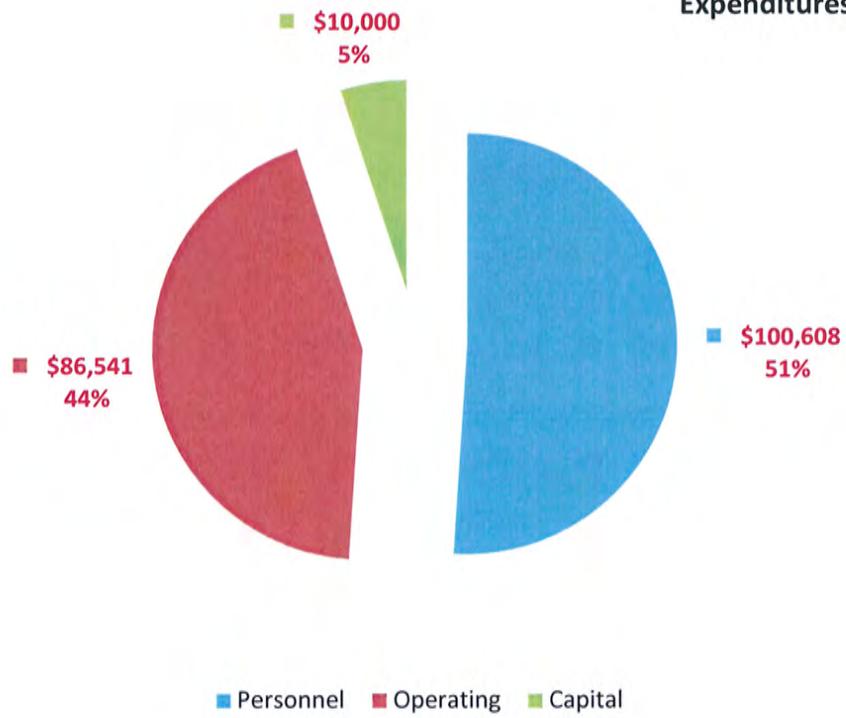
**Tax Collection
Expenditures by Category**



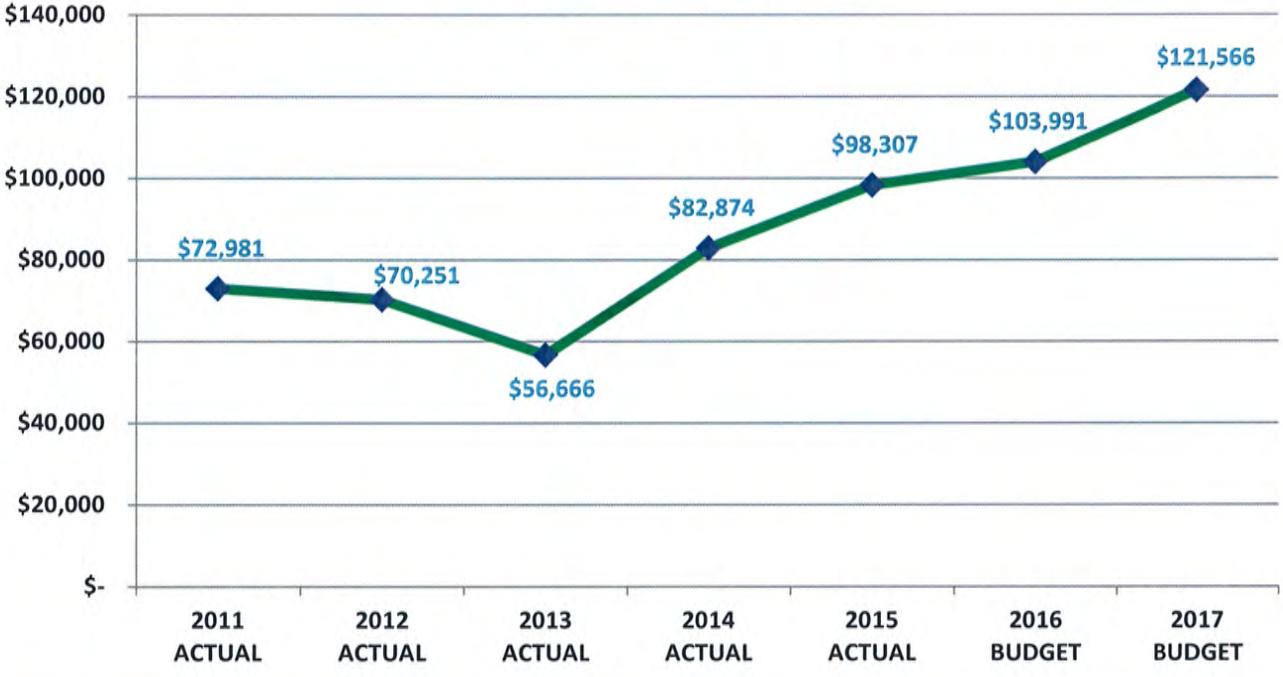
**Parking Operations
Operating Expenditures by Year
(not adjust for inflation)**



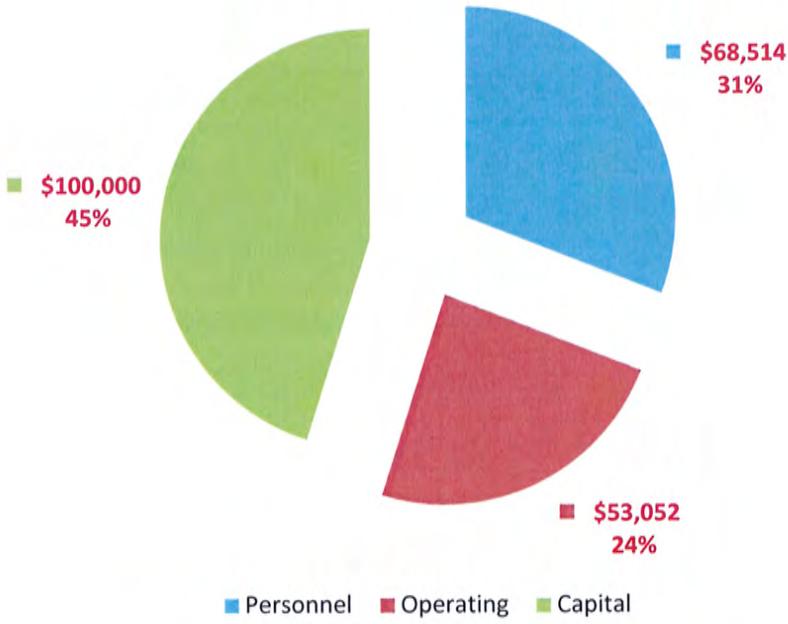
**Parking Operations
Expenditures by Category**



**Parking Garage
Operating Expenditures by Year
(not adjust for inflation)**



**Parking Garage
Expenditures by Category**



**Debt Service
Operating Expenditures by Year
(not adjust for inflation)**



**Water Authority
Operating Expenditures by Year
(not adjust for inflation)**



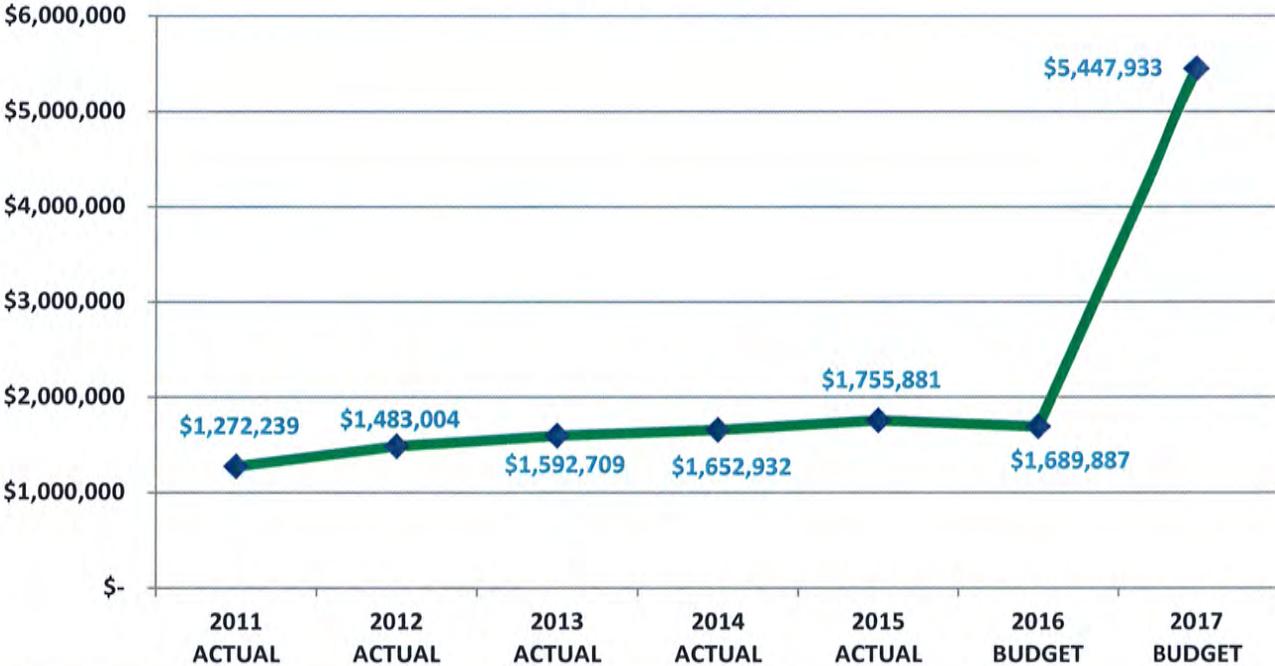
**Sewer Authority
Operating Expenditures by Year
(not adjust for inflation)**



**Unallocated Employee Benefits
Operating Expenditures by Year
(not adjust for inflation)**



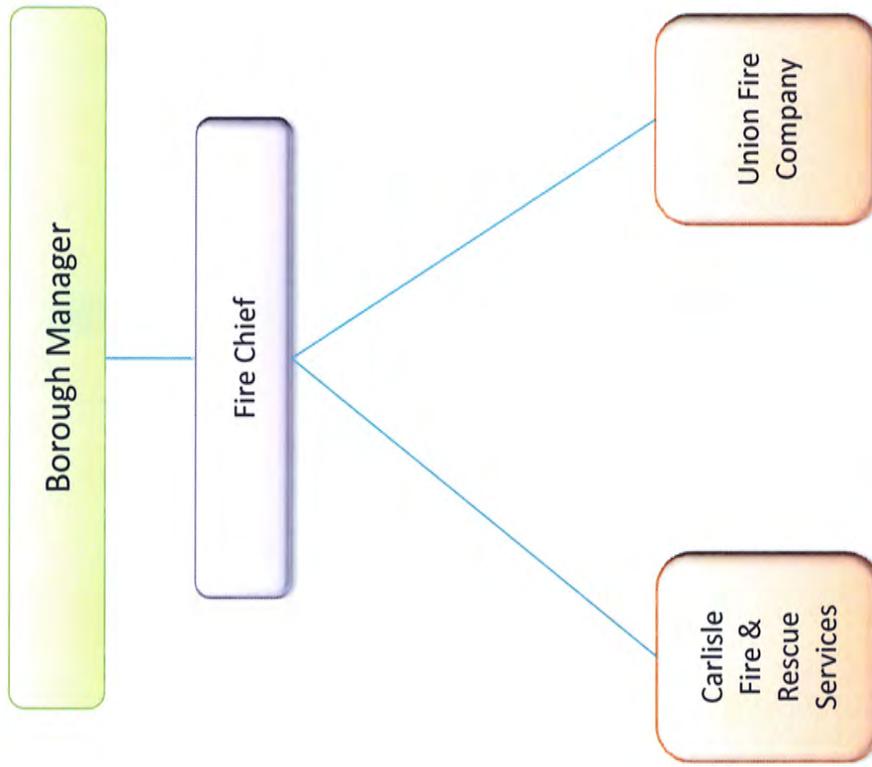
**Transfers Out
Operating Expenditures by Year
(not adjust for inflation)**



Fire Department

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Fire Department



FUND: General
DEPARTMENT: Fire
FUNCTION: Fire Services



FUNCTION OVERVIEW:

The Carlisle Fire Department's primary purpose is to provide fire fighting, 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 50 active volunteer firefighters.

SERVICES PERFORMED:

- fire suppression
- fire prevention
- rescue
- emergency medical service
- training

2017 GOALS:

- provide fire safety and prevention programs to residents, educational facilities, and commercial occupancies
- ensure training opportunities for senior staff on the Borough's emergency operations plan
- relocate Borough's emergency operations center from police department to Borough Hall
- develop special events contingency plans for events held in the downtown area
- research additional grant opportunities to support department services

2016 ACCOMPLISHMENTS:

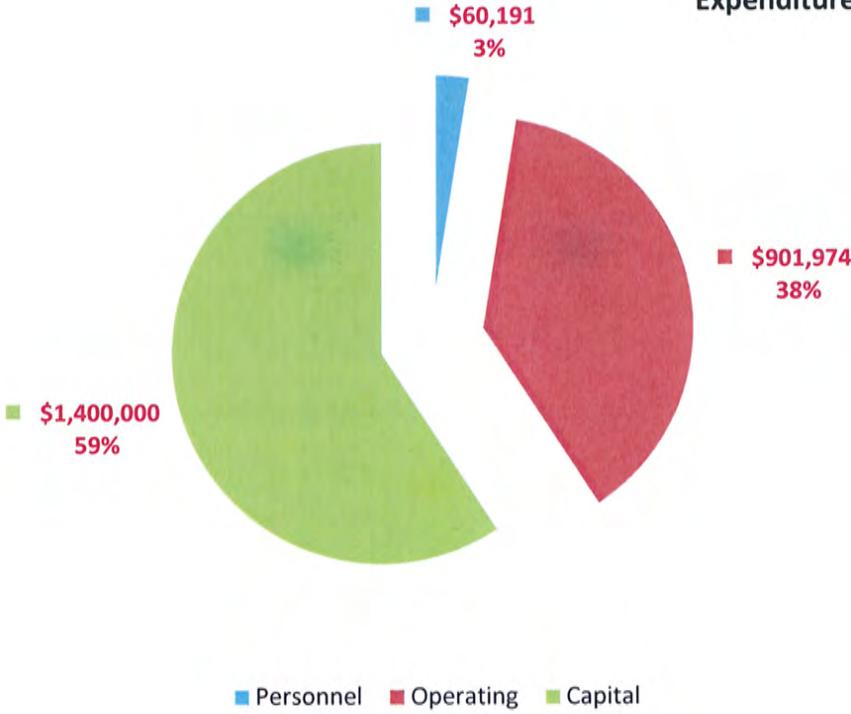
- conducted emergency operations training to senior Borough's staff
- implemented Borough's emergency operations plan for winter storm Jonas
- participated in Carlisle Barrack's disaster drill
- conducted joint hazardous materials exercise with Dickinson College's department of public safety
- continued to develop and implement joint fire department training to maximize company efficiency

	2011	2012	2013	2014	2015	2016	2017
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
Fire Department							
Fire Department							
<i>Operating Expenses</i>	944,644	886,173	941,701	954,636	904,516	940,558	962,165
<i>Capital Expenses</i>	40,000	15,000	-	-	574,849	-	1,400,000
Total	984,644	901,173	941,701	954,636	1,479,365	940,558	2,362,165
Total Fire Department:	984,644	901,173	941,701	954,636	1,479,365	940,558	2,362,165

**Fire Department
Total Expenditures by Year
(not adjust for inflation)**



Fire Department Expenditures by Category

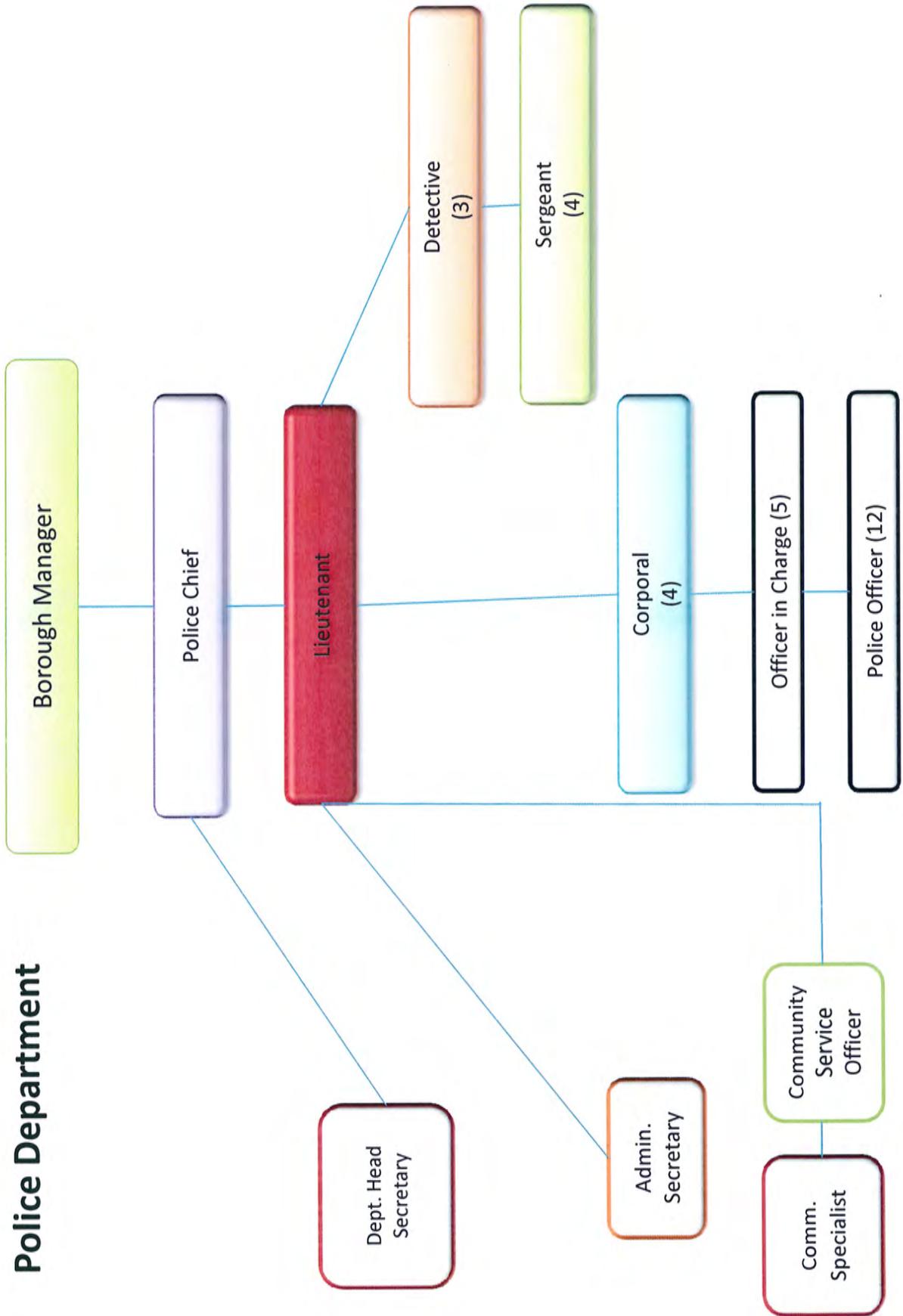


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Police Department

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Police Department



FUND: General
DEPARTMENT: Police
FUNCTION: Police Services



FUNCTION OVERVIEW:

The principal mission of the Carlisle Police Department is to preserve the rights of residents and reduce fear in the community through the prevention of crime; protection of persons and property; maintenance of public order; enforcement of applicable laws; and to anticipate and respond to events that threaten public order and the protection of life and property.

SERVICES PERFORMED:

- complete readiness and fully functional staffing at all times (24/7) to respond to calls for service
- provide visible patrol
- conduct preliminary investigations of reported crimes
- provide traffic control and security for special events
- investigate 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

2017 GOALS:

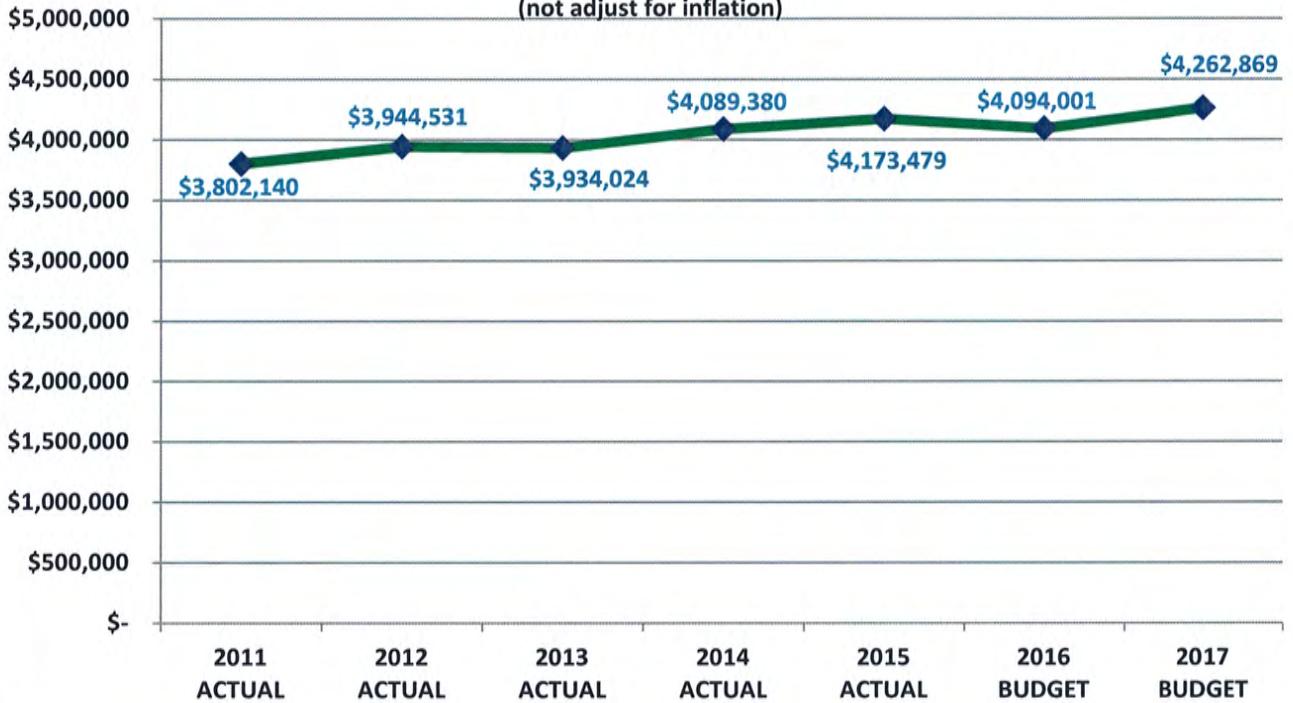
- continue to maintain an 80% or higher customer satisfaction with Borough residents
- prepare and achieve a 2017 re-accreditation
- fill all authorized positions without unnecessary delay to bring the department up to full complement to maximize service delivery

2016 ACCOMPLISHMENTS:

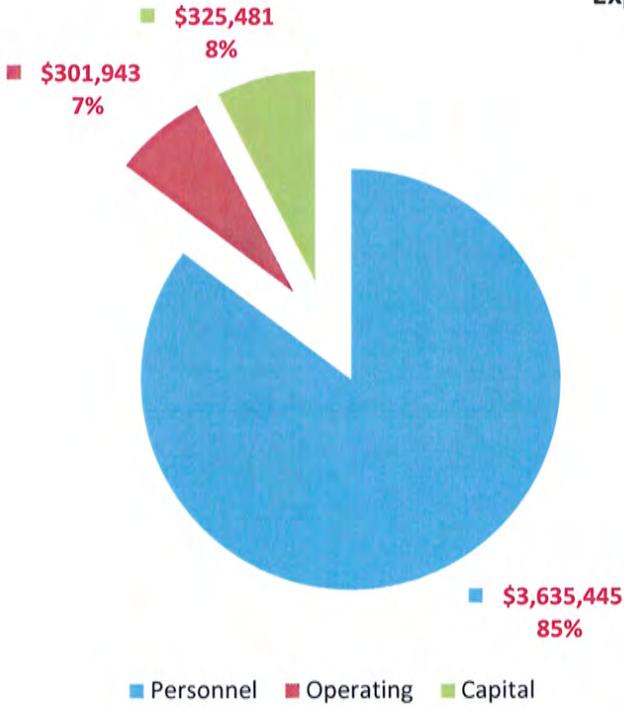
- successful investigation and arrest in the Harris homicide case
- implementation and use of Naloxone resulting in numerous lives being saved
- body work cameras policy developed, pilot program implemented, and full implementation by end of 2016

	2011	2012	2013	2014	2015	2016	2017
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
Police Department							
Police Administration							
<i>Operating Expenses</i>	771,970	824,875	748,429	671,170	648,010	646,886	774,466
<i>Capital Expenses</i>	-	-	-	230,212	-	20,000	25,600
Total	771,970	824,875	748,429	901,382	648,010	666,886	800,066
Police Investigation							
<i>Operating Expenses</i>	406,308	440,990	454,946	477,855	486,480	476,408	462,772
<i>Capital Expenses</i>	21,206	-	-	-	-	-	-
Total	427,514	440,990	454,946	477,855	486,480	476,408	462,772
Police Patrol							
<i>Operating Expenses</i>	2,565,042	2,639,142	2,637,447	2,657,415	2,930,504	2,821,107	2,700,150
<i>Capital Expenses</i>	37,615	39,523	93,202	52,728	108,485	129,600	299,881
Total	2,602,657	2,678,665	2,730,649	2,710,143	3,038,989	2,950,707	3,000,031
Total Police Department:	3,802,140	3,944,531	3,934,024	4,089,380	4,173,479	4,094,001	4,262,869

**Police Department
Total Expenditures by Year**
(not adjust for inflation)



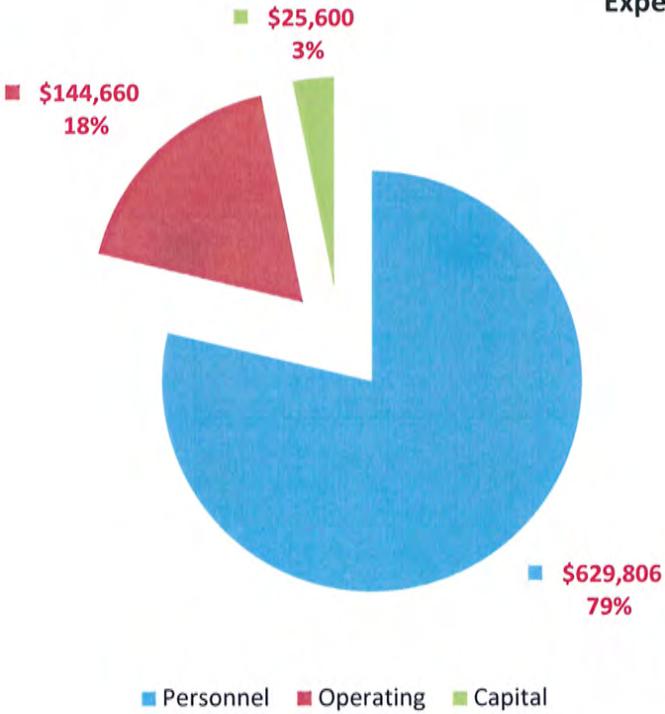
Police Department Expenditures by Category



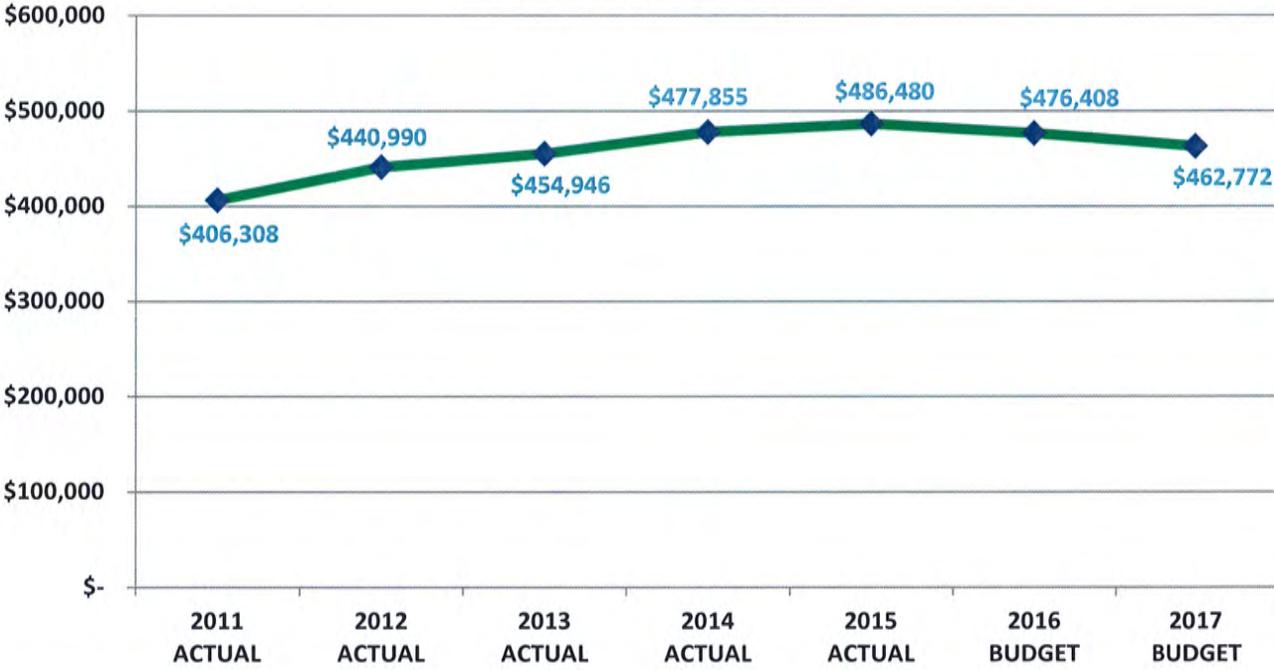
**Police Administration
Operating Expenditures by Year
(not adjust for inflation)**



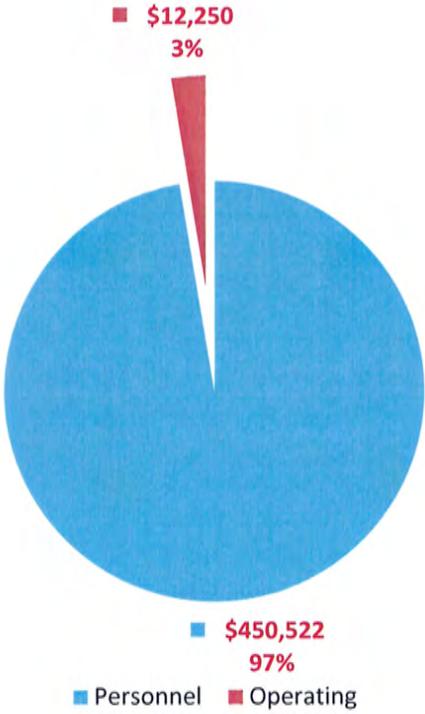
**Police Administration
Expenditures by Category**



**Police Investigation
Operating Expenditures by Year
(not adjust for inflation)**



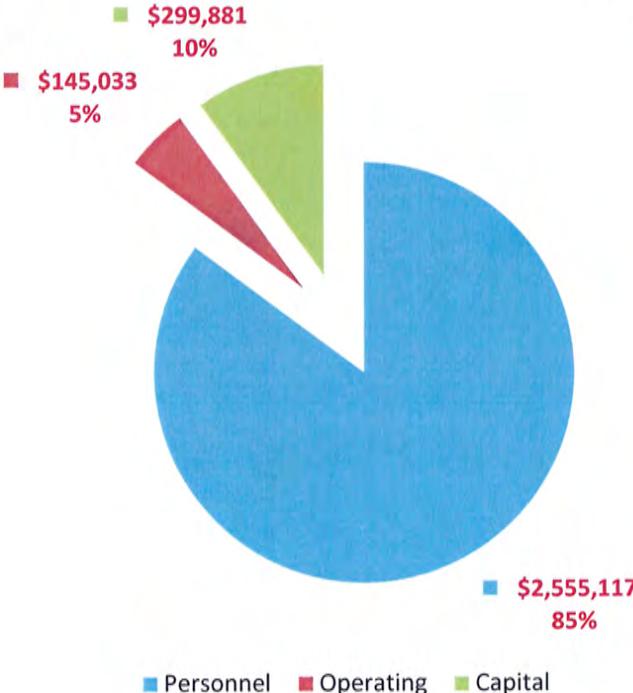
Police Investigation Expenditures by Category



**Police Patrol
Operating Expenditures by Year
(not adjust for inflation)**



**Police Patrol
Expenditures by Category**

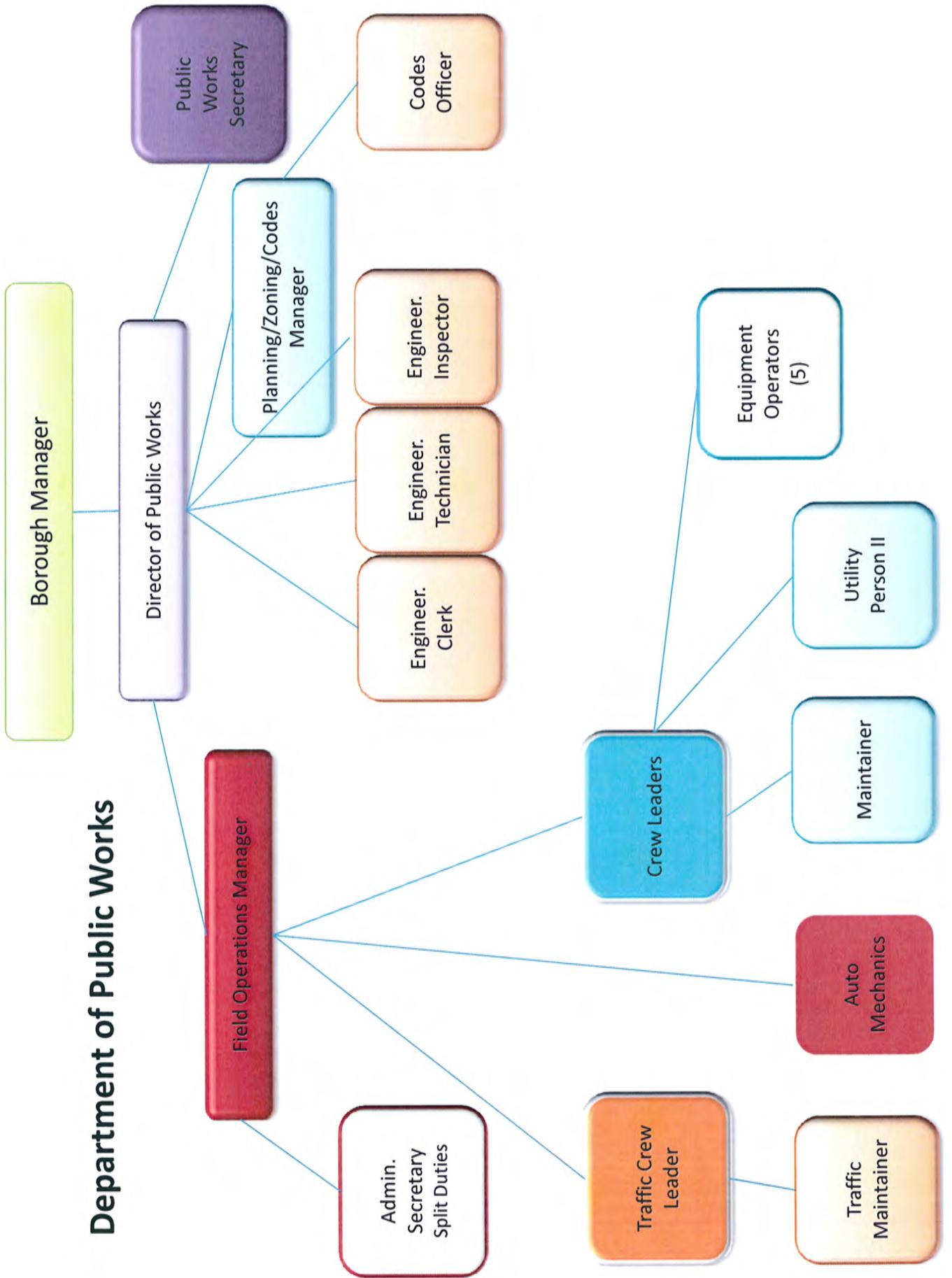


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Department of Public Works

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Department of Public Works

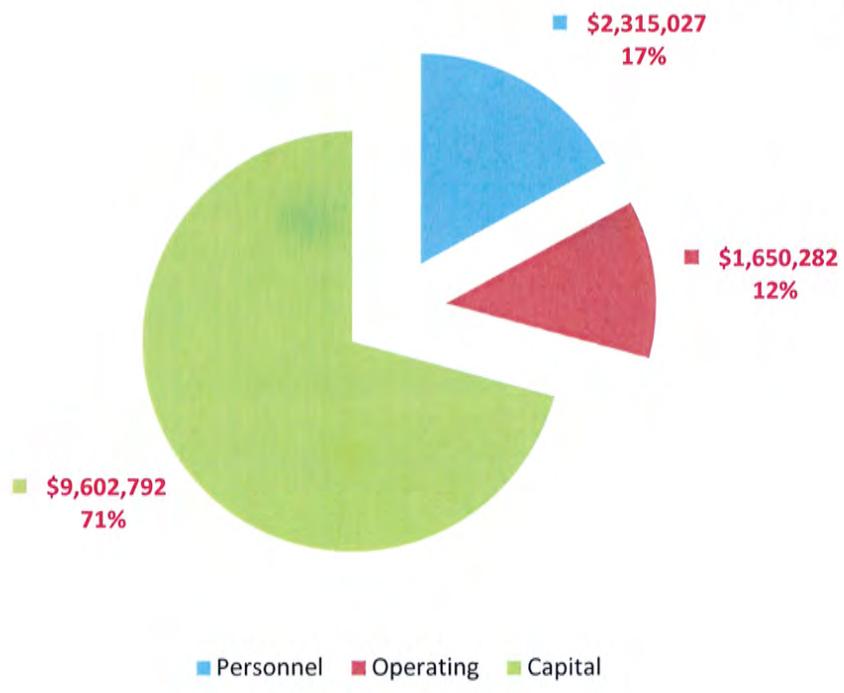


	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET
Department of Public Works							
Public Works Administration							
Operating Expenses	397,966	414,343	509,143	452,793	500,186	506,447	497,998
Capital Expenses	-	-	-	-	-	-	-
Total	397,966	414,343	509,143	452,793	500,186	506,447	497,998
Borough Hall Maintenance							
Operating Expenses	45,713	78,443	57,022	53,639	61,515	71,436	77,809
Capital Expenses	29,517	17,009	-	1,448	-	59,833	42,875
Total	75,231	95,451	57,022	55,087	61,515	131,269	120,684
Code Enforcement							
Operating Expenses	276,678	302,053	422,704	345,753	402,708	704,746	347,283
Capital Expenses	-	1,656	1,167	9,671	426,334	1,515,000	5,132,343
Total	276,678	303,709	423,871	355,424	829,042	2,219,746	5,479,626
Public Works Field Operations							
Operating Expenses	1,057,259	896,459	775,418	992,999	817,675	656,995	566,656
Capital Expenses	264,060	56,266	147,409	56,030	68,021	816,493	728,714
Total	1,321,318	952,725	922,826	1,049,029	885,696	1,473,488	1,295,370
Street Cleaning							
Operating Expenses	98,516	102,611	89,488	100,543	98,390	102,389	110,361
Capital Expenses	-	-	-	-	-	-	-
Total	98,516	102,611	89,488	100,543	98,390	102,389	110,361
Traffic Control							
Operating Expenses	190,478	189,193	202,765	197,067	205,035	266,328	253,089
Capital Expenses	1,864,403	31,676	-	7,706	-	-	160,000
Total	2,054,882	220,869	202,765	204,773	205,035	266,328	413,089
Street Lighting							
Operating Expenses	306,328	277,888	282,904	289,158	280,320	286,414	261,319
Capital Expenses	-	59,167	-	20,790	-	-	-
Total	306,328	337,055	282,904	309,948	280,320	286,414	261,319
Stormwater Management							
Operating Expenses	-	-	-	-	2,136	33,576	166,617
Capital Expenses	-	-	-	-	133,877	965,000	730,796
Total	-	-	-	-	136,012	998,576	897,413
Sewer Collection System							
Operating Expenses	476,710	457,224	437,205	415,421	412,083	485,461	487,179
Capital Expenses	22,891	66,465	4,241	-	-	4,204,919	1,904,532
Total	499,600	523,689	441,445	415,421	412,083	4,690,380	2,391,711
Water Lines Maintenance							
Operating Expenses	467,629	463,080	462,625	473,222	452,538	503,416	499,650
Capital Expenses	145,739	47,134	-	-	7,118	344,119	813,532
Total	613,368	510,214	462,625	473,222	459,656	847,535	1,313,182
Water Meter Maintenance							
Operating Expenses	108,301	76,574	94,142	116,190	89,169	56,961	40,166
Capital Expenses	556,068	23,660	-	-	-	-	-
Total	664,370	100,233	94,142	116,190	89,169	56,961	40,166
Solid Waste Collection & Disposal							
Operating Expenses	657,449	700,877	689,762	656,773	655,470	689,116	657,187
Capital Expenses	69,693	-	-	-	-	-	90,000
Total	727,142	700,877	689,762	656,773	655,470	689,116	747,187
Total Department Expenditures:	7,035,399	4,261,775	4,175,994	4,189,203	4,612,572	12,268,649	13,568,106

Department of Public Works
Total Expenditures by Year
(not adjust for inflation)



**Department of Public Works
Expenditures by Category**



FUND: All Funds
DEPARTMENT: Public Works
FUNCTION: Administration & Engineering



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.

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
- maintains 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

2017 GOALS:

- provide consistent public works services and operations
- provide engineering professionalism
- provide efficient citizen support and response
- initiate efforts to evaluate stormwater management funding approaches to provide a sustainable source of revenue to remain in compliance with MS-4 permit requirements work to reduce impact of flooding within the Borough.
- implement Chesapeake Bay Pollutant Reduction Plan as required by MS-4 Permit
- provide engineering services to assess and improve traffic management and safety
- continue sewer system rehabilitation program
- complete comprehensive evaluation of potable water distribution system and establish capital improvement plan related to water system rehabilitation
- continue upgrade to handicapped pedestrian ramps in conjunction with roadwork
- undertake road maintenance program consistent with 2016 road condition assessment

- complete Carlisle Connectivity Project final design and property acquisition and initiate project construction.

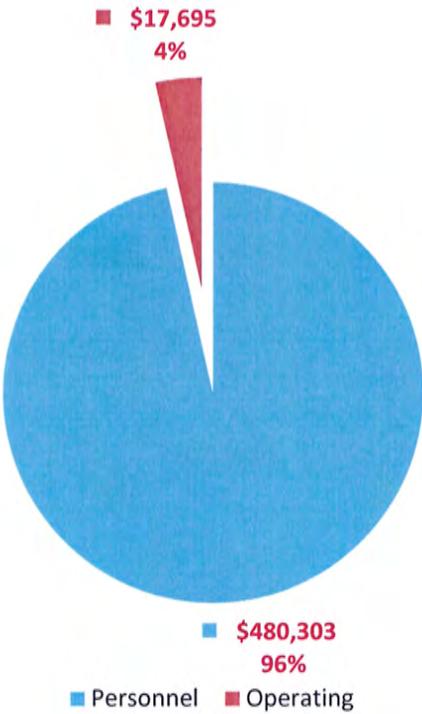
2016 ACCOMPLISHMENTS:

- completed curb and sidewalk inspections according to established schedule
- performed traffic engineering studies in support of requests for to improve safety at various intersections
- designed stormwater improvements for the E. Louthier Street Parking Lot (south)
- installed an emergency generator at Borough Hall to provide backup power in the event of a utility power outage
- continued upgrades to handicapped pedestrian curb ramps in conjunction with roadwork improvements
- managed first year of long-term sanitary sewer system rehabilitation project by completing repairs in highest priority areas
- secured sanitary sewer easements from private property owners directly impacted by 2016 sanitary sewer system rehabilitation project
- established a private sewer lateral inspection and repair policy in support of the sewer system rehabilitation program
- administered traffic impact assessment in support of the Carlisle Urban Redevelopment Plan
- completed a road condition assessment that established a five-year road maintenance capital improvement plan
- established a computerized work order management system
- selected engineering consultant to undertake a comprehensive evaluation of the water distribution system and worked with the consultant to develop a hydraulic model of the Borough's water distribution system
- completed design of water and sewer system improvements in conjunction with the Pennsylvania Department of Transportation replacement of the E. High Street bridge over Letort Spring Run
- assisted Borough management staff in securing grant funding from the US Department of Transportation and the Pennsylvania Department of Transportation for infrastructure improvements related to the Carlisle Connectivity Project to facilitate implementation of the Carlisle Urban Redevelopment Plan

**Public Works Administration
Operating Expenditures by Year
(not adjust for inflation)**



**Public Works Administration
Expenditures by Category**



FUND: General
DEPARTMENT: Public Works
FUNCTION: Borough Hall



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.

SERVICES PERFORMED:

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

2017 GOALS:

- complete spring window cleaning
- paint exterior wood trim
- conduct evaluation of potential HVAC system upgrades
- install stormwater management facilities in conjunction with parking lot paving
- design and implement first floor modifications to address access to employee work areas
- complete routine maintenance of the buildings HVAC equipment including filter changes and fan coil cleaning

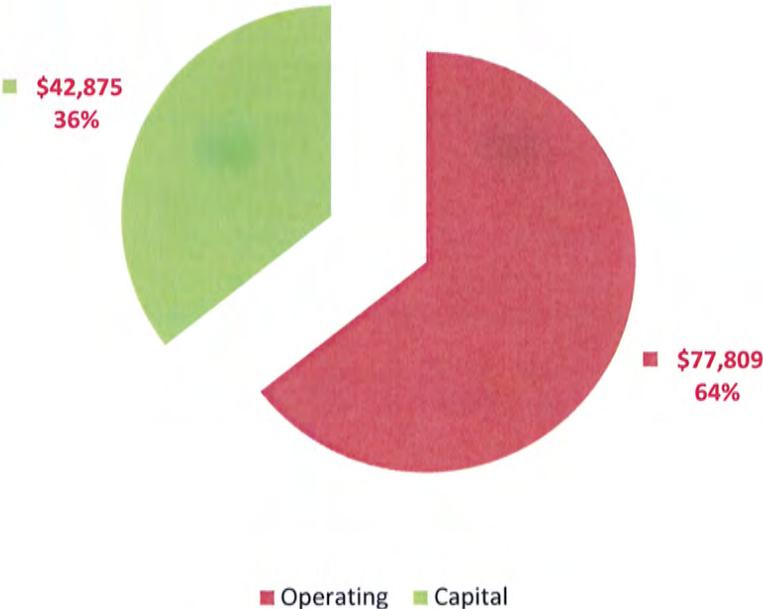
2016 ACCOMPLISHMENTS:

- installed emergency generator sized to serve entire facility demand
- painted wrought iron railing
- replaced 2 sets of exterior doors with new energy efficient doors
- completed routine maintenance of the buildings HVAC equipment including filter changes and fan coil cleaning

**Borough Hall Maintenance
Operating Expenditures by Year
(not adjust for inflation)**



Borough Hall Maintenance Expenditures by Category



FUND: General

DEPARTMENT: Public Works

FUNCTION: Code Enforcement



FUNCTION OVERVIEW:

The primary responsibility of the code enforcement division is to administer the Borough's zoning and subdivision/land development ordinances and the building, electrical, plumbing and property maintenance codes. This division also provides oversight of property maintenance issues within the community development block grant district. Ordinances are enforced according to professional standards in accordance with the Pennsylvania Municipalities Planning Code and other appropriate statutes of the Commonwealth of Pennsylvania. To ensure compliance, applications and/or plans are required, and if valid, the division will issue permits to applicants. Where appropriate, applications are reviewed by Borough Council, the planning commission, zoning hearing board, historical architectural review board or the board of appeals. The code enforcement division serves as a liaison among these boards and commissions. The activities of this division contribute directly to protecting and promoting the safety and health of the citizens and provide for the general welfare by ensuring coordinated and reasonable development within the Borough.

DEPARTMENT STATISTICS

	<u>Up to August 2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
• building permits issued	192	318	353	374
• zoning permits issued	71	112	116	118
• zoning hearing board appeals	4	11	7	12
• sewer taps issued	10	7	16	8
• water taps issued	14	10	24	9

SERVICES PERFORMED:

- maintain compliance with Pennsylvania Uniform Construction Code and all related international and Borough approved codes
- review permit applications
- conduct physical, onsite inspections
- plan reviews and building inspections
- send violations notices to property owners

- administer rental housing registration program
- review subdivision & land development plans
- liaison to the historic & architectural review board
- liaison to the planning commission
- liaison to the zoning hearing board

2017 GOALS:

- promote enhanced public safety and health through coordinated and reasonable development and enforcement and administration of the Uniform Construction Code
- provide efficient citizen support and response
- continue to monitor the rental housing registration program
- undertake code enforcement actions to achieve a 0%-tolerance for property maintenance issues
- continue to work with and attend the neighborhood association meetings
- Coordinate with SGA to ensure timely and effective compliant redevelopment of the brownfield properties at the previous International Automotive Corporation and the previous Tire & Wheel sites
- continually monitor the PIRHL and Carlisle Auto Industries sites for compliance with all zoning and SALDO requirements

2016 ACCOMPLISHMENTS:

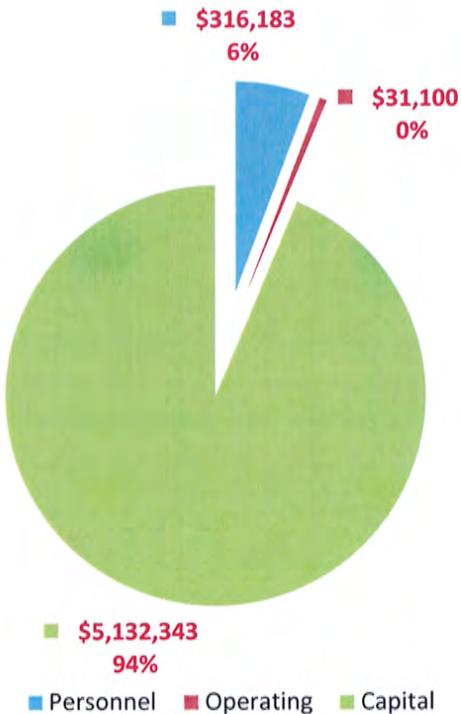
- worked with Gannett Fleming on the roll out of the updated 2016 comprehensive land use plan
- worked with potential developers of the Carlisle Urban Redevelopment Plan brownfield sites to guide them through the urban mixed use zoning requirements and coordinate the redevelopments with Borough infrastructure improvements needed to facilitate the redevelopments
- updated the UM zoning ordinance based on input from brownfield site developers, Borough planning consultant (SGA), and community planning and smart growth committee.
- shepherded developers through the subdivision and land development process to secure planning commission and Borough Council approvals for development plans for the following developments: Goodman Bircher 2 million square foot warehouse and distribution center, Dickinson College Kauffman Hall Dormitory, Carlisle Construction Materials Technology Training Center, Carlisle Area School District improvements at high school and Hamilton School

properties, and Broad Reach Retail and Chick-Fil-A redevelopment of the Carlisle Commons Shopping Center.

**Code Enforcement
Operating Expenditures by Year
(not adjust for inflation)**



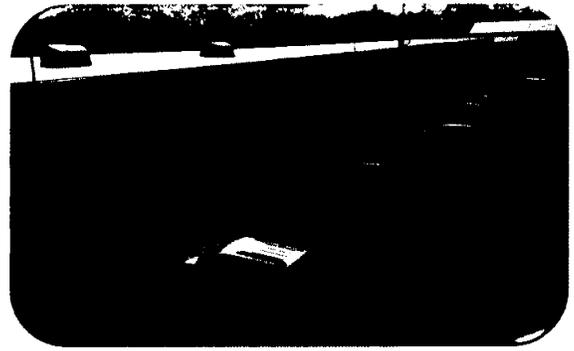
**Code Enforcement
Expenditures by Category**



FUND: General, Water, Sewer

DEPARTMENT: Public Works

FUNCTION: Field Operations



FUNCTION OVERVIEW:

The field operations division is responsible for the daily direction, planning, coordination, and supervision of numerous and essential public works services in various areas including street and parking lot maintenance, water distribution, sewer collection, and stormwater management. This division is also responsible for fleet and facility maintenance and for the maintenance of parking meters.

SERVICES PERFORMED:

- repair and maintenance of:
 - borough roadways and avenues
 - water mains
 - water meters
 - sewer mains
 - force mains
 - stormwater inlets and mains
- replace water service laterals
- 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
- in-flow and Infiltration program

2017 GOALS:

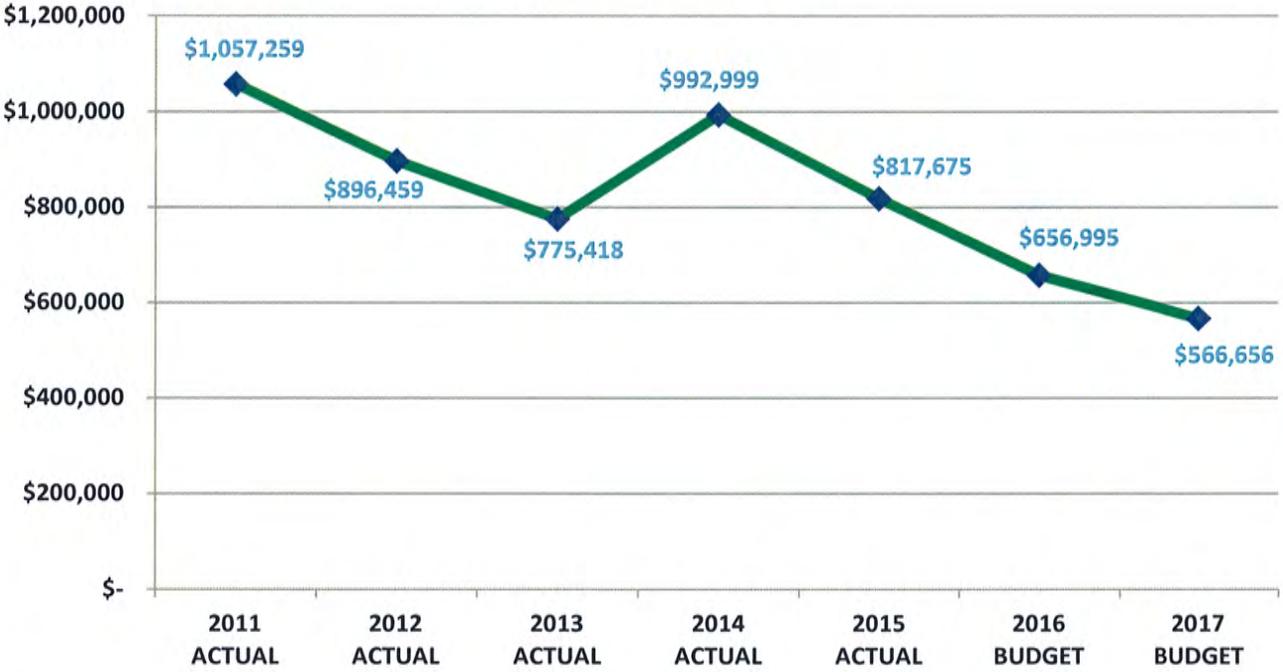
- improve and maintain Borough infrastructure at highest possible level
- ensure timely completion of infrastructure repair
- ensure projects minimize service disruption to customers
- expand use of electronic work orders and incorporate into GIS based mapping database
- implement 2dd year of road maintenance capital improvement program
- support comprehensive water system evaluation
- implement MS4 control measures at field operations yard and at compost facility
- support sewer system rehabilitation program through cleaning, televising, and repairs within established priority sewer service areas

2016 ACCOMPLISHMENTS:

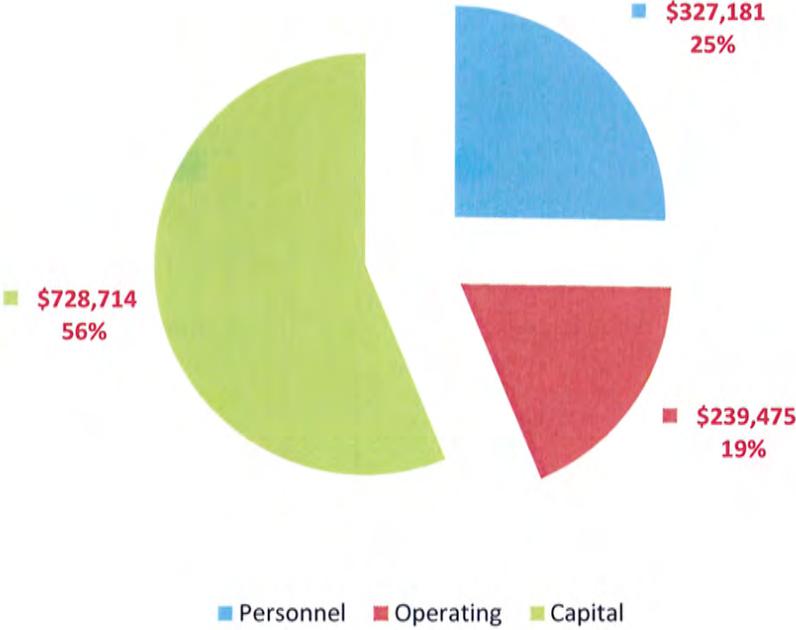
- continued a valve exercising program (77 turned)
- continued a Borough-wide leak detection program

- repaired nine residential water service leaks, 11 water main breaks, and replaced two valves
- performed semi-annual fire hydrant flushing
- repaired four broken fire hydrants
- repaired 26 electronic meter pad wires, and replaced 12 water meters
- responded to the following resident inquiries - five low water pressure calls, 13 leaking meters, 40 requests to turn off water, two high water bill complaints
- repaired one manhole castings
- continued television inspection of sewer lines prior to conducting the annual street paving program by flushing and inspecting 5,643 feet of sewer main
- flushed an additional 12,380 feet of sewer main for I & I Study in zones 4 and 6A
- repaired and replaced foot of sanitary sewer line
- responded to 17 blocked sewer complaints
- tested and certified 174 parking meters in-house
- powder coated 118 parking meters
- respond to complaints regarding malfunctioning meters
- responded to six snow/ice events during the 2016 season
- provide six weeks of curbside leaf pickup
- provide two weeks of Christmas tree pickup
- provide semi-annual brush pickup
- inspected 59 storm sewer inlets: repaired/rebuilt nine, parged 12, cleaned 38
- replaced concrete cap and performed stone wall repair for 190 feet section of Molly Pitcher Cemetery wall along S. Bedford Street
- annual street maintenance program – milled and paved 30,906 sq. yds with 1 ½ inch overlay
- completed crack sealing according to road assessment study
- picked up deceased animals in roadway
- curb patching
- utility cut restoration including 9 state cuts
- paved: Heberlig-Palmer Parking Lots and new walking trail and assisted with pavement restoration project for E. Louthier Street parking Lot.
- general maintenance of the parking garage and parking lots
- installed emergency generator at Borough Hall
- replaced damaged traffic signal pole at Noble Blvd and S. Hanover Street intersection

**Public Works Field Operations
Operating Expenditures by Year
(not adjust for inflation)**



**Public Works Field Operations
Expenditures by Category**



FUND: General
DEPARTMENT: Public Works
FUNCTION: Street Cleaning

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.



SERVICES PERFORMED:

- Regularly clean Borough's:
 - 56.3 miles of local streets
 - 12.46 miles of state highways
 - seven municipal parking lots
 - parking garage

2017 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
- replace street sweeper with new model

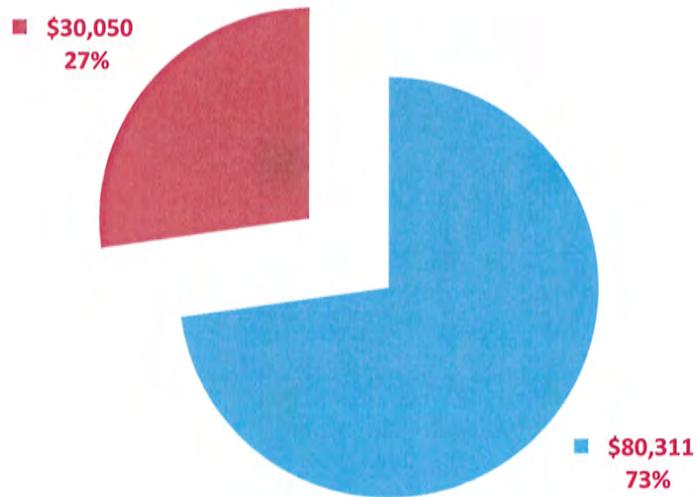
2016 ACCOMPLISHMENTS:

- swept Borough road surfaces as weather allowed
- completed road condition assessment and incorporated it into 5-year CIP

**Street Cleaning
Operating Expenditures by Year
(not adjust for inflation)**



**Street Cleaning
Expenditures by Category**



■ Personnel ■ Operating

FUND: General
DEPARTMENT: Public Works
FUNCTION: Traffic Control



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.

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

2017 GOALS:

- complete the painting of all pavement markings
- continue sign inventory
- complete signal maintenance in accordance with PennDOT permits
- ensure all pedestrian crossing signals are functional
- replace traffic signal at Cherry and W. High Street
- refresh road diet markings

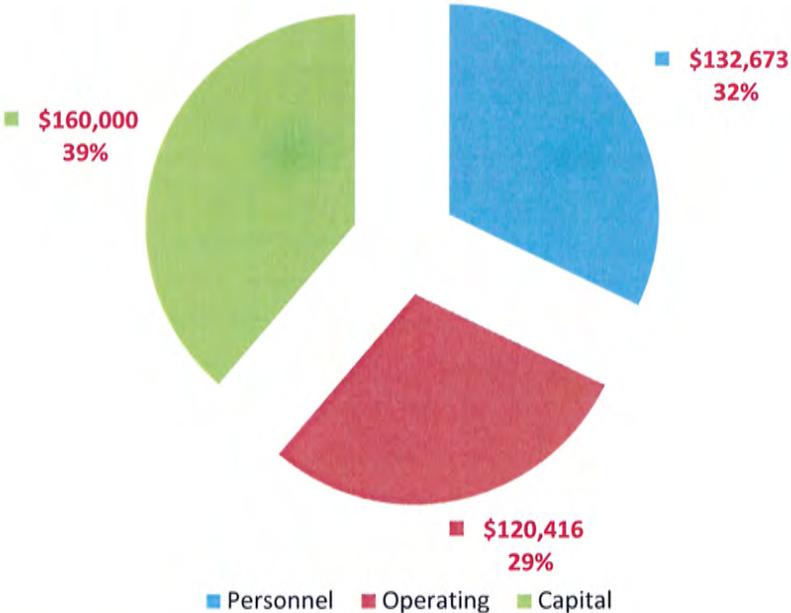
2016 ACCOMPLISHMENTS:

- painted 50,000 lf of school crosswalks that are not thermoplastic
- painted 1,440 linear feet of vascar lines
- painted all private and public handicapped parking spaces
- painted yellow curbs at intersections
- coordinated traffic control with the police department and DCA for downtown events
- placed parking restrictions for spring and fall car shows
- complete signal maintenance in accordance with PennDOT permits through use of an outside contractor
- replaced damaged traffic signal pole at Noble Blvd. and S. Hanover Street intersection

**Traffic Control
Operating Expenditures by Year
(not adjust for inflation)**



**Traffic Control
Expenditures by Category**



FUND: General
DEPARTMENT: Public Works
FUNCTION: Street Lighting

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 high-pressure sodium, which increase light output enhancing nighttime safety while deterring crime and providing residents with an improved nighttime environment. PPL maintains approximately 1,100 additional street lights throughout the Borough. The Borough pays PPL a monthly energy and maintenance fee for each light for the service.



SERVICES PERFORMED:

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

2017 GOALS:

- start a program to replace all underground wiring for the candlestick street lights located along High and Hanover streets
- complete maintenance and repair for all Borough-owned street lighting fixtures
- consider program to convert all street lights to LED light fixtures for energy savings

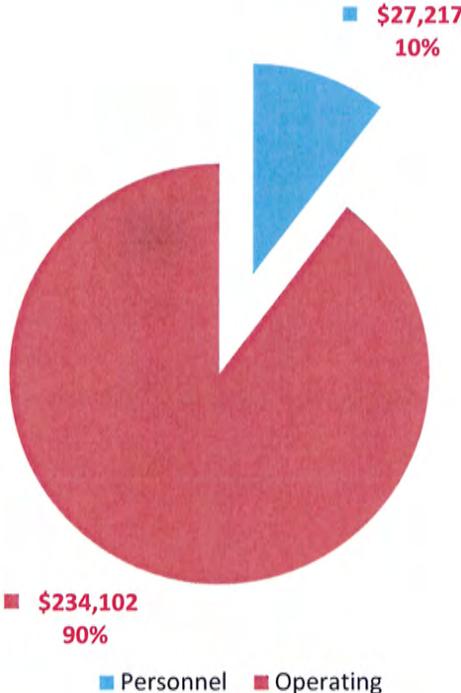
2016 ACCOMPLISHMENTS:

- quarterly inspection of both borough-owned and PPL lights
- assisted other departments with electrical issues
- installed LED light fixture in Borough-owned street light on trial basis

**Street Lighting
Operating Expenditures by Year
(not adjust for inflation)**



**Street Lighting
Expenditures by Category**



FUND: General
DEPARTMENT: Public Works
FUNCTION: Stormwater Management

FUNCTION OVERVIEW:

This budget provides funding for costs associated with operation, maintenance, and capital improvements for the Borough's stormwater collection, conveyance, and management system. The Borough's storm sewer system consists of 1,026 inlets, over 28.5 miles of sewer lines, and numerous detention facilities. Starting in May 2015, operation of the Borough's system is regulated by a Municipal Separate Storm Sewer System (MS4) Permit that places extensive monitoring, reporting, and control responsibilities on the Borough. Major maintenance is performed by Borough Public Works Field Operation staff.



SERVICES PERFORMED:

- 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 events
- flushing storm sewers to keep them free flowing

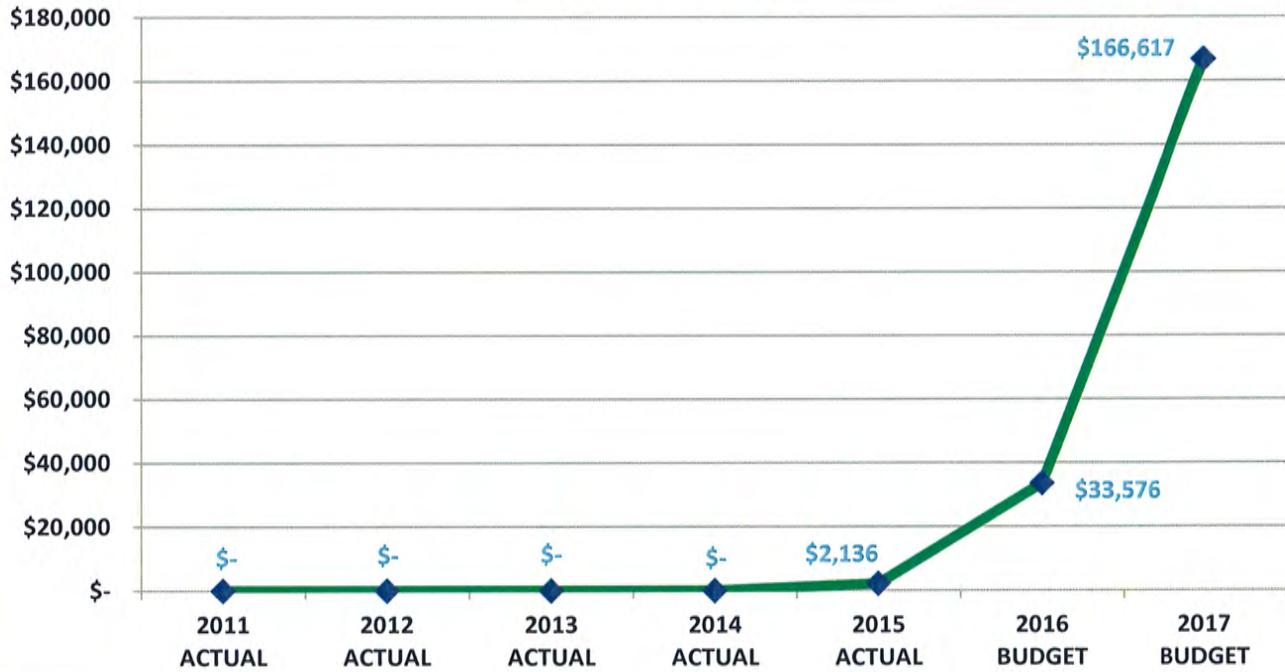
2017 GOALS:

- install stormwater facilities in conjunction with Borough Hall parking lot paving project.
- implement stormwater improvements at Cherry and Louthier Streets in conjunction with Dickinson College under stormwater BMP implementation grant
- submit grant funding application for stormwater improvements to address flooding along W. High Street
- complete design of stormwater park along Fairground Avenue
- remain in compliance with MS4 program requirements
- complete diversion of stormwater from Nottingham Area to Valley Meadows Park vegetative swale
- continue to partner with ALLARM on implementation of public education and outreach program and public involvement and participation plan in compliance with the Borough's MS4 permit
- Conduct stormwater funding evaluation to support MS4 Permit compliance and stormwater improvement projects

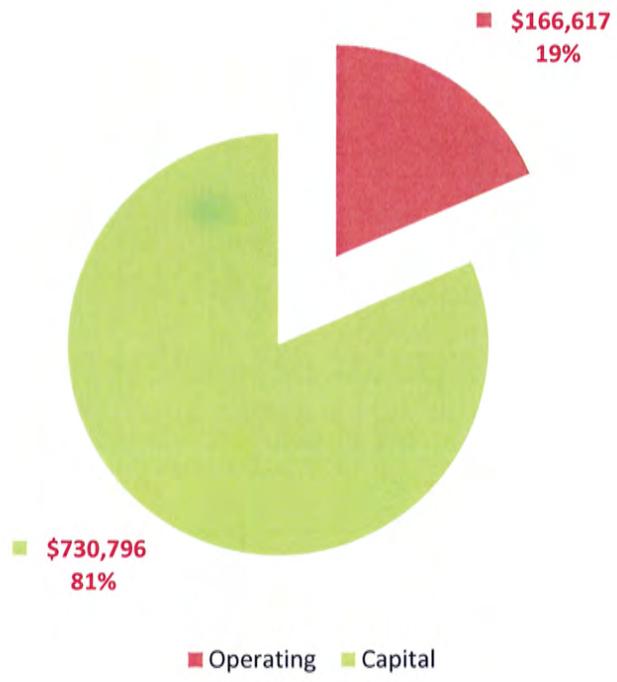
2016 ACCOMPLISHMENTS:

- received notice of \$143,000 in grant funding under the Pennsylvania DEP Chesapeake Bay Stormwater BMP Implementation Program for certain stormwater improvements to address flooding adjacent to Dickinson College campus (Cherry and Louthier)
- initiated design of first phase of Fairground avenue stormwater park (from railroad tracks to A Street) using \$100,000 Growing Greener Grant funding secured by Cumberland County Redevelopment Authority
- received a notice of \$600,000 in grant funding under the National Fish and Wildlife Chesapeake Bay Stewardship Program to help construct the first phase of the Fairground Avenue stormwater park
- replaced 350-foot section of 54-inch storm sewer under a brownfield site in conjunction with the 2016 sanitary sewer rehabilitation project
- participated with North Middleton Township, South Middleton Township, Cumberland County, and Carlisle Barracks as part of a stormwater coordinating council to investigate cooperative practices to meet stormwater management requirements
- installed stormwater capture planting area in conjunction with E. Louthier Street (south) Parking Lot rehabilitation project
- prepared and submitted to the Pennsylvania DEP a Chesapeake Bay Pollutant Reduction Plan in compliance with the Borough's MS4 permit
- developed and started implementation of a written public education and outreach program and a public involvement and participation plan in compliance with the Borough's MS4 permit
- developed and started implementation of a written program for the detection, elimination, and prevention of illicit discharges into the Borough's MS4
- started construction of stormsewer facility improvements in conjunction with Valley Meadows Park improvement project
- developed stormwater page on Borough website to provide information to public related to MS4 permit, public education and outreach program, and public involvement and participation plan
- submitted first annual MS4 progress report to Pennsylvania DEP
- updated Borough GIS mapping database to identify all Borough-owned stormwater outfalls in compliance with the Borough's MS4 permit

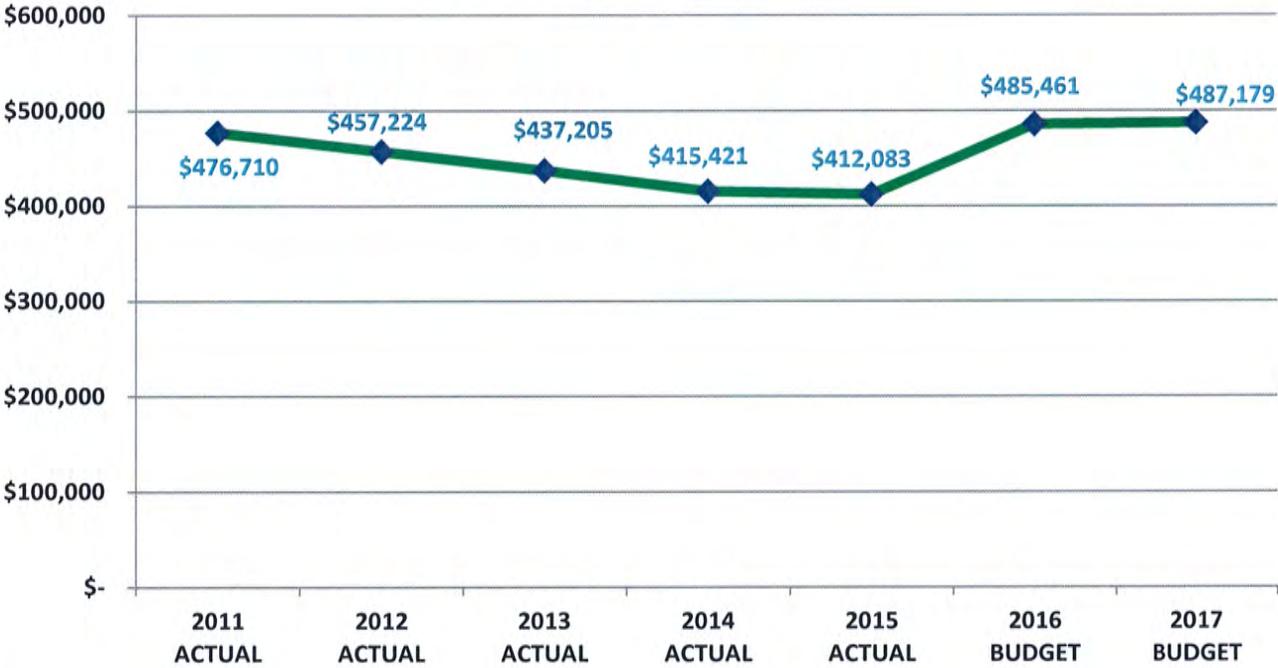
**Stormwater Management
Operating Expenditures by Year**
(not adjust for inflation)



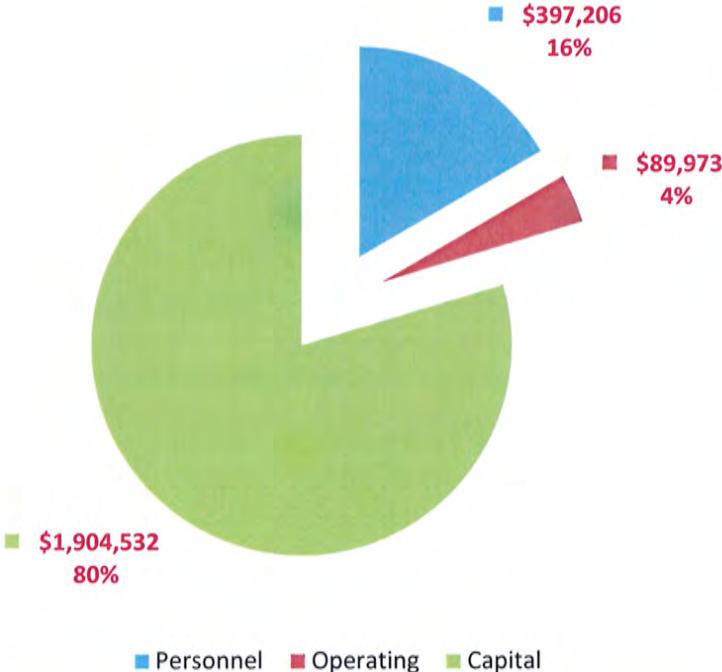
Stormwater Management Expenditures by Category



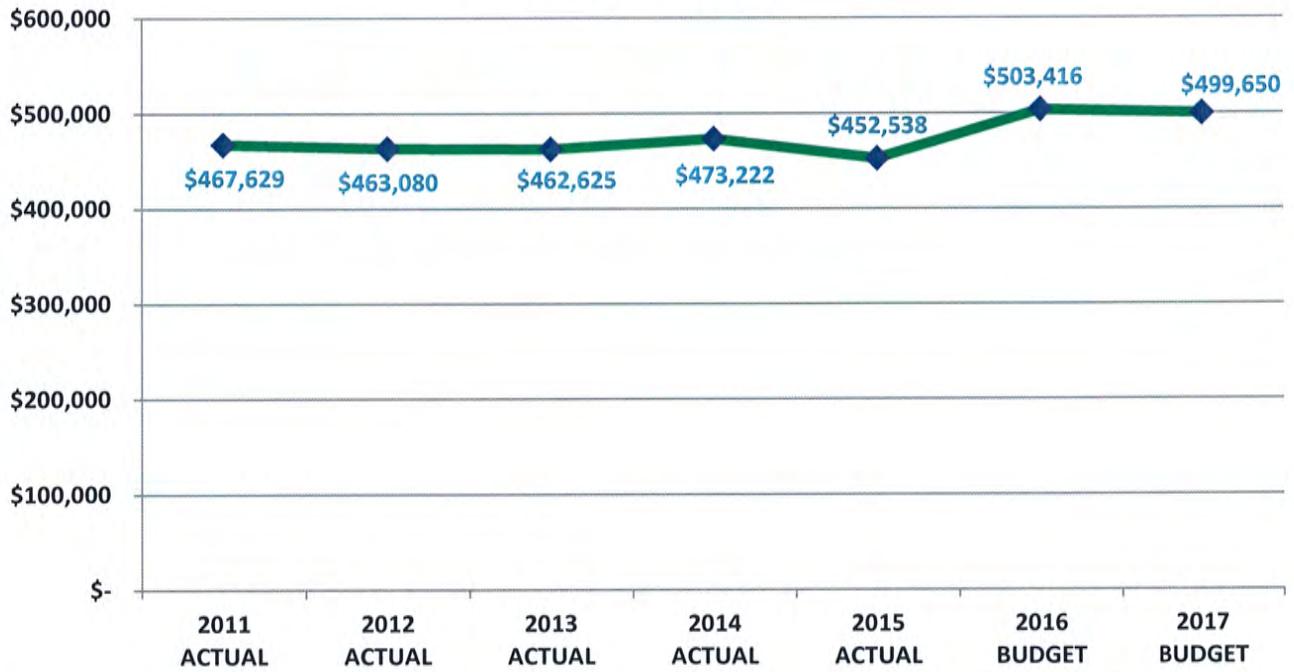
**Sewer Collection System
Operating Expenditures by Year
(not adjust for inflation)**



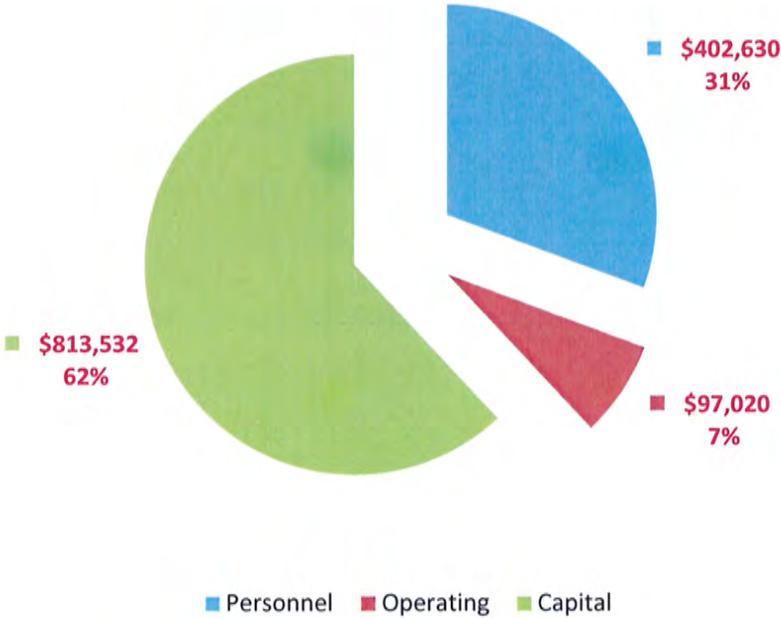
Sewer Collection System Expenditures by Category



**Water Lines Maintenance
Operating Expenditures by Year**
(not adjust for inflation)



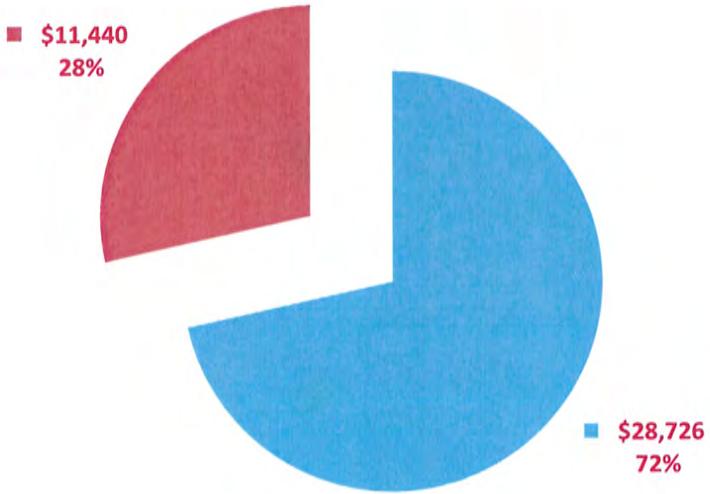
Water Lines Maintenance Expenditures by Category



**Water Meter Maintenance
Operating Expenditures by Year
(not adjust for inflation)**



Water Meter Maintenance Expenditures by Category



■ Personnel ■ Operating

FUND: Solid Waste
DEPARTMENT: Public Works
FUNCTION: Trash & Recycling

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.



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

2017 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
- implement fee for commercial use of site
- submit compost Facility Permit Application to PADEP
- evaluate stormwater BMPs to reduce impact of site runoff to Letort Spring Run

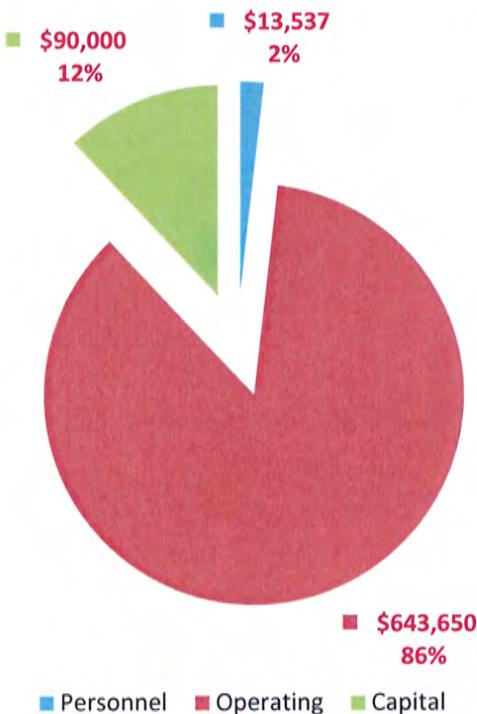
2016 Accomplishments:

- composted 135 tons of leaves
- composted 585 CY of brush
- loaded leaf mulch and tanbark for residents at compost facility
- hauled unacceptable compost trash to landfill
- deliver trash bags to local retailers for sale
- deliver recycling containers to Borough Hall for sale
- pick up litter at various locations in the Borough
- implemented biodegradable paper bags only use for curb leaf pickup
- created summer and winter operating hours to reflect day length and facility use
- renewed compost facility agreement with Carlisle Barracks that provides for annual increases in user fees
- completed compost facility assessment by solid waste consultant under PADEP grant

**Solid Waste Collection & Disposal
Operating Expenditures by Year**
(not adjust for inflation)



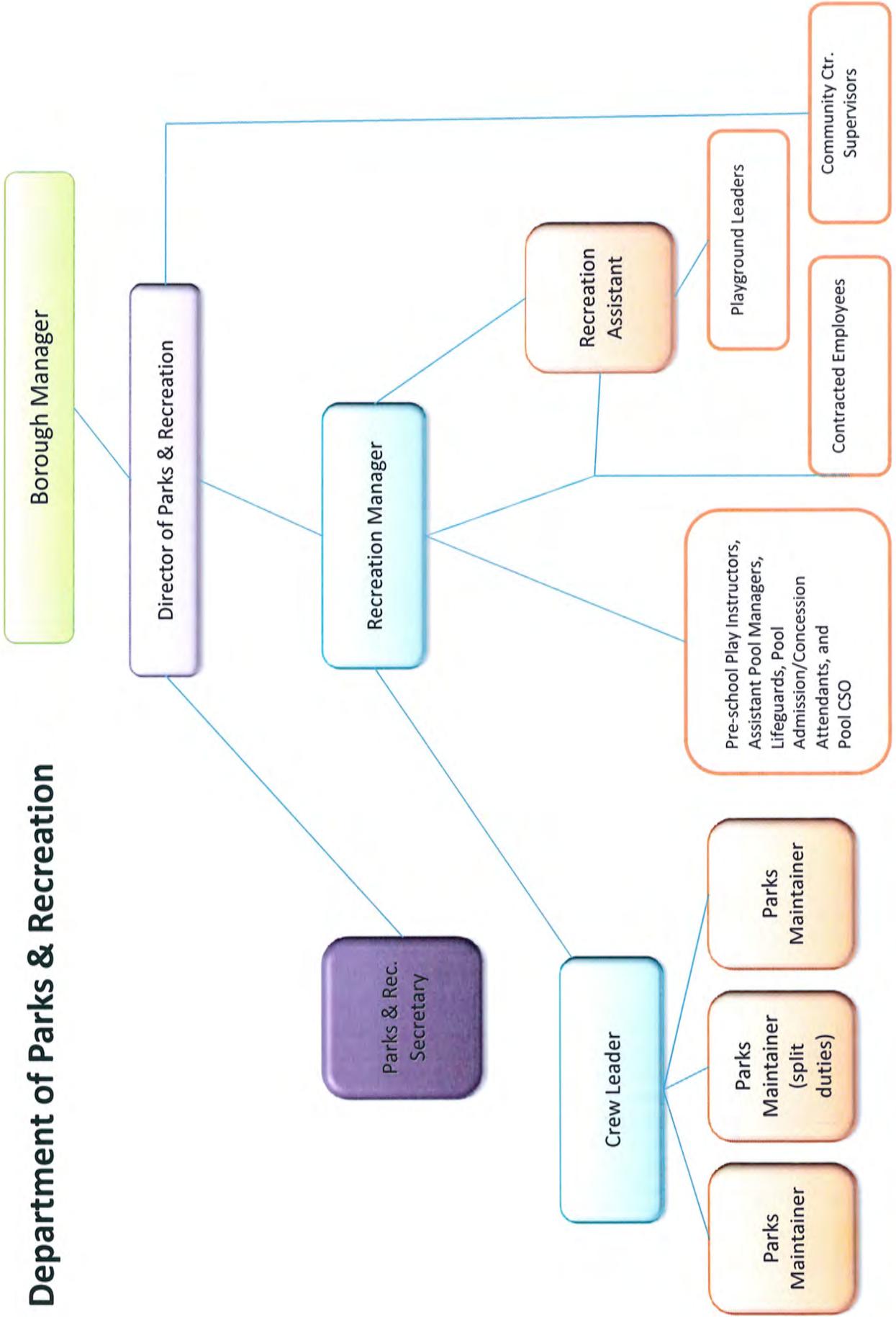
Solid Waste Collection & Disposal Expenditures by Category



Department of Parks & Recreation

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Department of Parks & Recreation

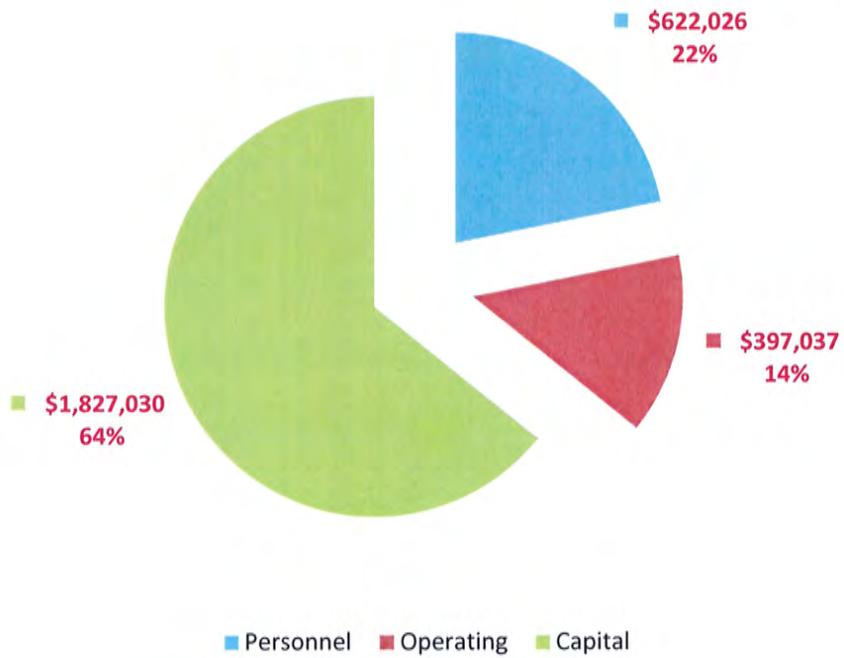


	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET
Department of Parks & Recreation							
Parks and Recreation Admin.							
<i>Operating Expenses</i>	169,673	189,613	199,760	181,469	184,827	196,336	203,496
<i>Capital Expenses</i>	-	-	-	-	-	-	-
Total	169,673	189,613	199,760	181,469	184,827	196,336	203,496
Recreation Services							
<i>Operating Expenses</i>	159,785	164,794	170,369	180,907	180,785	192,891	200,057
<i>Capital Expenses</i>	-	-	-	-	-	-	-
Total	159,785	164,794	170,369	180,907	180,785	192,891	200,057
Swimming Pool							
<i>Operating Expenses</i>	136,662	132,508	119,323	131,347	141,564	146,662	154,091
<i>Capital Expenses</i>	11,344	-	10,770	56,856	15,396	111,600	40,000
Total	148,006	132,508	130,093	188,204	156,960	258,262	194,091
Parks Maintenance							
<i>Operating Expenses</i>	369,255	334,891	350,926	339,753	347,331	361,949	353,031
<i>Capital Expenses</i>	83,545	142,537	432,178	103,731	55,083	1,201,908	1,643,330
Total	452,799	477,428	783,104	443,484	402,413	1,563,857	1,996,361
Shade Trees							
<i>Operating Expenses</i>	15,517	9,233	10,917	6,960	6,871	7,000	7,000
<i>Capital Expenses</i>	-	-	-	-	-	-	-
Total	15,517	9,233	10,917	6,960	6,871	7,000	7,000
Community Center							
<i>Operating Expenses</i>	85,008	82,585	82,498	84,339	83,515	95,503	101,388
<i>Capital Expenses</i>	-	-	1,584	14,251	25,138	247,900	143,700
Total	85,008	82,585	84,082	98,590	108,654	343,403	245,088
Total Department Expenditures:	1,030,789	1,056,162	1,378,325	1,099,614	1,040,510	2,561,749	2,846,093

Department of Parks and Recreation
Total Expenditures by Year
(not adjust for inflation)



**Department of Parks and Recreation
Expenditures by Category**



FUND: General
DEPARTMENT: Parks and Recreation
FUNCTION: Administration



FUNCTION OVERVIEW:

The administration division is responsible for the overall direction of the department of parks and recreation. A parks and recreation board consisting of seven members and one student liaison appointed by Borough Council provide counsel and guidance to Borough Council on matters relating to parks and recreation areas, programs, and rules and regulations.

SERVICES PERFORMED:

- management of:
 - park maintenance
 - recreation programs and events
 - municipal swimming pool
 - park planning and development
 - community center
 - shade tree ordinance
 - grant writing

2017 GOALS:

- maintain or increase satisfaction of recreational programs and beauty of park facilities
- complete grant administration and manage construction of the West End Trail Connection
- review and implement the action plan for the bicycle-pedestrian network per the Borough’s comprehensive plan

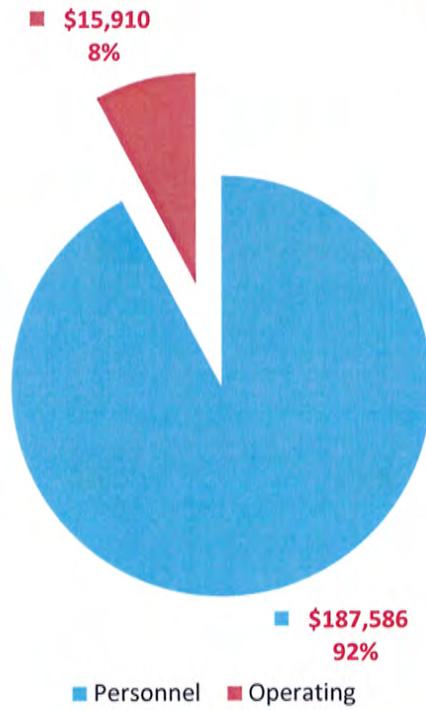
2016 ACCOMPLISHMENTS:

- negotiated the lease termination agreement for Dickinson Park for a sum of \$109,000
- awarded \$78,228 in additional funding from DCNR and the Partnership for Better Health for the Heberlig-Palmer Park renovation project for the renovation of Heberlig-Palmer Park
- Applied for Greenway, Trails and Recreation Program Grant through the Commonwealth Financing Authority for stormwater and park redesign at Valley Meadows Park
- Awarded \$5,616 from the Alliance for the Chesapeake Bay Foundation’s “Trees for Tomorrow” grant program for street tree planting

**Parks and Recreation Administration
Operating Expenditures by Year
(not adjust for inflation)**



**Parks and Recreation Administration
Expenditures by Category**



FUND: General
DEPARTMENT: Parks and Recreation
FUNCTION: Recreation Services



FUNCTION OVERVIEW:

The primary responsibility of the division of recreation services 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 providing safe, fun activities to meet the interests of all ages. A fee schedule is used so Borough residents may enjoy a reduced-rate for programs and services.

SERVICES PERFORMED:

- recreation opportunities:
 - pre-school programs (such as Pre-School Play, Busy Bees, Tumbling Tots, Ballet Bunnies, Little Movers, Tap Dance, and Fun with Science)
 - youth programs (such as After School, Bricks for Kidz, Robotz and More!, Transformation Martial Arts, Zumba Kids, Soccer Shots, and tumbling)
 - adult programs (such as Zumba Toning, belly dance, tap dance, Tai Chi)
 - multi-age/family programs (such as fencing and pickle ball)
 - sports/leagues (such as men’s softball, sand volleyball, indoor volleyball, basketball open gym, soccer open gym, tennis lessons, and lacrosse)
 - Special events (such as the Peanut Carnival, Summer Artist Series, and Halloween Parade)
- discounted amusement park tickets
- Arbor Day celebration

2017 GOALS:

- develop additional programs and leagues that address the needs of all residents
- encourage volunteerism
- uphold the provision of positive customer service

2016 ACCOMPLISHMENTS:

- provided three (winter/spring, summer and fall) program and park guides with full color display
- coordinated 224 recreation programs for all ages
- resold discounted amusement park tickets from May - September
- expanded recreational offerings to include new programs such as adult tap dance, home school art, Tai Chi, Fostering Monarch Butterflies, and Getting Paid to Talk
- expanded and improved the summer day camp program to include two separate age groups; extra support staff was added with aids and a head playground leader to assist the leaders and plan activities

- grant recipient in the amount of \$1,486.00 (2015-2016) for the Simply Moving Walking Initiative from Partnership for Better Health to help offset the cost of the program
- sponsorship received up to \$640.00 in monetary prize from Hooke, Hooke, and Eckman Realtors for 1st – 4th place winners in the Carlisle Halloween Parade

**Recreation Services
Operating Expenditures by Year
(not adjust for inflation)**



**Recreation Services
Expenditures by Category**



■ Personnel ■ Operating

FUND: General
DEPARTMENT: Parks and Recreation
FUNCTION: Swimming Pool



FUNCTION OVERVIEW:

The Carlisle Community Pool is a public outdoor swimming pool available to both residents of Carlisle and non-residents alike. Revenue in 2016 from season passes, daily admissions, private and public pool parties, and concessions make up approximately 57% of the pool's operating budget which included over \$77,100 in capital improvements – tile renovation, main pool painting, and slide restoration projects. A fee schedule is used so Borough residents may enjoy a reduced rate for programs and services at the pool.

SERVICES PERFORMED:

- daily public swimming from Memorial Day weekend through Labor Day weekend (excluding days when Carlisle schools are in session)
- daily lap swimming
- food concessions
- aquatic programs including youth swim lessons, and pre-school Little Skimmers
- special events including Soccer Shots Day at the Pool, Carlisle Summerfair Open Swim Night, National Night Out Open Swim Night, C-LUV Teen Night Pool Parties, Staff Appreciation Day, Members Only - Pool Party, and private and public pool parties

2017 GOALS:

- coordinate the slide tower restoration capital project
- expand aquatic programming to reach more residents
- implement the planning process to improve the recreation area

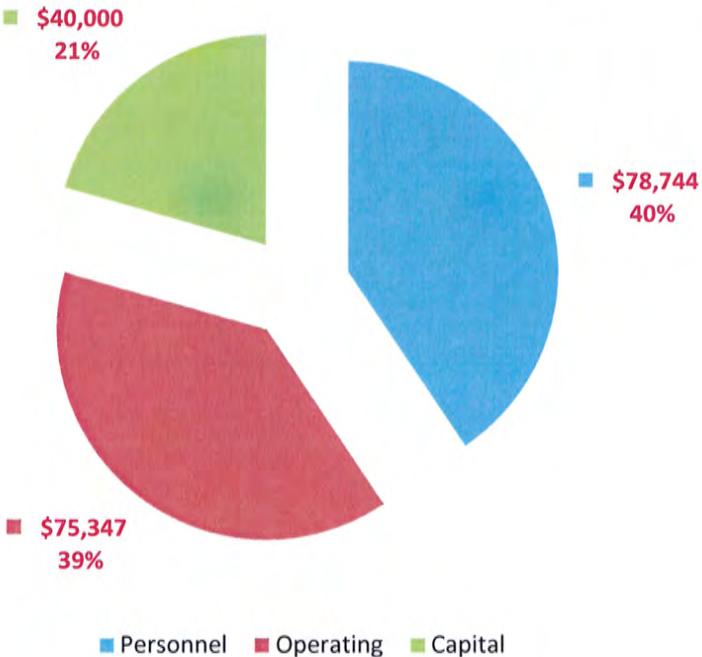
2016 ACCOMPLISHMENTS:

- coordinated the completion of the tile remediation project to prior to opening day in May
- received \$2,350 in the third year of the pool sponsorship program
- created printed advertisement opportunities to expand marketing efforts
- offered early sales on pool passes beginning January 4, 2016
- expanded daily admissions to include military discounts and guest rate for members
- expanded season passes to include a military and "family add-on" option
- coordinated the slide restoration project to completion in September

**Swimming Pool
Operating Expenditures by Year
(not adjust for inflation)**



Swimming Pool Expenditures by Category



FUND: General
DEPARTMENT: Parks and Recreation
FUNCTION: Parks Maintenance



FUNCTION OVERVIEW:

The primary responsibility of the parks maintenance division is to provide the community with beautiful, safe parks and facilities. This division also supports the recreation services division by preparing facilities for various activities.

SERVICES PERFORMED:

- parks maintenance
- land maintenance
- building maintenance
- facility preparation
- park rehabilitation and development

2017 GOALS:

- maintain or increase satisfaction and beauty of Borough parks
- assist in the renovation of existing facilities including Shaffer Cabin, Gatehouse, LeTort and Biddle Mission Park spray pools
- adjust maintenance practices for newly renovated park areas including vegetative swale at Valley Meadows Park and vegetative berm improvements at Forbes Path and Valley Meadows Park

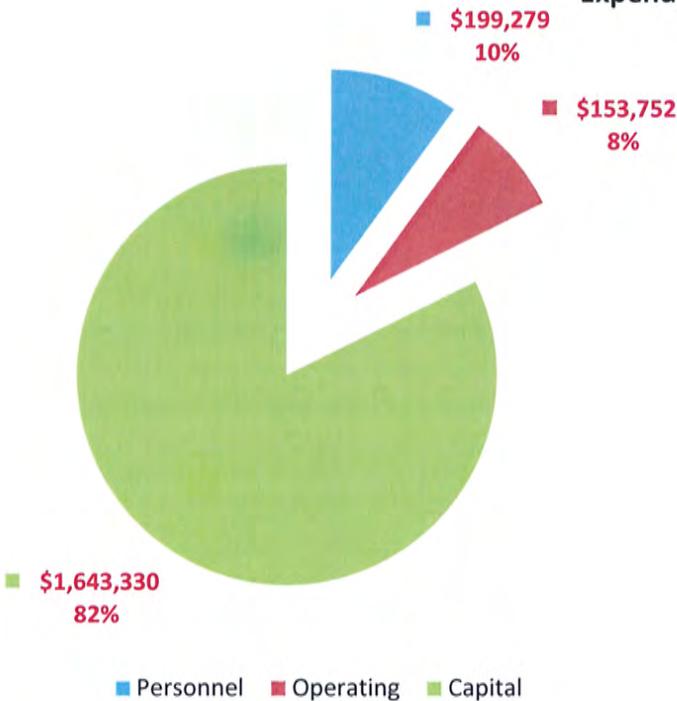
2016 ACCOMPLISHMENTS:

- prepared bid and Council awarded contract for Heberlig-Palmer Park renovation; the project was completed in October 2016
- prepared bids and Council awarded contract for new roofing, siding, and HVAC systems at Shaffer Cabin
- prepared bid and Council awarded a three-year contract for lawn maintenance services at Borough parks and certain facilities
- prepared bid and Council awarded contract for the construction of the West End Trail Connection

**Parks Maintenance
Operating Expenditures by Year**
(not adjust for inflation)



Parks Maintenance Expenditures by Category



FUND: General

DEPARTMENT: Parks and Recreation

FUNCTION: Shade Trees



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. A separate "shade tree committee" is appointed by the chairman of the shade tree commission. Department staff is the administrative arm of the shade tree commission.

SERVICES PERFORMED:

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

2017 GOALS:

- encourage planting and proper tree care to residents and downtown property owners
- seek grant funding to plant trees additional street trees
- complete grant administration for the Chesapeake Bay Foundation "Trees for Tomorrow" grant

2016 ACCOMPLISHMENTS:

- performed 2016 street tree survey
- planted 14 street trees in spring and approximately 24 street trees in fall through the free street tree program
- as of October 6, 2016 issued 126 pruning permits, 41 removal permits, and 21 planting permits

Shade Trees
Operating Expenditures by Year
(not adjust for inflation)



FUND: General
DEPARTMENT: Parks and recreation
FUNCTION: Community Center



FUNCTION OVERVIEW:

The primary purpose of the Borough's community center is to provide the local community with a gymnasium facility and multi-purpose rooms. The gymnasium and rooms are available to rent for a variety of uses.

SERVICES PERFORMED:

- community rentals
- athletic activities
- recreation programs
- music
- baby and bridal showers
- socials
- birthday parties
- community meetings

2017 GOALS:

- explore ideas and identify approach to find tenants for the second floor
- update flooring in multi-purpose rooms 1, 2 & 3
- install security cameras in lobby and parking lot

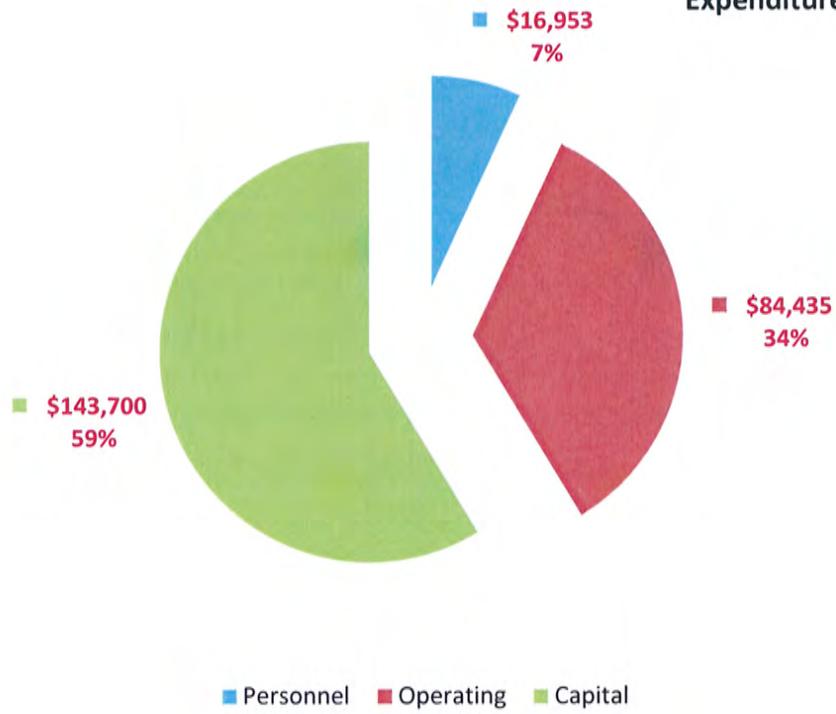
2016 ACCOMPLISHMENTS:

- resealed gymnasium floor
- repointed brick columns on the front porch
- entered into a contract with an architect to design plans to replace the roof on gym 2
- completed repair of boiler and replaced circulating pump seals
- replaced ceiling in tax collector's office
- between October 2015 and September 2016 the facility was rented 781 times and served 20,070 guests

**Community Center
Operating Expenditures by Year
(not adjust for inflation)**



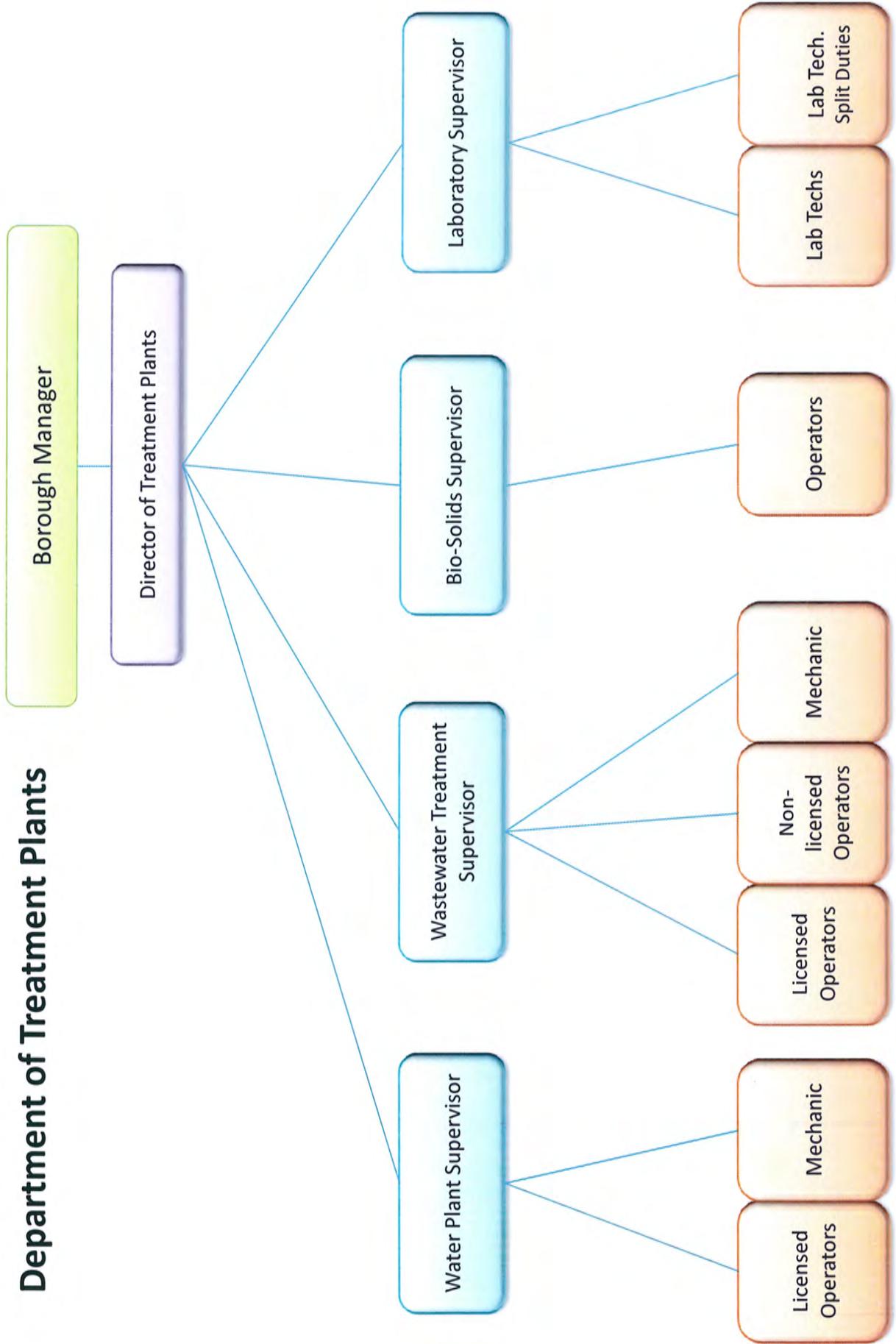
Community Center Expenditures by Category



Department of Treatment Plants

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Department of Treatment Plants

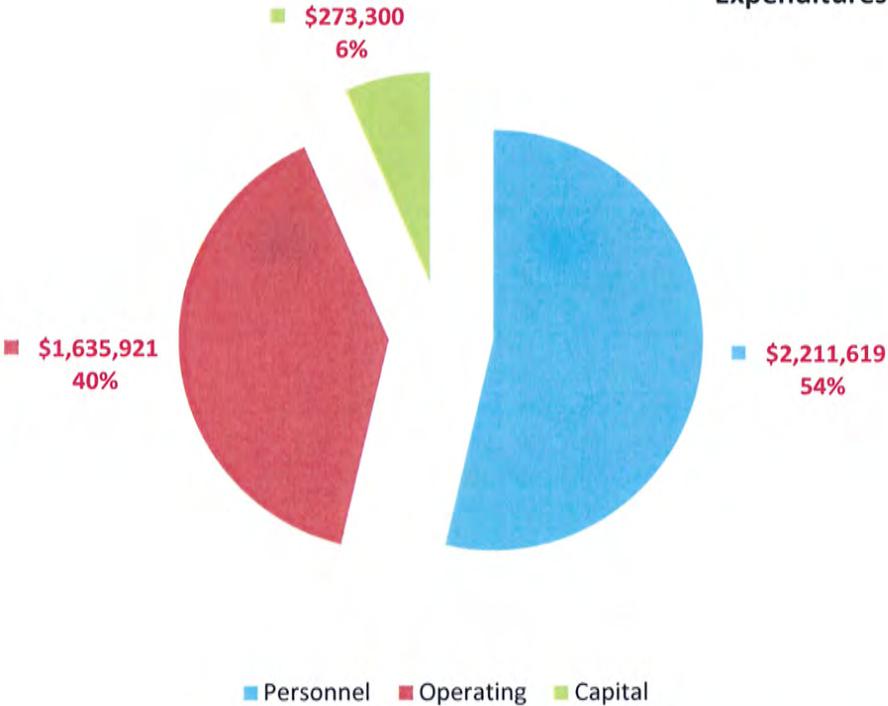


	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET
Department of Treatment Plants							
Water Lab							
Operating Expenses	130,463	119,821	128,131	138,469	140,734	149,789	157,989
Capital Expenses	-	-	-	-	-	-	-
Total	130,463	119,821	128,131	138,469	140,734	149,789	157,989
Water Treatment Plant							
Operating Expenses	1,038,905	1,043,345	1,134,310	1,211,147	1,207,120	1,276,156	1,202,109
Capital Expenses	92,451	720,890	-	-	-	278,780	150,300
Total	1,131,356	1,764,235	1,134,310	1,211,147	1,207,120	1,554,936	1,352,409
Sewer Lab							
Operating Expenses	467,443	492,967	471,663	459,412	473,967	517,392	534,935
Capital Expenses	66,849	1,000	-	-	-	9,900	33,000
Total	534,292	493,967	471,663	459,412	473,967	527,292	567,935
Lift Stations							
Operating Expenses	135,248	140,157	137,410	140,479	158,163	168,855	175,881
Capital Expenses	7,540	-	-	-	-	30,000	-
Total	142,788	140,157	137,410	140,479	158,163	198,855	175,881
Wastewater Treatment Plant							
Operating Expenses	1,196,603	1,082,172	1,035,839	1,055,000	1,083,336	1,217,121	1,230,705
Capital Expenses	10,375,523	2,780,636	-	-	60,860	152,000	90,000
Total	11,572,126	3,862,807	1,035,839	1,055,000	1,144,196	1,369,121	1,320,705
Biosolids							
Operating Expenses	449,667	476,757	472,660	539,494	474,622	547,792	545,921
Capital Expenses	-	18,623	-	-	-	25,000	-
Total	449,667	495,379	472,660	539,494	474,622	572,792	545,921
Total Department Expenditures:	13,960,691	6,876,367	3,380,013	3,544,001	3,598,801	4,372,785	4,120,840

Department of Treatment Plants
Total Expenditures by Year
(not adjust for inflation)



**Department of Treatment Plants
Expenditures by Category**



FUND: Water
DEPARTMENT: Treatment Plants
FUNCTION: Laboratory



FUNCTION OVERVIEW:

The primary function of the water plant laboratory 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 approximately 15,000 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. Private well testing services for a number of drinking water contaminants are provided for the public of Cumberland, Dauphin, Perry, Juniata, and Franklin counties on a fee basis.

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 approximately 15,000 copies of 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
- semi-annual hydrant flushing

2017 GOALS:

- meet all state and federal regulations for the water supply
- maintain existing outside testing clients by providing high levels of external customer service to assure a continuing outside testing revenue stream
- maintain certification as an accredited environmental testing laboratory
- successfully monitor source water throughout 2017 for Round 2 Long Term 2 Enhanced Surface Water Treatment Rule (Cryptosporidium, etc)
- successfully negotiate/renew NPDES Permit for water plant lagoon discharge
- continue to monitor progress of final implementation of proposed disinfection requirements rule published for public comment in 2016

- assist in the transition to new water plant management before and after the treatment plant director retires in February 2017

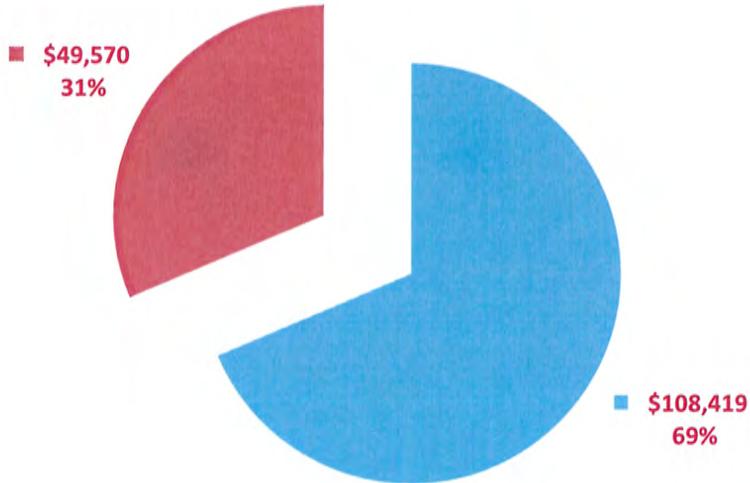
2016 ACCOMPLISHMENTS:

- met all monitoring requirements of the Safe Drinking Water Act
- developed a new written sampling plan for bacteria sampling that identifies the water systems sample collection schedule and all sampling sites including high risk locations to comply with the revised total coliform rule
- monitored and maintained compliance at 31 high risk sample locations for drinking water lead and copper regulation
- assisted the water plant in receiving a commendable DEP regulatory rating
- maintained and documented compliance with the second full year of the stage 2 disinfection by-products rule which monitored levels of trihalomethanes and haloacetic acids at individual sample locations in the water distribution system
- troubleshoot and built a larger database on disinfectant residuals in areas of the distribution system where chlorine residuals remain depressed for future corrective action
- lab was instrumental in developing and continuing an extended hydrant flushing program which serves to maintain or improve distributions system water quality
- monitored and provided feedback to DEP about proposed new overly stringent disinfectant requirements for water distribution systems that resulted in less stringent proposed regulations; this should reduce the financial impact of the new rule
- lab supervisor named to the DEP disinfection requirements rule stakeholder workgroup representing the Borough and Pennsylvania Municipal Authorities Association
- maintained an increased role in water plant regulatory compliance due to the resignation of the water plant front line supervisor

Water Lab
Operating Expenditures by Year
(not adjust for inflation)



**Water Lab
Expenditures by Category**



■ Personnel ■ Operating

FUND: Water
DEPARTMENT: Treatment Plants
FUNCTION: Water Treatment Plant



FUNCTION OVERVIEW:

The water treatment plant and facilities are operated and maintained to ensure that drinking water is safely and efficiently produced at a level of higher quality than the minimum state and federal regulations. Eight certified personnel are trained to optimize the facility 24 hours per day / 365 days per year. The facility and its staff are under the direction of the Borough Manager and regulated by the state Department of Environmental Protection among other state and federal agencies. The facility and staff currently have a **Commendable** regulatory rating, the highest level that can be issued and something only a small number of Pennsylvania water suppliers have achieved. Additionally, it operates with an **Excellence in Water Treatment, Phase IV** standing in the voluntary Partnership for Safe Water optimization program, the **first water supply in the state to achieve such status**. The treatment plant, pump stations, and water tanks are operated for optimal daily results and maintained for preservation of long term water supply reliability.

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
- less than two percent of total maintenance hours due to emergency call outs
- completion of continuing education training by 100% of certified personnel

2017 GOALS:

- meet all state and federal regulations for the water supply
- optimize treatment to meet *Partnership for Safe Water* benchmarks
- employee safety
- equipment reliability
- a trained and certified workforce
- evaluate the pumphouse, headrace, and critical piping for capital needs
- replace the process turbidimeters
- finish upgrades to key instrumentation and electronic controls installed in 2015 and 2016

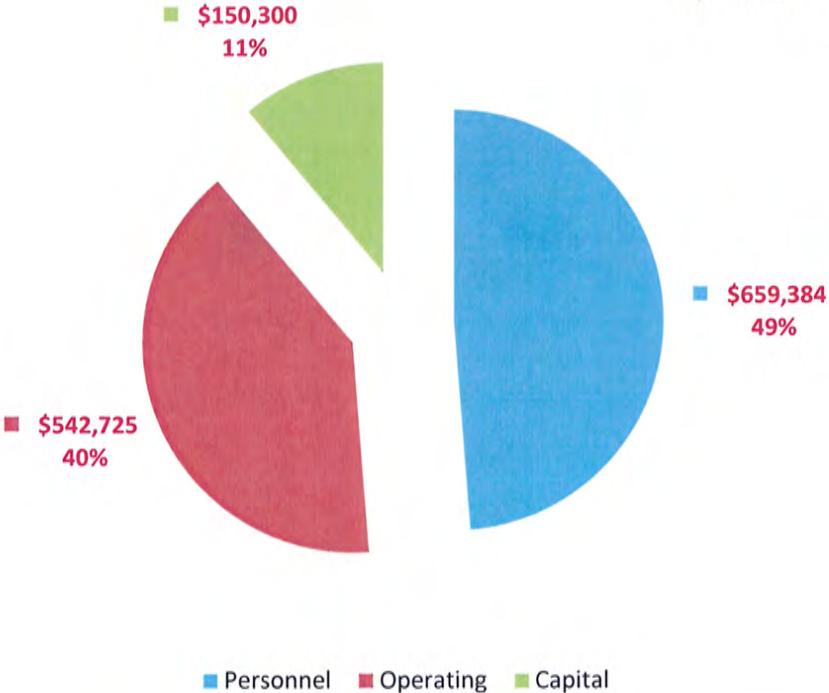
2016 ACCOMPLISHMENTS:

- maintained complete regulatory compliance
- met all optimization benchmarks of the Partnership for Safe Water
- received the *Area Wide Optimization Program's* highest award
- completed four facility upgrade projects to protect the service life of the water plant

**Water Treatment Plant
Operating Expenditures by Year
(not adjust for inflation)**



Water Treatment Plant Expenditures by Category



FUND: Sewer
DEPARTMENT: Treatment Plants
FUNCTION: Wastewater Lab



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 office also permits, inspects, and samples significant industrial users of the sewer system to ascertain that the wastewater discharge meets local discharge pretreatment limits. These limits and their enforcement protect the treatment process; increase worker safety; maintain agricultural utilization of the sewage sludge or biosolids; and protect the quality of Letort Spring Run, Conodoguinet Creek, and other downstream waterways. Enforcement efforts may include notices of violation, administrative orders, and the issuance of surcharges and even penalties for discharging high strength wastes. Monetary surcharges for higher levels of common pollutants such as biochemical oxygen demand, solids, phosphorus, ammonia, and oil and grease direct the treatment costs to users that are actually discharging the higher strength waste thus helping to keep sewer bills lower for residential customers. Additional revenue is generated through wastewater testing for other permitted dischargers throughout the local area.

SERVICES PERFORMED:

- wastewater analysis & regulatory reporting for Carlisle and other local treatment plants
- assist with operational control of plant to maintain cost effective environmental compliance
- monitor and inspect local significant industrial user dischargers and enforce local industrial discharge pretreatment limits

2017 GOALS:

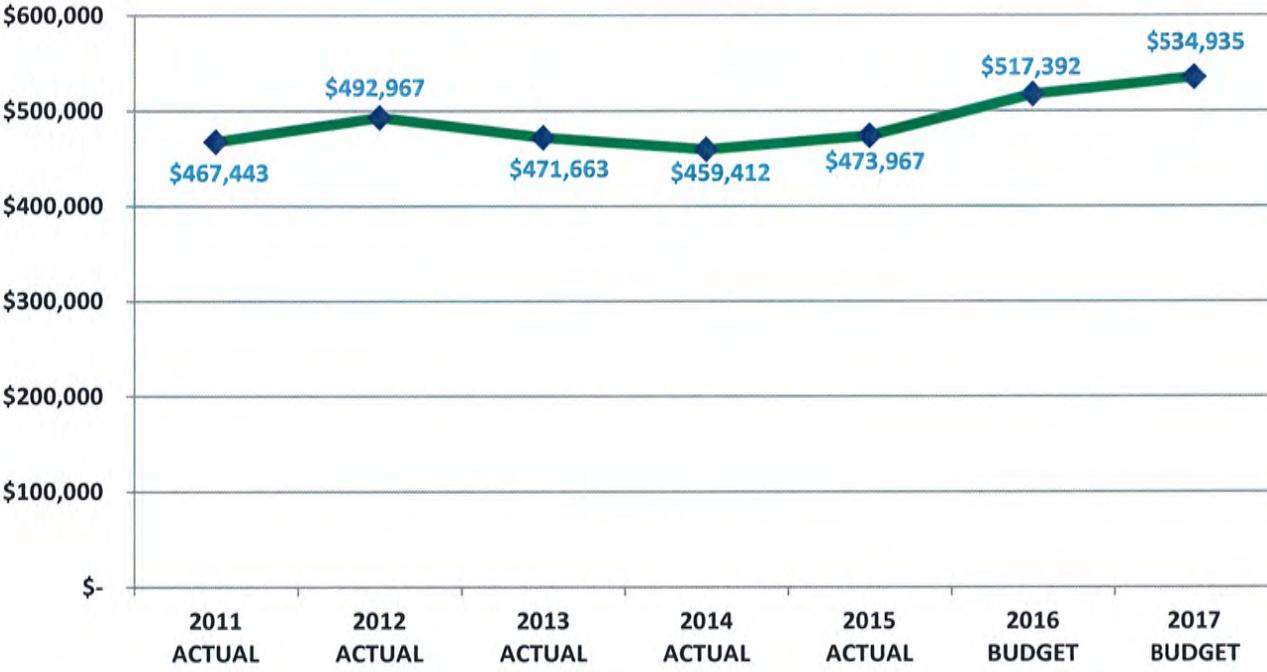
- maintain perfect compliance record with all discharge requirements of NPDES permit
- maintain optimization of biological phosphorus and total nitrogen removal processes
- maintain certification as accredited environmental testing laboratory
- prepare a sampling plan and complete sampling of domestic wastewater (10-15 composite samples); and collate all data in at least two distinct residential areas of the Borough upon NPDES permit reissuance
- complete local limits reevaluation process mandated by EPA upon NPDES permit renewal
- assist with finalizing a biosolids treatment upgrade final recommendation to assure future viable biosolids disposal options
- study potential fee increase structure for contracted wastewater analysis provided to other wastewater treatment plants and private testing clients.

- continue to serve as a technical advisor and provide local government representation for Dickinson College Institutional Biosafety Committee.

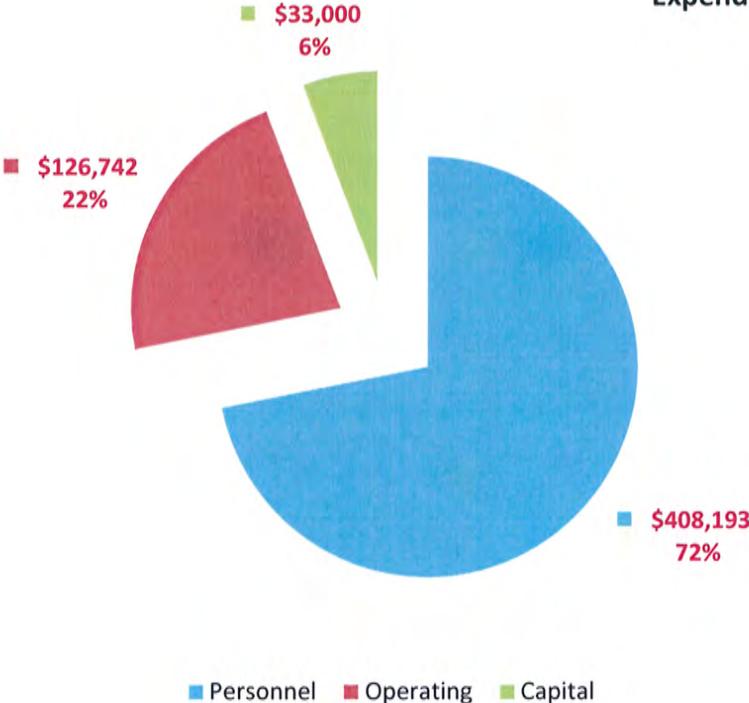
2016 ACCOMPLISHMENTS:

- continued compliance with new effluent standards for nitrogen and phosphorus in a cost effective manner
- maintained certification as an accredited environmental testing laboratory
- key contact for wastewater treatment and pollution prevention public education and outreach
- developed a rapport and positive relationship with new DEP regulatory inspectors and auditors for the drinking water, wastewater and lab accreditation programs due to staff attrition and turnover at the state level
- increased outside fee based testing volume by 20% thereby increasing revenue stream.
- continued to negotiate draft NPDES permit parameters with DEP to eliminate as many new discharge permit mandates as possible
- lab supervisor appointed to Dickinson College Institutional Biosafety Committee

**Sewer Lab
Operating Expenditures by Year
(not adjust for inflation)**



**Sewer Lab
Expenditures by Category**



FUND: Sewer
DEPARTMENT: Treatment Plants
FUNCTION: Lift Stations



FUNCTION OVERVIEW:

The primary responsibility of the lift stations is to transfer wastewater from the collection system to the wastewater treatment plant when ground elevations do not allow for gravity flow.

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

2017 GOALS:

- replace lift station #3 automatic transfer switch
- removal of trees at lift station #3
- installation of permanent wet well suction piping at lift stations #2 and #3
- replace roof at lift station #1
- continue maintenance and smooth operation of all lift stations

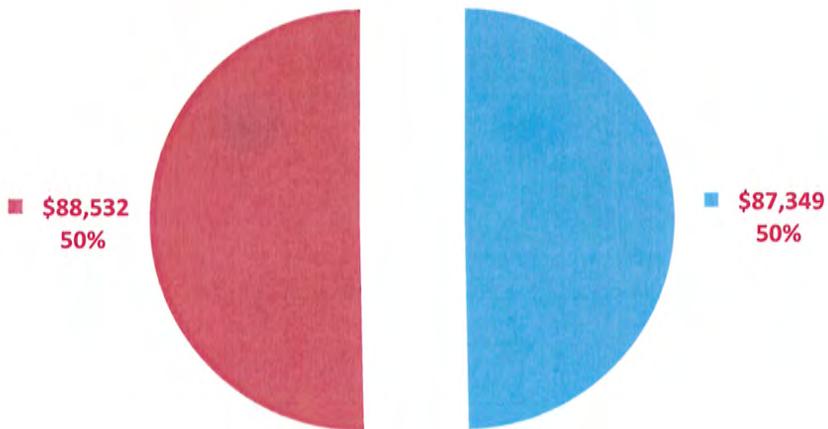
2016 ACCOMPLISHMENTS:

- installed building heater at lift station #2
- completed the removal and replacement of underground diesel tank at lift station #1
- replaced automatic transfer switch at lift station #5

Lift Stations
Operating Expenditures by Year
(not adjust for inflation)



**Lift Stations
Expenditures by Category**



■ Personnel ■ Operating

FUND: Sewer

DEPARTMENT: Treatment Plants

FUNCTION: Wastewater Treatment Plant



FUNCTION OVERVIEW:

The primary responsibility of the wastewater treatment plant division is to operate and maintain all treatment plant processes, equipment, grounds, and buildings at the facility. Wastewater received from the collection system must meet parameter limits mandated by the Pennsylvania State Department of Environmental Protection through a National Pollutant Discharge Elimination System permit.

SERVICES PERFORMED:

- measure and record influent and effluent flows ultrasonically
- screening and grit removal of wastewater
- process wastewater using quiescent circular tanks
- phosphorus reduction using anoxic, anaerobic and aerobic zones
- process wastewater through filters
- chlorine disinfection of wastewater
- lime treatment of biosolids

2017 GOALS:

- purchase and install hose burst kits on the lime system pumps
- replacement of gear reducer, VFD and motor to one primary clarifier
- re-building of one channel monster
- replacement of a wet well slide gate
- replacement of the influent flow meter
- engineering study to evaluate options and costs for alternative disinfection methods
- cleaning, removal and disposal of the accumulated wet well debris

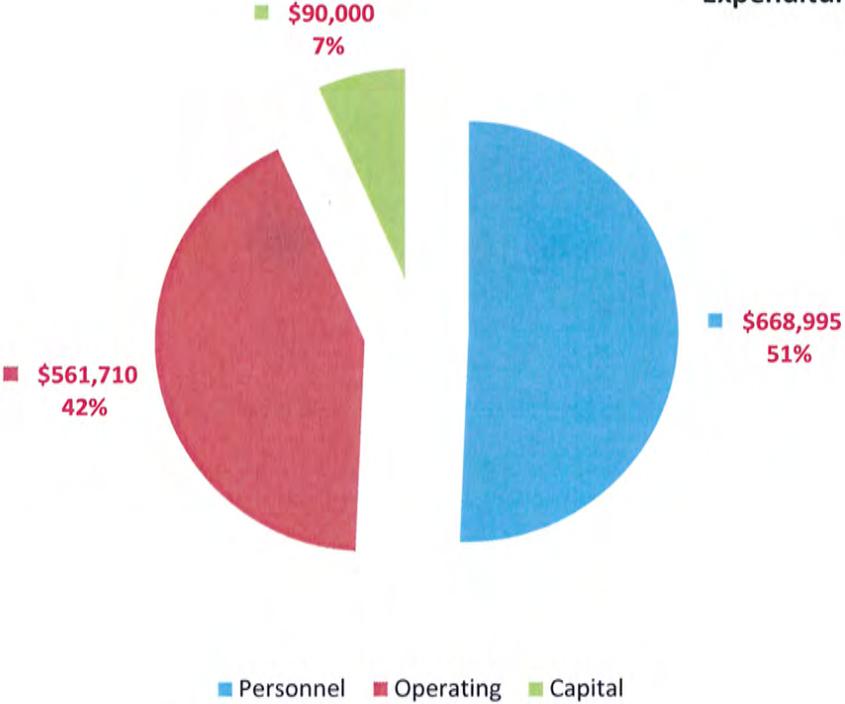
2016 ACCOMPLISHMENTS:

- purchase and installation of one VFD unit for an internal nitrate recycle pump
- installation of VFD units on raw pumps #1 and #4
- replacement of a riding mower
- completion of engineering study to evaluate wet well debris accumulation issue
- replacement of one portable pump
- cleaning, removal and disposal of the accumulated wet well debris
- replacement of the effluent flow meter
- replacement of an underground sewer line
- re-building of one channel monster

**Wastewater Treatment Plant
Operating Expenditures by Year**
(not adjust for inflation)



Wastewater Treatment Plant Expenditures by Category



FUND: Sewer
DEPARTMENT: Treatment Plants
FUNCTION: Biosolids



FUNCTION OVERVIEW:

The primary responsibility of the biosolids division is to prepare and land-apply biosolids that meet Class B quality criteria for pathogen reduction and inorganic metals content as established by state and federal agencies allowing for its beneficial and environmental recycling on Pennsylvania Department of Environmental Protection approved farmland. There are currently 28 farms located in Cumberland County with 2,710 acres permitted for the Borough of Carlisle to use for biosolids applications.

SERVICES PERFORMED:

- hauling and application of:
 - liquid biosolids
 - dewatered biosolids
- operate and maintain biosolids application equipment
- operate and maintain belt filter press used for production of dewatered biosolids

2017 GOALS:

- haul and land apply 8,000,000 gallons of biosolids
- haul and land apply 1,000 tons of dewatered biosolids
- reduce odors from the wastewater plant by maintaining low levels of in-house biosolids storage
- permit a new farm for biosolids applications
- continue to development of the CIP for implementing the ATAD system at the wastewater treatment plant in order to produce a Class A/EQ Biosolids

2016 ACCOMPLISHMENTS:

- Land-applied 727 tons of dewatered biosolids and over 7.0 million gallons of liquid biosolids
- maintained less than 500,000 gallons of liquid biosolids at wastewater plant since April 19, 2016

Biosolids Removal

Funding in this budget provides for the economical operation and maintenance of the Borough's biosolids handling processes and equipment utilized to beneficially recycle municipal waste generated at the regional wastewater treatment plant. Budgeted costs include lime for the biosolids stabilization process and lime for field applications to meet DEP regulations. Chemical costs are also used for the belt press dewatering operation, employed during the winter months when land application is prohibited and when liquid storage space is limited. Additional costs cover operation and maintenance for biosolids transportation and application vehicles, biosolids analyses requirements, and soil testing fees for farm fields receiving biosolids applications during the year. Additional budgeted items for 2017 include costs for permitting additional farms for biosolids applications, and a legal account to cover legal expenses.

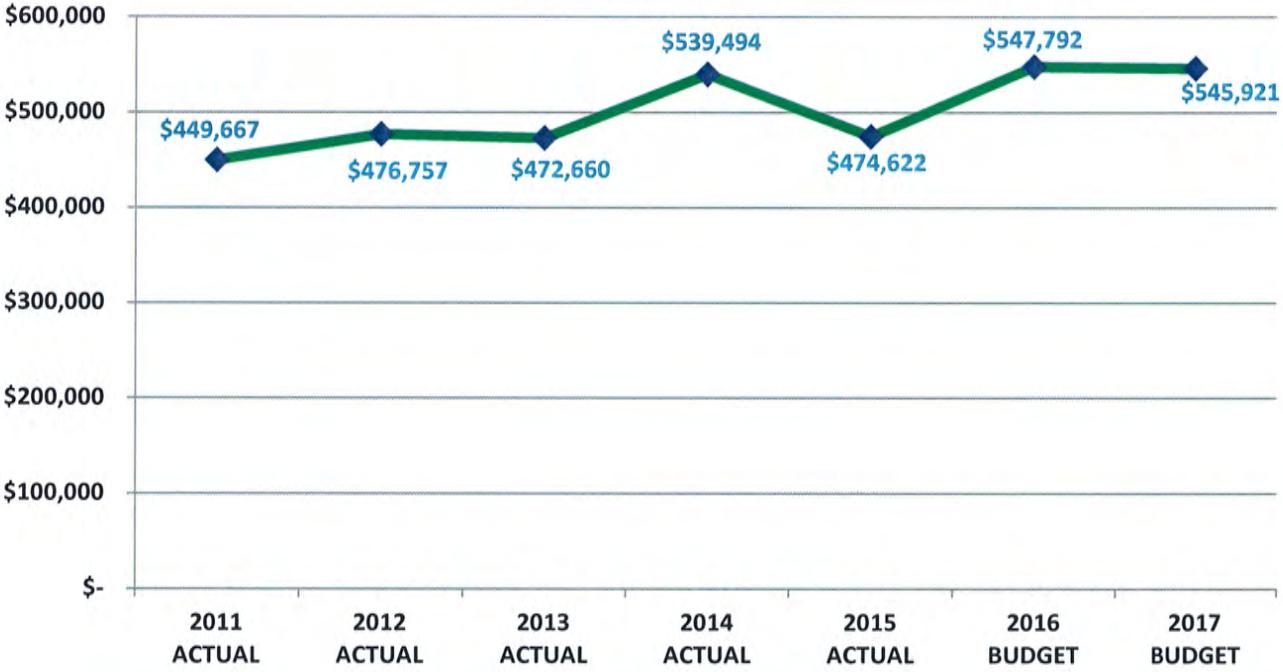
The biosolids produced at the regional wastewater treatment plant meet Class B quality criteria for pathogen reduction and inorganic metals content as established by state and federal agencies allowing for its beneficial and environmental recycling on DEP permitted farmland. Carlisle has received award recognition from the Pennsylvania Water Environment Association for excellence in operating the best biosolids recycling program in the state. We also assisted the state in developing an Internet website on how to operate a successful biosolids recycling program.

PROGRAM MEASURES:

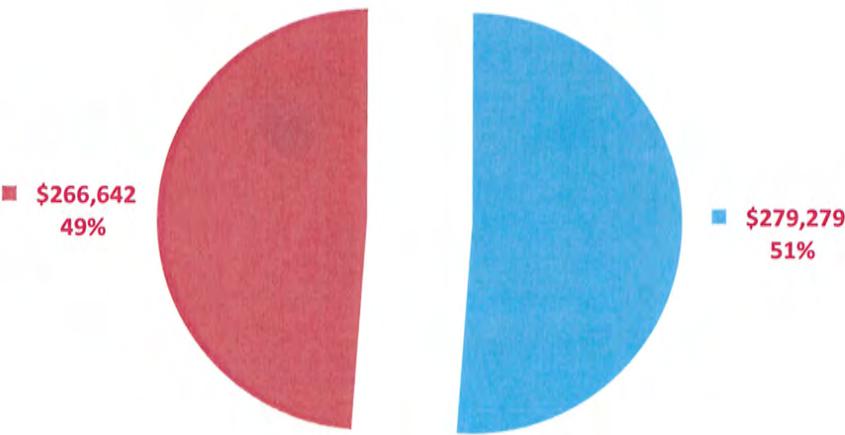
<u>Activities</u>	<u>2015 Actual</u>	<u>2016 Estimated</u>	<u>2017 Budgeted</u>
Gallons of biosolids produced *	17,424,600	14,600,000	13,000,000
Tons of biosolids produced	72,661	60,882	54,210
Land applied liquid biosolids (gallons)	7,068,000	7,500,000	7,500,000
Land applied de-watered biosolids (wet tons)	1,491	727	1,000
Total miles hauled	43,909	39,000	36,000
Man-hours worked	5,200	5,000	5,100
Acres of land permitted	2,710	2,710	2,810

*Includes supernatant which is returned to the wet well.

Biosolids
Operating Expenditures by Year
(not adjust for inflation)



**Biosolids
Expenditures by Category**



■ Personnel ■ Operating

5. Capital Expenditures & Debt

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Capital Assets

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 CAFR 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. 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.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair values as of the date received. The Borough maintains a capitalization threshold of \$5,000. 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. Interest incurred during the construction of capital assets is only capitalized for proprietary fund assets.

All infrastructure acquired after January 1, 1980 for the governmental activities is reported on the government-wide statements. Infrastructure includes roads, bridges, traffic signals, storm sewers and drains.

All reported capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed in the CAFR using the straight-line method over the following useful lives: land improvements, 50 years; infrastructure, 20-40 years; buildings, 30 years; equipment, 10 years; and vehicles, 5 years.

Capital Budget - Summary

Sources	Amount	Capital Projects Fund (18)	Highway Aid Fund (35)	Water Fund (06)	Sewer Fund (08)	Solid Waste Fund (09)	Parking Fund (32)
Assigned Fund Balance	25,000	25,000					
Capital Projects - Bond Proceeds	1,773,971	1,773,971					
Cemetery Trust Fund	25,000	25,000					
Committed Fund Balance - Other CIP	996,781	996,781					
Committed Fund Balance - Stormwater	245,000	245,000					
Committed Fund Balance - Urban Plan	40,000	40,000					
Dickinson College Land Sale Proceeds	109,000	109,000					
Federal - CDBG Funds	36,667	36,667					
Federal - DOJ Grant	42,000	42,000					
Federal - EPA Assessment Grant	133,333	133,333					
Federal - NEA Artworks Grant	3,334	3,334					
Federal - NFWF Grant	198,817	198,817					
Federal - US DOT Tiger Grant	1,666,667	1,666,667					
Highway Aid	480,314		480,314				
Parking Fund - Bond Proceeds	100,000						100,000
Parking Fund - Current Cash	29,500						29,500
Private Donation - Dickinson College	17,900	17,900					
Private Donation - Lacrosse Club	10,000	10,000					
Restricted Fund Balance - Excel Settlement	480,000	480,000					
Restricted Fund Balance - Shaffer Cabin	100,030	100,030					
Sewer Fund - Bond Proceeds	1,826,659				1,826,660		
Sewer Fund - Current Cash	8,433				8,433		
Solid Waste Fund - Bond Proceeds	90,000					90,000	
State - CFA MTF Grant	83,334	83,334					
State - DCNR Grant	127,000	127,000					
State - DEP Stormwater BMP Grant	143,400	143,400					
State - GTRP Grant	101,000	101,000					
State - PennDot Grant	548,000	548,000					
State - PennDOT MTF Grants	1,692,884	1,692,884					
State - PennDOT TAP Grant	126,667	126,667					
TIF District - Bond Proceeds	1,160,640	1,160,640					
Townships Contribution	239,272				239,272		
Water Fund - Bond Proceeds	961,932			961,932			
Water Fund - Current Cash	38,733			38,733			
	13,661,268	9,886,425	480,314	1,000,665	2,074,365	90,000	129,500
Uses by Department							
Administration	19,500	19,500					
Finance	135,500			3,000	3,000		129,500
Fire	1,400,000	1,400,000					
Police	325,481	325,481					
Public Works	9,690,457	6,314,413	480,314	857,365	1,948,365	90,000	
Parks & Recreation	1,827,030	1,827,030					
Treatment Plants	203,300			80,300	123,000		
Total	13,601,268	9,886,424	480,314	940,665	2,074,365	90,000	129,500

Capital Budget - Sources & Uses by Department

Department/Item	Type	Use \$	Source \$	Account No.
Department of Administration				
1 Large Format Scanner Capital Projects - Bond Proceeds	E	7,500	7,500	18 407 740
2 GIS-Based Asset Mgt. Software Capital Projects - Bond Proceeds	E	12,000	12,000	18 407 740
Total - Administration		19,500	19,500	
Department of Finance				
3 Garage E-flex Print Validation Sys. Parking Fund - Current Cash	E	6,500	6,500	32 446 740
4 Garage Cameras on Floors & Elevator Parking Fund - Current Cash	E	13,000	13,000	32 446 740
5 Spare Meters Parking Fund - Current Cash	E	10,000	10,000	32 446 740
6 Utility Billing Printer Water Fund - Current Cash Sewer Fund - Current Cash	E	6,000	3,000 3,000	6 402 740 8 402 740
7 Garage Repairs & Preventative Maint. Parking Fund - Bond Proceeds	I	100,000	100,000	32 446 720
Total - Finance		135,500	135,500	
Fire Department				
8 Aerial Apparatus Capital Projects - Bond Proceeds	E	1,400,000	1,400,000	18 411 740
Total - Fire		1,400,000	1,400,000	
Police Department				
9 Community Camera System Committed Fund Balance - Other CIP	E	9,600	9,600	18 41P 740

10	Body Cameras & Storage	E	79,500		
	Committed Fund Balance - Other CIP			37,500	18 41P 740
	Federal - DOJ Grant			42,000	
11	In Car Video	E	30,000		
	Committed Fund Balance - Other CIP			30,000	18 41P 740
12	Power DMS Software	E	12,000		
	Committed Fund Balance - Other CIP			12,000	18 41P 740
13	Access/Gates	B	16,000		
	Committed Fund Balance - Other CIP			16,000	18 41A 730
14	MPSAC Truck Enforcement	E	103,381		
	Committed Fund Balance - Other CIP			103,381	18 41P 740
15	New Vehicles - Replace Two Per Year	V	75,000		
	Committed Fund Balance - Other CIP			75,000	18 41P 760
	Total - Police		325,481	325,481	

Department of Public Works

16	Borough Hall HVAC Study	E	7,500		
	Capital Projects - Bond Proceeds			1,875	18 409 740
	Capital Projects - Bond Proceeds			625	18 446 740
	Water Fund - Bond Proceeds			2,500	6 402 740
	Sewer Fund - Bond Proceeds			2,500	8 402 740
17	Borough Hall Ramp Repairs	I	24,000		
	Capital Projects - Bond Proceeds			6,000	18 409 720
	Capital Projects - Bond Proceeds			2,000	18 446 720
	Water Fund - Bond Proceeds			8,000	6 402 720
	Sewer Fund - Bond Proceeds			8,000	8 402 720
18	Borough Hall Security Improvements	E	100,000		
	Capital Projects - Bond Proceeds			25,000	18 409 740
	Capital Projects - Bond Proceeds			8,334	18 446 740
	Water Fund - Bond Proceeds			33,333	6 402 740
	Sewer Fund - Bond Proceeds			33,333	8 402 740
19	Maintenance Manager Software	E	16,300		
	Capital Projects - Bond Proceeds			4,075	18 430 740
	Capital Projects - Bond Proceeds			1,359	18 446 740
	Water Fund - Current Cash			5,433	6 449 740
	Sewer Fund - Current Cash			5,433	8 425 740
20	Borough Hall Paving	I	10,000		
	Capital Projects - Bond Proceeds			10,000	18 409 720

21 Orange/High Traff. Sig. Upgrade Committed Fund Balance - Other CIP	E	150,000	150,000	18 433 740
22 Aud. Ped. Xwalk Sig. Replacements Capital Projects - Bond Proceeds	E	10,000	10,000	18 433 740
23 Snowplow Replacement Capital Projects - Bond Proceeds	E	7,900	7,900	18 430 740
24 Forklift Capital Projects - Bond Proceeds	E	13,500	3,375	18 430 740
Capital Projects - Bond Proceeds			1,125	18 446 740
Water Fund - Bond Proceeds			4,500	6 449 740
Sewer Fund - Bond Proceeds			4,500	8 425 740
25 Street Sweeper Committed Fund Balance - Other CIP	E	230,000	230,000	18 446 740
26 Street Paving Highway Aid	I	139,273	139,273	35 430 720
27 Curb Ramp Upgrades Highway Aid	I	241,800	241,800	35 430 720
28 Crack Sealing Highway Aid	I	11,600	11,600	35 430 720
29 Microsurfacing Highway Aid	I	34,536	34,536	35 430 720
30 Dry Milling Highway Aid	I	53,105	53,105	35 430 720
31 Molly Pitcher Cemetery Cemetery Trust Fund	I	25,000	25,000	18 430 720
32 Water Main Valve Replacements Water Fund - Bond Proceeds	I	124,000	124,000	6 449 720
33 College/Ridge Dr. Paving/Barrier Committed Fund Balance - Other CIP	I	100,000	100,000	18 430 720
34 Sewer System Rehabilitation Sewer Fund - Bond Proceeds	I	1,182,000	1,182,000	8 425 720
35 Letort Interceptor Rehabilitation Sewer Fund - Bond Proceeds	I	660,000	474,856	8 425 720
Townships Contribution			185,144	8 425 720

36	Water System Rehabilitation Water Fund - Bond Proceeds	I	322,500	322,500	6 449 720
37	Penn Street Tank Recoating Water Fund - Bond Proceeds	I	288,500	288,500	6 449 720
38	Water Main Ext. - Dead-End Elim. Water Fund - Bond Proceeds	I	16,000	16,000	6 449 720
39	Road Diet Pavement Markings Capital Projects - Bond Proceeds Assigned Fund Balance	I	33,600	8,600 25,000	18 430 740 18 430 740
40	Stormwater Eng. Eval./Sys. Improv. Committed Fund Balance - Stormwater	I	75,000	75,000	18 446 720
41	Stormwater - W. High Street Impov. Committed Fund Balance - Stormwater	I	100,000	100,000	18 446 720
42	Stormwater - Borough Facilities Imp. Committed Fund Balance - Stormwater	I	30,000	30,000	18 446 720
43	Stormwater - PW Field Yard Committed Fund Balance - Stormwater	I	15,000	15,000	18 446 720
44	Stormwater - Bicycle Safe Grates Committed Fund Balance - Stormwater	I	5,000	5,000	18 446 720
45	Excel Stormwater Diversion Restricted Fund Balance - Excel Settlement Committed Fund Balance - Stormwater	I	70,000	50,000 20,000	18 446 720 18 446 720
46	Cherry & Louthier Stormwater Improv. State - DEP Stormwater BMP Grant Capital Projects - Bond Proceeds Private Donation - Dickinson College	I	179,200	143,400 17,900 17,900	18 446 720 18 446 720 18 446 720
47	Compost Facility Improvements Solid Waste Fund - Bond Proceeds	L	90,000	90,000	9 427 720
48	Replace 2002 Ford Explorer Capital Projects - Bond Proceeds	V	35,000	35,000	18 430 760
49	1-Ton Dump Truck Capital Projects - Bond Proceeds Capital Projects - Bond Proceeds Water Fund - Bond Proceeds Sewer Fund - Bond Proceeds	V	85,000	21,250 7,084 28,333 28,333	18 430 760 18 446 760 6 449 760 8 425 760

50	3/4 Ton Pickup w/ Snowplow (Tr. 18)	V	44,800		
	Capital Projects - Bond Proceeds			11,200	18 430 760
	Capital Projects - Bond Proceeds			3,734	18 446 760
	Water Fund - Bond Proceeds			14,933	06- 449 760
	Sewer Fund - Bond Proceeds			14,933	08- 425 760
51	Utility Van (Tr. 31)	V	28,000		
	Capital Projects - Bond Proceeds			7,000	18 430 760
	Capital Projects - Bond Proceeds			2,334	18 446 760
	Water Fund - Bond Proceeds			9,333	6 449 760
	Sewer Fund - Bond Proceeds			9,333	8 425 760
52	Tax Increment Financing Project	I	5,132,343		
	TIF District - Bond Proceeds			1,160,640	18 413 720
	Federal - US DOT Tiger Grant			1,666,667	18 413 720
	Federal - NFWF Grant			198,817	18 413 720
	Federal - EPA Assessment Grant			133,333	18 413 720
	Federal - CDBG Funds			26,667	18 413 720
	Federal - NEA Artworks Grant			3,334	18 413 720
	State - PennDOT MTF Grants			1,692,884	18 413 720
	State - PennDOT TAP Grant			126,667	18 413 720
	State - CFA MTF Grant			83,334	18 413 720
	Committed Fund Balance - Urban Plan			40,000	18 413 720
	Total - Public Works		9,690,457	9,690,457	

Department of Parks & Recreation

53	Second Floor Upgrades	B	136,000		
	Committed Fund Balance - Other CIP			136,000	18 458 730
54	Thorwald Gatehouse Interior Renov.	B	15,000		
	Capital Projects - Bond Proceeds			15,000	18 454 730
55	Replace Ceiling in MP4	B	7,700		
	Capital Projects - Bond Proceeds			7,700	18 458 730
56	Mooreland Tennis Courts	L	44,100		
	Committed Fund Balance - Other CIP			44,100	18 454 750
57	WETC & VM Phase I Park Improvements	L	920,000		
	State - PennDot Grant			548,000	18 454 750
	State - DCNR Grant			127,000	18 454 750
	Dickinson College Land Sale Proceeds			109,000	18 454 750
	Capital Projects - Bond Proceeds			136,000	18 454 750
58	Nottingham & VM Berm Enhancement	L	430,000		
	Restricted Fund balance - Excel Settlement			430,000	18 454 750

59 Valley Meadows Phase II Park Improv.	L	111,000		
State - GTRP Grant			101,000	18 454 750
Private Donation - Lacrosse Club			10,000	18 454 750
60 Reroute Spray Pool Drains	E	10,000		
Federal - CDBG Funds			10,000	18 453 740
61 Waterslide Tower Restoration	E	30,000		
Committed Fund Balance - Other CIP			30,000	18 453 740
62 Shaffer Cabin Restoration	B	100,030		
Restricted Fund Balance - Shaffer Cabin			100,030	18 454 730
63 2WD Colorado Truck (Replace S10)	V	23,200		
Committed Fund Balance - Other CIP			23,200	18 454 760
Total - Parks & Recreation		1,827,030	1,827,030	

Department of Treatment Plants

64 New Maintenance Building	B	50,000		
Water Fund - Bond Proceeds			50,000	6 44P 730
65 Pump Rebuilds	E	20,000		
Water Fund - Current Cash			20,000	6 44P 740
66 Chlorine Analyzer(s)	E	10,300		
Water Fund - Current Cash			10,300	6 44P 740
67 Channel Monsters	E	65,000		
Sewer Fund - Bond Proceeds			35,016	8 42P 740
Townships Contribution			29,984	8 42P 740
68 Wet Well Sluice Gate Replacement	E	25,000		
Sewer Fund - Bond Proceeds			14,593	8 42P 740
Townships Contribution			10,407	8 42P 740
69 Disinfection Alternative Study	E	25,000		
Sewer Fund - Bond Proceeds			14,593	8 42L 740
Townships Contribution			10,407	8 42L 740
70 Ultrapure LabWater Purification Sys.	E	8,000		
Sewer Fund - Bond Proceeds			4,670	8 42L 740
Townships Contribution			3,330	8 42L 740
71 Turbidimeter Replacements	E	60,000		
Water Fund - Bond Proceeds			60,000	6 44P 740
Total - Treatment Plants		263,300	263,300	

Grand Total

13,661,268 13,661,268

**2017-2021 Capital Improvements Plan
Summary by Department**

Department	2017	2018	2019	2020	2021	Total	%
Administration	19,500	25,000	19,000	48,000	18,000	129,500	0.2%
Finance	135,500	170,000	112,000	283,500	70,000	771,000	1.3%
Fire	1,400,000	45,000	-	-	-	1,445,000	2.4%
Police	325,481	86,600	88,600	240,600	183,000	924,281	1.5%
Public Works	9,690,457	11,523,393	8,660,943	4,427,600	7,161,600	41,463,993	68.8%
Parks & Recreation	1,827,030	77,700	81,000	48,950	42,150	2,076,830	3.4%
Treatment Plants	263,300	689,000	1,165,000	1,727,500	9,577,800	13,422,600	22.3%
Total	13,661,268	12,616,693	10,126,543	6,776,150	17,052,550	60,233,204	

**2017-2021 Capital Improvements Plan
Summary by Fund**

Fund	2017	2018	2019	2020	2021	Total	%
Water	891,300	896,000	1,365,000	1,400,500	540,000	5,092,800	8.5%
Sewer	1,965,000	4,230,750	2,103,600	3,417,600	14,964,400	26,681,350	44.3%
Solid Waste	90,000	-	-	60,000	-	150,000	0.2%
Capital Projects	9,848,354	6,572,943	5,810,943	832,550	653,150	23,717,940	39.4%
Parking	129,500	170,000	112,000	283,500	70,000	765,000	1.3%
Highway Aid	480,314	559,000	604,000	650,000	650,000	2,943,314	4.9%
Combination of Funds	256,800	188,000	131,000	132,000	175,000	882,800	1.5%
Total	13,661,268	12,616,693	10,126,543	6,776,150	17,052,550	60,233,204	

**2017-2021 Capital Improvements Plan
Summary by Type**

Type	2017	2018	2019	2020	2021	Total	%
Equipment	2,477,981	1,298,600	340,600	804,550	180,800	5,102,531	8.5%
Infrastructure Improvements	3,840,114	5,877,750	4,325,600	5,300,600	16,513,750	35,857,814	59.5%
Building	324,730	-	39,000	-	100,000	463,730	0.8%
Vehicle	291,000	308,000	289,000	621,000	258,000	1,767,000	2.9%
Land Improvements	6,727,443	5,132,343	5,132,343	50,000	-	17,042,129	28.3%
Total	13,661,268	12,616,693	10,126,543	6,776,150	17,052,550	60,233,204	

2017-2021 Capital Improvements Program

No.	Department/Item	Type	2017	2018	2019	2020	2021	Total	Dept.	Div.	Fund
Administration											
1	MAIL Server	E				30,000		30,000	Adm.	IT	CPF
2	VOICE Server	E				18,000		18,000	Adm.	IT	CPF
3	Large Format Scanner	E	7,500					7,500	Adm.	IT	CPF
4	Cameras	E		25,000				25,000	Adm.	IT	CPF
5	GIS-Based Asset Management Software	E	12,000					12,000	Adm.	IT	CPF
6	CPD File Server	E			19,000			19,000	Adm.	IT	CPF
7	Network Switches	E					18,000	18,000	Adm.	IT	CPF
	Total - Administration		19,500	25,000	19,000	48,000	18,000	129,500			
Finance											
8	Resealing	I				25,000		25,000	Fin.	Parking	PF
9	E. Louther St. N Pervious Pavement	I				130,000		130,000	Fin.	Parking	PF
10	E. Louther St. N General Improvements	I				5,500		5,500	Fin.	Parking	PF
11	E. Louther St. N Landscaping	L				10,000		10,000	Fin.	Parking	PF
12	Garage E-flex Print Validation Sys.	E	6,500					6,500	Fin.	Parking	PF
13	Garage Pay-in-Lane Station	E		45,000				45,000	Fin.	Parking	PF
14	Garage Repairs & Preventative Maint.	I	100,000	100,000	100,000			400,000	Fin.	Parking	PF
15	Garage - Cameras on Floors & Elevator	E	13,000	14,000				27,000	Fin.	Parking	PF
16	Garage - Maint. on Cameras	E					20,000	20,000	Fin.	Parking	PF
17	Spare Meters	E	10,000	11,000	12,000	13,000		46,000	Fin.	Parking	PF
18	Smart Meters Pilot Program	E					50,000	50,000	Fin.	Parking	PF
19	Utility Billing Printer	E	6,000					6,000	Fin.	Billing	W/S
	Total - Finance		135,500	170,000	112,000	283,500	70,000	771,000			
Fire											
20	Aerial Apparatus	E	1,400,000					1,400,000	CFD	Fire	CPF
21	Thermal Imaging Cameras	E		45,000				45,000	CFD	Fire	CPF
	Total - Fire		1,400,000	45,000	-	-	-	1,445,000			
Police											
22	Power DMS Software	E	12,000					12,000	CPD	Adm.	CPF
23	Access/Gates	B	16,000					16,000	CPD	Adm.	CPF
24	Roof	B			100,000			100,000	CPD	Adm.	CPF

No.	Department/Item	Type	2017	2018	2019	2020	2021	Total	Dept.	Div.	Fund
25	HVAC	E				150,000		150,000	CPD	Adm.	CPF
26	New Vehicles - Replace Two Per Year	V	75,000	77,000	79,000	81,000	83,000	395,000	CPD	Patrol	CPF
27	Camera System	E	9,600	9,600	9,600			38,400	CPD	Patrol	CPF
28	Body Camera and Storage	E	79,500					79,500	CPD	Patrol	CPF
29	In-Car Video	E	30,000					30,000	CPD	Patrol	CPF
30	MPSAC Truck Enforcement	E	103,381					103,381	CPD	Patrol	CPF
	Total - Police		325,481	86,600	88,600	240,600	183,000	924,281			
Public Works											
31	Replace 2002 Ford Explorer	V	35,000					35,000	DPW	Codes	CPF
32	Replace 2002 GMC Sierra	V		35,000				35,000	DPW	Codes	CPF
33	Urban Redevelopment Plan (TIF)	L	5,132,343	5,132,343	5,132,343	-	-	15,397,029	DPW	Codes	CPF
34	Borough Building HVAC Study	E	7,500					7,500	DPW	Facs.	C/W/S
35	Borough Building HVAC Replacements	E		100,000				100,000	DPW	Facs.	C/W/S
36	Borough Hall Security Improvements	E	100,000					100,000	DPW	Facs.	C/W/S
37	Borough Hall Parking Lot Paving	I	10,000					10,000	DPW	Facs.	CPF
38	Hanover/High LED Street Lights	E				40,000		40,000	DPW	Lighting	CPF
39	12,500 GVWR Dump Truck	V				85,000		85,000	DPW	Ops.	C/W/S
40	Pickup Truck w/ Snowplow (Tr. 12)	V				47,000		47,000	DPW	Ops.	C/W/S
41	1 Ton Dump Truck	V	85,000					85,000	DPW	Ops.	C/W/S
42	1 Ton Dump Truck	V		88,000				88,000	DPW	Ops.	C/W/S
43	3/4 Ton Pickup w/ Snowplow (Tr. 18)	V	44,800					44,800	DPW	Ops.	C/W/S
44	3/4 Ton Pickup w/ Snowplow (Tr. 24)	V					50,000	50,000	DPW	Ops.	C/W/S
45	Skid Loader	E			40,000			40,000	DPW	Ops.	C/W/S
46	Loader	E			91,000			91,000	DPW	Ops.	C/W/S
47	Forklift	E	13,500					13,500	DPW	Ops.	C/W/S
48	39000 GVWR Dump Truck (Tr. 27)	V					125,000	125,000	DPW	Ops.	C/W/S
49	Molly Pitcher Cemetery	I	25,000					25,000	DPW	Ops.	CPF
50	College/Ridge Dr. Paving/Barrier	I	100,000	100,000	100,000			300,000	DPW	Ops.	CPF
51	Platform Truck	V				70,000		70,000	DPW	Ops.	CPF
52	Snowplow Replacement	E	7,900					7,900	DPW	Ops.	CPF
53	Snowblower	E		110,000				110,000	DPW	Ops.	CPF
54	Utility Van (Tr. 34)	V	28,000					28,000	DPW	Ops.	CPF
55	Road Diet Pavement Markings	I	33,600	66,000				99,600	DPW	Ops.	CPF
56	Prewet System	E					15,000	15,000	DPW	Ops.	CPF
57	Paver	E		162,300				162,300	DPW	Ops.	CPF
58	Bucket Truck	V		108,000				108,000	DPW	Ops.	CPF
59	Maintenance Manager Software	E	16,300					16,300	DPW	Ops.	CPF
60	Street Paving	I	139,273	260,000	250,000	325,000	345,000	1,319,273	DPW	Ops.	HAF

No.	Department/Item	Type	2017	2018	2019	2020	2021	Total	Dept.	Div.	Fund
61	Curb Ramp Upgrades	I	241,800	140,000	175,000	130,000	175,000	861,800	DPW	Ops.	HAF
62	Crack Sealing	I	11,600	19,000	19,000	20,000	20,000	89,600	DPW	Ops.	HAF
63	Microsurfacing	I	34,536	70,000	80,000	85,000	20,000	289,536	DPW	Ops.	HAF
64	Dry Milling	I	53,105	70,000	80,000	90,000	90,000	383,105	DPW	Ops.	HAF
65	Sewer System Rehabilitation	I	1,182,000	4,050,750	1,865,600	2,565,600	5,386,600	15,050,550	DPW	Ops.	SF
66	Letort Interceptor Rehabilitation	I	660,000					660,000	DPW	Ops.	SF
67	Garbage Truck	V				60,000		60,000	DPW	Ops.	SWF
68	Compost Facility Improvements	L	90,000					90,000	DPW	Ops.	SWF
69	Water Main Valve Replacements	I	124,000	20,000	20,000	20,000	20,000	204,000	DPW	Ops.	WF
70	Water System Rehabilitation	I	322,500	350,000	400,000	450,000	500,000	2,022,500	DPW	Ops.	WF
71	Water Main Ext. - Dead-End Elim.	I	16,000	17,000	18,000	19,000	20,000	90,000	DPW	Ops.	WF
72	Water Meter Van	V				36,000		36,000	DPW	Ops.	WF
73	Penn St. Tank Recoat	I	288,500					288,500	DPW	Ops.	WF
74	Engineering Eval./Sys. Improvements	I	75,000	85,000	95,000	100,000		355,000	DPW	Storm.	CPF
75	Street Sweeper	E	230,000					230,000	DPW	Storm.	CPF
76	W. High Street Stormwater Improv.(BMP)	I	100,000	200,000				300,000	DPW	Storm.	CPF
77	Lamberton MS (S. Hanover) (BMP)	I		40,000	100,000			140,000	DPW	Storm.	CPF
78	Borough Facilities (BMP)	I	30,000	40,000	40,000	40,000		150,000	DPW	Storm.	CPF
79	Borough Hall Ramp Repairs	I	24,000					24,000	DPW	Storm.	CPF
80	Excel Stormwater Diverson	I	70,000					70,000	DPW	Storm.	CPF
81	Cherry & Louthier Stormwater Improv.	I	179,200					179,200	DPW	Storm.	CPF
82	Roadway Roundabouts	I		200,000		200,000		400,000	DPW	Storm.	CPF
83	PW Field Yard (BMP)	I	15,000	15,000				30,000	DPW	Storm.	CPF
84	Bicycle Safe Storm Grates	I	5,000	5,000	5,000	5,000		20,000	DPW	Storm.	CPF
85	Chesapeake Bay PRP Impl. Projects	I		30,000	35,000	40,000	45,000	150,000	DPW	Storm.	CPF
86	Thornwold Park (BMP)	I					350,000	350,000	DPW	Storm.	CPF
87	Orange/High Traffic Signal Upgrade	E	150,000					150,000	DPW	Traffic	CPF
88	West/Willow/WBR/Traff. Sig. Upgrade	E			65,000			65,000	DPW	Traffic	CPF
89	Pomfret/Sprg. Gdn. Traff. Sig. Upgrade	E			35,000			35,000	DPW	Traffic	CPF
90	Aud. Ped. Xwalk Sig. Replacements	E	10,000	10,000				20,000	DPW	Traffic	CPF
91	Traffic Counter Equipment	E			15,000			15,000	DPW	Traffic	CPF
Total - Public Works			9,690,457	11,523,393	8,645,943	4,427,600	7,161,600	41,448,993			
Parks & Recreation											
92	Replace Ceiling in MP4	B	7,700					7,700	DPR	CCtr	CPF
93	Gymnasium AC	E		77,700				77,700	DPR	CCtr	CPF
94	Second Floor Upgrades	B	136,000					136,000	DPR	CCtr	CPF
95	Mooreland Tennis Courts	L	44,100					44,100	DPR	CCtr	CPF
96	1 Ton Truck	V			50,000			50,000	DPR	Maint.	CPF

No.	Department/Item	Type	2017	2018	2019	2020	2021	Total	Dept.	Div.	Fund
97	2WD Colorado Truck (Replace S10)	V	23,200					23,200	DPR	Maint.	CPF
98	Disc Mower	E				8,950		8,950	DPR	Maint.	CPF
99	Complete Shaffer Cabin Restoration	B	100,030					100,030	DPR	Maint.	CPF
100	West End Trail Connection	L	920,000					920,000	DPR	Maint.	CPF
101	Valley Meadows Pk. Improv. - Berm	L	430,000					430,000	DPR	Maint.	CPF
102	Valley Meadows Pk. Improv. Ath. Fields	L	111,000					111,000	DPR	Maint.	CPF
103	Thorwald Gatehouse Interior Renov.	B	15,000				42,150	15,000	DPR	Maint.	CPF
104	Goodyear Park Bridge Replacement	I						42,150	DPR	Maint.	CPF
105	Pool Painting	I			16,000			16,000	DPR	Pool	CPF
106	Shade Canopy Replacements	E		15,000				15,000	DPR	Pool	CPF
107	Recreation Area Improvements	L				40,000		40,000	DPR	Pool	CPF
108	Reroute Spray Pool Drains	E	10,000					10,000	DPR	Pool	CPF
109	Waterslide Tower Restoration	E	30,000					30,000	DPR	Pool	CPF
	Total - Parks & Recreation		1,827,030	77,700	81,000	48,950	42,150	2,069,130			
Treatment Plants											
110	Bio Solids Backhoe	E		135,000				135,000	DTP	Bio	SF
111	Grinder #1 for Sludge Pumps	E		30,000				30,000	DTP	Bio	SF
112	Grinder #2 for Sludge Pumps	E			30,000			30,000	DTP	Bio	SF
113	Bio Solids 15 Ton Dump Truck	V				200,000		200,000	DTP	Bio	SF
114	Bio Solids Tractor Truck - replace 56	V			160,000			160,000	DTP	Bio	SF
115	ATAD Project	I					9,500,000	9,500,000	DTP	Bio	SF
116	Sprinter 2500 Cargo Van	V				42,000		42,000	DTP	Lab	SF
117	Ultrapure Lab Water Purification Sys.	E	8,000					8,000	DTP	Lab	SF
118	Wastewater Autoclave Steam Sterilizer	E			9,000			9,000	DTP	Lab	SF
119	Lab Building Roof Replacement	B			39,000			39,000	DTP	Lab	SF
120	Wastewater Lab BIO Incubator	E					9,800	9,800	DTP	Lab	SF
121	Channel Monsters	E	65,000				68,000	133,000	DTP	WWTP	SF
122	Disinfection Alternative	E				500,000		500,000	DTP	WWTP	SF
123	Roadway Paving	I				75,000		75,000	DTP	WWTP	SF
124	Wet Well Sluice Gate Replacement	E	25,000					25,000	DTP	WWTP	SF
125	Stemdrive Unit Replacement	E		15,000		35,000		50,000	DTP	WWTP	SF
126	Disinfection Alternative Study	E	25,000					25,000	DTP	WWTP	SF
127	Water Autoclave Steam Sterilizer	E		9,000				9,000	DTP	Lab	WF
128	Pump Rebuilds	E	20,000					20,000	DTP	WP	WF
129	Pumphouse Piping Replacements	E		500,000				500,000	DTP	WP	WF
130	Chlorine Analyzer(s)	E	10,300					10,300	DTP	WP	WF
131	Transmission Main Replacements	I				875,500		875,500	DTP	WP	WF
132	New Maintenance Building	B	50,000					50,000	DTP	WP	WF

No.	Department/Item	Type	2017	2018	2019	2020	2021	Total	Dept.	Div.	Fund
133	Headrace Improvements	I			927,000			927,000	DTP	WP	WF
134	Turbidimeters Replacement Program	E	60,000					60,000	DTP	WP	WF
	Total - Treatment Plants		263,300	689,000	1,165,000	1,727,500	9,577,800	13,422,600			
	Total		13,661,268	12,616,693	10,111,543	6,776,150	17,052,550	60,210,504			

2017-2021 Capital Improvements Plan
Summary of Borrowing Needs

Series	Water	Sewer	Solid Waste	Capital Projects	Parking	Total
2014	1,902,114	1,664,350	-	1,188,821	-	4,755,285
2015	-	5,000,000	-	-	-	5,000,000
2016	-	-	-	-	-	-
2017	1,386,620	6,908,343	90,000	1,140,537	299,500	9,825,000
2018	-	-	-	-	-	-
2019	1,500,000	7,423,812	-	590,688	395,500	9,910,000
2020	598,333	5,979,112	60,000	262,860	70,000	6,970,305
2021	-	-	-	-	-	-
Total	5,387,067	26,975,617	150,000	3,182,906	765,000	36,460,590

Debt Overview

The Borough issues debt to finance significant capital projects that have a useful life of at least the term of the debt issued. Typically the Borough will evaluate the capital plan to determine projects to be included in the borrowing. Debt is usually issued to include projects in all Borough funds and contains an irrevocable pledge of the Borough's full-faith, credit and taxing power 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.

The Borough's bonds were rated Aa1 in 2016 the last time they were evaluated by Moody's Investors Service. Aa1 is recognized as a very strong rating.

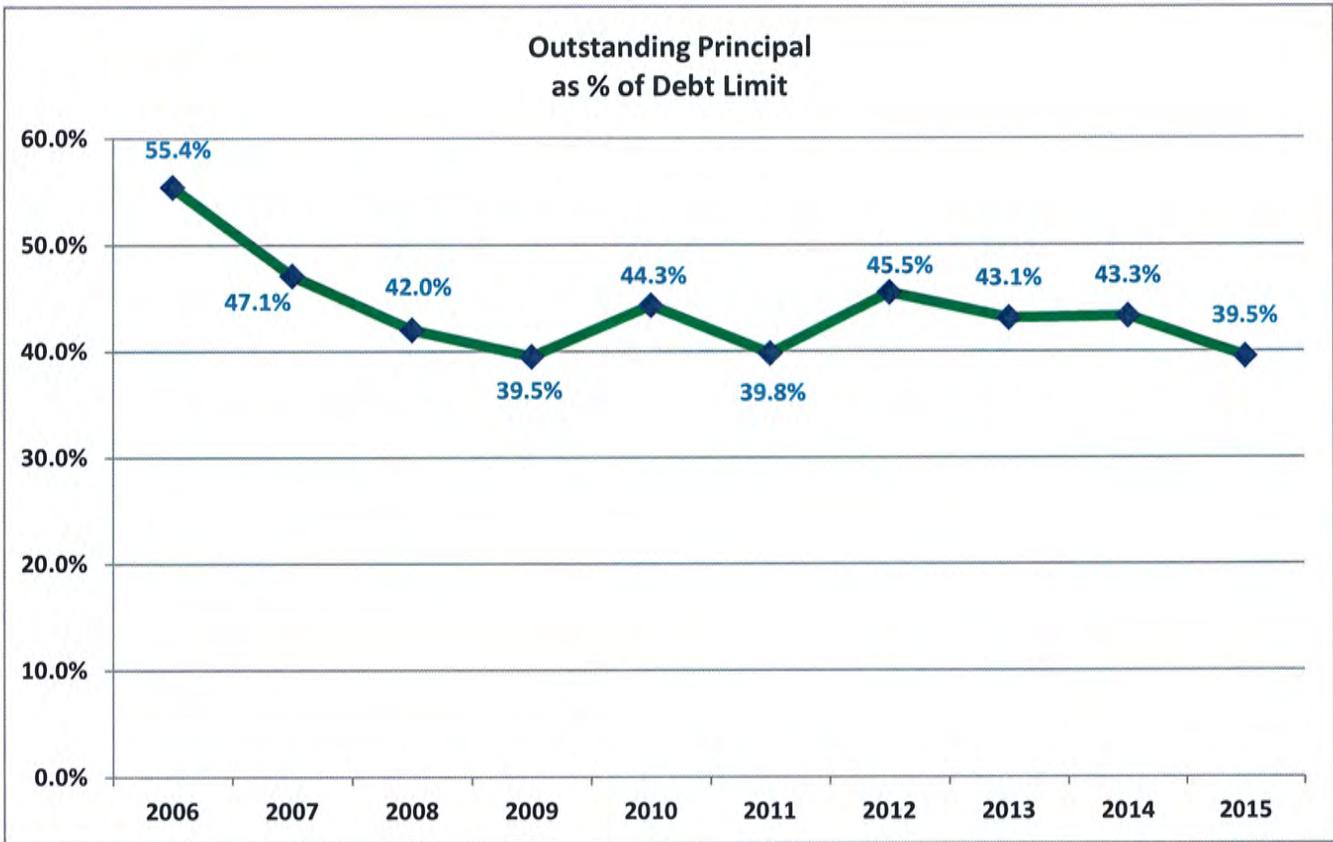
Under the laws of the Commonwealth of Pennsylvania the Borough's debt is exempt from personal property taxes in the Commonwealth, and interest on the debt is exempt from Pennsylvania Corporate Net Income Tax and from personal income taxation by the Commonwealth or by any of its political subdivisions.

All debt issued by the Borough must comply with the Pennsylvania 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 vote of the municipality. Local governments 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 of the local government unit to exceed 250% of its 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 2015, the last year calculated for the Comprehensive Annual Financial Report.

Legal Debt Margin Calculation for Fiscal Year 2015:

Borrowing Base Revenues:

2013	\$ 20,286,987
2014	\$ 20,686,551
2015	\$ 21,347,769
	<u>\$ 62,321,307</u>
Average Borrowing Base Revenue	\$ 20,773,769
Debt Limit Percentage	<u>250.0%</u>
Debt Limit	\$ 51,934,423
Less: Total Amount of Debt	
Applicable to Debt Limit	<u>20,530,809</u>
Legal Debt Margin	<u>\$ 31,403,614</u>

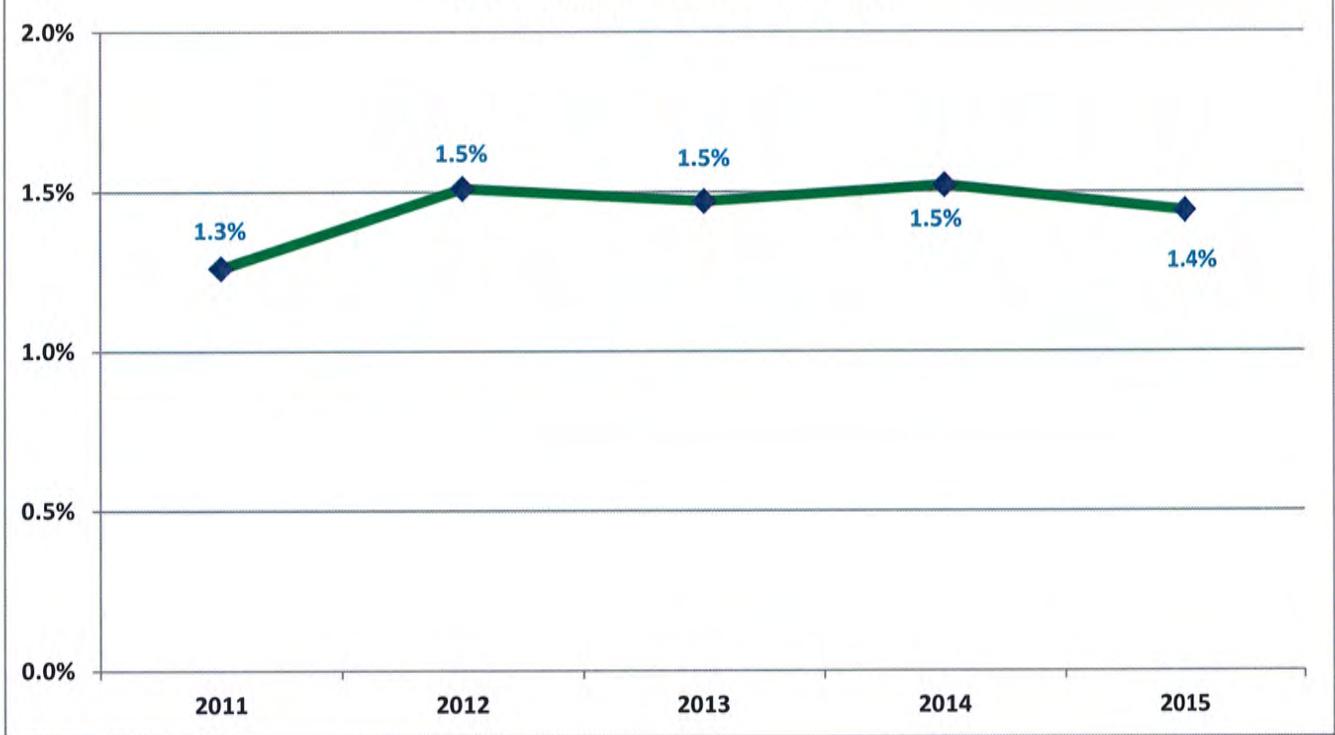


<u>Debt Issue</u>	<u>Total</u>	<u>General</u>	<u>Water</u>	<u>Sewer</u>	<u>Parking</u>
2012	\$ 5,045,000	1,324,237	2,127,104	1,363,659	230,000
2013	6,051,732	2,374,897	1,703,180	1,423,223	550,432
2014	6,740,000	1,665,000	2,727,000	2,348,000	
2015	5,000,000			5,000,000	
2016	<u>7,112,632</u>	<u>626,525</u>	<u>1,500,227</u>	<u>4,900,068</u>	<u>85,812</u>
Total	<u>\$ 29,949,364</u>	<u>5,990,659</u>	<u>8,057,511</u>	<u>15,034,950</u>	<u>866,244</u>

Below are descriptions of the current debt outstanding as of September 30, 2016:

- General Obligation Note Series of 2012** – In November 2012, the Borough authorized a General Obligation Note with F & M Trust Bank in the principal amount of \$5,900,000 to finance several projects in the capital improvement program. Annual installments varying from \$280,000 to \$1,220,000 were due beginning December 12, 2014 through December 12, 2025. The interest rate is fixed for 10 years at 2.31%, it then converts to a variable interest rate with a floor of 1.98% and a cap of 2.64% to maturity.
- General Obligation Note Series of 2013** – In October 2013, the Borough authorized a General Obligation Note with Orrstown Bank in the principal amount of \$8,250,000 to refinance the General Obligation Note, Series of 2010. Annual principal payments varying from \$445,000 to \$1,235,000 were due beginning October 1, 2014 through October 1, 2023. The interest rate range is between 2.5% and 4.7%. Refinancing the prior debt issuance will save the Borough approximately \$515,000 over the course of the loan.
- General Obligation Note Series of 2014** – In September 2014, the Borough authorized a General Obligation Note with F & M Trust Bank in the principal amount of \$7,000,000 to finance several projects in the capital improvement program. Annual principal payments varying from \$113,000 to \$1,804,000 were due beginning October 1, 2016 through October 1, 2029. The interest rate range is between 1.98% and 3.3%.
- General Obligation Note Series of 2015** – In April 2015, the Borough authorized a General Obligation Note with Susquehanna Bank in the principal amount of \$5,000,000 to finance several projects in the capital improvements program. Annual principal payments varying from \$1,000 to \$647,000 were due beginning May 15, 2016 through October 15, 2035. The interest rate is fixed at 2.46% through May 15, 2015 and variable thereafter (at 68% of WSJ Prime and capped at 4%).
- General Obligation Note Series of 2016** – In July 2016, the Borough authorized General Obligation Note with BB&T bank in the principal amount of \$7,112,000 to refinance the

**Long-Term Debt
as % of Taxable Assessed Valuation**



**BOROUGH OF CARLISLE
SUMMARY OF GENERAL OBLIGATION DEBT SERVICE**

Debt Service Requirements

1	2	3	4	5	6	7
	F&M Trust	Orrstown	F&M Trust	BB&T	BB&T	
Fiscal Year Ended	G.O. Note Series of 2012 (1)	G.O. Note Series of 2013 (2)	G.O. Note Series of 2014 (3)	G.O. Note Series of 2015 (4)	G.O. Note Series of 2016 (5)	Total Debt Service
12/31/2017	413,158	731,293	374,452	123,988	1,001,171	2,644,062
12/31/2018	421,249	741,793	381,680	123,963	995,754	2,664,439
12/31/2019	468,989	566,668	358,671	123,939	1,350,160	2,868,426
12/31/2020	535,701	1,085,543	387,363	123,914	764,054	2,896,576
12/31/2021	605,135	1,326,996	305,126	123,889	534,875	2,896,022
12/31/2022	557,956	1,302,241	358,397	123,865	541,515	2,883,974
12/31/2023	555,396	1,137,808	363,787	123,840	536,891	2,717,723
12/31/2024	1,277,572		691,814	123,816	667,197	2,760,398
12/31/2025	949,759		1,015,819	162,222	671,056	2,798,856
12/31/2026			1,935,571	200,620	673,651	2,809,842
12/31/2027			1,240,039	660,200		1,900,239
12/31/2028			764,495	660,020		1,424,515
12/31/2029			293,372	660,060		953,432
12/31/2030				660,280		660,280
12/31/2031				660,640		660,640
12/31/2032				660,120		660,120
12/31/2033				659,700		659,700
12/31/2034				660,320		660,320
12/31/2035				659,940		659,940
TOTAL	5,784,915	6,892,344	8,470,586	7,295,334	7,736,325	36,179,504
Principal *	5,045,000	6,051,732	6,740,000	5,000,000	7,112,000	29,948,732

Call Date :	Anytime	Anytime	Anytime	Anytime	8/15/2021
Purpose :	New Money	Cur Ref 2010	New Money	New Money	Cur Ref 2011
Fund Type :	General, Sewer, Water, Parking	General, Sewer, Water, Parking	General, Water Sewer	Sewer	General, Parking, Sewer, Water

- (1) Rate is fixed at 2.31% through 12/12/2022, assume rate reset at cap of 2.64%
 - (2) Rate is fixed at 2.50% through 10/1/2020, assume rate reset at cap of 4.70%
 - (3) Rate is fixed at 1.98% through 10/1/2019, assume rate reset at cap of 3.30%
 - (4) Rate is fixed at 2.46% through 5/15/2025, assume rate reset at cap of 4.00%
 - (5) Rate is fixed at 1.76% for the life of the loan. Callable in whole on scheduled payment date on or after 8/15/2021
- * Outstanding as of October 12, 2016

**BOROUGH OF CARLISLE
GENERAL FUND DEBT SERVICE**

Debt Service Requirements

Fiscal Year Ended	F&M Trust	Orrstown	F&M Trust	BB&T	Total Debt Service
	G.O. Note Series of 2012	G.O. Note Series of 2013	G.O. Note Series of 2014	G.O. Note Series of 2016	
12/31/2017	114,015	286,983	137,967	88,197	627,162
12/31/2018	96,071	291,104	152,888	87,720	627,783
12/31/2019	152,502	222,379	152,472	118,941	646,294
12/31/2020	77,641	426,003	79,362	67,309	650,315
12/31/2021	41,333	520,757	43,174	47,119	652,383
12/31/2022	30,911	511,042	64,141	47,704	653,798
12/31/2023	94,970	446,513	63,415	47,297	652,195
12/31/2024	513,189		70,689	58,776	642,654
12/31/2025	423,271		160,699	59,116	643,086
12/31/2026			657,706	59,345	717,051
12/31/2027			475,180		475,180
12/31/2028					
12/31/2029					
12/31/2030					
TOTAL	1,543,903	2,704,781	2,057,693	681,524	6,987,901
Principal*:	1,324,237	2,374,897	1,750,000	626,525	6,075,659

**BOROUGH OF CARLISLE
WATER FUND DEBT SERVICE**

Debt Service Requirements					
1	2	3	4	5	6
	F&M Trust	Orrstown	F&M Trust	BB&T	
Fiscal Year Ended	G.O. Note Series of 2012	G.O. Note Series of 2013	G.O. Note Series of 2014	G.O. Note Series of 2016	Total Debt Service
12/31/2017	169,819	205,813	148,995	211,190	735,816
12/31/2018	178,008	208,768	140,114	210,047	736,937
12/31/2019	179,940	159,481	160,371	284,807	784,599
12/31/2020	211,866	305,512	107,322	161,172	785,872
12/31/2021	219,750	373,466	80,431	112,828	786,475
12/31/2022	215,464	366,499	90,398	114,229	786,589
12/31/2023	260,203	320,221	91,035	113,253	784,713
12/31/2024	543,172		98,639	140,740	782,551
12/31/2025	470,366		170,979	141,555	782,899
12/31/2026			621,910	142,102	764,012
12/31/2027			764,859		764,859
12/31/2028			764,495		764,495
12/31/2029			293,372		293,372
12/31/2030					
TOTAL	2,448,587	1,939,760	3,532,919	1,631,924	9,553,190
Principal*:	2,127,104	1,703,180	2,800,000	1,500,227	8,130,511

**BOROUGH OF CARLISLE
SEWER FUND DEBT SERVICE**

Debt Service Requirements

Fiscal Year Ended	F&M Trust	Orrstown	F&M Trust	BB&T	BB&T	Total Debt Service
	G.O. Note Series of 2012	G.O. Note Series of 2013	G.O. Note Series of 2014	G.O. Note Series of 2015	G.O. Note Series of 2016	
12/31/2017	83,938	171,983	87,490	123,988	689,793	1,157,192
12/31/2018	82,720	174,452	88,679	123,963	686,060	1,155,874
12/31/2019	83,502	133,267	45,827	123,939	930,241	1,316,776
12/31/2020	204,315	255,294	200,679	123,914	526,423	1,310,624
12/31/2021	318,115	312,078	181,521	123,889	368,521	1,304,125
12/31/2022	296,230	306,256	203,858	123,865	373,096	1,303,305
12/31/2023	200,223	267,585	209,337	123,840	369,910	1,170,896
12/31/2024	221,211		522,486	123,816	459,689	1,327,201
12/31/2025	56,122		684,141	162,222	462,348	1,364,833
12/31/2026			655,955	200,620	464,136	1,320,711
12/31/2027				660,200		660,200
12/31/2028				660,020		660,020
12/31/2029				660,060		660,060
12/31/2030				660,280		660,280
12/31/2031				660,640		660,640
12/31/2032				660,120		660,120
12/31/2033				659,700		659,700
12/31/2034				660,320		660,320
12/31/2035				659,940		659,940
TOTAL	1,546,377	1,620,915	2,879,973	7,295,334	5,330,219	18,672,818
Principal*:	1,363,659	1,423,223	2,348,000	5,000,000	4,900,068	15,034,949

**BOROUGH OF CARLISLE
PARKING FUND DEBT SERVICE**

Debt Service Requirements

1	2	3	4	5
	F&M Trust	Orrstown	BB&T	
Fiscal Year Ended	G.O. Note Series of 2012	G.O. Note Series of 2013	G.O. Note Series of 2016	Total Debt Service
12/31/2017	45,387	66,514	11,948	123,849
12/31/2018	64,450	67,469	11,883	143,803
12/31/2019	53,045	51,541	16,113	120,699
12/31/2020	41,879	98,735	9,118	149,732
12/31/2021	25,937	120,696	6,383	153,016
12/31/2022	15,351	118,445	6,462	140,258
12/31/2023		103,489	6,407	109,896
12/31/2024			7,962	7,962
12/31/2025			8,008	8,008
12/31/2026			8,039	8,039
12/31/2027				
12/31/2028				
12/31/2029				
12/31/2030				
TOTAL	246,048	626,889	92,325	965,263
Principal*:	230,000	550,432	84,875	865,307

BOROUGH OF CARLISLE SW & R FUND DEBT SERVICE

Debt Service Requirements		
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1	2	3
Fiscal Year Ended	BB&T G.O. Note Series of 2016	Total Debt Service
12/31/2017	43	43
12/31/2018	43	43
12/31/2019	58	58
12/31/2020	33	33
12/31/2021	23	23
12/31/2022	23	23
12/31/2023	23	23
12/31/2024	29	29
12/31/2025	29	29
12/31/2026	29	29
12/31/2027		
12/31/2028		
12/31/2029		
12/31/2030		
12/31/2031		
12/31/2032		
12/31/2033		
12/31/2034		
12/31/2035		
TOTAL	333	333
Principal*:	307	307

6. Appendices

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Position Summary Schedule

Department/Function	2014	2015	2016	2017
Administration				
Borough Manager's Office	3	3	3	3
Human Resources/Risk Management	1	1	1	1
Information Technology	0	0	0	0
Sub-total	4	4	4	4
Finance				
Finance Operations	5	5	5	5
Tax Collection	0	0	0	1
Parking	1	1	1	1
Water & Sewer Billing & Collection	1	1	1	1
Sub-total	7	7	7	8
Fire				
	0	0	0	0
Police				
Administration	6	6	6	6
Investigation	4	4	4	4
Patrol	24	24	24	24
Sub-total	34	34	34	34
Public Works				
Administration & Engineering	4	4	4	4
Code Enforcement	4	4	4	4
Field Operations	24	24	24	24
Traffic	2	2	2	2
Sub-total	34	34	34	34
Parks & Recreation				
Administration	3	3	3	3
Recreation Services	1	1	1	1
Pool	0	0	0	0
Community Center	0	0	0	0
Parks Maintenance	4	4	4	4
Sub-total	8	8	8	8
Treatment Plants				
Water Plant	9	9	9	9
Wastewater Treatment Plant	9	9	9	9
Laboratory	5	5	5	5
Bio-Solids	1	1	1	1
Sub-total	24	24	24	24
Total	111	111	111	112

Demographics & Economic Information

BOROUGH OF CARLISLE

FINANCIAL TRENDS INFORMATION NET POSITION BY COMPONENT

2006-2015

(accrual basis of accounting)

Schedule 1

	Fiscal Year									
	2015 ^(c)	2014	2013	2012 ^(b)	2011	2010	2009	2008	2007 ^(a)	2006
Governmental activities										
Net investment in capital assets	\$ 12,697,315	\$ 11,989,362	\$ 11,996,855	\$ 12,397,511	\$ 13,129,127	\$ 11,218,027	\$ 11,436,491	\$ 11,207,611	\$ 11,003,045	\$ 4,168,222
Restricted	1,905,409	1,661,790	1,280,889	1,042,114	1,066,606	1,197,410	978,944	819,991	510,121	618,068
Unrestricted	4,830,596	4,684,908	4,618,890	3,515,525	2,939,165	3,470,335	3,133,037	4,406,030	5,556,906	4,304,110
Total governmental activities net position	\$ 19,433,320	\$ 18,336,060	\$ 17,896,634	\$ 16,955,150	\$ 17,134,898	\$ 15,835,772	\$ 15,548,472	\$ 16,433,632	\$ 17,070,072	\$ 9,090,400
Business-type activities										
Net investment in capital assets	\$ 21,331,813	\$ 22,961,322	\$ 23,674,750	\$ 25,700,468	\$ 23,989,064	\$ 17,659,345	\$ 13,380,511	\$ 14,885,950	\$ 12,392,124	\$ 12,419,407
Unrestricted	10,998,309	8,682,416	7,162,959	5,029,342	5,734,329	6,322,691	5,086,116	2,367,862	3,914,463	3,412,340
Total business-type activities net position	\$ 32,330,122	\$ 31,643,738	\$ 30,837,709	\$ 30,729,810	\$ 29,723,393	\$ 23,982,036	\$ 18,466,627	\$ 17,253,812	\$ 16,306,587	\$ 15,831,747
Primary government										
Net investment in capital assets	\$ 34,029,128	\$ 34,950,684	\$ 35,671,605	\$ 38,097,979	\$ 37,118,191	\$ 28,877,372	\$ 24,817,002	\$ 26,093,561	\$ 23,395,169	\$ 16,587,629
Restricted	1,905,409	1,661,790	1,280,889	1,042,114	1,066,606	1,197,410	978,944	564,776	510,121	618,068
Unrestricted	15,828,905	13,367,324	11,781,849	8,544,867	8,673,494	9,743,026	8,219,153	7,065,501	9,471,369	7,716,450
Total primary government net position	\$ 51,763,442	\$ 49,979,798	\$ 48,734,343	\$ 47,684,960	\$ 46,858,291	\$ 39,817,808	\$ 34,015,099	\$ 33,687,444	\$ 33,376,659	\$ 24,922,147

^a During 2007 the Borough implemented the infrastructure provisions of GASB 34 and added infrastructure reporting for governmental activities. In addition, there were several prior period restatements that increased net position.

^b During 2012 the Borough implemented items previously reported as assets and liabilities provisions of GASB 65 which changed how bond issue costs were recorded. Prior year amounts have not been restated and are shown based on the reporting requirements prior to the implementation of GASB 65.

^c During 2015 the Borough implemented the net pension obligation provisions of GASB 68 for governmental activities and business-type activities. Prior year amounts have not been restated and are shown based on the reporting requirements prior to the implementation of GASB 68.

BOROUGH OF CARLISLE

FINANCIAL TRENDS INFORMATION
CHANGES IN NET POSITION
2006-2015
(accrual basis of accounting)

Schedule 2

	Fiscal Year										
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	
Program Revenues											
Governmental Activities:											
Charges for Services:											
General government	\$ 306,102	\$ 293,713	\$ 430,867	\$ 388,062	\$ 368,645	\$ 337,457	\$ 399,878	\$ 318,635	\$ 288,716	\$ 339,663	
Public safety	694,933	725,235	781,414	881,831	609,358	774,807	518,431	759,519	699,639	992,910	
Public services	44,446	38,798	40,218	120,437	161,378	217,415	226,695	151,488	235,749	928,037	
Parks and recreation	347,134	298,667	271,819	255,113	298,555	289,603	258,728	250,178	250,429	291,645	
Operating grants and contributions	1,259,460	1,304,787	1,599,715	1,305,212	1,792,300	1,301,425	1,941,686	1,601,798	1,311,754	1,340,575	
Capital grants and contributions	929,627	1,103,549	932,994	538,371	2,544,201	1,511,469	749,495	1,431,184	2,153,361	368,178	
Total governmental activities program revenues	<u>3,581,702</u>	<u>3,764,749</u>	<u>4,057,027</u>	<u>3,489,026</u>	<u>5,774,437</u>	<u>4,432,176</u>	<u>4,094,913</u>	<u>4,512,802</u>	<u>4,939,648</u>	<u>4,261,008</u>	
Business-type Activities:											
Charges for Services:											
Water	4,093,002	3,970,748	3,490,867	3,630,700	3,440,334	3,518,170	3,487,146	3,401,695	3,353,388	2,916,014	
Sewer	5,527,954	5,398,185	4,979,628	4,971,586	4,753,521	4,190,411	4,189,534	4,349,925	4,491,239	4,039,048	
Parking	629,194	592,635	504,637	538,470	508,690	445,467	505,924	458,399	449,307	355,230	
Solid Waste	657,019	599,122	597,397	590,330	584,550	751,393	612,074	834,393	906,256	-	
Operating grants and contributions	39,938	62,465	101,137	97,250	316,210	95,144	68,140	134,930	55,448	-	
Capital grants and contributions	241,649	46,207	81,037	874,230	5,121,367	4,906,033	1,307,279	158,814	-	-	
Total business-type activities program revenues	<u>11,188,756</u>	<u>10,669,362</u>	<u>9,754,703</u>	<u>10,702,566</u>	<u>14,724,672</u>	<u>13,906,618</u>	<u>10,170,097</u>	<u>9,338,156</u>	<u>9,255,638</u>	<u>7,310,292</u>	
Total primary government program revenues	<u>\$ 14,770,458</u>	<u>\$ 14,434,111</u>	<u>\$ 13,811,730</u>	<u>\$ 14,191,592</u>	<u>\$ 20,499,109</u>	<u>\$ 18,338,794</u>	<u>\$ 14,265,010</u>	<u>\$ 13,850,958</u>	<u>\$ 14,195,286</u>	<u>\$ 11,571,300</u>	
Expenses											
Governmental Activities:											
General government	\$ 1,232,564	\$ 1,416,153	\$ 1,385,330	\$ 1,382,247	\$ 1,402,176	\$ 1,629,212	\$ 1,458,101	\$ 1,361,546	\$ 1,220,863	\$ 1,180,687	
Public safety	5,603,645	5,459,908	5,623,928	5,610,486	5,447,786	5,182,318	5,099,069	5,116,653	4,634,640	4,576,001	
Public services	2,240,600	2,208,735	2,085,120	2,144,972	2,530,880	1,746,679	2,112,597	2,026,336	2,117,144	2,026,656	
Parks and recreation	1,082,679	1,028,150	1,064,555	1,074,170	1,068,128	1,060,381	1,011,807	1,038,306	884,046	867,928	
Conservation and community development	397,077	419,715	589,086	449,639	760,713	339,816	1,089,927	984,054	790,665	612,090	
Interest on long-term debt	157,743	166,114	200,896	165,837	150,178	242,704	280,993	303,988	313,139	326,359	
Total governmental activities expenses	<u>\$ 10,714,308</u>	<u>\$ 10,698,775</u>	<u>\$ 10,948,915</u>	<u>\$ 10,827,351</u>	<u>\$ 11,359,861</u>	<u>\$ 10,201,110</u>	<u>\$ 11,052,494</u>	<u>\$ 10,830,883</u>	<u>\$ 9,960,497</u>	<u>\$ 9,589,721</u>	
Business-type Activities:											
Water	\$ 3,866,185	\$ 3,736,745	\$ 3,674,170	\$ 3,473,552	\$ 3,192,788	\$ 3,224,182	\$ 3,292,299	\$ 3,133,859	\$ 3,189,551	\$ 3,074,783	
Sewer	5,477,005	5,282,663	5,279,620	5,256,740	4,904,537	4,698,686	4,640,534	4,496,131	4,682,054	4,560,160	
Parking	517,686	465,084	422,840	404,801	401,965	403,481	422,639	406,684	406,960	367,855	
Solid Waste	688,792	683,205	716,329	726,044	675,590	776,044	701,953	767,391	928,369	-	
Total business-type activities expenses	<u>10,549,668</u>	<u>10,167,697</u>	<u>10,092,959</u>	<u>9,861,137</u>	<u>9,174,880</u>	<u>9,102,393</u>	<u>9,057,425</u>	<u>8,804,065</u>	<u>9,206,934</u>	<u>8,002,798</u>	

Total primary government expense	\$ 21,263,976	\$ 20,866,472	\$ 21,041,874	\$ 20,688,488	\$ 20,534,741	\$ 19,303,503	\$ 20,109,919	\$ 19,634,948	\$ 19,167,431	\$ 17,592,519
Net (Expense)/Revenue										
Governmental activities	\$ (7,132,606)	\$ (6,934,026)	\$ (6,891,888)	\$ (7,338,325)	\$ (5,585,424)	\$ (5,768,934)	\$ (6,957,581)	\$ (6,318,081)	\$ (5,020,849)	\$ (5,328,713)
Business-type activities	639,088	501,665	(338,256)	841,429	5,549,792	4,804,225	1,112,672	534,091	48,704	(692,506)
Total primary government net expense	\$ (6,493,518)	\$ (6,432,361)	\$ (7,230,144)	\$ (6,496,896)	\$ (35,632)	\$ (964,709)	\$ (5,844,909)	\$ (5,783,990)	\$ (4,972,145)	\$ (6,021,219)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes:										
Real estate	\$ 4,616,320	\$ 4,611,089	\$ 4,671,594	\$ 4,349,011	\$ 4,347,819	\$ 4,089,598	\$ 3,555,061	\$ 3,185,069	\$ 2,974,484	\$ 3,107,821
Earned income	1,865,042	1,925,605	2,029,280	1,846,391	1,599,551	1,407,395	1,445,537	1,407,565	1,785,044	1,309,966
Real estate transfer	600,243	239,041	386,226	392,562	217,383	286,365	249,947	327,727	629,445	433,456
Other	757,100	779,368	694,660	672,203	731,764	687,628	795,032	788,097	1,102,639	1,108,633
Investment earnings	10,918	10,842	16,850	10,554	24,189	21,171	45,878	265,076	521,578	480,701
Miscellaneous	111,166	26,904	19,906	1,068	3,107	44,387	29,881	1,269	823	2,949
Transfers	-	(219,397)	14,856	(81,627)	(39,627)	(475,310)	(48,915)	(183,314)	(122,259)	-
Total governmental activities	7,960,789	7,373,452	7,833,372	7,190,162	6,884,550	6,056,234	6,072,421	5,791,489	6,891,754	6,443,526
Business-type Activities:										
Investment earnings	8,123	5,866	4,773	10,255	11,519	33,730	10,674	55,024	134,918	137,174
Gain on sale of capital asset	10,950	17,265	33,215	10,592	-	915	-	-	142,644	-
Miscellaneous	26,359	61,836	423,023	163,988	140,783	125,861	40,554	64,949	26,314	15,122
Transfers	-	219,397	(14,856)	81,627	39,263	475,310	48,915	183,314	122,259	-
Total business-type activities	45,432	304,364	446,155	266,462	191,565	635,816	100,143	303,287	426,135	152,296
Total primary government	\$ 8,006,221	\$ 7,677,816	\$ 8,279,527	\$ 7,456,624	\$ 7,076,115	\$ 6,692,050	\$ 6,172,564	\$ 6,094,776	\$ 7,317,889	\$ 6,595,822
Change in Net Position										
Governmental activities	\$ 828,183	\$ 439,426	\$ 941,484	\$ (148,163)	\$ 1,299,126	\$ 287,300	\$ (885,160)	\$ (526,592)	\$ 1,870,905	\$ 1,114,813
Business-type activities	684,520	806,029	107,899	1,107,891	5,741,357	5,440,041	1,212,815	837,378	474,839	(540,210)
Total primary government	\$ 1,512,703	\$ 1,245,455	\$ 1,049,383	\$ 959,728	\$ 7,040,483	\$ 5,727,341	\$ 327,655	\$ 310,786	\$ 2,345,744	\$ 574,603

BOROUGH OF CARLISLE

FINANCIAL TRENDS INFORMATION
FUND BALANCES

2006-2015

(modified accrual basis of accounting)

Schedule 3

	Fiscal Year									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Fund										
Nonspendable	\$ 303,198	\$ 348,915	\$ 294,066	\$ 312,999	\$ 378,510	\$ -	\$ -	\$ -	\$ -	\$ -
Spendable										
Restricted	641,228	547,936	162,891	74,483	14,225	-	-	-	-	-
Committed	2,551,650	2,565,376	55,607	100,455	120,606	-	-	-	-	-
Assigned	433,813	597,500	17,000	-	-	-	-	-	-	-
Unassigned	2,230,983	2,508,370	4,835,056	3,778,898	3,001,316	-	-	-	-	-
Reserved	-	-	-	-	-	1,239,872	579,566	391,314	289,556	409,594
Unreserved:										
Designated	-	-	-	-	-	199,510	270,891	314,362	512,758	544,489
Undesignated	-	-	-	-	-	1,618,755	2,239,820	3,197,074	3,572,112	3,366,315
Total General Fund	<u>6,160,872</u>	<u>6,568,097</u>	<u>5,364,620</u>	<u>4,266,835</u>	<u>3,514,657</u>	<u>3,058,137</u>	<u>3,090,277</u>	<u>3,902,750</u>	<u>4,374,426</u>	<u>4,320,398</u>
All Other Governmental Funds										
Restricted	1,264,181	1,113,854	1,117,998	1,028,399	1,052,381	-	-	-	-	-
Reserved	-	-	-	-	-	1,197,410	760,281	452,173	509,824	505,965
Unreserved	-	-	-	-	-	134,611	846,348	1,285,776	2,497,193	2,067,274
Total All Other Governmental Funds	<u>1,264,181</u>	<u>1,113,854</u>	<u>1,117,998</u>	<u>1,028,399</u>	<u>1,052,381</u>	<u>1,332,021</u>	<u>1,606,629</u>	<u>1,737,949</u>	<u>3,007,017</u>	<u>2,573,239</u>
Total Governmental Funds	<u>\$ 7,425,053</u>	<u>\$ 7,681,951</u>	<u>\$ 6,482,618</u>	<u>\$ 5,295,234</u>	<u>\$ 4,567,038</u>	<u>\$ 4,390,158</u>	<u>\$ 4,696,906</u>	<u>\$ 5,640,699</u>	<u>\$ 7,381,443</u>	<u>\$ 6,893,637</u>

Note: Fund balance reporting as prescribed by GASB 54 was implemented during 2011. Prior year amounts have not been restated and are shown based on the fund balance classifications as prescribed by GASB Standards prior to the implementation of GASB 54.

BOROUGH OF CARLSIE

FINANCIAL TRENDS INFORMATION
CHANGES IN FUND BALANCES

2006-2015

(modified accrual basis of accounting)

Schedule 4

	Fiscal Year										
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	
Revenues											
Real Estate	\$ 4,657,470	\$ 4,596,658	\$ 4,638,189	\$ 4,338,373	\$ 4,337,361	\$ 4,087,796	\$ 3,530,721	\$ 3,201,863	\$ 3,089,535	\$ 3,108,126	
Earned income	1,829,589	1,968,913	1,859,764	1,836,866	1,611,230	1,413,118	1,470,913	1,396,288	1,771,959	1,312,520	
Real estate transfer	600,243	239,041	386,226	392,562	217,383	286,365	249,947	327,727	629,445	433,456	
Other taxes	742,444	763,919	680,015	656,488	716,413	672,778	781,431	772,977	1,090,866	1,095,445	
Licenses and permits	491,213	500,148	589,654	722,507	449,696	572,817	446,445	506,043	457,014	808,058	
Fines and forfeits	186,816	194,348	223,413	230,116	238,128	336,087	319,185	323,538	316,833	290,716	
Investment income	10,918	10,842	16,850	10,554	24,189	21,698	46,580	265,076	521,578	480,701	
Rents	70,335	71,080	61,390	58,439	66,701	91,338	73,042	42,250	36,934	98,326	
Intergovernmental	1,769,988	1,774,800	2,406,810	1,830,971	4,161,356	2,691,984	2,285,368	2,171,347	1,870,554	1,604,675	
Charges for services	308,312	253,192	223,654	220,924	278,492	232,303	191,417	264,955	450,603	955,179	
Other	807,869	343,460	600,554	474,588	620,055	473,508	644,634	491,160	394,273	520,145	
Total revenues	11,475,197	10,717,401	11,686,519	10,772,388	12,721,004	10,879,792	10,039,683	9,763,224	10,629,594	10,707,347	
Expenditures											
General government	1,175,464	1,304,287	1,309,805	1,332,775	1,475,065	1,715,750	1,406,553	1,386,183	1,219,816	1,116,192	
Public safety	6,331,307	5,265,141	5,259,574	5,126,670	4,992,324	4,659,526	4,807,997	4,728,118	4,423,668	4,406,446	
Public services	1,801,269	1,731,455	1,643,060	1,731,981	3,944,214	2,450,912	1,630,186	1,662,665	1,865,638	2,029,421	
Parks and recreation	922,966	988,899	1,295,093	970,077	947,962	1,037,249	947,404	1,437,198	1,323,801	1,742,016	
Conservation and community development	422,213	433,963	590,664	449,630	760,971	339,970	1,089,914	957,156	815,653	612,090	
Refund of prior year receipts	-	-	-	-	21,807	-	-	-	-	-	
Debt service:											
Bond issue costs	-	-	-	-	6,691	26,810	-	-	-	16,716	
Principal	446,595	439,231	305,020	380,200	243,106	319,463	335,000	325,000	315,000	225,000	
Interest and fiscal charges	146,346	143,846	227,146	164,050	133,703	232,856	280,795	305,042	300,415	318,108	
Total expenditures	11,246,160	10,306,822	10,630,362	10,155,383	12,525,843	10,782,536	10,497,849	10,801,362	10,263,991	10,465,989	
Excess of revenues over/(under) expenditures	229,037	410,579	1,056,157	617,005	195,161	97,256	(458,166)	(1,038,138)	365,603	241,358	
Other Financing Sources (Uses)											
Transfers in	105,481	190,989	121,723	148,673	100,759	923,865	2,102,930	1,181,902	1,047,002	917,107	
Transfers out	(105,481)	(410,386)	(106,867)	(230,300)	(140,022)	(1,399,175)	(2,151,845)	(1,365,216)	(1,169,261)	(917,107)	
Proceeds from sale of property	109,209	18,900	17,786	4,181	7,970	14,174	2,302	3,957	2,693	1,858	
Refund of prior year expenditures	-	-	-	-	-	28,222	-	-	-	-	
Bond reallocation	(605,764)	-	-	-	-	-	(453,418)	-	-	-	
Bond discount/issue costs	-	-	-	-	23,340	-	-	-	-	(15,912)	
Proceeds from issuance of bonds	10,620	989,251	4,397,198	254,148	868,649	4,930,367	-	-	-	1,345,000	
Payment to refund bond	-	-	(4,279,680)	-	(866,262)	(4,903,557)	-	-	-	-	
Total other financing sources (uses)	(485,935)	788,754	150,160	176,702	(5,566)	(434,326)	(471,809)	(179,357)	(119,566)	1,330,946	
Net change in fund balances	(\$ 256,898)	\$ 1,199,333	\$ 1,206,317	\$ 793,707	\$ 189,595	(\$ 337,070)	(\$ 929,975)	(\$ 1,217,495)	\$ 246,037	\$ 1,572,304	
Debt service as a percentage of non-capital expenditures	6.0%	6.4%	5.4%	5.6%	3.7%	6.1%	6.3%	7.0%	7.9%	5.9%	
Debt service as a percentage of total expenditures	5.3%	5.7%	5.0%	5.4%	3.0%	5.1%	5.9%	5.8%	6.0%	5.2%	

BOROUGH OF CARLISLE

**REVENUE CAPACITY INFORMATION
ASSESSED VALUE AND EXEMPTIONS
2006-2015**

Schedule 5

Fiscal Year	Total Assessed Value of Real Property		Real Property Exemptions	Percentage of Exemptions	Taxable Value of Real Property	Percentage Change from Previous year	Total Direct Tax Rate	Total Direct Fire Tax Rate (included in Total Direct Tax Rate)
	Value of Real Property	Exemptions						
2015	\$ 1,937,063,700	\$ 508,795,200	26.3%	\$ 1,428,268,500	-0.17%	3.28	0.22	
2014	1,928,046,730	497,336,500	25.8%	1,430,710,230	-0.63%	3.28	0.22	
2013	1,931,196,600	491,391,400	25.4%	1,439,805,200	0.37%	3.28	0.22	
2012	1,916,182,800	481,665,500	25.1%	1,434,517,300	-0.35%	3.06	0.00	
2011	1,919,045,100	479,440,200	25.0%	1,439,604,900	23.14%	3.06	0.00	
2010	1,601,748,320	432,652,530	27.0%	1,169,095,790	-0.05%	3.57	0.00	
2009	1,600,843,540	431,147,350	26.9%	1,169,696,190	1.61%	3.08	0.00	
2008	1,557,885,360	406,722,630	26.1%	1,151,162,730	1.64%	2.81	0.00	
2007	1,534,630,000	402,018,850	26.2%	1,132,611,150	0.89%	2.81	0.00	
2006	1,524,627,110	402,018,850	26.4%	1,122,608,260	1.31%	2.81	0.00	

Source: Tax Collector, Borough of Carlisle

*The Cumberland County Board of Assessment completed a county-wide reassessment on November 12, 2010. The 2010 reassessed values became effective for the 2011 tax year. The 2010 figures are based on the county-wide reassessment on November 14, 2000.

**Borough Council levied a fire tax on the assessed value of taxable real estate property effective January 1, 2013.

BOROUGH OF CARLISLE

**REVENUE CAPACITY INFORMATION
DIRECT AND OVERLAPPING TAX RATES
2006-2015**
(rate per \$1,000 of assessed value)

Schedule 6

Fiscal Year	Borough of Carlisle				Overlapping Rates ^(a)				
	Operating Millage	Fire Tax Millage	Total Direct	Cumberland County Operating Millage	Cumberland County Library Millage	Total County Millage	Carlisle Area School District Millage	Total Overlapping Rate	Borough Percentage of Total
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	17.56%
2013	(**)	0.217	3.275	2.131	0.143	2.274	12.606	18.155	18.04%
2012	3.058	0.000	3.058	1.902	0.143	2.045	12.371	17.474	17.50%
2011	(*)	0.000	3.058	1.902	0.143	2.045	12.260	17.363	17.61%
2010	3.570	0.000	3.570	2.399	0.180	2.579	14.830	20.979	17.02%
2009	3.080	0.000	3.080	2.399	0.180	2.579	14.330	19.989	15.41%
2008	2.810	0.000	2.810	2.285	0.180	2.465	13.800	19.075	14.73%
2007	2.810	0.000	2.810	2.285	0.180	2.465	13.100	18.375	15.29%
2006	2.810	0.000	2.810	2.283	0.180	2.462	12.580	17.852	15.74%

Source: Tax Collector Files

^a Overlapping rates are those of local and county governments that apply to property owners within the Borough of Carlisle.

* County wide assessment became effective.

** Borough Council levied a fire tax on the assessed value of all taxable real estate property, effective January 1, 2013

BOROUGH OF CARLISLE

REVENUE CAPACITY INFORMATION
PRINCIPAL PROPERTY TAXPAYERS
2006 and 2015

Schedule 7

Taxpayer	2015			2006		
	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	3.0%	\$		
Carlisle Commons LLC	35,877,300	2	2.5%			
Allen Distribution	30,704,500	3	2.1%	25,297,870	3	2.3%
KTRPA Cent LLC	19,300,000	4	1.4%			
Giant Food Stores LLC	18,300,000	5	1.3%			
Ross Stores Pennsylvania LP	15,000,000	6	1.1%	15,580,290	4	1.4%
Headlands Realty Corp	12,000,000	7	0.8%			
Patriarch Seven Gables LP	11,800,000	8	0.8%			
Carlisle Corporation	10,800,000	9	0.8%	26,628,840	2	2.4%
Clover-Carlisle LLC	10,500,000	10	0.7%	11,214,750	6	1.0%
Inland Southeast Carlisle Dst				36,371,310	1	3.2%
R A Carlisle				13,348,710	5	1.2%
Faulk US Property				11,006,000	7	1.0%
Carlisle Realty Partners, LLP				10,264,760	8	0.9%
Masland Acquisition Co.				9,161,320	9	0.8%
Carlisle Hospital & Health Services				8,386,530	10	0.7%
Total	\$ 206,781,800		14.5%	\$ 167,260,380		14.9%
Total Taxable Assessed Value	\$ 1,428,268,500			\$ 1,122,608,260		

Source: Tax Collector Files

BOROUGH OF CARLISLE
REVENUE CAPACITY INFORMATION
PROPERTY TAX LEVIES AND COLLECTIONS
2006-2015

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	Amount	Percentage of Levy
2015	\$ 4,360,781	\$ 309,449	\$ 4,670,230	\$ 4,554,455	97.5%	\$ 4,554,455	97.5%
2014	4,375,112	310,466	4,685,578	4,564,907	97.4%	4,660,689	99.5%
2013	(**) 4,397,855	312,080	4,709,935	4,585,653	97.4%	4,708,435	100.0%
2012	4,389,236	-	4,389,236	4,272,661	97.3%	4,388,830	100.0%
2011	(*) 4,402,312	-	4,402,312	4,231,007	96.1%	4,355,131	98.9%
2010	4,176,174	-	4,176,174	4,021,135	96.3%	4,067,823	97.4%
2009	3,602,665	-	3,602,665	3,431,482	95.2%	3,532,321	98.0%
2008	3,234,086	-	3,234,086	3,159,600	97.7%	3,234,086	100.0%
2007	3,154,529	-	3,154,529	3,016,511	95.6%	3,110,305	98.6%
2006	3,138,993	-	3,138,993	3,031,732	96.6%	3,099,229	98.7%

* County wide assessment became effective.

** Borough Council levied a fire tax on the assessed value of all taxable real estate property, effective January 1, 2013

BOROUGH OF CARLISLE

DEBT CAPACITY INFORMATION
RATIOS OF OUTSTANDING DEBT
2006-2015

Schedule 9

Fiscal Year	Governmental Activities				Business-Type Activities				Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	General Obligation Note	HUD Note	General Obligation Bonds	General Obligation Notes	General Obligation Bonds	General Obligation Notes				
2015	\$ 694,625	\$ 4,056,956	\$ -	\$ 7,190,382	\$ 8,644,622	\$ -	\$ 20,586,585	4.09%	1,088		
2014	765,100	5,028,220	-	7,919,907	8,063,510	-	21,776,737	4.48%	1,151		
2013	832,052	4,411,248	-	8,612,948	7,331,170	-	21,187,418	4.39%	1,127		
2012	850,992	4,579,810	-	8,809,007	7,360,192	-	21,600,001	4.54%	1,149		
2011	851,432	4,704,479	-	9,506,699	3,156,431	-	18,219,041	3.86%	975		
2010	866,262	4,930,367	-	5,425,840	8,248,466	-	19,470,935	4.12%	1,042		
2009	6,089,282	-	-	8,983,571	2,111,164	-	17,184,017	4.36%	933		
2008	7,320,000	-	-	9,703,731	1,020,001	-	18,043,732	4.58%	980		
2007	7,645,000	-	-	11,261,553	975,000	-	19,881,553	5.09%	1,088		
2006	7,960,000	-	400,000	12,761,000	980,000	-	22,101,000	5.65%	1,210		

BOROUGH OF CARLISLE

**DEBT CAPACITY INFORMATION
RATIOS OF GENERAL BONDED DEBT
2006-2015**

Schedule 10

<i>Fiscal Year</i>	General Obligation Bonds	General Obligation Note	HUD Note	Total	Percentage of Actual Taxable Value ^(a) of Property	Per Capita
2015	\$ 7,885,007	\$ 12,701,578	\$ -	\$ 20,586,585	1.44%	1,088
2014	8,685,007	13,091,730	-	21,776,737	1.52%	1,151
2013	9,445,000	11,742,418	-	21,187,418	1.47%	1,127
2012	9,659,999	11,940,002	-	21,600,001	1.51%	1,149
2011	10,358,131	7,860,910	-	18,219,041	1.27%	975
2010	6,292,102	13,178,833	-	19,470,935	1.67%	1,042
2009	15,072,853	2,111,164	-	17,184,017	1.47%	933
2008	17,023,731	1,020,001	-	18,043,732	1.57%	980
2007	18,906,553	975,000	-	19,881,553	1.76%	1,088
2006	20,721,000	980,000	400,000	22,101,000	1.97%	1,210

^(a) See Schedule 5 for the Borough's property value data.

BOROUGH OF CARLISLE

**DEBT CAPACITY INFORMATION
DIRECT AND OVERLAPPING DEBT**

Schedule 11

Jurisdiction	Total Debt Outstanding	Percentage Applicable to the Borough ^(a)	Amount Applicable to the Borough
Direct			
Borough of Carlisle - Governmental activities debt	\$ 4,751,581	100.0%	\$ 4,751,581
Overlapping			
Carlisle Area School District	66,295,000	46.4%	30,760,880
Cumberland County	50,165,000	6.2%	3,110,230
Total Overlapping Debt	<u>116,460,000</u>		<u>33,871,110</u>
Total	<u>\$ 121,211,581</u>		<u>\$ 38,622,691</u>

^(a) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the Borough's boundaries and dividing it by each unit's total debt.

BOROUGH OF CARLISLE
DEBT CAPACITY INFORMATION
LEGAL DEBT MARGIN INFORMATION
2006-2015

Schedule 12

Legal Debt Margin Calculation for Fiscal Year 2015

Borrowing Base Revenues:	
2013	\$ 20,286,987
2014	20,686,551
2015	21,347,769
	<u>\$ 62,321,307</u>
Average Borrowing Base Revenue	\$ 20,773,769
Debt Limit Percentage	250.0%
Debt Limit	\$ 51,934,423
Less: Total Amount of Debt Applicable to Debt Limit	20,530,809
Legal Debt Margin	<u>\$ 31,403,614</u>

	Fiscal Year									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Debt Limit	\$ 51,934,423	\$ 50,831,658	\$ 49,723,355	\$ 47,992,671	\$ 45,814,353	\$ 44,181,235	\$ 44,055,023	\$ 43,776,428	\$ 43,187,688	\$ 41,081,246
Total Amount of Debt Applicable to Debt Limit	<u>20,530,809</u>	<u>21,983,921</u>	<u>21,412,446</u>	<u>21,842,869</u>	<u>18,219,041</u>	<u>19,578,833</u>	<u>17,386,164</u>	<u>18,370,001</u>	<u>20,360,000</u>	<u>22,750,000</u>
Legal Debt Margin	<u>\$ 31,403,614</u>	<u>\$ 28,847,737</u>	<u>\$ 28,310,909</u>	<u>\$ 26,149,802</u>	<u>\$ 27,595,312</u>	<u>\$ 24,602,402</u>	<u>\$ 26,668,859</u>	<u>\$ 25,406,427</u>	<u>\$ 22,827,688</u>	<u>\$ 18,331,246</u>
Total Amount of Debt Applicable to Debt Limit as a percentage of debt limit	39.53%	43.25%	43.06%	45.51%	39.77%	44.31%	39.46%	41.96%	47.14%	55.38%

BOROUGH OF CARLISLE

DEMOGRAPHIC AND ECONOMIC INFORMATION
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 2006-2015

Schedule 13

<i>Fiscal Year</i>	<i>Population</i> ^(a)	<i>Personal Income</i>	<i>Per Capita Income</i>	<i>School Enrollment</i> ^(b)	<i>Number of Dropouts</i> ^(b)	<i>Dropouts as a Percentage of Enrollment</i>	<i>Unemployment Rate</i> ^(c)
2015	18,916	\$ 503,657,416	\$ 26,626	5,175	29	0.56%	4.20%
2014	18,916	485,952,040	25,690	5,080	33	0.65%	4.10%
2013	18,800	482,972,000	25,690	5,099	25	0.49%	6.50%
2012	18,800	476,091,200	25,324	4,852	42	0.87%	7.20%
2011	18,682	472,430,416	25,288	4,802	26	0.54%	7.20%
2010	18,682	472,430,416	25,288	4,782	32	0.67%	7.70%
2009	18,419	394,056,086	21,394	4,793	24	0.50%	7.80%
2008	18,419	394,056,086	21,394	4,593	45	0.98%	4.30%
2007	18,272	390,911,168	21,394	4,690	39	0.83%	3.20%
2006	18,272	390,911,168	21,394	4,719	31	0.66%	3.00%

^(a) Population obtained from the Pennsylvania State Data Center - Census Bureau. Population estimates are available every two (even-numbered) years only. Population for odd-numbered years will repeat the previous year population.

^(b) School enrollment and number of dropouts provided by Carlisle Area School District.

^(c) Unemployment rate provided by the State Department of Labor.

BOROUGH OF CARLISLE

DEMOGRAPHIC AND ECONOMIC INFORMATION
PRINCIPAL EMPLOYERS
2006 and 2015

Schedule 14

Employer	2015			2006		
	Employees	Rank	Percentage of Total Borough Employment	Employees	Rank	Percentage of Total Borough Employment
HGSS	3,137	1	12.4%			
Dickinson College	2,035	2	8.0%	683	7	3.3%
Giant Foods, LLC	948	3	3.7%	2,550	1	12.2%
ALMA Health	775	4	3.1%			
Cumberland County	744	5	2.9%	1,051	4	5.0%
Carlisle Area School District	675	6	2.7%			
Carlisle Construction Materials	635	7	2.5%	704	6	3.4%
JFC	512	8	2.0%			
Ross	500	9	2.0%			
Wal-Mart	490	10	1.9%			
US Army War College				1,675	2	8.0%
Sprint				1,448	3	6.9%
Lear Corporation				750	5	3.6%
Patriot News Company				550	8	2.6%
PPG Industries, Inc				500	9	2.4%
Carlisle Regional Medical Center				484	10	2.3%
	<u>10,451</u>		<u>41.2%</u>	<u>10,395</u>		<u>49.6%</u>
Total Borough Employment	<u>25,386</u>			<u>20,959</u>		

Source: Cumberland County Tax Bureau and CAPTAX Collection Bureau

BOROUGH OF CARLISLE

OPERATING INFORMATION
 FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION/PROGRAM
 2006-2015

Schedule 15

Function/program	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Government										
Borough Council	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Borough Manager	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	1.00	4.00
Finance Department	5.00	5.00	5.50	5.00	4.50	4.50	4.50	5.50	4.50	5.50
Tax Collection	0.00	0.00	0.75	0.00	0.50	0.50	0.50	1.00	0.50	0.50
Personnel Administration	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Buildings and plants	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	0.50	0.50
Public Safety										
Police Department	35.00	37.00	37.00	33.50	37.00	37.00	37.00	37.00	35.50	39.10
Fire Department	1.00	1.00	1.00	0.50	0.50	0.50	1.50	1.50	1.50	1.50
Codes Department	4.00	4.00	4.00	4.00	4.00	3.00	4.00	4.00	5.00	4.00
Public Services										
Engineering department	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	5.00
Streets division	8.00	9.50	9.50	9.50	10.00	9.00	9.00	9.00	8.84	9.80
Parks and Recreation	8.50	8.50	9.00	8.00	8.00	8.00	8.00	8.00	8.50	9.00
Water	15.00	16.50	16.50	18.00	16.00	18.50	17.00	17.00	18.08	19.83
Sewer	25.00	25.00	23.50	23.50	26.00	26.00	24.00	24.50	26.58	25.33
Parking	3.50	3.00	3.00	1.00	1.50	2.50	2.00	2.00	2.00	2.50
Total Employment	122.00	126.50	126.75	120.00	125.00	126.50	124.50	126.50	125.50	135.56

Source: Borough of Carlisle Finance Department as of 12/31/15

BOROUGH OF CARLISLE

OPERATING INFORMATION
OPERATING FACTORS BY FUNCTION/PROGRAM
2006-2015

Function/program	2015	2014	2013	2012	2011	2008 ^(a)	2009	2008	2007	2006
General Government										
Tax certifications requests	*	0	0	462	1,101	1,357	1,079	959	802	778
Public Safety	**									
Physical arrests		1,665	1,014	1,542	1,785	1,434	1,483	1,634	4,274	4,815
Parking violations	***	13,053	15,627	7,108	4,772	7,921	7,799	8,046	7,087	7,969
Traffic violations		2,312	2,221	2,355	2,578	3,121	3,440	3,443	840	970
Calls for service		25,319	19,791	18,113	17,967	19,143	19,260	20,248	20,321	19,580
Total number of fire responses		597	547	522	530	498	488	529	718	610
Building permits issued		1,031	831	1,014	838	783	836	643	1,117	996
Public Services										
Street resurfacing (miles)	1	3	3	4	7	8	1	2	0.92	1.01
Parks and Recreation										
Community pool attendees	19,770	17,085	19,099	22,634	22,965	24,996	24,141	25,213	19,046	21,875
Number of seasonal programs	170	163	135	156	113	184	96	67	50	80
Water										
New connections	4	6	4	6	12	29	30	2	7	4
Water main breaks	20	28	20	7	20	13	21	15	10	11
Average daily consumption (in gallons)	2.92	2.48	2.05	2.28	2.42	2.13	2.44	3.06	2.95	2.80
Sewer										
Average daily sewage treatment (MGD)	3.22	3.37	2.91	3.48	4.45	3.37	3.50	3.94	3.29	3.32
Parking										
Average daily parking meter revenue	660	579	527	551	526	559	555	580	581	424

Source: Borough of Carlisle Finance Department.

^(a) Beginning in 2008, statistic definitions were changed.

* There was an elected tax collector in 2012, but the Borough was court ordered to collect taxes in August 2012 for the remainder of the year.

** A new tax collector was elected in 2013 to begin his term in 2014. The Borough did not provide tax certifications since the elected tax collector was in place.

*** Parking enforcement was transferred from the Police Department to the Finance Department in October 2013.

BOROUGH OF CARLISLE
OPERATING INFORMATION
CAPITAL ASSETS BY FUNCTION/PROGRAM
2006-2015

Schedule 17	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Function/program										
Public Safety										
Police stations	1	1	1	1	1	1	1	1	1	1
Police vehicles	19	19	19	19	18	16	18	18	15	15
Fire stations	2	2	2	2	2	2	2	3	3	3
Fire vehicles	7	7	7	6	6	6	6	5	6	6
Public Services										
Borough streets (in miles)	56.7	56.7	56.3	56.3	56.3	56.3	56.3	56.1	55.9	55.3
Number of traffic lighted intersections	43	43	43	43	43	43	43	43	43	40
Parks and Recreation										
Number of parks	17	18	18	18	18	18	18	18	17	17
Acreage of park land	163	181	181	181	181	181	181	181	160	160
Number of community centers	1	1	1	1	1	1	1	1	1	1
Water										
Water mains (in miles)	77.2	76.5	76.5	76.5	76.5	76.5	76.4	76.3	76.2	75.8
Fire hydrants	564	557	555	555	555	550	548	546	539	527
Storage capacity (in million gallons)	5.8	5.8	5.8	5.8	5.8	5.8	5.8	5.8	5.8	5.8
Sewer										
Sanitary sewers (in miles)	69.5	68.9	68.9	68.9	68.9	68.9	68.9	68.6	68.3	68.0
Storm sewers (in miles)	28.5	28.0	28.0	28.0	28.0	28.0	28.0	27.9	27.6	27.6
Treatment capacity (in gallons)	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Parking										
Number of parking lots	6	6	6	6	6	6	6	6	6	5
Number of street parking metered spaces	664	664	654	655	655	660	657	657	648	655
Number of off-street parking metered spc	132	132	132	122	122	122	106	106	106	0
Number of parking garages	1	1	1	1	1	1	1	1	1	1

Source: Borough of Carlisle Finance Department.

2017 Line-Item Budget Detail

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
01	General Fund						
	<i>Revenue</i>						
01-000-30110-00000	REAL ESTATE TAX CURRENT	(4,165,653)	(4,187,181)	(4,168,916)	(4,131,078)	(4,283,090)	
01-000-30120-00000	REAL ESTATE TAX PRIOR	(230)	-	(230)	-	-	
01-000-30140-00000	REAL ESTATE TAX DELINQUENT	(127,866)	(161,776)	(126,896)	(84,849)	(126,896)	
01-000-30170-00000	REAL ESTATE TAX - FIRE TAX	(295,607)	(296,452)	(295,839)	(295,839)	(615,869)	
01-000-30180-00000	FIRE TAX - PRIOR	(9)	(678)	(50)	(399)	-	
01-000-30190-00000	FIRE TAX DELINQUENT	(3,798)	(11,383)	(3,798)	-	(5,000)	
	<i>Real Estate Taxes</i>	(4,593,163)	(4,657,470)	(4,595,729)	(4,512,165)	(5,030,855)	
01-000-31002-00000	PER CAPITA TAX PRIOR	(11)	(11)	(57)	-	-	
01-000-31010-00000	REAL ESTATE TRANSFER TAX	(239,041)	(600,243)	(308,803)	(193,374)	(300,000)	
01-000-31021-00000	EARNED INCOME TAX CURRENT	(1,525,904)	(1,533,293)	(1,085,000)	(859,216)	(1,500,000)	
01-000-31022-00000	EARNED INCOME TAX PRIOR	(443,009)	(296,296)	(650,000)	(349,552)	(300,000)	
01-000-31051-00000	LOCAL SERVICES TAX	(678,769)	(666,564)	(585,655)	(419,509)	(600,000)	
01-000-31061-00000	ADMISSIONS TAX	(82,663)	(72,998)	(88,331)	(60,106)	(70,000)	
01-000-31070-00000	AMUSEMENT TAX	(2,476)	(2,871)	(2,306)	(2,948)	(2,500)	
	<i>Other Local Taxes</i>	(2,971,861)	(3,172,266)	(2,720,095)	(1,884,705)	(2,772,500)	
01-000-32161-00000	TRANSIENT MERCHANTS'	(1,300)	(1,463)	(1,895)	(1,588)	(1,500)	
01-000-32180-00000	CABLE FRANCHISE	(256,846)	(269,757)	(276,245)	(239,557)	(265,000)	
01-000-32210-00000	BUILDING PERMITS	(158,022)	(153,647)	(194,716)	(188,102)	(150,000)	
01-000-32215-00000	ZONING PERMIT	(4,520)	(4,680)	(4,322)	(3,760)	(4,000)	
01-000-32220-00000	PLUMBING PERMITS	(26,098)	(17,498)	(26,396)	(19,727)	(20,000)	
01-000-32230-00000	PLUMBING LICENSES	(6,025)	(4,875)	(5,394)	(2,475)	(4,500)	
01-000-32250-00000	SIGN PERMITS	(1,290)	(1,260)	(1,118)	(630)	(1,000)	
01-000-32260-00000	SEWER PERMITS	(1,500)	(800)	(1,025)	(800)	(1,000)	
01-000-32270-00000	ELECTRICAL PERMITS	(31,837)	(23,003)	(45,049)	(29,859)	(25,000)	
01-000-32280-00000	STREET OCCUPANCY PERMITS	(7,060)	(7,250)	(7,363)	(4,150)	(7,000)	
01-000-32281-00000	CURB & SIDEWALK PERMITS	(5,520)	(6,280)	(3,080)	(2,565)	(3,000)	
01-000-32282-00000	STREET VACATION FEES	-	(700)	(350)	-	-	
	<i>Licenses & Permits</i>	(500,018)	(491,212)	(566,953)	(493,212)	(482,000)	
01-000-33130-00000	OVERTIME PARKING	-	-	-	(51)	-	
01-000-33140-00000	PARKING VIOLATIONS	(76,439)	(76,299)	(88,213)	(36,763)	(75,000)	
01-000-33150-00000	DISTRICT JUSTICE FINES	(93,910)	(86,778)	(107,714)	(74,133)	(100,000)	
01-000-33160-00000	FINES - STATE OF PA	(9,053)	(8,877)	(13,703)	(3,274)	(10,000)	
01-000-33190-00000	FINES - MISCELLANEOUS	(14,946)	(14,862)	(11,874)	(10,087)	(10,000)	
	<i>Fines & Forfeits</i>	(194,348)	(186,816)	(221,504)	(124,308)	(195,000)	
01-000-34110-00000	INTEREST INCOME-SAVINGS	(6,903)	(8,364)	(6,903)	(6,412)	(7,000)	
01-000-34120-00000	INTEREST-CEMETERY TRUST	(3,350)	(2,545)	(3,350)	(2,167)	-	
01-000-34140-00000	INTEREST INCOME - PLGIT	(165)	(159)	(165)	(230)	(1,000)	
01-000-34141-00000	INTEREST - INVESTMENT	-	(5,087)	-	-	(2,000)	
01-000-34210-00000	COMMUNITY CENTER RENTAL	(53,993)	(51,817)	(54,000)	(37,953)	(50,000)	
01-000-34220-00000	BUILDING & GROUND RENTAL	(13,333)	(14,505)	(12,914)	(6,508)	(12,000)	
01-000-34221-00000	LETORT RESERVATIONS	(4,754)	(4,013)	(4,000)	(4,920)	(4,000)	
	<i>Interest & Rents</i>	(82,497)	(86,490)	(81,332)	(58,189)	(76,000)	
01-000-35501-00000	PUBLIC UTILITY TAX	(9,599)	(8,806)	(8,806)	(8,794)	(8,800)	
01-000-35508-00000	STATE BEVERAGE TAX	(5,850)	(5,850)	(5,975)	(5,400)	(6,000)	
01-000-35512-00000	STATE PENSION ALLOCATION	(538,303)	(556,759)	(556,759)	(603,701)	(540,173)	
01-000-35513-00000	FOREIGN FIRE INSURANCE	(123,005)	(118,238)	(118,238)	(117,374)	(117,000)	
01-000-35702-00000	CROSSING GUARD REIMBRSMNT	(98,193)	(184,385)	(175,000)	(87,714)	-	
01-000-35703-00000	GRANT REVENUE	(82,896)	(26,886)	(300,000)	(104,568)	-	
01-000-35704-00000	CAPITAL GRANTS	(28,419)	(21,924)	(2,912,949)	-	-	
01-000-35710-00000	GRANT -BUCKLE UP PA	(16,835)	(15,510)	(9,472)	(9,121)	(10,000)	
	<i>Intergovernmental Revenue</i>	(903,100)	(938,357)	(4,087,199)	(936,673)	(681,973)	
01-000-36130-00000	LAND DEVELOPMENT FEES	(5,885)	(27,538)	(5,551)	(7,146)	(5,000)	
01-000-36132-00000	ENGINEERING REVIEW FEE	(4,502)	(379)	(500)	-	-	
01-000-36134-00000	ZONING APPEAL FEE	(3,025)	(5,125)	(4,334)	(2,750)	(5,000)	
01-000-36150-00000	MISCELLANEOUS SALES	(716)	(627)	(1,410)	(251)	(1,000)	
01-000-36210-00000	MISC SALES POLICE	(8,367)	(8,160)	(10,379)	(7,443)	(7,000)	
01-000-36310-00000	CURB/SIDEWALK REIMB	(8,421)	(9,054)	(15,000)	(16,831)	(9,000)	
01-000-36322-00000	PARKING PERMITS	(260)	(630)	(350)	(1,321)	(500)	
01-000-36720-00000	SWIMMING POOL FEES	(72,587)	(84,471)	(82,600)	(87,803)	(80,000)	
01-000-36730-00000	RECREATION PROGRAM FEE	(113,399)	(115,537)	(113,000)	(104,166)	(100,000)	
01-000-36731-00000	MISC RECREATION RECEIPTS	(8,272)	(6,426)	(11,226)	(7,605)	(6,000)	
01-000-36735-00000	POOL SPONSORSHIPS	(3,766)	(1,900)	(3,766)	(130)	(1,000)	
01-000-36740-00000	POOL CONCESSIONS	(17,999)	(19,981)	(21,436)	(23,838)	(20,000)	
	<i>Charges for Services</i>	(247,199)	(279,828)	(269,552)	(259,282)	(234,500)	
01-000-38010-00000	MISCELLANEOUS REVENUES	(18,394)	(12,925)	(16,260)	(128,253)	(15,000)	
01-000-38158-00000	TERM LIFE COPAY	(8,503)	(8,339)	(8,503)	(5,793)	(8,000)	
01-000-38196-00000	HEALTH INSURANCE CO-PAY	(28,193)	(27,879)	(28,193)	(21,222)	(25,000)	
01-000-38710-00000	PRIVATE CONTRIBUTIONS	(16,272)	(498,909)	(35,000)	(8,400)	(35,000)	
01-000-38710-STAR5	PRIVATE CONTRIBUTIONS - STARS	(18,460)	(21,465)	(25,000)	(7,750)	(25,000)	
01-000-38720-00000	PAYMENTS IN LIEU OF TAXES	(100,871)	(97,518)	(131,016)	(23,624)	(95,000)	

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
01-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(212,653)	(268,523)	(91,257)	(143,798)	(100,000)	
01-000-39110-00000	SALE OF PROPERTY	(18,900)	(109,209)	(12,209)	(78,283)	(10,000)	
01-000-39120-00000	REIMBURSEMENTS	(149,099)	(138,061)	(193,682)	(151,972)	(125,000)	
01-000-39140-00000	BAD CHECK CHARGES	(100)	(125)	(125)	(50)	-	
	<i>Other Operating Revenue</i>	(571,444)	(1,182,954)	(541,245)	(569,144)	(438,000)	
01-000-39205-00000	TRANSFER FROM CDBG FUND	(81,299)	(95,481)	(152,500)	(50,980)	-	
01-000-39206-00000	TRANSFER FROM WATER FUND	(820,545)	(886,758)	(869,015)	(869,015)	(932,298)	
01-000-39208-00000	TRANSFER FROM SEWER FUND	(655,545)	(738,981)	(723,401)	(723,401)	(786,684)	
01-000-39230-00000	TRANSFER FROM REC FEES	-	-	(50,000)	-	-	
01-000-39232-00000	TRANSFER FROM PARKING FND	(45,068)	(47,622)	(47,145)	(47,145)	(24,058)	
01-000-39233-00000	TRANSFER FROM SOLID WASTE FUND	(20,068)	(22,622)	(22,145)	(22,145)	(24,058)	
01-000-39234-00000	TRANSFER FROM ASSET FORFEITURE	(10,000)	(10,000)	(25,550)	-	-	
01-000-39235-00000	TRANSFER FROM HIGHWAY AID	-	-	(320,537)	-	-	
01-000-39266-00000	TRANSFER FROM CEMETERY TRUST	-	-	(100,000)	-	-	
	<i>Transfers In</i>	(1,632,525)	(1,801,464)	(2,310,293)	(1,712,686)	(1,767,098)	
01-000-39310-00000	BOND PROCEEDS	(1,565,309)	487,137	(893,119)	(1,959,285)	(1,773,971)	
01-000-39997-00000	FUND BALANCES	-	-	(191,647)	-	(1,886,781)	
01-000-39999-00000	UNRESERVED FUND BALANCE	-	-	(120,540)	-	-	
	<i>Other Sources</i>	(1,565,309)	487,137	(1,205,306)	(1,959,285)	(3,660,752)	
	Total Revenue	(13,261,465)	(12,309,718)	(16,599,208)	(12,509,649)	(15,338,678)	
	Expenditures						
400	Mayor & Council						
01-400-00110-00000	SALARIES - ELECTED	39,216	39,216	39,216	28,409	39,216	
01-400-00192-00000	FICA/MEDICARE	3,000	3,000	3,000	2,173	3,000	
	<i>Salaries, Wages & Benefits</i>	42,216	42,216	42,216	30,582	42,216	
01-400-00210-00000	OFFICE SUPPLIES	-	-	1,000	375	500	
01-400-00215-00000	POSTAGE	1,594	5,120	6,000	3,375	5,000	
01-400-00220-00000	OPERATING SUPPLIES	2,561	2,422	1,900	699	1,900	
01-400-00312-00000	MGMT CONSULTING SERVICES	18,062	10,659	10,000	11,691	10,000	
01-400-00312-STAR5	MANAGEMENT CONSULTING SERVICES	21,100	22,000	25,000	5,000	25,000	
01-400-00331-00000	TRAVEL EXPENSES	2,639	3,281	3,300	80	3,300	
01-400-00341-00000	ADVERTISING	9,704	8,725	7,000	5,011	7,000	
01-400-00342-00000	PRINTING	5,644	12,931	5,000	4,464	9,354	
01-400-00420-00000	DUES & SUBSCRIPTIONS	12,795	11,513	12,600	11,098	11,500	
01-400-00461-00000	TRAINING	1,876	1,423	2,600	1,219	2,600	
	<i>Supplies, Service Charges & Utilities</i>	75,975	78,073	74,400	43,012	76,154	
400	Mayor & Council	118,190	120,289	116,616	73,594	118,370	
401	Manager's Office						
01-401-00130-00000	SALARIES-FULL TIME	244,428	249,592	258,584	187,770	261,774	
01-401-00158-00000	GROUP LIFE INSURANCE	296	306	312	194	312	
01-401-00159-00000	GROUP DISABILITY INS	778	923	2,113	1,319	2,106	
01-401-00167-00000	WELLNESS	200	400	200	200	-	
01-401-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,425	4,580	5,089	-	4,717	
01-401-00180-00000	SALARIES - OVERTIME	3,881	1,066	-	1,252	-	
01-401-00180-00GSC	OVERTIME	1,179	-	-	-	-	
01-401-00192-00000	FICA/MEDICARE	18,865	18,612	19,980	14,503	20,358	
01-401-00196-00000	GROUP HOSPITAL INSURANCE	51,863	51,828	53,884	41,243	59,861	
01-401-00198-00000	GROUP DENTAL INSURANCE	2,252	2,252	2,256	1,776	1,699	
01-401-00199-00000	GROUP VISION INSURANCE	180	195	180	105	270	
	<i>Salaries, Wages & Benefits</i>	326,348	329,754	342,598	248,362	351,097	
01-401-00210-00000	OFFICE SUPPLIES	240	482	600	283	600	
01-401-00215-00000	POSTAGE	215	693	600	559	600	
01-401-00220-00000	OPERATING SUPPLIES	1,214	969	900	711	1,000	
01-401-00231-00000	VEHICLE FUEL & OIL	493	349	391	138	400	
01-401-00249-00000	VEHICLE SUPPLIES	-	64	-	42	-	
01-401-00260-00000	SMALL TOOLS & EQUIPMENT	30	26	200	200	200	
01-401-00312-00000	MGMT CONSULTING SERVICES	-	-	-	26,155	10,000	
01-401-00318-00000	COMPUTER SERVICES	-	139	100	227	550	
01-401-00321-00000	TELEPHONE	2,991	2,942	2,484	2,021	2,500	
01-401-00327-00000	RADIO MAINTENANCE	-	-	250	-	-	
01-401-00331-00000	TRAVEL EXPENSES	3,126	5,695	4,400	1,323	4,400	
01-401-00341-00000	ADVERTISING	-	-	-	1,299	-	
01-401-00343-00000	PHOTOCOPY	812	239	2,635	394	2,500	
01-401-00372-00000	MAINTENANCE - VEHICLES	64	55	250	45	250	
01-401-00374-00000	MAINTENANCE-EQUIPMENT	-	70	250	-	250	
01-401-00420-00000	DUES & SUBSCRIPTIONS	3,295	2,681	2,980	3,365	3,200	
01-401-00461-00000	TRAINING	2,236	3,865	2,650	1,600	2,955	
	<i>Supplies, Services & Utilities</i>	14,716	18,268	18,690	38,362	29,405	

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
401	Manager's Office	341,064	348,022	361,288	286,724	380,502	
404	Legal						
	LEGAL SERVICES	112,187	155,371	179,844	114,649	150,000	
01-404-00314-00000	Supplies, Services & Utilities	112,187	155,371	179,844	114,649	150,000	
404	Legal	112,187	155,371	179,844	114,649	150,000	
406	Personnel & Risk Management						
01-406-00130-00000	SALARIES--FULL TIME	70,960	72,274	73,639	58,588	74,439	
01-406-00158-00000	GROUP LIFE INSURANCE	107	107	108	68	108	
01-406-00159-00000	GROUP DISABILITY INS	248	22,792	245	525	661	
01-406-00167-00000	WELLNESS PROGRAM	927	(441)	6,000	200	6,000	
01-406-00177-00000	EXCESS SICK LEAVE PAYMENTS	383	2,688	2,717	-	2,740	
01-406-00192-00000	FICA/MEDICARE	5,584	5,768	5,841	4,599	5,695	
01-406-00196-00000	GROUP HOSPITAL INSURANCE	24,088	24,682	20,660	16,587	15,581	
01-406-00198-00000	GROUP DENTAL INSURANCE	834	834	840	765	849	
01-406-00199-00000	GROUP VISION INSURANCE	90	98	90	83	90	
	Salaries, Wages & Benefits	103,223	128,801	110,140	81,415	106,163	
01-406-00210-00000	OFFICE SUPPLIES	-	92	500	-	500	
01-406-00220-00000	OPERATING SUPPLIES	12,312	7,576	11,000	5,527	11,550	
01-406-00221-00000	DRUG TESTING	1,486	660	2,200	1,048	2,400	
01-406-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	1,800	-	-	
01-406-00312-00000	MGMT CONSULTING SERVICES	-	-	-	-	50,000	
01-406-00321-00000	TELEPHONE	108	67	69	48	100	
01-406-00331-00000	TRAVEL EXPENSES	273	200	500	-	500	
01-406-00341-00000	ADVERTISING	-	400	-	-	-	
01-406-00343-00000	PHOTOCOPY	32	12	25	39	50	
01-406-00420-00000	DUES & SUBSCRIPTIONS	185	1,564	2,000	190	1,600	
01-406-00461-00000	TRAINING	1,226	1,515	5,000	-	5,000	
	Supplies, Services & Utilities	15,623	12,085	23,094	6,852	71,700	
406	Human Resources & Risk Management	118,846	140,886	133,234	88,266	177,863	
486	Unallocated Insurance Premiums						
01-486-00351-00000	DIRECT PROPERTY	15,302	16,457	17,280	16,650	18,144	
01-486-00352-00000	COMP GEN LIABILITY	42,851	28,953	25,921	17,689	25,000	
01-486-00353-00000	AUTOMOBILE LIABILITY	30,111	21,482	22,555	20,578	23,678	
01-486-00354-00000	PUBLIC OFFICIALS' LIAB	16,636	3,097	3,251	3,375	3,414	
01-486-00355-00000	LAW ENFORCEMENT LIAB	31,579	14,697	15,432	19,970	16,204	
01-486-00357-00000	TREASURER'S BOND	4,471	4,286	4,500	4,628	4,725	
01-486-00358-00000	CRIME INSURANCE	2,160	944	991	500	1,041	
	Supplies, Services & Utilities	143,109	89,916	89,930	83,390	92,206	
486	Unallocated Insurance Premiums	143,109	89,916	89,930	83,390	92,206	
407	Information Technology						
01-407-00220-00000	OPERATING SUPPLIES	10,548	9,145	5,000	663	5,000	
01-407-00260-00000	SMALL TOOLS & EQUIPMENT	25,695	19,314	46,040	20,739	24,000	
01-407-00312-00000	MANAGEMENT CONSULTING FEES	78,480	84,820	82,800	66,100	82,800	
01-407-00318-00000	COMPUTER SERVICES	77,834	96,565	106,785	68,897	109,785	
01-407-00321-00000	TELEPHONE	25	15	14	11	100	
01-407-00374-00000	MAINTENANCE - EQUIPMENT	7,576	8,640	7,400	5,563	-	
01-407-00461-00000	TRAINING	-	-	-	-	5,000	
01-407-00740-00000	MACHINERY & EQUIPMENT	-	14,490	35,500	9,050	-	
	Supplies, Services & Utilities	200,157	232,990	283,539	171,023	226,685	
407	Information Technology	200,157	232,990	283,539	171,023	226,685	
461	Outside Agencies						
01-461-00540-00000	CONTRIBUTION TO NON-GOVT	5,000	3,300	6,300	6,025	6,300	
461	Outside Agencies	5,000	3,300	6,300	6,025	6,300	
	Supplies, Services & Utilities	5,000	3,300	6,300	6,025	6,300	
	Outside Agencies	5,000	3,300	6,300	6,025	6,300	
	Total - Department of Administration	1,038,553	1,090,773	1,170,751	823,670	1,151,926	
402	Finance Operations						
01-402-00115-00000	SALARIES--PART TIME	10,991	-	-	-	-	
01-402-00130-00000	SALARIES--FULL TIME	264,137	269,832	267,769	218,536	287,459	
01-402-00130-00403	SALARIES - FULL TIME	-	-	-	5,625	-	
01-402-00158-00000	GROUP LIFE INSURANCE	391	447	444	287	444	
01-402-00159-00000	GROUP DISABILITY INS	880	958	2,590	1,927	2,538	
01-402-00167-00000	WELLNESS	120	379	1,000	89	1,000	
01-402-00177-00000	EXCESS SICK LEAVE PAYMENTS	7,782	7,024	5,523	1,445	2,186	
01-402-00180-00000	SALARIES--OVER TIME	76	471	500	-	-	

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
01-402-00192-00000	FICA/MEDICARE	21,522	21,073	20,945	17,241	22,181	
01-402-00194-00000	UNEMPLOYMENT COMPENSATION	6,572	181	-	-	-	
01-402-00196-00000	GROUP HOSPITAL INSURANCE	82,051	83,290	92,457	63,242	62,322	
01-402-00198-00000	GROUP DENTAL INSURANCE	4,421	4,629	4,848	4,436	4,247	
01-402-00199-00000	GROUP VISION INSURANCE	398	465	450	315	450	
	<i>Salaries, Wages & Benefits</i>	<u>399,340</u>	<u>388,750</u>	<u>396,526</u>	<u>313,143</u>	<u>382,827</u>	
01-402-00210-00000	OFFICE SUPPLIES	259	169	300	142	200	
01-402-00215-00000	POSTAGE	3,847	3,187	4,000	2,515	3,500	
01-402-00220-00000	OPERATING SUPPLIES	1,211	30,189	1,700	932	1,200	
01-402-00260-00000	SMALL TOOLS & EQUIPMENT	-	70	100	130	200	
01-402-00311-00000	AUDITING SERVICES	31,535	33,250	34,200	31,625	35,000	
01-402-00312-00000	MGMT CONSULTING SERVICES	715	765	850	-	1,000	
01-402-00318-00000	COMPUTER SERVICES	351	519	500	153	750	
01-402-00321-00000	TELEPHONE	2,885	2,724	1,728	1,338	1,800	
01-402-00331-00000	TRAVEL EXPENSES	2,919	5,399	2,300	886	2,500	
01-402-00341-00000	ADVERTISING	1,565	4,000	2,500	2,994	2,500	
01-402-00342-00000	PRINTING	529	1,088	800	864	800	
01-402-00343-00000	PHOTOCOPY	491	184	386	374	400	
01-402-00374-00000	MAINTENANCE-EQUIPMENT	4,300	7,055	7,055	5,291	6,500	
01-402-00394-00000	OTHER SERVICE FEES	54,190	19,455	23,500	27,694	25,000	
01-402-00420-00000	DUES & SUBSCRIPTIONS	1,125	1,140	1,125	720	1,000	
01-402-00461-00000	TRAINING	1,428	2,739	2,000	445	2,000	
	<i>Supplies, Services & Utilities</i>	<u>107,350</u>	<u>111,933</u>	<u>83,044</u>	<u>76,103</u>	<u>84,350</u>	
402	Finance Operations	<u>506,690</u>	<u>500,682</u>	<u>479,570</u>	<u>389,246</u>	<u>467,177</u>	
403	Tax Collection						
01-403-00115-00000	PART-TIME SALARIES	2,946	-	-	-	-	
01-403-00116-00000	TAX COMMISSIONS	55,724	63,264	62,000	44,853	62,000	
01-403-00130-00000	SALARIES-FULL TIME	430	-	-	-	44,705	
01-403-00158-00000	GROUP LIFE INSURANCE	-	-	-	-	554	
01-403-00167-00000	WELLNESS PROGRAM	230	-	-	-	-	
01-403-00192-00000	FICA/MEDICARE	483	228	-	223	3,420	
01-403-00196-00000	GROUP HOSPITAL INSURANCE	62	44	-	-	25,420	
01-403-00198-00000	GROUP DENTAL INSURANCE	-	-	-	-	849	
01-403-00199-00000	GROUP VISION INSURANCE	-	-	-	-	90	
	<i>Salaries, Wages & Benefits</i>	<u>59,875</u>	<u>63,535</u>	<u>62,000</u>	<u>45,076</u>	<u>137,038</u>	
01-403-00210-00000	OFFICE SUPPLIES	13	-	-	-	-	
01-403-00215-00000	POSTAGE	163	132	500	39	500	
01-403-00311-00000	AUDITING SERVICES	-	-	2,000	-	1,000	
01-403-00312-00000	MGMT CONSULTING SERVICES	1,396	1,560	2,000	1,550	1,200	
01-403-00331-00000	TRAVEL EXPENSES	-	40	200	-	200	
01-403-00350-00000	INSURANCE & BONDING	783	705	800	678	800	
01-403-00420-00000	DUES & SUBSCRIPTIONS	-	30	50	30	50	
01-403-00461-00000	TRAINING	-	330	420	160	300	
	<i>Supplies, Services & Utilities</i>	<u>2,356</u>	<u>2,797</u>	<u>5,970</u>	<u>2,457</u>	<u>4,050</u>	
403	Tax Collection	<u>62,231</u>	<u>66,332</u>	<u>67,970</u>	<u>47,533</u>	<u>141,088</u>	
471	Debt Principal						
01-471-47120-00000	DEBT SERVICE PRINCIPAL	439,231	446,595	546,918	1,054,320	602,821	
471	Debt Principal	<u>439,231</u>	<u>446,595</u>	<u>546,918</u>	<u>1,054,320</u>	<u>602,821</u>	
472	Debt Interest						
01-472-47220-00000	DEBT SERVICE INTEREST	131,550	146,298	170,486	116,294	164,341	
01-472-47304-00000	PAYING AGENT FEE	48	48	-	48	-	
01-472-47305-00000	NOTE ISSUE COSTS	12,248	-	-	4,692	-	
472	Debt Interest	<u>143,846</u>	<u>146,347</u>	<u>170,486</u>	<u>121,034</u>	<u>164,341</u>	
487	Unallocated Health Insurance						
01-487-00158-00000	GROUP LIFE INSURANCE	8,497	8,349	9,335	5,928	8,500	
01-487-00196-00000	GROUP HOSPITAL INSURANCE	136	139	-	148	-	
487	Unallocated Health Insurance	<u>8,633</u>	<u>8,488</u>	<u>9,335</u>	<u>6,077</u>	<u>8,500</u>	
488	Other Unallocated Employee Benefits						
01-488-00194-00000	UNEMPLOYMENT COMPENSATION	-	-	10,000	-	-	
01-488-00195-00000	WORKERS' COMPENSATION	207,785	207,913	245,621	260,821	226,400	
01-488-00197-00000	PENSION CONTRIBUTIONS	658,734	667,384	586,932	635,677	646,067	
488	Other Unallocated Employee Benefits	<u>866,519</u>	<u>875,297</u>	<u>842,553</u>	<u>896,498</u>	<u>872,467</u>	
492	Transfers to Other Funds						
01-492-49230-00000	TRANSFER TO CAPITAL PROJECTS FUND	-	-	-	-	3,660,752	
01-492-49231-00000	TRANSFER TO LETORT PARK	63,275	9,833	-	-	-	

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
492	<i>Transfers to Other Funds</i>	63,275	9,833	-	-	3,660,752	
	Total - Department of Finance	2,090,425	2,053,575	2,116,832	2,514,707	5,917,146	
411	<i>Fire Department</i>						
01-411-00115-00000	SALARIES--PART TIME	51,420	47,709	55,105	39,019	55,656	
01-411-00191-00000	UNIFORM ALLOWANCE	367	174	250	-	250	
01-411-00192-00000	FICA/MEDICARE	3,934	3,650	4,215	2,985	4,285	
	<i>Salaries, Wages & Benefits</i>	55,720	51,533	59,570	42,004	60,191	
01-411-00210-00000	OFFICE SUPPLIES	138	20	450	14	350	
01-411-00215-00000	POSTAGE	23	13	75	18	75	
01-411-00220-00000	OPERATING SUPPLIES	520	412	1,400	40	1,100	
01-411-00222-00000	CHEMICALS	2,597	1,850	4,500	1,892	4,500	
01-411-00231-00000	VEHICLE FUEL & OIL	18,325	12,618	14,869	8,110	15,000	
01-411-00249-00000	VEHICLE SUPPLIES	491	627	1,500	219	1,500	
01-411-00260-00000	SMALL TOOLS & EQUIPMENT	1,126	13,560	15,168	12,163	16,350	
01-411-00311-00000	AUDITING FEES	3,463	4,320	7,200	-	7,500	
01-411-00319-00000	Fund Raising	(2,317)	-	-	3,731	-	
01-411-00321-00000	TELEPHONE	210	135	126	97	150	
01-411-00327-00000	RADIO MAINTENANCE	431	203	1,500	337	1,500	
01-411-00341-00000	ADVERTISING	-	-	1,000	477	300	
01-411-00343-00000	PHOTOCOPY	54	13	250	42	300	
01-411-00372-00000	MAINTENANCE-VEHICLES	37,388	36,013	49,200	26,634	48,000	
01-411-00374-00000	MAINTENANCE-EQUIPMENT	45	-	5,600	259	8,800	
01-411-00394-00000	OTHER SERVICE FEES	5,173	5,925	4,100	756	4,150	
01-411-00420-00000	DUES & SUBSCRIPTIONS	229	445	1,685	1,751	2,075	
01-411-00461-00000	TRAINING	12,179	9,843	38,750	14,850	39,795	
01-411-00461-SAFER	SAFER GRANT EXPENDITURES	36,317	24,120	-	-	-	
01-411-00535-00000	FIRE RELIEF	123,005	118,238	118,238	117,374	117,374	
01-411-00540-00000	CONTRIBUTION TO NON-GOVT	659,522	624,629	615,377	612,766	633,155	
01-411-00760-00000	VEHICLES	-	574,849	-	-	-	
	<i>Supplies, Services & Utilities</i>	898,916	1,427,832	880,988	801,531	901,974	
411	Total - Fire Department	954,636	1,479,365	940,558	843,536	962,165	
41A	<i>Police Administration</i>						
01-41A-00115-00000	SALARIES--PART TIME	99,212	80,355	114,363	55,128	84,610	
01-41A-00130-00000	SALARIES--FULL TIME	246,745	255,450	248,049	278,619	357,186	
01-41A-00158-00000	GROUP LIFE INSURANCE	466	428	396	237	396	
01-41A-00159-00000	GROUP DISABILITY INS	959	950	1,653	1,040	1,573	
01-41A-00167-00000	EAP SERVICES	1,733	1,641	2,000	-	3,600	
01-41A-00177-00000	EXCESS SICK LEAVE PAYMENTS	8,127	8,294	-	1,460	3,290	
01-41A-00180-00000	SALARIES--OVER TIME	15,260	9,240	11,000	15,021	12,000	
01-41A-00191-00000	UNIFORM ALLOWANCE	850	981	1,850	-	1,850	
01-41A-00192-00000	FICA/MEDICARE	20,922	19,474	21,000	15,918	21,091	
01-41A-00196-00000	GROUP HOSPITAL INSURANCE	103,893	92,652	88,269	85,585	139,163	
01-41A-00198-00000	GROUP DENTAL INSURANCE	3,477	2,877	2,772	2,536	4,507	
01-41A-00199-00000	GROUP VISION INSURANCE	450	435	360	270	540	
	<i>Salaries, Wages & Benefits</i>	502,093	472,778	491,712	455,813	629,806	
01-41A-00210-00000	OFFICE SUPPLIES	5,405	4,328	4,500	2,001	4,500	
01-41A-00215-00000	POSTAGE	885	685	2,500	1,189	1,250	
01-41A-00220-00000	OPERATING SUPPLIES	(529)	842	850	639	850	
01-41A-00226-00000	CLEANING SUPPLIES	2,258	2,992	2,000	1,482	2,000	
01-41A-00231-00000	VEHICLE FUEL & OIL	2,120	1,397	2,013	320	1,500	
01-41A-00249-00000	VEHICLE SUPPLIES	-	-	100	-	100	
01-41A-00250-00000	MAINTENANCE SUPPLIES	-	-	500	71	-	
01-41A-00260-00000	SMALL TOOLS & EQUIPMENT	250	240	500	662	400	
01-41A-00312-00000	MGMT CONSULTING SERVICES	604	36,904	2,000	11,012	-	
01-41A-00317-00000	PEST CONTROL SERVICES	608	617	850	313	850	
01-41A-00318-00000	COMPUTER SERVICES	32,627	27,210	18,645	11,283	19,120	
01-41A-00321-00000	TELEPHONE	22,946	22,960	23,304	17,313	24,000	
01-41A-00327-00000	RADIO MAINTENANCE	4,040	332	3,000	-	-	
01-41A-00331-00000	TRAVEL EXPENSES	2,257	1,442	3,000	581	3,250	
01-41A-00342-00000	PRINTING	366	606	1,500	507	500	
01-41A-00343-00000	PHOTOCOPY	1,408	569	1,195	1,056	1,300	
01-41A-00361-00000	ELECTRICITY	22,685	22,960	22,723	20,923	18,000	
01-41A-00362-00000	NATURAL GAS	17,321	9,071	11,073	6,164	10,000	
01-41A-00364-00000	SEWER	479	606	541	960	1,500	
01-41A-00365-00000	SOLID WASTE	1,823	1,859	1,897	1,581	1,900	
01-41A-00366-00000	WATER	535	593	593	746	1,200	
01-41A-00372-00000	MAINTENANCE-VEHICLES	-	-	400	-	-	
01-41A-00373-00000	MAINTENANCE-BUILDINGS	37,767	33,325	37,000	25,197	37,800	
01-41A-00374-00000	MAINTENANCE-EQUIPMENT	7,274	211	6,100	3,025	5,600	

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
01-41A-00420-00000	DUES & SUBSCRIPTIONS	1,151	1,182	1,740	1,132	1,740	
01-41A-00421-00000	LICENSES & PERMITS	-	-	100	-	100	
01-41A-00442-00000	WELLNESS	2,483	2,427	3,200	396	4,000	
01-41A-00461-00000	TRAINING	569	675	1,850	865	2,000	
01-41A-00481-00000	PHYSICALS	315	1,170	1,500	-	1,200	
01-41A-00730-00000	BUILDINGS	-	-	20,000	-	-	
01-41A-00740-00000	MACHINERY & EQUIPMENT	230,212	-	-	(1,666)	-	
	<i>Supplies, Services & Utilities</i>	397,862	175,202	175,174	107,751	144,660	
41A	Police Administration	899,955	647,980	666,886	563,564	774,466	
41I	Police Investigation						
01-41I-00130-00000	SALARIES--FULL TIME	331,707	339,559	327,649	234,758	298,974	
01-41I-00158-00000	GROUP LIFE INSURANCE	482	482	480	345	480	
01-41I-00159-00000	GROUP DISABILITY INS	389	389	384	278	294	
01-41I-00177-00000	EXCESS SICK LEAVE PAYMENTS	13,251	12,820	12,749	1,778	13,000	
01-41I-00180-00000	SALARIES--OVER TIME	23,046	18,426	20,000	51,947	25,000	
01-41I-00180-00005	SALARIES - OT HOLIDAY	155	1,140	-	207	-	
01-41I-00181-00000	OVERTIME - REIMBURSABLE	-	3,677	-	7,143	-	
01-41I-00191-00000	UNIFORM ALLOWANCE	3,825	3,825	3,400	3,825	3,400	
01-41I-00192-00000	FICA/MEDICARE	5,389	5,214	5,226	4,338	4,756	
01-41I-00196-00000	GROUP HOSPITAL INSURANCE	88,750	91,358	93,938	85,160	100,861	
01-41I-00198-00000	GROUP DENTAL INSURANCE	3,079	3,184	3,192	2,852	3,397	
01-41I-00199-00000	GROUP VISION INSURANCE	405	439	405	281	360	
	<i>Salaries, Wages & Benefits</i>	470,478	480,514	467,423	392,912	450,522	
01-41I-00220-00000	OPERATING SUPPLIES	843	1,423	1,300	657	1,300	
01-41I-00231-00000	VEHICLE FUEL & OIL	4,465	3,028	3,915	1,363	4,000	
01-41I-00249-00000	VEHICLE SUPPLIES	-	-	200	-	200	
01-41I-00260-00000	SMALL TOOLS & EQUIPMENT	954	160	-	208	-	
01-41I-00331-00000	TRAVEL EXPENSES	22	26	750	6	2,300	
01-41I-00372-00000	MAINTENANCE-VEHICLES	-	-	500	749	-	
01-41I-00374-00000	MAINTENANCE-EQUIPMENT	-	-	100	-	-	
01-41I-00420-00000	DUES & SUBSCRIPTIONS	1,094	930	1,320	847	1,500	
01-41I-00461-00000	TRAINING	-	399	900	1,375	2,950	
	<i>Supplies, Services & Utilities</i>	7,378	5,967	8,985	5,205	12,250	
41I	Police Investigation	477,855	486,480	476,408	398,117	462,772	
41P	Police Patrol						
01-41P-00130-00000	SALARIES--FULL TIME	1,648,183	1,855,223	1,765,907	1,365,294	1,779,138	
01-41P-00158-00000	GROUP LIFE INSURANCE	2,668	2,596	2,520	1,976	2,520	
01-41P-00159-00000	GROUP DISABILITY INS	2,151	2,094	2,028	1,596	2,319	
01-41P-00177-00000	EXCESS SICK LEAVE PAYMENTS	20,480	19,643	27,149	-	16,000	
01-41P-00180-00000	SALARIES--OVERTIME	123,355	96,867	85,000	105,794	85,000	
01-41P-00180-00005	SALARIES - OT HOLIDAY	48,315	78,727	50,000	36,135	60,000	
01-41P-00181-00000	OVERTIME - REIMBURSABLE	-	32,663	25,000	30,159	25,000	
01-41P-00181-00005	OVERTIME HOLIDAY - REIMBURSABLE	-	2,449	-	-	-	
01-41P-00191-00000	UNIFORM ALLOWANCE	25,905	22,673	28,100	29,548	28,100	
01-41P-00192-00000	FICA/MEDICARE	25,686	26,903	28,447	22,312	28,633	
01-41P-00194-00000	UNEMPLOYMENT COMPENSATION	-	-	-	5,076	-	
01-41P-00196-00000	GROUP HOSPITAL INSURANCE	414,708	442,012	454,611	397,172	508,950	
01-41P-00198-00000	GROUP DENTAL INSURANCE	17,687	17,557	17,028	15,349	17,207	
01-41P-00199-00000	GROUP VISION INSURANCE	2,273	2,441	2,325	1,766	2,250	
	<i>Salaries, Wages & Benefits</i>	2,331,411	2,601,849	2,488,115	2,012,178	2,555,117	
01-41P-00210-00000	OFFICE SUPPLIES	60	1,225	1,225	-	1,200	
01-41P-00220-00000	OPERATING SUPPLIES	3,999	5,045	5,250	3,499	5,000	
01-41P-00231-00000	VEHICLE FUEL & OIL	55,400	50,263	49,019	23,666	50,000	
01-41P-00239-00000	AMMUNITION	11,778	2,977	12,930	10,876	15,100	
01-41P-00249-00000	VEHICLE SUPPLIES	11,271	10,000	10,000	11,046	10,000	
01-41P-00260-00000	SMALL TOOLS & EQUIPMENT	4,754	9,668	1,510	1,573	2,278	
01-41P-00327-00000	RADIO MAINTENANCE	-	93	93	-	-	
01-41P-00331-00000	TRAVEL EXPENSES	3,035	66	2,215	-	3,600	
01-41P-00372-00000	MAINTENANCE-VEHICLES	13,527	17,742	10,000	5,357	12,000	
01-41P-00374-00000	MAINTENANCE-EQUIPMENT	2,890	3,816	5,000	2,622	2,005	
01-41P-00394-00000	OTHER SERVICE FEES	207,427	210,390	210,000	174,683	26,000	
01-41P-00395-00000	ANIMAL CONTROL SERVICES	7,281	7,343	6,500	5,128	8,000	
01-41P-00420-00000	DUES & SUBSCRIPTIONS	-	36	350	52	350	
01-41P-00461-00000	TRAINING	4,442	9,966	18,900	11,380	9,500	
01-41P-00740-00000	MACHINERY & EQUIPMENT	-	5,458	94,600	6,781	-	
01-41P-00740-CAMRA	BODY CAMERAS	-	-	-	1,250	-	
01-41P-00760-00000	VEHICLES	52,728	103,027	35,000	36,392	-	
	<i>Supplies, Services & Utilities</i>	378,591	437,115	462,592	294,305	145,033	

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
41P	Police Patrol	2,710,001	3,038,964	2,950,707	2,306,483	2,700,150	
	Total - Police Department	4,087,812	4,173,425	4,094,001	3,268,164	3,937,388	
408	Engineering & Public Works Adm						
01-408-00130-00000	SALARIES--FULL TIME	307,257	348,339	339,183	259,939	347,215	
01-408-00158-00000	GROUP LIFE INSURANCE	463	526	528	350	528	
01-408-00159-00000	GROUP DISABILITY INS	975	1,352	3,123	2,065	3,086	
01-408-00167-00000	WELLNESS PROGRAM	425	400	425	200	425	
01-408-00177-00000	EXCESS SICK LEAVE PAYMENTS	9,030	8,003	6,191	147	6,102	
01-408-00180-00000	SALARIES--OVER TIME	-	145	-	-	-	
01-408-00191-00000	UNIFORM ALLOWANCE	-	-	250	-	250	
01-408-00192-00000	FICA/MEDICARE	23,991	27,101	26,421	19,799	26,734	
01-408-00194-00000	UNEMPLOYMENT COMPENSATION	14,846	-	-	-	-	
01-408-00196-00000	GROUP HOSPITAL INSURANCE	80,239	98,881	99,029	85,292	91,841	
01-408-00198-00000	GROUP DENTAL INSURANCE	3,615	4,310	4,176	3,433	3,672	
01-408-00199-00000	GROUP VISION INSURANCE	405	497	450	293	450	
	Salaries, Wages & Benefits	441,245	489,553	479,776	371,517	480,303	
01-408-00210-00000	OFFICE SUPPLIES	213	271	300	255	300	
01-408-00215-00000	POSTAGE	314	288	400	418	450	
01-408-00220-00000	OPERATING SUPPLIES	656	276	500	163	500	
01-408-00231-00000	VEHICLE FUEL & OIL	2,102	1,838	2,358	477	2,000	
01-408-00249-00000	VEHICLE SUPPLIES	279	19	350	107	350	
01-408-00260-00000	SMALL TOOLS & EQUIPMENT	605	465	-	-	-	
01-408-00318-00000	COMPUTER SERVICES	304	1,466	7,498	6,740	4,275	
01-408-00321-00000	TELEPHONE	3,513	3,114	3,540	2,894	4,000	
01-408-00331-00000	TRAVEL EXPENSES	-	7	-	-	-	
01-408-00341-00000	ADVERTISING	-	1,323	-	-	-	
01-408-00343-00000	PHOTOCOPY	799	171	1,200	677	1,200	
01-408-00372-00000	MAINTENANCE-VEHICLES	94	98	200	92	200	
01-408-00374-00000	MAINTENANCE-EQUIPMENT	2,110	1,020	8,510	2,367	2,355	
01-408-00420-00000	DUES & SUBSCRIPTIONS	489	181	665	188	865	
01-408-00421-00000	LICENSES & PERMITS	-	-	250	277	250	
01-408-00461-00000	TRAINING	70	97	900	50	950	
	Supplies, Services & Utilities	11,548	10,633	26,671	14,705	17,695	
408	Engineering & Public Works Adm	452,793	500,186	506,447	386,222	497,998	
409	Borough Hall						
01-409-00220-00000	OPERATING SUPPLIES	2,000	564	-	162	-	
01-409-00226-00000	CLEANING SUPPLIES	650	1,918	2,450	999	2,200	
01-409-00250-00000	MAINTENANCE SUPPLIES	4,026	780	1,000	656	1,000	
01-409-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	2,000	1,740	-	
01-409-00317-00000	PEST CONTROL SERVICES	360	731	720	742	720	
01-409-00318-00000	COMPUTER SERVICES	-	723	800	-	-	
01-409-00321-00000	TELEPHONE	2,000	2,032	3,047	2,372	3,000	
01-409-00361-00000	ELECTRICITY	12,487	14,321	14,335	12,045	12,500	
01-409-00362-00000	NATURAL GAS	8,124	6,735	8,861	3,442	7,000	
01-409-00364-00000	SEWER	595	608	652	731	750	
01-409-00365-00000	SOLID WASTE	1,828	1,859	1,897	1,577	1,900	
01-409-00366-00000	WATER	535	551	585	618	650	
01-409-00373-00000	MAINTENANCE-BUILDINGS	5,091	12,416	14,250	11,463	26,350	
01-409-00374-00000	MAINTENANCE-EQUIPMENT	4,034	5,630	7,999	7,009	8,899	
01-409-00394-00000	OTHER SERVICE FEES	12,540	12,645	12,840	9,630	12,840	
01-409-00720-00000	IMPROVEMENTS	1,448	-	4,833	-	-	
01-409-00730-00000	BUILDINGS	-	-	33,333	-	-	
01-409-00740-00000	MACHINERY & EQUIPMENT	-	-	21,667	17,408	-	
	Supplies, Services & Utilities	55,719	61,515	131,269	70,594	77,809	
409	Borough Hall	55,719	61,515	131,269	70,594	77,809	
413	Code Enforcement						
01-413-00130-00000	SALARIES--FULL TIME	225,504	226,218	235,474	187,911	242,482	
01-413-00158-00000	GROUP LIFE INSURANCE	427	429	432	321	432	
01-413-00159-00000	GROUP DISABILITY INS	793	953	2,223	1,665	2,217	
01-413-00177-00000	EXCESS SICK LEAVE PAYMENTS	6,089	6,493	8,696	-	6,309	
01-413-00180-00000	SALARIES--OVER TIME	510	1,092	-	43	-	
01-413-00191-00000	UNIFORM ALLOWANCE	100	-	125	-	125	
01-413-00192-00000	FICA/MEDICARE	17,879	18,011	18,679	14,256	18,550	
01-413-00196-00000	GROUP HOSPITAL INSURANCE	42,605	43,192	43,628	37,952	43,461	
01-413-00198-00000	GROUP DENTAL INSURANCE	2,197	2,197	2,196	2,014	2,247	
01-413-00199-00000	GROUP VISION INSURANCE	360	390	360	270	360	
	Salaries, Wages & Benefits	296,463	298,975	311,813	244,432	316,183	

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
01-413-00210-00000	OFFICE SUPPLIES	366	505	350	442	350	
01-413-00215-00000	POSTAGE	1,892	1,704	1,500	1,340	1,700	
01-413-00220-00000	OPERATING SUPPLIES	268	258	250	222	250	
01-413-00229-00000	ITEMS FOR RESALE	-	100	100	-	100	
01-413-00231-00000	VEHICLE FUEL & OIL	1,828	1,500	1,677	782	1,500	
01-413-00249-00000	VEHICLE SUPPLIES	295	263	200	1,592	250	
01-413-00250-00000	MAINTENANCE SUPPLIES	-	-	-	12	-	
01-413-00260-00000	SMALL TOOLS & EQUIPMENT	-	275	300	159	450	
01-413-00312-00000	MGMT CONSULTING SERVICES	6,570	78,158	77,500	123,628	-	
01-413-00312-00EPA	MGMT CONSULTING SERVICES - EPA	-	1,705	300,000	65,498	-	
01-413-00318-00000	COMPUTER SERVICES	684	818	900	465	900	
01-413-00319-00000	PLANNING	28,889	10,050	-	-	-	
01-413-00321-00000	TELEPHONE	1,848	1,871	1,856	1,352	1,800	
01-413-00331-00000	TRAVEL EXPENSES	-	-	100	-	100	
01-413-00341-00000	ADVERTISING	2,583	2,006	2,500	1,778	2,500	
01-413-00342-00000	PRINTING	343	-	150	116	200	
01-413-00343-00000	PHOTOCOPY	268	117	1,000	567	1,200	
01-413-00372-00000	MAINTENANCE-VEHICLES	126	621	500	888	500	
01-413-00374-00000	MAINTENANCE-EQUIPMENT	1,288	600	1,300	11	1,300	
01-413-00391-00000	FEES-248 W. NORTH STREET	-	-	-	98	-	
01-413-00420-00000	DUES & SUBSCRIPTIONS	505	779	750	981	1,000	
01-413-00461-00000	TRAINING	1,536	2,402	2,000	1,351	2,000	
01-413-00610-00000	CONSTRUCTION CONTRACTS	9,671	9,694	15,000	16,831	15,000	
01-413-00720-00000	IMPROVEMENTS	-	416,640	1,500,000	347,991	-	
	<i>Supplies, Services & Utilities</i>	58,961	530,066	1,907,933	566,101	31,100	
413	Code Enforcement	355,424	829,042	2,219,746	810,533	347,283	
430	Field Operations						
01-430-00115-00000	SALARIES--PART TIME	-	1,642	-	8,169	-	
01-430-00130-00000	SALARIES--FULL TIME	248,394	242,418	266,793	199,636	266,672	
01-430-00158-00000	GROUP LIFE INSURANCE	513	522	528	384	528	
01-430-00159-00000	GROUP DISABILITY INS	882	1,027	2,454	1,789	2,462	
01-430-00167-00000	WELLNESS	643	899	-	159	-	
01-430-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,540	3,934	6,803	-	5,100	
01-430-00180-00000	SALARIES--OVER TIME	19,357	21,083	17,500	15,793	17,675	
01-430-00191-00000	UNIFORM ALLOWANCE	1,807	1,854	1,117	1,555	1,117	
01-430-00192-00000	FICA/MEDICARE	20,445	20,250	22,268	16,834	21,752	
01-430-00196-00000	GROUP HOSPITAL INSURANCE	83,792	84,306	95,691	81,711	116,305	
01-430-00198-00000	GROUP DENTAL INSURANCE	4,047	4,036	4,104	3,688	4,076	
01-430-00199-00000	GROUP VISION INSURANCE	520	569	528	406	554	
	<i>Salaries, Wages & Benefits</i>	383,940	382,540	417,786	330,123	436,241	
01-430-00210-00000	OFFICE SUPPLIES	375	336	250	145	250	
01-430-00220-00000	OPERATING SUPPLIES	69,143	22,054	94,725	87,665	107,550	
01-430-00220-0SNOW	OPERATING SUPPLIES - SNOW STRM	-	-	-	40,710	-	
01-430-00226-00000	CLEANING SUPPLIES	585	637	500	471	500	
01-430-00231-00000	VEHICLE FUEL & OIL	41,781	31,229	24,920	25,858	30,000	
01-430-00249-00000	VEHICLE SUPPLIES	18,522	11,902	11,500	13,824	13,000	
01-430-00250-00000	MAINTENANCE SUPPLIES	39,388	30,128	21,746	53,445	30,702	
01-430-00260-00000	SMALL TOOLS & EQUIPMENT	971	4,578	2,850	3,030	5,270	
01-430-00313-00000	ENGINEERING SERVICES	-	-	1,100	2,400	-	
01-430-00317-00000	PEST CONTROL SERVICES	240	122	120	124	120	
01-430-00318-00000	COMPUTER SERVICES	-	723	800	-	-	
01-430-00321-00000	TELEPHONE	2,233	2,757	267	2,404	3,000	
01-430-00327-00000	RADIO MAINTENANCE	-	138	500	-	500	
01-430-00343-00000	PHOTOCOPY	25	10	100	19	150	
01-430-00361-00000	ELECTRICITY	4,083	4,448	5,176	3,570	4,500	
01-430-00362-00000	NATURAL GAS	3,759	2,996	3,990	1,842	3,500	
01-430-00364-00000	SEWER	222	262	283	244	350	
01-430-00365-00000	SOLID WASTE	771	755	200	1,023	1,500	
01-430-00366-00000	WATER	275	238	297	248	350	
01-430-00371-00000	MAINTENANCE-LAND	20,664	24,115	19,100	20,670	19,100	
01-430-00372-00000	MAINTENANCE-VEHICLES	6,902	5,549	3,000	6,490	3,000	
01-430-00373-00000	MAINTENANCE-BUILDINGS	1,343	1,253	13,130	2,018	5,930	
01-430-00374-00000	MAINTENANCE-EQUIPMENT	1,992	2,602	3,250	942	3,575	
01-430-00384-00000	RENTAL-EQUIPMENT	9,474	14,659	23,000	8,012	23,000	
01-430-00394-00000	OTHER SERVICE FEES	-	1,104	2,655	645	7,485	
01-430-00395-00000	ANIMAL CONTROL SERVICES	-	-	1,400	-	1,400	
01-430-00420-00000	DUES & SUBSCRIPTIONS	678	783	900	583	900	
01-430-00421-00000	LICENSES & PERMITS	984	708	1,350	295	1,350	
01-430-00440-00000	LAUNDRY SERVICE	1,751	1,821	1,950	1,441	1,950	
01-430-00461-00000	TRAINING	-	23	150	-	150	
01-430-00610-00000	CONSTRUCTION CONTRACTS	-	22,700	125,442	4,100	-	
01-430-00720-00000	IMPROVEMENTS	6,938	-	332,395	20,685	-	

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
01-430-00740-00000	MACHINERY & EQUIPMENT	-	8,320	38,119	36,224	-	-
01-430-00760-00000	VEHICLES	25,092	33,335	-	(333)	-	-
	<i>Supplies, Services & Utilities</i>	258,192	230,284	735,165	338,793	269,082	
430	Field Operations	642,133	612,824	1,152,951	668,916	703,323	
431	Streets Cleaning						
01-431-00130-00000	SALARIES--FULL TIME	45,976	46,640	48,417	39,084	47,589	
01-431-00158-00000	GROUP LIFE INSURANCE	94	100	100	75	100	
01-431-00159-00000	GROUP DISABILITY INS	158	190	437	336	448	
01-431-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,683	1,707	1,741	-	-	
01-431-00180-00000	SALARIES--OVER TIME	3,241	2,569	1,500	1,344	2,020	
01-431-00192-00000	FICA/MEDICARE	3,832	3,862	3,737	3,040	3,795	
01-431-00196-00000	GROUP HOSPITAL INSURANCE	22,549	22,534	23,425	21,496	25,420	
01-431-00198-00000	GROUP DENTAL INSURANCE	834	834	840	765	849	
01-431-00199-00000	GROUP VISION INSURANCE	90	98	90	68	90	
	<i>Salaries, Wages & Benefits</i>	78,457	78,533	80,287	66,207	80,311	
01-431-00220-00000	OPERATING SUPPLIES	6,035	5,644	6,490	3,777	6,000	
01-431-00231-00000	VEHICLE FUEL & OIL	6,815	5,781	6,712	2,643	6,000	
01-431-00249-00000	VEHICLE SUPPLIES	4,709	7,020	6,000	4,087	6,000	
01-431-00260-00000	SMALL TOOLS & EQUIPMENT	-	-	50	-	50	
01-431-00318-00000	COMPUTER SERVICES	-	723	800	-	-	
01-431-00365-00000	SOLID WASTE	4,481	-	2,050	924	12,000	
01-431-00372-00000	ENGINEERING SERVICES	45	688	-	52	-	
	<i>Supplies, Services & Utilities</i>	22,086	19,857	22,102	11,482	30,050	
431	Streets Cleaning	100,543	98,390	102,389	77,690	110,361	
433	Traffic Control						
01-433-00115-00000	SALARIES--PART TIME	-	7,179	12,000	9,380	20,200	
01-433-00130-00000	SALARIES--FULL TIME	77,649	47,714	81,785	50,947	80,024	
01-433-00158-00000	GROUP LIFE INSURANCE	152	97	72	97	72	
01-433-00159-00000	GROUP DISABILITY INS	273	190	300	453	810	
01-433-00177-00000	EXCESS SICK LEAVE PAYMENTS	987	268	1,037	-	-	
01-433-00180-00000	SALARIES--OVER TIME	1,926	1,261	2,000	2,258	1,515	
01-433-00191-00000	UNIFORM ALLOWANCE	240	147	380	222	430	
01-433-00192-00000	FICA/MEDICARE	6,050	4,234	7,406	4,732	7,783	
01-433-00196-00000	GROUP HOSPITAL INSURANCE	37,844	25,237	38,619	17,965	20,336	
01-433-00198-00000	GROUP DENTAL INSURANCE	1,335	890	672	973	1,359	
01-433-00199-00000	GROUP VISION INSURANCE	144	108	144	54	144	
	<i>Salaries, Wages & Benefits</i>	126,599	87,324	144,415	87,081	132,673	
01-433-00210-00000	OFFICE SUPPLIES	-	24	60	23	60	
01-433-00220-00000	OPERATING SUPPLIES	6,236	39,898	23,748	26,033	27,018	
01-433-00231-00000	VEHICLE FUEL & OIL	2,788	2,505	3,361	2,203	3,000	
01-433-00249-00000	VEHICLE SUPPLIES	1,170	180	2,000	673	2,000	
01-433-00250-00000	MAINTENANCE SUPPLIES	7,050	12,747	12,350	20,767	12,850	
01-433-00250-00433	MAINTENANCE SUPPLIES	-	-	3,000	-	6,000	
01-433-00260-00000	SMALL TOOLS & EQUIPMENT	1,610	4,542	1,640	1,450	1,588	
01-433-00318-00000	COMPUTER SERVICES	-	723	800	-	-	
01-433-00321-00000	TELEPHONE	5,381	6,579	3,900	3,280	4,200	
01-433-00331-00000	TRAVEL EXPENSES	-	-	250	-	250	
01-433-00342-00000	PRINTING	-	924	1,500	2,143	2,000	
01-433-00361-00000	ELECTRICITY	28,995	31,703	33,254	28,479	29,000	
01-433-00372-00000	MAINTENANCE-VEHICLES	1,304	1,796	1,600	1,073	1,600	
01-433-00374-00000	MAINTENANCE-EQUIPMENT	-	29	400	890	1,400	
01-433-00384-00000	RENTAL-EQUIPMENT	-	-	200	-	-	
01-433-00394-00000	OTHER SERVICE FEES	15,000	15,440	32,150	24,840	27,750	
01-433-00420-00000	DUES & SUBSCRIPTIONS	165	-	250	85	250	
01-433-00440-00000	LAUNDRY SERVICE	769	621	-	509	-	
01-433-00461-00000	TRAINING	-	-	450	465	450	
01-433-00610-00000	CONSTRUCTION CONTRACTS	-	-	1,000	-	1,000	
	<i>Supplies, Services & Utilities</i>	70,468	117,711	121,913	112,913	120,416	
433	Traffic Control	197,067	205,035	266,328	199,994	253,089	
434	Street Lighting						
01-434-00130-00000	SALARIES--FULL TIME	18,807	12,206	7,982	12,737	20,006	
01-434-00158-00000	GROUP LIFE INSURANCE	38	24	24	24	24	
01-434-00159-00000	GROUP DISABILITY INS	68	49	72	113	197	
01-434-00177-00000	EXCESS SICK LEAVE PAYMENTS	247	268	259	-	-	
01-434-00180-00000	SALARIES--OVERTIME	166	14	-	388	-	
01-434-00192-00000	FICA/MEDICARE	1,443	935	630	990	1,530	
01-434-00196-00000	GROUP HOSPITAL INSURANCE	9,461	6,289	9,652	4,491	5,084	

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
01-434-00198-00000	GROUP DENTAL INSURANCE	334	222	168	348	340	
01-434-00199-00000	GROUP VISION INSURANCE	36	27	36	14	36	
	<i>Salaries, Wages & Benefits</i>	30,599	20,035	18,823	19,105	27,217	
01-434-00220-00000	OPERATING SUPPLIES	578	901	-	135	-	
01-434-00250-00000	MAINTENANCE SUPPLIES	2,511	961	4,102	324	4,102	
01-434-00318-00000	COMPUTER SERVICES	-	723	800	-	-	
01-434-00361-00000	ELECTRICITY	255,471	257,699	262,689	176,126	230,000	
	<i>Supplies, Services & Utilities</i>	258,559	260,285	267,591	176,585	234,102	
434	Street Lighting	289,158	280,320	286,414	195,690	261,319	
446	Stormwater Management						
01-446-00250-00000	MAINTENANCE SUPPLIES	-	1,412	5,826	2,293	6,000	
01-446-00250-NSILT	OPERATING SUPPLIES	-	-	5,000	-	6,020	
01-446-00313-00000	ENGINEERING SERVICES	-	-	16,500	-	6,600	
01-446-00318-00000	COMPUTER SERVICES	-	723	800	-	4,075	
01-446-00342-00000	PRINTING	-	-	1,000	40	1,000	
01-446-00371-00000	MAINTENANCE-LAND	-	-	1,600	-	1,650	
01-446-00394-00000	OTHER SERVICE FEES	-	-	2,100	-	1,000	
01-446-00420-00000	DUES & SUBSCRIPTIONS	-	-	250	-	250	
01-446-00421-00000	LICENSES & PERMITS	-	-	500	500	1,250	
01-446-00461-00000	TRAINING	-	-	-	-	100	
01-446-00610-00000	CONSTRUCTION CONTRACTS	-	-	897,000	-	-	
01-446-00720-00000	IMPROVEMENTS	-	34,920	5,000	19,900	-	
01-446-00760-00000	VEHICLES	-	98,957	63,000	62,955	-	
	<i>Supplies, Services & Utilities</i>	-	136,012	998,576	85,688	27,945	
446	Stormwater Management	-	136,012	998,576	85,688	27,945	
	Total - Department of Public Works	2,092,837	2,723,323	5,664,120	2,495,327	2,281,127	
451	Parks & Recreation Admin						
01-451-00130-00000	SALARIES--FULL TIME	110,677	113,705	116,313	92,634	118,859	
01-451-00158-00000	GROUP LIFE INSURANCE	174	181	192	136	192	
01-451-00159-00000	GROUP DISABILITY INS	386	461	1,092	816	1,078	
01-451-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,841	2,617	3,868	-	5,155	
01-451-00180-00000	SALARIES--OVERTIME	394	632	450	326	455	
01-451-00192-00000	FICA/MEDICARE	8,579	8,811	9,228	6,996	9,128	
01-451-00196-00000	GROUP HOSPITAL INSURANCE	45,099	45,068	46,849	42,992	50,840	
01-451-00198-00000	GROUP DENTAL INSURANCE	1,668	1,668	1,668	1,529	1,699	
01-451-00199-00000	GROUP VISION INSURANCE	180	195	180	135	180	
	<i>Salaries, Wages & Benefits</i>	169,998	173,340	179,840	145,565	187,586	
01-451-00210-00000	OFFICE SUPPLIES	250	250	250	252	250	
01-451-00215-00000	POSTAGE	249	227	500	189	500	
01-451-00220-00000	OPERATING SUPPLIES	(1,699)	(225)	500	43	500	
01-451-00229-00000	ITEMS FOR RESALE	7,808	6,453	9,000	6,168	7,500	
01-451-00318-00000	COMPUTER SERVICES	407	1,584	1,456	1,359	1,500	
01-451-00321-00000	TELEPHONE	2,191	1,301	1,896	1,626	2,100	
01-451-00327-00000	RADIO MAINTENANCE	-	100	100	-	100	
01-451-00331-00000	TRAVEL EXPENSES	1,364	870	1,500	938	1,500	
01-451-00341-00000	ADVERTISING	-	125	200	482	200	
01-451-00342-00000	PRINTING	216	-	300	165	300	
01-451-00343-00000	PHOTOCOPY	99	61	234	94	250	
01-451-00394-00000	OTHER SERVICE FEES	17	-	-	5	-	
01-451-00420-00000	DUES & SUBSCRIPTIONS	399	465	275	275	335	
01-451-00461-00000	TRAINING	20	175	285	360	875	
	<i>Supplies, Services & Utilities</i>	11,319	11,288	16,496	11,955	15,910	
451	Parks & Recreation Admin	181,317	184,627	196,336	157,520	203,496	
452	Recreation Services						
01-452-00115-00000	SALARIES--PART TIME	22,009	20,451	23,470	32,445	32,825	
01-452-00130-00000	SALARIES--FULL TIME	75,159	68,468	76,960	54,479	73,211	
01-452-00158-00000	GROUP LIFE INSURANCE	158	170	168	88	168	
01-452-00159-00000	GROUP DISABILITY INS	264	349	734	396	713	
01-452-00167-00000	WELLNESS	564	375	-	-	-	
01-452-00180-00000	SALARIES - OVERTIME	-	21	-	38	-	
01-452-00191-00000	UNIFORM ALLOWANCE	152	188	200	129	200	
01-452-00192-00000	FICA/MEDICARE	7,948	7,025	7,633	6,796	8,094	
01-452-00196-00000	GROUP HOSPITAL INSURANCE	6,650	15,301	12,941	14,191	23,043	
01-452-00198-00000	GROUP DENTAL INSURANCE	1,585	1,307	1,584	908	1,039	
01-452-00199-00000	GROUP VISION INSURANCE	171	178	171	106	171	
	<i>Salaries, Wages & Benefits</i>	114,659	113,832	123,861	109,576	139,464	

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
01-452-00210-00000	OFFICE SUPPLIES	361	414	500	224	500	
01-452-00215-00000	POSTAGE	608	401	1,000	404	800	
01-452-00220-00000	OPERATING SUPPLIES	3,289	3,010	4,085	1,697	3,960	
01-452-00229-00000	ITEMS FOR RESALE	-	-	250	-	-	
01-452-00250-00000	MAINTENANCE SUPPLIES	-	656	1,325	720	775	
01-452-00331-00000	TRAVEL EXPENSES	1,171	795	1,350	879	1,400	
01-452-00341-00000	ADVERTISING	1,029	1,124	1,000	330	1,000	
01-452-00342-00000	PRINTING	2,547	1,821	2,740	1,573	2,500	
01-452-00342-00540	PRINTING	-	219	280	-	-	
01-452-00343-00000	PHOTOCOPY	91	58	100	88	150	
01-452-00372-00000	MAINTENANCE-VEHICLES	-	91	-	-	-	
01-452-00394-00000	OTHER SERVICE FEES	50,155	47,039	55,025	36,613	48,158	
01-452-00420-00000	DUES & SUBSCRIPTIONS	280	325	525	547	550	
01-452-00461-00000	TRAINING	305	428	850	570	800	
	<i>Supplies, Services & Utilities</i>	59,836	56,381	69,030	43,645	60,593	
452	Recreation Services	174,495	170,213	192,891	153,220	200,057	
453	Swimming Pool						
01-453-00115-00000	SALARIES--PART TIME	55,973	59,756	62,350	60,635	66,309	
01-453-00130-00000	SALARIES--FULL TIME	4,595	4,754	4,761	3,817	4,882	
01-453-00158-00000	GROUP LIFE INSURANCE	10	10	10	7	10	
01-453-00159-00000	GROUP DISABILITY INS	16	19	40	34	45	
01-453-00191-00000	UNIFORM ALLOWANCE	233	248	400	270	400	
01-453-00192-00000	FICA/MEDICARE	4,667	4,931	5,134	4,927	5,446	
01-453-00196-00000	GROUP HOSPITAL INSURANCE	350	1,376	1,442	1,318	1,558	
01-453-00198-00000	GROUP DENTAL INSURANCE	83	83	84	76	85	
01-453-00199-00000	GROUP VISION INSURANCE	9	10	9	7	9	
	<i>Salaries, Wages & Benefits</i>	65,935	71,186	74,230	71,091	78,744	
01-453-00210-00000	OFFICE SUPPLIES	48	75	75	46	75	
01-453-00220-00000	OPERATING SUPPLIES	2,742	2,392	4,390	2,444	2,690	
01-453-00220-SPONS	OPERATING SUPPLIES	1,157	830	-	327	-	
01-453-00222-00000	CHEMICALS	13,624	16,793	14,758	18,361	18,431	
01-453-00226-00000	CLEANING SUPPLIES	437	634	700	586	700	
01-453-00229-00000	ITEMS FOR RESALE	13,795	13,387	14,000	13,590	14,000	
01-453-00250-00000	MAINTENANCE SUPPLIES	913	1,042	500	766	500	
01-453-00260-00000	SMALL TOOLS & EQUIPMENT	757	543	500	526	500	
01-453-00321-00000	TELEPHONE	1,414	1,236	1,956	1,556	2,100	
01-453-00331-00000	TRAVEL EXPENSES	45	3	50	-	50	
01-453-00341-00000	ADVERTISING	768	886	1,000	1,000	1,000	
01-453-00342-00000	PRINTING	278	47	80	74	80	
01-453-00361-00000	ELECTRICITY	10,110	11,226	10,268	9,420	8,500	
01-453-00362-00000	NATURAL GAS	253	245	229	249	250	
01-453-00364-00000	SEWER	7,743	8,128	7,922	6,266	8,000	
01-453-00365-00000	SOLID WASTE	1,095	893	1,025	1,139	500	
01-453-00366-00000	WATER	6,110	6,272	6,158	4,830	6,000	
01-453-00371-00000	MAINTENANCE-LAND	69	-	100	126	75	
01-453-00373-00000	MAINTENANCE-BUILDINGS	217	511	2,800	418	6,100	
01-453-00374-00000	MAINTENANCE-EQUIPMENT	333	193	244	495	244	
01-453-00384-00000	RENTAL-EQUIPMENT	-	-	110	-	110	
01-453-00394-00000	OTHER SERVICE FEES	3,128	4,740	4,700	4,050	4,800	
01-453-00421-00000	LICENSES & PERMITS	152	117	117	82	117	
01-453-00461-00000	TRAINING	144	186	750	257	525	
01-453-00720-00000	IMPROVEMENTS	50,224	6,262	111,600	77,103	-	
01-453-00730-00000	BUILDINGS	6,632	9,134	-	-	-	
	<i>Supplies, Services & Utilities</i>	122,188	85,774	184,032	143,711	75,347	
453	Swimming Pool	188,123	156,960	258,262	214,801	154,091	
454	Parks Maintenance						
01-454-00130-00000	SALARIES--FULL TIME	134,977	132,908	136,943	107,680	138,426	
01-454-00158-00000	GROUP LIFE INSURANCE	281	284	288	213	288	
01-454-00159-00000	GROUP DISABILITY INS	464	546	1,260	956	1,288	
01-454-00177-00000	EXCESS SICK LEAVE PAYMENTS	1,438	1,448	1,477	-	-	
01-454-00180-00000	SALARIES--OVERTIME	5,419	7,007	6,570	5,452	6,636	
01-454-00191-00000	UNIFORM ALLOWANCE	820	477	600	533	700	
01-454-00192-00000	FICA/MEDICARE	10,676	10,636	11,091	8,507	11,097	
01-454-00196-00000	GROUP HOSPITAL INSURANCE	41,936	42,696	45,458	37,446	38,132	
01-454-00198-00000	GROUP DENTAL INSURANCE	2,219	2,197	2,196	2,321	2,397	
01-454-00199-00000	GROUP VISION INSURANCE	345	390	360	270	315	
	<i>Salaries, Wages & Benefits</i>	198,574	198,588	206,243	163,378	199,279	
01-454-00220-00000	OPERATING SUPPLIES	3,933	1,100	4,000	496	4,000	

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
01-454-00226-00000	CLEANING SUPPLIES	90	150	150	147	200	
01-454-00230-00000	HEATING FUEL	3,997	2,322	4,000	883	-	
01-454-00231-00000	VEHICLE FUEL & OIL	6,942	5,777	6,770	4,559	6,000	
01-454-00249-00000	VEHICLE SUPPLIES	2,561	3,176	3,000	2,630	3,200	
01-454-00250-00000	MAINTENANCE SUPPLIES	16,038	12,501	11,730	7,302	13,905	
01-454-00260-00000	SMALL TOOLS & EQUIPMENT	314	1,660	1,075	-	500	
01-454-00317-00000	PEST CONTROL	440	447	440	340	440	
01-454-00321-00000	TELEPHONE	3,001	4,518	4,440	3,214	4,400	
01-454-00331-00000	TRAVEL EXPENSES	-	-	50	-	50	
01-454-00341-00000	ADVERTISING	544	-	-	208	-	
01-454-00361-00000	ELECTRICITY	9,536	10,641	10,584	9,214	9,000	
01-454-00362-00000	NATURAL GAS	7,446	6,309	7,650	3,472	7,500	
01-454-00364-00000	SEWER	9,089	11,583	10,787	14,999	10,000	
01-454-00365-00000	SOLID WASTE	4,973	4,935	5,415	4,359	5,000	
01-454-00366-00000	WATER	13,175	14,896	13,230	16,730	13,000	
01-454-00371-00000	MAINTENANCE-LAND	50,646	51,132	54,190	43,839	52,690	
01-454-00372-00000	MAINTENANCE-VEHICLES	194	1,725	1,500	1,468	1,700	
01-454-00373-00000	MAINTENANCE-BUILDINGS	1,464	9,699	10,000	1,676	15,000	
01-454-00374-00000	MAINTENANCE-EQUIPMENT	1,147	1,029	1,105	853	1,105	
01-454-00384-00000	RENTAL-EQUIPMENT	2,139	3,031	3,170	2,486	3,492	
01-454-00394-00000	OTHER SERVICE FEES	411	410	400	606	450	
01-454-00420-00000	DUES & SUBSCRIPTIONS	82	-	220	-	220	
01-454-00421-00000	LICENSES & PERMITS	-	-	100	194	100	
01-454-00440-00000	LAUNDRY SERVICE	1,458	1,603	1,600	1,059	1,700	
01-454-00461-00000	TRAINING	73	100	100	-	100	
01-454-00720-00000	IMPROVEMENTS	29,330	7,900	1,053,908	18,400	-	
01-454-00720-00HPP	IMPROVEMENTS	-	26,574	-	217,968	-	
01-454-00720-0MANS	IMPROVEMENTS	9,021	10,294	-	3,644	-	
01-454-00720-TRAIL	IMPROVEMENTS	9,397	4,365	-	72,404	-	
01-454-00730-00000	BUILDINGS	24,954	5,950	121,000	19,816	-	
01-454-00730-00ROW	BUILDINGS - SHAFER PARK ROW	-	-	-	12,453	-	
01-454-00740-00000	MACHINERY & EQUIPMENT	-	-	27,000	26,847	-	
01-454-00760-00000	VEHICLES	31,029	-	-	-	-	
	<i>Supplies, Services & Utilities</i>	243,422	203,825	1,357,614	492,266	153,752	
454	Parks Maintenance	441,997	402,413	1,563,857	655,644	353,031	
455	Shade Tree Program						
01-455-00371-00000	MAINTENANCE-LAND	6,960	6,871	7,000	5,099	7,000	
455	Shade Tree Program	6,960	6,871	7,000	5,099	7,000	
458	Community Center						
01-458-00115-00000	SALARIES--PART TIME	14,575	14,771	15,500	11,018	15,655	
01-458-00191-00000	UNIFORM ALLOWANCE	15	28	100	-	100	
01-458-00192-00000	FICA/MEDICARE	1,115	1,130	1,186	843	1,198	
	<i>Salaries, Wages & Benefits</i>	15,705	15,929	16,786	11,861	16,953	
01-458-00220-00000	OPERATING SUPPLIES	4,223	1,775	2,000	692	2,000	
01-458-00226-00000	CLEANING SUPPLIES	497	502	500	500	500	
01-458-00250-00000	MAINTENANCE SUPPLIES	1,435	866	1,500	1,356	2,000	
01-458-00260-00000	SMALL TOOLS & EQUIPMENT	493	521	500	500	500	
01-458-00317-00000	PEST CONTROL SERVICES	-	-	1,000	517	800	
01-458-00318-00000	COMPUTER SERVICES	375	395	395	395	395	
01-458-00321-00000	TELEPHONE	909	453	564	775	600	
01-458-00361-00000	ELECTRICITY	8,718	10,380	10,701	9,632	8,500	
01-458-00362-00000	NATURAL GAS	23,367	15,600	22,037	9,056	20,000	
01-458-00364-00000	SEWER	592	689	686	585	800	
01-458-00365-00000	SOLID WASTE	1,972	2,011	2,051	1,709	2,100	
01-458-00366-00000	WATER	535	560	593	461	600	
01-458-00371-00000	MAINTENANCE-LAND	-	1,500	1,500	205	1,500	
01-458-00373-00000	MAINTENANCE-BUILDINGS	4,034	11,690	12,700	12,049	21,850	
01-458-00374-00000	MAINTENANCE-EQUIPMENT	7,563	6,322	7,350	7,248	7,350	
01-458-00384-00000	RENTAL-EQUIPMENT	105	-	50	-	50	
01-458-00394-00000	OTHER SERVICE FEES	14,262	14,237	14,440	10,833	14,440	
01-458-00421-00000	LICENSES & PERMITS	186	88	150	-	300	
01-458-00440-00000	LAUNDRY SERVICE	-	-	-	-	150	
01-458-00720-00000	IMPROVEMENTS	261	25,138	-	-	-	
01-458-00730-00000	BUILDINGS	-	-	241,500	9,191	-	
01-458-00740-00000	MACHINERY & EQUIPMENT	13,990	-	6,400	-	-	
	<i>Supplies, Services & Utilities</i>	83,517	92,725	326,617	65,705	84,435	
458	Community Center	99,222	108,654	343,403	77,567	101,388	
	Total - Department of Parks & Recreation	1,092,114	1,029,738	2,561,749	1,263,852	1,019,063	

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
Total - General Fund Revenue		13,261,465	12,309,718	16,599,208	12,509,649	15,338,678	
Total - General Fund Expenditures		11,356,377	12,550,198	16,548,011	11,209,255	15,268,815	
Gain/(Loss) from Operations		1,905,088	(240,480)	51,197	1,300,393	69,863	
06	Water Fund						
000	Revenue						
06-000-34110-00000	INTEREST INCOME-SAVINGS	(1,470)	(2,614)	(1,500)	(2,769)	(1,500)	
06-000-34140-00000	INTEREST INCOME - PLGIT	(63)	(173)	(100)	(734)	(100)	
06-000-34141-00000	INTEREST - INVESTMENT	-	(1,718)	-	-	(1,000)	
06-000-37810-00000	METERED WATER SALES	(3,306,039)	(3,540,058)	(3,505,632)	(2,405,471)	(3,505,632)	
06-000-37870-00000	SALES TO TOWNSHIPS	(41,250)	(60,139)	(52,628)	-	(53,000)	
06-000-37880-00000	WATER CAPACITY TAP FEE	-	(31,357)	(10,000)	(26,783)	-	
06-000-37890-00000	OTHER SERVICE REVENUE	(24,212)	(9,729)	(7,445)	(6,683)	(7,500)	
06-000-37891-00000	SALES OF WATER METERS	(27,367)	(9,571)	(5,964)	(5,976)	(6,000)	
06-000-37895-00000	CELL TOWER SPACE RENTAL	(154,949)	(143,344)	(155,166)	(121,209)	(155,000)	
06-000-38010-00000	MISCELLANEOUS REVENUE	(2,055)	(7,020)	(10,000)	(114)	(10,000)	
06-000-38012-00000	NET APPR. (DEPR) IN MV	-	2,053	-	-	-	
06-000-38196-00000	HEALTH INSURANCE COPAY	(10,350)	(10,930)	(11,000)	(6,102)	(11,000)	
06-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(56,708)	(72,406)	(24,335)	(38,346)	(24,000)	
06-000-39110-00000	SALE OF PROPERTY	(9,324)	(6,442)	(3,552)	-	(3,500)	
06-000-39120-00000	REIMBURSEMENTS	(18,672)	(15,294)	(15,309)	(12,936)	(15,000)	
06-000-39208-00000	TRANSFER FROM SEWER FUND	(48,431)	(50,065)	(28,181)	(28,181)	(28,000)	
06-000-39213-00000	WATER AUTHORITY TRANSFER	(162,833)	(153,046)	(142,800)	(116,048)	(140,000)	
06-000-39310-00000	PROCEEDS FROM BOND ISSUE	-	-	(531,799)	-	(1,290,930)	
000	Revenue	(3,863,723)	(4,111,854)	(4,505,411)	(2,771,351)	(5,252,162)	
402	Billing & Collection						
06-402-00130-00000	SALARIES--FULL TIME	19,364	19,829	19,967	15,931	20,167	
06-402-00158-00000	GROUP LIFE INSURANCE	41	42	48	32	48	
06-402-00159-00000	GROUP DISABILITY INS	68	81	192	143	431	
06-402-00177-00000	EXCESS SICK LEAVE PAYMENTS	634	483	739	-	646	
06-402-00192-00000	FICA/MEDICARE	1,512	1,536	1,584	1,204	2,841	
06-402-00196-00000	GROUP HOSPITAL INSURANCE	6,083	5,710	5,618	5,182	17,220	
06-402-00198-00000	GROUP DENTAL INSURANCE	500	500	504	459	849	
06-402-00199-00000	GROUP VISION INSURANCE	90	98	90	68	90	
	<i>Salaries, Wages & Benefits</i>	28,292	28,279	28,742	23,017	42,292	
06-402-00210-00000	OFFICE SUPPLIES	53	17	50	-	200	
06-402-00215-00000	POSTAGE	6,633	6,780	7,200	6,969	7,200	
06-402-00220-00000	OPERATING SUPPLIES	149	18	50	-	100	
06-402-00260-00000	SMALL TOOLS & EQUIPMENT	-	84	-	-	100	
06-402-00312-00000	MGMT CONSULTING SERVICES	-	20,187	37,500	-	37,500	
06-402-00318-00000	COMPUTER SERVICES	243	260	400	434	400	
06-402-00321-00000	TELEPHONE	274	130	164	127	200	
06-402-00331-00000	TRAVEL EXPENSES	-	-	25	-	25	
06-402-00342-00000	PRINTING	1,764	1,292	2,200	1,137	2,200	
06-402-00343-00000	PHOTOCOPY	131	35	400	572	500	
06-402-00374-00000	MAINTENANCE-EQUIPMENT	806	463	1,000	1,137	1,000	
06-402-00394-00000	OTHER SERVICE FEES	773	1,223	1,500	-	1,500	
06-402-00430-00000	SALES TAX - WATER METERS	346	1,729	2,000	193	2,000	
06-402-00461-00000	TRAINING	-	-	100	-	100	
	<i>Supplies, Services & Utilities</i>	11,173	32,218	52,589	10,568	53,025	
06-402-00720-00000	IMPROVEMENTS	-	-	4,833	-	8,000	
06-402-00730-00000	BUILDINGS	-	-	33,333	-	-	
06-402-00740-00000	MACHINERY & EQUIPMENT	-	-	21,666	10,723	35,833	
	<i>Capital Projects</i>	-	-	59,832	10,723	43,833	
402	Billing & Collection	39,465	60,497	141,163	44,309	139,150	
449	Water Distribution						
06-449-00130-00000	SALARIES--FULL TIME	242,643	243,828	266,793	200,443	266,599	
06-449-00158-00000	GROUP LIFE INSURANCE	491	522	528	384	528	
06-449-00159-00000	GROUP DISABILITY INS	850	1,026	2,454	1,788	2,461	
06-449-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,540	3,934	6,804	-	3,347	
06-449-00180-00000	SALARIES--OVER TIME	11,028	10,353	6,000	3,722	6,060	
06-449-00191-00000	UNIFORM ALLOWANCE	1,436	1,813	1,117	1,555	1,117	
06-449-00192-00000	FICA/MEDICARE	19,543	19,453	21,389	15,898	20,859	
06-449-00194-00000	UNEMPLOYMENT COMPENSATION	65	-	-	-	-	
06-449-00196-00000	GROUP HOSPITAL INSURANCE	82,759	81,894	93,183	79,423	97,030	
06-449-00198-00000	GROUP DENTAL INSURANCE	4,047	4,036	4,104	3,688	4,075	
06-449-00199-00000	GROUP VISION INSURANCE	520	569	528	406	554	
	<i>Salaries, Wages & Benefits</i>	366,921	367,428	402,900	307,307	402,630	

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
06-449-00210-00000	OFFICE SUPPLIES	367	322	250	145	250	
06-449-00220-00000	OPERATING SUPPLIES	53,807	25,601	21,390	25,022	16,390	
06-449-00226-00000	CLEANING SUPPLIES	585	637	385	484	385	
06-449-00231-00000	VEHICLE FUEL & OIL	11,016	8,012	16,228	241	15,000	
06-449-00249-00000	VEHICLE SUPPLIES	8,214	7,311	11,500	8,768	13,000	
06-449-00250-00000	MAINTENANCE SUPPLIES	5,212	5,027	5,000	4,067	5,000	
06-449-00260-00000	SMALL TOOLS & EQUIPMENT	3,253	5,101	3,800	3,267	8,670	
06-449-00313-00000	ENGINEERING SERVICES	-	-	10,000	-	-	
06-449-00317-00000	PEST CONTROL SERVICES	240	122	120	124	500	
06-449-00318-00000	COMPUTER SERVICES	-	723	800	-	-	
06-449-00321-00000	TELEPHONE	2,234	2,636	267	2,642	3,500	
06-449-00327-00000	RADIO MAINTENANCE	-	138	500	-	500	
06-449-00331-00000	TRAVEL EXPENSES	-	14	100	-	100	
06-449-00343-00000	PHOTOCOPY	25	10	100	19	150	
06-449-00361-00000	ELECTRICITY	4,084	4,448	5,176	3,570	5,000	
06-449-00362-00000	NATURAL GAS	3,557	2,996	3,990	1,842	3,500	
06-449-00364-00000	SEWER	222	262	283	244	360	
06-449-00365-00000	SOLID WASTE	674	651	200	527	600	
06-449-00366-00000	WATER	275	238	297	248	350	
06-449-00372-00000	MAINTENANCE-VEHICLES	3,130	6,263	3,000	4,379	3,000	
06-449-00373-00000	MAINTENANCE-BUILDINGS	1,350	1,253	4,630	1,972	2,930	
06-449-00374-00000	MAINTENANCE-EQUIPMENT	1,992	3,500	3,215	942	3,675	
06-449-00384-00000	RENTAL-EQUIPMENT	64	110	200	110	200	
06-449-00394-00000	OTHER SERVICE FEES	1,411	3,696	3,360	1,756	8,235	
06-449-00420-00000	DUES & SUBSCRIPTIONS	817	1,097	925	1,454	925	
06-449-00421-00000	LICENSES & PERMITS	1,945	2,933	2,700	1,395	2,700	
06-449-00440-00000	LAUNDRY SERVICE	1,751	1,821	1,950	1,465	1,950	
06-449-00461-00000	TRAINING	80	188	150	93	150	
	<i>Supplies, Services & Utilities</i>	106,302	85,110	100,516	64,776	97,020	
06-449-00610-00000	CONSTRUCTION CONTRACTS	-	7,118	291,000	60,255	-	
06-449-00720-00000	IMPROVEMENTS	-	-	15,000	9,127	751,000	
06-449-00740-00000	MACHINERY & EQUIPMENT	-	-	38,119	41,224	9,933	
06-449-00760-00000	VEHICLES	-	-	-	(333)	52,599	
	<i>Capital Projects</i>	-	7,118	344,119	110,273	813,532	
449	Water Distribution	473,222	459,656	847,535	482,357	1,313,182	
44L	Water Plant - Lab						
06-44L-00130-00000	SALARIES--FULL TIME	68,633	70,024	71,255	56,889	73,321	
06-44L-00158-00000	GROUP LIFE INSURANCE	130	134	144	100	144	
06-44L-00159-00000	GROUP DISABILITY INS	238	285	674	504	662	
06-44L-00177-00000	EXCESS SICK LEAVE PAYMENTS	705	715	2,538	-	724	
06-44L-00180-00000	SALARIES--OVER TIME	124	-	848	-	849	
06-44L-00191-00000	UNIFORM ALLOWANCE	86	258	450	100	450	
06-44L-00192-00000	FICA/MEDICARE	5,234	5,332	5,710	4,306	5,674	
06-44L-00196-00000	GROUP HOSPITAL INSURANCE	27,788	26,350	24,014	21,810	25,420	
06-44L-00198-00000	GROUP DENTAL INSURANCE	1,043	995	1,044	929	1,062	
06-44L-00199-00000	GROUP VISION INSURANCE	113	122	120	84	113	
	<i>Salaries, Wages & Benefits</i>	104,093	104,214	106,797	84,722	108,419	
06-44L-00210-00000	OFFICE SUPPLIES	237	315	288	26	267	
06-44L-00215-00000	POSTAGE	2,395	2,411	2,550	2,341	2,490	
06-44L-00220-00000	OPERATING SUPPLIES	(1,958)	2,322	204	145	204	
06-44L-00222-00000	CHEMICALS	3,869	4,864	4,984	2,924	5,208	
06-44L-00225-00000	LAB SUPPLIES	2,573	2,580	3,852	3,609	3,971	
06-44L-00226-00000	CLEANING SUPPLIES	220	277	320	137	320	
06-44L-00231-00000	VEHICLE FUEL & OIL	1,055	668	647	561	700	
06-44L-00249-00000	VEHICLE SUPPLIES	9	44	125	68	150	
06-44L-00260-00000	SMALL TOOLS & EQUIPMENT	1,710	3,833	3,521	1,949	4,531	
06-44L-00314-00000	LEGAL SERVICES	2,662	477	-	-	-	
06-44L-00316-00000	LABORATORY TEST SERVICES	11,763	6,653	7,366	5,306	13,857	
06-44L-00318-00000	COMPUTER SUPPLIES	112	28	407	-	407	
06-44L-00321-00000	TELEPHONE	225	253	240	186	250	
06-44L-00327-00000	RADIO MAINTENANCE	-	-	3,000	-	1,500	
06-44L-00331-00000	TRAVEL EXPENSES	134	225	415	244	408	
06-44L-00341-00000	ADVERTISING	4,375	3,536	3,478	3,196	3,478	
06-44L-00343-00000	PHOTOCOPY	267	67	90	83	190	
06-44L-00372-00000	MAINTENANCE-VEHICLES	-	120	300	18	300	
06-44L-00373-00000	MAINTENANCE-BUILDINGS	-	2,550	5,000	-	5,000	
06-44L-00374-00000	MAINTENANCE-EQUIPMENT	2,326	2,925	3,252	2,578	3,274	
06-44L-00420-00000	DUES & SUBSCRIPTIONS	870	880	879	889	990	
06-44L-00421-00000	LICENSES & PERMITS	1,000	1,000	1,000	1,000	1,000	
06-44L-00440-00000	LAUNDRY SERVICE	352	352	359	263	359	
06-44L-00461-00000	TRAINING	180	139	715	150	716	

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
	<i>Supplies, Services & Utilities</i>	34,376	36,519	42,992	25,673	49,570	
44L	Water Plant - Lab	138,469	140,734	149,789	110,395	157,989	
44P	Water Plant						
06-44P-00130-00000	SALARIES--FULL TIME	476,366	476,506	480,069	313,689	460,799	
06-44P-00158-00000	GROUP LIFE INSURANCE	882	887	888	509	888	
06-44p-00159-00000	GROUP DISABILITY INS	1,637	1,930	4,522	2,490	4,163	
06-44P-00167-00000	EAP Services	200	200	-	-	-	
06-44P-00177-00000	EXCESS SICK LEAVE PAYMENTS	4,868	6,810	9,147	-	3,333	
06-44P-00180-00000	SALARIES--OVER TIME	32,043	36,351	36,353	55,668	30,704	
06-44P-00191-00000	UNIFORM ALLOWANCE	1,039	1,389	1,450	1,048	1,400	
06-44P-00192-00000	FICA/MEDICARE	39,494	40,000	40,206	28,053	37,676	
06-44P-00196-00000	GROUP HOSPITAL INSURANCE	108,573	99,847	103,483	70,384	113,573	
06-44P-00198-00000	GROUP DENTAL INSURANCE	6,805	6,736	6,804	4,819	6,083	
06-44P-00199-00000	GROUP VISION INSURANCE	765	829	768	521	765	
	<i>Salaries, Wages & Benefits</i>	672,671	671,485	683,690	477,183	659,384	
06-44P-00210-00000	OFFICE SUPPLIES	576	375	600	-	800	
06-44P-00215-00000	POSTAGE	-	-	-	18	800	
06-44P-00220-00000	OPERATING SUPPLIES	5,066	1,648	5,150	1,052	5,000	
06-44P-00222-00000	CHEMICALS	176,634	166,465	135,693	113,959	133,000	
06-44P-00225-00000	LAB SUPPLIES	1,361	1,500	1,650	3,985	1,500	
06-44P-00226-00000	CLEANING SUPPLIES	819	2,124	1,520	1,037	1,300	
06-44P-00231-00000	VEHICLE FUEL & OIL	6,356	4,571	8,609	3,992	8,000	
06-44P-00249-00000	VEHICLE SUPPLIES	1,697	1,089	-	2,041	2,000	
06-44P-00250-00000	MAINTENANCE SUPPLIES	20,539	23,319	28,950	12,910	25,750	
06-44P-00260-00000	SMALL TOOLS & EQUIPMENT	3,445	11,281	18,000	666	9,700	
06-44P-00313-00000	ENGINEERING SERVICES	5,385	2,821	22,500	5,180	17,500	
06-44P-00317-00000	PEST CONTROL SERVICES	-	-	-	-	500	
06-44P-00318-00000	COMPUTER SERVICES	2,950	3,795	4,400	-	4,000	
06-44P-00321-00000	TELEPHONE	4,737	4,620	5,292	3,531	4,500	
06-44P-00331-00000	TRAVEL EXPENSES	2,799	1,405	4,100	580	3,000	
06-44P-00342-00000	PRINTING	-	-	-	205	-	
06-44P-00343-00000	PHOTOCOPY	967	1,572	900	1,130	1,500	
06-44P-00361-00000	ELECTRICITY	157,066	180,278	189,056	142,802	150,000	
06-44P-00362-00000	NATURAL GAS	26,273	21,681	31,382	15,014	30,000	
06-44P-00364-00000	SEWER	464	315	440	63	400	
06-44P-00365-00000	SOLID WASTE	44,444	42,868	53,854	44,371	67,000	
06-44P-00366-00000	EMERGENCY WATER CHARGE	-	-	-	1,289	-	
06-44P-00371-00000	MAINTENANCE-LAND	433	11,300	25,300	-	24,800	
06-44P-00372-00000	MAINTENANCE-VEHICLES	62	130	-	254	-	
06-44P-00373-00000	MAINTENANCE-BUILDINGS	-	9,800	10,300	-	9,000	
06-44P-00374-00000	MAINTENANCE-EQUIPMENT	70,028	34,843	35,200	20,456	34,000	
06-44P-00394-00000	OTHER SERVICE FEES	-	-	-	85	-	
06-44P-00420-00000	DUES & SUBSCRIPTIONS	1,010	665	1,475	764	1,475	
06-44P-00421-00000	LICENSES & PERMITS	1,731	2,039	2,145	1,970	1,700	
06-44P-00440-00000	LAUNDRY SERVICE	2,237	2,237	2,200	1,742	2,200	
06-44P-00461-00000	TRAINING	1,397	2,894	3,750	575	3,300	
	<i>Supplies, Services & Utilities</i>	538,476	535,635	592,466	379,670	542,725	
06-44P-00610-00000	CONSTRUCTION CONTRACTS	-	-	10,500	1,960	10,000	
06-44P-00720-00000	IMPROVEMENTS	-	-	20,600	-	-	
06-44P-00730-00000	BUILDINGS	-	-	5,000	-	50,000	
06-44P-00740-00000	MACHINERY & EQUIPMENT	-	-	208,680	145,042	90,300	
06-44P-00760-00000	VEHICLES	-	-	34,000	33,656	-	
	<i>Capital Projects</i>	-	-	278,780	180,658	150,300	
44P	Water Plant	1,211,147	1,207,120	1,554,936	1,037,510	1,352,409	
450	Water Meter Maintenance						
06-450-00115-00000	PART-TIME SALARIES	9,457	8,725	12,000	7,153	12,120	
06-450-00130-00000	SALARIES--FULL TIME	49,490	42,884	17,788	8,130	10,188	
06-450-00158-00000	GROUP LIFE INSURANCE	76	41	34	22	34	
06-450-00159-00000	GROUP DISABILITY INS	172	105	171	100	69	
06-450-00177-00000	EXCESS SICK LEAVE PAYMENTS	729	125	-	-	-	
06-450-00180-00000	SALARIES--OVER TIME	108	559	400	766	404	
06-450-00191-00000	UNIFORM ALLOWANCE	161	25	100	-	-	
06-450-00192-00000	FICA/MEDICARE	4,519	3,969	2,156	1,218	1,737	
06-450-00194-00000	UNEMPLOYMENT COMPENSATION	1,141	-	-	-	-	
06-450-00196-00000	GROUP HOSPITAL INSURANCE	13,840	5,807	7,249	-	3,936	
06-450-00198-00000	GROUP DENTAL INSURANCE	834	348	421	-	215	
06-450-00199-00000	GROUP VISION INSURANCE	90	45	45	-	23	
	<i>Salaries, Wages & Benefits</i>	80,617	62,633	40,364	17,389	28,726	

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
06-450-00210-00000	OFFICE SUPPLIES	-	28	40	-	-	40
06-450-00220-00000	OPERATING SUPPLIES	28,554	22,642	7,700	11,876	6,000	
06-450-00231-00000	VEHICLE FUEL & OIL	2,880	1,262	2,401	190	2,000	
06-450-00249-00000	VEHICLE SUPPLIES	768	136	500	-	500	
06-450-00250-00000	MAINTENANCE SUPPLIES	51	26	50	-	-	
06-450-00260-00000	SMALL TOOLS & EQUIPMENT	51	68	100	15	400	
06-450-00318-00000	COMPUTER SERVICES	-	723	800	-	-	
06-450-00321-00000	TELEPHONE	446	474	924	725	900	
06-450-00331-00000	TRAVEL EXPENSES	24	-	-	-	-	
06-450-00341-00000	ADVERTISING	266	-	-	577	-	
06-450-00364-00000	SEWER	479	417	539	402	600	
06-450-00366-00000	WATER	535	426	593	443	600	
06-450-00372-00000	MAINTENANCE-VEHICLES	94	130	350	46	350	
06-450-00374-00000	MAINTENANCE-EQUIPMENT	688	-	2,000	-	-	
06-450-00394-00000	OTHER SERVICE FEES	239	-	-	-	-	
06-450-00421-00000	LICENSES & PERMITS	50	-	50	-	50	
06-450-00440-00000	LAUNDRY SERVICE	449	204	450	3	-	
06-450-00461-00000	TRAINING	-	-	100	-	-	
	<i>Supplies, Services & Utilities</i>	<u>35,573</u>	<u>26,536</u>	<u>16,597</u>	<u>14,278</u>	<u>11,440</u>	
450	Water Meter Maintenance	<u><u>116,190</u></u>	<u><u>89,169</u></u>	<u><u>56,961</u></u>	<u><u>31,667</u></u>	<u><u>40,166</u></u>	
471	Debt Principal						
06-471-47120-00000	DEBT SERVICE PRINCIPAL	452,246	473,474	558,383	445,089	563,019	
471	Debt Principal	<u><u>452,246</u></u>	<u><u>473,474</u></u>	<u><u>558,383</u></u>	<u><u>445,089</u></u>	<u><u>563,019</u></u>	
472	Debt Interest						
06-472-47220-00000	DEBT SERVICE INTEREST	152,894	163,924	206,452	132,185	172,797	
06-472-47304-00000	PAYING AGENT FEE	116	116	-	116	-	
06-472-47305-00000	NOTE ISSUE COSTS	19,596	-	-	11,232	-	
472	Debt Interest	<u><u>172,607</u></u>	<u><u>164,040</u></u>	<u><u>206,452</u></u>	<u><u>143,533</u></u>	<u><u>172,797</u></u>	
481	Authority						
06-481-00311-00000	AUDITING FEES	-	-	1,600	-	1,600	
06-481-00313-00000	ENGINEERING SERVICES	2,259	2,846	-	-	1,250	
06-481-00314-00000	LEGAL SERVICES	5,738	6,087	5,000	3,388	6,000	
481	Authority	<u><u>7,997</u></u>	<u><u>8,933</u></u>	<u><u>6,600</u></u>	<u><u>3,388</u></u>	<u><u>8,850</u></u>	
486	Unallocated Insurance Premiums						
06-486-00351-00000	DIRECT PROPERTY	17,341	18,653	19,586	18,870	20,565	
06-486-00352-00000	COMP GEN LIABILITY	11,438	7,804	8,194	7,284	8,604	
06-486-00353-00000	AUTOMOBILE LIABILITY	5,348	3,966	4,164	3,605	4,372	
06-486-00354-00000	PUBLIC OFFICIALS' LIAB	4,918	1,131	1,187	1,390	1,246	
486	Unallocated Insurance Premiums	<u><u>39,045</u></u>	<u><u>31,554</u></u>	<u><u>33,131</u></u>	<u><u>31,149</u></u>	<u><u>34,787</u></u>	
487	Unallocated Health Insurance						
06-487-00196-00000	GROUP HOSPITAL INSURANCE	136	139	145	148	-	
487	Unallocated Health Insurance	<u><u>136</u></u>	<u><u>139</u></u>	<u><u>145</u></u>	<u><u>148</u></u>	<u><u>-</u></u>	
488	Unallocated Other Employee Benefits						
06-488-00195-00000	WORKERS' COMPENSATION	40,044	38,787	46,545	47,380	41,900	
488	Unallocated Other Employee Benefits	<u><u>40,044</u></u>	<u><u>38,787</u></u>	<u><u>46,545</u></u>	<u><u>47,380</u></u>	<u><u>41,900</u></u>	
492	Transfers to Other Funds						
06-492-49201-00000	TRANSFER TO GENERAL FUND	820,545	886,758	869,015	869,015	932,298	
492	Transfers to Other Funds	<u><u>820,545</u></u>	<u><u>886,758</u></u>	<u><u>869,015</u></u>	<u><u>869,015</u></u>	<u><u>932,298</u></u>	
	Total - Water Fund Revenue	3,863,723	4,111,854	4,505,411	2,771,351	5,252,162	
	Total - Water Fund Expenditures	3,511,113	3,560,861	4,470,655	3,245,939	4,756,547	
	Gain/(Loss) from Operations	352,610	550,993	34,756	(474,588)	495,615	
08	Sewer Fund						
000	Revenue						
08-000-34110-00000	INTEREST INCOME-SAVINGS	(2,738)	(4,342)	(2,000)	(4,240)	(2,000)	
08-000-34140-00000	INTEREST INCOME - PLGIT	(59)	(171)	(100)	(732)	(100)	
08-000-34141-00000	INTEREST - INVESTMENT	(1,373)	(4,878)	(1,700)	(812)	(1,700)	
08-000-36411-00000	SEWER TAPPING FEES	(142,984)	(30,563)	(44,396)	(30,605)	(44,000)	
08-000-36412-00000	METERED SEWER SALES	(4,346,804)	(4,378,680)	(4,830,554)	(3,300,623)	(4,830,554)	
08-000-36470-00000	SALES TO TOWNSHIPS	(561,827)	(629,082)	(511,915)	(486,978)	(511,915)	
08-000-36475-00000	SALES TO ARMY WAR COLLEGE	(91,549)	(110,937)	(96,150)	(88,931)	(100,000)	
08-000-36480-00000	PRETREATMENT PERMIT FEE	-	-	(5,000)	-	-	
08-000-36481-00000	SURCHARGE FEES	(107,124)	(138,478)	(105,000)	(64,499)	(105,000)	
08-000-36482-00000	PRETREATMENT MONITORING	(6,828)	(6,621)	(7,876)	(5,121)	(7,876)	
08-000-36490-00000	OTHER SERVICE REVENUE	(16,471)	(30,589)	(30,090)	(20,084)	(30,000)	

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
08-000-38010-00000	MISCELLANEOUS REVENUE	(5,217)	(3,314)	(1,950)	(1,631)	(2,000)	
08-000-38012-00000	NET APPR. (DEPR) IN MV	-	4,184	-	-	-	
08-000-38196-00000	HEALTH INSURANCE COPAY	(13,936)	(15,454)	(13,503)	(9,911)	(13,500)	
08-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(81,517)	(103,881)	(34,981)	(55,122)	(35,000)	
08-000-39110-00000	SALE OF PROPERTY	(4,541)	(10,950)	(10,866)	(17,864)	(10,000)	
08-000-39120-00000	REIMBURSEMENTS	(27,301)	(7,159)	(10,000)	(2,132)	(10,000)	
08-000-39130-00000	CAPITAL REIMB-TOWNSHIPS	21,000	(241,649)	(79,909)	(28,831)	(239,064)	
08-000-39310-00000	PROCEEDS OF BOND ISSUE	-	-	(4,300,778)	-	(1,793,035)	
000	Total Revenue	(5,389,267)	(5,712,561)	(10,086,768)	(4,118,115)	(7,735,744)	
402	Billing & Collection						
08-402-00130-00000	SALARIES--FULL TIME	19,364	19,829	19,967	15,930	20,173	
08-402-00158-00000	GROUP LIFE INSURANCE	41	42	48	32	48	
08-402-00159-00000	GROUP DISABILITY INS	68	81	192	143	184	
08-402-00177-00000	EXCESS SICK LEAVE PAYMENTS	634	483	739	-	646	
08-402-00192-00000	FICA/MEDICARE	1,512	1,536	1,584	1,204	1,543	
08-402-00196-00000	GROUP HOSPITAL INSURANCE	5,933	5,704	5,618	5,182	4,510	
08-402-00198-00000	GROUP DENTAL INSURANCE	500	500	504	459	425	
08-402-00199-00000	GROUP VISION INSURANCE	90	98	90	68	45	
	<i>Salaries, Wages & Benefits</i>	28,143	28,272	28,742	23,017	27,574	
08-402-00210-00000	OFFICE SUPPLIES	53	17	50	31	50	
08-402-00215-00000	POSTAGE	6,633	6,641	7,200	6,969	7,200	
08-402-00220-00000	OPERATING SUPPLIES	149	157	50	-	50	
08-402-00260-00000	SMALL TOOLS & EQUIPMENT	-	85	-	-	100	
08-402-00312-00000	MGMT CONSULTING FEES	-	22,112	45,000	2,255	45,000	
08-402-00318-00000	COMPUTER SERVICES	243	260	400	434	500	
08-402-00321-00000	TELEPHONE	274	266	164	145	200	
08-402-00331-00000	TRAVEL EXPENSES	-	-	25	-	50	
08-402-00342-00000	PRINTING	1,764	1,292	2,200	1,137	2,200	
08-402-00343-00000	PHOTOCOPY	131	35	400	572	500	
08-402-00374-00000	MAINTENANCE-EQUIPMENT	806	463	1,000	1,137	1,000	
08-402-00394-00000	OTHER SERVICE FEES	944	1,267	1,500	-	1,500	
08-402-00461-00000	TRAINING	-	-	100	-	100	
	<i>Supplies, Services & Utilities</i>	10,998	32,594	58,089	12,681	58,450	
08-402-00720-00000	IMPROVEMENTS	-	-	4,833	-	8,000	
08-402-00730-00000	BUILDINGS	-	-	33,333	-	-	
08-402-00740-00000	MACHINERY & EQUIPMENT	-	-	21,666	10,723	35,833	
	<i>Capital Projects</i>	-	-	59,832	10,723	43,833	
402	Billing & Collection	39,141	60,866	146,663	46,421	129,857	
425	Sever Collection System						
08-425-00130-00000	SALARIES--FULL TIME	238,510	223,158	266,793	160,481	266,305	
08-425-00158-00000	GROUP LIFE INSURANCE	491	522	528	384	528	
08-425-00159-00000	GROUP DISABILITY INS	849	1,027	2,454	1,788	2,458	
08-425-00177-00000	EXCESS SICK LEAVE PAYMENTS	3,540	3,934	6,804	-	3,347	
08-425-00180-00000	SALARIES--OVER TIME	2,582	3,693	1,400	403	1,414	
08-425-00191-00000	UNIFORM ALLOWANCE	1,457	1,813	1,117	1,556	1,117	
08-425-00192-00000	FICA/MEDICARE	18,907	18,949	21,037	15,647	20,480	
08-425-00194-00000	UNEMPLOYMENT COMPENSATION	65	-	-	-	-	
08-425-00196-00000	GROUP HOSPITAL INSURANCE	83,773	84,304	95,691	81,711	96,938	
08-425-00198-00000	GROUP DENTAL INSURANCE	4,047	4,036	4,104	3,688	4,066	
08-425-00199-00000	GROUP VISION INSURANCE	520	569	528	459	553	
	<i>Salaries, Wages & Benefits</i>	354,740	342,005	400,456	266,118	397,206	
08-425-00210-00000	OFFICE SUPPLIES	392	352	250	145	250	
08-425-00220-00000	OPERATING SUPPLIES	9,167	12,877	14,350	818	9,314	
08-425-00226-00000	CLEANING SUPPLIES	585	637	500	471	500	
08-425-00231-00000	VEHICLE FUEL & OIL	11,016	8,012	16,228	241	15,000	
08-425-00249-00000	VEHICLE SUPPLIES	9,297	7,407	9,000	11,218	10,500	
08-425-00250-00000	MAINTENANCE SUPPLIES	3,832	6,961	7,209	3,314	7,209	
08-425-00260-00000	SMALL TOOLS & EQUIPMENT	3,430	3,502	2,850	2,568	9,170	
08-425-00317-00000	PEST CONTROL SERVICES	240	122	120	124	120	
08-425-00318-00000	COMPUTER SERVICES	-	723	800	-	4,075	
08-425-00321-00000	TELEPHONE	2,234	2,750	267	2,351	3,000	
08-425-00327-00000	RADIO MAINTENANCE	-	138	500	-	500	
08-425-00331-00000	TRAVEL EXPENSES	-	-	100	15	100	
08-425-00343-00000	PHOTOCOPY	25	10	100	19	125	
08-425-00361-00000	ELECTRICITY	4,084	4,448	5,176	3,570	4,000	
08-425-00362-00000	NATURAL GAS	3,557	2,996	3,990	1,842	3,500	
08-425-00364-00000	SEWER	222	262	283	244	400	
08-425-00365-00000	SOLID WASTE	674	651	200	527	600	
08-425-00366-00000	WATER	275	238	297	248	350	

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
08-425-00372-00000	MAINTENANCE-VEHICLES	3,880	7,703	3,000	6,143	3,000	
08-425-00373-00000	MAINTENANCE-BUILDINGS	1,343	1,413	4,630	1,972	2,930	
08-425-00374-00000	MAINTENANCE-EQUIPMENT	2,137	2,894	3,220	942	3,645	
08-425-00384-00000	RENTAL-EQUIPMENT	64	110	200	110	200	
08-425-00394-00000	OTHER SERVICE FEES	1,406	2,232	8,235	1,756	7,985	
08-425-00420-00000	DUES & SUBSCRIPTIONS	817	966	800	1,369	800	
08-425-00421-00000	LICENSES & PERMITS	254	708	600	620	600	
08-425-00440-00000	LAUNDRY SERVICE	1,751	1,821	1,950	1,465	1,950	
08-425-00461-00000	TRAINING	-	143	150	373	150	
	<i>Supplies, Services & Utilities</i>	60,681	70,078	85,005	42,466	89,973	
08-425-00610-00000	CONSTRUCTION CONTRACTS	-	-	4,019,800	1,213,142	-	
08-425-00720-00000	IMPROVEMENTS	-	-	-	-	1,842,000	
08-425-00740-00000	MACHINERY & EQUIPMENT	-	-	38,119	41,224	9,933	
08-425-00760-00000	VEHICLES	-	-	147,000	146,667	52,599	
	<i>Capital Projects</i>	-	-	4,204,919	1,401,033	1,904,532	
425	<i>Sewer Collection System</i>	415,421	412,083	4,690,380	1,709,617	2,391,711	
42L	<i>Sewer Plant - Lab</i>						
08-42L-00130-00000	SALARIES--FULL TIME	272,591	278,558	278,094	225,027	288,740	
08-42L-00158-00000	GROUP LIFE INSURANCE	490	500	504	375	504	
08-42L-00159-00000	GROUP DISABILITY INS	933	1,115	2,626	1,973	2,626	
08-42L-00167-00000	EAP Services	200	-	-	-	-	
08-42L-00177-00000	EXCESS SICK LEAVE PAYMENTS	4,001	5,186	7,463	-	2,172	
08-42L-00180-00000	SALARIES--OVER TIME	3,056	1,677	4,228	438	4,412	
08-42L-00191-00000	UNIFORM ALLOWANCE	645	626	850	510	850	
08-42L-00192-00000	FICA/MEDICARE	21,071	21,513	22,169	17,011	22,426	
08-42L-00196-00000	GROUP HOSPITAL INSURANCE	80,081	76,876	80,356	66,837	82,001	
08-42L-00198-00000	GROUP DENTAL INSURANCE	3,392	3,250	3,396	3,268	4,034	
08-42L-00199-00000	GROUP VISION INSURANCE	428	463	432	321	428	
	<i>Salaries, Wages & Benefits</i>	386,887	389,764	400,118	315,760	408,193	
08-42L-00210-00000	OFFICE SUPPLIES	260	357	364	146	364	
08-42L-00215-00000	POSTAGE	-	61	233	14	188	
08-42L-00220-00000	OPERATING SUPPLIES	(2,124)	7,151	1,306	529	1,303	
08-42L-00222-00000	CHEMICALS	12,343	12,933	12,824	12,523	13,741	
08-42L-00225-00000	LAB SUPPLIES	5,668	5,866	7,812	3,114	8,048	
08-42L-00226-00000	CLEANING SUPPLIES	305	334	400	594	380	
08-42L-00231-00000	VEHICLE FUEL & OIL	534	444	365	167	300	
08-42L-00249-00000	VEHICLE SUPPLIES	176	(686)	300	412	500	
08-42L-00250-00000	MAINTENANCE SUPPLIES	2,789	3,496	3,752	3,894	4,221	
08-42L-00260-00000	SMALL TOOLS & EQUIPMENT	7,638	6,761	7,199	2,964	12,543	
08-42L-00314-00000	LEGAL SERVICES	4,159	165	11,000	-	11,000	
08-42L-00316-00000	LABORATORY TEST SERVICES	21,967	19,728	34,703	20,386	38,286	
08-42L-00318-00000	COMPUTER SUPPLIES	224	56	889	-	889	
08-42L-00321-00000	TELEPHONE	225	253	240	186	250	
08-42L-00327-00000	RADIO MAINTENANCE	-	-	3,000	-	1,500	
08-42L-00331-00000	TRAVEL EXPENSES	330	225	939	246	920	
08-42L-00341-00000	ADVERTISING	81	-	150	-	150	
08-42L-00343-00000	PHOTOCOPY	31	119	300	199	650	
08-42L-00372-00000	MAINTENANCE-VEHICLES	256	960	300	64	300	
08-42L-00373-00000	MAINTENANCE-BUILDINGS	5,470	8,437	11,207	6,769	11,207	
08-42L-00374-00000	MAINTENANCE-EQUIPMENT	4,459	9,626	10,510	6,738	10,417	
08-42L-00420-00000	DUES & SUBSCRIPTIONS	936	926	1,221	973	1,394	
08-42L-00421-00000	LICENSES & PERMITS	5,000	5,000	5,220	5,060	5,220	
08-42L-00440-00000	LAUNDRY SERVICE	1,198	1,181	1,174	917	1,174	
08-42L-00461-00000	TRAINING	600	809	1,866	510	1,797	
	<i>Supplies, Services & Utilities</i>	72,524	84,204	117,274	66,405	126,742	
08-42L-00740-00000	MACHINERY & EQUIPMENT	-	-	9,900	-	33,000	
	<i>Capital Projects</i>	-	-	9,900	-	33,000	
42L	<i>Sewer Plant Lab</i>	459,412	473,967	527,292	382,165	567,935	
42M	<i>Lift Stations</i>						
08-42M-00130-00000	SALARIES--FULL TIME	51,360	52,266	54,254	42,976	54,709	
08-42M-00158-00000	GROUP LIFE INSURANCE	107	107	108	80	108	
08-42M-00159-00000	GROUP DISABILITY INS	183	214	509	378	503	
08-42M-00177-00000	EXCESS SICK LEAVE PAYMENTS	-	-	206	-	-	
08-42M-00180-00000	SALARIES--OVER TIME	111	2,002	1,210	116	1,263	
08-42M-00191-00000	UNIFORM ALLOWANCE	-	-	125	125	125	
08-42M-00192-00000	FICA/MEDICARE	3,872	4,115	4,258	3,241	4,282	
08-42M-00196-00000	GROUP HOSPITAL INSURANCE	22,549	22,534	23,425	21,496	25,420	
08-42M-00198-00000	GROUP DENTAL INSURANCE	834	834	840	765	849	

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
08-42M-00199-00000	GROUP VISION INSURANCE	90	98	90	68	90	
	<i>Salaries, Wages & Benefits</i>	79,107	82,169	85,025	69,245	87,349	
08-42M-00220-00000	OPERATING SUPPLIES	724	1,454	2,100	484	3,500	
08-42M-00222-00000	CHEMICALS	14,057	15,326	19,150	13,670	19,262	
08-42M-00226-00000	CLEANING SUPPLIES	109	57	200	200	200	
08-42M-00231-00000	VEHICLE FUEL & OIL	2,222	2,694	3,183	2,287	3,200	
08-42M-00249-00000	VEHICLE SUPPLIES	1,089	311	1,200	692	1,200	
08-42M-00250-00000	MAINTENANCE SUPPLIES	9,544	13,996	15,720	14,310	18,220	
08-42M-00260-00000	SMALL TOOLS & EQUIPMENT	116	236	400	391	500	
08-42M-00321-00000	TELEPHONE	2,929	3,176	3,552	3,158	5,500	
08-42M-00361-00000	ELECTRICITY	26,484	27,509	30,137	22,802	25,000	
08-42M-00366-00000	WATER	321	293	353	308	350	
08-42M-00371-00000	MAINTENANCE-LAND	-	800	1,000	-	2,300	
08-42M-00372-00000	MAINTENANCE-VEHICLES	-	-	500	-	500	
08-42M-00373-00000	MAINTENANCE-BUILDINGS	209	243	1,000	3	3,500	
08-42M-00374-00000	MAINTENANCE-EQUIPMENT	3,434	5,013	5,000	4,185	5,100	
08-42M-00374-STORM	MAINTENANCE-EQUIPMENT	-	4,754	-	-	-	
08-42M-00421-00000	LICENSES & PERMITS	133	133	135	78	-	
08-42M-00461-00000	TRAINING	-	-	200	-	200	
	<i>Supplies, Services & Utilities</i>	61,372	75,994	83,830	62,569	88,532	
08-42M-00740-00000	MACHINERY & EQUIPMENT	-	-	30,000	28,679	-	
	<i>Capital Projects</i>	-	-	30,000	28,679	-	
42M	Lift Stations	140,479	158,163	198,855	160,493	175,881	
42P	Wastewater Treatment Plant						
08-42P-00130-00000	SALARIES--FULL TIME	448,865	456,089	465,988	370,336	472,960	
08-42P-00158-00000	GROUP LIFE INSURANCE	802	829	828	620	828	
08-42P-00159-00000	GROUP DISABILITY INS	1,544	1,855	4,352	3,261	4,351	
08-42P-00177-00000	EXCESS SICK LEAVE PAYMENTS	2,475	2,177	3,904	-	6,100	
08-42P-00180-00000	SALARIES--OVER TIME	5,403	9,837	8,000	3,900	8,484	
08-42P-00191-00000	UNIFORM ALLOWANCE	745	1,712	2,110	1,416	2,110	
08-42P-00192-00000	FICA/MEDICARE	34,566	35,396	36,559	28,323	36,908	
08-42P-00196-00000	GROUP HOSPITAL INSURANCE	114,734	113,005	116,208	106,442	132,433	
08-42P-00198-00000	GROUP DENTAL INSURANCE	3,956	3,956	3,960	3,627	4,056	
08-42P-00199-00000	GROUP VISION INSURANCE	765	829	768	574	765	
	<i>Salaries, Wages & Benefits</i>	613,855	625,684	642,677	518,501	668,995	
08-42P-00210-00000	OFFICE SUPPLIES	924	1,185	1,200	644	1,200	
08-42P-00220-00000	OPERATING SUPPLIES	(16,094)	(2,818)	5,725	4,310	5,735	
08-42P-00222-00000	CHEMICALS	22,852	25,775	32,800	29,059	32,945	
08-42P-00226-00000	CLEANING SUPPLIES	1,869	1,528	2,200	1,795	2,200	
08-42P-00231-00000	VEHICLE FUEL & OIL	3,245	3,682	3,830	2,535	3,500	
08-42P-00249-00000	VEHICLE SUPPLIES	2,476	2,119	3,500	1,163	3,600	
08-42P-00250-00000	MAINTENANCE SUPPLIES	38,525	29,211	78,700	24,560	120,500	
08-42P-00250-STORM	MAINTENANCE SUPPLIES	-	2,044	-	-	-	
08-42P-00260-00000	SMALL TOOLS & EQUIPMENT	1,146	592	1,600	1,417	2,800	
08-42P-00313-00000	ENGINEERING SERVICES	11,436	5,583	26,000	11,952	23,000	
08-42P-00318-00000	COMPUTER SERVICES	5,913	6,134	9,000	6,958	9,000	
08-42P-00319-00000	STORMWATER COMPLIANCE	3,619	2,812	10,000	-	10,000	
08-42P-00321-00000	TELEPHONE	4,186	4,014	3,348	2,560	3,500	
08-42P-00327-00000	RADIO MAINTENANCE	-	-	5,000	-	5,000	
08-42P-00331-00000	TRAVEL EXPENSES	80	29	300	-	300	
08-42P-00341-00000	ADVERTISING	48	-	-	-	-	
08-42P-00343-00000	PHOTOCOPY	61	29	66	58	100	
08-42P-00361-00000	ELECTRICITY	284,885	283,724	294,941	221,248	240,000	
08-42P-00362-00000	NATURAL GAS	37,739	31,448	38,268	19,854	38,000	
08-42P-00365-00000	SOLID WASTE	4,195	5,080	4,807	5,100	6,000	
08-42P-00366-00000	WATER	2,079	1,603	1,699	1,194	1,800	
08-42P-00371-00000	MAINTENANCE-LAND	844	900	1,000	1,036	1,500	
08-42P-00372-00000	MAINTENANCE-VEHICLES	69	315	500	436	850	
08-42P-00373-00000	MAINTENANCE-BUILDINGS	416	11,567	10,000	6,673	10,000	
08-42P-00374-00000	MAINTENANCE-EQUIPMENT	22,555	28,709	26,940	15,808	27,560	
08-42P-00384-00000	RENTAL-EQUIPMENT	129	70	500	304	600	
08-42P-00384-STORM	RENTAL-EQUIPMENT	-	3,071	-	-	-	
08-42P-00394-00000	OTHER SERVICE FEES	1,925	2,202	3,900	3,164	3,400	
08-42P-00394-STORM	OTHER SERVICE FEES	-	648	-	-	-	
08-42P-00420-00000	DUES & SUBSCRIPTIONS	651	466	950	594	950	
08-42P-00421-00000	LICENSES & PERMITS	540	1,190	1,270	662	1,270	
08-42P-00440-00000	LAUNDRY SERVICE	4,288	4,152	4,160	3,369	4,160	
08-42P-00461-00000	TRAINING	544	589	2,240	400	2,240	
	<i>Supplies, Services & Utilities</i>	441,145	457,651	574,444	366,856	561,710	

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
08-42P-00610-00000	CONSTRUCTION CONTRACTS	-	60,860	-	-	-	-
08-42P-00740-00000	MACHINERY & EQUIPMENT	-	-	152,000	36,589	90,000	-
	<i>Capital Projects</i>	-	60,860	152,000	36,589	90,000	-
42P	Wastewater Treatment Plant	1,055,000	1,144,196	1,369,121	921,945	1,320,705	
42S	Bio-Solids Removal						
08-42S-00130-00000	SALARIES--FULL TIME	173,753	176,179	180,224	143,658	183,433	
08-42S-00158-00000	GROUP LIFE INSURANCE	342	355	360	266	360	
08-42S-00159-00000	GROUP DISABILITY INS	605	721	1,704	1,275	1,695	
08-42S-00177-00000	EXCESS SICK LEAVE PAYMENTS	269	887	1,346	-	-	
08-42S-00180-00000	SALARIES--OVER TIME	19,632	16,268	25,903	11,994	26,804	
08-42S-00191-00000	UNIFORM ALLOWANCE	447	705	1,040	706	1,040	
08-42S-00192-00000	FICA/MEDICARE	14,674	14,665	15,872	11,790	16,084	
08-42S-00196-00000	GROUP HOSPITAL INSURANCE	54,259	54,229	56,367	51,695	47,151	
08-42S-00198-00000	GROUP DENTAL INSURANCE	1,516	1,516	1,512	1,389	2,397	
08-42S-00199-00000	GROUP VISION INSURANCE	315	341	324	236	315	
	<i>Salaries, Wages & Benefits</i>	265,812	265,865	284,652	223,010	279,279	
08-42S-00210-00000	OFFICE SUPPLIES	75	103	115	-	115	
08-42S-00215-00000	POSTAGE	128	83	180	93	180	
08-42S-00220-00000	OPERATING SUPPLIES	(84)	(428)	150	81	150	
08-42S-00222-00000	CHEMICALS	106,061	106,731	131,900	81,088	112,986	
08-42S-00226-00000	CLEANING SUPPLIES	-	94	200	-	200	
08-42S-00231-00000	VEHICLE FUEL & OIL	45,345	39,705	2,490	23,170	26,000	
08-42S-00249-00000	VEHICLE SUPPLIES	5,434	10,384	6,800	6,117	6,800	
08-42S-00250-00000	MAINTENANCE SUPPLIES	7,316	14,128	11,100	6,892	12,360	
08-42S-00260-00000	SMALL TOOLS & EQUIPMENT	267	234	500	147	700	
08-42S-00313-00000	ENGINEERING SERVICES	-	310	10,000	390	10,000	
08-42S-00314-00000	LEGAL	79,522	2,190	50,000	2,083	50,000	
08-42S-00316-00000	LABORATORY TEST SERVICES	3,155	2,985	5,800	2,560	5,800	
08-42S-00318-00000	COMPUTER SERVICES	-	-	100	-	100	
08-42S-00321-00000	TELEPHONE	388	611	612	433	500	
08-42S-00327-00000	RADIO MAINTENANCE	-	-	10,000	-	5,000	
08-42S-00331-00000	TRAVEL EXPENSES	-	-	100	-	100	
08-42S-00341-00000	ADVERTISING	-	-	100	-	100	
08-42S-00361-00000	ELECTRICITY	255	292	292	294	350	
08-42S-00371-00000	MAINTENANCE-LAND	1,682	-	3,000	666	3,000	
08-42S-00372-00000	MAINTENANCE-VEHICLES	13,137	17,073	8,500	16,344	9,500	
08-42S-00374-00000	MAINTENANCE-EQUIPMENT	1,937	6,685	10,000	7,826	9,000	
08-42S-00384-00000	RENTAL-EQUIPMENT	6,287	4,274	7,000	2,100	7,000	
08-42S-00420-00000	DUES & SUBSCRIPTIONS	1,199	1,232	1,340	1,226	1,340	
08-42S-00421-00000	LICENSES & PERMITS	240	239	300	28	2,800	
08-42S-00440-00000	LAUNDRY SERVICE	1,227	1,523	1,461	1,214	1,461	
08-42S-00461-00000	TRAINING	111	311	1,100	150	1,100	
	<i>Supplies, Services & Utilities</i>	273,682	208,757	263,140	152,902	266,642	
08-42S-00740-00000	MACHINERY & EQUIPMENT	-	-	25,000	-	-	
08-42S-00760-00000	VEHICLES	-	-	-	325	-	
	<i>Capital Projects</i>	-	-	25,000	325	-	
42S	Bio-Solids Removal	539,494	474,622	572,792	376,237	545,921	
471	Debt Principal						
08-471-47120-00000	DEBT SERVICE PRINCIPAL	709,789	724,829	852,458	838,481	833,954	
471	Debt Principal	709,789	724,829	852,458	838,481	833,954	
472	Debt Interest						
08-472-47220-00000	DEBT SERVICE INTEREST	286,678	271,350	416,920	235,342	323,238	
08-472-47304-00000	PAYING AGENT FEE	379	(146)	-	379	-	
08-472-47305-00000	NOTE ISSUE COSTS	17,147	-	-	36,694	-	
472	Debt Interest	304,204	271,204	416,920	272,415	323,238	
481	Authority						
08-481-00313-00000	ENGINEERING SERVICES	304	-	-	-	-	
08-481-00314-00000	LEGAL SERVICES	20,807	10,626	15,000	8,678	15,000	
08-481-00420-00000	DUES & SUBSCRIPTIONS	200	200	200	200	200	
481	Authority	21,311	10,826	15,200	8,878	15,200	
486	Unallocated Insurance Premiums						
08-486-00351-00000	DIRECT PROPERTY	68,343	73,512	77,188	74,370	81,047	
08-486-00352-00000	COMP GEN LIABILITY	14,706	10,034	10,536	9,365	11,063	
08-486-00353-00000	AUTOMOBILE LIABILITY	9,803	7,271	7,636	6,610	8,018	
08-486-00354-00000	PUBLIC OFFICIALS' LIAB	6,325	1,454	1,527	1,787	1,603	
486	Unallocated Insurance Premiums	99,177	92,272	96,887	92,131	101,731	

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
488	Unallocated Other Employee Benefits						
08-488-00195-00000	WORKERS' COMPENSATION	47,792	50,507	63,592	61,692	57,300	
488	Unallocated Other Employee Benefits	47,792	50,507	63,592	61,692	57,300	
492	Transfers to Other Funds						
08-492-49201-00000	TRANSFER TO GENERAL FUND	655,545	738,981	723,401	723,401	786,684	
08-492-49206-00000	TRANSFER TO WATER FUND	48,431	50,065	28,181	28,181	20,083	
492	Transfers to Other Funds	703,976	789,046	751,582	751,582	806,767	
	Total - Sewer Fund Revenue	5,389,267	5,712,561	10,086,768	4,118,115	7,735,744	
	Total - Sewer Fund Expenditures	4,535,196	4,662,581	9,701,742	5,622,057	7,270,199	
	Gain/(Loss) from Operations	854,071	1,049,980	385,027	(1,503,942)	465,545	
09	Solid Waste Fund						
000	Revenue						
09-000-34110-00000	INTEREST-SAVINGS	(39)	(24)	(25)	(106)	(25)	
09-000-34140-00000	INTEREST INCOME - PLGIT	(4)	(6)	(4)	(36)	-	
09-000-35401-00000	STATE RECYCLING GRANT	(42,465)	(39,938)	(42,465)	-	(40,000)	
09-000-36430-00000	TRASH BAG SALES - INTERNAL	(19,152)	(21,552)	(21,503)	(19,810)	(21,500)	
09-000-36431-00000	TRASH BAG SALES - RETAIL	(579,970)	(631,968)	(646,400)	(535,099)	(646,400)	
09-000-38010-00000	MISCELLANEOUS REVENUE	(12,417)	(3,946)	(6,254)	(4,270)	(6,200)	
09-000-39310-00000	BOND PROCEEDS	-	-	-	-	(90,000)	
000	Revenue	(654,047)	(697,434)	(716,651)	(559,321)	(804,125)	
427	Solid Waste Collection & Disposal						
09-427-00130-00000	SALARIES - FULL TIME	13,569	15,526	13,000	10,075	8,696	
09-427-00158-00000	GROUP LIFE INSURANCE	19	40	36	31	36	
09-427-00159-00000	GROUP DISABILITY INS	32	87	161	138	64	
09-427-00180-00000	SALARIES - OVERTIME	-	242	2,000	460	1,010	
09-427-00192-00000	FICA/MEDICARE	1,024	1,188	1,147	796	743	
09-427-00196-00000	GROUP HOSPITAL INSURANCE	-	-	-	-	2,706	
09-427-00198-00000	GROUP DENTAL INSURANCE	-	-	-	-	255	
09-427-00199-00000	GROUP VISION INSURANCE	-	-	-	-	27	
	Salaries, Wages & Benefits	14,645	17,083	16,344	11,500	13,537	
09-427-00220-00000	OPERATING SUPPLIES	281	12	1,000	-	1,000	
09-427-00229-00000	ITEMS FOR RESALE	69,528	63,733	71,797	66,970	71,175	
09-427-00249-00000	VEHICLE SUPPLIES	91	125	-	-	-	
09-427-00341-00000	ADVERTISING	4,031	2,875	2,500	1,088	-	
09-427-00365-00000	SOLID WASTE	548,949	555,130	571,715	446,988	543,715	
09-427-00371-00000	MAINTENANCE - LAND	-	-	800	-	800	
09-427-00372-00000	MAINTENANCE-VEHICLES	2,081	-	-	-	-	
09-427-00374-00000	MAINTENANCE - EQUIPMENT	-	623	1,000	260	1,000	
09-427-00384-00000	RENTAL-EQUIPMENT	17,168	15,887	23,960	24,220	25,960	
	Supplies, Services & Utilities	642,128	638,387	672,772	539,525	643,650	
09-427-00720						90,000	
	Capital Projects	-	-	-	-	90,000	
427	Solid Waste Collection & Disposal	671,418	672,553	705,460	562,525	747,187	
471	Debt Service Principle						
09-471-00471-00000	Principal	-	-	36	-	38	
09-471-47120-00000	DEBT SERVICE PRINCIPLE	33	34	-	36	-	
471	Debt Service Principle	33	34	36	36	38	
472	Debt Service Interest						
09-472-47220-00000	DEBT SERVICE INTEREST	14	13	11	11	5	
09-472-47305-00000	NOTE ISSUE COSTS	-	-	-	5	-	
472	Debt Service Interest	14	13	11	17	5	
492	Transfers to Other Funds						
09-492-49201-00000	TRANSFER TO GENERAL FUND	20,068	22,622	22,145	22,145	24,058	
492	Transfers to Other Funds	20,068	22,622	22,145	22,145	24,058	
	Total - Solid Waste Fund Revenue	654,047	697,434	716,651	559,321	804,125	
	Total - Solid Waste Fund Expenditures	691,533	695,222	727,652	584,722	771,288	
	Gain/(Loss) from Operations	(37,486)	2,212	(11,001)	(25,401)	32,837	
18	Capital Projects Fund						
000	Sources						
18-000-35010-00000	FEDERAL GRANTS	-	-	-	-	(2,080,818)	
18-000-35704-00000	STATE GRANTS	-	-	-	-	(2,822,285)	

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
18-000-38710-00000	PRIVATE CONTRIBUTIONS	-	-	-	-	(27,900)	
18-000-39201-00000	TRANSFER FROM GENERAL FUND	-	-	-	-	(1,995,811)	
18-000-39202-00000	TRANSFERS FROM OTHER FUNDS	-	-	-	-	(25,000)	
18-000-39310-00000	BOND PROCEEDS	-	-	-	-	(2,934,611)	
000	Sources	-	-	-	-	(9,886,425)	
407	Information Technology						
18-407-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	19,500	
407	Information Technology	-	-	-	-	19,500	
	<i>Department of Administration</i>					19,500	
411	Fire Department						
18-411-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	1,400,000	
411	Fire Department	-	-	-	-	1,400,000	
41A	Police Administration						
18-41A-00730-00000	BUILDINGS	-	-	-	-	16,000	
18-41A-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	9,600	
41A	Police Administration	-	-	-	-	25,600	
41P	Police Patrol						
18-41P-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	224,881	
18-41P-00760-00000	VEHICLES	-	-	-	-	75,000	
41P	Police Patrol	-	-	-	-	299,881	
	<i>Police Department</i>					325,481	
409	Borough Hall						
18-409-00720-00000	INFRASTRUCTURE IMPROVEMENTS	-	-	-	-	16,000	
18-409-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	26,875	
409	Borough Hall	-	-	-	-	42,875	
413	Code Enforcement						
18-413-00720-00000	INFRASTRUCTURE IMPROVEMENTS	-	-	-	-	5,132,343	
413	Code Enforcement	-	-	-	-	5,132,343	
430	Public Works Operation						
18-430-00720-00000	INFRASTRUCTURE IMPROVEMENTS	-	-	-	-	125,000	
18-430-00740-00000	MACHINERY AND EQUIPMENT	-	-	-	-	48,950	
18-430-00760-00000	VEHICLES	-	-	-	-	74,450	
430	Public Works Operation	-	-	-	-	248,400	
433	Traffic Control						
18-433-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	160,000	
433	Traffic Control	-	-	-	-	160,000	
446	Stormwater Management						
18-446-00720-00000	INFRASTRUCTURE IMPROVEMENTS	-	-	-	-	476,200	
18-446-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	241,444	
18-446-00760-00000	VEHICLES	-	-	-	-	13,152	
446	Stormwater Management	-	-	-	-	730,796	
	<i>Department of Public Works</i>					6,314,414	
453	Swimming Pool						
18-453-00740-00000	MACHINERY & EQUIPMENT	-	-	-	-	40,000	
453	Swimming Pool	-	-	-	-	40,000	
454	Parks Maintenance						
18-454-00730-00000	BUILDINGS	-	-	-	-	115,030	
18-454-00750-00000	IMPROVEMENTS TO LAND	-	-	-	-	1,505,100	
18-454-00760-00000	VEHICLES	-	-	-	-	23,200	
454	Parks Maintenance	-	-	-	-	1,643,330	
458	Community Center						
18-458-00730-00000	BUILDINGS	-	-	-	-	143,700	
458	Community Center	-	-	-	-	143,700	
	<i>Department of Parks & Recreation</i>					1,827,030	
	Total - Sources	-	-	-	-	9,886,425	
	Total - Uses	-	-	-	-	9,886,425	
	Gain/(Loss) from Operations	-	-	-	-	-	
32	Parking Fund						

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
000	Revenue						
32-000-33130-00000	OVERTIME PARKING	(107,766)	(85,787)	(107,766)	(67,617)	(107,766)	
32-000-33150-00000	DISTRICT JUSTICE FINES - PKG	-	-	-	(5,202)	-	
32-000-34110-00000	INTEREST INCOME-SAVINGS	-	(373)	(300)	(496)	(300)	
32-000-34140-00000	INTEREST INCOME - PLGIT	(52)	(112)	(80)	(463)	(80)	
32-000-34141-00000	INTEREST-BOND PROCEEDS	-	(635)	-	-	-	
32-000-36321-00000	PARKING METER REVENUE	(211,181)	(240,831)	(211,181)	(191,365)	(211,181)	
32-000-36322-00000	PARKING PERMITS	(16,006)	(15,370)	(16,006)	(16,735)	(16,006)	
32-000-36325-00000	PARKING GARAGE LEASES	(61,191)	(65,301)	(61,191)	(52,042)	(61,191)	
32-000-36335-00000	PARKING GARAGE DAILY	(43,213)	(39,376)	(43,213)	(37,389)	(43,213)	
32-000-36345-00000	POMFRET GARAGE HOTEL	(60,619)	(85,122)	(60,619)	(74,588)	(60,619)	
32-000-36355-00000	POMFRET GARAGE JUROR	(10,713)	(11,655)	(10,713)	(6,687)	(10,713)	
32-000-36625-00000	POMFRET LOT LEASE	(21,056)	(22,230)	(21,056)	(16,659)	(21,056)	
32-000-36635-00000	POMFRET LOT DAILY	(4,871)	(5,017)	(4,871)	(4,375)	(4,871)	
32-000-36925-00000	CUMBERLAND COUNTY SUBSIDY	(20,000)	-	(20,000)	-	-	
32-000-36926-00000	W. LOUTHER LEASE-SUNSHINE	(8,323)	(8,323)	(8,323)	(6,936)	(8,323)	
32-000-37620-00000	LEASED PARKING SPACES	(36,994)	(38,429)	(36,994)	(24,234)	(36,994)	
32-000-37625-00000	PARKING LEASES - LIBERTY LO	(10,702)	(11,753)	(10,702)	(8,036)	(10,702)	
32-000-38010-00000	MISCELLANEOUS REVENUE	(428)	3	(1,000)	(135)	(1,000)	
32-000-38012-00000	NET APPR. (DEPR) IN MV	-	758	-	-	-	
32-000-38196-00000	HEALTH INSURANCE CO-PAY	(360)	(567)	(500)	(431)	(500)	
32-000-38725-00000	DIVIDENDS - GROUP HEALTH IN	(3,544)	(4,368)	(1,520)	(2,397)	(1,520)	
32-000-39110-00000	SALE OF PROPERTY	(3,400)	-	-	-	-	
32-000-39120-00000	REIMBURSEMENTS	(331)	(151)	(1,012)	(889)	(1,012)	
32-000-39510-00000	PROCEEDS OF BOND ISSUE	-	-	-	-	(100,000)	
32-000-39997-00000	COMMITTED FUND BALANCE	-	-	(386,000)	-	-	
000	Revenue	(620,751)	(634,639)	(1,003,047)	(516,673)	(697,047)	
445	Parking Operations						
32-445-00115-00000	SALARIES--PART TIME	22,329	22,315	31,250	19,190	31,563	
32-445-00130-00000	SALARIES--FULL TIME	23,781	21,408	22,026	17,551	39,967	
32-445-00158-00000	GROUP LIFE INSURANCE	43	45	48	34	48	
32-445-00159-00000	GROUP DISABILITY INS	99	85	211	151	445	
32-445-00180-00000	SALARIES--OVER TIME	177	12	-	-	-	
32-445-00191-00000	UNIFORM ALLOWANCE	2,720	559	1,669	90	1,674	
32-445-00192-00000	FICA/MEDICARE	3,518	3,515	4,227	2,793	5,472	
32-445-00196-00000	GROUP HOSPITAL INSURANCE	3,460	3,459	3,599	3,294	20,500	
32-445-00198-00000	GROUP DENTAL INSURANCE	-	-	-	-	849	
32-445-00199-00000	GROUP VISION INSURANCE	-	-	-	-	90	
	<i>Salaries, Wages & Benefits</i>	56,128	51,398	63,030	43,103	100,608	
32-445-00210-00000	OFFICE SUPPLIES	54	1,717	205	62	300	
32-445-00215-00000	POSTAGE	1,385	2,288	2,330	2,730	2,380	
32-445-00220-00000	OPERATING SUPPLIES	10,959	9,939	9,841	6,579	6,225	
32-445-00249-00000	VEHICLE SUPPLIES	367	49	200	-	210	
32-445-00250-00000	MAINTENANCE SUPPLIES	4,200	5,341	6,151	5,441	12,858	
32-445-00260-00000	SMALL TOOLS & EQUIPMENT	-	43	150	4,783	7,105	
32-445-00312-00000	MGMT CONSULTING SERVICES	3,577	6,729	12,500	-	13,000	
32-445-00318-00000	COMPUTER SERVICES	1,981	13,734	800	14,669	800	
32-445-00321-00000	TELEPHONE	195	692	660	189	600	
32-445-00327-00000	RADIO MAINTENANCE	-	84	-	-	-	
32-445-00331-00000	TRAVEL EXPENSES	399	1,118	1,248	-	698	
32-445-00341-00000	ADVERTISING	2,366	2,798	5,425	1,523	7,445	
32-445-00342-00000	PRINTING	1,772	270	4,134	493	7,390	
32-445-00343-00000	PHOTOCOPY	-	-	15	106	50	
32-445-00361-00000	ELECTRICITY	4,292	5,041	5,149	4,355	4,500	
32-445-00371-00000	MAINTENANCE-LAND	-	-	-	721	2,600	
32-445-00372-00000	MAINTENANCE-VEHICLES	22	-	150	-	150	
32-445-00374-00000	MAINTENANCE-EQUIPMENT	747	1,888	500	165	10,600	
32-445-00394-00000	OTHER SERVICE FEES	425	6,936	6,600	7,011	9,000	
32-445-00420-00000	DUES & SUBSCRIPTIONS	75	690	501	298	51	
32-445-00440-00000	LAUNDRY SERVICE	118	50	310	-	300	
32-445-00461-00000	TRAINING	597	472	575	-	280	
32-445-00540-00000	CONTRIBUTION TO NON-GOVT	113,650	141,200	134,700	115,206	101,200	
	<i>Supplies, Services & Utilities</i>	147,181	201,077	192,143	164,329	187,741	
32-445-00720-00000	IMPROVEMENTS	-	-	164,000	14,819	-	
32-445-00740-00000	MACHINERY & EQUIPMENT	-	-	-	(12,250)	10,000	
	<i>Capital Projects</i>	-	-	164,000	2,569	10,000	
445	Parking Operations	203,308	252,476	419,173	210,001	298,349	
446	Parking Garage						
32-446-00115-00000	SALARIES--PART TIME	35,460	35,979	34,102	28,444	32,717	
32-446-00130-00000	SALARIES--FULL TIME	16,786	21,416	22,026	15,377	23,003	

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
32-446-00158-00000	GROUP LIFE INSURANCE	17	45	48	34	48	
32-446-00159-00000	GROUP DISABILITY INS	-	85	211	151	199	
32-446-00180-00000	SALARIES--OVER TIME	103	-	-	-	-	
32-446-00192-00000	FICA/MEDICARE	3,972	4,370	4,449	3,501	4,287	
32-446-00196-00000	GROUP HOSPITAL INSURANCE	3,382	3,380	3,524	1,778	7,790	
32-446-00198-00000	GROUP DENTAL INSURANCE	250	250	252	167	425	
32-446-00199-00000	GROUP VISION INSURANCE	-	-	30	-	45	
	<i>Salaries, Wages & Benefits</i>	<u>59,970</u>	<u>65,526</u>	<u>64,642</u>	<u>49,451</u>	<u>68,514</u>	
32-446-00210-00000	OFFICE SUPPLIES	111	1,808	530	76	543	
32-446-00220-00000	OPERATING SUPPLIES	1,846	779	3,260	426	8,775	
32-446-00226-00000	CLEANING SUPPLIES	1,437	226	2,180	34	2,325	
32-446-00250-00000	MAINTENANCE SUPPLIES	699	(100)	1,100	1,613	870	
32-446-00260-00000	SMALL TOOLS & EQUIPMENT	684	3,714	300	464	300	
32-446-00311-00000	AUDITING SERVICES	-	4,250	-	-	-	
32-446-00312-00000	MGMT CONSULTING SERVICES	-	1,409	500	-	3,500	
32-446-00318-00000	COMPUTER SERVICES	-	723	800	-	1,000	
32-446-00321-00000	TELEPHONE	323	208	204	150	200	
32-446-00331-00000	TRAVEL EXPENSES	202	999	1,188	-	620	
32-446-00341-00000	ADVERTISING	-	187	-	175	-	
32-446-00342-00000	PRINTING	618	924	1,990	924	2,000	
32-446-00343-00000	PHOTOCOPY	4	-	15	-	50	
32-446-00361-00000	ELECTRICITY	6,211	6,381	7,354	5,572	6,600	
32-446-00364-00000	SEWER	270	286	303	303	300	
32-446-00366-00000	WATER	375	386	409	409	400	
32-446-00371-00000	MAINTENANCE-LAND	289	-	300	38	500	
32-446-00373-00000	MAINTENANCE-BUILDINGS	4,920	3,312	13,500	1,386	20,350	
32-446-00374-00000	MAINTENANCE-EQUIPMENT	4,129	6,129	4,340	4,156	4,390	
32-446-00394-00000	OTHER SERVICE FEES	688	-	-	-	-	
32-446-00420-00000	DUES & SUBSCRIPTIONS	-	690	501	298	50	
32-446-00461-00000	TRAINING	100	472	575	-	280	
	<i>Supplies, Services & Utilities</i>	<u>22,904</u>	<u>32,781</u>	<u>39,349</u>	<u>16,024</u>	<u>53,052</u>	
32-446-00720-00000	IMPROVEMENTS	-	-	222,000	50,025	-	
32-446-00730-00000	BUILDING	-	-	-	-	100,000	
	<i>Capital Projects</i>	<u>-</u>	<u>-</u>	<u>222,000</u>	<u>50,025</u>	<u>100,000</u>	
446	Parking Garage	<u>82,874</u>	<u>98,307</u>	<u>325,991</u>	<u>115,500</u>	<u>221,566</u>	
471	Debt Principal						
32-471-47120-00000	DEBT SERVICE PRINCIPAL	118,700	115,067	117,205	73,573	103,208	
471	Debt Principal	<u>118,700</u>	<u>115,067</u>	<u>117,205</u>	<u>73,573</u>	<u>103,208</u>	
472	Debt Interest						
32-472-47220-00000	DEBT SERVICE INTEREST	21,299	27,839	24,906	22,364	20,641	
32-472-47304-00000	PAYING AGENT FEE	7	(343)	-	7	-	
32-472-47305-00000	NOTE ISSUE COSTS	-	-	-	634	-	
472	Debt Interest	<u>21,306</u>	<u>27,495</u>	<u>24,906</u>	<u>23,004</u>	<u>20,641</u>	
486	Insurance Premiums						
32-486-00351-00000	DIRECT PROPERTY	1,027	1,097	1,152	1,110	1,210	
32-486-00352-00000	COMP GEN LIABILITY	549	372	376	347	395	
32-486-00353-00000	AUTOMOBILE LIABILITY	449	330	354	300	372	
32-486-00354-00000	PUBLIC OFFICIALS' LIAB	238	54	64	66	67	
486	Insurance Premiums	<u>2,263</u>	<u>1,853</u>	<u>1,946</u>	<u>1,824</u>	<u>2,044</u>	
488	Payroll - Employer Portion						
32-488-00195-00000	WORKERS' COMPENSATION	5,552	5,751	7,045	7,168	6,500	
488	Payroll - Employer Portion	<u>5,552</u>	<u>5,751</u>	<u>7,045</u>	<u>7,168</u>	<u>6,500</u>	
492	Transfers to Other Funds						
32-492-49201-00000	TRANSFER TO GENERAL FUND	45,068	47,622	47,145	47,145	24,058	
492	Transfers to Other Funds	<u>45,068</u>	<u>47,622</u>	<u>47,145</u>	<u>47,145</u>	<u>24,058</u>	
	Total - Parking Fund Revenue	620,751	634,639	1,003,047	516,673	697,047	
	Total - Parking Fund Expenditures	479,071	548,571	943,411	478,216	676,366	
	Gain/(Loss) from Operations	141,680	86,067	59,636	38,457	20,681	
35	Highway Aid Fund						
000	Revenue						
35-000-34140-00000	INTEREST INCOME	(261)	(681)	(640)	(4,108)	(960)	
35-000-35505-00000	LIQUID FUELS ALLOCATION	(388,260)	(427,703)	(486,502)	(499,397)	(511,625)	
000	Revenue	<u>(388,521)</u>	<u>(428,384)</u>	<u>(487,142)</u>	<u>(503,504)</u>	<u>(512,585)</u>	

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 YTD (9/30/16)	2017 Budget (Proposed)	2017 Budget (Adopted)
<i>430</i>	<i>Public Works Operations</i>						
35-430-00720-00000	INFRASTRUCTURE IMPROVEMENTS	382,814	268,177	320,537	539,059	480,314	
<i>430</i>	<i>Public Works Operations</i>	<u>382,814</u>	<u>268,177</u>	<u>320,537</u>	<u>539,059</u>	<u>480,314</u>	
	<i>Total - Highway Aid Fund Revenue</i>	388,521	428,384	487,142	503,504	512,585	
	<i>Total - Highway Aid Fund Expenditures</i>	382,814	268,177	320,537	539,059	480,314	
	<i>Gain/(Loss) from Operations</i>	5,707	160,207	166,605	(35,555)	32,271	

Section 3 Attachment to the 2017 Budget Resolution

SECTION 3. 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)	Sewer Fund (08)	Solid Waste Fund (09)	Parking Fund (32)	Total
1. Department of Administration								
400 Borough Council	118,370							118,370
401 Manager's Office	380,502							380,502
404 Legal Services	150,000							150,000
406 Personnel	177,863							177,863
486 Property & Casualty Insurance	92,206			34,787	101,731		2,044	230,768
407 Information Technology	226,685	19,500						246,185
467 Outside Agencies	6,300						101,200	107,500
Total	1,151,926	19,500	-	34,787	101,731	-	103,244	1,411,188
2. Department of Finance								
402 Finance Operations	467,177							467,177
402 Water Billing & Collection				139,150				139,150
402 Sewer Billing & Collection					129,857			129,857
403 Tax Collection	141,088							141,088
445 Parking Operations							197,149	197,149
446 Parking Garage							221,566	221,566
472 Debt Service	767,162			735,816	1,157,192	43	123,849	2,784,062
481 Water Authority				8,850				8,850
481 Sewer Authority					15,200			15,200
488 Unallocated Employee Benefits	880,967			41,900	57,300		6,500	986,667
492 Transfers Out	3,660,752			932,298	806,767	24,058	24,958	5,448,833
Total	5,917,146	-	-	1,858,014	2,166,316	24,101	574,022	10,539,599
3. Fire Department								
411 Fire Department	962,165	1,400,000						2,362,165
Total	962,165	1,400,000	-	-	-	-	-	2,362,165
4. Police Department								
41A Police Administration	774,466	25,600						800,066
41I Police Investigation	462,772							462,772
41P Police Patrol	2,700,150	299,881						3,000,031
Total	3,937,388	325,481	-	-	-	-	-	4,262,869
5. Department of Public Works								
408 Public Works Administration	497,998							497,998
409 Borough Hall Maintenance	77,809	42,875						120,684
413 Code Enforcement	347,283	5,132,343						5,479,626
430 Public Works Field Operations	705,323	248,400	480,314					1,434,037
431 Street Cleaning	110,361							110,361
433 Traffic Control	253,089	160,000						413,089
434 Street Lighting	261,319							261,319
446 Stormwater Management	27,945	730,796						758,741
425 Sewer Collection System					2,391,711			2,391,711
449 Water Lines Maintenance				1,313,182				1,313,182
450 Water Meter Maintenance				40,166				40,166
427 Solid Waste Collection & Disposal						747,187		747,187
Total	2,281,127	6,314,414	480,314	1,353,348	2,391,711	747,187	-	13,568,101
6. Department of Parks & Recreation								
451 Parks & Recreation Admin.	203,496							203,496
452 Recreation Services	200,057							200,057
453 Swimming Pool	154,091	40,000						194,091
454 Parks Maintenance	353,031	1,643,330						1,996,361
455 Shade Trees	7,000							7,000
458 Community Center	101,388	143,700						245,088
Total	1,019,063	1,827,030	-	-	-	-	-	2,846,093

	Fund (01)	Fund (18)	Fund (35)	Fund (06)	Fund (08)	Fund (09)	Fund (32)	Total
7. Department of Treatment Plants								
44L Water Lab				157,989				157,989
44P Water Treatment Plant				1,292,409				1,292,409
42L Sewer Lab					567,935			567,935
42M Lift Stations					175,881			175,881
42P Wastewater Treatment Plant					1,320,705			1,320,705
42S Sludge Removal					545,921			545,921
Total				1,450,398	2,610,442	-	-	4,060,840
Total Appropriations	15,268,815	9,886,425	480,314	4,696,547	7,270,200	771,288	677,266	39,050,855

Glossary

10,000 Friends of Pennsylvania: An alliance of organizations and individuals from across the state committed to land use policies and actions that will enable Pennsylvania to strengthen its diverse urban, suburban, and rural communities and reduce sprawl. 10,000 Friends seeks development that will support the social and economic viability of Pennsylvania's cities and towns, protect environmental quality, conserve fiscal resources, and preserve our state's exceptional rural and heritage resources.

Accreditation: A progressive and time-proven way of helping institutions evaluate and improve their overall performance.

Ad Valorem: A tax imposed at a rate or percentage of the value of a particular good.

Assessed Valuation: A valuation on real estate or other tangible property set by a government as a basis for levying taxes.

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.

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.

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.

Designated Revenues: Funds that are received and intended for a specific purpose.

Capital Expenditure: Funds used to acquire or upgrade physical assets such as property, buildings, or equipment.

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 (CAFR): 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.

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.

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 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.

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 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.

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.

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.

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